

Blue Crane Route Municipality (EC102)



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DRAFT MTREF BUDGET

FY 2026/2027

TABLED TO COUNCIL ON
31 MARCH 2026 (in terms of Section
16(2) of the Municipal Finance Management Act
(MFMA) 56 of 2003)

A municipal budget is the projected financial operating plan. In general, a budget accounts for expected revenues and allocates resources to particular expenditures. Generally, a municipal budget contains two broad types of categories: expected revenues and estimated expenditures for the upcoming fiscal year.

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PART 1

**DRAFT ANNUAL
BUDGET**

1. Mayor's Speech

Honorable Speaker and Councilors, Municipal Manager, Directors and staff, I have the privilege as the Mayor of the Blue Crane Route municipality to table the 2026/27 Draft Budget and IDP as provided in terms of Section 16(2) of the Municipal Finance Management Act (MFMA) 56 of 2003. The Section provides that *"...the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year."*

I table this budget under strenuous economic circumstances which impact heavily on poorest communities. The current economic slowdown will continue to exert pressure on the municipality revenue generation and collection levels hence our decision to adopt a conservative approach in projecting revenue. Our budget is therefore informed by deep consideration of the economic, financial and social factors which was also effected by the Corona virus that affecting the broader community of the BCRM.

High unemployment remains a critical challenge for the BCRM. Nationally unemployment rate sits at 27%. One in every two South Africans is poor. One in every three lives in extreme poverty which includes going to bed without food. Stats SA 2011 reflects that the poverty levels in the BCRM are high with 46.15% of the population not receiving any income. About 65.7% of the potential labour force is not working. This situation implies high dependency on social grants. Councilors this means many households cannot afford to pay for services.

We are concerned with the trend of shrinking government income against the growing indigent population. The fact that national government is reducing its financial obligations to municipalities while poverty escalates, is a serious challenge we must contend with. What this means is that as the country's fiscus continues to deplete, we are compelled to be depend on our own financial resources.

The present economic circumstances make it essential that we reprioritize expenditure and implement stringent cost containment measures. We need to balance between limited revenue resources available, the immense needs of our communities and our constitutional obligation, that of providing basic services to our communities.

Coming back to the budget, in my address I said that many households in the BCRM cannot afford to pay for services. We should therefore heed the call by National Treasury that municipalities should maintain tariff increase at levels that reflect an appropriate balance between the affordability to poorer household and other customers while ensuring the financial sustainability of the municipality. It is for this reason that we propose the following structure percentage increase:

- 10% increase for Rates
- 6% increase for Water, Sanitation and Refuse
- 6% increase for all sundry services

The proposed increase percentages on rates, water, sanitation and refuse are below the cost covering assumptions provided by national treasury tariff tool and are in line with historical increases.

| Categories | National Treasury proposed increases |
|------------|--------------------------------------|
| Rates | 25% |
| Water | 64% |
| Sanitation | 64% |

Electricity

- Listed below are the proposed increase for electricity, depending on NERSA approval.

| Categories | Proposed tariff increase |
|---------------------------------------|--------------------------|
| Domestic Consumers | 25% |
| Commercial Consumers | 16.32% |
| Industrial | 16.32% |
| Agricultural Consumers | 16.32% |
| Domestic Consumers Pre-Payment meters | 25% |

The proposed 25% increase in domestic tariffs is necessitated by the need to address historical under-recovery of service delivery costs, as previous tariffs were not fully cost-reflective. In line with the principles outlined in Municipal Finance Management Act (MFMA) and Municipal Systems Act, as well as guidance from National Treasury South Africa through MFMA Circulars, municipalities are required to implement cost-reflective tariffs to ensure financial sustainability and efficient service delivery.

The adjustment therefore seeks to move the municipality towards full cost coverage, improve revenue adequacy, and ensure the continued provision of quality basic services.”

Other revenue items have increased by 3.7% CPI as per circular 132. It should be noted that the final budget will be guided by circular 134.

Expenditure Assumptions

The overall equitable share has increased by 2% in the 2026/27 financial year as a result the expenditure assumptions has been considered as such. This is below the 3.3% CPI in the MFMA circular 134.

Equitable share

| YEARS | Allocation | | | | Change movement | | |
|--|----------------------|----------------------|----------------------|----------------------|-----------------|-----------|-----------|
| | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2026/27 | 2027/28 | 2028/29 |
| Equitable share | 73 464 000 | 72 060 000 | 73 943 000 | 77 210 000 | | | |
| Special support for councilor remuneration | - | 2 909 000 | 3 010 000 | 3 103 000 | | | |
| | 73 464 000.00 | 74 969 000.00 | 76 953 000.00 | 80 313 000.00 | 2% | 3% | 4% |

Employee costs increased with 4.9% which is guided by the MFMA South African local government bargaining council circular 5 of 2026, SALGA senior management upper limits circular 54/2025, MFMA circular 132 and 134 also considering the salary notch increases that will need to be applied in the 2026/27 financial period. The total remuneration of full-time councillors has increased guided by gazette no 54179

Bulk purchases have increased by 11.32% as per Eskom and NERSA tariff book. This was based on the bulk purchases actual consumption to date

Inventory consumed and a portion of contracted services contributes 4% of total expenditure on which relates to maintenance and stores. Own funds were increased by 2% and end-user's inputs

| Details | Budget Amount | Percentage |
|---|--------------------|------------|
| Inventory consumed - Zero Rated | 3 655 022 | 1% |
| Inventory consumed - Materials and Supplies | 5 630 667 | 1% |
| Inventory consumed | 2 915 410 | 1% |
| Contracted Services- Maintenance of Unspecifies | 5 632 145 | 1% |
| Other Expenditure Line Items | 374 169 568 | |
| Total | 392 002 812 | 4% |

Other expenditure line items were increase with 2%. This excludes the allocation of operational grants such as FMG, EPWP and the Library grant.

The capital budget relies heavily on grants. A total R54 170 205 has been allocated to capital expenditure from which grant funding is 94% and 6% is own funds.

The status of the Financial Related Policies is still the same until reviewed before 31 March 2024.

The following financial policies will be reviewed

- Supply Chain Management Policy
- Reduction of irregular, wasteful and fruitless expenditure
- Credit Control Policy
- Cost Covering tariff policy

As I table this budget, let me take this opportunity to thank ratepayers who religiously pay for services. I make yet another clarion call to them to continue doing so, so that we can sustain the quality of services we provide.

I also encourage all our people who cannot afford to pay for services to register in our indigent programme.

Councillors, I present to you the Draft budget and IDP for 2026/27. In terms of Chapter 4 of the Municipal Systems Act 32 of 2000 read with Section 22 of the MFMA we will present this Draft budget to the broader BCRM community in the coming months.

I thank you

A handwritten signature in black ink, consisting of a large, stylized initial 'B' followed by a series of loops and a final flourish.

BONISILE AMOS MANXOWENI
MAYOR

DATE: 31 March 2026

2. Executive Summary

The Draft 2026/27 Integrated Development Plan (IDP), as well as the Draft 2026/27 Medium Term Revenue Expenditure Framework (MTREF) Budget and generic projections going forward, and the Draft 2026/27 Service Level Standards (SLS) were presented to Council on 31 March 2026.

There are three policies that will be reviewed however the other status of the Financial Related Policies, still the same until reviewed before 30 June 2026 the detailed lists thereof reflects later in this document.

The following summarised 2026/27 MTREF Draft Budget Tables and relevant Charts

- **Table 1:** [2026/27 Draft Budgeted Financial Performance per category](#)
 - **Table 2:** [2026/27 Draft Capital Budget](#)
-

BLUE CRANE ROUTE MUNICIPALITY
DRAFT BUDGET 2026/2027

EXPENDITURE by type

| | ADJUSTMENT BUDGET FEBRUARY 2026 | DRAFT BUDGET 2026/2027 | PERC INC/(DECREASE) |
|---|------------------------------------|---------------------------|------------------------|
| Employee related costs: Permanent staff | 108 875 956 | 116 110 286 | 4.9% |
| Employee related costs: Stipends for Interns | 500 000 | 500 000 | 0.0% |
| Employee related costs: EPWP | 1 195 108 | 1 241 620 | 3.9% |
| Remuneration of Councillors | 5 443 931 | 6 758 362 | 24.1% |
| Debt Impairment | 24 303 253 | 24 789 318 | 2.0% |
| Depreciation & asset impairment | 49 659 349 | 54 378 781 | 9.5% |
| Irrecoverable debts written off | 13 858 228 | 14 135 392 | 2.0% |
| Finance Charges: Landfill site Provision | 16 009 055 | 1 427 171 | -91.1% |
| Finance Charges: Nedbank Loan | 157 211 | 32 829 | -79.1% |
| Bulk Purchases | 127 326 929 | 117 884 380 | -7.4% |
| Inventory consumed - Zero Rated | 3 656 251 | 3 655 022 | 0.0% |
| Inventory consumed - Materials and Supplies | 5 658 829 | 5 630 667 | -0.5% |
| Inventory consumed | 2 450 792 | 2 915 410 | 19.0% |
| Contracted Services- Maintenance of Unspecifies | 5 861 414 | 5 632 145 | -3.9% |
| Contracted Services | 18 203 966 | 18 597 739 | 2.2% |
| Transfers and subsidies (SALGA) | 1 185 561 | 1 209 272 | 2.0% |
| Operational Cost | 15 527 233 | 17 104 418 | 10.2% |
| | 399 873 066 | 392 002 812 | |

REVENUE by source

| | ADJUSTMENT BUDGET FEBRUARY 2024 | DRAFT BUDGET 2026/2027 | PERC INC/(DECREASE) |
|--|------------------------------------|---------------------------|------------------------|
| Property Rates | 22 981 056 | 25 279 162 | 10% |
| Service charges - electricity | 172 341 323 | 193 988 056 | 13% |
| Service charges - Water revenue | 19 082 357 | 20 226 182 | 6% |
| Service charges - Sanitation revenue | 9 462 983 | 10 030 063 | 6% |
| Service charges - Refuse revenue | 15 635 621 | 16 573 759 | 6% |
| Rental of facilities and equipment | 646 070 | 736 242 | 14% |
| Interest earned - external Investments | 10 081 916 | 10 458 472 | 4% |
| Interest and rent on land | 3 650 500 | 3 785 569 | 4% |
| Fines, penalties and forfeits | 562 210 | 583 012 | 4% |
| Licences and permits | 875 733 | 908 136 | 4% |
| Agency Services | 955 060 | 990 397 | 4% |
| Transfer and Subsidies | 81 698 718 | 82 128 750 | 1% |
| Transfer and Subsidies - Capital | 78 712 691 | 51 001 250 | -35% |
| Other Revenue | 6 068 131 | 6 292 652 | 4% |
| | 422 754 369 | 422 981 702 | |
| TOTAL BUDGET (DEFICIT)/SURPLUS | 22 881 303 | 30 978 890 | |

Adjustment - for cash funded budget

| | | | |
|---------------------------------|--------------------|--------------------|--|
| Depreciation & asset impairment | 49 659 349 | 54 378 781 | |
| Debt Impairment | 24 303 253 | 24 789 318 | |
| Irrecoverable debts written off | 13 858 228 | 14 135 392 | |
| Nett surplus (-deficit) | 110 702 133 | 124 282 381 | |

Grants included in Budget**Capital Grants**

| | | | |
|--|-------------------|-------------------|-----------|
| MUNICIPAL DIASTER RECOVERY GRANT- ROLLOVER | 11 402 559 | 0 | -100% |
| MUNICIPAL DIASTER RECOVERY GRANT | 22 880 000 | 0 | |
| MIG | 15 751 000 | 24 216 250 | 54% |
| WSIG | 26 100 000 | 16 000 000 | -39% |
| INEP | 0 | 9 415 000 | |
| Fire equipment - SBDM | 200 000 | 0 | -100% |
| EPWP: Provincial Allocation (Refuse site) | 1 381 132 | 0 | -100% |
| FMG | 320 000 | 1 170 000 | 266% |
| LIBRARY GRANT | 678 000 | 200 000 | -71% |
| | 78 712 691 | 51 001 250 | 2% |

Operational Grants

| | | | |
|---|-------------------|-------------------|-------|
| Equitable Share | 73 464 000 | 72 060 000 | -2% |
| Equitable Share-Special Support | | 2 909 000 | |
| FMG | 2 080 000 | 1 330 000 | -31% |
| Library Grant | 2 145 000 | 2 524 000 | 18% |
| EPWP- National Allocation | 1 322 000 | 1 359 000 | 4% |
| EPWP: Provincial Allocation (Refuse site) | 361 608 | 0 | -100% |
| MIG - PMU | 829 000 | 836 750 | 1% |
| MIG- BCRM Intergrated Asset Management Plan | 0 | 1 000 000 | |
| SBDM: LAND USE AUDIT | 266 000 | 0 | -100% |
| Fire equipment - SBDM | 751 467 | | -100% |
| Corporate LGSETA | 132 515 | | -100% |
| SBDM - WATER | 347 128 | | -100% |
| | 81 698 718 | 82 128 750 | |

BLUE CRANE ROUTE MUNICIPALITY - EC 102

CAPITAL BUDGET: 2026/2027 MTREF

| CAPITAL ITEM DESCRIPTION | Draft Budget 2026/27 | Draft Budget 2027/28 | Total Budget 2026/27 |
|--|----------------------|----------------------|----------------------|
| ACCOUNTING OFFICER | | | |
| Office Equipment | 20 000 | 20 000 | 20 000 |
| | 20 000 | 20 000 | 20 000 |
| BUDGET PLANNING & IMPLEMENTATION | | | |
| Office Equipment | 20 000 | 20 000 | 20 000 |
| | 20 000 | 20 000 | 20 000 |
| LOCAL FINANCIAL MANAGEMENT GRANT | | | |
| Purchase of fleet | 700 000 | 700 000 | |
| Purchase of machinery and equipment | 470 000 | 200 000 | 500 000 |
| | 1 170 000 | 900 000 | 500 000 |
| TECHNICAL SERVICES : ELECTRICITY | | | |
| Equipment and Tools | 55 000 | 55 000 | 55 000 |
| Ringfencing projects from Electricity revenue | | | |
| Capital Expenditure: Transformers | 1 200 000 | 1 200 000 | 1 200 000 |
| Operation Expenditure - Material for maintenance/contractor services | | | |
| | 1 255 000 | 1 255 000 | 1 255 000 |
| TECHNICAL SERVICES :INTERGRATED NATIONAL ELECTRIFICATION PROGRAMME | | | |
| Upgrading of Somerset East Main substation | 2 500 000 | 1 000 000 | 2 000 000 |
| Upgrading of Cookhouse Main substation | 2 500 000 | 2 000 000 | 2 000 000 |
| Upgrading Pearston Main substation and Upgrading of Power Factor Correction | - | 2 000 000 | 2 000 000 |
| Electrification of Low cost houses in BCRM | 4 415 000 | 2 316 000 | 4 113 000 |
| | 9 415 000 | 7 316 000 | 10 113 000 |
| TECHNICAL SERVICES : WATER | | | |
| Upgrade of Cookhouse Water Treatment Works | | | |
| Upgrade of Orange Fish WTW in Somerset East | | | |
| Upgrading of Somerset East Sewer Pumpstations (Riverlane, Mamase, Mayile, Aeroville and Lifting Station) | | 2 000 000 | 1 104 812 |
| Augmentation of Somerset East and Cookhouse Boreholes | | | |
| Refurbishment of Clevedon Pumpstation | | | |
| Construction of 3X water reservoirs Pearston, Somerset East and Cookhouse | | | |
| Ringfencing for water supply projects | 14 487 040 | 4 331 100 | |
| Refurbishment of Bestershoek | 1 512 560 | 10 468 000 | 14 487 120 |
| Water equipment and tools | 55 000 | 55 000 | 55 000 |
| | 16 055 000 | 16 855 000 | 17 600 000 |
| TECHNICAL SERVICES : PUBLIC WORKS | | | |
| Equipment and Tools | 55 000 | 55 000 | 55 000 |
| | 55 000 | 55 000 | 55 000 |
| TECHNICAL SERVICES : WORKSHOP | | | |
| Machinery and Equipment | 112 752 | 112 752 | 112 752 |
| Machinery and Equipment | 131 905 | 131 905 | 131 905 |
| | 244 657 | 244 657 | 244 657 |
| TECHNICAL SERVICES : SEWERAGE | | | |
| Sewer equipment and tools | 55 000 | 55 000 | 55 000 |
| | 55 000 | 55 000 | 55 000 |
| TECHNICAL SERVICES : MIG | | | |
| Paving of Gravel roads: Pearston | | | 1 200 000 |
| Paving of Gravel roads: Cookhouse | 1 097 305 | | 1 200 000 |
| Paving of Gravel roads: Somerset East | | | 1 000 000 |
| Victoria Park Sportsfields | 9 318 000 | | |
| Upgrading of Somerset East Sewer Pumpstations Phase 1 | 7 720 415 | | |
| Construction of Nelsig | 4 132 495 | | |
| Construction of Khanyiso | | | |
| Installation of Street and Highmast lights in all 6 wards (planning project) | 1 948 035 | 5 117 290 | 6 353 250 |
| Refurbishment of Surfaced roads in all 6 wards: Planning project | | 2 000 000 | 2 000 000 |
| Refurbishment of Glen Avon Street | | 4 941 360 | 3 086 350 |
| Purchasing of Fleet for Waste Management | | 2 000 000 | 300 000 |
| BCRM Intergrated Infrastructure Asset Management Plan | 1 000 000 | 1 661 050 | |
| Water & Sanitation - Operation & Maintenance (10%) | | 1 500 000 | 2 500 000 |
| | 25 216 250 | 17 219 700 | 17 639 600 |
| TECHNICAL SERVICES : MUNICIPAL BUILDINGS | | | |
| Purchase of Machinery and Equipment | 200 000 | 200 000 | 200 000 |
| | | | |
| COMMUNITY, SAFETY & SOCIAL SERVICES : ADMINISTRATION | | | |
| Office Equipment | 20 000 | 20 000 | 20 000 |
| | 20 000 | 20 000 | 20 000 |
| COMMUNITY, SAFETY & SOCIAL SERVICES : CEMETRIES, PARKS AND OPEN SPACES | | | |
| Purchase of Machinery and Equipment | 26 225 | 26 225 | 26 225 |
| | 26 225 | 26 225 | 26 225 |
| COMMUNITY, SAFETY & SOCIAL SERVICES : REFUSE | | | |
| Machinery and Equipment | 157 350 | 157 350 | 157 350 |
| | 157 350 | 157 350 | 157 350 |
| COMMUNITY SERVICES: LIBRARIES | | | |
| Machinery and Equipment | 200 000 | 200 000 | 200 000 |
| | | | |
| COMMUNITY, SAFETY & SOCIAL SERVICES : COMMONAGE | | | |
| CONSTRUCTION OF POUND | 171 493 | 171 493 | 171 493 |
| | 171 493 | 171 493 | 171 493 |
| CORPORATE SERVICES: ADMINISTRATION | | | |
| Ringfenced funds (insurance vehicles) | 139 230 | | |
| ICT Servers and Network upgrade | 360 000 | 360 000 | 360 000 |
| ICT Equipment/computers | 400 000 | 220 000 | 220 000 |
| Office Equipment | 20 000 | 20 000 | 20 000 |
| | 780 000 | 600 000 | 600 000 |
| SUMMARY OF CAPITAL FUNDING | | | |
| Grants | 51 001 250 | 34 157 360 | 34 953 350 |
| SBDM Grant - Fire and Disaster | | | |
| Municipal own Funding from surplus funds | 3 059 725 | 2 879 725 | 2 879 725 |
| INSUARANCE REFUNDS | 139 230 | | |

1) **Operational Grants as per Division of Revenue Bill:**

| | |
|--|----------------------------|
| Equitable Share | R 72 060 000 |
| Equitable Share- Special Support for councillor remuneration | R 2 909 000 |
| FMG | R 1 430 000 |
| MIG: PMU | R 799 950 |
| MIG: BCRM Integrated Asset Management Plan | R 1 000 000 |
| Library | R 2 524 000 |
| EPWP: National | <u>R 1 369 000</u> |
| | <u>R 82 128 750</u> |

2) Employee costs increased with 4.9% which is guided by the MFMA South African local government bargaining council circular 5 of 2026, SALGA senior management upper limits circular 54/2025, MFMA circular 132 and 134 also considering the salary notch increases that will need to be applied in the 2026/27 financial period. The total remuneration of full-time councillors has increased guided by gazette no 54179

3) Tariff structure percentage increases, that was utilised when the budget was compiled:

- Rates – 10%
- ~~Water, Sewer/Sanitation and Refuse removal services – 6%~~
- ~~Listed below is the electricity proposed tariff increase depending on ERSAs tariff guidelines and approval. Could result in an increase or decrease~~

| Categories | Proposed tariff increase |
|--|--------------------------|
| Domestic Consumers | 25% |
| Commercial Consumers | 16.32% |
| Industrial | 16.32% |
| Agricultural Consumers | 16.32 |
| Domestic Consumers Pre-Payment meters | 25% |

4) The Eskom bulk purchases increased by 11.32 which is based on actual historical cost and not the prior periods budget.

5) Although the finance charges in total amount R1 460 000, only R32 829 will be paid as interest external loan from Nedbank. The difference will be non-cash interest accounted for the Land fill site provision.

6) The Eskom bulk purchases budget is the biggest item on expenditure with R118m (30%). This cost plus Employee cost, irrecoverable debts written off, depreciation charges and debt impairment adds up to 83% of the total operational expenditure budget. Therefore only 17% will be left for maintenance, consumables, travelling and other operational cost which is very limited.

7) The totals as per draft budget is as follows:

| | |
|--------------------------------|----------------------|
| Total operational expenditure: | R 392 002 812 |
| Total revenue: | <u>R 422 981 702</u> |
| Budget Surplus: | R 30 978 890 |

8) The capital expenditure will be funded as follows:

| | |
|-----------------------------|---------------------------|
| WSIG | R 16 000 000 |
| MIG | R 24 216 250 |
| INEP | R 9415 000 |
| FMG | R 1 170 000 |
| LIBRARY GRANT | R 200 000 |
| INSURANCE | R 139 230 |
| Own Funding | <u>R 3 029 725</u> |
| Sub-Total | R 51 001 250 |
| Less: VAT | (R 6 652 337) |
| Total Capital budget | <u>R44 348 913</u> |



NIGEL BRANDON DELO
DIRECTOR: FINANCE / CFO

DATE: 31/3/2016

3. Contact Information

A. GENERAL INFORMATION

Municipality: EC102 Blue Crane Route
 Capacity: Low
 Province: EC - EASTERN CAPE
 Web Address: www.borm.gov.za
 E-mail Address:

B. CONTACT INFORMATION

Postal Address

P O Box: P O BOX 21
 City / Town: SOMERSET EAST
 Postal Code: 5850

Street Address

Building: Town Hall
 Street No / Name: 67 Nojoli Street
 City / Town: Somerset East
 Postal Code: 5850

General Contacts

Telephone Number: 042 243 6400
 Fax Number: 042 243 2250

C. POLITICAL LEADERSHIP

Speaker

ID Number (not used):
 Title:
 Name and Surname (no initials):
 Telephone Number:
 Cell Number:
 Fax Number:
 E-mail Address:
 Mayor/Executive Mayor:
 ID Number (not used):

Title:
 Name and Surname (no initials):
 Telephone Number:
 Cell Number:
 Fax Number:
 E-mail Address:

Deputy Mayor/Executive Mayor

ID Number (not used):
 Title:
 Name and Surname (no initials):
 Telephone Number:
 Cell Number:
 Fax Number:
 E-mail Address:

D. MANAGEMENT LEADERSHIP

Municipal Manager

ID Number (not used):
 Title:
 Name and Surname (no initials):
 Telephone Number:
 Cell Number:
 Fax Number:
 E-mail Address:

Chief Financial Officer

ID Number (not used):
 Title:
 Name and Surname (no initials):
 Telephone Number:
 Cell Number:
 Fax Number:
 E-mail Address:

Official responsible for submitting financial information

ID Number (not used):
 Title:
 Name and Surname (no initials):
 Telephone Number:
 Cell Number:
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 042 243 2250

Secretary/PA to the Speaker

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 Name and Surname (no initials):
 Telephone Number:
 Cell Number:
 Fax Number:
 E-mail Address:

Secretary/PA to the Mayor/Executive Mayor

ID Number (not used):
 Title:
 Name and Surname (no initials):
 Telephone Number:
 Cell Number:
 Fax Number:
 E-mail Address:

Secretary/PA to the Deputy Mayor/Executive Mayor

ID Number (not used):
 Title:
 Name and Surname (no initials):
 Telephone Number:
 Cell Number:
 Fax Number:
 E-mail Address:

Secretary/PA to the Municipal Manager

ID Number (not used):
 Title:
 Name and Surname (no initials):
 Telephone Number:
 Cell Number:
 Fax Number:
 E-mail Address:

Secretary/PA to the Chief Financial Officer

ID Number (not used):
 Title:
 Name and Surname (no initials):
 Telephone Number:
 Cell Number:
 Fax Number:
 E-mail Address:

Official responsible for submitting financial information

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4. Annual Tables A1 to A10

“On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Toward this end, Version 7.1 is released with MFMA Circular 133. Version 7.1 of the chart is effected from 2026/2027.”

The following MTREF Budget Tables A1 to A10 reflect the *Version 6.8 of Schedule A1 (the Excel Formats)* which is aligned to version 7.1 of the mSCOA classification framework that was used to compile the A Schedules of the 2026/2027 draft MTREF budget. The tables reflect the actuals for 2022/2023 to 2024/2025 financial years plus the current year's (2025/2026) budget, and the estimated for 2026/2027 to 2028/2029 financial years.

The draft annual budget of the municipality for the financial year 2026/2027 and the multi-year and single-year capital appropriations tabled as set out in the tables A1 to A5.

The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets tabled as set out in the tables A6 to A10

EC102 Blue Crane Route - 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 | - | 28 215 | 22 662 | 21 602 | 22 981 | 22 981 | 18 941 | 25 279 | 25 279 | 25 279 |
| Service charges | 142 445 | 160 301 | 173 869 | 230 728 | 216 522 | 216 522 | 122 481 | 240 818 | 268 271 | 299 372 |
| Investment revenue | 1 102 | 3 801 | 5 332 | 3 651 | 3 651 | 3 651 | 2 239 | 3 786 | 3 910 | 4 036 |
| Transfer and subsidies - Operational | 70 510 | 74 254 | 84 695 | 80 716 | 81 699 | 81 699 | 76 810 | 82 129 | 85 344 | 83 394 |
| Other own revenue | 37 253 | 17 498 | 19 891 | 18 981 | 19 189 | 19 189 | 9 910 | 19 969 | 20 628 | 20 969 |
| Total Revenue (excluding capital transfers and | 251 310 | 284 069 | 306 449 | 355 677 | 344 042 | 344 042 | 230 381 | 371 980 | 403 433 | 433 049 |
| Employee costs | 94 777 | 103 025 | 106 571 | 111 244 | 110 571 | 110 571 | 83 252 | 117 852 | 122 268 | 126 748 |
| Remuneration of councillors | 4 547 | 4 951 | 5 196 | 5 444 | 5 444 | 5 444 | 3 822 | 6 758 | 6 810 | 6 409 |
| Depreciation and amortisation | 53 415 | 58 872 | 88 343 | 61 602 | 49 659 | 49 659 | 32 468 | 54 379 | 54 542 | 54 760 |
| Interest | 3 687 | 13 837 | 23 187 | 16 157 | 16 166 | 16 166 | 19 239 | 1 460 | 1 460 | 1 460 |
| Inventory consumed and bulk purchases | 111 177 | 132 639 | 152 585 | 143 299 | 138 897 | 138 897 | 112 822 | 130 085 | 130 799 | 131 767 |
| Transfers and subsidies | 1 036 | 1 089 | 1 156 | 1 186 | 1 186 | 1 186 | 6 | 1 209 | 1 246 | 1 295 |
| Other expenditure | 44 909 | 75 698 | 74 127 | 78 174 | 77 950 | 77 950 | 23 222 | 80 259 | 83 903 | 84 361 |
| Total Expenditure | 313 548 | 390 112 | 451 164 | 417 106 | 399 873 | 399 873 | 274 831 | 392 003 | 401 027 | 406 800 |
| Surplus/(Deficit) | (62 238) | (106 042) | (144 715) | (61 429) | (55 831) | (55 831) | (44 450) | (20 022) | 2 405 | 26 249 |
| Transfers and subsidies - capital (monetary allocations) | 37 721 | 48 219 | 70 877 | 64 731 | 78 713 | 78 713 | 35 484 | 51 001 | 39 275 | 43 507 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | 36 264 | 36 264 | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (24 518) | (57 824) | (73 838) | 3 302 | 59 145 | 59 145 | (8 966) | 30 979 | 41 680 | 69 756 |
| Share of surplus/ (deficit) or associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (24 518) | (57 824) | (73 838) | 3 302 | 59 145 | 59 145 | (8 966) | 30 979 | 41 680 | 69 756 |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | 46 720 | (16 353) | 87 192 | 58 792 | 109 295 | 109 295 | 38 864 | 47 105 | 36 656 | 40 336 |
| Transfers recognised - capital | 37 | (16 448) | 85 619 | 56 288 | 68 272 | 68 272 | 36 659 | 44 349 | 34 152 | 37 832 |
| Borrowing | - | 44 | - | - | - | - | - | - | - | - |
| Internally generated funds | 34 | 246 | 1 573 | 2 504 | 4 585 | 4 585 | 1 905 | 2 756 | 2 504 | 2 504 |
| Total sources of capital funds | 71 | (16 158) | 87 192 | 58 792 | 72 857 | 72 857 | 38 864 | 47 105 | 36 656 | 40 336 |
| Financial position | | | | | | | | | | |
| Total current assets | 51 517 | 87 668 | 130 412 | 60 434 | 127 708 | 127 708 | 214 940 | 190 468 | 211 889 | 241 816 |
| Total non current assets | 642 380 | 830 857 | 813 470 | 867 805 | 896 131 | 896 131 | 841 126 | 829 241 | 818 702 | 822 239 |
| Total current liabilities | 103 119 | 121 095 | 209 308 | 98 751 | 19 859 | 19 859 | 379 784 | 272 979 | 133 066 | 278 359 |
| Total non current liabilities | 32 449 | 34 141 | 35 879 | 51 875 | 299 019 | 299 019 | 35 801 | 37 819 | 37 819 | 37 819 |
| Community wealth/Equity | 286 419 | 731 695 | 647 513 | 798 829 | 704 961 | 704 961 | 629 173 | 878 432 | 899 193 | 717 269 |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | 170 403 | 170 696 | 119 651 | 64 385 | 71 118 | 71 118 | (326 561) | 56 505 | 108 877 | 146 913 |
| Net cash from (used) investing | 17 554 | 150 193 | 202 644 | - | - | - | 242 200 | (54 170) | (42 154) | (46 386) |
| Net cash from (used) financing | - | - | 216 | - | - | - | - | - | - | - |
| Cash/cash equivalents at the year end | 209 873 | 331 382 | 362 648 | 81 009 | 110 137 | 110 137 | (45 342) | 81 354 | 148 077 | 248 604 |
| Cash backing/surplus reconciliation | | | | | | | | | | |
| Cash and investments available | 209 873 | 331 382 | 362 648 | 81 009 | 110 137 | 110 137 | (45 342) | 81 354 | 148 077 | 248 604 |
| Application of cash and investments | 7 156 | 32 863 | 13 605 | 6 642 | (1 250) | (1 250) | 44 904 | 14 775 | 14 505 | 19 399 |
| Balance - surplus (shortfall) | 202 717 | 298 518 | 349 043 | 74 367 | 111 386 | 111 386 | (90 246) | 66 579 | 133 572 | 229 205 |
| Asset management | | | | | | | | | | |
| Asset register summary (WDV) | 842 428 | 830 857 | 813 470 | 867 805 | 896 131 | 896 131 | - | 829 241 | 818 702 | 822 239 |
| Depreciation | 53 415 | 58 872 | 88 343 | 61 602 | 49 659 | 49 659 | 54 379 | 54 542 | 54 760 | |
| Renewal and Upgrading of Existing Assets | 77 | 1 693 | 58 174 | 44 919 | 59 113 | 59 113 | 22 962 | 9 688 | 11 565 | |
| Repairs and Maintenance | 1 736 | 3 921 | 6 503 | 7 559 | 7 901 | 7 901 | 8 271 | 8 294 | 8 324 | |
| Free services | | | | | | | | | | |
| Cost of Free Basic Services provided | 27 009 | (5 788) | 7 599 | (27 133) | (27 133) | (27 133) | - | 18 131 | (30 050) | (33 469) |
| Revenue cost of free services provided | - | - | - | - | - | - | - | - | - | - |
| Households below minimum service level | | | | | | | | | | |
| Water: | - | - | - | - | - | - | - | - | - | - |
| Sanitation/sewerage: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Energy: | - | - | - | - | - | - | - | - | - | - |
| Refuse: | - | - | - | - | - | - | - | - | - | - |

EC102 Blue Crane Route - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

| Functional Classification Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue - Functional | | | | | | | | | | |
| Governance and administration | | 120 240 | 134 649 | 134 834 | 86 789 | 81 319 | 81 319 | 94 605 | 87 937 | 89 837 |
| Executive and council | | 63 385 | 67 222 | 71 200 | 27 916 | 27 916 | 27 916 | 30 292 | 31 108 | 32 443 |
| Finance and administration | | 56 855 | 67 427 | 63 634 | 58 873 | 53 403 | 53 403 | 64 313 | 56 829 | 57 395 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 2 454 | 4 297 | 4 692 | 3 272 | 41 770 | 41 770 | 3 423 | 3 446 | (1 702) |
| Community and social services | | 2 393 | 2 411 | 4 376 | 2 829 | 41 061 | 41 061 | 2 964 | 2 971 | (2 191) |
| Sport and recreation | | 55 | 29 | 27 | 96 | 96 | 96 | 99 | 102 | 106 |
| Public safety | | 6 | 1 855 | 36 | 48 | 48 | 48 | 49 | 51 | 53 |
| Housing | | - | - | - | - | 266 | 266 | - | - | - |
| Health | | 0 | 2 | 254 | 300 | 300 | 300 | 311 | 321 | 332 |
| Economic and environmental services | | 3 958 | 8 526 | 3 715 | 3 104 | 3 210 | 3 210 | 3 393 | 2 090 | 2 157 |
| Planning and development | | 9 | - | - | - | - | - | - | - | - |
| Road transport | | 3 949 | 8 526 | 3 715 | 3 104 | 3 210 | 3 210 | 3 393 | 2 090 | 2 157 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 162 379 | 184 817 | 233 563 | 327 242 | 332 720 | 332 720 | 321 561 | 349 234 | 386 263 |
| Energy sources | | 112 610 | 127 343 | 179 791 | 220 740 | 224 410 | 224 410 | 221 229 | 244 289 | 275 933 |
| Water management | | 34 186 | 36 870 | 32 836 | 62 302 | 63 112 | 63 112 | 53 953 | 56 447 | 59 257 |
| Waste water management | | 6 025 | 9 001 | 7 548 | 19 748 | 20 125 | 20 125 | 20 509 | 21 386 | 22 494 |
| Waste management | | 9 558 | 11 603 | 13 389 | 24 451 | 25 073 | 25 073 | 25 869 | 27 111 | 28 579 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 289 031 | 332 288 | 376 806 | 420 408 | 459 018 | 459 018 | 422 982 | 442 707 | 476 556 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 73 668 | 161 776 | 163 019 | 113 915 | 120 051 | 120 051 | 127 794 | 131 074 | 133 141 |
| Executive and council | | 10 659 | 13 269 | 12 448 | 13 020 | 12 575 | 12 575 | 16 899 | 17 219 | 17 048 |
| Finance and administration | | 61 392 | 146 702 | 148 648 | 99 406 | 105 925 | 105 925 | 109 291 | 112 284 | 114 517 |
| Internal audit | | 1 417 | 1 805 | 1 925 | 1 489 | 1 552 | 1 552 | 1 604 | 1 570 | 1 577 |
| Community and public safety | | (3 443) | 4 611 | 18 310 | 15 406 | 14 898 | 14 398 | 15 230 | 15 999 | 16 117 |
| Community and social services | | 7 225 | (365) | 11 720 | 9 269 | 9 549 | 9 549 | 9 303 | 9 433 | 9 909 |
| Sport and recreation | | (15 345) | 1 156 | 1 646 | 1 241 | 888 | 888 | 967 | 993 | 1 019 |
| Public safety | | 2 543 | 3 816 | 5 284 | 4 545 | 3 905 | 3 905 | 4 360 | 4 471 | 4 585 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | 5 | 4 | 306 | 350 | 355 | 355 | 600 | 572 | 604 |
| Economic and environmental services | | 74 448 | 17 071 | 36 333 | 47 795 | 37 416 | 37 416 | 36 655 | 32 829 | 35 972 |
| Planning and development | | 2 334 | 1 921 | 2 556 | 2 349 | 2 331 | 2 331 | 2 679 | 1 779 | 1 761 |
| Road transport | | 77 219 | 15 150 | 33 633 | 45 216 | 35 084 | 35 084 | 33 976 | 31 050 | 34 211 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 173 822 | 206 449 | 232 677 | 240 552 | 227 981 | 227 981 | 212 324 | 217 586 | 221 570 |
| Energy sources | | 125 856 | 144 752 | 177 299 | 171 805 | 171 482 | 171 482 | 153 536 | 157 692 | 160 391 |
| Water management | | 23 005 | 30 311 | 30 201 | 40 784 | 30 290 | 30 290 | 30 022 | 30 516 | 31 103 |
| Waste water management | | 6 743 | 11 399 | 8 652 | 15 790 | 12 612 | 12 612 | 14 589 | 14 806 | 15 068 |
| Waste management | | 18 217 | 19 987 | 16 526 | 12 174 | 13 596 | 13 596 | 14 176 | 14 571 | 15 009 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 318 615 | 389 907 | 450 338 | 417 578 | 400 345 | 400 345 | 392 003 | 401 027 | 406 800 |
| Surplus/(Deficit) for the year | | (29 584) | (57 619) | (73 533) | 2 830 | 58 673 | 58 673 | 30 979 | 41 680 | 69 756 |

EC102 Blue Crane Route - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

| R thousand | 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 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | | | |
| | Revenue - Functional | 1 | | | | | | | | | | | | | | | | |
| | Municipal governance and administration | | | | | | | | | | | | | | | | | |
| | Executive and council | | 120 240 | 134 649 | 134 834 | | | | | | | 86 789 | 81 319 | 81 319 | 94 605 | 87 937 | 89 837 | |
| | Mayor and Council | | 63 385 | 67 222 | 71 200 | | | | | | | 27 916 | 27 916 | 27 916 | 30 292 | 31 108 | 32 443 | |
| | Municipal Manager, Town Secretary and Chief Executive | | 63 385 | 67 222 | 71 200 | | | | | | | 27 916 | 27 916 | 27 916 | 30 292 | 31 108 | 32 443 | |
| | Finance and administration | | 56 855 | 67 427 | 63 634 | | | | | | | 58 873 | 53 403 | 53 403 | 64 313 | 56 829 | 57 395 | |
| | Administrative and Corporate Support | | 19 258 | 16 972 | 20 774 | | | | | | | 16 616 | 17 914 | 17 914 | 26 090 | 18 164 | 18 608 | |
| | Asset Management | | | | | | | | | | | | | | | | | |
| | Finance | | 36 412 | 49 475 | 41 644 | | | | | | | 41 078 | 34 176 | 34 176 | 37 000 | 37 401 | 37 483 | |
| | Fleet Management | | | | | | | | | | | | | | | | | |
| | Human Resources | | 350 | 194 | 235 | | | | | | | 337 | 470 | 470 | 350 | 361 | 373 | |
| | Information Technology | | | | | | | | | | | | | | | | | |
| | Legal Services | | | | | | | | | | | | | | | | | |
| | Marketing, Customer Relations, Publicity and Media Co-ordination | | | | | | | | | | | | | | | | | |
| | Property Services | | 835 | 786 | 831 | | | | | | | 843 | 843 | 843 | 874 | 903 | 932 | |
| | Risk Management | | | | | | | | | | | | | | | | | |
| | Security Services | | | | | | | | | | | | | | | | | |
| | Supply Chain Management | | | | | | | | | | | | | | | | | |
| | Valuation Service | | | | | | | | | | | | | | | | | |
| | Internal audit | | | | | | | | | | | | | | | | | |
| | Governance Function | | | | | | | | | | | | | | | | | |
| | Community and public safety | | 2 454 | 4 297 | 4 692 | | | | | | | 3 272 | 41 770 | 41 770 | 3 423 | 3 446 | (1 702) | |
| | Community and social services | | 2 393 | 2 411 | 4 376 | | | | | | | 2 829 | 41 061 | 41 061 | 2 964 | 2 971 | (2 191) | |
| | Aged Care | | | | | | | | | | | | | | | | | |
| | Agricultural | | | 4 | 23 | | | | | | | | | | 107 | 111 | 114 | |
| | Animal Care and Diseases | | | | | | | | | | | | | | | | | |
| | Cemeteries, Funeral Parlours and Crematoriums | | 83 | 103 | 105 | | | | | | | 115 | 115 | 115 | 119 | 123 | 127 | |
| | Child Care Facilities | | | | | | | | | | | | | | | | | |
| | Community Halls and Facilities | | | | 1 630 | | | | | | | | 1 743 | 1 743 | | | | |
| | Consumer Protection | | | | | | | | | | | | | | | | | |
| | Cultural Matters | | | | | | | | | | | | | | | | | |
| | Disaster Management | | | | | | | | | | | | | | | | | |
| | Education | | | | | | | | | | | | | | | | | |
| | Indigenous and Customary Law | | | | | | | | | | | | | | | | | |
| | Industrial Promotion | | | | | | | | | | | | | | | | | |
| | Language Policy | | | | | | | | | | | | | | | | | |
| | Libraries and Archives | | | | | | | | | | | | | | | | | |
| | Literacy Programmes | | | | | | | | | | | | | | | | | |
| | Media Services | | | | | | | | | | | | | | | | | |
| | Museums and Art Galleries | | | | | | | | | | | | | | | | | |
| | Population Development | | 2 309 | 2 304 | 2 616 | | | | | | | 2 714 | 39 100 | 39 100 | 2 738 | 2 738 | (2 432) | |

| R thousand | 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 | |
| | Provincial Cultural Matters | 1 | | | | | | | | | | |
| | Theatres | | | | | | | | | | | |
| | Zoo's | | | | | | | | | | | |
| | Sport and recreation | | 55 | 29 | 27 | 96 | 96 | 96 | 99 | 102 | 106 | |
| | Beaches and Jetties | | | | | | | | | | | |
| | Casinos, Racing, Gambling, Wagering | | | | | | | | | | | |
| | Community Parks (including Nurseries) | | | | | | | | | | | |
| | Recreational Facilities | | 55 | 29 | 27 | 96 | 96 | 96 | 99 | 102 | 106 | |
| | Sports Grounds and Stadiums | | | | | | | | | | | |
| | Public safety | | 6 | 1 855 | 33 | 48 | 48 | 48 | 49 | 51 | 53 | |
| | Civil Defence | | | | | | | | | | | |
| | Cleansing | | | | | | | | | | | |
| | Control of Public Nuisances | | | | | | | | | | | |
| | Fencing and Fences | | | | | | | | | | | |
| | Fire Fighting and Protection | | 6 | 1 855 | 36 | 48 | 48 | 48 | 49 | 51 | 53 | |
| | Licensing and Control of Animals | | | | | | | | | | | |
| | Police Forces, Traffic and Street Parking Control | | | | | | | | | | | |
| | Pounds | | | | | | | | | | | |
| | Housing | | | | | | | | | | | |
| | Housing | | | | | | 266 | 266 | | | | |
| | Informal Settlements | | | | | | 266 | 266 | | | | |
| | Health | | 0 | 2 | 254 | 300 | 300 | 300 | 311 | 321 | 332 | |
| | Ambulance | | | | | | | | | | | |
| | Health Services | | 0 | 2 | 254 | 300 | 300 | 300 | 311 | 321 | 332 | |
| | Laboratory Services | | | | | | | | | | | |
| | Food Control | | | | | | | | | | | |
| | Health Surveillance and Prevention of Communicable Diseases | | | | | | | | | | | |
| | Vector Control | | | | | | | | | | | |
| | Chemical Safety | | | | | | | | | | | |
| | Economic and environmental services | | 3 958 | 8 526 | 1 715 | 3 104 | 3 210 | 3 210 | 3 393 | 2 090 | 2 157 | |
| | Planning and development | | 9 | | | | | | | | | |
| | Billboards | | | | | | | | | | | |
| | Corporate Wide Strategic Planning (IDPs, LEDs) | | | | | | | | | | | |
| | Central City Improvement District | | | | | | | | | | | |
| | Development Facilitation | | | | | | | | | | | |
| | Economic Development/Planning | | 9 | | | | | | | | | |
| | Regional Planning and Development | | | | | | | | | | | |
| | Town Planning, Building Regulations and Enforcement, and City | | | | | | | | | | | |
| | Project Management Unit | | | | | | | | | | | |
| | Provincial Planning | | | | | | | | | | | |
| | Support to Local Municipalities | | | | | | | | | | | |
| | Road transport | | 3 949 | 8 526 | 3 715 | 3 104 | 3 210 | 3 210 | 3 393 | 2 090 | 2 157 | |

| R thousand | 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 | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | | | | |
| 1 | Public Transport | | | | | | | | | | | | | | | | |
| | Road and Traffic Regulation | | 1 276 | 1 093 | 2 410 | | 1 644 | 1 749 | 1 749 | 1 814 | 1 874 | 1 934 | | | | | |
| | Roads | | 2 673 | 7 432 | 1 306 | | 1 460 | 1 460 | 1 460 | 1 579 | 217 | 223 | | | | | |
| | Taxi Ranks | | | | | | | | | | | | | | | | |
| | Environmental protection | | | | | | | | | | | | | | | | |
| | Biodiversity and Landscape | | | | | | | | | | | | | | | | |
| | Coastal Protection | | | | | | | | | | | | | | | | |
| | Indigenous Forests | | | | | | | | | | | | | | | | |
| | Nature Conservation | | | | | | | | | | | | | | | | |
| | Pollution Control | | | | | | | | | | | | | | | | |
| | Soil Conservation | | | | | | | | | | | | | | | | |
| | Trading services | | 162 379 | 184 817 | 233 563 | | 127 242 | 332 720 | 332 720 | 321 561 | 349 234 | 386 263 | | | | | |
| | Energy sources | | 112 610 | 127 343 | 179 791 | | 20 740 | 224 410 | 224 410 | 221 229 | 244 289 | 275 933 | | | | | |
| | Electricity | | 112 610 | 127 343 | 179 791 | | 20 740 | 224 410 | 224 410 | 221 229 | 244 289 | 275 933 | | | | | |
| | Street Lighting and Signal Systems | | | | | | | | | | | | | | | | |
| | Nonelectric Energy | | | | | | | | | | | | | | | | |
| | Water management | | 34 186 | 36 870 | 32 836 | | 62 302 | 63 112 | 63 112 | 53 953 | 56 447 | 59 257 | | | | | |
| | Water Treatment | | | | | | | | | | | | | | | | |
| | Water Distribution | | 34 186 | 36 870 | 32 836 | | 62 302 | 63 112 | 63 112 | 53 953 | 56 447 | 59 257 | | | | | |
| | Water Storage | | | | | | | | | | | | | | | | |
| | Waste water management | | | | | | | | | | | | | | | | |
| | Public Toilets | | 6 025 | 9 001 | 7 548 | | 19 748 | 20 125 | 20 125 | 20 509 | 21 386 | 22 494 | | | | | |
| | Sewerage | | | | | | | | | | | | | | | | |
| | Storm Water Management | | 6 025 | 9 001 | 7 548 | | 19 748 | 20 125 | 20 125 | 20 509 | 21 386 | 22 494 | | | | | |
| | Waste Water Treatment | | | | | | | | | | | | | | | | |
| | Waste management | | 9 558 | 11 603 | 13 389 | | 24 451 | 25 073 | 25 073 | 25 869 | 27 111 | 28 579 | | | | | |
| | Recycling | | | | | | | | | | | | | | | | |
| | Solid Waste Disposal (Landfill Sites) | | | | | | | | | | | | | | | | |
| | Solid Waste Removal | | 9 558 | 11 603 | 13 389 | | 24 451 | 25 073 | 25 073 | 25 869 | 27 111 | 28 579 | | | | | |
| | Street Cleaning | | | | | | | | | | | | | | | | |
| | Other | | | | | | | | | | | | | | | | |
| | Abattoirs | | | | | | | | | | | | | | | | |
| | Air Transport | | | | | | | | | | | | | | | | |
| | Forestry | | | | | | | | | | | | | | | | |
| | Licensing and Regulation | | | | | | | | | | | | | | | | |
| | Markets | | | | | | | | | | | | | | | | |
| | Tourism | | | | | | | | | | | | | | | | |
| 2 | Total Revenue - Functional | | 289 031 | 332 288 | 376 806 | | 20 408 | 459 018 | 459 018 | 422 982 | 442 707 | 476 556 | | | | | |
| | Expenditure - Functional | | | | | | | | | | | | | | | | |
| | Municipal governance and administration | | 73 668 | 161 776 | 163 019 | | 13 915 | 120 051 | 120 051 | 127 794 | 131 074 | 133 141 | | | | | |
| | Executive and council | | 10 859 | 13 269 | 12 446 | | 13 020 | 12 575 | 12 575 | 16 899 | 17 219 | 17 048 | | | | | |

| R thousand | 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 | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | | |
| 1 | Mayor and Council | | 5 916 | 7 005 | 6 472 | 5 964 | 6 766 | 6 766 | 8 189 | 8 254 | 7 823 | | | | |
| | Municipal Manager, Town Secretary and Chief Executive | | 4 944 | 6 265 | 5 974 | 6 055 | 5 809 | 5 809 | 8 711 | 8 965 | 9 224 | | | | |
| | Finance and administration | | 61 392 | 146 702 | 148 648 | 99 406 | 105 925 | 105 925 | 109 291 | 112 284 | 114 517 | | | | |
| | Administrative and Corporate Support | | 11 921 | 66 019 | 10 118 | 18 748 | 18 056 | 18 056 | 20 709 | 21 216 | 21 706 | | | | |
| | Asset Management | | | | 37 696 | | | | | | | | | | |
| | Finance | | 43 969 | 66 610 | 80 556 | 54 069 | 62 473 | 62 473 | 62 202 | 64 054 | 66 283 | | | | |
| | Fleet Management | | 1 862 | 2 246 | 3 053 | 1 772 | 1 624 | 1 624 | 1 771 | 1 827 | 1 884 | | | | |
| | Human Resources | | (1 606) | 2 335 | 2 250 | 6 710 | 6 677 | 6 677 | 6 963 | 7 240 | 7 522 | | | | |
| | Information Technology | | | | | | | | | | | | | | |
| | Legal Services | | 1 319 | 936 | 1 708 | 1 000 | 1 243 | 1 243 | 1 046 | 1 092 | | | | | |
| | Marketing, Customer Relations, Publicity and Media Co-ordination | | | | | | | | | | | | | | |
| | Property Services | | 3 927 | 8 556 | 12 266 | 17 107 | 15 852 | 15 852 | 16 600 | 16 855 | 17 123 | | | | |
| | Risk Management | | | | | | | | | | | | | | |
| | Security Services | | | | | | | | | | | | | | |
| | Supply Chain Management | | | | | | | | | | | | | | |
| | Valuation Service | | | | | | | | | | | | | | |
| | Internal audit | | | | | | | | | | | | | | |
| | Governance Function | | 1 417 | 1 805 | 1 925 | 1 489 | 1 552 | 1 552 | 1 604 | 1 570 | 1 577 | | | | |
| | Community and public safety | | 1 417 | 1 805 | 1 925 | 1 489 | 1 552 | 1 552 | 1 604 | 1 570 | 1 577 | | | | |
| | Community and social services | | (3 373) | 4 611 | 10 310 | 15 406 | 14 898 | 14 898 | 15 230 | 15 669 | 16 117 | | | | |
| | Community and social services | | 7 925 | (365) | 11 720 | 9 269 | 9 549 | 9 549 | 9 303 | 9 603 | 9 909 | | | | |
| | Aged Care | | | | | | | | | | | | | | |
| | Agricultural | | 1 275 | 971 | 951 | 1 155 | 1 110 | 1 110 | 1 112 | 1 153 | 1 193 | | | | |
| | Animal Care and Diseases | | | | | | | | | | | | | | |
| | Cemeteries, Funeral Parlours and Crematoriums | | 2 017 | 1 818 | 1 908 | 1 815 | 1 790 | 1 790 | 1 887 | 1 957 | 2 028 | | | | |
| | Child Care Facilities | | | | | | | | | | | | | | |
| | Community Halls and Facilities | | | 2 962 | 4 666 | 1 310 | 650 | 650 | 317 | 318 | 320 | | | | |
| | Consumer Protection | | | | | | | | | | | | | | |
| | Cultural Matters | | | | | | | | | | | | | | |
| | Disaster Management | | | | | | | | | | | | | | |
| | Education | | | | | | | | | | | | | | |
| | Indigenous and Customary Law | | | | | | | | | | | | | | |
| | Industrial Promotion | | | | | | | | | | | | | | |
| | Language Policy | | | | | | | | | | | | | | |
| | Libraries and Archives | | 4 634 | (6 116) | 4 194 | 4 989 | 5 999 | 5 999 | 5 986 | 6 175 | 6 368 | | | | |
| | Literacy Programmes | | | | | | | | | | | | | | |
| | Media Services | | | | | | | | | | | | | | |
| | Museums and Art Galleries | | | | | | | | | | | | | | |
| | Population Development | | | | | | | | | | | | | | |
| | Provincial Cultural Matters | | | | | | | | | | | | | | |
| | Theatres | | | | | | | | | | | | | | |
| | Zoo's | | | | | | | | | | | | | | |
| | Sport and recreation | | (13 945) | 1 156 | 1 000 | 1 241 | 888 | 888 | 967 | 993 | 1 019 | | | | |

| R thousand | Functional Classification Description | Ref | 2022/23 | | | 2023/24 | | 2024/25 | | 2026/27 Medium Term Revenue & Expenditure Framework | | | | | | |
|------------|---|-----|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|---------------------|------------------------|------------------------|--------|--------|--------|
| | | | Audited Outcome | Audited Outcome | 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 | | | |
| 1 | Beaches and Jetties | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Casinos, Racing, Gambling, Wagering | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Community Parks (including Nurseries) | | (13 945) | 1 156 | 1 000 | 888 | 1 019 | 967 | 993 | 1 019 | 993 | 1 019 | 993 | 1 019 | 993 | 1 019 |
| | Recreational Facilities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Sports Grounds and Stadiums | | 2 640 | 3 816 | 5 284 | 3 905 | 3 905 | 4 360 | 4 471 | 4 585 | 4 471 | 4 585 | 4 471 | 4 585 | 4 471 | 4 585 |
| | Public safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Civil Defence | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Cleansing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Control of Public Nuisances | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Fencing and Fences | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Fire Fighting and Protection | | 3 011 | 3 816 | 5 119 | 3 599 | 3 599 | 4 022 | 4 132 | 4 245 | 4 132 | 4 245 | 4 132 | 4 245 | 4 132 | 4 245 |
| | Licensing and Control of Animals | | (430) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Police Forces, Traffic and Street Parking Control | | 59 | - | 162 | 288 | 288 | 317 | 318 | 320 | 318 | 320 | 318 | 320 | 318 | 320 |
| | Pounds | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Housing Informal Settlements | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Health | | 6 | 4 | 306 | 350 | 350 | 600 | 602 | 604 | 602 | 604 | 602 | 604 | 602 | 604 |
| | Ambulance | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Health Services | | 6 | 4 | 306 | 350 | 350 | 600 | 602 | 604 | 602 | 604 | 602 | 604 | 602 | 604 |
| | Laboratory Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Food Control | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Health Surveillance and Prevention of Communicable Diseases | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vector Control | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Chemical Safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Economic and environmental services | | 74 498 | 17 071 | 36 333 | 47 705 | 37 416 | 36 655 | 36 699 | 35 972 | 36 699 | 35 972 | 36 699 | 35 972 | 36 699 | 35 972 |
| | Planning and development | | 2 268 | 1 921 | 2 699 | 2 489 | 2 331 | 2 679 | 2 331 | 2 331 | 2 679 | 2 331 | 2 679 | 2 331 | 2 679 | 2 331 |
| | Billboards | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Corporate Wide Strategic Planning (IDPs, LEDDs) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Central City Improvement District | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Development Facilitation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Economic Development/Planning | | 2 268 | 1 921 | 2 699 | 2 489 | 2 331 | 2 679 | 2 331 | 2 331 | 2 679 | 2 331 | 2 679 | 2 331 | 2 679 | 2 331 |
| | Regional Planning and Development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Town Planning, Building Regulations and Enforcement, and City | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Project Management Unit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Provincial Planning | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Support to Local Municipalities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Road transport | | 72 229 | 15 150 | 33 633 | 45 216 | 35 084 | 33 976 | 33 330 | 34 211 | 33 330 | 34 211 | 33 330 | 34 211 | 33 330 | 34 211 |
| | Public Transport | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Road and Traffic Regulation | | 2 767 | 3 710 | 4 308 | 3 535 | 3 603 | 3 590 | 3 705 | 3 823 | 3 705 | 3 823 | 3 705 | 3 823 | 3 705 | 3 823 |
| | Roads | | 69 463 | 11 440 | 29 325 | 41 681 | 31 481 | 30 386 | 29 625 | 30 388 | 29 625 | 30 388 | 29 625 | 30 388 | 29 625 | 30 388 |
| | Taxi Ranks | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| R thousand | Functional Classification Description | Ref | 2022/23 | 2023/24 | 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 | |
| | Environmental protection | 1 | | | | | | | | | | |
| | Biodiversity and Landscape | | | | | | | | | | | |
| | Coastal Protection | | | | | | | | | | | |
| | Indigenous Forests | | | | | | | | | | | |
| | Nature Conservation | | | | | | | | | | | |
| | Pollution Control | | | | | | | | | | | |
| | Soil Conservation | | | | | | | | | | | |
| | Trading services | | | | | | | | | | | |
| | Energy sources | | 173 822 | 206 449 | 232 677 | 240 552 | 227 981 | 227 981 | 212 324 | 217 586 | 221 570 | |
| | Electricity | | 125 856 | 144 752 | 177 299 | 171 805 | 171 482 | 171 482 | 153 636 | 157 692 | 160 391 | |
| | Street Lighting and Signal Systems | | 125 856 | 144 752 | 177 299 | 171 805 | 171 482 | 171 482 | 153 636 | 157 692 | 160 391 | |
| | Nonelectric Energy | | | | | | | | | | | |
| | Water management | | 23 005 | 30 311 | 30 201 | 40 784 | 30 290 | 30 290 | 30 022 | 30 516 | 31 103 | |
| | Water Treatment | | | | | | | | | | | |
| | Water Distribution | | 23 005 | 30 311 | 30 201 | 40 784 | 30 290 | 30 290 | 30 022 | 30 516 | 31 103 | |
| | Water Storage | | | | | | | | | | | |
| | Waste water management | | 6 743 | 11 399 | 8 652 | 15 790 | 12 612 | 12 612 | 14 589 | 14 806 | 15 068 | |
| | Public Toilets | | | | | | | | | | | |
| | Sewerage | | 6 743 | 11 399 | 8 652 | 15 790 | 12 612 | 12 612 | 14 589 | 14 806 | 15 068 | |
| | Storm Water Management | | | | | | | | | | | |
| | Waste Water Treatment | | | | | | | | | | | |
| | Waste management | | 18 217 | 19 987 | 16 526 | 12 174 | 13 596 | 13 596 | 14 176 | 14 571 | 15 009 | |
| | Recycling | | | | | | | | | | | |
| | Solid Waste Disposal (Landfill Sites) | | | | | | | | | | | |
| | Solid Waste Removal | | 18 217 | 19 987 | 16 526 | 12 174 | 13 596 | 13 596 | 14 176 | 14 571 | 15 009 | |
| | Street Cleaning | | | | | | | | | | | |
| | Other | | | | | | | | | | | |
| | Abattoirs | | | | | | | | | | | |
| | Air Transport | | | | | | | | | | | |
| | Forestry | | | | | | | | | | | |
| | Licensing and Regulation | | | | | | | | | | | |
| | Markets | | | | | | | | | | | |
| | Tourism | | | | | | | | | | | |
| | Total Expenditure - Functional | 3 | 318 615 | 389 907 | 450 338 | 417 578 | 400 345 | 400 345 | 392 003 | 401 027 | 406 800 | |
| | Surplus/(Deficit) for the year | | (29 584) | (57 619) | (73 533) | 2 830 | 58 673 | 58 673 | 30 979 | 41 680 | 69 756 | |

EC102 Blue Crane Route - 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 | | | | | | | | | | |
| Vote 1 - MAYORAL EXECUTIVE | | - | - | - | - | - | - | - | - | - |
| Vote 2 - MUNICIPAL COUNCIL | | 63 385 | 67 222 | 71 200 | 27 916 | 27 916 | 27 916 | 30 292 | 31 108 | 32 443 |
| Vote 3 - ACCOUNTING OFFICER | | 9 | - | 381 | - | - | - | - | - | - |
| Vote 4 - BUDGET & TREASURY | | 36 412 | 49 475 | 41 264 | 41 078 | 42 457 | 42 457 | 45 587 | 46 271 | 46 637 |
| Vote 5 - TECHNICAL SERVICES | | 172 651 | 197 804 | 243 214 | 321 673 | 319 218 | 319 218 | 316 255 | 333 163 | 368 940 |
| Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES | | 16 214 | 17 572 | 20 491 | 29 368 | 68 656 | 68 656 | 30 462 | 31 765 | 28 124 |
| Vote 7 - CORPORATE SERVICES | | 359 | 215 | 256 | 373 | 505 | 505 | 387 | 399 | 412 |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 289 031 | 332 288 | 376 806 | 420 408 | 458 752 | 458 752 | 422 982 | 442 707 | 476 556 |
| Expenditure by Vote to be appropriated | | | | | | | | | | |
| Vote 1 - MAYORAL EXECUTIVE | 1 | 1 | - | 57 | 99 | 86 | 86 | 100 | 103 | - |
| Vote 2 - MUNICIPAL COUNCIL | | 5 915 | 7 005 | 6 415 | 6 865 | 6 680 | 6 680 | 8 089 | 8 151 | 7 823 |
| Vote 3 - ACCOUNTING OFFICER | | 6 635 | 9 991 | 10 617 | 10 049 | 9 697 | 9 697 | 11 993 | 12 244 | 12 562 |
| Vote 4 - BUDGET & TREASURY | | 45 986 | 118 527 | 118 692 | 54 132 | 62 537 | 62 537 | 62 272 | 64 124 | 66 353 |
| Vote 5 - TECHNICAL SERVICES | | 234 520 | 212 090 | 261 882 | 291 697 | 266 618 | 266 618 | 250 238 | 255 323 | 258 312 |
| Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES | | 19 920 | 31 011 | 41 807 | 33 625 | 33 757 | 33 757 | 39 388 | 40 530 | 41 721 |
| Vote 7 - CORPORATE SERVICES | | 5 638 | 11 284 | 10 868 | 21 110 | 20 970 | 20 970 | 19 922 | 20 552 | 20 028 |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 1 | 318 615 | 389 907 | 450 338 | 417 578 | 400 345 | 400 345 | 392 003 | 401 027 | 406 800 |
| Surplus/(Deficit) for the year | 2 | (29 584) | (57 619) | (73 533) | 2 830 | 58 407 | 58 407 | 30 979 | 41 680 | 69 756 |

EC102 Blue Crane Route - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote) A

| R thousand | 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 | 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 | | | | | | | | | | | | | | |
| | Vote 1 - MAYORAL EXECUTIVE | | | | | | | | | | | | | | |
| | 1.1 - Mayoral Executive | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 2 - MUNICIPAL COUNCIL | | | | | | | | | | | | | | |
| | 2.1 - Municipal Council | | 63 385 | 67 222 | 71 200 | - | 27 916 | 27 916 | 27 916 | 27 916 | 27 916 | 30 292 | 31 108 | 31 108 | 32 443 |
| | | | 63 385 | 67 222 | 71 200 | - | 27 916 | 27 916 | 27 916 | 27 916 | 27 916 | 30 292 | 31 108 | 31 108 | 32 443 |
| | Vote 3 - ACCOUNTING OFFICER | | | | | | | | | | | | | | |
| | 3.1 - Accounting Officer | | 9 | - | 301 | - | - | - | - | - | - | - | - | - | - |
| | 3.2 - Integrated Development Plan | | - | - | 381 | - | - | - | - | - | - | - | - | - | - |
| | 3.3 - Internal Audit | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 3.5 - LED Other | | 9 | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 4 - BUDGET & TREASURY | | | | | | | | | | | | | | |
| | 4.1 - Budget Planning and Implementation | | 36 412 | 45 376 | 41 264 | - | 41 078 | 42 457 | 42 457 | 42 457 | 42 457 | 45 587 | 46 271 | 46 271 | 46 637 |
| | 4.2 - Financial Management and Reporting (Dora Grants) | | 26 309 | 34 585 | 31 897 | - | 26 500 | 27 879 | 27 879 | 27 879 | 27 879 | 30 359 | 30 526 | 30 526 | 30 375 |
| | | | 10 103 | 14 890 | 9 367 | - | 14 578 | 14 578 | 14 578 | 14 578 | 14 578 | 15 228 | 15 745 | 15 745 | 16 262 |
| | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | - | - | - | - | - | - | - | - | - | - | - | - | - |

EC102 Blue Crane Route - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote) A

| R thousand | 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 | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | | | | | |
| | Vote 5 - TECHNICAL SERVICES | | | | | | | | | | | | | | | | | |
| | 5.1 - Electricity | | 172 651 | 197 804 | 243 214 | - | - | - | 321 673 | 319 218 | 319 218 | - | 316 255 | 333 163 | - | 368 940 | - | - |
| | 5.2 - Water | | 112 610 | 127 343 | 179 751 | - | - | - | 220 740 | 217 885 | 217 885 | - | 214 463 | 237 299 | - | 268 720 | - | - |
| | 5.3 - Sewerage/Sanitation | | 34 186 | 36 870 | 32 836 | - | - | - | 62 302 | 62 354 | 62 354 | - | 53 168 | 55 635 | - | 58 420 | - | - |
| | 5.4 - Municipal Buildings | | 6 025 | 9 004 | 7 546 | - | - | - | 19 748 | 19 748 | 19 748 | - | 20 118 | 20 983 | - | 22 077 | - | - |
| | 5.5 - Public Works | | 835 | 707 | 502 | - | - | - | 978 | 978 | 978 | - | 1 080 | 1 116 | - | 1 151 | - | - |
| | 5.6 - MIG | | 2 | 5 | 15 | - | - | - | 3 | 3 | 3 | - | 3 | 4 | - | 4 | - | - |
| | 5.7 - Workshop | | 16 323 | 22 645 | 15 969 | - | - | - | 16 580 | 16 580 | 16 580 | - | 26 053 | 18 126 | - | 18 568 | - | - |
| | 5.8 - Administration | | - | - | - | - | - | - | - | 347 | 347 | - | - | - | - | - | - | - |
| | 5.9 - EPWP | | 2 671 | 1 143 | 1 280 | - | - | - | 1 322 | 1 322 | 1 322 | - | 1 369 | - | - | - | - | - |
| | Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES | | | | | | | | | | | | | | | | | |
| | 6.1 - Refuse | | 16 214 | 17 572 | 20 491 | - | - | - | 29 368 | 68 656 | 68 656 | - | 30 462 | 31 765 | - | 28 124 | - | - |
| | 6.2 - Commonage | | 9 558 | 11 603 | 13 389 | - | - | - | 24 451 | 24 451 | 24 451 | - | 25 224 | 26 445 | - | 27 891 | - | - |
| | 6.3 - Disaster Management & Fire | | - | - | 20 | - | - | - | - | 103 | 103 | - | 107 | 111 | - | 114 | - | - |
| | 6.4 - Traffic | | 2 932 | 2 454 | 36 | - | - | - | 48 | 999 | 999 | - | 49 | 51 | - | 53 | - | - |
| | 6.5 - Libraries | | 1 276 | 1 093 | 2 410 | - | - | - | 1 644 | 1 749 | 1 749 | - | 1 814 | 1 874 | - | 1 934 | - | - |
| | 6.6 - Environmental Health | | 2 309 | 2 304 | 2 618 | - | - | - | 2 714 | 39 100 | 39 100 | - | 2 738 | 2 738 | - | (2 432) | - | - |
| | 6.7 - Bestershoek | | 0 | 2 | 254 | - | - | - | 300 | 300 | 300 | - | 311 | 321 | - | 332 | - | - |
| | 6.8 - Cemeteries Parks and Open spaces | | 55 | 29 | 27 | - | - | - | 96 | 96 | 96 | - | 99 | 102 | - | 106 | - | - |
| | 6.9 - Community Services: Administration | | 83 | 103 | 105 | - | - | - | 115 | 115 | 115 | - | 119 | 123 | - | 127 | - | - |
| | Vote 7 - CORPORATE SERVICES | | | | | | | | | | | | | | | | | |
| | 7.1 - Human Resources | | 359 | 215 | 256 | - | - | - | 373 | 505 | 505 | - | 387 | 399 | - | 412 | - | - |
| | 7.2 - Legal services | | 350 | 154 | 205 | - | - | - | 337 | 337 | 337 | - | 350 | 361 | - | 373 | - | - |
| | 7.3 - Corporate services: Administration | | - | 21 | 21 | - | - | - | 36 | 168 | 168 | - | 37 | 38 | - | 40 | - | - |
| | Vote 8 - [NAME OF VOTE 8] | | | | | | | | | | | | | | | | | |

EC102 Blue Crane Route - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote) A

| R thousand | 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 | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | | | | | | |
| | Vote 9 - [NAME OF VOTE 9] | | | | | | | | | | | | | | | | | | |
| | Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | | | | | | | |
| | Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | | | | | | | | |
| | Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | | | | | | | |

EC102 Blue Crane Route - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)/A

| R thousand | 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 | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | | | | | | | | |
| | Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | | | | | | | | | |
| | Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | | | | | | | | | | |
| | Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | | | | | | | | | |

EC102 Blue Crane Route - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)(A)

| R thousand | 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 | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | | | | |
| | Vote 5 - TECHNICAL SERVICES | | | | | | | | | | | | | | | | |
| | 5.1 - Electricity | | 234 520 | 212 030 | 261 862 | | | | 291 697 | 266 618 | 266 618 | 266 618 | 250 238 | 255 323 | 258 312 | | |
| | 5.2 - Water | | 125 856 | 144 752 | 177 299 | | | | 171 805 | 171 491 | 171 491 | 171 491 | 153 536 | 156 192 | 157 891 | | |
| | 5.3 - Sewerage/Sanitation | | 23 005 | 30 080 | 30 201 | | | | 40 784 | 30 290 | 30 290 | 30 290 | 30 022 | 31 103 | 31 103 | | |
| | 5.4 - Municipal Buildings | | 6 743 | 11 399 | 8 652 | | | | 15 790 | 13 242 | 13 242 | 13 242 | 15 232 | 15 468 | 15 756 | | |
| | 5.5 - Public Works | | 3 927 | 8 650 | 12 266 | | | | 17 107 | 15 852 | 15 852 | 15 852 | 16 600 | 16 855 | 17 123 | | |
| | 5.6 - MIG | | 68 557 | 10 147 | 27 156 | | | | 38 629 | 28 429 | 28 429 | 28 429 | 27 210 | 27 745 | 28 434 | | |
| | 5.7 - Workshop | | 939 | 1 163 | 833 | | | | 1 151 | 979 | 979 | 979 | 1 963 | 4 162 | 3 540 | | |
| | 5.8 - Administration | | 1 862 | 2 251 | 2 633 | | | | 1 772 | 1 624 | 1 624 | 1 624 | 1 771 | 1 827 | 1 884 | | |
| | 5.9 - EPWP | | 1 901 | 2 223 | 1 426 | | | | 3 338 | 3 388 | 3 388 | 3 388 | 2 535 | 2 558 | 2 582 | | |
| | | | 1 730 | 1 524 | 1 411 | | | | 1 323 | 1 322 | 1 322 | 1 322 | 1 369 | - | - | | |
| | | | - | - | - | | | | - | - | - | - | - | - | - | | |
| | Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES | | | | | | | | | | | | | | | | |
| | 6.1 - Refuse | | 19 920 | 31 011 | 41 807 | | | | 33 625 | 33 757 | 33 757 | 33 757 | 39 388 | 40 530 | 41 721 | | |
| | 6.2 - Commonage | | 18 217 | 19 987 | 16 526 | | | | 12 174 | 12 966 | 12 966 | 12 966 | 13 534 | 13 909 | 14 320 | | |
| | 6.3 - Disaster Management & Fire | | 1 334 | 971 | 1 113 | | | | 1 444 | 1 398 | 1 398 | 1 398 | 1 430 | 1 471 | 1 513 | | |
| | 6.4 - Traffic | | 3 011 | 3 815 | 5 119 | | | | 4 238 | 3 599 | 3 599 | 3 599 | 4 022 | 4 132 | 4 245 | | |
| | 6.5 - Libraries | | 2 337 | 3 710 | 4 312 | | | | 3 553 | 3 621 | 3 621 | 3 621 | 3 610 | 3 725 | 3 843 | | |
| | 6.6 - Environmental Health | | 4 634 | (6 116) | 4 154 | | | | 4 989 | 5 999 | 5 999 | 5 999 | 5 986 | 6 175 | 6 368 | | |
| | 6.7 - Bestershok | | 6 | - | - | | | | - | - | - | - | - | - | - | | |
| | 6.8 - Cemeteries Parks and Open spaces | | (13 945) | 4 113 | 1 162 | | | | 1 530 | 1 177 | 1 177 | 1 177 | 1 285 | 1 311 | 1 339 | | |
| | 6.9 - Community Services: Administration | | 2 017 | 1 818 | 1 908 | | | | 1 815 | 1 790 | 1 790 | 1 790 | 1 887 | 1 957 | 2 028 | | |
| | | | 2 309 | 2 703 | 7 468 | | | | 3 882 | 3 206 | 3 206 | 3 206 | 7 635 | 7 848 | 8 065 | | |
| | | | - | - | - | | | | - | - | - | - | - | - | - | | |
| | Vote 7 - CORPORATE SERVICES | | | | | | | | | | | | | | | | |
| | 7.1 - Human Resources | | 5 638 | 11 284 | 10 868 | | | | 21 110 | 20 970 | 20 970 | 20 970 | 19 922 | 20 552 | 20 028 | | |
| | 7.2 - Legal services | | (1 606) | 2 335 | 3 549 | | | | 7 060 | 7 231 | 7 231 | 7 231 | 7 563 | 7 842 | 8 126 | | |
| | 7.3 - Corporate services: Administration | | 1 319 | 686 | 1 768 | | | | 1 000 | 1 243 | 1 243 | 1 243 | 1 046 | 1 092 | - | | |
| | | | 5 925 | 8 012 | 5 610 | | | | 13 050 | 12 496 | 12 496 | 12 496 | 11 313 | 11 618 | 11 903 | | |
| | | | - | - | - | | | | - | - | - | - | - | - | - | | |
| | | | - | - | - | | | | - | - | - | - | - | - | - | | |
| | | | - | - | - | | | | - | - | - | - | - | - | - | | |
| | | | - | - | - | | | | - | - | - | - | - | - | - | | |
| | | | - | - | - | | | | - | - | - | - | - | - | - | | |
| | | | - | - | - | | | | - | - | - | - | - | - | - | | |
| | | | - | - | - | | | | - | - | - | - | - | - | - | | |
| | | | - | - | - | | | | - | - | - | - | - | - | - | | |

EC102 Blue Crane Route - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2022/23 | | 2023/24 | | 2024/25 | | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|-----------------------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|---------------------|------------------------|---|---|---|---|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | | |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - | - | - | - |

EC102 Blue Crane Route - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| R thousand | 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 | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | | |
| | Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - | - | - |

EC102 Blue Crane Route - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|------------------|------------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Revenue | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | |
| Service charges - Electricity | 2 | 111 894 | 123 161 | 135 906 | 186 599 | 172 341 | 172 341 | 95 914 | 193 988 | 218 633 | 246 756 |
| Service charges - Water | 2 | 14 968 | 18 287 | 18 614 | 19 030 | 19 082 | 19 082 | 13 128 | 20 226 | 21 438 | 22 723 |
| Service charges - Waste Water Management | 2 | 6 025 | 7 251 | 7 548 | 9 463 | 9 463 | 9 463 | 5 181 | 10 030 | 10 631 | 11 268 |
| Service charges - Waste Management | 2 | 9 558 | 11 603 | 11 801 | 15 636 | 15 636 | 15 636 | 8 257 | 16 574 | 17 568 | 18 622 |
| Sale of Goods and Rendering of Services | 2 | 460 | 1 257 | 657 | 675 | 675 | 675 | 444 | 700 | 723 | 747 |
| Agency services | 2 | 782 | 541 | 732 | 955 | 955 | 955 | 662 | 990 | 1 023 | 1 056 |
| Interest | | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 2 | 8 239 | 13 473 | 9 596 | 10 082 | 10 082 | 10 082 | 7 545 | 10 458 | 10 804 | 11 149 |
| Interest earned from Current and Non Current Assets | 2 | 1 102 | 3 801 | 5 332 | 3 651 | 3 651 | 3 651 | 2 239 | 3 786 | 3 910 | 4 036 |
| Dividends | 2 | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | 2 | 77 | 77 | 82 | 144 | 144 | 144 | 54 | 150 | 155 | (160) |
| Rental from Fixed Assets | 2 | 572 | 647 | 586 | 646 | 646 | 646 | 376 | 736 | 761 | 785 |
| Licence and permits | 2 | 0 | 2 | 254 | 300 | 300 | 300 | 72 | 311 | 321 | 332 |
| Special rating levies | 2 | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Development Charges | 2 | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 | 2 426 | 952 | 1 633 | 3 248 | 3 248 | 3 248 | 420 | 3 369 | 3 480 | 3 591 |
| Non-Exchange Revenue | | | | | | | | | | | |
| Property rates | 2 | - | 28 215 | 22 662 | 21 602 | 22 981 | 22 981 | 18 941 | 25 279 | 25 279 | 25 279 |
| Surcharges and Taxes | 2 | 24 316 | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 2 | 236 | 162 | 1 556 | 354 | 562 | 562 | 151 | 583 | 602 | 622 |
| Licences or permits | 2 | 431 | 387 | 208 | 576 | 576 | 576 | 187 | 597 | 617 | 636 |
| Transfer and subsidies - Operational | 2 | 70 510 | 74 254 | 84 695 | 80 716 | 81 699 | 81 699 | 76 810 | 82 129 | 85 344 | 83 394 |
| Interest | 2 | - | - | 1 969 | 2 000 | 2 000 | 2 000 | - | 2 074 | 2 142 | 2 211 |
| Fuel Levy | 2 | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | 2 | - | - | - | - | - | - | - | - | - | - |
| Other Gains | 2 | (286) | - | 2 419 | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 251 310 | 284 069 | 306 449 | 355 677 | 344 042 | 344 042 | 230 381 | 371 980 | 403 433 | 433 049 |
| Expenditure | | | | | | | | | | | |
| Employment related costs | 2 | 94 777 | 105 225 | 106 571 | 111 244 | 110 571 | 110 571 | 107 252 | 117 852 | 122 268 | 126 748 |
| Remuneration of councillors | 2 | 4 547 | 4 951 | 5 196 | 5 444 | 5 444 | 5 444 | 3 922 | 6 758 | 6 810 | 6 409 |
| Bulk purchases - electricity | 2 | 102 903 | 114 157 | 140 569 | 130 827 | 127 327 | 127 327 | 105 332 | 117 884 | 116 238 | 113 711 |
| Inventory consumed | 2,8 | 6 209 | 6 992 | 12 016 | 12 472 | 11 570 | 11 570 | 6 605 | 12 201 | 12 561 | 13 055 |
| Debt impairment | 2,3 | 22 566 | 52 493 | 27 364 | 24 303 | 24 303 | 24 303 | - | 24 789 | 25 533 | 26 554 |
| Depreciation and amortisation | 2 | 53 415 | 57 572 | 88 343 | 61 602 | 49 659 | 49 659 | 24 114 | 54 379 | 54 542 | 54 768 |
| Interest | 2 | 3 687 | 337 | 23 187 | 16 157 | 16 166 | 16 166 | 16 115 | 1 460 | 1 450 | 1 600 |
| Operational services | 2 | 3 352 | 3 732 | 27 762 | 13 903 | 24 245 | 24 245 | 13 118 | 24 230 | 25 310 | 25 667 |
| Transfers and subsidies | 2 | 1 035 | 1 123 | 1 156 | 1 186 | 1 186 | 1 186 | 6 | 1 209 | 1 246 | 1 285 |
| Irrecoverable debts written off | 2 | - | - | - | 13 858 | 13 858 | 13 858 | - | 14 135 | 14 559 | 15 142 |
| Operational costs | 2 | 13 056 | 14 842 | 17 403 | 26 017 | 15 543 | 15 543 | 11 736 | 17 104 | 16 971 | 16 998 |
| Losses on disposal of Assets | 2 | - | - | 102 | - | - | - | - | - | - | - |
| Other Losses | 2 | 134 | - | 1 495 | - | - | - | - | - | - | - |
| Total Expenditure | | 313 548 | 390 112 | 451 164 | 417 106 | 399 873 | 399 873 | 274 831 | 392 003 | 401 027 | 406 600 |
| Surplus/(Deficit) | | (62 238) | (106 042) | (144 715) | (61 429) | (55 831) | (55 831) | (44 450) | (20 022) | 2 405 | 26 249 |
| Transfers and subsidies - capital (monetary allocations) | 6 | 37 721 | 48 219 | 70 877 | 64 731 | 78 713 | 78 713 | 35 484 | 51 001 | 39 275 | 43 507 |
| Transfers and subsidies - capital (in-kind) | 6 | - | - | - | - | 36 264 | 36 264 | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (24 518) | (57 824) | (73 838) | 3 302 | 59 145 | 59 145 | (8 966) | 30 979 | 41 680 | 69 756 |
| Income Tax | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | (24 518) | (57 824) | (73 838) | 3 302 | 59 145 | 59 145 | (8 966) | 30 979 | 41 680 | 69 756 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | (24 518) | (57 824) | (73 838) | 3 302 | 59 145 | 59 145 | (8 966) | 30 979 | 41 680 | 69 756 |
| Share of Surplus/Deficit attributable to Associate | 7 | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 1 | (24 518) | (57 824) | (73 838) | 3 302 | 59 145 | 59 145 | (8 966) | 30 979 | 41 680 | 69 756 |

EC102 Blue Crane Route - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

| R thousand | 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 | 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 | | | | | | | | | | | | | | | | |
| | Vote 1 - MAYORAL EXECUTIVE | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 2 - MUNICIPAL COUNCIL | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 3 - ACCOUNTING OFFICER | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 4 - BUDGET & TREASURY | 1 | (914) | 2 380 | 17 | 17 | 17 | 69 085 | 38 397 | 43 059 | 23 906 | 27 280 | | | | | |
| | Vote 5 - TECHNICAL SERVICES | 1 | 37 | 851 | 31 245 | 31 245 | 57 505 | 36 398 | 67 | | | | | | | | |
| | Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES | 1 | (0) | 9 | 919 | 919 | 504 | 625 | 250 | 756 | 504 | 504 | | | | | |
| | Vote 7 - CORPORATE SERVICES | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 8 - [NAME OF VOTE 8] | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 9 - [NAME OF VOTE 9] | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 10 - [NAME OF VOTE 10] | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 11 - [NAME OF VOTE 11] | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 12 - [NAME OF VOTE 12] | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 13 - [NAME OF VOTE 13] | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 14 - [NAME OF VOTE 14] | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 15 - [NAME OF VOTE 15] | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Capital multi-year expenditure sub-total | 1 | (877) | 3 240 | 62 181 | 62 181 | 58 010 | 106 108 | 38 714 | 43 815 | 24 410 | 27 784 | | | | | |
| | Single-year expenditure to be appropriated | | | | | | | | | | | | | | | | |
| | Vote 1 - MAYORAL EXECUTIVE | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 2 - MUNICIPAL COUNCIL | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 3 - ACCOUNTING OFFICER | 2 | - | - | 125 | 125 | 17 | 17 | - | 17 | 17 | 17 | - | - | - | - | - |
| | Vote 4 - BUDGET & TREASURY | 2 | 47 563 | (16) | - | - | 17 | 296 | 46 | 1 035 | 800 | 452 | | | | | |
| | Vote 5 - TECHNICAL SERVICES | 2 | - | (19 642) | 24 560 | 24 560 | 395 | 395 | - | 1 720 | 10 911 | 11 565 | | | | | |
| | Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES | 2 | - | 45 | 317 | 317 | 326 | 2 452 | 104 | 500 | 500 | 500 | | | | | |
| | Vote 7 - CORPORATE SERVICES | 2 | 34 | 20 | (20) | (20) | 26 | 26 | - | 17 | 17 | 17 | | | | | |
| | Vote 8 - [NAME OF VOTE 8] | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 9 - [NAME OF VOTE 9] | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 10 - [NAME OF VOTE 10] | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 11 - [NAME OF VOTE 11] | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 12 - [NAME OF VOTE 12] | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 13 - [NAME OF VOTE 13] | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 14 - [NAME OF VOTE 14] | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Vote 15 - [NAME OF VOTE 15] | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Capital single-year expenditure sub-total | 2 | 47 597 | (19 593) | 24 982 | 24 982 | 782 | 3 187 | 150 | 3 289 | 12 246 | 12 552 | | | | | |
| | Total Capital Expenditure - Vote | 3,7 | 46 720 | (16 353) | 87 163 | 87 163 | 58 792 | 109 295 | 38 864 | 47 105 | 36 656 | 40 336 | | | | | |
| | Capital Expenditure - Functional Governance and administration | | | | | | | | | | | | | | | | |
| | Executive and council | | 45 130 | 13 | 1 069 | 1 069 | 952 | 1 515 | 363 | 2 212 | 1 726 | 1 378 | | | | | |
| | Finance and administration | | - | - | 125 | 125 | 17 | 17 | - | 17 | 17 | 17 | | | | | |
| | Internal audit | | 45 130 | 13 | 945 | 945 | 934 | 1 497 | 363 | 2 195 | 1 708 | 1 361 | | | | | |

EC102 Blue Crane Route - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

| R thousand | 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 | 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 | | | | | |
| | Community and public safety | | | | | | | | | | | | | | | | | |
| | Community and social services | | (0) | 1 251 | 3 905 | 3 581 | 41 660 | 41 660 | 2 206 | 8 466 | 363 | 363 | 214 | 214 | 214 | 214 | 214 | |
| | Sport and recreation | | (0) | 896 | 317 | 40 | 38 269 | 38 269 | 85 | 214 | 214 | 214 | 8 103 | 8 103 | 8 103 | 8 103 | 8 103 | |
| | Public safety | | - | 356 | 3 588 | 3 391 | 3 391 | 3 391 | 2 102 | 149 | 149 | 149 | 149 | 149 | 149 | 149 | 149 | 149 |
| | Housing | | - | - | - | - | - | - | 19 | - | - | - | - | - | - | - | - | - |
| | Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Economic and environmental services | | | | | | | | | | | | | | | | | |
| | Planning and development | | 37 | 463 | 9 668 | 4 835 | 6 410 | 6 410 | 5 796 | 4 595 | 8 794 | 8 794 | 4 595 | 4 595 | 4 595 | 4 595 | 4 595 | 4 595 |
| | Road transport | | - | 463 | 5 668 | 4 835 | 6 410 | 6 410 | 5 796 | 4 595 | 8 794 | 8 794 | 4 595 | 4 595 | 4 595 | 4 595 | 4 595 | 4 595 |
| | Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Trading services | | | | | | | | | | | | | | | | | |
| | Energy sources | | 1 553 | (18 081) | 72 549 | 49 424 | 59 711 | 59 711 | 30 499 | 31 831 | 25 772 | 25 772 | 10 972 | 10 972 | 9 192 | 9 192 | 9 192 | 9 192 |
| | Water management | | - | 1 894 | 38 358 | 20 987 | 30 919 | 30 919 | 14 838 | 13 961 | 14 657 | 14 657 | 6 761 | 6 761 | 48 | 48 | 48 | 48 |
| | Waste water management | | - | (19 963) | 31 105 | 22 743 | 22 743 | 22 743 | 5 049 | 5 557 | 5 557 | 5 557 | 137 | 137 | 1 876 | 1 876 | 1 876 | 1 876 |
| | Waste management | | - | (45) | 3 000 | 5 557 | 5 557 | 5 557 | 491 | 491 | 491 | 491 | - | - | - | - | - | - |
| | Other | | 1 553 | 33 | 379 | 137 | 491 | 491 | - | - | - | - | - | - | - | - | - | - |
| | Total Capital Expenditure - Functional | 3,7 | 46 720 | (16 353) | 87 192 | 58 792 | 109 295 | 109 295 | 38 864 | 47 105 | 36 656 | 36 656 | 47 105 | 47 105 | 36 656 | 36 656 | 36 656 | 36 656 |
| | Funded by: | | | | | | | | | | | | | | | | | |
| | National Government | | 37 | (16 675) | 85 301 | 56 288 | 66 481 | 66 481 | 36 874 | 44 175 | 33 978 | 33 978 | 174 | 174 | 174 | 174 | 174 | 174 |
| | Provincial Government | | - | 227 | 64 | - | 1 791 | 1 791 | 85 | 174 | 174 | 174 | - | - | - | - | - | - |
| | District Municipality | | (0) | - | 253 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Transfers recognised - capital | 4 | 37 | (16 448) | 85 619 | 56 288 | 68 272 | 68 272 | 36 959 | 44 349 | 34 152 | 34 152 | 44 349 | 44 349 | 34 152 | 34 152 | 34 152 | 34 152 |
| | Borrowing | | - | 44 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Internally generated funds | 6 | 34 | 246 | 1 573 | 2 504 | 4 585 | 4 585 | 1 905 | 2 756 | 2 504 | 2 504 | 2 756 | 2 756 | 2 504 | 2 504 | 2 504 | 2 504 |
| | Total Capital Funding | 7 | 71 | (16 158) | 87 192 | 58 792 | 72 857 | 72 857 | 38 864 | 47 105 | 36 656 | 36 656 | 47 105 | 47 105 | 36 656 | 36 656 | 36 656 | 36 656 |

| Vote Description | Ref | 2022/23 | | | 2023/24 | | | 2024/25 | | | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget | | | Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget | | | New multi-year appropriations (funds for new and ongoing projects) | | |
|-----------------------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|----------------------|------------------------|----------------------------------|-------------------------------|---|------------------------|----------------------------------|---|---------------------------|------------------------|---|-------------------------------|---------------------|--|------------------------|--|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/27 | Adjustments in 2025/26 | Downward adjustments for 2026/27 | Appropriation carried forward | Appropriation for 2026/27 | Adjustments in 2025/26 | Downward adjustments for 2026/27 | Appropriation carried forward | Appropriation for 2026/27 | Adjustments in 2025/26 | Downward adjustments for 2026/27 | Appropriation carried forward | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| R thousand | 1 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 8 - [NAME OF VOTE 8] | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 9 - [NAME OF VOTE 9] | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 14 - [NAME OF VOTE 14] | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Vote Description | Ref | 2022/23 | | | 2023/24 | | | 2024/25 | | | Current Year 2025/26 | | | | 2025/27 Medium Term Expenditure Programme | | Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget | | | | New multi-year appropriations (funds for new and existing projects) | | | |
|--|-----|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|--------------------|----------------------|---------|---------|---------|---|---------------------------|---|---------------------------|-----------------------------------|-----------------------------------|---|---------------------|-----------------------|-----|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Audited Outcome | Audited Outcome | Pre-audit outcome | Original Budget | Adjusted Budget | Full Year Forecast | 2025/27 | 2026/27 | 2027/28 | 2028/29 | Appropriation for 2025/27 | Appropriation for 2026/27 | Appropriation for 2027/28 | Appropriation for 2028/29 | Appropriation for carried forward | Appropriation for carried forward | Budget Year 2026/27 | Budget Year 2027/28 | Budget Year+2 2028/29 | |
| Vote 15 - [NAME OF VOTE 15] | 1 | (877) | 3,240 | 62,181 | 56,910 | 106,108 | 106,108 | 38,714 | 24,410 | 27,341 | | | | | | | | | | | | | | |
| Capital multi-year expenditure sub-total | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital expenditure - Municipal Vote | 2 | | | | | | | | | | | | | | | | | | | | | | | |
| Single-year expenditure sub-total | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 1 - MUNICIPAL EXECUTIVE | | | | | | | | | | | | | | | | | | | | | | | | |
| 1.1 - Mayoral Executive | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 2 - MUNICIPAL COUNCIL | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.1 - Municipal Council | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 3 - ACCOUNTING OFFICER | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1 - Accounting Officer | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2 - Integrated Development Plan | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3 - Internal Audit | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.5 - LED Other | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 4 - BUDGET & TREASURY | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1 - Budget Planning and Implementation | | 47,463 | (16) | 24,590 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 | 395 |
| 4.2 - Financial Management and Reporting (Dona Grants) | | 49,754 | (16) | 34 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 | 48 |
| | | (2,191) | | | | | | | | | | | | | | | | | | | | | | |
| Vote 5 - TECHNICAL SERVICES | | | | | | | | | | | | | | | | | | | | | | | | |
| 5.1 - Electricity | | | | | | | | | | | | | | | | | | | | | | | | |
| 5.2 - Water | | | | | | | | | | | | | | | | | | | | | | | | |
| 5.3 - Sewerage/Sanitation | | | | | | | | | | | | | | | | | | | | | | | | |
| 5.4 - Municipal Buildings | | | | | | | | | | | | | | | | | | | | | | | | |
| 5.5 - Public Works | | | | | | | | | | | | | | | | | | | | | | | | |
| 5.6 - MIG | | | | | | | | | | | | | | | | | | | | | | | | |
| 5.7 - Workshop | | | | | | | | | | | | | | | | | | | | | | | | |
| 5.8 - Administration | | | | | | | | | | | | | | | | | | | | | | | | |
| 5.9 - EPWP | | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES | | | | | | | | | | | | | | | | | | | | | | | | |
| 6.1 - Police | | | | | | | | | | | | | | | | | | | | | | | | |
| 6.2 - Communa | | | | | | | | | | | | | | | | | | | | | | | | |
| 6.3 - Disaster Management & Fire | | | | | | | | | | | | | | | | | | | | | | | | |

| Appropriation for 2026/27 | Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget | | Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget | | New multi-year appropriations (funds for new and existing projects) | | |
|---------------------------|---|----------------------------------|---|----------------------------------|---|---------------------|------------------------|
| | Adjustments in 2026/27 | Downward adjustments for 2026/27 | Appropriation for 2026/27 | Downward adjustments for 2026/27 | Appropriation for 2027/28 | Budget Year 2026/27 | Budget Year +1 2027/28 |

| Vote Description | Ref | 2024/25 | | | 2023/24 | | | 2022/23 | | | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Budget Year +1 2027/28 | | | Budget Year +2 2028/29 | | |
|--|-----|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|-------------------|---------------------|----------------------------------|---|---------------------|----------------------------------|---------------------------|----------------------------------|---------------------------|----------------------------------|-------------------------------|--|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Audited Outcome | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Downward adjustments for 2026/27 | Appropriation carried forward | Budget Year 2026/27 | Downward adjustments for 2026/27 | Appropriation for 2026/27 | Downward adjustments for 2026/27 | Appropriation for 2027/28 | Downward adjustments for 2026/27 | Appropriation carried forward | |
| R thousand | 1 | | | | | | | | | | | | | | | | | | | | | | |
| 6.4 - Traffic | | | | | 19 | | | | | | | | | | | | | | | | | | |
| 6.5 - Libraries | | | | | | | | | | | | | | | | | | | | | | | |
| 6.6 - Environmental Health | | | | | | | | | | | | | | | | | | | | | | | |
| 6.7 - Betschobok | | | | | | | | | | | | | | | | | | | | | | | |
| 6.8 - Concrete Parks and Open spaces | | | | | 45 | | | | | | | | | | | | | | | | | | |
| 6.9 - Community services: Administration | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 7 - CORPORATE SERVICES | | | | | (20) | | | | | | | | | | | | | | | | | | |
| 7.1 - Human resources | | | | | 20 | | | | | | | | | | | | | | | | | | |
| 7.2 - Legal services | | | | | | | | | | | | | | | | | | | | | | | |
| 7.3 - Corporate services: Administration | | | | | (20) | | | | | | | | | | | | | | | | | | |
| Vote 8 - [NAME OF VOTE 8] | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 9 - [NAME OF VOTE 9] | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | | | | | | | | | | | | | | | | |
| Vote 13 - [NAME OF VOTE 13] | | | | | | | | | | | | | | | | | | | | | | | |

| Appropriation for 2026/27 | Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget | | Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget | | New multi-year appropriations (funds for new and existing projects) | |
|---------------------------|---|------------------------|---|---------------------------|---|----------------------------------|
| | Appropriation for 2026/27 | Adjustments in 2025/26 | Downward adjustments for 2026/27 | Appropriation for 2026/27 | Adjustments in 2025/26 | Downward adjustments for 2027/28 |

| Vote Description | Ref | 2023/23 | | | 2023/24 | | | 2024/25 | | | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Budget Year +1 Budget Year +2 | |
|---|-----|-----------------|----------|--------|-----------------|-------|-------|-----------------|-------|--|----------------------|-----------------|--------------------|---|---------------------|------------------------|-------------------------------|--|
| | | 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 | |
| Vote 14 - [NAME OF VOTE 14] | 1 | | | | | | | | | | | | | | | | | |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | | | | | | | |
| Capital single-year expenditure sub-total | | 47,597 | (19,593) | 24,662 | 782 | 3,187 | 3,187 | 150 | 3,269 | | | | | | | | | |
| Total Capital Expenditure | | 46,700 | (18,355) | 24,662 | 782 | 3,187 | 3,187 | 150 | 3,269 | | | | | | | | | |

EC102 Blue Crane Route - 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 | 10 494 | 40 136 | 39 019 | 13 248 | 26 001 | 26 001 | 80 376 | 72 314 | 93 383 | 122 841 |
| Short term Investments | 2 | - | - | - | - | - | - | - | - | - | - |
| Trade and other receivables from exchange transactions | 3 | 31 830 | 27 970 | 61 110 | 20 050 | 40 408 | 40 408 | 80 960 | 89 906 | 91 718 | 93 009 |
| Receivables from non-exchange transactions | 3 | (11 870) | 48 624 | 15 551 | 22 731 | 25 336 | 25 336 | 22 445 | 17 734 | 17 806 | 17 879 |
| Current portion of non-current receivables | 4 | - | - | - | - | - | - | - | - | - | - |
| Inventory | 5 | 1 124 | 1 894 | 1 118 | 2 311 | 788 | 788 | 1 229 | 59 | 95 | (1 352) |
| VAT | 6 | 24 919 | (32 435) | 11 918 | 969 | 33 479 | 33 479 | 28 560 | 8 758 | 7 191 | 7 743 |
| Other current assets | 7 | 1 440 | 1 478 | 1 697 | 1 125 | 1 697 | 1 697 | 1 371 | 1 697 | 1 697 | 1 697 |
| Total current assets | | 57 937 | 87 668 | 130 412 | 60 434 | 127 708 | 127 708 | 214 940 | 190 468 | 211 889 | 241 816 |
| Non current assets | | | | | | | | | | | |
| Investments | 8 | - | - | - | - | - | - | - | - | - | - |
| Investment property | 9 | (28 604) | 35 785 | 33 743 | 39 869 | 33 743 | 33 743 | 32 382 | 33 743 | 33 743 | 33 743 |
| Property, plant and equipment | 10 | 870 574 | 794 614 | 779 269 | 827 477 | 861 930 | 861 930 | 808 286 | 795 040 | 784 501 | 788 038 |
| Biological assets | 11 | - | - | - | - | - | - | - | - | - | - |
| Living and non-living resources | 12 | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | 13 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 |
| Intangible assets | 14 | - | - | - | - | - | - | - | - | - | - |
| Trade and other receivables from exchange transactions | 15 | - | - | - | - | - | - | - | - | - | - |
| Non-current receivables from non-exchange transactions | 15 | - | - | - | - | - | - | - | - | - | - |
| Other non-current assets | 16 | - | - | - | - | - | - | - | - | - | - |
| Total non current assets | | 842 428 | 830 857 | 813 470 | 867 805 | 896 131 | 896 131 | 841 126 | 829 241 | 818 702 | 822 239 |
| TOTAL ASSETS | | 900 365 | 918 524 | 943 882 | 928 240 | 1 023 839 | 1 023 839 | 1 056 066 | 1 019 709 | 1 030 592 | 1 064 055 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | 17 | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | 18 | 1 050 | 1 050 | 1 266 | - | 1 266 | 1 266 | 1 266 | 1 266 | 1 266 | 1 266 |
| Consumer deposits | 19 | 2 875 | 3 086 | 3 119 | 3 054 | 3 119 | 3 119 | 3 134 | 3 119 | 3 119 | 3 119 |
| Trade and other payables from exchange transactions | 20 | 60 109 | 129 521 | 246 756 | 49 923 | 14 176 | 14 176 | 297 063 | 249 931 | 250 250 | 250 497 |
| Trade and other payables from non-exchange transactions | 21 | 9 537 | 35 274 | 13 605 | 6 642 | 1 161 | 1 161 | 44 904 | 15 984 | 15 751 | 20 695 |
| Provision | 22 | 3 294 | 3 088 | 4 918 | 430 | 5 004 | 5 004 | 2 620 | 2 620 | 2 620 | 2 620 |
| VAT | 23 | 26 953 | (50 923) | (357) | 8 701 | (4 446) | (4 446) | 30 777 | - | 60 | - |
| Other current liabilities | 24 | - | - | - | - | - | - | - | - | - | - |
| Total current liabilities | | 99 817 | 121 095 | 269 309 | 68 751 | 19 859 | 19 859 | 379 784 | 272 978 | 273 066 | 278 359 |
| Non current liabilities | | | | | | | | | | | |
| Financial liabilities | 25 | 3 484 | 2 054 | 650 | 2 679 | 650 | 650 | 61 | 600 | 680 | 680 |
| Provision | 26 | - | 31 896 | 34 867 | 32 299 | 31 896 | 31 896 | 35 807 | 37 207 | 37 207 | 37 207 |
| Long term portion of trade payables | 27 | - | - | (67) | - | 278 295 | 278 295 | (67) | (67) | (67) | (67) |
| Other non-current liabilities | 28 | (706) | 192 | 1 400 | 26 898 | 29 098 | 29 098 | - | - | - | - |
| Total non current liabilities | | 2 778 | 23 142 | 1 983 | 29 477 | 318 844 | 318 844 | 35 801 | 37 819 | 37 819 | 37 819 |
| TOTAL LIABILITIES | | 136 262 | 155 237 | 306 187 | 130 626 | 313 878 | 313 878 | 415 585 | 310 798 | 310 886 | 316 179 |
| NET ASSETS | | 764 103 | 763 288 | 637 695 | 797 614 | 704 961 | 704 961 | 640 480 | 708 912 | 719 706 | 747 876 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated surplus/(deficit) | 29 | 786 434 | 761 695 | 647 513 | 798 829 | 704 961 | 704 961 | 629 173 | 678 492 | 689 193 | 717 269 |
| Reserves and funds | 30 | - | - | - | - | - | - | - | - | - | - |
| Other | 31 | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 10 | 786 434 | 761 695 | 647 513 | 798 829 | 704 961 | 704 961 | 629 173 | 678 492 | 689 193 | 717 269 |

EC102 Blue Crane Route - Table A7 Budgeted Cash Flows

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | 6 404 | 5 285 | 5 541 | 20 521 | 11 075 | 11 075 | (5 463) | 20 649 | 20 649 | 20 649 |
| Service charges | | 117 762 | 140 671 | 143 887 | 230 484 | 234 573 | 234 573 | (112 538) | 248 026 | 276 660 | 309 175 |
| Other revenue | | 47 109 | 14 982 | 18 041 | 42 161 | 44 037 | 44 037 | (32 714) | 8 951 | 9 523 | 10 176 |
| Transfers and Subsidies - Operational | 1 | 34 641 | 66 669 | 60 281 | 80 716 | 80 849 | 80 849 | (32 054) | 83 499 | 86 444 | 89 388 |
| Transfers and Subsidies - Capital | 1 | 5 664 | 7 147 | 41 489 | 64 731 | 64 731 | 64 731 | (42 680) | 50 801 | 39 075 | 43 307 |
| Interest | | - | - | - | 3 651 | 3 651 | 3 651 | (656) | 3 786 | 3 910 | 4 036 |
| Dividends | | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | (40 686) | (64 057) | (147 178) | (361 937) | (351 845) | (351 845) | (100 456) | (319 155) | (327 334) | (329 766) |
| Interest | | - | - | - | (14 757) | (14 766) | (14 766) | - | (50) | (50) | (50) |
| Transfers and Subsidies | 1 | - | - | (2 410) | (1 186) | (1 186) | (1 186) | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 170 893 | 170 696 | 119 651 | 64 385 | 71 118 | 71 118 | (326 561) | 96 505 | 108 877 | 146 913 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (Greater | | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Capital assets | | 17 554 | 150 193 | 202 644 | - | - | - | 242 200 | (54 170) | (42 154) | (46 386) |
| Retention (Capital) | | - | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 17 554 | 150 193 | 202 644 | - | - | - | 242 200 | (54 170) | (42 154) | (46 386) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | - | - | 216 | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | - | 216 | - | - | - | - | - | - | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 188 447 | 320 893 | 322 511 | 64 385 | 71 118 | 71 118 | (14 541) | 42 335 | 66 723 | 100 527 |
| Cash/cash equivalents at the year begin: | 2 | 21 426 | 10 404 | 40 136 | 16 614 | 35 019 | 39 019 | 30 019 | 39 019 | 81 354 | 148 077 |
| Cash/cash equivalents at the year | 2 | 209 873 | 331 382 | 362 648 | 81 009 | 110 137 | 110 137 | (45 342) | 81 354 | 148 077 | 248 604 |

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.

EC102 Blue Crane Route - 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 | 209 873 | 331 382 | 362 648 | 81 009 | 110 137 | 110 137 | (45 342) | 81 354 | 148 077 | 248 604 |
| Other current investments > 90 days | | - | - | - | - | - | - | - | - | - | - |
| Non current investments | 1 | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | | 209 873 | 331 382 | 362 648 | 81 009 | 110 137 | 110 137 | (45 342) | 81 354 | 148 077 | 248 604 |
| Application of cash and investments | | | | | | | | | | | |
| Trade payables from Non-exchange transactions: Unspent capital | | 7 156 | 32 863 | 13 605 | 6 642 | (1 250) | (1 250) | 44 904 | 14 775 | 14 505 | 19 399 |
| Unspent borrowing | | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | 2 | - | - | - | - | - | - | - | - | - | - |
| Other working capital requirements | 3 | - | - | - | - | - | - | - | - | - | - |
| Other provisions | | - | - | - | - | - | - | - | - | - | - |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | - | - | - | - | - | - | - | - | - | - |
| Total Application of cash and investments: | | 7 156 | 32 863 | 13 605 | 6 642 | (1 250) | (1 250) | 44 904 | 14 775 | 14 505 | 19 399 |
| Surplus(shortfall) - Excluding Non-Current Creditors Trf to De | | 202 717 | 298 518 | 349 043 | 74 367 | 111 386 | 111 386 | (90 246) | 66 579 | 133 572 | 229 205 |
| Creditors transferred to Debt Relief - Non-Current portion | | - | - | - | - | - | - | - | - | - | - |
| Surplus(shortfall) - Including Non-Current Creditors Trf to De | | 202 717 | 298 518 | 349 043 | 74 367 | 111 386 | 111 386 | (90 246) | 66 579 | 133 572 | 229 205 |

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

| Other working capital requirements | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | 2026/27 | 2027/28 | 2028/29 |
|------------------------------------|-----------------|-----------------|------------------|----------------------|---------------|---------------|------------------|
| Debtors | 11 095 | 36 212 | 38 399 | 32 255 | 49 576 | 49 576 | (64 343) |
| Creditors due | 50 109 | 129 921 | 245 756 | 49 923 | 14 176 | 14 176 | 297 083 |
| Total | (49 014) | (93 309) | (208 357) | (17 668) | 35 400 | 35 400 | (361 426) |

| Debtors collection rate | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | 2026/27 | 2027/28 | 2028/29 |
|--------------------------------------|---------|---------|---------|----------------------|---------|---------|---------|
| Balance outstanding Debtors | 19 960 | 76 534 | 74 501 | 42 781 | 65 744 | 65 744 | 103 405 |
| Estimate of debtors' collection rate | 55.6% | 47.3% | 50.1% | 75.4% | 75.4% | 75.4% | -62.2% |

| Long term investments classified as non-current assets | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | 2026/27 | 2027/28 | 2028/29 |
|--|----------|----------|----------|----------------------|----------|----------|----------|
| Bankers Acceptance Certificate | - | - | - | - | - | - | - |
| Deposit Taking Institutions | - | - | - | - | - | - | - |
| Bank Repurchase Agreements | - | - | - | - | - | - | - |
| Derivative Financial Assets | - | - | - | - | - | - | - |
| Guaranteed Endowment Policies (Sinking) | - | - | - | - | - | - | - |
| Listed/Unlisted Bonds and Stocks | - | - | - | - | - | - | - |
| Municipal Bonds | - | - | - | - | - | - | - |
| National Government Securities | - | - | - | - | - | - | - |
| Negotiable Certificate of Deposits: Banks | - | - | - | - | - | - | - |
| Unamortised Debt Expense | - | - | - | - | - | - | - |
| Unamortised Preference Share Expense | - | - | - | - | - | - | - |
| Interest Rate Swaps | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | - | - | - | - | - | - | - |
| Housing Development Fund | - | - | - | - | - | - | - |
| Capital replacement | - | - | - | - | - | - | - |
| Self-insurance | - | - | - | - | - | - | - |
| Compensation for Occupational Injuries and Diseases | - | - | - | - | - | - | - |
| Employee Benefit | - | - | - | - | - | - | - |
| Non-current Provisions | - | - | - | - | - | - | - |
| Valuation | - | - | - | - | - | - | - |
| Investment in associate account | - | - | - | - | - | - | - |
| Capitalisation | - | - | - | - | - | - | - |

EC102 Blue Crane Route - Table A9 Asset Management

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|---------|----------|---------|----------------------|----------|-----------|---|----------------|----------------|
| | | Audited | Audited | Audited | Original | Adjusted | Full Year | Budget Year | Budget Year +1 | Budget Year +2 |
| R thousand | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | |
| Total New Assets | 1 | 46 642 | (18 046) | 28 989 | 13 873 | 50 182 | 50 182 | 24 142 | 26 968 | 28 771 |
| Roads Infrastructure | | - | - | 432 | - | - | - | 3 593 | 4 450 | 5 525 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 1 927 | 2 944 | 1 043 | 1 345 | 1 345 | 7 178 | 3 927 | 5 826 |
| Water Supply Infrastructure | | (955) | (20 068) | 23 976 | 11 543 | 8 882 | 8 882 | 10 763 | 14 609 | 15 264 |
| Sanitation Infrastructure | | (0) | - | 17 | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | (955) | (18 141) | 27 370 | 12 586 | 10 226 | 10 226 | 21 534 | 22 985 | 26 615 |
| Community Facilities | | - | - | - | - | 36 264 | 36 264 | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | 36 264 | 36 264 | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | 44 | 45 | 149 | 424 | 424 | 149 | 149 | 149 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | 44 | 45 | 149 | 424 | 424 | 149 | 149 | 149 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | 9 | 919 | 504 | 504 | 504 | 635 | 504 | 504 |
| Furniture and Office Equipment | | 363 | 199 | 105 | 78 | 572 | 572 | 478 | 243 | 504 |
| Machinery and Equipment | | 1 245 | 38 | 552 | 555 | 1 385 | 1 385 | 738 | 738 | 738 |
| Transport Assets | | 45 989 | (185) | - | - | 806 | 806 | 609 | 2 348 | 261 |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| Total Renewal of Existing Assets | 2 | - | 33 | 11 001 | 1 826 | 12 539 | 12 539 | 2 822 | 3 943 | 2 957 |
| Roads Infrastructure | | - | 33 | 2 267 | - | - | - | 764 | - | 1 043 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | 9 257 | 9 257 | 1 134 | 1 134 | 1 739 |
| Water Supply Infrastructure | | - | - | 5 734 | 1 652 | 1 400 | 1 400 | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | 1 574 | 1 574 | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | 33 | 11 001 | 1 652 | 12 321 | 12 321 | 2 648 | 1 739 | 2 783 |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | 174 | 217 | 217 | 174 | 174 | 174 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | 174 | 217 | 217 | 174 | 174 | 174 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| Total Upgrading of Existing Assets | 6 | 77 | 1 660 | 47 173 | 43 093 | 46 574 | 46 574 | 20 140 | 7 775 | 8 608 |
| Roads Infrastructure | | 77 | 204 | 6 969 | 4 792 | 4 792 | 4 792 | - | 4 297 | 4 597 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 851 | 35 467 | 19 896 | 20 554 | 20 554 | 2 174 | 3 478 | 4 011 |
| Water Supply Infrastructure | | - | 76 | 1 149 | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | 5 513 | 5 513 | 5 513 | 6 713 | - | - |
| Solid Waste Infrastructure | | - | 174 | - | 9 501 | 12 324 | 12 324 | 3 150 | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 77 | 1 305 | 43 585 | 39 702 | 43 183 | 43 183 | 12 038 | 7 775 | 8 608 |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | 356 | 3 588 | 3 391 | 3 391 | 3 391 | 8 103 | - | - |
| Community Assets | | - | 356 | 3 588 | 3 391 | 3 391 | 3 391 | 8 103 | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------|----------|---------|----------------------|----------|-----------|---|----------------|----------------|
| | | Audited | Audited | Audited | Original | Adjusted | Full Year | Budget Year | Budget Year +1 | Budget Year +2 |
| R thousand | | | | | | | | | | |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure | 4 | 46 720 | (16 353) | 87 163 | 58 792 | 109 295 | 109 295 | 47 105 | 36 656 | 40 336 |
| Roads Infrastructure | | 77 | 237 | 9 668 | 4 792 | 4 792 | 4 792 | 4 548 | 8 747 | 11 165 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 2 778 | 38 411 | 20 939 | 31 156 | 31 156 | 11 045 | 9 144 | 11 577 |
| Water Supply Infrastructure | | (955) | (19 993) | 30 860 | 13 195 | 10 372 | 10 372 | 10 763 | 14 609 | 15 264 |
| Sanitation Infrastructure | | (0) | - | 17 | 5 513 | 5 513 | 5 513 | 6 713 | - | - |
| Solid Waste Infrastructure | | - | 174 | 3 000 | 9 501 | 13 898 | 13 898 | 3 150 | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | (877) | (16 804) | 81 956 | 53 940 | 65 731 | 65 731 | 36 220 | 32 500 | 38 006 |
| Community Facilities | | - | - | - | - | 36 264 | 36 264 | - | - | - |
| Sport and Recreation Facilities | | - | 356 | 3 588 | 3 391 | 3 391 | 3 391 | 8 103 | - | - |
| Community Assets | | - | 356 | 3 588 | 3 391 | 39 655 | 39 655 | 8 103 | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | 44 | 45 | 323 | 641 | 641 | 323 | 323 | 323 |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Housing | | - | 44 | 45 | 323 | 641 | 641 | 323 | 323 | 323 |
| Other Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | 9 | 919 | 0.4 | 504 | 504 | 635 | 55.4 | 55.4 |
| Computer Equipment | | 363 | 199 | 105 | 78 | 572 | 572 | 478 | 243 | 243 |
| Furniture and Office Equipment | | 1 245 | 38 | 552 | 555 | 1 385 | 1 385 | 738 | 738 | 738 |
| Machinery and Equipment | | 45 989 | (195) | - | - | 806 | 806 | 609 | 2 348 | 261 |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE - Asset class | | 46 720 | (16 353) | 87 163 | 58 792 | 109 295 | 109 295 | 47 105 | 36 656 | 40 336 |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 842 428 | 830 857 | 813 470 | 867 805 | 896 131 | 896 131 | 829 241 | 818 702 | 822 239 |
| Roads Infrastructure | | 234 195 | 227 046 | 210 150 | 671 103 | 208 064 | 208 064 | 194 590 | 198 796 | 201 200 |
| Storm water Infrastructure | | 33 935 | 42 950 | 41 300 | - | 41 300 | 41 300 | 41 300 | 41 300 | 41 300 |
| Electrical Infrastructure | | 127 730 | 128 695 | 118 410 | 9 647 | 185 214 | 185 214 | 123 812 | 122 016 | 124 426 |
| Water Supply Infrastructure | | 165 441 | 144 144 | 168 901 | 32 982 | 188 328 | 188 328 | 174 014 | 174 683 | 175 304 |
| Sanitation Infrastructure | | 121 107 | 119 699 | 103 820 | (6 540) | 106 333 | 106 333 | 103 934 | 97 200 | 97 174 |
| Solid Waste Infrastructure | | 357 | 314 | 488 | (0) | 385 | 385 | 488 | 488 | 488 |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | 101 257 | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 784 022 | 662 848 | 643 069 | 707 191 | 729 624 | 729 624 | 638 137 | 634 483 | 639 892 |
| Community Assets | | 39 417 | 36 234 | 21 279 | 46 186 | 65 265 | 65 265 | 29 791 | 21 453 | 21 714 |
| Heritage Assets | | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | (28 604) | 35 785 | 33 743 | 39 869 | 33 743 | 33 743 | 33 743 | 33 743 | 33 743 |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | (7 229) | 48 298 | 71 097 | 73 751 | 25 900 | 25 900 | 82 181 | 82 151 | 82 110 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | 991 | 1 132 | 1 097 | (891) | 643 | 643 | 751 | 618 | 614 |
| Computer Equipment | | 745 | 584 | 470 | (12 291) | (3 632) | (3 632) | 1 302 | 1 302 | 693 |
| Furniture and Office Equipment | | 2 539 | 2 974 | 1 472 | (23 211) | 2 253 | 2 253 | 1 604 | 1 604 | 1 604 |
| Machinery and Equipment | | 50 088 | 7 717 | 5 942 | 1 915 | 7 033 | 7 033 | 6 430 | 8 047 | 6 568 |
| Transport Assets | | - | 34 826 | 34 843 | 34 826 | 34 843 | 34 843 | 34 843 | 34 843 | 34 843 |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 842 428 | 830 857 | 813 470 | 867 805 | 896 131 | 896 131 | 829 241 | 818 702 | 822 239 |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | |
| Depreciation | 7 | 53 415 | 58 872 | 88 343 | 61 602 | 49 659 | 49 659 | 54 379 | 54 542 | 54 760 |
| Repairs and Maintenance by Asset Class | 3 | 1 736 | 3 921 | 6 503 | 7 559 | 7 901 | 7 901 | 8 271 | 8 294 | 8 324 |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---------------|---------------|---------------|----------------------|---------------|---------------|---|----------------|----------------|
| | | Audited | Audited | Audited | Original | Adjusted | Full Year | Budget Year | Budget Year +1 | Budget Year +2 |
| R thousand | | | | | | | | | | |
| Roads Infrastructure | | 86 | 132 | 105 | 108 | 165 | 165 | 108 | 109 | 109 |
| Storm water Infrastructure | | 86 | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 29 | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 201 | 132 | 105 | 108 | 165 | 165 | 108 | 109 | 109 |
| 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 | | 285 | 143 | 920 | 1 157 | 782 | 782 | 1 159 | 1 162 | 1 167 |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | 46 | 339 | 803 | 179 | 179 | 804 | 807 | 810 |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | 1 250 | 3 600 | 5 139 | 5 492 | 6 775 | 6 775 | 6 199 | 6 216 | 6 238 |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Living Resources | | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE OTHER ITEMS | | 55 151 | 62 793 | 94 845 | 69 162 | 57 490 | 57 560 | 62 650 | 62 836 | 63 084 |
| Renewal and upgrading of Existing Assets as % of total capex | | 0.2% | -10.4% | 68.7% | 76.4% | 54.1% | 54.1% | 48.7% | 50.4% | 28.7% |
| Renewal and upgrading of Existing Assets as % of deprecn | | 0.1% | 2.9% | 55.9% | 72.9% | 119.0% | 119.0% | 42.2% | 47.8% | 21.1% |
| R&M as a % of PPE & Investment Property | | 0.2% | 0.5% | 0.8% | 0.9% | 0.9% | 0.9% | 1.0% | 1.0% | 1.0% |
| Renewal and upgrading and R&M as a % of PPE and Investment Prop | | 0.2% | 0.7% | 8.0% | 6.1% | 7.5% | 7.8% | 3.0% | 2.7% | 2.4% |

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

EC102 Blue Crane Route - 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 | | | | | | | | | | | | | | |
| Water: | | | | | | | | | | | | | | |
| Piped water inside dwelling | | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 |
| Piped water inside yard (but not in dwelling) | | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 |
| Using public tap (at least min.service level) | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other water supply (at least min.service level) | 4 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 |
| Using public tap (< min.service level) | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other water supply (< min.service level) | 4 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| No water supply | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 |
| Sanitation/sewerage: | | | | | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 |
| Flush toilet (with septic tank) | | 561 | 561 | 561 | 561 | 561 | 561 | 561 | 561 | 561 | 561 | 561 | 561 | 561 |
| Chemical toilet | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pit toilet (ventilated) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other toilet provisions (> min.service level) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 |
| Bucket toilet | | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 |
| Other toilet provisions (< min.service level) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| No toilet provisions | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 |
| Energy: | | | | | | | | | | | | | | |
| Electricity (at least min.service level) | | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 |
| Electricity - prepaid (min.service level) | | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 |
| <i>Minimum Service Level and Above sub-total</i> | | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 |
| Electricity (< min.service level) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity - prepaid (< min. service level) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other energy sources | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 |
| Refuse: | | | | | | | | | | | | | | |
| Removed at least once a week | | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 |
| <i>Minimum Service Level and Above sub-total</i> | | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 |
| Removed less frequently than once a week | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Using communal refuse dump | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Using own refuse dump | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other rubbish disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| No rubbish disposal | | - | - | - | - | - | - | - | - | - | - | - | - | - |

| Description | Ref | 2022/23 | | 2023/24 | | 2024/25 | | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|-----|---------|---------|---------|----------|-----------------|-----------------|----------------------|---------------------|------------------------|---|----------|--|
| | | Outcome | Outturn | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | |
| | | | | | | | | | | | | | |
| Total number of households | 5 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | |
| 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) | 8 | 11 905 | (2 764) | 1 262 | (8 034) | (8 034) | (8 034) | (8 034) | 4 911 | (8 516) | (9 027) | (9 027) | |
| Water (6 kilolitres per indigent household per month) | | 2 100 | (433) | 771 | (3 639) | (3 639) | (3 639) | (3 639) | 4 102 | (3 857) | (4 088) | (4 088) | |
| Sanitation (free sanitation service to indigent households) | | 5 045 | (992) | 1 071 | (6 682) | (6 682) | (6 682) | (6 682) | (508) | (8 372) | (10 491) | (10 491) | |
| Electricity/other energy (50kwh per indigent household per month) | | 7 959 | (1 599) | 4 495 | (8 779) | (8 779) | (8 779) | (8 779) | 9 626 | (9 305) | (9 864) | (9 864) | |
| Refuse (removed once a week for indigent households) | | - | - | - | - | - | - | - | - | - | - | - | |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | 27 009 | (5 783) | 7 539 | (27 133) | (27 133) | (27 133) | (27 133) | 18 131 | (30 050) | - | (33 469) | |
| Total cost of FBS provided | | 38 914 | (8 547) | 8 801 | (35 167) | (35 167) | (35 167) | (35 167) | 23 042 | (38 866) | (9 864) | (42 536) | |
| Highest level of free service provided per household | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | |
| Property rates (R value threshold) | | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | |
| Water (kilolitres per household per month) | | - | - | - | - | - | - | - | - | - | - | - | |
| Sanitation (kilolitres per household per month) | | 82 | 87 | 91 | 96 | 96 | 96 | 96 | 101 | 107 | 114 | 114 | |
| Sanitation (Rand per household per month) | | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | |
| Electricity (kwh per household per month) | | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | |
| Refuse (average litres per week) | | - | - | - | - | - | - | - | - | - | - | - | |
| Revenue cost of subsidised services provided (R'000) | 9 | - | - | - | - | - | - | - | - | - | - | - | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MFMA) | | - | - | - | - | - | - | - | - | - | - | - | |
| Property rates exemptions, reductions and rebates and impermissible values in excess of water (in excess of 6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - | - | - | |
| Sanitation (in excess of free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - | - | - | |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - | - | - | |
| Refuse (in excess of one removal a week for indigent households) | | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Housing - rental rebates | | - | - | - | - | - | - | - | - | - | - | - | |
| Housing - top structure subsidies | | - | - | - | - | - | - | - | - | - | - | - | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | |
| Total revenue cost of subsidised services provided | | - | - | - | - | - | - | - | - | - | - | - | |

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)

| 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 | |
| | | | | | | | | | | | |

- 8. Must reflect the cost to the municipality of providing the Free Basic Service
- 9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

5. Budget Regulation Charts

The following budget regulation charts will reflect in the final 2026/2027 MTREF Budget:

- Financial Performance
 - Capital Expenditure
 - IDP
 - Miscellaneous
-



PART 2
SUPPORTING
DOCUMENTATION

6. Overview of Budget Process, Budget Assumptions and the Alignment of Annual Budget with the IDP

Section 21 and 24 of the MFMA requires that the Budget and IDP Process Plan be adopted by Council by the end of August, the draft Budget and IDP to be tabled before Council during March and the final Budget and IDP to be adopted by Council in May each year. The 2026/2027 Budget/IDP/PMS Process Plan were adopted by Council on 31 August 2027. The 2026/2027 draft MTREF Budget, 2026/2027 draft IDP was tabled to Council on 31 March 2026.

Blue Crane Route Municipality's focus areas on the 2026/27 IDP, Budget, SDBIP and PMS was the:

- Alignment with national and provincial policies and district municipality;
- National and provincial government planning and budgeting;
- Financial Sustainability and revenue enhancement; and
- Refinement of objectives, strategies and projects addressing cross dimensional and sector specific issues.

Blue Crane Route Municipality took the undermentioned twelve (12) outcomes into consideration on the developing of the 2026/2027 Draft IDP, and 2026/2027 Draft MTREF Budget:

| | |
|---|--|
| 1) Improve the quality of basic education | 2) Improve health and life expectancy |
| 3) All people in South Africa protected and feel safe | 4) Decent employment through inclusive economic growth |
| 5) A skilled and capable workforce to support inclusive growth | 6) An efficient, competitive and responsive economic infrastructure network |
| 7) Vibrant, equitable and sustainable rural communities and food security | 8) Sustainable human settlements and improved quality of household life |
| 9) A response and, accountable, effective and efficient local government system | 10) Protection and enhancement of environmental assets and natural resources |
| 11) A better South Africa and safer Africa and world | 12) A development-orientated public service and inclusive citizenship |

Table SA4 reflects the reconciliation of IDP strategic objectives and budget (revenue), Table SA5 reflects the reconciliation of IDP strategic objectives and budget (operating expenditure) and Table SA6 reflects the reconciliation of IDP strategic objectives and budget (capital expenditure).

7-8. Measurable Performance Objectives and Indicators

The municipality has kept the contents of MFMA Circulars under revising rates, tariffs and other charges in mind when the 2026/2027 tariffs was determined as well as the affordability thereof within the community, and NERSA's guideline received.

However the Municipality started to implement the full recovery cost tariffs as requested by National Treasury in Budget circular 133 and 134. This was done by using the tariff tool supplied by National Treasury which indicated a much higher increase of tariffs as indicated by the CPI.

The Municipality therefore decided to consider the implementation of cost reflective tariffs over a period of 2 to 5 years.

General Inflation Outlook and its Impact on the Municipal Activities

General inflation (CPI) is estimated 3.4% for the 2026/2027 financial year. This of course lends to expectations that municipal tariffs should increase by more or less the same percentage, which is set at 10% for rates, and 8% for water, sanitation and refuse. Electricity will be guided by NERSA.

| Description | MTREF Budget 2026/2027 | MTREF Budget 2027/2028 | MTREF Budget 2028/2029 |
|-------------------|---------------------------|---------------------------|---------------------------|
| General Inflation | 3.4% | 3.3% | 3.2% |

Source: MFMA Circular 134

7.1.1. INTEREST RATES FOR BORROWING AND INVESTMENTS OF FUNDS

The following assumptions are built into the MTREF:

| Description | MTREF Budget 2023/2024 | MTREF Budget 2024/2025 | MTREF Budget 2025/2026 |
|---------------------------------------|------------------------------|------------------------------|------------------------------|
| Average Interest Rate – New Borrowing | 12.50% | 12.75% | 13% |
| Average Interest Rate - Investments | 8.25% | 8.50% | 8.75% |

7.1.2. RATES, TARIFFS CHARGES AND TIMING FOR REVENUE COLLECTION

The Blue Crane Route Municipality bill the consumers on a monthly bases for services rendered as per norms and standards of revenue management.

The following table shows the assumed average percentage increases built into the MTREF for rates, tariffs and charges:

| Description | MTREF Budget 2024/2025 | MTREF Budget 2025/2026 | MTREF Budget 2026/2027 |
|--|---------------------------|---------------------------|---------------------------|
| Rates | 10% | 10% | 10% |
| Water | 6% | 6% | 6% |
| Sewerage | 6% | 6% | 6% |
| Sanitation | 6% | 6% | 6% |
| Refuse | 6% | 6% | 6% |
| Electricity – monthly consumption tariff | | | |

Source : 2025/2026 MTREF Budget & MFMA Circulars

| CATEGORIES | PROPOSED TARIFF INCREASE |
|--|--------------------------|
| Domestic Consumers | 25% |
| Commercial Consumers | 16.32% |
| Industrial | 16.32% |
| Agricultural Consumers | 16.32% |
| Domestic Consumers Pre-Payment meters | 25% |

In general terms, the timing rates, tariffs and charges are based on the following:

| Description | Comments |
|--------------------------|---|
| Rates and annual charges | Annual and monthly billing July. Interim billing throughout the year as required. Revenue foregone recognized in July |
| Cons Consumption | Monthly billing. Ongoing prepayment meters. Seasonal fluctuations |
| Service Charges | Generally steady state throughout the financial year with seasonal fluctuations |

The Tariff increases for the 2026/2027 budget were structured as follows:

- Rates – 6%
- Water; Sewer/Sanitation and Refuse – 6%; and
- Electricity increase tariff listed below depending on NERSA’s approval.

| Categories | Proposed tariff increase |
|--|--------------------------|
| Domestic Consumers | 25% |
| Commercial Consumers | 16.32% |
| Industrial | 16.32% |
| Agricultural Consumers | 16.32% |
| Domestic Consumers Pre-Payment meters | 25% |

- Sundry charges – 6%

The municipality considered the costs associated with service delivery and kept in mind affordability and inflation with the setting of revenue raising measures. The municipality also realised that approving tariffs that are far below levels representing cost of providing the services would negatively impact on the financial sustainability. The following was also considered with the compiling of the 2024/2025 MTEF Budget:

- Improving the effectiveness of revenue management processes and procedures; and
- pay special attention to cost containment measures.

Collection Rates for each Revenue Source and Customer Type

Furthermore, its policy on indigent support and social rebates means that many households who would normally struggle to pay their accounts receive free or subsidised basic services thereby keeping them free of the burden of municipal debt.

Nevertheless, there will always be an element of the total amount billed that will remain uncollected. The municipality is the same as any other business in this regard. Adequate provision has to be made in the budget for any bad debts based on assumptions on collection rates. The bad debt contribution also increases sustainability against prior budgets due to the re-incorporation of the water and sanitation functions.

The ability of the municipality to deliver quality services is dependent on its staff and the ability to provide services to the Blue Crane Route population at a viable level. Failure by the municipality to invest in its staff to ensure that the capacity and skills exist to meet the challenges being faces by Blue Crane Route will ultimately mean a failure to deliver services.

The average collection rate for all municipal debtor's accounts are currently 87%. (However service charges alone is 88%)

Trends in Population and Households (Growth, Decline, Stable)

When the 2011 census were held by South African Statistics it was counted that the total population within the Blue Crane Route Municipal (BCRM) area (11, 068.56km²) are 36, 002. Within the Sarah Baartman District Municipal (SBDM) area the BCRM accounts for 8% of the SBDM and 0.5% of the Eastern Province population. Geographically BCRM makes up 19% of the SBDM landmass with a population density of 3.25 people per km².

There are a total of 8,558 households within the BCRM area.

Changing Demand Characteristics (Demand for Services)

Blue Crane Route has to respond to changing demand for services that can occur through a number of reasons such as population migration, changing demographic profile, technologic changes, and major infrastructure development.

The introduction of wireless technology in Blue Crane Route has made the internet available to many more people making on-line interaction with the municipality possible, including the payment of municipal accounts and sending their monthly accounts by email. The selling of prepaid electricity by all outside vendors assisted consumers to purchase prepaid electricity after hours and over weekends by means of the Service Provider, Contour Third Party Vendor System.

The growth of formal housing in prior years has impacted on the demand for services and challenges the municipality in how service is delivered.

Trends in Demand for Free (Subsidized) Basic Services

Blue Crane Route's criteria for supporting free or subsidised basic services are set out in the Indigent Support Policy. The Government allocates revenue via the Division of Revenue Act (DoRA) in the form of the Equitable Share Grant with the primary aim of assisting municipalities with the costs of providing free or subsidised basic services.

Indigent Steering Committee

The Indigent Steering Committee (ISC) was established in 2012, and the ISC has convened its meetings on a quarterly basis and an updated Indigent Register on a monthly basis.

The Indigent Committee must monitor, in conjunction with ward councillors, ward committees and other persons or organisations it may appoint the implementation of the indigent support

programme, subject to the policy directions of the municipality and in consultation with the municipal manager.

Indigent Register and Free Basic Services Expenditure / Budget

There are currently 3763 indigent households out of 9121 households. This is a 41% of households benefitting from the Indigent Policy assistance.

Free Basic Services Unit

The municipality has a Free Basic Services Unit that focuses on Indigent support; credit control and debt management; as well as Debtors Control. This shared function is largely attributable to the small size of the municipality and the amount of work required maintaining the Free Basic Services function. We however have staff in place that exercise the various functions of free basic services as part of their daily tasks and this is executed by various levels of staff to ensure segregation of duties. We have Credit Control & Free Basic Services Co-ordinators that assist in filling and collecting the Indigent application forms together with the Debtors Clerks and the Ward Councillors perform the checking and verification; and the Accountant: Revenue that assesses the applications for approval or non approval.

Blue Crane Route's criteria for supporting free or subsidised basic services are set out in the Indigent Support Policy.

To assist our communities to alleviate poverty, inequality and unemployment the following social packages are included in the budget for indigent households:

A TOTAL MONTHLY INCOME PER HOUSEHOLD OF:

- **R0 – R4 640 pm** -50kWh Free Electricity, 6Kl Free Water, and 100% Free Basic Charges Fee for Electricity, Water, Sewer/Sanitation and Refuse

• **Overview of Budget Funding including Funding Compliance**

The MFMA (sections 18 and 19) stipulate, an annual budget may only be funded from:

- realistically anticipated revenues to be collected;
- cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
- borrowed funds, but only for the capital budget referred to in section 17(2).

Revenue projections must be realistic taking into account:

- projected revenue for the current year based on collection levels to date; and

- actual revenue collected in previous financial years.

A municipality may spend money on a capital project only if the sources of funding have been considered, are available and have not been committed for other purposes.

Achievement of this requirement in totality effectively means that a Council has “balanced” its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

The municipality’s financial position is at risk as the debtors pay rate decreased during the current financial year. Covid-19 lockdown regulations also came into effect from 27 March 2020 and this influence the cash flow of the Municipality..

EC102 Blue Crane Route Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|--|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Funding measures | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 209 873 | 331 382 | 362 648 | 81 009 | 110 137 | 110 137 | (45 342) | 81 354 | 148 077 | 248 604 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | 202 717 | 298 518 | 349 043 | 74 367 | 111 386 | 111 386 | (90 246) | 66 579 | 133 572 | 229 205 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | (24 518) | (57 824) | (73 838) | 3 302 | 59 145 | 59 145 | (8 966) | 30 979 | 41 680 | 69 756 |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a (2) | 5 | N.A. | 26.3% | (1.7%) | 22.4% | (11.1%) | (6.0%) | (47.0%) | 5.1% | 4.3% | 4.6% |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a (2) | 6 | 55.6% | 47.3% | 41.5% | 51.5% | 75.4% | 75.4% | (62.2%) | 65.6% | 67.9% | 70.3% |
| Debt impairment expense as a % of total collectible revenue | 18(1)a (2) | 7 | 15.7% | 27.8% | 33.2% | 9.6% | 10.1% | 10.1% | 0.0% | 9.3% | 8.7% | 8.2% |
| Capital payments % of capital expenditure | 16(1)c, 19 | 8 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Borrowing receipts % of capital expenditure (incl transfers) | 16(1)c | 9 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grants % of Govt. legislators/gazetted allocations | 18(1)a | 10 | N.A. | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 63.7% | 60.6% | 58.8% |
| Current consumer debtors % change - inc/(dec) | 18(1)a | 11 | N.A. | 283.7% | 0.1% | (44.2%) | 53.7% | 0.0% | 59.7% | 12.7% | 1.7% | 1.2% |
| Long term receivables % change - inc/(dec) | 18(1)a | 12 | N.A. | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 0.2% | 0.5% | 0.8% | 0.9% | 0.9% | 0.9% | 1.0% | 1.0% | 1.0% | 0.0% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 0.0% | (0.2%) | 12.6% | 3.1% | 11.5% | 11.5% | 0.0% | 6.0% | 5.2% | 7.3% |

The municipality is still in the process of reviewing its land and asset holdings as part of its long-term financial strategy.

The supporting Tables SA25 to SA30 reflects the targets for Revenue, Expenditure and the Cash Flow.

9. Financial Principles and Policies

IMPACT OF NATIONAL, PROVINCIAL AND LOCAL POLICIES

Blue Crane Route sees itself as working in partnership with national, provincial and district municipality spheres of Government in meeting the priority services needs of the people.

The Blue Crane Route Municipality have implemented the prescribed statutory financial related policies and they will be reviewed before end May 2026. The Financial Policies, By-Laws and Procedure Manuals of the Blue Crane Route Municipality are to provide sound, secure and fraud free management of financial services.

The detailed adopted budget related Policies, By-Laws and Procedure Manuals are not included in this budget documentation. However, they are available at the Council offices for viewing, as well as on the website.

The following policy instruments direct strategic objectives and business operations with the view to achieve sustainable economic, social and environmental performance

All relevant policies are promulgated into By-laws and Gazetted accordingly. The Property Rates tariffs and Council Resolution authorising the levying of rates will be Gazetted for the 2026/27 financial year.

REVENUE ENHANCEMENT

The municipality is in the process of developing of the Cash-flow Turn-around Plan. Targets have been set to improve the municipality's own revenue base on liquidity ratio of the budget and the plan is included in the IDP, Budget and SDBIP.

Tables – Lists of adopted and developed Financial Related Policies and Procedure Manuals underneath:

| | <u>Blue Crane Route Local Municipality Policies</u> | Policy Status |
|----|--|---------------------------|
| | | No |
| 1 | Asset Management | To be reviewed by Council |
| 2 | Budget Policy | To be reviewed by Council |
| 3 | Cash Management and Payment of Creditors | To be reviewed by Council |
| 4 | Cash Reciepit and Banking Policy | To be reviewed by Council |
| 5 | Cost Estimation Policy | To be reviewed by Council |
| 6 | Framework Policy | To be reviewed by Council |
| 7 | Investment Policy | To be reviewed by Council |
| 8 | Tarriff Policy Ex Revenue By Law | To be reviewed by Council |
| 9 | Fleet Policy | To be reviewed by Council |
| 10 | Supply Chain Management | To be reviewed by Council |
| 11 | Credit Control and Debt control Policy | To be reviewed by Council |
| 12 | Rates Policy | To be reviewed by Council |
| 13 | Reduction of Fruitless, Wasteful and Irregular Policy | To be reviewed by Council |
| 14 | Borrowing Policy | To be reviewed by Council |
| 15 | Funding and Reserve Policy | To be reviewed by Council |
| 16 | Long Term Financial Planning | To be reviewed by Council |
| 17 | Cost Containment Policy | To be reviewed by Council |
| 18 | Contract Management | To be reviewed by Council |
| 19 | Petty Cash Policy | To be reviewed by Council |
| 20 | Appointment of consultants Policy | To be reviewed by Council |
| 21 | Virement Policy | To be reviewed by Council |
| 22 | Indigent Policy | To be reviewed by Council |
| 23 | Capital Infrastructure Investment Policy | To be reviewed by Council |

Source: Adopted Policies - Council Resolutions

| | Procedure Manuals | Policy Status |
|-----------|--|----------------------|
| 1 | Fixed Assets Procedures | Developed |
| 2 | Purchasing Procedures | Developed |
| 3 | Petty Cash Procedures | Developed |
| 4 | Debtors Procedures | Developed |
| 5 | Bank Reconciliation Procedures | Developed |
| 6 | Creditors Payment Procedures | Developed |
| 7 | Budgeting Procedures | Developed |
| 8 | Cash Office Working Procedures | Developed |
| 9 | Loss Management Procedures | Developed |
| 10 | Payroll Working Procedures | Developed |
| 11 | Revenue Control Procedures | Developed |
| 12 | Valuation Levying of Assessment Rates Procedures | Developed |
| 13 | Meter Reading Procedures | Developed |
| 14 | Stores Procedures | Developed |
| 15 | S&T Procedures | Developed |
| 16 | Indigent Procedures | Developed |
| 17 | Accounting Procedures | Developed |
| 18 | AFS Procedures | Developed |
| 19 | Loans Procedures | Developed |
| 20 | Supply Chain Management Procedures | Developed |
| 21 | Contract Management Procedures | Developed |
| 22 | Housing/Human Settlements Procedures | Developed |
| 23 | Town Planning Procedures | Developed |
| 24 | Property Valuation Procedures | Developed |
| 25 | Credit Control Procedures (Dis/Reconnection) | Developed |
| 26 | Opening Customer Accounts Procedures | Developed |
| 27 | Clearance Certificate Process - closing of accounts Procedures | Developed |
| 28 | Billing Procedure Manual | Developed |

Source: Adopted Procedure Manuals - Council Resolutions

Table - List of Financial Sector Plans and other:

The status report on the Financial Sector Plans and other is as follows:

| | Section | Statutory Plans | Status |
|---|---|--|----------------------------------|
| 1 | Fraud Prevention Plan | The objective of this plan is to facilitate the development of controls which will aid in the detection and prevention of fraud against BCRM. It is the intent of BCRM to promote consistent organizational behaviour by providing guidelines and assigning responsibility for the development of controls and conduct of investigations. | Approved |
| 2 | Strategic Risk Management Register | The objective of this register is to facilitate the implementation of mitigating actions to improve service delivery and minimize the impacts of the potential risks within BCRM | Approved |
| 3 | Budget | 1) Financial Plan / Budget 2) Service Level Standards | Approved |
| 4 | Financial Recovery Plan | Financial Recovery Plan has been approved | Approved |
| 5 | Business Continuity Plan | To prepare the Municipality in the event of extended service outages caused by factors beyond our control (e.g., natural disasters, man-made events), and to restore services to the widest extent possible in a minimum time frame. | Approved but need to be reviewed |
| 6 | Revenue Enhancement | This Cash Flow Turn-Around Plan is to present to management, methods on how to improve the revenue of the Blue Crane Route Municipality (EC102). | Need to be approved |
| 7 | MFMA Systems Delegations | The principles document clarifies the roles and responsibilities between role players in the delegation process in order to ensure a hierarchy of delegations from executive authorities to officials in the administration. The executive (municipal councils) is responsible for providing political leadership by deciding on policies and outcomes whereas the municipal manager and other senior managers are responsible for implementation and outputs in respect of the expected deliverables. | Approved but need to be reviewed |
| 8 | Budget Funding Plan | Budget Funding Plan has been approved | Approved |

Source: Adopted Financial Sector Plans and other - Council Resolutions

10. Grant Budget is aligned to DoRA as per Grant Allocations

The schedule underneath reflects the Local Government MTEF allocations made to BCRM as per the DoRA.

Conditional Grant Transfers

The municipality kept the annual budget in line with the allocations made in the DoRA as required by the MBRR and reflects in the supporting tables SA18 and SA19.

Municipalities must comply with the reporting requirements of National Treasury to avoid withholding or stopping of an allocation

Implications for Municipal Infrastructure Grant (MIG) Allocations

The MIG allocations are allocated through a formula based on infrastructure backlogs.

Implications for other Conditional Grant Allocations

Allocations of other conditional grants are made to municipalities by the responsible national departments, often on a project basis. Allocations for conditional grants are only made for one year and the amounts published for the outer years in the schedules of the Division of Revenue Act are published for indicative purposes only and are not guaranteed.

11. Operating and Capital Budget

Salary Budget of the Municipality

National Treasury guidelines require municipalities to contain their staff expenditure under 35% of their Operational Budget. Blue Crane Route Municipality has achieved this target throughout the years, but it must be noted that there are critical vacancies that have never been budgeted for and it exposes and / or restricts progress of the municipality in certain aspects. Below is a table indicating past trends and future projections of the Salary Bill percentage:

| Description | Actual 2022/2023 | Actual Budget 2023/2024 | Adjusted Budget 2024/2025 | Draft Budget 2025/2026 | Draft Budget 2025/2026 | Draft Budget 2026/2027 |
|-----------------------|---------------------|-------------------------------|---------------------------------|------------------------------|------------------------------|---------------------------|
| Operational Budget | R314m | R390m | R451m | R399m | R392m | R401m |
| Salary Bill | R98m | R103m | R106m | R111m | R118m | R 122m |
| Percentage | 30% | 26% | 24% | 28% | 30% | 30% |

Salary increase of 4.9%

12. Service Delivery and Budget Implementation Plans (SDBIP)

The SDBIP gives effect to the Integrated Development Plan (IDP) and budget of the municipality and are fully aligned with the draft IDP and draft budget as required by the MFMA.

The draft 2026/27 SDBIP, as well as the draft 2026/27 IDP is separate documents that accompany the draft 2026/27 MTREF Budget document.

13. Legislation Compliance Status

Each year, National Treasury issues MFMA circulars to municipalities advising them of the budget parameters within which municipalities should work when preparing their budgets, together with other MFMA circulars and the Budget and Reporting Regulations.

The Blue Crane Route Municipality's (BCRM) Medium Term Revenue and Expenditure Framework (MTREF) materially comply with the latest budget regulations as well as the requirements of the National Treasury (MFMA Circulars). This plan has been prepared taking in consideration the priorities and direction established by municipality during the 2026/27 budget deliberations.

The BCRM are therefore fully compliant with the legislation applicable to municipalities, as the MFMA and the contents of all the relevant MFMA Circulars, etc. where noted and considered when the budget was compiled.

14. Municipal Standard Chart of Accounts (mSCOA)

The implementation of mSCOA is considered a business reform and it required a significant change in municipal business processes as from 1 July 2017.

The municipality has taken note of the contents of all the mSCOA Circulars and the staff is undergoing the necessary training and the mSCOA was implemented as from 1 July 2017 per the due date as prescribed by National Treasury. The municipality aligned its business process to the Municipal Standard Chart of Accounts (mSCOA) format which is legislatively regulated. The following documents adopted by the municipality that forms part of the mSCOA process are available on the municipal website:

- BCRM mSCOA Implementation Team Terms of Reference
 - BCRM mSCOA Project Code of Ethics
 - BCRM mSCOA IT Functions Questionnaire / Assessment
-

15. Service Standards Schedule

Services standards indicate to what standard a particular service is delivered. Thus, service standards can measure or evaluate the performance of local governments in terms of service delivery. Service standards are developed and measured against:

- Quantity; Quality; Time/Timeliness; Value for money; Access; Equity and Flexibility

A good starting point for communicating with citizens is to identify what they want and need to know, and then decide how to respond.

The Blue Crane Route Municipality always try to ensure that it executes and refines its strategies of enhancing engagement and improving dialogue with its customers. We hold the firm belief that the municipality will incessantly strengthen its partnership and relations with its customers in its quest to fast-track service delivery.

The Draft 2026/27 Service Level Standards of the municipality is a separate document that accompanies the 2026/27 draft MTREF budget document.

16. Supporting Documentation Tables SA1 – SA38

Some of the SA Tables have already been incorporated under the above sections, and therefore will not reflect underneath.

EC102 Blue Crane Route - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

| Description | Ref | 2022/23 | | 2023/24 | | 2024/25 | | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|-------------------|---------------------|---|------------------------|--|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| R thousand | | | | | | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | | | | | | |
| Exchange revenue | | | | | | | | | | | | | |
| Service charges - Electricity | 6 | | | | | | | | | | | | |
| Appliance Maintenance | | 25 | 33 | 87 | 113 | | 113 | 113 | 71 | 118 | 123 | 128 | |
| Availability Charges | | - | - | - | - | | - | - | - | - | - | - | |
| Connection/Reconnection | | 325 | 359 | 363 | 494 | | 494 | 494 | 279 | 512 | 529 | 546 | |
| Electricity Distribution Revenue for Services | | - | - | - | - | | - | - | - | - | - | - | |
| Electricity Sales | | 106 499 | 123 760 | 134 386 | 192 674 | | 178 416 | 178 416 | 96 072 | 201 730 | 228 472 | 259 229 | |
| Joint Pole Usage | | - | - | - | - | | - | - | - | - | - | - | |
| Meter Compliance Testing | | - | - | - | - | | - | - | - | - | - | - | |
| Meter Reading Fees | | - | - | - | - | | - | - | - | - | - | - | |
| Notice Revenues | | - | - | - | - | | - | - | - | - | - | - | |
| Temporary Service Plant | | - | - | - | - | | - | - | - | - | - | - | |
| Total Service charges - Electricity | | 106 849 | 124 153 | 134 835 | 193 281 | | 179 023 | 179 023 | 96 422 | 202 360 | 229 124 | 259 903 | |
| Less Revenue Foregone (in excess of 50 kwh per indigent household per month) | | - | - | - | - | | - | - | - | - | - | - | |
| Less Cost of Free Basis Services (50 kwh per indigent household per month) | | 5 045 | (992) | 1 071 | (6 682) | | (6 682) | (6 682) | (508) | (8 372) | (10 491) | (13 145) | |
| Net Service charges - Electricity | | 111 894 | 123 161 | 135 906 | 186 599 | | 172 341 | 172 341 | 95 914 | 193 988 | 218 633 | 246 758 | |
| Service charges - Water | 6 | | | | | | | | | | | | |
| Agricultural and Rural Water Service | | - | - | - | - | | - | - | - | - | - | - | |
| Availability Charges | | 260 | 320 | 330 | 364 | | 416 | 416 | 238 | 441 | 467 | 495 | |
| Connection/Disconnection | | 39 | 10 | 19 | 49 | | 49 | 49 | 18 | 50 | 52 | 54 | |
| Industrial Water | | - | - | - | - | | - | - | - | - | - | - | |
| Meter Reading Fees | | - | - | - | - | | - | - | - | - | - | - | |
| Sale | | 2 764 | 20 721 | 16 994 | 26 652 | | 26 652 | 26 652 | 7 962 | 28 251 | 29 946 | 31 742 | |
| Urban Higher Level Service | | - | - | - | - | | - | - | - | - | - | - | |
| Total Service charges - Water (month) | | 3 063 | 21 050 | 17 352 | 27 064 | | 27 116 | 27 116 | 8 217 | 28 742 | 30 465 | 32 292 | |
| Less Cost of Free Basis Services (6 kilolitres per indigent household per month) | | - | - | - | - | | - | - | - | - | - | - | |
| Net Service charges - Water | | 11 905 | (2 764) | 1 282 | (6 034) | | (8 034) | (8 034) | 4 911 | (8 516) | (9 027) | (9 568) | |
| Service charges - Waste Water Management | 6 | | | | | | | | | | | | |
| Agricultural and Rural | | - | - | - | - | | - | - | - | - | - | - | |
| Total | | 14 968 | 18 287 | 18 614 | 19 030 | | 19 082 | 19 082 | 13 128 | 20 226 | 21 438 | 22 723 | |

| 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 | 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 | | | | | | | | | | | | | |
| Availability Charges | | 7 | - | - | - | 18 | 18 | 18 | - | 19 | 20 | 21 | |
| Connection/Reconnection | | 19 | 18 | 29 | - | 30 | 30 | 30 | 5 | 31 | 32 | 34 | |
| Higher Level Service | | - | - | - | - | - | - | - | - | - | - | - | |
| Industrial Effluent | | - | - | - | - | - | - | - | - | - | - | - | |
| Industrial Waste Water | | - | - | - | - | - | - | - | - | - | - | - | |
| Pump/Removal of Waste Water | | - | - | - | - | - | - | - | - | - | - | - | |
| Sanitation Charges | | 3 898 | 7 666 | 3 748 | - | 13 053 | 13 053 | 13 053 | 1 075 | 13 837 | 14 667 | 15 547 | |
| Treatment of Effluent | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Service charges - Waste Water Management | | 3 925 | 7 684 | 6 776 | 7 684 | 13 102 | 13 102 | 13 102 | 1 080 | 13 887 | 14 719 | 15 602 | |
| Less Revenue Foregone (in excess of free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - | - | - | |
| Less Cost of Free Basis Services (free sanitation service to indigent households) | | 2 100 | (433) | 771 | - | (3 639) | (3 639) | (3 639) | 4 102 | (3 857) | (4 088) | (4 334) | |
| Net Service charges - Waste Water Management | | 6 025 | 7 251 | 7 548 | 7 251 | 9 463 | 9 463 | 9 463 | 5 181 | 10 030 | 10 631 | 11 268 | |
| Service charges - Waste Management | 6 | | | | | | | | | | | | |
| Availability Charges | | - | - | - | - | - | - | - | - | - | - | - | |
| Carrier Bags | | - | - | - | - | - | - | - | - | - | - | - | |
| Disposal Facilities | | - | - | - | - | - | - | - | - | - | - | - | |
| Refuse Bags | | - | - | - | - | - | - | - | - | - | - | - | |
| Refuse Removal | | 1 599 | 13 201 | 7 306 | - | 24 414 | 24 414 | 24 414 | (1 369) | 25 879 | 27 432 | 29 078 | |
| Skip | | - | - | - | - | - | - | - | - | - | - | - | |
| Waste Bins | | - | - | - | - | - | - | - | - | - | - | - | |
| Total refuse removal revenue | | 1 599 | 13 201 | 7 306 | 13 201 | 24 414 | 24 414 | 24 414 | (1 369) | 25 879 | 27 432 | 29 078 | |
| Less Revenue Foregone (in excess of one removal a week to indigent households) | | - | - | - | - | - | - | - | - | - | - | - | |
| Less Cost of Free Basis Services (removed once a week to indigent households) | | 7 959 | (1 599) | 4 495 | - | (8 779) | (8 779) | (8 779) | 9 626 | (9 305) | (9 864) | (10 455) | |
| Net Service charges - Waste Management | | 9 558 | 11 603 | 11 801 | 11 603 | 15 636 | 15 636 | 15 636 | 8 257 | 16 574 | 17 568 | 18 622 | |
| Sales of Goods and Rendering of Services | | | | | | | | | | | | | |
| Academic Services | | - | - | - | - | - | - | - | - | - | - | - | |
| Advertisements | | - | - | - | - | - | - | - | - | - | - | - | |
| Amendment Fees | | - | - | - | - | - | - | - | - | - | - | - | |

| 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 | 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 | | | | | | | | | | | | | | | | | |
| Application Fees for Land Usage | | 220 | 90 | 373 | 281 | 281 | 281 | 281 | 281 | 129 | 291 | 301 | 311 | | | | |
| Building Plan Approval | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Building Plan Clause Levy | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Buyers Card | | 55 | 29 | 27 | 16 | 96 | 96 | 96 | 27 | 99 | 102 | 106 | 106 | | | | |
| Camping Fees | | 82 | 103 | 105 | 112 | 112 | 112 | 112 | 83 | 117 | 120 | 124 | 124 | | | | |
| Cemetery and Burial | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Cleaning and Removal | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Clearance Certificates | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Computer Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Day Care Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Demolition Application Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Development Charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Domestic Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Drainage Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Encroachment Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Entrance Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Escort Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Exempted Parking | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fire Services | | 6 | 952 | 951 | 8 | 48 | 48 | 48 | 49 | 49 | 51 | 53 | 53 | | | | |
| Health Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Housing (Boarding Services) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Immunisation Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Laboratory Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Legal Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Library Fees | | 9 | 4 | 19 | 3 | 13 | 13 | 13 | 13 | 14 | 14 | 15 | 15 | | | | |
| Management Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Meal and Refreshment | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Membership Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Objections and Appeals | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Occupation Certificates | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Parking Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Photo copies, Faxes and Telephone charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Removal of Restrictions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |

| 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 | 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 | | | | | | | | | | | | | |
| Gauteng | | - | - | - | - | - | - | - | - | - | - | - | - |
| KwazuluNatal | | - | - | - | - | - | - | - | - | - | - | - | - |
| Limpopo | | - | - | - | - | - | - | - | - | - | - | - | - |
| Mpumalanga | | - | - | - | - | - | - | - | - | - | - | - | - |
| Northern Cape | | - | - | - | - | - | - | - | - | - | - | - | - |
| Northwest | | - | - | - | - | - | - | - | - | - | - | - | - |
| Western Cape | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Provincial | | 782 | 541 | 732 | 541 | 955 | 955 | 955 | 662 | 990 | 1 023 | 1 056 | 1 056 |
| Total Agency Services | | 782 | 541 | 732 | 541 | 955 | 955 | 955 | 662 | 990 | 1 023 | 1 056 | 1 056 |
| Interest - Deemed Interest | | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | - | - | - | - | - | - | - | - | - | - | - | - |
| Affiliates/Related Parties/Associated Companies | | | | | | | | | | | | | |
| Electricity | | - | - | - | - | - | - | 6 525 | - | 6 766 | 6 990 | 7 213 | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing Land Sales | | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing Selling Schemes | | - | - | - | - | - | - | - | - | - | - | - | - |
| Merchandising, Jobbing and Contracts | | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Rental Debtors | | 46 | 65 | 51 | 56 | 56 | 56 | 56 | 41 | 58 | 60 | 62 | - |
| SARS | | - | - | - | - | - | - | - | - | - | - | - | - |
| Service Charges | | 6 604 | 9 149 | 6 689 | 8 281 | 8 281 | - | - | 5 534 | - | - | - | - |
| Sporting and Other Bodies | | - | 1 926 | - | - | - | - | - | - | - | - | - | - |
| Staff | | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | | - | - | - | - | - | - | 622 | 3 | 648 | 670 | 691 | - |
| Waste Water Management | | - | - | - | - | - | - | 377 | - | 391 | 403 | 416 | - |
| Water | | 1 589 | 2 333 | 2 856 | 1 745 | 1 745 | 2 502 | 2 502 | 1 966 | 2 595 | 2 680 | 2 766 | - |
| Shared Services | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total interest earned from Receivables | | 8 239 | 13 473 | 9 535 | 10 082 | 10 082 | 10 082 | 10 082 | 7 545 | 10 458 | 10 804 | 11 149 | - |
| Interest earned from Current and Non-Current Assets | | 1 102 | 3 801 | 5 332 | 3 651 | 3 651 | 3 651 | 3 651 | 2 239 | 3 786 | 3 910 | 4 036 | - |
| Bank Accounts | | - | - | - | - | - | - | - | - | - | - | - | - |
| Financial Assets | | - | - | - | - | - | - | - | - | - | - | - | - |
| Short Term Investments and Call Accounts | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Interest earned from Current and Non-Current Assets | | 1 102 | 3 801 | 5 332 | 3 651 | 3 651 | 3 651 | 3 651 | 2 239 | 3 786 | 3 910 | 4 036 | - |

| 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 | Actual 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 | | | | | | | | | | | | | |
| Dividends | | | | | | | | | | | | | |
| External Investment | | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Entities | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Dividends | | - | - | - | - | - | - | - | - | - | - | - | |
| Rent on Land | | | | | | | | | | | | | |
| Land | | 77 | 77 | 77 | 82 | 144 | 144 | 144 | 144 | 150 | 155 | (160) | |
| Prospecting, Mining, Royalties | | - | - | - | - | - | - | - | - | - | - | - | |
| Servitudes | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Rent on Land | | 77 | 77 | 77 | 82 | 144 | 144 | 144 | 144 | 150 | 155 | (160) | |
| Rental from Fixed Assets | | | | | | | | | | | | | |
| Market Related | | | | | | | | | | | | | |
| Biological Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Investment Property | | 174 | 129 | 129 | 120 | 251 | 251 | 251 | 251 | 326 | 337 | 348 | |
| Property Plant and Equipment | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Market Related | | 174 | 129 | 129 | 120 | 251 | 251 | 251 | 251 | 326 | 337 | 348 | |
| Non-market Related | | | | | | | | | | | | | |
| Biological Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Investment Property | | 396 | 518 | 518 | 466 | 393 | 393 | 393 | 393 | 408 | 421 | 435 | |
| Property Plant and Equipment | | 1 | - | - | - | 2 | 2 | 2 | 2 | 2 | 2 | 2 | |
| Total Non-market Related | | 398 | 518 | 518 | 466 | 396 | 396 | 396 | 396 | 410 | 424 | 437 | |
| Total Rental from Fixed Assets | | 572 | 647 | 647 | 586 | 646 | 646 | 646 | 646 | 736 | 761 | 785 | |
| Licences or Permits | | | | | | | | | | | | | |
| Angling/Fishing | | - | - | - | - | - | - | - | - | - | - | - | |
| Atmospheric Emissions | | - | - | - | - | - | - | - | - | - | - | - | |
| Boat | | - | - | - | - | - | - | - | - | - | - | - | |
| Dog | | - | - | - | - | - | - | - | - | - | - | - | |
| Fauna and Flora | | - | - | - | - | - | - | - | - | - | - | - | |
| Filming Fees | | - | - | - | - | - | - | - | - | - | - | - | |
| Game | | - | - | - | - | - | - | - | - | - | - | - | |
| Health Certificates | | 0 | 2 | 2 | 254 | 300 | 300 | 300 | 300 | 311 | 321 | 332 | |

| 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 | | | | | | | | | | | |
| Hiking Trails | | - | - | - | - | - | - | - | - | - | - |
| Hoarding (Collecting/Storing) | | - | - | - | - | - | - | - | - | - | - |
| Market Porters | | - | - | - | - | - | - | - | - | - | - |
| Road and Transport | | - | - | - | - | - | - | - | - | - | - |
| Threatened and Protected Species | | - | - | - | - | - | - | - | - | - | - |
| Trading | | - | - | - | - | - | - | - | - | - | - |
| Total Licences or Permits | | 0 | 2 | 254 | 300 | 300 | 300 | 72 | 311 | 321 | 332 |
| Special Rating Levies | | | | | | | | | | | |
| Agricultural Properties | | - | - | - | - | - | - | - | - | - | - |
| Business and Commercial Properties | | - | - | - | - | - | - | - | - | - | - |
| Industrial Properties | | - | - | - | - | - | - | - | - | - | - |
| Mining Properties | | - | - | - | - | - | - | - | - | - | - |
| Public Benefit Organisations | | - | - | - | - | - | - | - | - | - | - |
| Public Service Infrastructure Properties | | - | - | - | - | - | - | - | - | - | - |
| Public Service Purposes Properties | | - | - | - | - | - | - | - | - | - | - |
| Residential Properties | | - | - | - | - | - | - | - | - | - | - |
| Residential Sectional Title Garages | | - | - | - | - | - | - | - | - | - | - |
| Sport Clubs and Fields | | - | - | - | - | - | - | - | - | - | - |
| Vacant Land | | - | - | - | - | - | - | - | - | - | - |
| Total Special Rating Levies | | - | - | - | - | - | - | - | - | - | - |
| Construction Contract Revenue | | - | - | - | - | - | - | - | - | - | - |
| Development Charges | | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | | | | | | | | | | |
| Administrative Handling Fees | | - | 2 | - | - | - | - | - | - | - | - |
| Arbor City Awards Competition | | - | - | - | - | - | - | - | - | - | - |
| Bad Debts Recovered | | 1 201 | - | - | 1 685 | 1 685 | 1 685 | (22) | 1 748 | 1 805 | 1 863 |
| Bottle Ke Botho Cleaning and Greening Award | | - | - | - | - | - | - | - | - | - | - |
| Breakages and Losses Recovered | | - | - | - | - | - | - | - | - | - | - |
| Bursary Repayment | | - | - | - | - | - | - | - | - | - | - |
| Collection Charges | | - | - | - | - | - | - | - | - | - | - |
| Commission | | 186 | 189 | 195 | 211 | 211 | 211 | 147 | 219 | 226 | 234 |
| Discounts and Early Settlements | | - | - | - | - | - | - | - | - | - | - |
| Incidental Cash Surpluses | | 346 | 2 | 1 334 | 3 | 3 | 3 | 136 | 4 | 4 | 4 |

| Description | Ref | 2024/25 | | | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|---|-----|---------------|---------------|---------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | 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 |
| R thousand | | | | | | | | | | | |
| Inspection Fees | | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund | | 343 | 565 | 79 | 449 | 449 | 449 | 157 | 466 | 481 | 497 |
| Merchandising, Jobbing and Contracts | | - | - | - | - | - | - | - | - | - | - |
| Recovery Maintenance | | - | - | - | - | - | - | - | - | - | - |
| Registration Fees | | - | - | - | - | - | - | - | - | - | - |
| Request for Information | | - | - | - | - | - | - | - | - | - | - |
| Sale of Property | | - | - | - | 562 | 562 | 562 | - | 583 | 602 | 621 |
| Skills Development Levy Refund | | 350 | 194 | 235 | 337 | 337 | 337 | - | 350 | 361 | 373 |
| Staff and Councillors Recoveries | | - | - | - | - | - | - | 2 | - | - | - |
| Total Operational Revenue | | 2 426 | 952 | 1 633 | 3 248 | 3 248 | 3 248 | 420 | 3 369 | 3 480 | 3 591 |
| Non-Exchange revenue | | | | | | | | | | | |
| Property Rates | | | | | | | | | | | |
| Agricultural Properties | | - | 19 949 | 6 668 | 14 246 | 7 527 | 7 527 | 7 203 | 8 279 | 8 279 | 8 279 |
| Business and Commercial Properties | | - | 3 403 | 3 206 | 3 496 | 3 496 | 3 496 | 2 022 | 3 845 | 3 845 | 3 845 |
| Industrial Properties | | - | - | - | - | - | - | - | - | - | - |
| Mining Properties | | - | - | - | - | - | - | - | - | - | - |
| Public Benefit Organisations | | - | - | - | - | - | - | - | - | - | - |
| Public Service Infrastructure Properties | | - | - | - | - | - | - | - | - | - | - |
| Public Service Purposes Properties | | - | 70 | 7 382 | - | 4 210 | 4 210 | 3 982 | 4 631 | 4 631 | 4 631 |
| Residential Properties | | - | 4 793 | 5 400 | 3 860 | 7 749 | 7 749 | 5 735 | 8 524 | 8 524 | 8 524 |
| Residential Sectional Title Garages | | - | - | - | - | - | - | - | - | - | - |
| Sport Clubs and Fields | | - | - | - | - | - | - | - | - | - | - |
| Vacant Land | | - | - | - | - | - | - | - | - | - | - |
| Total Property Rates | | - | 28 215 | 22 662 | 21 602 | 22 981 | 22 981 | 18 941 | 25 279 | 25 279 | 25 279 |
| Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | - | - | - | - | - | - | - | - | - | - |
| Net Property Rates | | - | 28 215 | 22 662 | 21 602 | 22 981 | 22 981 | 18 941 | 25 279 | 25 279 | 25 279 |
| Surcharges and Taxes | | | | | | | | | | | |
| Surcharges | | 24 316 | - | - | - | - | - | - | - | - | - |
| Taxes | | - | - | - | - | - | - | - | - | - | - |
| Total Surcharges and Taxes | | 24 316 | - | - | - | - | - | - | - | - | - |
| Fines, Penalties and Forfeits | | | | | | | | | | | |

| 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 | | | | | | | | | | | | | | | | | |
| Fines | | 189 | 113 | 1 502 | 298 | 450 | 450 | 112 | 466 | 482 | 497 | | | | | | |
| Forfeits | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Penalties | | 47 | 49 | 55 | 56 | 112 | 112 | 39 | 117 | 120 | 124 | | | | | | |
| Total Fines, Penalties and Forfeits | | 236 | 162 | 1 556 | 354 | 562 | 562 | 151 | 583 | 602 | 622 | | | | | | |
| Licences or Permits | | | | | | | | | | | | | | | | | |
| Angling/Fishing | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Atmospheric Emission | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Boat | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Dog | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Fauna and Flora | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Filming Fees | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Game | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Health Certificates | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Hiking Trails | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Hoarding (Collecting/Storing) | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Market Porters | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Road and Transport | | 431 | 387 | 208 | 576 | 576 | 576 | 187 | 597 | 617 | 636 | | | | | | |
| Threatened and Protected Species | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Trading | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Total Licences or Permits | | 431 | 387 | 208 | 576 | 576 | 576 | 187 | 597 | 617 | 636 | | | | | | |
| Transfer and subsidies - Operational | | | | | | | | | | | | | | | | | |
| Allocations In-kind | | | | | | | | | | | | | | | | | |
| Departmental Agencies and Accounts | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| District Municipalities | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Higher Educational Institutions | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Households | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| National Government | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Non-Profit Institutions | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Parent Municipality | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Private Enterprises | | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - | | | | | | |

| 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 | | | | | | | | | | | | | | | |
| Public Corporations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Allocations In-kind | | | | | | | | | | | | | | | |
| Monetary Allocations | | | | | | | | | | | | | | | |
| Departmental Agencies and Accounts | | - | - | - | - | - | - | - | 133 | 133 | 196 | - | - | - | - |
| District Municipalities | | 285 | (3 945) | 4 784 | - | 1 365 | - | 1 365 | - | - | 1 392 | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Higher Educational Institutions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| National Governments | | 4 540 | 8 677 | 4 478 | 4 551 | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 2 499 | 4 636 | 5 867 | 5 728 | 5 728 |
| National Revenue Fund | | 63 385 | 67 222 | 71 200 | 73 464 | 73 464 | 73 464 | 73 464 | 73 464 | 73 464 | 69 998 | 74 969 | 76 953 | 80 313 | 80 313 |
| Non-Profit Institutions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Parent Municipality | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provincial Government | | 2 300 | 2 300 | 4 233 | 2 701 | 2 507 | 2 507 | 2 507 | 2 507 | 2 507 | 2 724 | 2 524 | 2 524 | (2 647) | (2 647) |
| Public Corporations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Monetary Allocations | | 70 510 | 74 254 | 84 695 | 80 716 | 81 699 | 81 699 | 81 699 | 81 699 | 81 699 | 76 810 | 82 129 | 85 344 | 83 394 | 83 394 |
| Total Transfer and subsidies - Operational | | 70 510 | 74 254 | 84 695 | 80 716 | 81 699 | 81 699 | 81 699 | 81 699 | 81 699 | 76 810 | 82 129 | 85 344 | 83 394 | 83 394 |
| Interest Receivables | | | | | | | | | | | | | | | |
| Property Rates | | - | - | - | 2 000 | 2 000 | 2 000 | 2 000 | 2 000 | 2 000 | - | 2 074 | 2 142 | 2 211 | 2 211 |
| Service Charges | | | | | | | | | | | | | | | |
| Electricity | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management | | - | - | 1 969 | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Service Charges | | - | - | 1 969 | - | - | - | - | - | - | - | - | - | - | - |
| Total Interest Receivables | | - | - | 1 969 | 2 000 | 2 000 | 2 000 | 2 000 | 2 000 | 2 000 | - | 2 074 | 2 142 | 2 211 | 2 211 |
| Fuel Levy (RSC Replacement Grant) | | | | | | | | | | | | | | | |
| Operational Revenue - Service Charges | | | | | | | | | | | | | | | |
| Electricity - Availability Charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Management - Availability Charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management - Availability Charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water - Availability Charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| 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 | 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 | | | | | | | | | | | | | |
| Total Operational Revenue - Service Charges | | - | - | - | - | - | - | - | - | - | - | - | |
| Gains on Disposal of Fixed and Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Biological Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Investment Property | | - | - | - | - | - | - | - | - | - | - | - | |
| Living resources | | - | - | - | - | - | - | - | - | - | - | - | |
| Property, Plant and Equipment | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Disposal of Fixed and Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Other Gains | | - | - | - | - | - | - | - | - | - | - | - | |
| Debt waived | | - | - | - | - | - | - | - | - | - | - | - | |
| Discontinued Operations and Disposals of Non-current Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Inventory | | - | - | - | - | - | - | - | - | - | - | - | |
| Fair value assessment - Water stock | | - | - | - | - | - | - | - | - | - | - | - | |
| Increase to net-realisable Value | | 138 | - | - | - | - | - | - | - | - | - | - | |
| Total Inventory | | 138 | - | - | - | - | - | - | - | - | - | - | |
| Fair Value Adjustment | | - | - | - | - | - | - | - | - | - | - | - | |
| Actuarial Assessments | | - | - | - | - | - | - | - | - | - | - | - | |
| Leave Gratuity | | - | - | - | - | - | - | - | - | - | - | - | |
| Long Service Awards | | - | - | 1 025 | - | - | - | - | - | - | - | - | |
| Medical | | (424) | - | 1 394 | - | - | - | - | - | - | - | - | |
| Pension Funds | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Actuarial Assessments | | (424) | - | 2 419 | - | - | - | - | - | - | - | - | |
| Biological Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Interest rate Swaps | | - | - | - | - | - | - | - | - | - | - | - | |
| Investment Property | | - | - | - | - | - | - | - | - | - | - | - | |
| Investments | | - | - | - | - | - | - | - | - | - | - | - | |
| Living resources | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Fair Value Adjustment | | (424) | - | 2 419 | - | - | - | - | - | - | - | - | |
| Foreign Exchange | | - | - | - | - | - | - | - | - | - | - | - | |
| Contributions to Provisions for landfill sites | | - | - | - | - | - | - | - | - | - | - | - | |

| 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 | 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 | | | | | | | | | | | | | | | | | | |
| Total Other Gains | | (286) | - | 2 419 | | | | | | | | | | | | | | |
| Discontinued Operations | | | | | | | | | | | | | | | | | | |
| Total Revenue | | 251 310 | 284 069 | 306 449 | 355 677 | 344 042 | 344 042 | 344 042 | 230 381 | 371 980 | 403 433 | 433 049 | | | | | | |
| EXPENDITURE ITEMS: | | | | | | | | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | | | | | | | | |
| Salaries and Allowances | | | | | | | | | | | | | | | | | | |
| Basic Salary | 2 | 61 781 | 66 503 | 68 441 | 75 254 | 75 286 | 75 286 | 75 286 | 54 484 | 84 205 | 87 539 | 90 945 | | | | | | |
| Bonuses | | 5 102 | 7 080 | 7 806 | - | - | - | - | 5 268 | - | - | - | | | | | | |
| Allowance | | | | | | | | | | | | | | | | | | |
| Accommodation, Travel and Incidental | | - | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | |
| Cellular and Telephone | | - | - | - | 140 | 140 | 140 | 140 | - | 147 | 153 | 124 | | | | | | |
| Housing Benefits | | 302 | 311 | 566 | 373 | 380 | 380 | 380 | 330 | 366 | 380 | 395 | | | | | | |
| Non-pensionable | | 2 089 | 2 293 | 2 681 | 370 | 2 483 | 2 483 | 2 483 | 1 727 | 2 406 | 2 498 | 2 591 | | | | | | |
| Travel or Motor Vehicle | | 1 581 | 2 165 | 2 215 | 2 592 | 2 592 | 2 592 | 2 592 | 1 936 | 2 878 | 2 925 | 2 973 | | | | | | |
| Voluntary Work | | - | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Total Allowance | | 3 972 | 4 769 | 5 462 | 3 475 | 5 596 | 5 596 | 5 596 | 3 993 | 5 796 | 5 958 | 6 084 | | | | | | |
| Service Related Benefits | | | | | | | | | | | | | | | | | | |
| Acting | | - | - | - | 224 | 181 | 181 | 181 | 68 | 189 | 196 | 204 | | | | | | |
| Bonus | | - | - | - | 5 017 | 5 037 | 5 037 | 5 037 | 315 | 5 257 | 5 464 | 5 675 | | | | | | |
| Danger Allowance | | - | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Entertainment | | - | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Fire Brigade | | - | - | - | - | - | - | - | - | - | - | - | | | | | | |
| In-kind Benefits | | - | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Leave Pay | | 1 993 | - | - | 994 | 994 | 994 | 994 | - | 1 038 | 1 080 | 1 123 | | | | | | |
| Lifeguard/Duty Squads | | - | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Long Service Award | | - | - | - | - | - | - | - | 143 | - | - | - | | | | | | |
| Overtime | | 4 720 | 5 948 | 6 740 | 4 674 | 4 681 | 4 681 | 4 681 | 5 374 | 3 506 | 3 506 | 3 506 | | | | | | |
| Scarcity | | - | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Standby Allowance | | - | 24 | 55 | 1 516 | 1 566 | 1 566 | 1 566 | 334 | 1 636 | 1 702 | 1 769 | | | | | | |
| Tools Allowance | | - | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Uniform-Special-Protective Clothing | | - | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Leave gratuity | | - | - | - | - | - | - | - | - | 147 | 153 | 159 | | | | | | |

| 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 | | | | | | | | | | | | | |
| Long Term Service Award | | | | | | | | | | | | | |
| Total Service Related Benefits | | 6 713 | 5 972 | 6 204 | 12 425 | 12 459 | 12 459 | 6 235 | 12 003 | 12 341 | 240 | 12 885 | |
| Total Salaries and Allowances | | 77 569 | 84 324 | 87 913 | 94 153 | 93 341 | 93 341 | 69 980 | 102 006 | 105 838 | | 109 714 | |
| Social Contributions | | | | | | | | | | | | | |
| Bargaining Council | | 35 | 36 | 35 | 42 | 43 | 43 | 30 | 45 | 47 | | 48 | |
| Group Life Insurance | | 2 | 4 | 3 | 2 | 52 | 52 | 35 | 54 | 56 | | 58 | |
| Medical | | 2 930 | 3 045 | 3 233 | 3 301 | 3 397 | 3 397 | 2 757 | 3 554 | 3 685 | | 3 819 | |
| Pension | | 10 217 | 11 122 | 10 885 | 11 340 | 11 340 | 11 340 | 9 179 | 11 098 | 11 534 | | 11 976 | |
| Unemployment Insurance | | 517 | 525 | 543 | 614 | 606 | 606 | 408 | 552 | 542 | | 544 | |
| Total Social Contributions | | 13 702 | 14 732 | 14 701 | 15 299 | 15 438 | 15 438 | 12 409 | 15 303 | 15 864 | | 16 446 | |
| Post-retirement Benefit | | | | | | | | | | | | | |
| Medical | | 2 682 | 3 969 | 4 716 | 3 521 | 3 521 | 3 521 | 862 | 2 293 | 2 386 | | 2 480 | |
| Other Benefits | | - | - | - | - | - | - | - | - | - | | - | |
| Pension | | - | - | - | - | - | - | - | - | - | | - | |
| Total Post-retirement Benefit | 4 | 2 682 | 3 969 | 4 716 | 3 521 | 3 521 | 3 521 | 862 | 2 293 | 2 386 | | 2 480 | |
| Sub-Total | | 93 953 | 103 025 | 107 329 | 112 974 | 112 301 | 112 301 | 83 252 | 119 601 | 124 088 | | 128 640 | |
| Less: Employees costs capitalised to PPE | | 824 | - | (758) | (1 730) | (1 730) | (1 730) | - | (1 749) | (1 820) | | (1 892) | |
| Total Employee Related Cost | 1,5 | 94 777 | 103 025 | 106 571 | 111 244 | 110 571 | 110 571 | 83 252 | 117 852 | 122 268 | | 126 748 | |
| Remuneration of Councillors | | | | | | | | | | | | | |
| Allowances and Service Related Benefits | | | | | | | | | | | | | |
| Basic Salary | | - | - | - | - | - | - | 974 | - | - | | - | |
| Cell phone Allowance | | 466 | 482 | 433 | 500 | 500 | 500 | 361 | 490 | 490 | | 490 | |
| Housing Allowance | | - | - | - | - | - | - | - | - | - | | - | |
| In-kind Benefits | | - | - | - | - | - | - | - | - | - | | - | |
| Market Related Non-pensionable Allowance | | - | - | - | - | - | - | - | - | - | | - | |
| Motor Vehicle Allowance | | 886 | 963 | 930 | - | - | - | 177 | 41 | 41 | | 5 | |
| Office-bearer Allowance | | 3 001 | 3 288 | 3 440 | 3 715 | 3 715 | 3 715 | 1 605 | 5 125 | 5 176 | | 5 222 | |
| Out of pocket Expenses | | - | - | - | - | - | - | - | - | - | | - | |
| Travelling Allowance | | - | - | 123 | 951 | 951 | 951 | 546 | 897 | 897 | | 545 | |
| Use of Personal Facilities | | - | - | - | - | - | - | - | - | - | | - | |
| Total Allowances and Service Related Benefits | | 4 352 | 4 733 | 4 361 | 5 166 | 5 166 | 5 166 | 3 663 | 6 554 | 6 605 | | 6 262 | |
| Social Contributions | | | | | | | | | | | | | |

| 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 | | | | | | | | | | | | | | |
| Medial Aid Benefits | | 46 | | 49 | | 53 | | 56 | 56 | 43 | 58 | 59 | | |
| Pension Fund Contributions | | 148 | | 169 | | 162 | | 223 | 223 | 117 | 146 | 146 | | |
| Total Social Contributions | | 195 | | 218 | | 215 | | 278 | 278 | 159 | 204 | 206 | | |
| Total Remuneration of Councillors | 1,5 | 4 547 | | 4 951 | | 5 196 | | 5 444 | 5 444 | 3 822 | 6 758 | 6 810 | | 6 409 |
| Bulk Purchases - Electricity | | | | | | | | | | | | | | |
| ESKOM | | 102 968 | | 123 757 | | 140 569 | | 130 827 | 127 327 | 105 897 | 117 884 | 118 238 | | 118 711 |
| Independent Power Producers | | | | | | | | | | | | | | |
| Green Electricity | | | | | | | | | | | | | | |
| Green Charges | | - | | - | | - | | - | - | - | - | - | | - |
| Green Rights and Certificates | | - | | - | | - | | - | - | - | - | - | | - |
| Total Green Electricity | | | | | | | | | | | | | | |
| Renewable, Cogen, etc | | - | | - | | - | | - | - | - | - | - | | - |
| Total Independent Power Producers | | | | | | | | | | | | | | |
| Self Generation | | - | | - | | - | | - | - | - | - | - | | - |
| Capitalisation Electricity Costs (Credit Account) | | - | | - | | - | | - | - | - | - | - | | - |
| Total Bulk Purchases - Electricity | 1 | 102 968 | | 123 757 | | 140 569 | | 130 827 | 127 327 | 105 897 | 117 884 | 118 238 | | 118 711 |
| Inventory Consumed | | | | | | | | | | | | | | |
| Agricultural | | - | | - | | - | | - | - | - | - | - | | - |
| Consumables | | 4 037 | | 4 211 | | 4 485 | | 4 463 | 4 423 | 2 765 | 4 320 | 4 656 | | 5 126 |
| Finished Goods | | - | | - | | 144 | | 250 | 250 | - | 251 | 251 | | 252 |
| Housing Stock | | - | | - | | - | | - | - | - | - | - | | - |
| Land | | - | | - | | - | | - | - | - | - | - | | - |
| Materials and Supplies | | 2 588 | | 2 620 | | 5 532 | | 6 858 | 5 463 | 3 463 | 5 631 | 5 647 | | 5 663 |
| Water | | 1 584 | | 2 051 | | 1 853 | | 900 | 1 434 | 698 | 2 000 | 2 006 | | 2 014 |
| Sub-total | | 8 209 | | 8 882 | | 20 016 | | 12 472 | 11 570 | 6 925 | 12 201 | 12 561 | | 13 056 |
| Less: Capitalisation of inventory consumed | | - | | - | | - | | - | - | - | - | - | | - |
| Total Inventory Consumed | 1 | 8 209 | | 8 882 | | 12 016 | | 12 472 | 11 570 | 6 925 | 12 201 | 12 561 | | 13 056 |
| Debt Impairment | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions | | | | | | | | | | | | | | |
| Electricity | | 6 516 | | 4 402 | | - | | 750 | 750 | - | 765 | 788 | | 819 |
| Shared Services | | - | | - | | - | | - | - | - | - | - | | - |
| Waste Management | | 1 658 | | 8 442 | | - | | 1 500 | 1 500 | - | 1 530 | 1 576 | | 1 639 |

| 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 | | | | | | | | | | | | | |
| Waste Water Management | | 925 | 5 297 | - | 3 000 | 3 000 | 3 000 | - | 3 060 | 3 152 | 3 278 | | |
| Water | | 1 653 | 14 288 | - | 5 000 | 5 000 | 5 000 | - | 5 100 | 5 253 | 5 463 | | |
| Non Specific Accounts | | - | 20 064 | 27 364 | 14 053 | 14 053 | 14 053 | - | 14 334 | 14 764 | 15 355 | | |
| Total Trade and Other Receivables from Exchange Transactions | | 10 753 | 52 493 | 27 364 | 24 303 | 24 303 | 24 303 | - | 24 789 | 25 533 | 26 554 | | |
| Other Receivables from Non-exchange Revenue | | | | | | | | | | | | | |
| Property Rates | | | | | | | | | | | | | |
| Property Rates General | | - | - | - | - | - | - | - | - | - | - | - | |
| Agricultural Properties | | - | - | - | - | - | - | - | - | - | - | - | |
| Business and Commercial Properties | | 11 613 | - | - | - | - | - | - | - | - | - | - | |
| Industrial Properties | | - | - | - | - | - | - | - | - | - | - | - | |
| Mining Properties | | - | - | - | - | - | - | - | - | - | - | - | |
| Public Benefit Organisations | | - | - | - | - | - | - | - | - | - | - | - | |
| Public Service Infrastructure Properties | | - | - | - | - | - | - | - | - | - | - | - | |
| Public Service Purposes Properties | | - | - | - | - | - | - | - | - | - | - | - | |
| Residential Properties | | - | - | - | - | - | - | - | - | - | - | - | |
| Residential Sectional Title Garages | | - | - | - | - | - | - | - | - | - | - | - | |
| Sport Clubs and Fields | | - | - | - | - | - | - | - | - | - | - | - | |
| Vacant Land | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Property Rates | | 11 613 | - | - | - | - | - | - | - | - | - | - | |
| Service Charges | | | | | | | | | | | | | |
| Service Charges General | | - | - | - | - | - | - | - | - | - | - | - | |
| Electricity | | - | - | - | - | - | - | - | - | - | - | - | |
| Waste Management | | - | - | - | - | - | - | - | - | - | - | - | |
| Waste Water Management | | - | - | - | - | - | - | - | - | - | - | - | |
| Water | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Service Charges | | - | - | - | - | - | - | - | - | - | - | - | |
| Non Specific Accounts | | 11 613 | - | - | - | - | - | - | - | - | - | - | |
| Total Other Receivables from Non-exchange Revenue | | 22 366 | 52 493 | 27 364 | 24 303 | 24 303 | 24 303 | - | 24 789 | 25 533 | 26 554 | - | |
| Total Debt Impairment | 1 | | | | | | | | | | | | |
| Depreciation, Amortisation and Impairment | | | | | | | | | | | | | |
| Amortisation | | - | 51 917 | 1 | - | - | - | - | - | - | - | - | |
| Intangible Assets | | - | 51 917 | 1 | - | - | - | - | - | - | - | - | |
| Total Amortisation | | - | 51 917 | 1 | - | - | - | - | - | - | - | - | |

| 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 | 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 | | | | | | | | | | | | | |
| Depreciation | | | | | | | | | | | | | |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | 3 052 | - | - | - | - | 2 035 | - | - | - | - |
| Computer Equipment | | (430) | 2 042 | 600 | - | 892 | 892 | 892 | 367 | 984 | 984 | 988 | |
| Electrical Infrastructure | | 3 941 | - | 5 917 | - | 6 809 | 5 000 | 5 000 | 3 945 | 5 517 | 5 517 | 5 539 | |
| Furniture and Office Equipment | | (16 740) | 1 951 | 44 | - | 177 | 177 | 177 | 62 | 192 | 192 | 193 | |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | - |
| Investment Property | | - | - | 2 042 | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | (6 374) | - | 1 135 | - | 10 | 10 | 10 | 757 | 11 | 11 | 11 | |
| Other Assets | | (3 179) | 2 962 | 2 142 | - | 9 250 | 9 250 | 9 250 | 1 428 | 10 175 | 10 206 | 10 246 | |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | - |
| Roads Infrastructure | | 66 586 | - | 16 895 | - | 29 301 | 19 966 | 19 966 | 11 263 | 21 963 | 22 029 | 22 117 | |
| Sanitation Infrastructure | | 2 663 | - | 4 606 | - | 6 611 | 6 000 | 6 000 | 3 071 | 6 600 | 6 620 | 6 646 | |
| Solid Waste Infrastructure | | 240 | - | 52 | - | - | - | - | 68 | - | - | - | |
| Storm water Infrastructure | | - | - | 1 651 | - | - | - | - | 1 101 | - | - | - | |
| Transport Assets | | 348 | - | 1 202 | - | 364 | 364 | 364 | 802 | 157 | 157 | 158 | |
| Water Supply Infrastructure | | 4 913 | - | 9 364 | - | 8 187 | 8 000 | 8 000 | 6 208 | 8 800 | 8 826 | 8 862 | |
| Zoo, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Depreciation | | 51 968 | 6 955 | 4 731 | 4 731 | 31 802 | 49 659 | 49 659 | 32 468 | 54 379 | 54 542 | 54 760 | |
| Capital Impairment Losses and Reversals | | | | | | | | | | | | | |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Construction Work-in-progress | | - | - | 3 993 | - | - | - | - | - | - | - | - | |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Investment Property | | - | - | - | - | - | - | - | - | - | - | - | |
| Living resources | | - | - | - | - | - | - | - | - | - | - | - | |
| Contributions to Provisions for landfill sites | | - | - | - | - | - | - | - | - | - | - | - | |
| Property, Plant and Equipment | | | | | | | | | | | | | |

| 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 | 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 | | | | | | | | | | | | | |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | |
| Community Assets | | - | - | 11 947 | - | - | - | - | - | - | - | - | |
| Computer Equipment | | - | - | 2 773 | - | - | - | - | - | - | - | - | |
| Electrical Infrastructure | | - | - | 4 639 | - | - | - | - | - | - | - | - | |
| Furniture and Office Equipment | | - | - | 12 | - | - | - | - | - | - | - | - | |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | |
| Land | | - | - | - | - | - | - | - | - | - | - | - | |
| Machinery and Equipment | | - | - | 603 | - | - | - | - | - | - | - | - | |
| Operational Buildings | | - | - | - | - | - | - | - | - | - | - | - | |
| Other Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Rails Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | |
| Sanitation Infrastructure | | - | - | 11 272 | - | - | - | - | - | - | - | - | |
| Solid Waste Infrastructure | | - | - | 103 | - | - | - | - | - | - | - | - | |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | |
| Transport Assets | | - | - | 573 | - | - | - | - | - | - | - | - | |
| Water Supply Infrastructure | | 1 448 | - | 3 724 | - | - | - | - | - | - | - | - | |
| Zoo, Marine and Non-biological Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Property, Plant and Equipment | | 1 448 | - | 35 646 | - | - | - | - | - | - | - | - | |
| Total Capital Impairment Losses and Reversals | | 1 448 | - | 39 639 | - | - | - | - | - | - | - | - | |
| Total Depreciation, Amortisation and Impairment | 1 | 53 415 | 58 872 | 88 343 | 61 602 | 49 659 | 49 659 | 49 659 | 32 468 | 54 379 | 54 542 | 54 760 | |
| Interest, Dividends and Rent on Land | | - | - | - | - | - | - | - | - | - | - | - | |
| Dividends Paid | | - | - | - | - | - | - | - | - | - | - | - | |
| Interest Paid | | 3 687 | 13 837 | 23 007 | 16 157 | 16 166 | 16 166 | 19 239 | 19 239 | 1 460 | 1 460 | 1 460 | |
| Rent on Land | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Interest, Dividends and Rent on Land | 1 | 3 687 | 13 837 | 23 007 | 16 157 | 16 166 | 16 166 | 19 239 | 19 239 | 1 460 | 1 460 | 1 460 | |
| Contracted Services | | | | | | | | | | | | | |
| Consultants and Professional Services | | 6 215 | 2 468 | 19 431 | 5 239 | 12 903 | 12 903 | 5 474 | 5 474 | 11 809 | 12 892 | 10 685 | |
| Contractors | | 2 996 | 5 147 | 6 441 | 7 316 | 9 807 | 9 807 | 4 728 | 4 728 | 10 976 | 12 498 | 13 527 | |
| Outsourced Services | | 141 | 747 | 1 839 | 1 440 | 1 536 | 1 536 | 1 284 | 1 284 | 1 445 | 1 449 | 1 455 | |
| Total Contracted Services | 1 | 9 352 | 8 362 | 27 762 | 13 996 | 24 245 | 24 245 | 11 486 | 11 486 | 24 230 | 26 840 | 25 667 | |

| 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 | 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 | | | | | | | | | | | | | |
| Transfers and Subsidies | | | | | | | | | | | | | |
| Capital | | | | | | | | | | | | | |
| Allocations In-kind | | - | - | - | - | - | - | - | - | - | - | - | |
| Monetary Allocations | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Capital | | - | - | - | - | - | - | - | - | - | - | - | |
| Operational | | | | | | | | | | | | | |
| Allocations In-kind | | - | - | - | - | - | - | - | - | - | - | - | |
| Monetary Allocations | | 1 036 | 1 089 | 1 156 | 1 156 | 1 186 | 1 186 | 1 186 | 6 | 1 209 | 1 246 | 1 295 | |
| Total Operational | | 1 036 | 1 089 | 1 156 | 1 156 | 1 186 | 1 186 | 1 186 | 6 | 1 209 | 1 246 | 1 295 | |
| Total Transfers and Subsidies | 1 | 1 036 | 1 089 | 1 156 | 1 156 | 1 186 | 1 186 | 1 186 | 6 | 1 209 | 1 246 | 1 295 | |
| Irrecoverable Debts Written Off | | | | | | | | | | | | | |
| Bad debt written off | | | | | | | | | | | | | |
| Exchange | | | | | | | | | | | | | |
| Electricity | | - | - | - | - | - | - | - | - | - | - | - | |
| Non Specific Accounts | | - | - | - | - | - | 10 920 | 10 920 | - | 11 138 | 11 472 | 11 931 | |
| Waste Management | | - | - | - | - | - | - | - | - | - | - | - | |
| Waste Water Management | | - | - | - | - | - | 1 041 | 1 041 | - | 1 062 | 1 093 | 1 137 | |
| Water | | - | - | - | - | - | 630 | 630 | - | 643 | 662 | 689 | |
| Total Exchange | | - | - | - | - | 13 858 | 1 267 | 1 267 | - | 1 293 | 1 332 | 1 385 | |
| Non-exchange | | - | - | - | - | 13 858 | 13 858 | 13 858 | - | 14 135 | 14 559 | 15 142 | |
| Non Specific Accounts | | - | - | - | - | - | - | - | - | - | - | - | |
| Property Rates | | - | - | - | - | - | - | - | - | - | - | - | |
| Service Charges | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Non-exchange | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Irrecoverable Debts Written Off | 1 | - | - | - | - | 13 858 | 13 858 | 13 858 | - | 14 135 | 14 559 | 15 142 | |
| Operational Cost and Other Cost | | | | | | | | | | | | | |
| Operational Cost | | | | | | | | | | | | | |
| Achievements and Awards | | - | - | - | - | - | - | - | - | - | - | - | |
| Advertising, Publicity and Marketing | | 87 | 122 | 89 | 89 | 145 | 88 | 88 | 53 | 134 | 134 | 135 | |
| Assets less than the Capitalisation Threshold | | 22 | 15 | 140 | 140 | 15 | 22 | 22 | 15 | - | - | - | |
| Atmospheric Emission Licence | | - | - | - | - | - | - | - | - | - | - | - | |
| Bank Charges, Facility and Card Fees | | 221 | 144 | 186 | 186 | 150 | 150 | 150 | 107 | 151 | 151 | 151 | |

| Description | Ref | 2026/27 Medium Term Revenue & Expenditure Framework | | | | Current Year 2025/26 | | | 2024/25 Audited Outcome | 2023/24 Audited Outcome | 2022/23 Audited Outcome |
|---|-----|---|------------------------|------------------------|-------------------|----------------------|-----------------|-----------------|-------------------------|-------------------------|-------------------------|
| | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | Pre-audit outcome | Full Year Forecast | Adjusted Budget | Original Budget | | | |
| | | | | | | | | | | | |
| R thousand | | | | | | | | | | | |
| Bargaining Council | | - | - | - | - | - | - | - | - | - | |
| Bond Issue Amortisation Costs | | - | - | - | - | - | - | - | - | - | |
| Brokers Fees | | - | - | - | - | - | - | - | - | - | |
| Bursaries (Employees) | | - | - | - | - | - | - | - | - | - | |
| Cash Discount | | - | - | - | - | - | - | - | - | - | |
| Cleaning Services | | - | - | - | - | - | - | - | - | - | |
| Commission | | - | - | - | - | - | - | - | - | - | |
| Communication | | 2 235 | 1 131 | 1 843 | 1 843 | 1 131 | 2 419 | 2 593 | 2 355 | 2 235 | |
| Contribution to Provisions | | - | - | - | - | - | - | - | - | - | |
| Copy Right Fees | | - | - | - | - | - | - | - | - | - | |
| Cost relating to the Sale of Houses | | - | - | - | - | - | - | - | - | - | |
| Courier and Delivery Services | | 2 | 3 | 1 | 1 | 3 | 8 | 2 | 2 | 2 | |
| Deeds | | 18 | 16 | 1 | 1 | 1 | 16 | 7 | 6 | 18 | |
| Drivers Licences and Permits | | - | - | - | - | - | - | - | - | - | |
| Dumping Fees (District Council) | | - | - | - | - | - | - | - | - | - | |
| Electricity Compliance Certificate | | - | - | - | - | - | - | - | - | - | |
| Entertainment | | 2 | - | - | - | - | - | - | 5 | 2 | |
| Entrance Fees | | - | - | - | - | - | - | - | - | - | |
| Environmental Levy | | - | - | - | - | - | - | - | - | - | |
| Eskom Connection Fees | | - | - | - | - | - | - | - | - | - | |
| External Audit Fees | | 3 127 | 4 520 | 4 260 | 4 260 | 4 520 | 4 000 | 4 584 | 3 918 | 3 127 | |
| External Computer Service | | 285 | 780 | 155 | 155 | 780 | 1 000 | 868 | 143 | 285 | |
| Fines and Penalties | | - | - | - | - | 3 | - | 1 | - | - | |
| Firearm Handling Fees | | - | - | - | - | - | - | - | - | - | |
| Freight Services | | - | - | - | - | - | - | - | - | - | |
| Full Time Union Representative | | - | - | - | - | - | - | - | - | - | |
| Hire Charges | | 225 | 154 | 68 | 68 | 154 | 135 | 10 | 313 | 225 | |
| Honoraria (Voluntarily Workers) | | - | - | - | - | - | - | - | - | - | |
| Indigent Relief | | - | - | - | - | - | - | - | - | - | |
| Insurance Underwriting | | 1 483 | 1 748 | 1 069 | 1 069 | 1 748 | 2 141 | 1 853 | 2 084 | 1 483 | |
| Capitalisation of Wet Fuel Costs (Credit Account) | | - | - | - | - | - | - | - | - | - | |
| Land Alienation Costs | | - | - | - | - | - | - | - | - | - | |
| Learnships and Internships | | - | - | - | - | - | - | - | - | - | |

| 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 | | | | | | | | | | | | | | | | |
| Levies Paid - Water Resource Management Charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Licences | | 258 | 217 | 229 | 323 | 306 | 306 | 220 | 307 | 308 | - | - | - | - | 309 | |
| Management Fee | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Services | | - | - | - | 5 523 | - | - | - | - | - | - | - | - | - | - | - |
| Office Decorations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Parking Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel Agency Fees [Personnel Recruitment Costs] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Printing, Publications and Books | | 583 | 311 | 319 | 309 | 506 | 506 | 154 | 309 | 310 | 310 | 311 | 311 | 311 | 311 | 311 |
| Professional Bodies, Membership and Subscription | | 8 | 6 | 6 | 16 | 36 | 36 | 19 | 31 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| Registration Fees | | 15 | 20 | 6 | 77 | 45 | 45 | 24 | 87 | 87 | 87 | 88 | 88 | 88 | 88 | 88 |
| Remuneration to Section 79 Committee Members | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of Forfeited Deposits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Resettlement Cost | | - | 19 | - | 35 | - | - | - | 35 | 35 | - | - | - | - | 35 | 35 |
| Rewards Incentives | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road Worthy Test | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Samples and Specimens | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Search Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Seating Allowance for Traditional Leaders | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes and Land Surveys | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Signage | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Skills Development Fund Levy | | 930 | 996 | 1 470 | 1 180 | 1 333 | 1 333 | 845 | 1 408 | 1 396 | 1 396 | 1 386 | 1 386 | 1 386 | 1 386 | 1 386 |
| Small Differences Tolerances | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Storage of Assets and Goods | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Storage of Files (Archiving) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Supplier Development Programme | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| System Access and Information Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Taking over Contractual Obligations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Toll Gate Fees | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transport Provided as Part of Departmental Activities | | 24 | 36 | 54 | 62 | 188 | 188 | 41 | 203 | 203 | 203 | 203 | 203 | 203 | 203 | 203 |
| Travel Agency and Visas | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Travel and Subsistence | | 1 677 | 2 277 | 2 341 | 2 004 | 2 360 | 2 360 | 1 397 | 1 434 | 1 385 | 1 385 | 1 367 | 1 367 | 1 367 | 1 367 | 1 367 |
| Uniform and Protective Clothing | | 548 | 495 | 676 | 905 | 790 | 790 | 683 | 733 | 635 | 635 | 638 | 638 | 638 | 638 | 638 |

| 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 | 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 | | | | | | | | | | | | | | |
| Vehicle Tracking | | - | - | 413 | - | - | 435 | 435 | 306 | 436 | 437 | 439 | | |
| Ward Committees | | 699 | 668 | 655 | 795 | 795 | 795 | 795 | 359 | 720 | 720 | 720 | | |
| Warrantees and Guarantees | | - | - | - | - | - | - | - | - | - | - | - | | |
| Wet Fuel | | - | - | - | - | - | - | - | - | - | - | - | | |
| Witness Fees | | - | - | - | - | - | - | - | - | - | - | - | | |
| Workmens Compensation Fund | | 607 | 691 | 723 | 758 | 758 | - | - | - | 666 | 669 | 673 | | |
| Total Operational Cost | | 13 056 | 14 842 | 17 059 | 26 017 | 26 017 | 15 393 | 15 393 | 11 622 | 16 444 | 16 311 | 16 338 | | |
| Operating Leases | | | | | | | | | | | | | | |
| Biological Assets | | - | - | - | - | - | - | - | - | - | - | - | | |
| Community Assets | | - | - | - | - | - | - | - | - | - | - | - | | |
| Computer Equipment | | - | - | - | - | - | - | - | - | - | - | - | | |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - | - | - | | |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - | | |
| Infrastructure | | - | - | - | - | - | - | - | - | - | - | - | | |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | | |
| Investment Properties | | - | - | - | - | - | - | - | - | - | - | - | | |
| Land | | - | - | - | - | - | - | - | - | - | - | - | | |
| Libraries | | - | - | - | - | - | - | - | - | - | - | - | | |
| Machinery and Equipment | | - | - | 344 | - | - | 150 | 150 | 115 | 660 | 660 | 660 | | 660 |
| Other Assets | | - | - | - | - | - | - | - | - | - | - | - | | |
| Transport Assets | | - | - | - | - | - | - | - | - | - | - | - | | |
| Zoo, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Operational Leases | | - | - | 344 | - | - | 150 | 150 | 115 | 660 | 660 | 660 | | 660 |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - | | - |
| Statutory Payments other than Income Taxes | | - | - | - | - | - | - | - | - | - | - | - | | - |
| Total Operational Cost and Other Cost | | 13 056 | 14 842 | 17 403 | 26 017 | 26 017 | 15 543 | 15 543 | 11 736 | 17 104 | 16 971 | 16 998 | | |
| Disposal of Fixed and Intangible Assets | | | | | | | | | | | | | | |
| Biological Assets | | - | - | - | - | - | - | - | - | - | - | - | | |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - | | |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - | | |
| Investment Property | | - | - | - | - | - | - | - | - | - | - | - | | |
| Living resources | | - | - | - | - | - | - | - | - | - | - | - | | |
| Property, Plant and Equipment | | - | - | 102 | - | - | - | - | - | - | - | - | | |

| 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 | 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 | | | | | | | | | | | | | |
| Total Disposal of Fixed and Intangible Assets | | - | - | - | 102 | | | | | | | | |
| Other Losses | | | | | | | | | | | | | |
| Inventory | | | | | | | | | | | | | |
| Decrease in net-realisable Value | | 134 | - | - | - | | | | | | | | |
| Total Inventory | | 134 | - | - | - | | | | | | | | |
| Water Losses | | | | | | | | | | | | | |
| Apparent Losses | | | | | | | | | | | | | |
| Customer Meter Inaccuracies | | - | - | - | - | | | | | | | | |
| Unauthorised Consumption | | - | - | - | - | | | | | | | | |
| Total Apparent Losses | | - | - | - | - | | | | | | | | |
| Data Transfer and Management Errors | | - | - | - | - | | | | | | | | |
| Real Losses | | | | | | | | | | | | | |
| Leakage and Overflows at Storage Tanks/Reservoirs | | - | - | - | - | | | | | | | | |
| Leakage on Service Connections up to the point of Customer Meter | | - | - | - | - | | | | | | | | |
| Leakage on Transmission and Distribution Mains | | - | - | - | - | | | | | | | | |
| Total Real Losses | | - | - | - | - | | | | | | | | |
| Unavoidable Annual Real Losses | | - | - | - | - | | | | | | | | |
| Total Water Losses | | - | - | - | - | | | | | | | | |
| Fair Value Adjustment | | | | | | | | | | | | | |
| Actuarial Assessments | | | | | | | | | | | | | |
| Leave Gratuity | | - | - | - | - | | | | | | | | |
| Long Service Awards | | - | - | 788 | - | | | | | | | | |
| Medical | | - | - | 707 | - | | | | | | | | |
| Pension Funds | | - | - | - | - | | | | | | | | |
| Total Actuarial Assessments | | - | - | 1 495 | - | | | | | | | | |
| Biological Assets | | - | - | - | - | | | | | | | | |
| Heritage Assets | | - | - | - | - | | | | | | | | |
| Interest rate Swaps | | - | - | - | - | | | | | | | | |
| Investment Property | | - | - | - | - | | | | | | | | |
| Investments | | - | - | - | - | | | | | | | | |
| Living resources | | - | - | - | - | | | | | | | | |
| Total Fair Value Adjustment | | - | - | 1 495 | - | | | | | | | | |
| Foreign Exchange | | - | - | - | - | | | | | | | | |

| 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 | 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 | | | | | | | | | | | | | |
| Discontinued Operations and Disposals of Non-current Assets | | - | - | - | - | - | - | - | - | - | - | - | - |
| Contributions to Provisions for landfill sites | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Other Losses | 1 | 134 | - | 1 495 | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 313 548 | 390 112 | 451 164 | 417 106 | 399 873 | 399 873 | 274 831 | 392 003 | 401 027 | 406 800 | | |
| Surplus/(Deficit) | | (62 238) | (106 042) | (144 715) | (51 429) | (55 831) | (55 831) | (44 450) | (20 022) | 2 405 | 26 249 | | |
| Transfers and subsidies - capital (monetary allocations) | | | | | | | | | | | | | |
| Departmental Agencies and Accounts | | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipalities | | 2 796 | - | - | - | 200 | 200 | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - | - | - | - |
| Higher Educational Institutions | | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | | - | - | - | - | - | - | - | - | - | - | - | - |
| National Government | | 33 555 | 48 219 | 70 877 | 64 731 | 76 454 | 76 454 | 35 484 | 50 801 | 39 075 | 43 307 | | |
| Non-Profit Institutions | | - | - | - | - | - | - | - | - | - | - | - | - |
| Parent Municipality | | - | - | - | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - | - | - | - |
| Provincial Governments | | 1 369 | - | - | - | 2 059 | 2 059 | - | 200 | 200 | 200 | | |
| Public Corporations | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Transfers and subsidies - capital (monetary allocations) | | 37 721 | 48 219 | 70 877 | 64 731 | 78 713 | 78 713 | 35 484 | 51 001 | 39 275 | 43 507 | | |
| Transfers and subsidies - capital (in-kind) | | | | | | | | | | | | | |
| Departmental Agencies and Accounts | | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipalities | | - | - | - | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - | - | - | - |
| Higher Educational Institutions | | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | | - | - | - | - | - | - | - | - | - | - | - | - |
| Local Municipalities | | - | - | - | - | - | - | - | - | - | - | - | - |
| National Government | | - | - | - | - | - | - | - | - | - | - | - | - |
| Non Profit Institutions | | - | - | - | - | - | - | - | - | - | - | - | - |
| Parent Municipality | | - | - | - | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - | - | - | - |
| Provincial Governments | | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | 36 264 | 36 264 | - | - | - | - | - | - |

| 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 | 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 | | | | | | | | | | | | | | | | | |
| Total Transfers and subsidies - capital (in-kind) | | | | | | | | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers and contributions | | (24 518) | (57 824) | (73 838) | | | 3 302 | 59 145 | 59 145 | (8 966) | 30 979 | 41 680 | 69 756 | | | | |
| Income Tax | | | | | | | | | | | | | | | | | |
| Continuing Operations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Income Tax | | | | | | | | | | | | | | | | | |
| Surplus/(Deficit) after income tax | | (24 518) | (57 824) | (73 838) | | | 3 302 | 59 145 | 59 145 | (8 966) | 30 979 | 41 680 | 69 756 | | | | |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) attributable to municipality | | (24 518) | (57 824) | (73 838) | | | 3 302 | 59 145 | 59 145 | (8 966) | 30 979 | 41 680 | 69 756 | | | | |
| Share of Surplus/Deficit attributable to Associate Intercompany/Parent-subsidary Transactions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) for the year | | (24 518) | (57 824) | (73 838) | | | 3 302 | 59 145 | 59 145 | (8 966) | 30 979 | 41 680 | 69 756 | | | | |
| Repairs and Maintenance by Expenditure Item | 8 | | | | | | | | | | | | | | | | |
| Employee related costs | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Inventory Consumed (Project Maintenance) | | 114 | 179 | 166 | | | | 344 | 344 | 195 | | | | | | | |
| Contracted Services | | 1 337 | 3 600 | 5 351 | | | | 6 771 | 6 771 | 3 911 | | | | | | | |
| Operational Costs | | 285 | 143 | 1 145 | | | | 786 | 786 | 155 | | | | | | | |
| Total Repairs and Maintenance Expenditure | 9 | 1 736 | 3 921 | 6 503 | | | | 7 901 | 7 901 | 4 261 | | | | | | | |

EC102 Blue Crane Route - Supporting Table SA2 Matrix Financial Performance Budget (revenue sources/expenditure type and dept.)

| R. thousand | 1 | Vote 1 - MAYORAL EXECUTIVE | Vote 2 - MUNICIPAL COUNCIL | Vote 3 - ACCOUNTING OFFICER | TREASURY | Vote 5 - TECHNICAL SERVICES | Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES | Vote 7 - CORPORATE SERVICES | Vote 8 - (NAME OF VOTE 8) | Vote 9 - (NAME OF VOTE 9) | Vote 10 - (NAME OF VOTE 10) | Vote 11 - (NAME OF VOTE 11) | Vote 12 - (NAME OF VOTE 12) | Vote 13 - (NAME OF VOTE 13) | Vote 14 - (NAME OF VOTE 14) | Vote 15 - (NAME OF VOTE 15) | Total | |
|--|---|----------------------------|----------------------------|-----------------------------|----------|-----------------------------|---|-----------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------|----------|
| Revenue | | | | | | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | | | | | | | | | | | | | | | | | 133 988 |
| Service charges - Water | | | | | | | | | | | | | | | | | | 43 228 |
| Service charges - Waste Water Management | | | | | | | | | | | | | | | | | | 14 500 |
| Service charges - Waste Management | | | | | | | | | | | | | | | | | | 16 574 |
| Sale of Goods and Rendering of Services | | | | | 93 | | | | | | | | | | | | | 700 |
| Agency services | | | | | | | | | | | | | | | | | | 980 |
| Interest | | | | | | | | | | | | | | | | | | |
| Interest earned from Receivables | | | | | | | | | | | | | | | | | | 10 458 |
| Interest earned from Current and Non Current Assets | | | | | | | | | | | | | | | | | | 3 786 |
| Dividends | | | | | | | | | | | | | | | | | | |
| Rent on Land | | | | | | | | | | | | | | | | | | 150 |
| Rent from Fixed Assets | | | | | | | | | | | | | | | | | | 736 |
| Licences and permits | | | | | | | | | | | | | | | | | | 311 |
| Special rating fees | | | | | | | | | | | | | | | | | | 311 |
| Construction Contract Revenue | | | | | | | | | | | | | | | | | | 311 |
| Development Charges | | | | | | | | | | | | | | | | | | 311 |
| Operational Revenue | | | | | | | | | | | | | | | | | | 3 369 |
| Non-Exchange Revenue | | | | | | | | | | | | | | | | | | |
| Property rates | | | | | | | | | | | | | | | | | | 25 279 |
| Surcharges and Taxes | | | | | | | | | | | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | | | | | | | | | | | 583 |
| Licence or permits | | | | | | | | | | | | | | | | | | 587 |
| Transfer and subsidies - Operational | | | | | | | | | | | | | | | | | | 82 123 |
| Interest | | | | | | | | | | | | | | | | | | 2 074 |
| Fuel Levy | | | | | | | | | | | | | | | | | | |
| Service charges | | | | | | | | | | | | | | | | | | |
| Gains on disposal of Assets | | | | | | | | | | | | | | | | | | |
| Other Gains | | | | | | | | | | | | | | | | | | |
| Discontinued Operations | | | | | | | | | | | | | | | | | | |
| Total Revenue (excluding capital transfers and contribution) | | | 30 252 | | | 44 417 | 31 195 | 367 | | | | | | | | | | 372 974 |
| Expenditure | | | | | | | | | | | | | | | | | | |
| Employee related costs | | 32 | | | | | | | | | | | | | | | | 117 852 |
| Remuneration of councillors | | 58 | | | | | | | | | | | | | | | | 6 758 |
| Bulk purchases - electricity | | | 6 700 | | | | | | | | | | | | | | | 117 984 |
| Inventory consumed | | | 27 | | | | | | | | | | | | | | | 12 261 |
| Debt impairment | | | | | | | | | | | | | | | | | | 24 769 |
| Depreciation and amortisation | | | | | | | | | | | | | | | | | | 54 379 |
| Interest | | | | | | | | | | | | | | | | | | 1 460 |
| Contracted services | | | | | | | | | | | | | | | | | | 24 230 |
| Transfers and subsidies | | | | | | | | | | | | | | | | | | 14 135 |
| Irrecoverable debts written off | | | | | | | | | | | | | | | | | | 17 104 |
| Operational costs | | 10 | 1 351 | | | | | | | | | | | | | | | |
| Losses on disposal of Assets | | | | | | | | | | | | | | | | | | |
| Other Losses | | | | | | | | | | | | | | | | | | |
| Total Expenditure | | 100 | 8 089 | | | 62 272 | 39 388 | | | | | | | | | | | 392 003 |
| Transfers and subsidies - capital (monetary allocations) | | (100) | 22 203 | | | (17 855) | (8 183) | | | | | | | | | | | (19 089) |
| Transfers and subsidies - capital (in-kind) | | | | | | 1 170 | 200 | | | | | | | | | | | 51 001 |
| Surplus/Deficit after capital transfers & | | (100) | 22 203 | | | (11 993) | (7 983) | | | | | | | | | | | 31 912 |

EC102 Blue Crane Route - Supporting Table SA3 Supporting detail to '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 | | | | | | | | | | | |
| Call Deposits and Investments | | 8 | 8 | 8 | 12 522 | 8 | 8 | 8 | 8 | 8 | 8 |
| Cash at Bank | | 10 485 | 40 127 | 39 009 | 723 | 25 992 | 25 992 | 80 359 | 72 305 | 93 374 | 122 832 |
| Cash on Hand | | 2 | 2 | 2 | 3 | 2 | 2 | 9 | 2 | 2 | 2 |
| Total Cash and Cash Equivalents | | 10 494 | 40 136 | 39 019 | 13 248 | 26 001 | 26 001 | 80 376 | 72 314 | 93 383 | 122 841 |
| Short term Investments | | | | | | | | | | | |
| Deposit Taking Institutions | | - | - | - | - | - | - | - | - | - | - |
| Trade and other receivables from exchange transactions | | | | | | | | | | | |
| Electricity | | 36 241 | 43 126 | 56 821 | 62 341 | 58 510 | 58 510 | 59 763 | 73 646 | 75 767 | 77 974 |
| Waste Management | | 25 409 | 33 363 | 36 533 | 25 931 | 36 498 | 36 498 | 41 462 | 38 407 | 38 533 | 38 657 |
| Waste Water Management | | 17 380 | 22 216 | 25 231 | 16 524 | 25 212 | 25 212 | 27 928 | 26 363 | 26 439 | 26 513 |
| Water | | 34 386 | 49 041 | 53 969 | 24 383 | 55 735 | 55 735 | 62 958 | 58 169 | 58 386 | 58 600 |
| Other trade receivables from exchange transactions | | 7 705 | 7 781 | 7 396 | 18 381 | 7 595 | 7 595 | 7 687 | 7 813 | 7 827 | 7 522 |
| VAT Receivable Input Tax Accrual | | - | - | - | - | - | - | - | 29 137 | 29 137 | 29 137 |
| Gross: Trade and other receivables from exchange transactions | | 121 121 | 155 527 | 179 949 | 147 561 | 183 551 | 183 551 | 199 800 | 233 535 | 236 090 | 238 403 |
| Less: Impairment for debt | | | | | | | | | | | |
| Impairment for Electricity | | (18 855) | (24 331) | (32 137) | (14 104) | (32 887) | (32 887) | (32 137) | (32 902) | (32 925) | (32 956) |
| Impairment for Waste Management | | (21 329) | (31 033) | (27 264) | (24 340) | (28 764) | (28 764) | (27 264) | (28 794) | (28 840) | (28 903) |
| Impairment for Waste Water Management | | (14 532) | (20 653) | (17 849) | (19 045) | (20 849) | (20 849) | (17 849) | (20 909) | (21 000) | (21 127) |
| Impairment for Water | | (27 766) | (43 900) | (34 733) | (37 614) | (39 733) | (39 733) | (34 733) | (39 833) | (39 986) | (40 196) |
| Impairment for other trade receivables from exchange transactions | | (6 810) | (7 040) | (6 857) | (32 408) | (20 910) | (20 910) | (6 857) | (21 192) | (21 622) | (22 212) |
| Total Less: Impairment for debt | | (89 291) | (127 557) | (118 840) | (127 511) | (143 143) | (143 143) | (113 219) | (143 629) | (144 373) | (145 284) |
| Total net Trade and other receivables from Exchange Transactions | | 31 830 | 27 970 | 61 110 | 20 050 | 40 408 | 40 408 | 86 581 | 89 906 | 91 717 | 93 119 |
| Receivables from non-exchange transactions | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Agricultural Properties | 1 | 37 115 | 11 482 | 33 953 | 16 568 | 16 568 | 13 799 | 13 556 | 13 625 | 13 693 | 13 761 |
| Business and Commercial Properties | 8 206 | 175 | 6 284 | 5 347 | 7 718 | 7 718 | 8 000 | 8 284 | 6 284 | 5 284 | 5 284 |
| Business Properties | - | - | - | - | - | - | - | - | - | - | - |
| Mining Properties | - | - | - | - | - | - | - | - | - | - | - |
| Public Benefit Organisations | - | - | - | - | - | - | - | - | - | - | - |
| Public Service Infrastructure Properties | 4 727 | 7 886 | 7 886 | - | 7 886 | 7 886 | 7 886 | 7 886 | 7 886 | 7 886 | 7 886 |
| Public Service Purposes Properties | 7 030 | 291 | 5 172 | 13 692 | 5 350 | 5 350 | 7 672 | 5 350 | 5 350 | 5 350 | |
| Residential Properties | 9 241 | 10 903 | 11 280 | (1 939) | 14 457 | 14 457 | 13 541 | 11 280 | 11 280 | 11 280 | |
| Residential Sectional Title Garages | - | - | - | - | - | - | - | - | - | - | - |
| Sports Clubs and Fields | - | - | - | - | - | - | - | - | - | - | - |
| Vacant Land | - | - | - | - | - | - | - | - | - | - | - |
| Property Rates General | - | - | - | - | - | - | - | - | - | - | - |
| Gross: Property rates | | 29 205 | 64 100 | 42 104 | 51 053 | 51 978 | 51 978 | 49 392 | 44 355 | 44 424 | 44 492 |
| Less: Impairment of Property rates | | (41 437) | (15 838) | (28 001) | (28 582) | (28 179) | (28 179) | (28 396) | (28 179) | (28 179) | (28 179) |
| Net Property rates | | (12 232) | 48 262 | 14 103 | 22 472 | 23 799 | 23 799 | 20 996 | 16 177 | 16 245 | 16 314 |
| Other receivables from non-exchange transactions | | 362 | 362 | 1 449 | 259 | 1 537 | 1 537 | 1 449 | 1 558 | 1 561 | 1 565 |
| Less: Impairment for other receivables from non-exchange transactions | | - | - | - | - | - | - | - | - | - | - |
| Net other receivables from non-exchange transactions | | 362 | 362 | 1 449 | 259 | 1 537 | 1 537 | 1 449 | 1 558 | 1 561 | 1 565 |
| Total net Receivables from non-exchange transactions | | (11 870) | 48 624 | 15 551 | 22 731 | 25 336 | 25 336 | 22 445 | 17 734 | 17 806 | 17 879 |
| Current Portion of Non-current Receivables | | | | | | | | | | | |
| Associates | | - | - | - | - | - | - | - | - | - | - |
| Bursary Obligations | | - | - | - | - | - | - | - | - | - | - |
| Car | | - | - | - | - | - | - | - | - | - | - |
| Computer and Electronic Equipment | | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | | - | - | - | - | - | - | - | - | - | - |
| Finance Lease Receivable | | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - |
| Housing Land Sales | | - | - | - | - | - | - | - | - | - | - |
| Housing Selling Schemes | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidiary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Joint Ventures | | - | - | - | - | - | - | - | - | - | - |
| Operating Lease | | - | - | - | - | - | - | - | - | - | - |
| Public Organisation | | - | - | - | - | - | - | - | - | - | - |
| Sporting and Other Bodies | | - | - | - | - | - | - | - | - | - | - |
| Staff Loans/Recoveries | | - | - | - | - | - | - | - | - | - | - |
| Subsidiaries | | - | - | - | - | - | - | - | - | - | - |
| Total Current Portion of Non-current Receivables | | - | - | - | - | - | - | - | - | - | - |
| Inventory | | | | | | | | | | | |
| Agricultural | | - | - | - | - | - | - | - | - | - | - |

| 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 | | | | | | | | | | | |
| Consumables | | 195 | 514 | 795 | 6 | 803 | 803 | 985 | 795 | 795 | 339 |
| Finished Goods | | - | - | - | - | - | - | - | - | - | - |
| Housing Stock | | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 | 55 |
| Land | | - | - | - | - | - | - | - | - | - | - |
| Materials and Supplies | | 722 | 1 243 | 166 | 1 590 | 362 | 362 | 88 | 166 | 166 | 166 |
| Water | | 153 | 82 | 101 | 660 | (433) | (433) | 101 | (958) | (922) | (1 913) |
| Work-in-progress | | - | - | - | - | - | - | - | - | - | - |
| Total Inventory | | 1 124 | 1 894 | 1 118 | 2 311 | 788 | 788 | 1 229 | 59 | 95 | (1 352) |
| VAT Receivable | | | | | | | | | | | |
| Input Tax Capital | | 2 368 | (4 480) | - | - | 4 210 | 4 210 | 3 473 | - | - | - |
| Input Tax General | | 22 551 | (27 955) | 10 366 | (0) | 29 129 | 29 129 | 25 086 | - | - | - |
| VAT Control (Receivable) | | - | - | 1 552 | 969 | 140 | 140 | - | 8 758 | 7 191 | 7 743 |
| Total VAT Receivable | | 24 919 | (32 435) | 11 918 | 969 | 33 479 | 33 479 | 28 560 | 8 758 | 7 191 | 7 743 |
| Other current assets | | | | | | | | | | | |
| Construction Contracts and Receivables | | - | - | - | 159 | - | - | - | - | - | - |
| Control, Clearing and Interface Accounts | | 542 | 518 | 614 | 107 | 614 | 614 | 127 | 614 | 614 | 614 |
| Deposits | | 898 | 960 | 1 082 | 859 | 1 082 | 1 082 | 1 243 | 1 082 | 1 082 | 1 082 |
| Fair Value Adjustments | | - | - | - | - | - | - | - | - | - | - |
| Income Tax Receivable | | - | - | - | - | - | - | - | - | - | - |
| Operating Lease - Straight Lining | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Total Other current assets | | 1 440 | 1 478 | 1 697 | 1 125 | 1 697 | 1 697 | 1 371 | 1 697 | 1 697 | 1 697 |
| Total Current Assets | | 57 937 | 87 658 | 130 412 | 60 434 | 127 708 | 127 708 | 214 940 | 190 468 | 211 889 | 241 816 |
| Non-current Assets | | | | | | | | | | | |
| Investments | | | | | | | | | | | |
| Bank Repurchase Agreements | | - | - | - | - | - | - | - | - | - | - |
| Bankers Acceptance Certificate | | - | - | - | - | - | - | - | - | - | - |
| Deposit Taking Institutions | | - | - | - | - | - | - | - | - | - | - |
| Derivative Financial Assets | | - | - | - | - | - | - | - | - | - | - |
| Guaranteed Endowment Policies (Sinking) | | - | - | - | - | - | - | - | - | - | - |
| Interest Rate Swaps | | - | - | - | - | - | - | - | - | - | - |
| Listed/Unlisted Bonds and Stocks | | - | - | - | - | - | - | - | - | - | - |
| Municipal Bonds | | - | - | - | - | - | - | - | - | - | - |
| National Government Securities | | - | - | - | - | - | - | - | - | - | - |
| Negotiable Certificate of Deposits | | - | - | - | - | - | - | - | - | - | - |
| Unamortised Debt Expense | | - | - | - | - | - | - | - | - | - | - |
| Unamortised Preference Share Expense | | - | - | - | - | - | - | - | - | - | - |
| Total Investments | | - | - | - | - | - | - | - | - | - | - |
| Investment Property | | | | | | | | | | | |
| Investment Property at Cost / Fair Value | | - | 66 431 | 66 431 | 39 869 | 66 431 | 66 431 | 66 431 | 66 431 | 66 431 | 66 431 |
| Less: Accumulated Depreciation | | (28 604) | (30 646) | (32 888) | - | (32 688) | (32 688) | (34 049) | (32 688) | (32 688) | (32 688) |
| Less: Accumulated Impairment | | - | - | - | - | - | - | - | - | - | - |
| Total Investment Property | | (28 604) | 35 785 | 33 743 | 39 869 | 33 743 | 33 743 | 32 382 | 33 743 | 33 743 | 33 743 |
| Property, Plant and Equipment | | | | | | | | | | | |
| Property, Plant and Equipment at Cost / Revaluation | | 1 212 378 | 1 154 816 | 1 194 840 | 1 181 509 | 1 409 040 | 1 409 040 | 1 279 681 | 1 289 707 | 1 279 331 | 1 283 085 |
| Leases recognised as Property, Plant and Equipment | 3 | - | - | - | 50 357 | - | - | - | - | - | - |
| Less: Accumulated Depreciation | | (331 485) | (405 845) | (449 810) | (455 629) | (519 809) | (519 809) | (501 299) | (524 571) | (524 734) | (524 953) |
| Less: Accumulated Impairment | | (5 666) | (9 183) | (40 495) | - | (44 829) | (44 829) | (44 829) | (44 829) | (44 829) | (44 829) |
| Total Property, Plant and Equipment | 2 | 875 227 | 739 789 | 704 535 | 776 238 | 844 402 | 844 402 | 733 552 | 720 306 | 709 767 | 713 303 |
| Construction Work-in-progress | | | | | | | | | | | |
| Acquisitions | | (18 193) | 59 631 | 23 902 | - | - | - | - | - | - | - |
| Opening Balance | | 13 540 | (4 653) | 54 825 | 51 239 | 21 521 | 21 521 | 78 727 | 78 727 | 78 727 | 78 727 |
| Prior period corrections | | - | - | - | - | - | - | - | - | - | - |
| Transfer to Heritage asset | | - | - | - | - | - | - | - | - | - | - |
| Transfer to Intangible Assets | | - | - | - | - | - | - | - | - | - | - |
| Transfer to Investment property | | - | - | - | - | - | - | - | - | - | - |
| Transfer to PPE | | - | (153) | - | - | - | - | - | - | - | - |
| Less: Accumulated Impairment | | - | - | (3 993) | - | (3 993) | (3 993) | (3 993) | (3 993) | (3 993) | (3 993) |
| Total Construction Work-in-progress | 2 | (4 653) | 54 825 | 74 734 | 51 239 | 17 528 | 17 528 | 74 734 | 74 734 | 74 734 | 74 734 |
| Biological Assets | | | | | | | | | | | |
| Biological Assets at Cost / Fair Value | | - | - | - | - | - | - | - | - | - | - |
| Less: Accumulated Depreciation | | - | - | - | - | - | - | - | - | - | - |
| Less: Accumulated Impairment | | - | - | - | - | - | - | - | - | - | - |
| Total Biological Assets | | - | - | - | - | - | - | - | - | - | - |
| Living resources | | | | | | | | | | | |
| Living resources at Cost / Revaluation | | - | - | - | - | - | - | - | - | - | - |

| 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 | | | | | | | | | | | |
| Less: Accumulated Depreciation | | - | - | - | - | - | - | - | - | - | - |
| Less: Accumulated Impairment | | - | - | - | - | - | - | - | - | - | - |
| Total Living resources | | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | | | | | | | | | | |
| Heritage Assets at Cost / Revaluation | | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 |
| Less: Accumulated Impairment | | - | - | - | - | - | - | - | - | - | - |
| Total Heritage Assets | | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 | 458 |
| Intangible Assets | | | | | | | | | | | |
| Heritage Assets at Cost / Revaluation | | 7 | 7 | 7 | 1 | 7 | 7 | 7 | 7 | 7 | 7 |
| Less: Accumulated Amortisation | | (7) | (7) | (7) | - | (7) | (7) | (7) | (7) | (7) | (7) |
| Less: Accumulated Impairment | | - | - | - | - | - | - | - | - | - | - |
| Total Intangible Assets | | - | - | - | 1 | - | - | - | - | - | - |
| Trade and other receivables from exchange transactions | | | | | | | | | | | |
| Electricity | | - | - | - | - | - | - | - | - | - | - |
| Property Rental Debtors | | - | - | - | - | - | - | - | - | - | - |
| Service Charges | | - | - | - | - | - | - | - | - | - | - |
| Waste Management | | - | - | - | - | - | - | - | - | - | - |
| Waste Water Management | | - | - | - | - | - | - | - | - | - | - |
| Water | | - | - | - | - | - | - | - | - | - | - |
| Total Trade and other Receivables from Exchange Transactions | | - | - | - | - | - | - | - | - | - | - |
| Non-current Receivables from Non-exchange Transactions | | | | | | | | | | | |
| Associates | | - | - | - | - | - | - | - | - | - | - |
| Bursary Obligations | | - | - | - | - | - | - | - | - | - | - |
| Car | | - | - | - | - | - | - | - | - | - | - |
| Computer and Electronic Equipment | | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | | - | - | - | - | - | - | - | - | - | - |
| Finance Lease Receivable | | - | - | - | - | - | - | - | - | - | - |
| Housing Land Sales | | - | - | - | - | - | - | - | - | - | - |
| Housing Loans | | - | - | - | - | - | - | - | - | - | - |
| Housing Selling Schemes | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidiary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Joint Ventures | | - | - | - | - | - | - | - | - | - | - |
| Operating Lease | | - | - | - | - | - | - | - | - | - | - |
| Property Rates | | - | - | - | - | - | - | - | - | - | - |
| Public Organisation | | - | - | - | - | - | - | - | - | - | - |
| Sporting and Other Bodies | | - | - | - | - | - | - | - | - | - | - |
| Staff Loans/Recoveries | | - | - | - | - | - | - | - | - | - | - |
| Subsidiaries | | - | - | - | - | - | - | - | - | - | - |
| Total Non-current Receivables from Non-exchange Transactions | | - | - | - | - | - | - | - | - | - | - |
| Other non-current assets | | | | | | | | | | | |
| Deferred Tax Assets | | - | - | - | - | - | - | - | - | - | - |
| Defined Benefit Asset | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidiary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Investment in Associate | | - | - | - | - | - | - | - | - | - | - |
| Investment in Joint Venture | | - | - | - | - | - | - | - | - | - | - |
| Investment in Subsidiary | | - | - | - | - | - | - | - | - | - | - |
| Operating Lease Receivable | | - | - | - | - | - | - | - | - | - | - |
| Deposits | | - | - | - | - | - | - | - | - | - | - |
| Total Other non-current assets | | - | - | - | - | - | - | - | - | - | - |
| Total Non Current Assets | | 842 428 | 830 857 | 813 470 | 867 805 | 896 131 | 896 131 | 841 126 | 829 241 | 818 702 | 822 239 |
| TOTAL ASSETS | | 900 365 | 918 524 | 943 882 | 928 240 | 1 023 839 | 1 023 839 | 1 056 066 | 1 019 709 | 1 030 592 | 1 064 055 |
| LIABILITIES | | | | | | | | | | | |
| Current Liabilities | | | | | | | | | | | |
| Bank Overdraft | | | | | | | | | | | |
| ABSA | | - | - | - | - | - | - | - | - | - | - |
| First National Bank | | - | - | - | - | - | - | - | - | - | - |
| Nedbank | | - | - | - | - | - | - | - | - | - | - |
| Rand Merchant Bank | | - | - | - | - | - | - | - | - | - | - |
| Standard Bank | | - | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - | - |
| Total Bank Overdraft | | - | - | - | - | - | - | - | - | - | - |
| Financial Liabilities | | | | | | | | | | | |
| Concessionary Loan | | - | - | - | - | - | - | - | - | - | - |
| Short-term Borrowings | | - | - | - | - | - | - | - | - | - | - |
| Current portion of Finance Lease Liabilities | | - | - | - | - | - | - | - | - | - | - |
| Current portion of Non-current Borrowings | | 1 050 | 1 050 | 1 266 | - | 1 266 | 1 266 | 1 266 | 1 266 | 1 266 | 1 266 |

| 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 | | | | | | | | | | | |
| Current portion of Operating Lease Liabilities | | - | - | - | - | - | - | - | - | - | - |
| Unamortised Premium on Long-term Debts | | - | - | - | - | - | - | - | - | - | - |
| Total Financial Liabilities | | 1 050 | 1 050 | 1 266 | - | 1 266 | 1 266 | 1 266 | 1 266 | 1 266 | 1 266 |
| Consumer Deposits | | | | | | | | | | | |
| Building Plans | | - | - | - | - | - | - | - | - | - | - |
| Buying Card | | - | - | - | - | - | - | - | - | - | - |
| Electricity | | 1 479 | 1 435 | 1 443 | 1 451 | 1 443 | 1 443 | 1 453 | 1 443 | 1 443 | 1 443 |
| Hiring of Decorative Items | | - | - | - | - | - | - | - | - | - | - |
| Library Books | | - | - | - | - | - | - | - | - | - | - |
| Posters | | - | - | - | - | - | - | - | - | - | - |
| Refuse | | - | - | - | - | - | - | - | - | - | - |
| Rental Properties | | 37 | 37 | 46 | 261 | 46 | 46 | 46 | 46 | 46 | 46 |
| Sewer | | - | - | - | - | - | - | - | - | - | - |
| Street Closure | | - | - | - | - | - | - | - | - | - | - |
| Valuation Appeal | | - | - | - | - | - | - | - | - | - | - |
| Water | | 1 359 | 1 614 | 1 629 | 1 342 | 1 629 | 1 629 | 1 634 | 1 629 | 1 629 | 1 629 |
| Wayleave | | - | - | - | - | - | - | - | - | - | - |
| Total Consumer Deposits | | 2 875 | 3 086 | 3 119 | 3 054 | 3 119 | 3 119 | 3 134 | 3 119 | 3 119 | 3 119 |
| Trade and Other Payable Exchange Transactions | | | | | | | | | | | |
| Accrued Interest | | - | - | - | - | - | - | - | - | - | - |
| Advance Payments | | 1 831 | 3 007 | 14 136 | 1 143 | 14 136 | 14 136 | 13 693 | 14 136 | 14 136 | 14 136 |
| Affiliates, Related Parties and Associated Companies | | - | - | - | - | - | - | - | - | - | - |
| Agency Fees Payable | | 77 | 162 | 52 | 115 | 52 | 52 | (106) | 52 | 52 | 52 |
| Auditor-General of South Africa | | - | - | - | - | - | - | - | - | - | - |
| Bonus | | - | - | - | 1 939 | - | - | - | - | - | - |
| Competition Commission (CCM) | | - | - | - | (13) | - | - | - | - | - | - |
| Control, Clearing and Interface Accounts | | 41 649 | 29 378 | 35 286 | (4 791) | 35 333 | 35 333 | 10 913 | 35 286 | 35 286 | 35 286 |
| Deferred Revenue | | - | - | - | - | - | - | - | - | - | - |
| Dividends Declared | | - | - | - | - | - | - | - | - | - | - |
| Electricity Bulk Purchase | | 0 | 15 826 | 15 381 | 25 656 | (42 504) | (42 504) | 248 704 | 115 201 | 185 381 | 185 381 |
| Fair Value Adjustments | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent/subsidiary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Leave Accrual | | - | - | - | 6 959 | - | - | - | - | - | - |
| Long Service Award | | - | - | - | - | - | - | - | (408) | (430) | - |
| Municipal Debt Relief | | - | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - | - |
| Payables and Accruals | | 14 847 | 1 754 | 5 931 | 16 705 | 1 589 | 1 589 | 19 501 | 5 906 | 5 906 | 5 451 |
| PAYE Deductions | | (116) | (216) | 20 | - | 20 | 20 | - | 20 | 20 | 20 |
| Pension and Retirement Contributions | | - | - | - | - | - | - | - | - | - | - |
| Retentions | | 1 519 | 1 887 | 4 973 | 1 205 | 4 973 | 4 973 | 4 404 | 4 973 | 4 973 | 4 973 |
| Standby | | - | - | - | - | - | - | - | - | - | - |
| Tender documentation | | - | - | - | - | - | - | - | - | - | - |
| Unallocated Deposits | | 286 | 910 | 976 | 13 | 976 | 976 | 373 | 976 | 976 | 976 |
| Water Inventory Bulk Purchases | | 16 | 13 | - | 993 | - | - | 1 | - | - | - |
| VAT Payables Output Tax Accrual | | - | - | - | - | - | - | - | 3 608 | 3 949 | 4 321 |
| VAT Payables Output Tax Provision for Doubtful Debt Impairm | | - | - | - | - | - | - | - | - | - | - |
| Total Trade and Other Payable Exchange Transactions | 2, 5 | 60 109 | 129 521 | 246 756 | 49 923 | 14 176 | 14 176 | 297 083 | 249 931 | 250 250 | 250 597 |
| Trade and Other Payable Non-exchange Transactions | | | | | | | | | | | |
| Transfers and Subsidies Payable | | | | | | | | | | | |
| Capital | | - | - | - | - | - | - | - | - | - | - |
| Operational | | 2 381 | 2 410 | - | - | 2 410 | 2 410 | - | 1 209 | 1 246 | 1 295 |
| Total Transfers and Subsidies Payable | | 2 381 | 2 410 | - | - | 2 410 | 2 410 | - | 1 209 | 1 246 | 1 295 |
| Transfers and Subsidies Unspent | | | | | | | | | | | |
| Capital | | 6 260 | 28 873 | 10 346 | 5 084 | (1 390) | (1 390) | 40 423 | 11 516 | 11 246 | 10 846 |
| Operational | | 896 | 3 991 | 3 259 | 1 558 | 141 | 141 | 4 482 | 3 259 | 3 259 | 8 553 |
| Total Transfers and Subsidies Unspent | | 7 156 | 32 863 | 13 605 | 6 642 | (1 250) | (1 250) | 44 904 | 14 775 | 14 505 | 19 399 |
| VAT Payables Output Tax Accrual | | - | - | - | - | - | - | - | - | - | - |
| VAT Payables Output Tax Provision for Doubtful Debt Impairm | | - | - | - | - | - | - | - | - | - | - |
| Total Trade and Other Payable Non-exchange Transactions | 2 | 9 537 | 35 274 | 13 605 | 6 642 | 1 161 | 1 161 | 44 904 | 15 984 | 15 751 | 20 695 |
| Provision | | | | | | | | | | | |
| Alien Vegetation | | - | - | - | - | - | - | - | - | - | - |
| Bonus | | 2 480 | 2 274 | 4 918 | - | 4 918 | 4 918 | 2 620 | 2 620 | 2 620 | 2 620 |
| Decommissioning, Restoration and Similar Liabilities | | - | - | - | - | - | - | - | - | - | - |
| Ex-gratia Pension | | - | - | - | - | - | - | - | - | - | - |
| Insurance Claims | | - | - | - | 275 | - | - | - | - | - | - |
| Leave | | 814 | 814 | 0 | 155 | 85 | 85 | 0 | - | - | - |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | |
| Litigation | | - | - | - | - | - | - | - | - | - | - |
| Pension Fund Investment Return Shortfall | | - | - | - | - | - | - | - | - | - | - |
| Staff Parity | | - | - | - | - | - | - | - | - | - | - |
| Impairment | | - | - | - | - | - | - | - | - | - | - |
| Total Provision | | 3 294 | 3 088 | 4 918 | 430 | 5 004 | 5 004 | 2 620 | 2 620 | 2 620 | 2 620 |
| VAT Payable | | | | | | | | | | | |
| VAT Payable: Output Tax | | 3 341 | (6 286) | 1 133 | 1 736 | (1 191) | (1 191) | 1 840 | - | 371 | (0) |
| VAT Payable: VAT Control | | 23 612 | (44 637) | (1 490) | 6 965 | (3 675) | (3 675) | 28 937 | - | (371) | - |
| Total VAT Payable | | 26 953 | (50 923) | (357) | 8 701 | (4 866) | (4 866) | 30 777 | - | - | (0) |
| Other current liabilities | | | | | | | | | | | |
| Employee Benefits | | | | | | | | | | | |
| Post-employment Benefits | | - | - | - | - | - | - | - | - | - | - |
| Other Long-Term Benefits | | - | - | - | - | - | - | - | 58 | 60 | 62 |
| Termination Benefits | | - | - | - | - | - | - | - | - | - | - |
| Total Employee Benefits | | - | - | - | - | - | - | - | 58 | 60 | 62 |
| Deferred Tax Liabilities | | - | - | - | - | - | - | - | - | - | - |
| Income Tax Payable | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Total Other current liabilities | | - | - | - | - | - | - | - | 58 | 60 | 62 |
| Total Current Liabilities | | 103 817 | 121 095 | 269 308 | 68 751 | 19 859 | 19 859 | 379 784 | 272 978 | 273 066 | 278 359 |
| Non-current Liabilities | | | | | | | | | | | |
| Financial Liabilities | | | | | | | | | | | |
| Borrowings | | | | | | | | | | | |
| Annuity and Bullet Loans | | 3 163 | 2 054 | 680 | 1 948 | 680 | 680 | 61 | 680 | 680 | 680 |
| Bankers Acceptance Certificate | | - | - | - | - | - | - | - | - | - | - |
| Concessionary Loan | | - | - | - | - | - | - | - | - | - | - |
| Derivative Financial Liability | | - | - | - | - | - | - | - | - | - | - |
| Finance Lease Liability | | 361 | - | 0 | 711 | - | - | 0 | - | - | - |
| Government Loans | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Local Registered Stock | | - | - | - | - | - | - | - | - | - | - |
| Marketable Bonds | | - | - | - | - | - | - | - | - | - | - |
| Non-annuity Loans | | - | - | - | - | - | - | - | - | - | - |
| Non-marketable Bonds | | - | - | - | - | - | - | - | - | - | - |
| PPP Liabilities | | - | - | - | - | - | - | - | - | - | - |
| Securities | | - | - | - | - | - | - | - | - | - | - |
| Interest Rate Swaps | | - | - | - | - | - | - | - | - | - | - |
| Total Borrowings | 4 | 3 484 | 2 054 | 680 | 2 679 | 680 | 680 | 61 | 680 | 680 | 680 |
| Operating Lease Liability | | - | - | - | - | - | - | - | - | - | - |
| Total Financial Liabilities | | 3 484 | 2 054 | 680 | 2 679 | 680 | 680 | 61 | 680 | 680 | 680 |
| Provisions | | | | | | | | | | | |
| Alien Vegetation | | - | - | - | - | - | - | - | - | - | - |
| Bonus | | - | - | - | - | - | - | - | - | - | - |
| Decommissioning, Restoration and Similar Liabilities | | 29 624 | 31 520 | 35 807 | 27 345 | 37 207 | 37 207 | 35 807 | 37 207 | 37 207 | 37 207 |
| Ex-gratia Pension | | - | - | - | - | - | - | - | - | - | - |
| Impairment | | - | - | - | - | - | - | - | - | - | - |
| Insurance Claims | | - | - | - | - | - | - | - | - | - | - |
| Leave | | 43 | 376 | (940) | 4 954 | 3 749 | 3 749 | - | - | - | - |
| Litigation | | - | - | - | - | - | - | - | - | - | - |
| Pension Fund Investment Return Shortfall | | - | - | - | - | - | - | - | - | - | - |
| Staff Parity | | - | - | - | - | - | - | - | - | - | - |
| Total Provisions | | 29 667 | 31 896 | 34 867 | 32 299 | 40 956 | 40 956 | 35 807 | 37 207 | 37 207 | 37 207 |
| Long term Trade and other Payables | | | | | | | | | | | |
| Bulk Water | | - | - | - | - | - | - | - | - | - | - |
| Electricity Bulk Purchase | | - | - | - | - | 228 285 | 228 285 | - | - | - | - |
| Municipal Debt Relief | | - | - | - | - | - | - | - | - | - | - |
| Payables and Accruals | | - | - | (67) | - | - | - | (67) | (67) | (67) | (67) |
| Total Long term Trade and other Payables | | - | - | (67) | - | 228 285 | 228 285 | (67) | (67) | (67) | (67) |
| Other non-current liabilities | | | | | | | | | | | |
| Employee Benefits | | | | | | | | | | | |
| Post-employment Benefits | | (706) | 192 | 1 400 | 26 898 | 29 098 | 29 098 | - | - | - | - |
| Other Long-Term Benefits | | - | - | - | - | - | - | - | - | - | - |
| Termination Benefits | | - | - | - | - | - | - | - | - | - | - |
| Total Employee Benefits | | (706) | 192 | 1 400 | 26 898 | 29 098 | 29 098 | - | - | - | - |
| Deferred Tax Liabilities | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidary Transactions | | - | - | - | - | - | - | - | - | - | - |

| 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 | | | | | | | | | | | |
| Total Other non-current liabilities | | (706) | 192 | 1 400 | 26 898 | 29 098 | 29 098 | - | - | - | - |
| Total non current liabilities | | 32 445 | 34 141 | 36 879 | 61 875 | 299 019 | 299 019 | 35 801 | 37 819 | 37 819 | 37 819 |
| TOTAL LIABILITIES | | 136 262 | 155 237 | 306 187 | 130 626 | 318 878 | 318 878 | 415 585 | 310 798 | 310 886 | 316 179 |
| CHANGES IN NET ASSETS | | 764 103 | 763 288 | 637 695 | 797 614 | 704 961 | 704 961 | 640 480 | 708 912 | 719 706 | 747 876 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | | | |
| Changes in Accounting Policy | | (1 965) | (24) | - | - | - | - | 9 | - | - | - |
| Correction of Prior Period Error | | 3 919 | 35 727 | (40 759) | - | - | - | - | - | - | - |
| Depreciation Offsets | | - | - | - | - | - | - | - | - | - | - |
| Opening Balance | | 814 067 | 786 434 | 761 695 | 794 784 | 646 288 | 646 288 | 647 513 | 647 513 | 647 513 | 647 513 |
| Transfers to/from operating revenue and expenditure | | (29 587) | (60 441) | (73 423) | 4 044 | 58 673 | 58 673 | (18 349) | 30 979 | 41 680 | 69 756 |
| Transfers to/from Reserves | | - | - | - | - | - | - | - | - | - | - |
| Total Accumulated Surplus/(Deficit) | 1 | 786 434 | 761 695 | 647 513 | 798 829 | 704 961 | 704 961 | 629 173 | 678 492 | 689 193 | 717 269 |
| Reserves and Funds | | | | | | | | | | | |
| Capital Replacement Reserve | | - | - | - | - | - | - | - | - | - | - |
| Capitalisation Reserve | | - | - | - | - | - | - | - | - | - | - |
| Compensation for Occupational Injuries and Diseases | | - | - | - | - | - | - | - | - | - | - |
| Employee Benefit Reserve | | - | - | - | - | - | - | - | - | - | - |
| Housing Development Fund | | - | - | - | - | - | - | - | - | - | - |
| Investment in associate account | | - | - | - | - | - | - | - | - | - | - |
| Non-current Provisions Reserve | | - | - | - | - | - | - | - | - | - | - |
| Revaluation Reserve | | - | - | - | - | - | - | - | - | - | - |
| Self Insurance Reserve | | - | - | - | - | - | - | - | - | - | - |
| Retention Reserve | | - | - | - | - | - | - | - | - | - | - |
| Total Reserves and Funds | 2 | - | - | - | - | - | - | - | - | - | - |
| Other | | | | | | | | | | | |
| Equity | | | | | | | | | | | |
| Capital Contributed by Other Government Entities | | - | - | - | - | - | - | - | - | - | - |
| Ordinary Shares | | - | - | - | - | - | - | - | - | - | - |
| Preference Shares | | - | - | - | - | - | - | - | - | - | - |
| Share Premium | | - | - | - | - | - | - | - | - | - | - |
| Total Equity | | - | - | - | - | - | - | - | - | - | - |
| Non-controlling Interest | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Movement during the year | | - | - | - | - | - | - | - | - | - | - |
| Total Non-controlling Interest | | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent-subsidiary Transactions | | - | - | - | - | - | - | - | - | - | - |
| Total Other | 2 | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 786 434 | 761 695 | 647 513 | 798 829 | 704 961 | 704 961 | 629 173 | 678 492 | 689 193 | 717 269 |

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")

| 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 | | | | | | | | | | | |
| Trade and other receivables from exchange transactions | | | | | | | | | | | |
| Electricity | | - | - | - | - | - | - | - | - | - | - |
| Water | | - | - | - | - | - | - | - | - | - | - |
| Waste | | - | - | - | - | - | - | - | - | - | - |
| Waste-Water | | - | - | - | - | - | - | - | - | - | - |
| Other trade receivables from exchange transactions | | - | - | - | - | - | - | - | - | - | - |
| Gross: Trade and other receivables from exchange transactions | | - | - | - | - | - | - | - | - | - | - |
| Less: Impairment for debt | | | | | | | | | | | |
| Impairment for Electricity | | - | - | - | - | - | - | - | - | - | - |
| Impairment for Water | | - | - | - | - | - | - | - | - | - | - |
| Impairment for Waste | | - | - | - | - | - | - | - | - | - | - |
| Impairment for Waste-Water | | - | - | - | - | - | - | - | - | - | - |
| Impairment for other trade receivables from exchange transactions | | - | - | - | - | - | - | - | - | - | - |
| Total net Trade and other receivables from Exchange Trx | | - | - | - | - | - | - | - | - | - | - |
| Receivables from non-exchange transactions | | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - | - |
| Less: Impairment of Property rates | | - | - | - | - | - | - | - | - | - | - |
| Net Property rates | | - | - | - | - | - | - | - | - | - | - |
| Other receivables from non-exchange transactions | | - | - | - | - | - | - | - | - | - | - |
| Impairment for other receivables from non-exchange transactions | | - | - | - | - | - | - | - | - | - | - |
| Net other receivables from non-exchange transactions | | - | - | - | - | - | - | - | - | - | - |
| Total net Receivables from non-exchange transactions | | - | - | - | - | - | - | - | - | - | - |
| Inventory | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| System Input Volume | | - | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - | - |
| Bulk Purchases | | - | - | - | - | - | - | - | - | - | - |
| Natural Sources | | - | - | - | - | - | - | - | - | - | - |
| Authorized Consumption | 6 | - | - | - | - | - | - | - | - | - | - |
| Billed Authorized Consumption | | - | - | - | - | - | - | - | - | - | - |
| Billed Metered Consumption | | - | - | - | - | - | - | - | - | - | - |
| Free Basic Water | | - | - | - | - | - | - | - | - | - | - |
| Subsidised Water | | - | - | - | - | - | - | - | - | - | - |
| Revenue Water | | - | - | - | - | - | - | - | - | - | - |
| Billed Unmetered Consumption | | - | - | - | - | - | - | - | - | - | - |
| Free Basic Water | | - | - | - | - | - | - | - | - | - | - |
| Subsidised Water | | - | - | - | - | - | - | - | - | - | - |
| Revenue Water | | - | - | - | - | - | - | - | - | - | - |
| UnBilled Authorized Consumption | | - | - | - | - | - | - | - | - | - | - |
| Unbilled Metered Consumption | | - | - | - | - | - | - | - | - | - | - |
| Unbilled Unmetered Consumption | | - | - | - | - | - | - | - | - | - | - |
| Water Losses | | - | - | - | - | - | - | - | - | - | - |
| Apparent Losses | | - | - | - | - | - | - | - | - | - | - |
| Unauthorised Consumption | | - | - | - | - | - | - | - | - | - | - |
| Customer Meter Inaccuracies | | - | - | - | - | - | - | - | - | - | - |
| Real Losses | | - | - | - | - | - | - | - | - | - | - |
| Leakage on Transmission and Distribution Mains | | - | - | - | - | - | - | - | - | - | - |
| Leakage and Overflows at Storage Tanks/Reservoirs | | - | - | - | - | - | - | - | - | - | - |
| Leakage on Service Connections up to the point of Customer Meter | | - | - | - | - | - | - | - | - | - | - |
| Data Transfer and Management Errors | | - | - | - | - | - | - | - | - | - | - |
| Unavoidable Annual Real Losses | | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Water | | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - |
| Closing Balance Water | | - | - | - | - | - | - | - | - | - | - |
| Agricultural | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Issues | 7 | - | - | - | - | - | - | - | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Agricultural | | - | - | - | - | - | - | - | - | - | - |
| Consumables | | | | | | | | | | | |
| Standard Rated | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Issues | 7 | - | - | - | - | - | - | - | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |

| 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 | | | | | | | | | | | |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - |
| Closing balance – Consumables Standard Rated | | - | - | - | - | - | - | - | - | - | - |
| Zero-Rated | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Issues | 7 | - | - | - | - | - | - | - | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - |
| Closing balance – Consumables Zero-Rated | | - | - | - | - | - | - | - | - | - | - |
| Finished Goods | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Issues | 7 | - | - | - | - | - | - | - | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - |
| Closing balance – Finished Goods | | - | - | - | - | - | - | - | - | - | - |
| Materials and Supplies | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Issues | 7 | - | - | - | - | - | - | - | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - |
| Closing balance – Materials and Supplies | | - | - | - | - | - | - | - | - | - | - |
| Work-in-progress | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Materials | | - | - | - | - | - | - | - | - | - | - |
| Transfers | | - | - | - | - | - | - | - | - | - | - |
| Closing balance – Work-in-progress | | - | - | - | - | - | - | - | - | - | - |
| Housing Stock | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Transfers | | - | - | - | - | - | - | - | - | - | - |
| Sales | | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - |
| Closing Balance – Housing Stock | | - | - | - | - | - | - | - | - | - | - |
| Land | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Sales | | - | - | - | - | - | - | - | - | - | - |
| Adjustments | | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - |
| Transfers | | - | - | - | - | - | - | - | - | - | - |
| Closing Balance – Land | | - | - | - | - | - | - | - | - | - | - |
| Closing Balance – Inventory & Consumables | | - | - | - | - | - | - | - | - | - | - |
| Property, plant and equipment (PPE) | | | | | | | | | | | |
| PPE at cost valuation (excl. finance leases) | | - | - | - | - | - | - | - | - | - | - |
| Leases recognised as PPE | 3 | - | - | - | - | - | - | - | - | - | - |
| Less: Accumulated depreciation | | - | - | - | - | - | - | - | - | - | - |
| Total Property, plant and equipment (PPE) | 2 | - | - | - | - | - | - | - | - | - | - |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities – Financial liabilities | | | | | | | | | | | |
| Short-term loans (other than bank overdraft) | | - | - | - | - | - | - | - | - | - | - |
| Current portion of long-term liabilities | | - | - | - | - | - | - | - | - | - | - |
| Total Current liabilities – Financial liabilities | | - | - | - | - | - | - | - | - | - | - |
| Trade and other payables | | | | | | | | | | | |
| Trade and other payables from exchange transactions | | - | - | - | - | - | - | - | - | - | - |
| Other trade payables from exchange transactions | | - | - | - | - | - | - | - | - | - | - |
| Trade payables from Non-exchange transactions: Unspent conditions | | - | - | - | - | - | - | - | - | - | - |
| Trade payables from Non-exchange transactions: Other | | - | - | - | - | - | - | - | - | - | - |
| VAT | | - | - | - | - | - | - | - | - | - | - |
| Total Trade and other payables | 2 | - | - | - | - | - | - | - | - | - | - |
| Non-current liabilities – Financial liabilities | | | | | | | | | | | |
| Borrowing | 4 | - | - | - | - | - | - | - | - | - | - |
| Other financial liabilities | | - | - | - | - | - | - | - | - | - | - |
| Total Non-current liabilities – Financial liabilities | | - | - | - | - | - | - | - | - | - | - |
| Non-current liabilities – Long Term portion of trade payables | | | | | | | | | | | |
| Electricity Bulk Purchases | | - | - | - | - | - | - | - | - | - | - |
| Payables and Accruals – General | | - | - | - | - | - | - | - | - | - | - |
| Water Bulk Purchases | | - | - | - | - | - | - | - | - | - | - |
| Municipal Debt Relief | | - | - | - | - | - | - | - | - | - | - |
| Total Non-current liabilities – Long Term portion of trade payables | | - | - | - | - | - | - | - | - | - | - |
| Provisions | | | | | | | | | | | |
| Retirement benefits | | - | - | - | - | - | - | - | - | - | - |
| List other major provision items | | - | - | - | - | - | - | - | - | - | - |
| Refuse landfill site rehabilitation | | - | - | - | - | - | - | - | - | - | - |

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | | |
| Other | | - | - | - | - | - | - | - | - | - | - |
| Total Provisions | | - | - | - | - | - | - | - | - | - | - |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| Accumulated surplus/(deficit) | | | | | | | | | | | |
| Accumulated surplus/(deficit) – opening balance | | - | - | - | - | - | - | - | - | - | - |
| GRAP adjustments | | - | - | - | - | - | - | - | - | - | - |
| Restated balance | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | | - | - | - | - | - | - | - | - | - | - |
| Transfers to/from Reserves | | - | - | - | - | - | - | - | - | - | - |
| Depreciation offsets | | - | - | - | - | - | - | - | - | - | - |
| Other adjustments | | - | - | - | - | - | - | - | - | - | - |
| Accumulated Surplus/(Deficit) | 1 | - | - | - | - | - | - | - | - | - | - |
| Reserve | | | | | | | | | | | |
| Housing Development Fund | | - | - | - | - | - | - | - | - | - | - |
| Capital replacement | | - | - | - | - | - | - | - | - | - | - |
| Self-insurance | | - | - | - | - | - | - | - | - | - | - |
| Other reserves | | - | - | - | - | - | - | - | - | - | - |
| Revaluation | | - | - | - | - | - | - | - | - | - | - |
| Total Reserve | 2 | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | - | - | - | - | - | - | - | - | - | - |

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")
6. Inventory Consumed – Water - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
7. Inventory Consumed Other - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
8. Inventory Transfers/Adjustments (Include under gains/losses on Table A4)
9. Inventory Write-offs (Include under losses on Table A4)

| | | | | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Check Total Community Wealth/Equity (A6) | (796 434) | (761 695) | (647 513) | (798 829) | (704 961) | (704 961) | (629 173) | (678 492) | (689 193) | (717 269) |
| Check Surplus/Deficit (A6) | (796 434) | (761 695) | (647 513) | (798 829) | (704 961) | (704 961) | (629 173) | (678 492) | (689 193) | (717 269) |
| Check Total Reserves (A6) | - | - | - | - | - | - | - | - | - | - |
| Check Total Borrowing (A6) | 3 384 | 2 054 | 280 | 2 679 | 300 | 400 | 61 | 481 | 620 | 690 |
| Check Total Borrowing (S417) | - | - | - | - | - | - | - | - | - | - |

EC102 Blue Crane Route - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| R thousand | | Ref | 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 |
|---|--------------------------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|------------------------|------------------------|
| Infrastructure | Provision of Electricity, | | 230 | 209 | 403 | 240 | 269 | 269 | 236 | 257 | 280 |
| Community Services | Effective cleansing, waste | | 19 | 20 | 36 | 19 | 21 | 21 | 21 | 22 | 24 |
| Local Economic Development | Marketing of the BCRM, promote | | | | | | | | | | |
| Financial Management | Implement fully compliant GRAP | | 21 | (14) | 57 | 29 | 31 | 31 | 30 | 32 | 33 |
| Governance & Institutional | Oversee implementation of | | 19 | 21 | 53 | 27 | 27 | 27 | 31 | 32 | 33 |
| Allocations to other priorities | | 2 | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | 1 | 289 | 237 | 549 | 315 | 348 | 348 | 317 | 343 | 370 |

EC102 Blue Crane Route - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| R thousand | | Ref | 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 | |
|--|--------------------------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|------------------------|------------------------|------------|
| Infrastructure | Provision of Electricity, | | 158 | 190 | 408 | 245 | 243 | 243 | 249 | 262 | 278 | |
| Community Services | Effective cleansing, waste | | 37 | 36 | 78 | 36 | 36 | 36 | 37 | 38 | 40 | |
| Local Economic Development | Marketing of the BCRM, promote | | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| Financial Management | Implement fully compliant GRAP | | 30 | 35 | 83 | 40 | 41 | 41 | 43 | 45 | 47 | |
| Governance & Institutional | Oversee implementation of | | 19 | 20 | 45 | 23 | 23 | 23 | 26 | 27 | 28 | |
| Allocations to other priorities | | | | | | | | | | | | |
| Total Expenditure | | | 1 | 245 | 282 | 615 | 345 | 344 | 344 | 356 | 373 | 394 |

EC102 Blue Crane Route - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| R thousand | | Ref | 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 |
|----------------------------------|--------------------------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|------------------------|------------------------|
| Infrastructure | Provision of Electricity, | | 50 478 | 22 784 | 11 646 | 26 750 | 35 911 | 35 911 | 10 265 | 13 454 | 15 747 |
| Community Services | Effective cleansing, waste | | 989 | 211 | 328 | 461 | 2 062 | 2 062 | 12 | 14 | 16 |
| Local Economic Development | Marketing of the BCRM, promote | | | | | | | | | | |
| Financial Management | Implement fully compliant GRAP | | 2 360 | | | 16 189 | 16 396 | 16 396 | 13 289 | 13 768 | 14 276 |
| Governance & Institutional | Oversee implementation of | | 39 | 31 | 1 | 11 | 11 | 11 | 12 | 14 | 16 |
| Allocations to other priorities | | 3 | | | | | | | | | |
| Total Capital Expenditure | | 1 | 53 866 | 23 026 | 11 975 | 43 411 | 54 380 | 54 380 | 23 578 | 27 250 | 30 055 |

EC102 Blue Crane Route - Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | 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 |
|--|--------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|------------------------|------------------------|
| CORPORATE SERVICES | | | | | | | | | | |
| Legal services | | | | | | | | | | |
| To ensure that the municipality execute its Council oversight | Report to council | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Strengthening of oversight responsibility by 2017 | Report and attendance | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Human Resource Management | | | | | | | | | | |
| To ensure creation and maintenance of a | Report to council | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Organisational Health and safety | | | | | | | | | | |
| To ensure an improved and Archives and record management | Report to Council | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| To ensure efficient, effective and compliant | Report to Council | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Human settlement | | | | | | | | | | |
| Facilitate provision of decent, sustainable Ward committee support | Report to standing | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Ensure effectiveness of ward committee of ward | Attendance register | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Administration | | | | | | | | | | |
| To ensure a standardised departmental operation by | Manual document | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| TECHNICAL SERVICES | | | | | | | | | | |
| water and sanitation | | | | | | | | | | |
| To ensure efficient, economical and quality provision | Quarterly reports | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Job creation-EPWP and CWP | | | | | | | | | | |
| To strive for reduction on household poverty | Quarterly reports | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Electricity Supply | | | | | | | | | | |
| To ensure uninterrupted electricity supply | Quarterly reports | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Social facilities | | | | | | | | | | |
| To ensure that communities have access to well | Quarterly reports | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Water resource management | | | | | | | | | | |
| To ensure improved drinking water quality and | Quarterly reports | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Roads and storm water | | | | | | | | | | |
| To ensure efficient, economical and | Quarterly reports | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| BUDGET & TREASURY | | | | | | | | | | |
| Record Management | | | | | | | | | | |
| To ensure efficient, effective and compliant | Procedure Manual | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Asset management and control | Asset Register | | | | | | | | | |
| To ensure efficient, effective and compliant | Revenue enhancement | | | | | | | | | |
| To improve the municipality's revenue base to | Quarterly Reports | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Supply chain management | Quarterly Reports | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| To ensure effective, efficient, economical and | Calendar of meetings | | | | | | | | | |
| To ensure effective, efficient, economical and | Quarterly Reports | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Financial Control | | | | | | | | | | |
| To ensure effective implementation of internal | Operation Clean Audit | | | | | | | | | |
| To achieve unqualified Audit opinion with no | Audit report | | | | | | | | | |
| To develop credible Annual Financial | Audited Annual Financial | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| compliance with legislation | financial system | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| To ensure standard chart of Accounts | | | | | | | | | | |
| Indigent management | | | | | | | | | | |
| To ensure improved provision of basic | No. of meetings | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| ACCOUNTING OFFICER | | | | | | | | | | |
| Record management | | | | | | | | | | |
| To ensure efficient, effective and compliant | Procedure manual | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Internal Controls | | | | | | | | | | |
| To ensure effective audit function and an | Quarterly reports | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Fraud and anti-corruption | | | | | | | | | | |
| To ensure effective implementation of the fraud | Anti-corruption Policy | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

| | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|

EC102 Blue Crane Route - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|--|--|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Borrowing Management | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 1.2% | 3.5% | 5.1% | 3.9% | 4.0% | 4.0% | 7.0% | 0.4% | 0.4% | 0.4% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 1.5% | 4.9% | 7.5% | 4.5% | 4.7% | 4.7% | 8.4% | 0.4% | 0.4% | 0.3% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Safety of Capital | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 0.6 | 0.2 | 0.5 | 0.9 | 6.4 | 6.4 | 0.6 | 0.7 | 0.8 | 0.9 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | - | - | - | - | - | - | - | - | - | - |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 0.4 | 0.6 | 0.4 | 0.5 | 3.3 | 3.3 | 0.4 | 0.6 | 0.7 | 0.8 |
| Revenue Management | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | 0.0% | 86.9% | 90.3% | 85.6% | 108.5% | 113.1% | 113.1% | -96.0% | 111.2% | 110.5% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 86.9% | 90.3% | 85.6% | 108.5% | 113.1% | 113.1% | -96.0% | 111.2% | 110.5% | 109.9% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | -5.7% | 19.0% | 20.3% | 18.5% | 27.1% | 27.1% | 36.7% | 16.2% | 14.6% | 13.4% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | | | | | | | |
| Creditors Management | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA's 65(e)) | 90.0% | 95.0% | 95.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Creditors to Cash and Investments | | 28.6% | 39.1% | 41.2% | 61.6% | 12.9% | 12.9% | -655.2% | 307.2% | 169.0% | 100.8% |
| Other Indicators | | | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) technical | 19532758 | 17655265 | 15976687 | 19532758 | 17000000 | 17000000 | 17000000 | 15000000 | 13000000 | 13000000 |
| | Total Volume Losses (kW) non technical | 12 500 | 11 900 | 12 600 | 16 450 | 16 000 | 16 000 | 16 000 | 15 000 | 14 000 | 14 000 |
| | Total Cost of Losses (Rand '000) | 25% | 22% | 20% | 25% | 20% | 20% | 20% | 18% | 16% | 16% |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |

| Description of financial indicator | Basis of calculation | 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 |
|--|--|----------------------|-----------------------|-----------------------|---------------------|----------------------|----------------------|----------------------|---------------------|------------------------|------------------------|
| Water Volumes :System input | Bulk Purchase Water treatment works Natural sources | | | | | | | | | | |
| Water Distribution Losses (2) | Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated | 950 603 5500 0 | 603046 3413 30% | 401995 2411 24% | 144464 910 9% | 150000 950 10% | 150000 950 10% | 150000 950 10% | 130000 900 9% | 120000 850 8% | 120 000 850 8% |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 37.7% | 36.3% | 34.8% | 31.3% | 32.1% | 32.1% | 36.1% | 31.7% | 30.3% | 29.3% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 39.5% | 38.0% | 36.5% | 32.8% | 33.7% | 33.7% | | 33.5% | 32.0% | 30.7% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 0.7% | 1.4% | 2.1% | 2.1% | 2.3% | 2.3% | | 2.2% | 2.1% | 1.9% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 22.7% | 25.6% | 36.4% | 21.9% | 19.1% | 19.1% | 22.4% | 15.0% | 13.9% | 13.0% |
| IDP regulation financial viability indicators | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | - | (1 312.2) | 83.9 | 97.4 | 94.2 | (524.3) | 60.9 | 95.1 | 100.0 | - |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 9.9% | 11.2% | 16.3% | 11.2% | 27.3% | 27.3% | 42.3% | 10.9% | 9.3% | 8.1% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | - | - | - | - | - | - | - | - | - | - |

References

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

Calculation data

| | | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Debtors > 90 days | #VALUE! | #VALUE! | #VALUE! | #VALUE! | #VALUE! | #VALUE! | #VALUE! | #VALUE! | #VALUE! | #VALUE! | #VALUE! |
| Monthly fixed operational expenditure | | | | | | | | | | | |
| Fixed operational expenditure % assumption | | | | | | | | | | | |
| Own capex | 46 683 | | | | 2 504 | 41 023 | 41 023 | 1 905 | 2 756 | 2 504 | 2 504 |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - |

EC102 Blue Crane Route - Supporting Table SA9 Social, economic and demographic statistics and assumptions

| Description of economic indicator | Ref. | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2022/23 | | 2023/24 | | 2024/25 | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|---|-------|---------------------------|-------------|-------------|-------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|-------|
| | | | | | | Audited Outcome | Original Budget | Audited Outcome | Original Budget | Audited Outcome | Original Budget | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| Demographics | | | | | | | | | | | | | | | |
| Population | | Stats SA community survey | - | - | 36 002 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| Females aged 5 - 14 | | Stats SA community survey | - | - | 3 200 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Males aged 5 - 14 | | Stats SA community survey | - | - | 3 008 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Females aged 15 - 34 | | Stats SA community survey | - | - | 5 580 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Males aged 15 - 34 | | Stats SA community survey | - | - | 5 544 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Unemployment | | Stats SA community survey | - | - | 11 052 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Monthly household income (no. of households) | 1, 12 | | | | | | | | | | | | | | |
| No income | | Stats SA community survey | - | - | 1 190 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| R1 - R1 600 | | Stats SA community survey | - | - | 3 580 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| R1 601 - R3 200 | | Stats SA community survey | - | - | 2 343 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| R3 201 - R6 400 | | Stats SA community survey | - | - | 1 168 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| R6 401 - R12 800 | | Stats SA community survey | - | - | 696 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| R12 801 - R25 600 | | Stats SA community survey | - | - | 483 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R25 601 - R51 200 | | Stats SA community survey | - | - | 215 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R52 201 - R102 400 | | Stats SA community survey | - | - | 46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R102 401 - R204 800 | | Stats SA community survey | - | - | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R204 801 - R409 600 | | Stats SA community survey | - | - | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| R409 601 - R819 200 | | Stats SA community survey | - | - | - | - | - | - | - | - | - | - | - | - | - |
| > R819 200 | | Stats SA community survey | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Poverty profiles (no. of households) | 13 | | | | | | | | | | | | | | |
| < R2 060 per household per month | 2 | | | | 4 200 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Household/demographics (000) | | | | | | | | | | | | | | | |
| Number of people in municipal area | | Stats SA community survey | - | - | 36 002 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| Number of poor people in municipal area | | Stats SA community survey | - | - | 9 761 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Number of households in municipal area | | Stats SA community survey | - | - | 4 500 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Number of poor households in municipal area | | Stats SA community survey | - | - | 3 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 | 2 520 |
| Definition of poor household (R per month) | | | | | | | | | | | | | | | |
| Housing statistics | 3 | | | | | | | | | | | | | | |
| Formal | | | - | - | 9 370 | 9 370 | 9 370 | 9 370 | 9 370 | 9 370 | 9 370 | 9 370 | 9 370 | 9 370 | 9 370 |
| Informal | | | - | - | 391 | 391 | 391 | 391 | 391 | 391 | 391 | 391 | 391 | 391 | 391 |

| Ref. | Municipal in-house services | 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 | |
| | Other toilet provisions (< min. service level) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | No toilet provisions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | <i>Below Minimum Service Level sub-total</i> | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 |
| | Total number of households | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 |
| | Energy: | | | | | | | | | | | | | |
| | Electricity (at least min. service level) | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 |
| | Electricity - prepaid (min. service level) | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 |
| | <i>Minimum Service Level and Above sub-total</i> | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 |
| | Electricity (< min. service level) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Electricity - prepaid (< min. service level) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Other energy sources | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total number of households | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 |
| | Refuse: | | | | | | | | | | | | | |
| | Removed at least once a week | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 |
| | <i>Minimum Service Level and Above sub-total</i> | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 |
| | 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 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 |
| | Municipal in-house services | 20 222 | 20 222 | 20 225 | 20 225 | 20 225 | 20 225 | 20 225 | 20 225 | 20 225 | 20 225 | 20 225 | 20 225 | 20 225 |
| | Household service targets (000) | | | | | | | | | | | | | |
| | Water: | | | | | | | | | | | | | |
| | Piped water inside dwelling | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 | 5 017 |
| | Piped water inside yard (but not in dwelling) | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 | 4 744 |
| | Using public tap (at least min. service level) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Other water supply (at least min. service level) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | <i>Minimum Service Level and Above sub-total</i> | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 |
| | Using public tap (< min. service level) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Other water supply (< min. service level) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | No water supply | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Total number of households | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 | 9 761 |
| | Sanitation/sewerage: | | | | | | | | | | | | | |
| | Flush toilet (connected to sewerage) | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 | 7 258 |
| | Flush toilet (with septic tank) | 561 | 561 | 561 | 561 | 561 | 561 | 561 | 561 | 561 | 561 | 561 | 561 | 561 |
| | Chemical toilet | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Pit toilet (ventilated) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Other toilet provisions (> min. service level) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | <i>Minimum Service Level and Above sub-total</i> | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 | 7 819 |
| | Bucket toilet | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 |

| Name of municipal entity | Ref. | Municipal entity services | 2022/23 | | 2023/24 | | 2024/25 | | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|--------------------------|------|--|---------|---------|---------|---------|-----------------|-----------------|----------------------|---------------------|------------------------|---|-------|-------|
| | | | Outcome | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | |
| | | Other toilet provisions (< min.service level) | - | - | - | - | - | - | - | - | - | - | - | - |
| | | No toilet provisions | - | - | - | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 | 358 |
| | | Total number of households | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 | 8 177 |
| | | Energy: | | | | | | | | | | | | |
| | | Electricity (at least min.service level) | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 |
| | | Electricity - prepaid (min.service level) | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 | 6 934 |
| | | <i>Minimum Service Level and Above sub-total</i> | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 |
| | | Electricity (< min.service level) | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (< min. service level) | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Other energy sources | - | - | - | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Total number of households | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 | 8 592 |
| | | Refuse: | | | | | | | | | | | | |
| | | Removed at least once a week | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 |
| | | <i>Minimum Service Level and Above sub-total</i> | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 |
| | | 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 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 | 7 838 |
| | | Household service targets (000) | | | | | | | | | | | | |
| | | Water: | | | | | | | | | | | | |
| | | Piped water inside dwelling | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Piped water inside yard (but not in dwelling) | - | - | - | - | - | - | - | - | - | - | - | - |
| | 8 | Using public tap (at least min.service level) | - | - | - | - | - | - | - | - | - | - | - | - |
| | 10 | Other water supply (at least min.service level) | - | - | - | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - | - | - | - |
| | 9 | Using public tap (< min.service level) | - | - | - | - | - | - | - | - | - | - | - | - |
| | 10 | Other water supply (< min.service level) | - | - | - | - | - | - | - | - | - | - | - | - |
| | | No water supply | - | - | - | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Sanitation/sewerage: | | | | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Flush toilet (with septic tank) | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Chemical toilet | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Pit toilet (ventilated) | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (> min.service level) | - | - | - | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level and Above sub-total</i> | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Bucket toilet | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (< min.service level) | - | - | - | - | - | - | - | - | - | - | - | - |

| Names of service providers | Below Minimum Service Level sub-total | 2022/23 | | | | 2023/24 | | | 2024/25 | | | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|---|---|---------|---------|---------|---------|---------|-----------------|--------------------|---------------------|------------------------|------------------------|----------------------|--|--|---|--|--|--|
| | | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | | | | | | |
| Names of service providers | Total number of households | | | | | | | | | | | | | | | | | |
| | 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 | | | | | | | | | | | | | | | | | |
| Names of service providers | Total number of households | | | | | | | | | | | | | | | | | |
| | 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 | | | | | | | | | | | | | | | | | |
| Detail of Free Basic Services (FBS) provided | | | | | | | | | | | | | | | | | | |
| Electricity | | | | | | | | | | | | | | | | | | |
| Ref. | | | | | | | | | | | | | | | | | | |
| List type of FBS service | Location of households for each type of FBS | | | | | | | | | | | | | | | | | |
| | Formal settlements - (50 kwh per indigent household per month Rands) | | | | | | | | | | | | | | | | | |
| | Number of HH receiving this type of FBS | | | | | | | | | | | | | | | | | |
| | Informal settlements (Rands) | | | | | | | | | | | | | | | | | |
| | Number of HH receiving this type of FBS | | | | | | | | | | | | | | | | | |
| | Informal settlements targeted for upgrading (Rands) | | | | | | | | | | | | | | | | | |
| | Number of HH receiving this type of FBS | | | | | | | | | | | | | | | | | |
| | Living in informal backyard rental agreement (Rands) | | | | | | | | | | | | | | | | | |
| | Number of HH receiving this type of FBS | | | | | | | | | | | | | | | | | |
| | Other (Rands) | | | | | | | | | | | | | | | | | |
| | Number of HH receiving this type of FBS | | | | | | | | | | | | | | | | | |
| | Total cost of FBS - Electricity for informal settlements | | | | | | | | | | | | | | | | | |
| Water | | | | | | | | | | | | | | | | | | |
| Ref. | | | | | | | | | | | | | | | | | | |
| List type of FBS service | Location of households for each type of FBS | | | | | | | | | | | | | | | | | |
| | Formal settlements - (6 kilolitre per indigent household per month Rands) | | | | | | | | | | | | | | | | | |
| | Number of HH receiving this type of FBS | | | | | | | | | | | | | | | | | |
| | Informal settlements (Rands) | | | | | | | | | | | | | | | | | |

7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

EC102 Blue Crane Route Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Funding measures | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 209 873 | 331 382 | 362 648 | 81 009 | 110 137 | 110 137 | (45 342) | 81 354 | 148 077 | 248 604 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | 202 717 | 298 518 | 349 043 | 74 367 | 111 386 | 111 386 | (90 246) | 66 579 | 133 572 | 229 205 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | (24 518) | (57 824) | (73 838) | 3 302 | 59 145 | 59 145 | (8 966) | 30 979 | 41 680 | 69 756 |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a(2) | 5 | N.A. | 26.3% | (1.7%) | 22.4% | (11.1%) | (6.0%) | (47.0%) | 5.1% | 4.3% | 4.6% |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a(2) | 6 | 55.6% | 47.3% | 50.1% | 75.4% | 75.4% | 75.4% | (62.2%) | 65.6% | 67.9% | 70.3% |
| Debt impairment expense as a % of total billable revenue | 18(1)a(2) | 7 | 15.7% | 27.8% | 13.9% | 9.5% | 10.1% | 10.1% | 0.0% | 9.3% | 8.7% | 8.2% |
| Capital payments % of capital expenditure | 18(1)c;19 | 8 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c | 9 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | N.A. | 283.7% | 0.1% | (44.2%) | 53.7% | 0.0% | 57.3% | 63.0% | 60.6% | 58.8% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 63.7% | 1.7% | 1.2% |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 0.2% | 0.5% | 0.8% | 0.4% | 0.9% | 0.9% | 1.0% | 1.0% | 1.0% | 0.0% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 0.0% | (0.2%) | 1.5% | 3.1% | 11.5% | 11.5% | 0.0% | 6.0% | 5.2% | 7.3% |

References

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

| Description | MFMA section | Ref | 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 |
|---|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Supporting indicators | | | | | | | | | | | | |
| % incr total service charges (incl prop rates) | 18(1)a | | 0.0% | 32.3% | 4.3% | 28.4% | (5.1%) | 0.0% | (41.0%) | 11.1% | 10.3% | 10.6% |
| % incr Property Tax | 18(1)a | | 0.0% | 0.0% | (19.7%) | (4.7%) | 6.4% | 0.0% | (17.6%) | 10.0% | (0.0%) | 0.0% |
| % incr Service charges - Electricity | 18(1)a | | 0.0% | 10.1% | 10.3% | 37.3% | (7.6%) | 0.0% | (44.3%) | 12.6% | 12.7% | 12.9% |
| % incr Service charges - Water | 18(1)a | | 0.0% | 22.2% | 1.8% | 2.2% | 0.3% | 0.0% | (31.2%) | 6.0% | 6.0% | 6.0% |
| % incr Service charges - Waste Water Management | 18(1)a | | 0.0% | 20.4% | 4.1% | 25.4% | 0.0% | 0.0% | (45.2%) | 6.0% | 6.0% | 6.0% |
| % incr Service charges - Waste Management | 18(1)a | | 0.0% | 21.4% | 1.7% | 32.5% | 0.0% | 0.0% | (47.2%) | 6.0% | 6.0% | 6.0% |
| % incr in Sale of Goods and Rendering of Services | 18(1)a | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total billable revenue | 18(1)a | | 142 445 | 188 517 | 196 631 | 252 329 | 239 503 | 239 503 | 141 422 | 266 097 | 293 550 | 324 651 |
| Service charges | | | 142 445 | 188 517 | 196 531 | 252 329 | 239 503 | 239 503 | 141 422 | 266 097 | 293 550 | 324 651 |
| Property rates | | | - | 22 255 | 22 102 | 21 602 | 22 981 | 22 981 | 18 941 | 25 279 | 25 279 | 25 279 |
| Service charges - electricity revenue | | | 111 894 | 123 761 | 135 905 | 186 599 | 172 341 | 172 341 | 95 914 | 193 988 | 218 633 | 246 758 |
| Service charges - water revenue | | | 14 968 | 18 287 | 18 614 | 19 030 | 19 082 | 19 082 | 13 128 | 20 226 | 21 438 | 22 723 |
| Service charges - sanitation revenue | | | 6 025 | 7 251 | 7 548 | 9 463 | 9 463 | 9 463 | 5 181 | 10 030 | 10 631 | 11 268 |
| Service charges - refuse removal | | | 9 558 | 11 603 | 11 801 | 15 636 | 15 636 | 15 636 | 8 257 | 16 574 | 17 568 | 18 622 |
| Service charges - other | | | | | | | | | | | | |
| Interest | | | 782 | 541 | 732 | 955 | 955 | 955 | 662 | 990 | 1 023 | 1 056 |
| Capital expenditure excluding capital grant funding | | | 46 683 | 95 | 1 573 | 2 504 | 41 023 | 41 023 | 1 905 | 2 756 | 2 504 | 2 504 |
| Cash receipts from ratepayers | 18(1)a | | 171 274 | 160 633 | 167 465 | 293 167 | 289 685 | 289 685 | (150 715) | 277 625 | 306 832 | 339 999 |
| Ratepayer & Other revenue | 18(1)a | | 308 143 | 340 412 | 359 335 | 388 836 | 394 157 | 384 157 | 242 210 | 423 342 | 451 813 | 483 934 |
| Change in consumer debtors (current and non-current) | | | N/A | 56 633 | 67 | (33 880) | 22 963 | - | 37 660 | 4 236 | 1 883 | 1 363 |
| Operating and Capital Grant Revenue | 18(1)a | | 108 231 | 122 473 | 155 572 | 145 447 | 160 411 | 160 411 | 112 294 | 133 130 | 124 619 | 126 901 |
| Capital expenditure - total | 20(1)(vi) | | 46 720 | (16 353) | 87 192 | 58 792 | 109 295 | 109 295 | 38 864 | 47 105 | 36 656 | 40 336 |
| Capital expenditure - renewal | 20(1)(vi) | | - | 33 | 11 001 | 1 826 | 12 539 | 12 539 | 8 257 | 2 822 | 1 913 | 2 957 |
| Supporting benchmarks | | | | | | | | | | | | |
| Growth guideline maximum | | | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% |
| CPI guideline | | | 4.3% | 3.9% | 4.5% | 5.0% | 5.0% | 5.0% | 5.0% | 5.4% | 5.6% | 5.4% |
| DoRA operating grants total MFY | | | | | | | | | | 80 775 | 83 720 | 86 541 |
| Provincial operating grants | | | | | | | | | | 80 775 | 83 720 | 86 541 |
| Provincial capital grants | | | | | | | | | | - | - | - |
| District Municipality grants | | | | | | | | | | 49 631 | 38 175 | 42 807 |
| Total gazetted/advised national, provincial and district grants | | | | | | | | | | 211 181 | 205 615 | 215 889 |
| Average annual collection rate (arrears inclusive) | | | | | | | | | | | | |

| Description | MFMA section | Ref | 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 |
|---|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| DoRA operating | | | | | | | | | | | | |
| Operational Revenue:General Revenue:Equitable Share | | | | | | | | | | 74 969 | 76 953 | 80 313 |
| Operational:Revenue:General Revenue:Fuel Levy | | | | | | | | | | - | - | - |
| 2014 African Nations Championship Host City Operating Grant [Schedule 5B] | | | | | | | | | | - | - | - |
| Agriculture Research and Technology | | | | | | | | | | - | - | - |
| Agriculture, Conservation and Environmental | | | | | | | | | | - | - | - |
| Arts and Culture Sustainable Resource Management | | | | | | | | | | - | - | - |
| Community Library | | | | | | | | | | - | - | - |
| Department of Environmental Affairs | | | | | | | | | | - | - | - |
| Department of Tourism | | | | | | | | | | - | - | - |
| Department of Water Affairs and Sanitation Masibambane | | | | | | | | | | - | - | - |
| Emergency Medical Service | | | | | | | | | | - | - | - |
| Energy Efficiency and Demand-side [Schedule 5B] | | | | | | | | | | - | - | - |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | | | | | | | | | 1 369 | - | - |
| HIV and Aids | | | | | | | | | | - | - | - |
| Housing Accreditation | | | | | | | | | | - | - | - |
| Housing Top structure | | | | | | | | | | - | - | - |
| Infrastructure Skills Development Grant [Schedule 5B] | | | | | | | | | | - | - | - |
| Integrated City Development Grant | | | | | | | | | | - | - | - |
| Khayelitsha Urban Renewal | | | | | | | | | | - | - | - |
| Local Government Financial Management Grant [Schedule 5B] | | | | | | | | | | 2 600 | 2 700 | 2 800 |
| Mitchell's Plain Urban Renewal | | | | | | | | | | - | - | - |
| Municipal Demarcation and Transition Grant [Schedule 5B] | | | | | | | | | | - | - | - |
| Municipal Disaster Grant [Schedule 5B] | | | | | | | | | | - | - | - |
| Municipal Human Settlement Capacity Grant [Schedule 5B] | | | | | | | | | | - | - | - |
| Municipal Systems Improvement Grant | | | | | | | | | | - | - | - |
| Natural Resource Management Project | | | | | | | | | | - | - | - |
| Neighbourhood Development Partnership Grant | | | | | | | | | | - | - | - |
| Operation Clean Audit | | | | | | | | | | - | - | - |
| Municipal Disaster Recovery Grant | | | | | | | | | | - | - | - |
| Public Service Improvement Facility | | | | | | | | | | - | - | - |
| Public Transport Network Operations Grant [Schedule 5B] | | | | | | | | | | - | - | - |
| Restructuring - Seed Funding | | | | | | | | | | - | - | - |
| Revenue Enhancement Grant Debtors Book | | | | | | | | | | - | - | - |
| Rural Road Asset Management Systems Grant | | | | | | | | | | - | - | - |

| Description | MFMA section | Ref | 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 |
|--|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Sport and Recreation | | | | | | | | | | | | |
| Terrestrial Invasive Alien Plants | | | | | | | | | | | | |
| Water Services Operating Subsidy Grant [Schedule 5B] | | | | | | | | | | | | |
| Health Hygiene in Informal Settlements | | | | | | | | | | | | |
| Municipal Infrastructure Grant [Schedule 5B] | | | | | | | | | | 1 837 | 4 067 | 3 428 |
| Water Services Infrastructure Grant | | | | | | | | | | | | |
| Public Transport Network Grant [Schedule 5B] | | | | | | | | | | | | |
| Smart Connect Grant | | | | | | | | | | | | |
| Urban Settlement Development Grant | | | | | | | | | | | | |
| WiFi Grant [Department of Telecommunications and Postal Services | | | | | | | | | | | | |
| Street Lighting | | | | | | | | | | | | |
| Traditional Leaders - Imbizo | | | | | | | | | | | | |
| Department of Water and Sanitation Smart Living Handbook | | | | | | | | | | | | |
| Integrated National Electrification Programme Grant | | | | | | | | | | | | |
| Municipal Restructuring Grant | | | | | | | | | | | | |
| Regional Bulk Infrastructure Grant | | | | | | | | | | | | |
| Municipal Emergency Housing Grant | | | | | | | | | | | | |
| Metro Informal Settlements Partnership Grant | | | | | | | | | | | | |
| Integrated Urban Development Grant | | | | | | | | | | | | |
| Programme and Project Preparation Support Grant | | | | | | | | | | | | |
| Urban Development Financing Grant | | | | | | | | | | | | |

| Description | MFMA section | Ref | Audited Outcome | 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 |
|------------------------------------|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| <u>Provincial operating grants</u> | | | | | | | | | | | 80 775 | 83 720 | 86 541 |
| Capacity Building | | | | | | | | | | | | | |
| Capacity Building and Other | | | | | | | | | | | | | |
| Disaster and Emergency Services | | | | | | | | | | | | | |
| Health | | | | | | | | | | | | | |
| Housing | | | | | | | | | | | | | |

| Description | MFMA section | Ref | 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 |
|---|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Infrastructure | | | | | | | | | | | | |
| Libraries, Archives and Museums | | | | | | | | | | | | |
| Other | | | | | | | | | | | | |
| Public Transport | | | | | | | | | | | | |
| Road Infrastructure - Maintenance | | | | | | | | | | | | |
| Sports and Recreation | | | | | | | | | | | | |
| Waste Water Infrastructure - Maintenance | | | | | | | | | | | | |
| Water Supply Infrastructure - Maintenance | | | | | | | | | | | | |

| Description | MFMA section | Ref | 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 |
|----------------------------------|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Provincial capital grants | | | | | | | | | | 80 775 | 83 720 | 86 541 |
| Capacity Building | | | | | | | | | | | | |
| Capacity Building and Other | | | | | | | | | | | | |
| Disaster and Emergency Services | | | | | | | | | | | | |
| Health | | | | | | | | | | | | |
| Housing | | | | | | | | | | | | |
| Infrastructure | | | | | | | | | | | | |
| Libraries, Archives and Museums | | | | | | | | | | | | |
| Other | | | | | | | | | | | | |
| Public Transport | | | | | | | | | | | | |
| Road Infrastructure | | | | | | | | | | | | |
| Sports and Recreation | | | | | | | | | | | | |
| Waste Water Infrastructure | | | | | | | | | | | | |
| Water Supply Infrastructure | | | | | | | | | | | | |

| Description | MFMA section | Ref | Audited Outcome | 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 |
|---|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Energy Efficiency and Demand Side Management Grant | | | | | | | | | | | | | |
| Khayelitsha Urban Renewal | | | | | | | | | | | | | |
| Local Government Financial Management Grant [Schedule 5B] | | | | | | | | | | | | | |
| Municipal Systems Improvement Grant [Schedule 5B] | | | | | | | | | | | | | |
| Public Transport Network Grant [Schedule 5B] | | | | | | | | | | | | | |
| Public Transport Network Operations Grant [Schedule 5B] | | | | | | | | | | | | | |
| Regional Bulk Infrastructure Grant (Schedule 5B) | | | | | | | | | | | | | |
| Water Services Infrastructure Grant [Schedule 5B] | | | | | | | | | | | 16 000 | 16 800 | 17 554 |
| WiFi Connectivity | | | | | | | | | | | | | |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | | | | | | | | | | | | |
| Aquaponic Project | | | | | | | | | | | | | |
| Restition Settlement | | | | | | | | | | | | | |
| Infrastructure Skills Development Grant [Schedule 5B] | | | | | | | | | | | | | |
| Restructuring Seed Funding | | | | | | | | | | | | | |
| Municipal Disaster Relief Grant | | | | | | | | | | | | | |
| Municipal Emergency Housing Grant | | | | | | | | | | | | | |
| Metro Informal Settlements Partnership Grant | | | | | | | | | | | | | |
| Integrated Urban Development Grant | | | | | | | | | | | | | |
| Urban Development Financing Grant | | | | | | | | | | | | | |

| Description | MFMA section | Ref | 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 |
|-------------|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| | | | | | | | | | | 49 631 | 38 175 | 42 807 |

| Description | MFMA section | Ref | Audited Outcome | 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 |
|--|--------------|-----|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------------------|------------------------|------------------------|
| Trend | | | | | | | | | | | | | |
| Change in consumer debtors (current and non-current) | | | N/A | 5/353 | 57 | (33 880) | 22 963 | - | - | 37 660 | 4 236 | 1 883 | 1 363 |
| Total Operating Revenue | | | 251 310 | 284 069 | 306 449 | 355 677 | 344 042 | 344 042 | 344 042 | 230 381 | 371 980 | 403 433 | 433 049 |
| Total Operating Expenditure | | | 313 548 | 390 112 | 451 164 | 417 106 | 399 873 | 399 873 | 399 873 | 274 831 | 392 003 | 401 027 | 406 800 |
| Operating Performance Surplus/(Deficit) | | | (62 238) | (106 042) | (144 715) | (61 429) | (55 831) | (55 831) | (55 831) | (44 450) | (20 022) | 2 405 | 26 249 |
| Cash and Cash Equivalents (30 June 2012) | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | | | | 13.0% | 7.9% | 6.1% | (3.3%) | 0.0% | 0.0% | (33.0%) | 8.1% | 8.5% | 7.3% |
| % Increase in Property Rates Revenue | | | | 0.0% | (19.7%) | (4.7%) | 6.4% | 0.0% | 0.0% | (17.6%) | 33.5% | (0.0%) | 0.0% |
| % Increase in Electricity Revenue | | | | 10.1% | 10.0% | 37.3% | (7.6%) | 0.0% | 0.0% | (44.3%) | 12.6% | 12.7% | 12.9% |
| % Increase in Property Rates & Services Charges | | | | 32.3% | 4.3% | 28.4% | (5.1%) | 0.0% | 0.0% | (41.0%) | 11.1% | 10.3% | 10.6% |
| Expenditure | | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | | | 0.0% | 24.4% | 15.7% | (7.5%) | (4.1%) | 0.0% | 0.0% | (31.3%) | (2.0%) | 2.3% | 1.4% |
| % Increase in Employee Costs | | | 0.0% | 8.7% | 3.4% | 4.4% | (0.6%) | 0.0% | 0.0% | (24.7%) | 6.6% | 3.7% | 3.7% |
| % Increase in Electricity Bulk Purchases | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Average Cost Per Budgeted Employee Position (Remuneration) | | | 0 | 171138.7043 | 352882.7738 | 0 | 186775.4459 | 364921.0033 | 364921.0033 | 0 | 199411.0085 | 404859.9934 | 0 |
| Average Cost Per Councilor (Remuneration) | | | 0 | 0 | 57237.6475 | 0 | 494902.8182 | 494902.8182 | 494902.8182 | 0 | 614396.5455 | 619119.1818 | 0 |
| R&M % of PPE | | | 0.2% | 0.5% | 3.8% | 0.9% | 0.9% | 0.9% | 0.9% | 0 | 1.0% | 1.0% | 1.0% |
| Asset Renewal and R&M as a % of PPE | | | 0.2% | 0.7% | 8.0% | 6.1% | 7.5% | 7.5% | 7.5% | 0 | 3.8% | 2.2% | 2.4% |
| Debt Impairment % of Total Billable Revenue | | | 15.7% | 27.8% | 13.9% | 16% | 10.1% | 10.1% | 10.1% | 0.0% | 9.3% | 8.7% | 8.2% |
| Capital Revenue | | | | | | | | | | | | | |
| Internally Funded & Other (R'000) | | | 34 | 246 | 1 573 | 2 504 | 4 585 | 4 585 | 4 585 | 1 905 | 2 756 | 2 504 | 2 504 |
| Borrowing (R'000) | | | - | (44) | - | - | - | - | - | - | - | - | - |
| Grant Funding and Other (R'000) | | | 37 | (16 443) | 85 619 | 56 288 | 68 272 | 68 272 | 68 272 | 36 959 | 44 349 | 34 152 | 37 832 |
| Internally Generated funds % of Non Grant Funding | | | 100.0% | 84.8% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Borrowing % of Non Grant Funding | | | 0.0% | (6678.7%) | 345.0% | 2.47.8% | 0.0% | 0.0% | 0.0% | 1940.4% | 1609.4% | 1363.8% | 1510.8% |
| Grant Funding % of Total Funding | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Capital Expenditure | | | | | | | | | | | | | |
| Total Capital Programme (R'000) | | | 46 720 | (16 353) | 87 192 | 58 792 | 109 295 | 109 295 | 109 295 | 38 864 | 47 105 | 36 656 | 40 336 |
| Asset Renewal | | | 77 | 1 693 | 58 174 | 44 919 | 59 113 | 59 113 | 59 113 | - | 22 962 | 9 688 | 11 565 |
| Asset Renewal % of Total Capital Expenditure | | | 109.1% | (10.5%) | 66.7% | 76.4% | 81.1% | 81.1% | 81.1% | 0.0% | 48.7% | 26.4% | 28.7% |
| Cash | | | | | | | | | | | | | |
| Cash Receipts % of Rate Payer & Other | | | 55.6% | 47.3% | 50.1% | 75.4% | 75.4% | 75.4% | 75.4% | (62.2%) | 65.6% | 67.9% | 70.3% |
| Cash Coverage Ratio | | | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing | | | | | | | | | | | | | |
| Credit Rating (2009/10) | | | | | | | | | | | 0 | | |

| Description | MFMA section | Ref | Audited Outcome | 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 Charges to Operating | | | 1.2% | 3.5% | 5.1% | 3.9% | | 4.0% | 4.0% | 7.0% | 0.4% | 0.4% | 0.4% |
| Borrowing Receipts % of Capital Expenditure | | | 0.0% | 0.0% | 0.0% | 0.0% | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Reserves | | | | | | | | | | | | | |
| Surplus/(Deficit) | | | 202 717 | 298 518 | 349 043 | 74 367 | 111 386 | 111 386 | 111 386 | (90 246) | 66 579 | 133 572 | 229 205 |
| Free Services | | | | | | | | | | | | | |
| Free Basic Services as a % of Equitable Share | | | 42.6% | (8.6%) | 10.7% | (36.9%) | (36.9%) | (36.9%) | (36.9%) | 24.2% | (39.1%) | (41.7%) | 0.0% |
| Free Services as a % of Operating Revenue (excl operational transfers) | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total Operating Revenue | | | 251 310 | 284 069 | 306 449 | 355 677 | 344 042 | 344 042 | 344 042 | 230 381 | 371 980 | 403 433 | 433 049 |
| Total Operating Expenditure | | | 313 548 | 390 112 | 451 164 | 417 106 | 399 873 | 399 873 | 399 873 | 274 831 | 392 003 | 401 027 | 406 800 |
| Surplus/(Deficit) Budgeted Operating Statement | | | (62 238) | (106 042) | (144 715) | (61 429) | (55 831) | (55 831) | (55 831) | (44 450) | (20 022) | 2 405 | 26 249 |
| Surplus/(Deficit) Considering Reserves and Cash Backing | | | 202 717 | 298 518 | 349 043 | 74 367 | 111 386 | 111 386 | 111 386 | (90 246) | 66 579 | 133 572 | 229 205 |
| MTREF Funded (1) / Unfunded (0) | | 15 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 1 | 1 | 1 |
| MTREF Funded ✓ / Unfunded ✖ | | 15 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✖ | ✓ | ✓ | ✓ |

References

15. Subject to figures provided in Schedule.

EC102 Blue Crane Route - Supporting Table SA11 Property rates summary

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Valuation: | | | | | | | | | | |
| Date of valuation: | 1 | 2012/07/01 | 2012/07/01 | 2019/07/01 | 2019/07/01 | 2019/07/01 | 2019/07/01 | 2019/07/01 | 2023/07/01 | 2023/07/01 |
| Financial year valuation used | | 2012/13 | 2012/13 | 2019/20 | 2019/20 | 2019/20 | 2019/20 | 2019/20 | 2023/24 | 2023/24 |
| Municipal by-laws s6 in place? (Y/N) | 2 | Yes | Yes | Yes | Yes | Yes | Yes | Yes | | |
| Municipal/assistant valuer appointed? (Y/N) | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | | |
| Municipal partnership s38 used? (Y/N) | | No | No | No | No | N | N | No | | |
| No. of assistant valuers (FTE) | 3 | 1 | 1 | 1 | 1 | | | 7 | | |
| No. of data collectors (FTE) | 3 | 1 | 1 | 1 | 1 | | | 7 | | |
| No. of internal valuers (FTE) | 3 | - | - | - | - | | | - | | |
| No. of external valuers (FTE) | 3 | 1 | 1 | 1 | 1 | | | - | | |
| No. of additional valuers (FTE) | 4 | - | - | - | - | | | - | | |
| Valuation appeal board established? (Y/N) | | Yes | Yes | Yes | Yes | No | No | Yes | | |
| Implementation time of new valuation roll (mths) | | N/A | N/A | 3 | 3 | | | 60 | | |
| No. of properties | 5 | 11 800 | 11 800 | | | 4 | 4 | 4 813 | | |
| No. of sectional title values | 5 | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | N/A | N/A | N/A | N/A | | | - | | |
| No. of supplementary valuations | | 1 | 1 | 1 | 1 | | | 1 | | |
| No. of valuation roll amendments | | - | - | 20 | 20 | | | - | | |
| No. of objections by rate payers | | - | - | | | | | - | | |
| No. of appeals by rate payers | | | | | | | | - | | |
| No. of successful objections | 8 | | | | | | | | | |
| No. of successful objections > 10% | 8 | | | | | | | | | |
| Supplementary valuation | | | | | 5 000 000 | (12 188) | (12 188) | 5 000 000 | | |
| Public service infrastructure value (Rm) | 5 | 1 | 1 | | | 6 616 | 6 616 | | | |
| Municipality owned property value (Rm) | | | | | | 71 809 | 71 809 | | | |
| Valuation reductions: | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | 4 | - | 6 | - | - | - | | | |
| Valuation reductions-nature reserves/park (Rm) | | 19 | - | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| Valuation reductions-mineral rights (Rm) | | - | - | - | - | - | - | - | - | - |
| Valuation reductions-R15,000 threshold (Rm) | | 26 | - | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| Valuation reductions-public worship (Rm) | | 56 | - | 61 | 61 | 61 | 61 | 61 | 61 | 61 |
| Valuation reductions- other (Rm) | | 48 | - | 49 | 49 | 49 | 49 | 49 | 49 | 49 |
| Total valuation reductions: | | | | | | | | | | |
| Total value used for rating (Rm) | 5 | 5 749 | - | 5 790 | 5 790 | 5 790 | 5 790 | 5 790 | 5 790 | 5 790 |
| Total land value (Rm) | 5 | - | - | - | - | - | - | - | - | - |
| Total value of improvements (Rm) | 5 | - | - | - | - | - | - | - | - | - |
| Total market value (Rm) | 5 | 5 749 | - | 5 790 | 5 790 | 5 790 | 5 790 | 5 790 | 5 790 | 5 790 |
| Rating: | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | | Yes | 0 | Yes | Yes | Yes | Yes | Yes | | |
| Differential rates used? (Y/N) | 5 | Yes | 0 | Yes | Yes | Yes | Yes | Yes | | |
| Limit on annual rate increase (s20)? (Y/N) | | Yes | 0 | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Special rating area used? (Y/N) | | No | 0 | | No | No | No | No | | |
| Phasing-in properties s21 (number) | | 3 | - | 3 | 3 | 3 | 3 | 3 | | |
| Rates policy accompanying budget? (Y/N) | | Yes | 0 | Yes | Yes | Yes | Yes | Yes | | |
| Fixed amount minimum value (R'000) | | 50 | - | 50 | 50 | 50 | 50 | 50 | | |
| Non-residential prescribed ratio s19? (%) | | 25.0% | 0.0% | 25.0% | 25.0% | | | 25.0% | | |
| Rate revenue: | | | | | | | | | | |
| Rate revenue budget (R'000) | 6 | | | | | | | | | |
| Rate revenue expected to collect (R'000) | 6 | | | | | | | | | |
| Expected cash collection rate (%) | | | | | | | | | | |
| Special rating areas (R'000) | 7 | | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | | | | | |
| Rebates, exemptions - other (R'000) | | | | | | | | | | |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | |

References

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

EC102 Blue Crane Route - Supporting Table SA12a Property rates by category (current year)

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum |
|---|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|--|-------------|-------------------------------------|--|-------|
| Current Year 2025/26 | | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | | |
| No. of properties | | 254 | 1 851 | | 847 | 1 140 | | 173 | | | | | 4 265 |
| No. of sectional title property values | | | | | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | | | | |
| No. of supplementary valuations | | 1 | 1 | | 1 | 1 | | | | | | | 4 |
| Supplementary valuation (Rm) | | n/a | n/a | | n/a | n/a | | n/a | | | | | |
| No. of valuation roll amendments | | | 98 | | | | | | | | | | 98 |
| No. of objections by rate-payers | | | | | | | | | | | | | |
| No. of appeals by rate-payers | | | | | | | | | | | | | |
| No. of appeals by rate-payers finalised | | | | | | | | | | | | | |
| No. of successful objections | 5 | | | | | | | | | | | | |
| No. of successful objections > 10% | 5 | | | | | | | | | | | | |
| Estimated no. of properties not valued | | | | | | | | | | | | | |
| Years since last valuation (select) | | 3 | 3 | | 3 | 3 | | 3 | | | | | |
| Frequency of valuation (select) | | 4 | 4 | | 4 | 4 | | 4 | | | | | |
| Method of valuation used (select) | | Market Land & impr. | Market Land & impr. | | Market Land & impr. | Market Land & impr. | | Market Land & impr. | | | | | |
| Base of valuation (select) | | No | No | | No | No | | No | | | | | |
| Phasing-in properties s21 (number) | | No | No | | No | No | | No | | | | | |
| Combination of rating types used? (Y/N) | | No | No | | No | No | | No | | | | | |
| Flat rate used? (Y/N) | | Variable | Variable | | Variable | Variable | | Variable | | | | | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | | |
| Valuation reductions: | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | - | - | | - | - | | - | | | | | - |
| Valuation reductions-nature reserves/park (Rm) | | - | - | | - | - | | - | | | | | - |
| Valuation reductions-mineral rights (Rm) | | - | - | | - | - | | - | | | | | - |
| Valuation reductions-R15,000 threshold (Rm) | | - | - | | - | - | | - | | | | | - |
| Valuation reductions-public worship (Rm) | | - | - | | - | - | | - | | | | | - |
| Valuation reductions-other (Rm) | | - | - | | - | - | | - | | | | | - |
| Total valuation reductions: | 2 | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | - | - | | - | - | | - | | | | | - |
| Total land value (Rm) | 6 | - | - | | - | - | | - | | | | | - |
| Total value of improvements (Rm) | 6 | - | - | | - | - | | - | | | | | - |
| Total market value (Rm) | 6 | - | - | | - | - | | - | | | | | - |
| Rating: | | | | | | | | | | | | | |
| Average rate | 3 | 0.009218 | 0.009218 | | 0.007878 | 0.010051 | | 0.009218 | | | | | - |
| Rate revenue budget (R '000) | | - | - | | - | - | | - | | | | | - |

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum |
|---|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|--|-------------|-------------------------------------|--|-----|
| Rate revenue expected to collect (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Expected cash collection rate (%) | 4 | 90.0% | 90.0% | - | 90.0% | 50.0% | - | 100.0% | - | - | - | - | - |
| Special rating areas (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - indigent (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - pensioners (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - bona fide farm (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - other (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Phase-in reductions/discounts (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total rebates,exemptns,eductns,discs (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - |

References

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

EC102 Blue Crane Route - Supporting Table SA12b Property rates by category (budget year)

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisation | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum |
|---|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|-----------------------------|-----------------------------------|--|-------------|-------------------------------------|--|-------|
| Budget Year 2026/27 | | | | | | | | | | | | | |
| Valuation: | | | | | | | | | | | | | |
| No. of properties | | 254 | 1 851 | | 847 | 1 140 | | 173 | | | | | 4 265 |
| No. of sectional title property values | | | | | | | | | | | | | |
| No. of unreasonably difficult properties s7(2) | | | | | | | | | | | | | |
| No. of supplementary valuations | | 4 | 4 | | 4 | 4 | | 4 | | | | | 20 |
| Supplementary valuation (Rm) | | n/a | n/a | | n/a | n/a | | n/a | | | | | |
| No. of valuation roll amendments | | | | | | | | | | | | | |
| No. of objections by rate-payers | | | 98 | | | | | | | | | | 98 |
| No. of appeals by rate-payers | | | | | | | | | | | | | |
| No. of appeals by rate-payers finalised | | | | | | | | | | | | | |
| No. of successful objections | 5 | | | | | | | | | | | | |
| No. of successful objections > 10% | 5 | | | | | | | | | | | | |
| Estimated no. of properties not valued | | | | | | | | | | | | | |
| Years since last valuation (select) | | 4 | 4 | | 4 | 4 | | 4 | | | | | |
| Frequency of valuation (select) | | 4 | 4 | | 4 | 4 | | 4 | | | | | |
| Method of valuation used (select) | | Market Land & impr. | Market Land & impr. | | Market Land & impr. | Market Land & impr. | | Market Land & impr. | | | | | |
| Base of valuation (select) | | Land & impr. | Land & impr. | | Land & impr. | Land & impr. | | Land & impr. | | | | | |
| Phasing-in properties s21 (number) | | | | | | | | | | | | | |
| Combination of rating types used? (Y/N) | | No | No | | No | No | | No | | | | | |
| Flat rate used? (Y/N) | | No | No | | No | No | | No | | | | | |
| Is balance rated by uniform rate/variable rate? | | Variable | Variable | | Variable | Variable | | Variable | | | | | |
| Valuation reductions: | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | - | - | | - | - | | - | | | | | |
| Valuation reductions-nature reserves/park (Rm) | | - | - | | - | - | | - | | | | | |
| Valuation reductions-mineral rights (Rm) | | - | - | | - | - | | - | | | | | |
| Valuation reductions-R15,000 threshold (Rm) | | - | - | | - | - | | - | | | | | |
| Valuation reductions-public worship (Rm) | | - | - | | - | - | | - | | | | | |
| Valuation reductions-other (Rm) | | - | - | | - | - | | - | | | | | |
| Total valuation reductions: | 2 | - | - | | - | - | | - | | | | | |
| Total value used for rating (Rm) | 6 | - | - | | - | - | | - | | | | | |
| Total land value (Rm) | 6 | - | - | | - | - | | - | | | | | |
| Total value of improvements (Rm) | 6 | - | - | | - | - | | - | | | | | |
| Total market value (Rm) | 6 | - | - | | - | - | | - | | | | | |
| Rating: | | | | | | | | | | | | | |
| Average rate | 3 | | | | | | | | | | | | |

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum |
|---|-----|------------------------------------|-----------------------|-------------------|------------------------|-------------------------|------------------------------|-----------------------------------|--|-------------|-------------------------------------|--|-----|
| Rate revenue budget (R'000) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| Rate revenue expected to collect (R'000) | | - | - | - | - | - | - | - | - | | | | - |
| Expected cash collection rate (%) | 4 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | | | - |
| Special rating areas (R'000) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| Rebates, exemptions - indigent (R'000) | | | | | | | | | | | | | - |
| Rebates, exemptions - pensioners (R'000) | | | | | | | | | | | | | - |
| Rebates, exemptions - bona fide farm. (R'000) | | | | | | | | | | | | | - |
| Rebates, exemptions - other (R'000) | | | | | | | | | | | | | - |
| Phase-in reductions/discounts (R'000) | | | | | | | | | | | | | - |
| Total rebates, exemptions, reductns, discs (R'000) | | - | - | - | - | - | - | - | - | - | - | - | - |

References

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

EC102 Blue Crane Route - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Property rates (rate in the Rand) | | | | | | | | | |
| Residential properties | 1 | First R15000 exemption | 0.0096 | 0.0072 | 0.0075 | 0.0079 | 0.0082 | 0.0086 | 0.0090 |
| Residential properties - vacant land | | | 0.0096 | 0.0072 | 0.0075 | 0.0079 | 0.0082 | 0.0086 | 0.0090 |
| Formal/informal settlements | | | | | | | - | - | - |
| Small holdings | | | 0.0096 | 0.0071 | 0.0075 | 0.0079 | 0.0082 | 0.0086 | 0.0090 |
| Farm properties - used | | | 0.0007 | 0.0005 | 0.0005 | 0.0006 | 0.0006 | 0.0006 | 0.0006 |
| Farm properties - not used | | | 0.0007 | 0.0005 | 0.0005 | 0.0006 | 0.0006 | 0.0006 | 0.0006 |
| Industrial properties | | | | | | | - | - | - |
| Business and commercial properties | | | 0.0113 | 0.0084 | 0.0088 | 0.0092 | 0.0096 | 0.0100 | 0.0105 |
| Communal land - residential | | | | | | | - | - | - |
| Communal land - small holdings | | | | | | | - | - | - |
| Communal land - farm property | | | | | | | - | - | - |
| Communal land - business and commercial | | | | | | | - | - | - |
| Communal land - other | | | | | | | - | - | - |
| State-owned properties | | | 0.0172 | 0.0084 | 0.0088 | 0.0092 | 0.0096 | 0.0100 | 0.0105 |
| Municipal properties | | | | | | | - | - | - |
| Public service infrastructure | | 30% rebate | 0.0005 | - | - | - | - | - | - |
| Privately owned towns serviced by the owner | | | | | | | | | |
| State trust land | | | | | | | | | |
| Restitution and redistribution properties | | | | | | | | | |
| Protected areas | | | | | | | | | |
| National monuments properties | | | | | | | | | |
| Property rates by usage | | | | | | | | | |
| Business and commercial properties | | | | | | | | | |
| Industrial properties | | | | | | | | | |
| Mining properties | | | | | | | | | |
| Residential properties | | | | | | | | | |
| Agricultural properties | | | | | | | | | |
| Public benefit organisations | | | | | | | | | |
| Public service purpose properties | | | | | | | | | |
| Public service infrastructure properties | | | | | | | | | |
| Vacant land | | | | | | | | | |
| Sport Clubs and Fields (Bitou only) | | | | | | | | | |
| Sectional Title Garages (Drakenstein only) | | | | | | | | | |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| Residential properties | | | | | | | | | |
| R15 000 threshold rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| General residential rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| Indigent rebate or exemption | | | - | - | - | - | - | - | - |
| Pensioners/social grants rebate or exemption | | | - | - | - | - | - | - | - |
| Temporary relief rebate or exemption | | | - | - | - | - | - | - | - |
| Bona fide farmers rebate or exemption | | | - | - | - | - | - | - | - |
| Other rebates or exemptions | 2 | | - | - | - | - | - | - | - |
| Water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | 79 | 83 | 87 | 92 | 97 | 103 | 109 |
| Service point - vacant land (Rands/month) | | | | | | | - | - | - |
| Water usage - flat rate tariff (c/kl) | | | | | | | - | - | - |
| Water usage - life line tariff | | | | | | | - | - | - |
| Water usage - Block 1 (c/kl) | | 1 - 15kl | 6 | 6 | 6 | 7 | 7 | 7 | 8 |
| Water usage - Block 2 (c/kl) | | 16 - 50kl | 8 | 9 | 9 | 9 | 10 | 11 | 11 |
| Water usage - Block 3 (c/kl) | | > 50kl | 12 | 13 | 13 | 14 | 15 | 16 | 17 |
| Water usage - Block 4 (c/kl) | | | - | - | - | - | - | - | - |
| Water usage - Block 5 (c/kl) | | | - | - | - | - | - | - | - |
| Water usage - Block 6 (c/kl) | | | - | - | - | - | - | - | - |
| Other | 2 | | - | - | - | - | - | - | - |
| Waste water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | 51 | 54 | 57 | 59 | 63 | 67 | 71 |
| Service point - vacant land (Rands/month) | | | 51 | 54 | 57 | 59 | 63 | 67 | 71 |
| Waste water - flat rate tariff (c/kl) | | | | | | | - | - | - |
| Volumetric charge - Block 1 (c/kl) | | for first two pans | 27 | 29 | 31 | 32 | 34 | 36 | 38 |
| Volumetric charge - Block 2 (c/kl) | | more than 2 pans per pan | 17 | 18 | 19 | 20 | 21 | 22 | 24 |

| Description | Ref | Provide description of tariff structure where appropriate | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Volumetric charge - Block 3 (c/kl) | | Sub-economic schemes | 27 | 29 | 31 | 32 | 34 | 36 | 38 |
| Volumetric charge - Block 4 (c/kl) | | | - | - | - | - | | | |
| Other | 2 | | - | - | - | - | | | |
| Electricity tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | per month | 153 | 173 | 184 | 210 | 230 | 252 | 276 |
| Service point - vacant land (Rands/month) | | Indigents | | | | | - | - | - |
| FBE | | First 50 kwh | | - | | | - | - | - |
| Life-line tariff - meter | | < 50kwh | | | | | - | - | - |
| Life-line tariff - prepaid | | 51 - 350kwh | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| Flat rate tariff - meter (c/kwh) | | 351 - 600kwh | 2 | 2 | 2 | 2 | 2 | 3 | 3 |
| Flat rate tariff - prepaid(c/kwh) | | > 600kwh | 2 | 2 | 2 | 3 | 3 | 3 | 4 |
| Meter - IBT Block 1 (c/kwh) | | Residential - normal | | | | | - | - | - |
| Meter - IBT Block 2 (c/kwh) | | 0 - 50kwh | 1 | 1 | 1 | 1 | 1 | 2 | 2 |
| Meter - IBT Block 3 (c/kwh) | | 51 - 350kwh | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| Meter - IBT Block 4 (c/kwh) | | 351 - 600kwh | 2 | 2 | 2 | 2 | 2 | 3 | 3 |
| Meter - IBT Block 5 (c/kwh) | | > 600kwh | 2 | 2 | 2 | 3 | 3 | 3 | 4 |
| Prepaid - IBT Block 1 (c/kwh) | | Pre-paid consumers - Normal | | | | | - | - | - |
| Prepaid - IBT Block 2 (c/kwh) | | 0 - 50kwh | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| Prepaid - IBT Block 3 (c/kwh) | | 51 - 150kwh | 1 | 2 | 2 | 2 | 2 | 3 | 3 |
| Prepaid - IBT Block 4 (c/kwh) | | 151 - 350kwh | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| Prepaid - IBT Block 5 (c/kwh) | | 351 - 600kwh | 2 | 2 | 2 | 2 | 2 | 3 | 3 |
| Other | 2 | > 600kwh | 2 | 2 | 2 | 3 | 3 | 3 | 4 |
| Waste management tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Street cleaning charge | | per month | 111 | 118 | 129 | 138 | 152 | 163 | 184 |
| Basic charge/ fixed fee | | | | | | | | | |
| 60l bin - once a week | | | | | | | | | |
| 250l bin - once a week | | | | | | | | | |

EC102 Blue Crane Route - Supporting Table SA13b Service Tariffs by category - explanatory

| Description | Ref | Provide description of tariff structure where appropriate | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Property rates (rate in the Rand) | | | | | | | | | |
| Residential properties | 1 | First R15000 exemption | 0.0096 | 0.0072 | 0.0075 | 0.0079 | 0.0082 | 0.0086 | 0.0090 |
| Residential properties - vacant land | | | 0.0096 | 0.0072 | 0.0075 | 0.0079 | 0.0082 | 0.0086 | 0.0090 |
| Formal/informal settlements | | | | | | | - | - | - |
| Small holdings | | | 0.0096 | 0.0071 | 0.0075 | 0.0079 | 0.0082 | 0.0086 | 0.0090 |
| Farm properties - used | | | 0.0007 | 0.0005 | 0.0005 | 0.0006 | 0.0006 | 0.0006 | 0.0006 |
| Farm properties - not used | | | 0.0007 | 0.0005 | 0.0005 | 0.0006 | 0.0006 | 0.0006 | 0.0006 |
| Industrial properties | | | | | | | - | - | - |
| Business and commercial properties | | | 0.0113 | 0.0084 | 0.0088 | 0.0092 | 0.0096 | 0.0100 | 0.0105 |
| Communal land - residential | | | | | | | - | - | - |
| Communal land - small holdings | | | | | | | - | - | - |
| Communal land - farm property | | | | | | | - | - | - |
| Communal land - business and commercial | | | | | | | - | - | - |
| Communal land - other | | | | | | | - | - | - |
| State-owned properties | | | 0.0172 | 0.0084 | 0.0088 | 0.0092 | 0.0096 | 0.0100 | 0.0105 |
| Municipal properties | | | | | | | - | - | - |
| Privately owned towns serviced by the owner | | 20% rebate | 0.0006 | | | | | | |
| State trust land | | | | | | | | | |
| Restitution and redistribution properties | | | | | | | | | |
| Protected areas | | | | | | | | | |
| National monuments properties | | | | | | | | | |
| Property rates by usage | | | | | | | | | |
| Business and commercial properties | | | | | | | | | |
| Industrial properties | | | | | | | | | |
| Mining properties | | | | | | | | | |
| Residential properties | | | | | | | | | |
| Agricultural properties | | | | | | | | | |
| Public benefit organisations | | | | | | | | | |
| Public service properties | | | | | | | | | |
| Public service infrastructure properties | | | | | | | | | |
| Vacant land | | | | | | | | | |
| Sport Clubs and Fields (Bitou only) | | | | | | | | | |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| Residential properties | | | | | | | | | |
| R15 000 threshold rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| General residential rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| Indigent rebate or exemption | | | - | - | - | - | - | - | - |
| Pensioners/social grants rebate or exemption | | | - | - | - | - | - | - | - |
| Temporary relief rebate or exemption | | | - | - | - | - | - | - | - |
| Bona fide farmers rebate or exemption | | | - | - | - | - | - | - | - |
| Other rebates or exemptions | 2 | | - | - | - | - | - | - | - |
| Water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | 79 | 83 | 87 | 92 | 97 | 103 | 109 |
| Service point - vacant land (Rands/month) | | | | | | | - | - | - |
| Water usage - flat rate tariff (c/kl) | | | | | | | - | - | - |
| Water usage - Block 1 (c/kl) | | 1 - 15kl | 6 | 6 | 6 | 7 | 7 | 7 | 8 |
| Water usage - Block 2 (c/kl) | | 16 - 50kl | 8 | 9 | 9 | 9 | 10 | 11 | 11 |
| Water usage - Block 3 (c/kl) | | > 50kl | 12 | 13 | 13 | 14 | 15 | 16 | 17 |
| Water usage - Block 4 (c/kl) | | | - | - | - | - | - | - | - |
| Water usage - Block 5 (c/kl) | | | - | - | - | - | - | - | - |
| Water usage - Block 6 (c/kl) | | | - | - | - | - | - | - | - |
| Other | 2 | | - | - | - | - | - | - | - |
| Waste water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | 51 | 54 | 57 | 59 | 63 | 67 | 71 |
| Service point - vacant land (Rands/month) | | | 51 | 54 | 57 | 59 | 63 | 67 | 71 |
| Waste water - flat rate tariff (c/kl) | | | | | | | - | - | - |
| Volumetric charge - Block 1 (c/kl) | | for first two pans | 27 | 29 | 31 | 32 | 34 | 36 | 38 |
| Volumetric charge - Block 2 (c/kl) | | more than 2 pans per pan | 17 | 18 | 19 | 20 | 21 | 22 | 24 |

| Description | Ref | Provide description of tariff structure where appropriate | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|------------------------------------|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Volumetric charge - Block 3 (c/kl) | | Sub-economic schemes | 27 | 29 | 31 | 32 | 34 | 36 | 38 |
| <i>Other</i> | 2 | | - | - | - | - | | | |

EC102 Blue Crane Route - Supporting Table SA14 Household bills

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 % incr. | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Rand/cent | | | | | | | | | | | |
| Monthly Account for Household - 'Middle Income Range' | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 549.35 | 582.31 | 611.42 | 642.00 | 642.00 | 642.00 | 4.0% | 667.68 | 697.06 | 727.73 |
| Electricity: Basic levy | | 152.89 | 172.87 | 183.66 | 210.45 | 210.45 | 210.45 | 9.6% | 230.57 | 253.63 | 278.99 |
| Electricity: Consumption | | 1 591.37 | 1 799.36 | 1 911.64 | 2 190.55 | 2 190.55 | 2 190.55 | 9.6% | 2 399.97 | 2 639.96 | 2 903.96 |
| Water: Basic levy | | 78.55 | 83.27 | 87.43 | 91.80 | 91.80 | 91.80 | 6.0% | 97.31 | 103.15 | 109.34 |
| Water: Consumption | | 205.57 | 217.90 | 228.80 | 240.24 | 240.24 | 240.24 | 6.0% | 254.65 | 269.93 | 286.13 |
| Sanitation | | 50.90 | 53.95 | 56.65 | 59.48 | 59.48 | 59.48 | 6.0% | 63.05 | 66.83 | 70.84 |
| Refuse removal | | 104.69 | 110.97 | 123.39 | 138.45 | 138.45 | 138.45 | 10.0% | 152.30 | 167.52 | 184.28 |
| Other | | - | - | - | - | - | - | - | - | - | - |
| sub-total | | 2 733.32 | 3 020.63 | 3 208.99 | 3 572.97 | 3 572.97 | 3 572.97 | 8.2% | 3 865.52 | 4 198.08 | 4 561.26 |
| VAT on Services | | 327.59 | 365.75 | 388.54 | 439.65 | 439.65 | 439.65 | 9.1% | 479.68 | 525.15 | 575.03 |
| Total large household bill: | | 3 060.91 | 3 386.38 | 3 597.53 | 4 012.62 | 4 012.62 | 4 012.62 | 8.3% | 4 345.20 | 4 723.24 | 5 136.29 |
| % increase/-decrease | | | 10.6% | 6.2% | 11.5% | - | - | | 8.3% | 8.7% | 8.7% |
| Monthly Account for Household - 'Affordable Range' | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 499.41 | 529.37 | 555.84 | 583.63 | 583.63 | 583.63 | 4.0% | 606.98 | 633.68 | 661.56 |
| Electricity: Basic levy | | 142.04 | 160.60 | 170.62 | 195.52 | 195.52 | 195.52 | 9.6% | 214.21 | 235.63 | 259.20 |
| Electricity: Consumption | | 648.74 | 709.78 | 754.07 | 864.09 | 864.09 | 864.09 | 9.6% | 946.70 | 1 041.37 | 1 145.50 |
| Water: Basic levy | | 78.55 | 83.27 | 87.43 | 91.80 | 91.80 | 91.80 | 6.0% | 97.31 | 103.15 | 109.34 |
| Water: Consumption | | 188.60 | 199.91 | 209.91 | 220.40 | 220.40 | 220.40 | 6.0% | 233.62 | 247.64 | 262.50 |
| Sanitation | | 50.90 | 53.95 | 56.65 | 59.48 | 59.48 | 59.48 | 6.0% | 63.05 | 66.83 | 70.84 |
| Refuse removal | | 104.69 | 110.97 | 123.39 | 138.45 | 138.45 | 138.45 | 10.0% | 152.30 | 167.52 | 184.28 |
| Other | | - | - | - | - | - | - | - | - | - | - |
| sub-total | | 1 712.93 | 1 847.85 | 1 953.77 | 2 153.37 | 2 153.37 | 2 153.37 | 7.5% | 2 314.16 | 2 495.83 | 2 693.22 |
| VAT on Services | | 179.12 | 194.70 | 200.77 | 235.46 | 235.46 | 235.46 | 8.8% | 269.08 | 279.32 | 304.75 |
| Total small household bill: | | 1 892.05 | 2 042.55 | 2 154.54 | 2 388.83 | 2 388.83 | 2 388.83 | 7.6% | 2 579.24 | 2 775.15 | 2 997.97 |
| % increase/-decrease | | | 8.0% | 5.0% | 10.0% | - | - | | 7.6% | 8.0% | 8.0% |
| Monthly Account for Household - 'Indigent' Household receiving free basic services | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 207.79 | 220.25 | 231.27 | 242.83 | 242.83 | 242.83 | 4.0% | 252.54 | 263.66 | 275.26 |
| Electricity: Basic levy | | - | - | - | - | - | - | - | - | - | - |
| Electricity: Consumption | | - | 398.75 | 423.63 | 485.44 | 485.44 | 485.44 | 9.6% | 531.85 | 585.03 | 643.54 |
| Water: Basic levy | | - | - | - | - | - | - | - | - | - | - |
| Water: Consumption | | - | 84.00 | 88.20 | 92.61 | 92.61 | 92.61 | 6.0% | 98.17 | 104.06 | 110.30 |
| Sanitation | | - | - | - | - | - | - | - | - | - | - |
| Refuse removal | | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - |
| sub-total | | 207.79 | 703.00 | 743.10 | 820.88 | 820.88 | 820.88 | 7.5% | 882.56 | 952.74 | 1 029.09 |
| VAT on Services | | - | 72.41 | 76.77 | 86.71 | 86.71 | 86.71 | 9.0% | 94.50 | 103.36 | 113.08 |
| Total small household bill: | | 207.79 | 775.41 | 819.87 | 907.59 | 907.59 | 907.59 | 7.7% | 977.06 | 1 056.11 | 1 142.17 |
| % increase/-decrease | | | 273.2% | 5.7% | 10.7% | - | - | | 7.7% | 8.1% | 8.1% |

EC102 Blue Crane Route - Supporting Table SA15 Investment particulars by type

| Investment type | 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 | | | | | | | | | | |
| Investments | | | | | | | | | | |
| Bank Repurchase Agreements | | | | | | | | | | |
| Specify 1 | | - | - | - | - | - | - | - | - | - |
| Specify 2 | | - | - | - | - | - | - | - | - | - |
| Specify 3 | | - | - | - | - | - | - | - | - | - |
| Specify 4 | | - | - | - | - | - | - | - | - | - |
| Specify 5 | | - | - | - | - | - | - | - | - | - |
| Specify 6 | | - | - | - | - | - | - | - | - | - |
| Specify 7 | | - | - | - | - | - | - | - | - | - |
| Specify 8 | | - | - | - | - | - | - | - | - | - |
| Specify 9 | | - | - | - | - | - | - | - | - | - |
| Specify 10 | | - | - | - | - | - | - | - | - | - |
| Specify 11 | | - | - | - | - | - | - | - | - | - |
| Total Bank Repurchase Agreements | | - | - | - | - | - | - | - | - | - |
| Bankers Acceptance Certificate | | | | | | | | | | |
| Specify 1 | | - | - | - | - | - | - | - | - | - |
| Specify 2 | | - | - | - | - | - | - | - | - | - |
| Specify 3 | | - | - | - | - | - | - | - | - | - |
| Specify 4 | | - | - | - | - | - | - | - | - | - |
| Specify 5 | | - | - | - | - | - | - | - | - | - |
| Specify 6 | | - | - | - | - | - | - | - | - | - |
| Specify 7 | | - | - | - | - | - | - | - | - | - |
| Specify 8 | | - | - | - | - | - | - | - | - | - |
| Specify 9 | | - | - | - | - | - | - | - | - | - |
| Specify 10 | | - | - | - | - | - | - | - | - | - |
| Specify 11 | | - | - | - | - | - | - | - | - | - |
| Total Bankers Acceptance Certificate | | - | - | - | - | - | - | - | - | - |
| Deposit Taking Institutions | | | | | | | | | | |
| Specify 1 | | - | - | - | - | - | - | - | - | - |
| Specify 2 | | - | - | - | - | - | - | - | - | - |
| Specify 3 | | - | - | - | - | - | - | - | - | - |
| Specify 4 | | - | - | - | - | - | - | - | - | - |
| Specify 5 | | - | - | - | - | - | - | - | - | - |
| Specify 6 | | - | - | - | - | - | - | - | - | - |
| Specify 7 | | - | - | - | - | - | - | - | - | - |
| Specify 8 | | - | - | - | - | - | - | - | - | - |
| Specify 9 | | - | - | - | - | - | - | - | - | - |
| Specify 10 | | - | - | - | - | - | - | - | - | - |
| Specify 11 | | - | - | - | - | - | - | - | - | - |
| Total Deposit Taking Institutions | | - | - | - | - | - | - | - | - | - |
| Derivative Financial Assets | | | | | | | | | | |
| Specify 1 | | - | - | - | - | - | - | - | - | - |
| Specify 2 | | - | - | - | - | - | - | - | - | - |
| Specify 3 | | - | - | - | - | - | - | - | - | - |
| Specify 4 | | - | - | - | - | - | - | - | - | - |
| Specify 5 | | - | - | - | - | - | - | - | - | - |
| Specify 6 | | - | - | - | - | - | - | - | - | - |
| Specify 7 | | - | - | - | - | - | - | - | - | - |
| Specify 8 | | - | - | - | - | - | - | - | - | - |
| Specify 9 | | - | - | - | - | - | - | - | - | - |
| Specify 10 | | - | - | - | - | - | - | - | - | - |
| Specify 11 | | - | - | - | - | - | - | - | - | - |
| Total Derivative Financial Assets | | - | - | - | - | - | - | - | - | - |
| Guaranteed Endowment Policies (Sinking) | | | | | | | | | | |
| Specify 1 | | - | - | - | - | - | - | - | - | - |
| Specify 2 | | - | - | - | - | - | - | - | - | - |
| Specify 3 | | - | - | - | - | - | - | - | - | - |
| Specify 4 | | - | - | - | - | - | - | - | - | - |
| Specify 5 | | - | - | - | - | - | - | - | - | - |

| Investment type | 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 | | | | | | | | | | |
| Specify 6 | | - | - | - | - | - | - | - | - | - |
| Specify 7 | | - | - | - | - | - | - | - | - | - |
| Specify 8 | | - | - | - | - | - | - | - | - | - |
| Specify 9 | | - | - | - | - | - | - | - | - | - |
| Specify 10 | | - | - | - | - | - | - | - | - | - |
| Specify 11 | | - | - | - | - | - | - | - | - | - |
| Total Guaranteed Endowment Policies (Sinking) | | - | - | - | - | - | - | - | - | - |
| Interest Rate Swaps | | | | | | | | | | |
| Specify 1 | | - | - | - | - | - | - | - | - | - |
| Specify 2 | | - | - | - | - | - | - | - | - | - |
| Specify 3 | | - | - | - | - | - | - | - | - | - |
| Specify 4 | | - | - | - | - | - | - | - | - | - |
| Specify 5 | | - | - | - | - | - | - | - | - | - |
| Specify 6 | | - | - | - | - | - | - | - | - | - |
| Specify 7 | | - | - | - | - | - | - | - | - | - |
| Specify 8 | | - | - | - | - | - | - | - | - | - |
| Specify 9 | | - | - | - | - | - | - | - | - | - |
| Specify 10 | | - | - | - | - | - | - | - | - | - |
| Specify 11 | | - | - | - | - | - | - | - | - | - |
| Total Interest Rate Swaps | | - | - | - | - | - | - | - | - | - |
| Listed/Unlisted Bonds and Stocks | | | | | | | | | | |
| Specify 1 | | - | - | - | - | - | - | - | - | - |
| Specify 2 | | - | - | - | - | - | - | - | - | - |
| Specify 3 | | - | - | - | - | - | - | - | - | - |
| Specify 4 | | - | - | - | - | - | - | - | - | - |
| Specify 5 | | - | - | - | - | - | - | - | - | - |
| Specify 6 | | - | - | - | - | - | - | - | - | - |
| Specify 7 | | - | - | - | - | - | - | - | - | - |
| Specify 8 | | - | - | - | - | - | - | - | - | - |
| Specify 9 | | - | - | - | - | - | - | - | - | - |
| Specify 10 | | - | - | - | - | - | - | - | - | - |
| Specify 11 | | - | - | - | - | - | - | - | - | - |
| Total Listed/Unlisted Bonds and Stocks | | - | - | - | - | - | - | - | - | - |
| Municipal Bonds | | | | | | | | | | |
| Specify 1 | | - | - | - | - | - | - | - | - | - |
| Specify 2 | | - | - | - | - | - | - | - | - | - |
| Specify 3 | | - | - | - | - | - | - | - | - | - |
| Specify 4 | | - | - | - | - | - | - | - | - | - |
| Specify 5 | | - | - | - | - | - | - | - | - | - |
| Specify 6 | | - | - | - | - | - | - | - | - | - |
| Specify 7 | | - | - | - | - | - | - | - | - | - |
| Specify 8 | | - | - | - | - | - | - | - | - | - |
| Specify 9 | | - | - | - | - | - | - | - | - | - |
| Specify 10 | | - | - | - | - | - | - | - | - | - |
| Specify 11 | | - | - | - | - | - | - | - | - | - |
| Total Municipal Bonds | | - | - | - | - | - | - | - | - | - |
| National Government Securities | | | | | | | | | | |
| Specify 1 | | - | - | - | - | - | - | - | - | - |
| Specify 2 | | - | - | - | - | - | - | - | - | - |
| Specify 3 | | - | - | - | - | - | - | - | - | - |
| Specify 4 | | - | - | - | - | - | - | - | - | - |
| Specify 5 | | - | - | - | - | - | - | - | - | - |
| Specify 6 | | - | - | - | - | - | - | - | - | - |
| Specify 7 | | - | - | - | - | - | - | - | - | - |
| Specify 8 | | - | - | - | - | - | - | - | - | - |
| Specify 9 | | - | - | - | - | - | - | - | - | - |
| Specify 10 | | - | - | - | - | - | - | - | - | - |
| Specify 11 | | - | - | - | - | - | - | - | - | - |
| Total National Government Securities | | - | - | - | - | - | - | - | - | - |
| Negotiable Certificate of Deposits | | | | | | | | | | |

| Investment type | 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 | | | | | | | | | | |
| Specify 1 | | - | - | - | - | - | - | - | - | - |
| Specify 2 | | - | - | - | - | - | - | - | - | - |
| Specify 3 | | - | - | - | - | - | - | - | - | - |
| Specify 4 | | - | - | - | - | - | - | - | - | - |
| Specify 5 | | - | - | - | - | - | - | - | - | - |
| Specify 6 | | - | - | - | - | - | - | - | - | - |
| Specify 7 | | - | - | - | - | - | - | - | - | - |
| Specify 8 | | - | - | - | - | - | - | - | - | - |
| Specify 9 | | - | - | - | - | - | - | - | - | - |
| Specify 10 | | - | - | - | - | - | - | - | - | - |
| Specify 11 | | - | - | - | - | - | - | - | - | - |
| Total Negotiable Certificate of Deposits | | - | - | - | - | - | - | - | - | - |
| Unamortised Debt Expense | | | | | | | | | | |
| Specify 1 | | - | - | - | - | - | - | - | - | - |
| Specify 2 | | - | - | - | - | - | - | - | - | - |
| Specify 3 | | - | - | - | - | - | - | - | - | - |
| Specify 4 | | - | - | - | - | - | - | - | - | - |
| Specify 5 | | - | - | - | - | - | - | - | - | - |
| Specify 6 | | - | - | - | - | - | - | - | - | - |
| Specify 7 | | - | - | - | - | - | - | - | - | - |
| Specify 8 | | - | - | - | - | - | - | - | - | - |
| Specify 9 | | - | - | - | - | - | - | - | - | - |
| Specify 10 | | - | - | - | - | - | - | - | - | - |
| Specify 11 | | - | - | - | - | - | - | - | - | - |
| Total Unamortised Debt Expense | | - | - | - | - | - | - | - | - | - |
| Unamortised Preference Share Expense | | | | | | | | | | |
| Specify 1 | | - | - | - | - | - | - | - | - | - |
| Specify 2 | | - | - | - | - | - | - | - | - | - |
| Specify 3 | | - | - | - | - | - | - | - | - | - |
| Specify 4 | | - | - | - | - | - | - | - | - | - |
| Specify 5 | | - | - | - | - | - | - | - | - | - |
| Specify 6 | | - | - | - | - | - | - | - | - | - |
| Specify 7 | | - | - | - | - | - | - | - | - | - |
| Specify 8 | | - | - | - | - | - | - | - | - | - |
| Specify 9 | | - | - | - | - | - | - | - | - | - |
| Specify 10 | | - | - | - | - | - | - | - | - | - |
| Specify 11 | | - | - | - | - | - | - | - | - | - |
| Total Unamortised Preference Share Expense | | - | - | - | - | - | - | - | - | - |
| Total Investments | | - | - | - | - | - | - | - | - | - |

EC102 Blue Crane Route - Supporting Table SA16 Investment particulars by maturity

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

EC102 Blue Crane Route - Supporting Table SA17 Borrowing

| Borrowing - Categorised by type | 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 |
| Borrowings | | | | | | | | | | |
| Annuity and Bullet Loans | | | | | | | | | | |
| Banks | | 6 206 | 4 107 | 1 359 | 3 895 | 1 359 | 1 359 | 1 359 | 1 359 | 1 359 |
| Development Bank of South Africa | | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| General Public | | - | - | - | - | - | - | - | - | - |
| Infrastructure Finance Corporation | | - | - | - | - | - | - | - | - | - |
| Insurance Companies and Private Pension Funds | | - | - | - | - | - | - | - | - | - |
| Municipal Pension Funds | | - | - | - | - | - | - | - | - | - |
| Other Public Pension Funds | | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |
| Public Investments Commissioners | | - | - | - | - | - | - | - | - | - |
| Total Annuity and Bullet Loans | | 6 206 | 4 107 | 1 359 | 3 895 | 1 359 | 1 359 | 1 359 | 1 359 | 1 359 |
| Bankers Acceptance Certificate | | | | | | | | | | |
| Banks | | - | - | - | - | - | - | - | - | - |
| Development Bank of South Africa | | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| General Public | | - | - | - | - | - | - | - | - | - |
| Infrastructure Finance Corporation | | - | - | - | - | - | - | - | - | - |
| Insurance Companies and Private Pension Funds | | - | - | - | - | - | - | - | - | - |
| Municipal Pension Funds | | - | - | - | - | - | - | - | - | - |
| Other Public Pension Funds | | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |
| Public Investments Commissioners | | - | - | - | - | - | - | - | - | - |
| Total Bankers Acceptance Certificate | | - | - | - | - | - | - | - | - | - |
| Concessional Loans | | | | | | | | | | |
| Derivative Financial Liability | | | | | | | | | | |
| Banks | | - | - | - | - | - | - | - | - | - |
| Development Bank of South Africa | | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| General Public | | - | - | - | - | - | - | - | - | - |
| Infrastructure Finance Corporation | | - | - | - | - | - | - | - | - | - |
| Insurance Companies and Private Pension Funds | | - | - | - | - | - | - | - | - | - |
| Municipal Pension Funds | | - | - | - | - | - | - | - | - | - |
| Other Public Pension Funds | | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |
| Public Investments Commissioners | | - | - | - | - | - | - | - | - | - |
| Total Derivative Financial Liability | | - | - | - | - | - | - | - | - | - |
| Finance Lease Liability | | | | | | | | | | |
| Banks | | - | - | - | 1 462 | - | - | - | - | - |
| Development Bank of South Africa | | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| General Public | | - | - | - | - | - | - | - | - | - |
| Infrastructure Finance Corporation | | - | - | - | - | - | - | - | - | - |
| Insurance Companies and Private Pension Funds | | - | - | - | - | - | - | - | - | - |
| Municipal Pension Funds | | - | - | - | - | - | - | - | - | - |
| Other Public Pension Funds | | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | 762 | - | 0 | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |
| Public Investments Commissioners | | - | - | - | - | - | - | - | - | - |
| Total Finance Lease Liability | | 762 | - | 0 | 1 462 | - | - | - | - | - |
| Government Loans | | | | | | | | | | |
| Intercompany/Parent-subsidiary Transactions | | | | | | | | | | |
| Local Registered Stock | | | | | | | | | | |
| Banks | | - | - | - | - | - | - | - | - | - |
| Development Bank of South Africa | | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| General Public | | - | - | - | - | - | - | - | - | - |
| Infrastructure Finance Corporation | | - | - | - | - | - | - | - | - | - |
| Insurance Companies and Private Pension Funds | | - | - | - | - | - | - | - | - | - |
| Municipal Pension Funds | | - | - | - | - | - | - | - | - | - |
| Other Public Pension Funds | | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |

| Borrowing - Categorized by type | 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 | | | | | | | | | | |
| Public Investments Commissioners | | - | - | - | - | - | - | - | - | - |
| Total Registered Stock | | - | - | - | - | - | - | - | - | - |
| Marketable Bonds | | | | | | | | | | |
| Banks | | - | - | - | - | - | - | - | - | - |
| Development Bank of South Africa | | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| General Public | | - | - | - | - | - | - | - | - | - |
| Infrastructure Finance Corporation | | - | - | - | - | - | - | - | - | - |
| Insurance Companies and Private Pension Funds | | - | - | - | - | - | - | - | - | - |
| Municipal Pension Funds | | - | - | - | - | - | - | - | - | - |
| Other Public Pension Funds | | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |
| Public Investments Commissioners | | - | - | - | - | - | - | - | - | - |
| Total Marketable Bonds | | - | - | - | - | - | - | - | - | - |
| Non-annuity Loans | | | | | | | | | | |
| Banks | | - | - | - | - | - | - | - | - | - |
| Development Bank of South Africa | | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| General Public | | - | - | - | - | - | - | - | - | - |
| Infrastructure Finance Corporation | | - | - | - | - | - | - | - | - | - |
| Insurance Companies and Private Pension Funds | | - | - | - | - | - | - | - | - | - |
| Municipal Pension Funds | | - | - | - | - | - | - | - | - | - |
| Other Public Pension Funds | | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |
| Public Investments Commissioners | | - | - | - | - | - | - | - | - | - |
| Total Non-annuity Loans | | - | - | - | - | - | - | - | - | - |
| Non-marketable Bonds | | | | | | | | | | |
| Banks | | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| General Public | | - | - | - | - | - | - | - | - | - |
| Municipal Pension Funds | | - | - | - | - | - | - | - | - | - |
| Other Public Pension Funds | | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |
| Total Non-marketable Bonds | | - | - | - | - | - | - | - | - | - |
| PPP Liabilities | | | | | | | | | | |
| Banks | | - | - | - | - | - | - | - | - | - |
| Development Bank of South Africa | | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| General Public | | - | - | - | - | - | - | - | - | - |
| Infrastructure Finance Corporation | | - | - | - | - | - | - | - | - | - |
| Insurance Companies and Private Pension Funds | | - | - | - | - | - | - | - | - | - |
| Municipal Pension Funds | | - | - | - | - | - | - | - | - | - |
| Other Public Pension Funds | | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |
| Public Investments Commissioners | | - | - | - | - | - | - | - | - | - |
| Total PPP Liabilities | | - | - | - | - | - | - | - | - | - |
| Securities | | | | | | | | | | |
| Banks | | - | - | - | - | - | - | - | - | - |
| Development Bank of South Africa | | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| General Public | | - | - | - | - | - | - | - | - | - |
| Infrastructure Finance Corporation | | - | - | - | - | - | - | - | - | - |
| Insurance Companies and Private Pension Funds | | - | - | - | - | - | - | - | - | - |
| Municipal Pension Funds | | - | - | - | - | - | - | - | - | - |
| Other Public Pension Funds | | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |

| Borrowing - Categorised by type | 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 | | | | | | | | | | |
| Public Investments Commissioners | | - | - | - | - | - | - | - | - | - |
| Total Securities | | - | - | - | - | - | - | - | - | - |
| Interest Rate Swaps | | - | - | - | - | - | - | - | - | - |
| Total Borrowings | 1 | 6 968 | 4 107 | 1 359 | 5 357 | 1 359 | 1 359 | 1 359 | 1 359 | 1 359 |

EC102 Blue Crane Route - Supporting Table SA18 Transfers and grant receipts

| 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 |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 64 687 | 70 770 | 74 880 | 78 015 | 78 015 | 78 015 | 80 775 | 83 720 | 86 541 |
| Operational Revenue:General Revenue:Equitable Share | | 63 385 | 67 222 | 71 200 | 73 464 | 73 464 | 73 464 | 74 969 | 76 953 | 80 313 |
| Operational:Revenue:General Revenue:Fuel Levy | | - | - | - | - | - | - | - | - | - |
| 2014 African Nations Championship Host City Operating Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Agriculture Research and Technology | | - | - | - | - | - | - | - | - | - |
| Agriculture, Conservation and Environmental | | - | - | - | - | - | - | - | - | - |
| Arts and Culture Sustainable Resource Management | | - | - | - | - | - | - | - | - | - |
| Community Library | | - | - | - | - | - | - | - | - | - |
| Department of Environmental Affairs | | - | - | - | - | - | - | - | - | - |
| Department of Tourism | | - | - | - | - | - | - | - | - | - |
| Department of Water Affairs and Sanitation Masibambane | | - | - | - | - | - | - | - | - | - |
| Emergency Medical Service | | - | - | - | - | - | - | - | - | - |
| Energy Efficiency and Demand-side [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 1 302 | 1 098 | 1 280 | 1 322 | 1 322 | 1 322 | 1 369 | - | - |
| HIV and Aids | | - | - | - | - | - | - | - | - | - |
| Housing Accreditation | | - | - | - | - | - | - | - | - | - |
| Housing Top structure | | - | - | - | - | - | - | - | - | - |
| Infrastructure Skills Development Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Integrated City Development Grant | | - | - | - | - | - | - | - | - | - |
| Khayelitsha Urban Renewal | | - | - | - | - | - | - | - | - | - |
| Local Government Financial Management Grant [Schedule 5B] | | - | 2 450 | 2 400 | 2 400 | 2 400 | 2 400 | 2 600 | 2 700 | 2 800 |
| Mitchell's Plain Urban Renewal | | - | - | - | - | - | - | - | - | - |
| Municipal Demarcation and Transition Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Municipal Disaster Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Municipal Human Settlement Capacity Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Municipal Systems Improvement Grant | | - | - | - | - | - | - | - | - | - |
| Natural Resource Management Project | | - | - | - | - | - | - | - | - | - |
| Neighbourhood Development Partnership Grant | | - | - | - | - | - | - | - | - | - |
| Operation Clean Audit | | - | - | - | - | - | - | - | - | - |
| Municipal Disaster Recovery Grant | | - | - | - | - | - | - | - | - | - |
| Public Service Improvement Facility | | - | - | - | - | - | - | - | - | - |
| Public Transport Network Operations Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Restructuring - Seed Funding | | - | - | - | - | - | - | - | - | - |
| Revenue Enhancement Grant Debtors Book | | - | - | - | - | - | - | - | - | - |
| Rural Road Asset Management Systems Grant | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation | | - | - | - | - | - | - | - | - | - |
| Terrestrial Invasive Alien Plants | | - | - | - | - | - | - | - | - | - |
| Water Services Operating Subsidy Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Health Hygiene in Informal Settlements | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant [Schedule 5B] | | - | - | - | 829 | - | 829 | 1 837 | 1 037 | 3 428 |
| Water Services Infrastructure Grant | | - | - | - | - | - | - | - | - | - |
| Public Transport Network Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Smart Connect Grant | | - | - | - | - | - | - | - | - | - |
| Urban Settlement Development Grant | | - | - | - | - | - | - | - | - | - |
| WiFi Grant [Department of Telecommunications and Postal Services] | | - | - | - | - | - | - | - | - | - |
| Street Lighting | | - | - | - | - | - | - | - | - | - |
| Traditional Leaders - Imbizon | | - | - | - | - | - | - | - | - | - |
| Department of Water and Sanitation Smart Living Handbook | | - | - | - | - | - | - | - | - | - |
| Integrated National Electrification Programme Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Restructuring Grant | | - | - | - | - | - | - | - | - | - |
| Regional Bulk Infrastructure Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Emergency Housing Grant | | - | - | - | - | - | - | - | - | - |
| Metro Informal Settlements Partnership Grant | | - | - | - | - | - | - | - | - | - |
| Integrated Urban Development Grant | | - | - | - | - | - | - | - | - | - |
| Programme and Project Preparation Support Grant | | - | - | - | - | - | - | - | - | - |
| Urban Development Financing Grant | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | 2 300 | 8 010 | 2 701 | 2 701 | 2 701 | 2 724 | 2 724 | 2 847 |
| Capacity Building | | - | - | - | - | - | - | - | - | - |
| Capacity Building and Other | | - | 2 300 | 8 010 | 2 701 | 2 701 | 2 701 | 2 724 | 2 724 | 2 847 |
| Disaster and Emergency Services | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | - | - | - |
| Libraries, Archives and Museums | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Public Transport | | - | - | - | - | - | - | - | - | - |
| Road Infrastructure - Maintenance | | - | - | - | - | - | - | - | - | - |
| Sports and Recreation | | - | - | - | - | - | - | - | - | - |
| Waste Water Infrastructure - Maintenance | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure - Maintenance | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| <i>All Grants</i> | | - | - | - | - | - | - | - | - | - |
| Other Grant Providers: | | - | - | - | - | - | - | - | - | - |
| <i>Departmental Agencies and Accounts</i> | | - | - | - | - | - | - | - | - | - |
| <i>Foreign Government and International Organisations</i> | | - | - | - | - | - | - | - | - | - |
| <i>Households</i> | | - | - | - | - | - | - | - | - | - |
| <i>Non-profit Institutions</i> | | - | - | - | - | - | - | - | - | - |
| <i>Private Enterprises</i> | | - | - | - | - | - | - | - | - | - |
| <i>Public Corporations</i> | | - | - | - | - | - | - | - | - | - |
| <i>Higher Educational Institutions</i> | | - | - | - | - | - | - | - | - | - |
| <i>Parent Municipality / Entity</i> | | - | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 64 687 | 73 070 | 82 890 | 80 716 | 80 716 | 80 716 | 83 499 | 86 444 | 89 388 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 18 658 | 46 780 | 14 675 | 64 731 | 64 731 | 64 731 | 50 801 | 39 075 | 43 307 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | 620 | 100 | - | - | - | - | 9 415 | 7 316 | 10 113 |
| Municipal Infrastructure Grant [Schedule 5B] | | 12 755 | 7 527 | 15 968 | 15 751 | 15 751 | 15 751 | 24 216 | 14 059 | 15 140 |
| Municipal Water Infrastructure Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Neighbourhood Development Partnership Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Public Transport Infrastructure Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |

| 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 | | | | | | | | | | |
| Rural Household Infrastructure Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Rural Road Asset Management Systems Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Urban Settlement Development Grant [Schedule 4B] | | - | - | - | - | - | - | - | - | - |
| Municipal Human Settlement | | - | - | - | - | - | - | - | - | - |
| Community Library | | - | - | - | - | - | - | - | - | - |
| Integrated City Development Grant [Schedule 4B] | | - | - | - | - | - | - | - | - | - |
| Municipal Disaster Recovery Grant [Schedule 4B] | | - | - | 11 403 | 22 880 | 22 880 | 22 880 | - | - | - |
| Energy Efficiency and Demand Side Management Grant | | - | 2 300 | 2 800 | - | - | - | - | - | - |
| Khayelitsha Urban Renewal | | - | - | - | - | - | - | - | - | - |
| Local Government Financial Management Grant [Schedule 5B] | | - | - | - | - | - | - | 1 170 | 900 | 500 |
| Municipal Systems Improvement Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Public Transport Network Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Public Transport Network Operations Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Regional Bulk Infrastructure Grant (Schedule 5B) | | - | - | - | - | - | - | - | - | - |
| Water Services Infrastructure Grant [Schedule 5B] | | 5 283 | 10 000 | 11 366 | 26 100 | 26 100 | 26 100 | 16 000 | 16 800 | 17 554 |
| WiFi Connectivity | | - | - | - | - | - | - | - | - | - |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Aquaponic Project | | - | - | - | - | - | - | - | - | - |
| Restition Settlement | | - | - | - | - | - | - | - | - | - |
| Infrastructure Skills Development Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Restructuring Seed Funding | | - | - | - | - | - | - | - | - | - |
| Municipal Disaster Relief Grant | | - | 26 863 | (26 863) | - | - | - | - | - | - |
| Municipal Emergency Housing Grant | | - | - | - | - | - | - | - | - | - |
| Metro Informal Settlements Partnership Grant | | - | - | - | - | - | - | - | - | - |
| Integrated Urban Development Grant | | - | - | - | - | - | - | - | - | - |
| Urban Development Financing Grant | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | | | | | | | | | |
| Capacity Building | | - | - | - | - | - | - | - | - | - |
| Capacity Building and Other | | - | - | - | - | - | - | - | - | - |
| Disaster and Emergency Services | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | - | - | - |
| Libraries, Archives and Museums | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Public Transport | | - | - | - | - | - | - | - | - | - |
| Road Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sports and Recreation | | - | - | - | - | - | - | - | - | - |
| Waste Water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | | | | | | | | | |
| All Grants | | (822) | (75) | - | - | - | - | - | - | - |
| Other Grant Providers: | | | | | | | | | | |
| Departmental Agencies and Accounts | | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| Households | | - | - | - | - | - | - | - | - | - |
| Non-Profit Institutions | | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |
| Higher Educational Institutions | | - | - | - | - | - | - | - | - | - |
| Parent Municipality / Entity | | - | - | - | - | - | - | - | - | - |
| Transfer from Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | 17 835 | 46 715 | 14 675 | 64 731 | 64 731 | 64 731 | 50 801 | 39 075 | 43 307 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 82 522 | 119 786 | 97 564 | 145 447 | 145 447 | 145 447 | 134 300 | 125 519 | 132 695 |

EC102 Blue Crane Route - Supporting Table SA19 Expenditure on transfers and grant programme

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| EXPENDITURE: | 1 | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 12 877 | 9 285 | 24 816 | 24 725 | 14 325 | 14 325 | 14 206 | 15 471 | 14 919 |
| Operational Revenue: General Revenue: Equitable Share | | 6 664 | 4 499 | 17 895 | 19 811 | 9 884 | 9 884 | 9 403 | 9 467 | 9 037 |
| Operational Revenue: General Revenue: Fuel Levy | | - | - | - | - | - | - | - | - | - |
| 2014 African Nations Championship Host City Operating Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Agriculture Research and Technology | | - | - | - | - | - | - | - | - | - |
| Agriculture, Conservation and Environmental | | - | - | - | - | - | - | - | - | - |
| Arts and Culture Sustainable Resource Management | | - | - | - | - | - | - | - | - | - |
| Community Library | | - | - | - | - | - | - | - | - | - |
| Department of Environmental Affairs | | - | - | - | - | - | - | - | - | - |
| Department of Tourism | | - | - | - | - | - | - | - | - | - |
| Department of Water Affairs and Sanitation Masibambane | | - | - | - | - | - | - | - | - | - |
| Emergency Medical Service | | - | - | - | - | - | - | - | - | - |
| Energy Efficiency and Demand-side [Schedule 5B] | | - | - | - | 42 | - | - | 42 | 42 | 42 |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 1 742 | 1 450 | 1 521 | 1 322 | 1 382 | 1 382 | 1 369 | - | - |
| HIV and Aids | | - | - | - | - | - | - | - | - | - |
| Housing Accreditation | | - | - | - | - | - | - | - | - | - |
| Housing Top structure | | - | - | - | - | - | - | - | - | - |
| Infrastructure Skills Development Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Integrated City Development Grant | | - | - | - | - | - | - | - | - | - |
| Khayelitsha Urban Renewal | | - | - | - | - | - | - | - | - | - |
| Local Government Financial Management Grant [Schedule 5B] | | 3 531 | 2 173 | 4 566 | 2 400 | 2 080 | 2 080 | 1 430 | 1 800 | 2 300 |
| Mitchell's Plain Urban Renewal | | - | - | - | - | - | - | - | - | - |
| Municipal Demarcation and Transition Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Municipal Disaster Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Municipal Human Settlement Capacity Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Municipal Systems Improvement Grant | | - | - | - | - | - | - | - | - | - |
| Natural Resource Management Project | | - | - | - | - | - | - | - | - | - |
| Neighbourhood Development Partnership Grant | | - | - | - | - | - | - | - | - | - |
| Operation Clean Audit | | - | - | - | - | - | - | - | - | - |
| Municipal Disaster Recovery Grant | | - | - | - | - | - | - | - | - | - |
| Public Service Improvement Facility | | - | - | - | - | - | - | - | - | - |
| Public Transport Network Operations Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Restructuring - Seed Funding | | - | - | - | - | - | - | - | - | - |
| Revenue Enhancement Grant Debtors Book | | - | - | - | - | - | - | - | - | - |
| Rural Road Asset Management Systems Grant | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation | | - | - | - | - | - | - | - | - | - |
| Terrestrial Invasive Alien Plants | | - | - | - | - | - | - | - | - | - |
| Water Services Operating Capacity Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Health Hygiene in Informal Settlements | | - | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant [Schedule 5B] | | 939 | 1 453 | 835 | 1 151 | 979 | 979 | 1 963 | 4 162 | 3 540 |
| Water Services Infrastructure Grant | | - | - | - | - | - | - | - | - | - |
| Public Transport Network Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Smart Connect Grant | | - | - | - | - | - | - | - | - | - |
| Urban Settlement Development Grant | | - | - | - | - | - | - | - | - | - |
| WiFi Grant [Department of Telecommunications and Postal Services | | - | - | - | - | - | - | - | - | - |
| Street Lighting | | - | - | - | - | - | - | - | - | - |
| Traditional Leaders - Imbizon | | - | - | - | - | - | - | - | - | - |
| Department of Water and Sanitation Smart Living Handbook | | - | - | - | - | - | - | - | - | - |
| Integrated National Electrification Programme Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Restructuring Grant | | - | - | - | - | - | - | - | - | - |
| Regional Bulk Infrastructure Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Emergency Housing Grant | | - | - | - | - | - | - | - | - | - |
| Metro Informal Settlements Partnership Grant | | - | - | - | - | - | - | - | - | - |
| Integrated Urban Development Grant | | - | - | - | - | - | - | - | - | - |
| Programme and Project Preparation Support Grant | | - | - | - | - | - | - | - | - | - |
| Urban Development Financing Grant | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | | | 1 428 | 1 022 | 362 | 362 | | | |
| Capacity Building | | - | - | - | - | - | - | - | - | - |
| Capacity Building and Other | | - | - | 1 428 | 1 022 | 362 | 362 | - | - | - |
| Disaster and Emergency Services | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | - | - | - |
| Libraries, Archives and Museums | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Public Transport | | - | - | - | - | - | - | - | - | - |
| Road Infrastructure - Maintenance | | - | - | - | - | - | - | - | - | - |
| Sports and Recreation | | - | - | - | - | - | - | - | - | - |
| Waste Water Infrastructure - Maintenance | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure - Maintenance | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | | 1 540 | 288 | | 266 | 266 | 656 | 658 | 660 |
| All Grants | | | 1 540 | 288 | | 266 | 266 | 656 | 658 | 660 |
| Other Grant Providers: | | | | | | | | | | |
| Departmental Agencies and Accounts | | | | | | | | | | |
| Foreign Government and International Organisations | | | | | | | | | | |
| Households | | | | | | | | | | |
| Non-profit Institutions | | | | | | | | | | |
| Private Enterprises | | | | | | | | | | |
| Public Corporations | | | | | | | | | | |
| Higher Educational Institutions | | | | | | | | | | |
| Parent Municipality / Entity | | | | | | | | | | |
| Total operating expenditure of Transfers and Grants: | | 12 877 | 10 826 | 26 533 | 25 747 | 14 952 | 14 952 | 14 862 | 16 129 | 15 579 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 37 | (16 828) | 85 301 | 56 288 | 66 481 | 66 481 | 44 175 | 33 978 | 37 658 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | - | - | - | - | - | - | 8 187 | 6 362 | 8 794 |
| Municipal Infrastructure Grant [Schedule 5B] | | 37 | 573 | 13 635 | 13 697 | 13 697 | 13 697 | 21 058 | 12 225 | 13 165 |
| Municipal Water Infrastructure Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Neighbourhood Development Partnership Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Public Transport Infrastructure Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |

| 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 |
| Rural Household Infrastructure Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Rural Road Asset Management Systems Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Urban Settlement Development Grant [Schedule 4B] | | - | - | - | - | - | - | - | - | - |
| Municipal Human Settlement | | - | - | - | - | - | - | - | - | - |
| Community Library | | - | - | - | - | - | - | - | - | - |
| Integrated City Development Grant [Schedule 4B] | | - | - | - | - | - | - | - | - | - |
| Municipal Disaster Recovery Grant [Schedule 4B] | | - | 851 | 35 467 | 19 896 | 29 811 | 29 811 | - | - | - |
| Energy Efficiency and Demand Side Management Grant | | - | 1 894 | 2 340 | - | - | - | - | - | - |
| Khayelitsha Urban Renewal | | - | - | - | - | - | - | - | - | - |
| Local Government Financial Management Grant [Schedule 5B] | | - | - | - | - | 278 | 278 | 1 017 | 783 | 435 |
| Municipal Systems Improvement Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Public Transport Network Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Public Transport Network Operations Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Regional Bulk Infrastructure Grant (Schedule 5B) | | - | - | - | - | - | - | - | - | - |
| Water Services Infrastructure Grant [Schedule 5B] | | - | (20 145) | 33 860 | 22 696 | 22 696 | 22 696 | 13 913 | 14 609 | 15 264 |
| WiFi Connectivity | | - | - | - | - | - | - | - | - | - |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Aquaponic Project | | - | - | - | - | - | - | - | - | - |
| Restition Settlement | | - | - | - | - | - | - | - | - | - |
| Infrastructure Skills Development Grant [Schedule 5B] | | - | - | - | - | - | - | - | - | - |
| Restructuring Seed Funding | | - | - | - | - | - | - | - | - | - |
| Municipal Disaster Relief Grant | | - | - | - | - | - | - | - | - | - |
| Municipal Emergency Housing Grant | | - | - | - | - | - | - | - | - | - |
| Metro Informal Settlements Partnership Grant | | - | - | - | - | - | - | - | - | - |
| Integrated Urban Development Grant | | - | - | - | - | - | - | - | - | - |
| Urban Development Financing Grant | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | 227 | 64 | - | 1 791 | 1 791 | 174 | 174 | 174 |
| Capacity building | | - | - | - | - | - | - | - | - | - |
| Capacity building and Other | | - | - | 64 | - | 1 791 | 1 791 | 174 | 174 | 174 |
| Disaster and Emergency Services | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | 227 | - | - | - | - | - | - | - |
| Libraries, Archives and Museums | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Public Institutions | | - | - | - | - | - | - | - | - | - |
| Road Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sports and Recreation | | - | - | - | - | - | - | - | - | - |
| Waste Water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | (0) | - | 20 145 | - | - | - | - | - | - |
| DTI Grants | | (0) | - | - | - | - | - | - | - | - |
| Other Grant Providers: | | - | - | - | - | - | - | - | - | - |
| Departmental Agencies and Accounts | | - | - | - | - | - | - | - | - | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| Foreign Grants | | - | - | - | - | - | - | - | - | - |
| Non-Profit Institutions | | - | - | - | - | - | - | - | - | - |
| Private Enterprises | | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |
| Higher Educational Institutions | | - | - | - | - | - | - | - | - | - |
| Parent Municipality / Entity | | - | - | - | - | - | - | - | - | - |
| Transfer from Operational Revenue | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | 37 | (16 601) | 85 619 | 56 288 | 68 272 | 68 272 | 44 349 | 34 152 | 37 832 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 12 914 | (5 775) | 112 151 | 82 035 | 83 224 | 83 224 | 59 211 | 50 280 | 53 411 |

EC102 Blue Crane Route - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | |
| Operating transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | (343) | - | (343) | (343) | - | - | - |
| Current year receipts | | (3 752) | (3 548) | (3 337) | (4 551) | (4 551) | (4 551) | (5 806) | (6 767) | (6 228) |
| Conditions met - transferred to revenue | | 3 752 | 3 548 | 3 680 | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | (343) | - | - | - | - | - | - | - |
| Closing Balance | | - | (343) | - | (4 551) | (4 894) | (4 894) | (5 806) | (6 767) | (6 228) |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | (3 166) | (1 410) | (3 236) | (926) | (1 692) | (1 692) | (1 912) | (1 912) | (1 912) |
| Current year receipts | | (657) | (1 826) | (9 805) | (2 701) | (2 701) | (2 701) | (2 724) | (2 724) | (2 847) |
| Conditions met - transferred to revenue | | 3 339 | - | 11 129 | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - | - |
| Closing Balance | | (484) | (3 236) | (1 912) | (3 627) | (4 393) | (4 393) | (4 636) | (4 636) | (4 759) |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | (441) | (399) | (399) | (619) | (1 322) | (1 322) | (1 322) | (1 322) | (1 322) |
| Current year receipts | | 42 | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | (937) | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | 13 | - | - | - | - | - | - |
| Closing Balance | | (399) | (399) | (1 322) | (619) | (1 322) | (1 322) | (1 322) | (1 322) | (1 322) |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | (13) | (13) | (13) | (13) | (13) | (13) | (24) | (24) | (24) |
| Current year receipts | | - | - | (24) | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | 13 | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - | - |
| Closing Balance | | (13) | (13) | (24) | (13) | (13) | (13) | (24) | (24) | (24) |
| Total operating transfers and grants revenue | | 7 091 | 3 548 | 13 885 | | | | | | |
| Total operating transfers and grants - CTBM | 2 | | (343) | 13 | | | | | | |
| Capital transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | (16 743) | (7 682) | (32 445) | (5 084) | (75 325) | (55 325) | (11 403) | (11 403) | (11 403) |
| Current year receipts | | (30 652) | (64 358) | (14 675) | (64 731) | (64 731) | (64 731) | (50 821) | (39 075) | (43 307) |
| Conditions met - transferred to revenue | | 40 313 | 38 925 | 35 717 | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - | - |
| Closing Balance | | (7 082) | (32 445) | (11 403) | (69 815) | (100 056) | (120 056) | (62 204) | (50 477) | (64 110) |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | - | - | - | - | - | - | - |
| Current year receipts | | - | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - | - |
| Closing Balance | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | 822 | 3 543 | - | 45 083 | 45 083 | 1 056 | 1 056 | 1 056 |
| Current year receipts | | 822 | 75 | (3 543) | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | 2 646 | 1 056 | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - | - |
| Closing Balance | | 822 | 3 543 | 1 056 | - | 45 083 | 45 083 | 1 056 | 1 056 | 1 056 |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | 29 | 29 | - | 29 | 29 | - | - | - |
| Current year receipts | | - | - | (29) | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - | - |
| Closing Balance | | - | 29 | - | - | 29 | 29 | - | - | - |
| Total capital transfers and grants revenue | | 40 313 | 41 541 | 36 773 | | | | | | |
| Total capital transfers and grants - CTBM | 2 | (6 260) | (28 873) | (10 346) | (69 815) | (74 943) | (74 943) | (61 147) | (49 421) | (53 653) |
| TOTAL TRANSFERS AND GRANTS REVENUE | | 47 403 | 45 089 | 50 659 | | | | | | |
| TOTAL TRANSFERS AND GRANTS - CTBM | | (6 260) | (29 215) | (10 333) | (69 815) | (74 943) | (74 943) | (61 147) | (49 421) | (53 653) |

EC102 Blue Crane Route - Supporting Table SA21 Transfers and grants made by the municipality

| Description | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| CASH TRANSFERS AND GRANTS | | | | | | | | | | | |
| Cash Transfers to other municipalities | | | | | | | | | | | |
| Operational | 1 | - | - | - | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - | - | - | - |
| Total Cash Transfers To Municipalities: | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to Entities/Other External Mechanisms | | | | | | | | | | | |
| Operational | 2 | 1 031 | 1 089 | 1 156 | 1 186 | 1 186 | 1 186 | 6 | 1 209 | 1 246 | 1 295 |
| Capital | | - | - | - | - | - | - | - | - | - | - |
| Total Cash Transfers To Entities/Ems' | | 1 031 | 1 089 | 1 156 | 1 186 | 1 186 | 1 186 | 6 | 1 209 | 1 246 | 1 295 |
| Cash Transfers to other Organs of State | | | | | | | | | | | |
| Operational | 3 | - | - | - | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - | - | - | - |
| Total Cash Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| Cash Transfers to Organisations | | | | | | | | | | | |
| Operational | | 5 | - | - | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - | - | - | - |
| Total Cash Transfers To Organisations | | 5 | - | - | - | - | - | - | - | - | - |
| Cash Transfers to Groups of Individuals | | | | | | | | | | | |
| Operational | | - | - | - | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - | - | - | - |
| Total Cash Transfers To Groups Of Individuals: | | - | - | - | - | - | - | - | - | - | - |
| TOTAL CASH TRANSFERS AND GRANTS | 6 | 1 036 | 1 089 | 1 156 | 1 186 | 1 186 | 1 186 | 6 | 1 209 | 1 246 | 1 295 |
| NON-CASH TRANSFERS AND GRANTS | | | | | | | | | | | |
| Non-Cash Transfers to other municipalities | | | | | | | | | | | |
| Operational | 1 | - | - | - | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - | - | - | - |
| Total Non-Cash Transfers To Municipalities: | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Transfers to Entities/Other External Mechanisms | | | | | | | | | | | |
| Operational | 2 | - | - | - | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - | - | - | - |
| Total Non-Cash Transfers To Entities/Ems' | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Transfers to other Organs of State | | | | | | | | | | | |
| Operational | 3 | - | - | - | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - | - | - | - |
| Total Non-Cash Transfers To Other Organs Of State: | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Grants to Organisations | | | | | | | | | | | |
| Operational | 4 | - | - | - | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - | - | - | - |
| Total Non-Cash Grants To Organisations | | - | - | - | - | - | - | - | - | - | - |
| Non-Cash Transfers to Groups of Individuals | | | | | | | | | | | |
| Operational | 5 | - | - | - | - | - | - | - | - | - | - |
| Capital | | - | - | - | - | - | - | - | - | - | - |
| Total Non-Cash Grants To Groups Of Individuals: | | - | - | - | - | - | - | - | - | - | - |
| TOTAL NON-CASH TRANSFERS AND GRANTS | 6 | - | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS | 6 | 1 036 | 1 089 | 1 156 | 1 186 | 1 186 | 1 186 | 6 | 1 209 | 1 246 | 1 295 |

| Summary of Employee and Councillor remuneration | Ref | 2022/23 | 2023/24 | 2024/25 | Current Year 2025/26 | | | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| R thousand | | | | | | | | | | |
| Accommodation, Travel and Incidental | 3 | - | - | - | - | - | - | - | - | - |
| Cellular and Telephone | 3 | - | - | - | 140 | 140 | 140 | 147 | 153 | 124 |
| Housing Benefits | 3 | 302 | 311 | 566 | 373 | 380 | 380 | 366 | 380 | 395 |
| Non-pensionable | 3 | 1 858 | 2 060 | 2 387 | 102 | 2 214 | 2 214 | 2 276 | 2 367 | 2 460 |
| Travel or Motor Vehicle | 3 | 998 | 1 735 | 1 117 | 1 335 | 1 335 | 1 335 | 1 308 | 1 356 | 1 403 |
| Voluntary Work | | - | - | - | - | - | - | - | - | - |
| Total Allowance | | 3 158 | 4 105 | 4 070 | 1 949 | 4 071 | 4 071 | 4 098 | 4 258 | 4 384 |
| Service Related Benefits | | | | | | | | | | |
| Acting | 3 | - | - | - | 224 | 181 | 181 | 189 | 196 | 204 |
| Bonus | 3 | - | - | - | 5 017 | 5 037 | 5 037 | 5 257 | 5 464 | 5 675 |
| Danger Allowance | 3 | - | - | - | - | - | - | - | - | - |
| Entertainment | 3 | - | - | - | - | - | - | - | - | - |
| Fire Brigade | 3 | - | - | - | - | - | - | - | - | - |
| In-kind Benefits | 3 | - | - | - | - | - | - | - | - | - |
| Leave Pay | 3 | 1 993 | - | - | 994 | 994 | 994 | 1 038 | 1 080 | 1 123 |
| Lifeguard/Duty Squads | | - | - | - | - | - | - | - | - | - |
| Long Service Award | | - | - | - | - | - | - | - | - | - |
| Overtime | | 4 720 | 5 948 | 6 149 | 4 674 | 4 681 | 4 681 | 3 506 | 3 506 | 3 506 |
| Scarcity | 3 | - | - | - | - | - | - | - | - | - |
| Standby Allowance | 3 | - | 24 | 55 | 1 516 | 1 566 | 1 566 | 1 636 | 1 702 | 1 769 |
| Tools Allowance | 3 | - | - | - | - | - | - | - | - | - |
| Uniform/Special/Protective Clothing | 3 | - | - | - | - | - | - | - | - | - |
| Leave gratuity | | - | - | - | - | - | - | 147 | 153 | 159 |
| Long Term Service Award | | - | - | - | - | - | - | 231 | 240 | 250 |
| Total Service Related Benefits | | 6 713 | 5 972 | 6 204 | 12 425 | 12 459 | 12 459 | 12 003 | 12 341 | 12 685 |
| Total Salaries and Allowances | | 72 798 | 79 985 | 82 887 | 83 688 | 82 925 | 82 925 | 94 114 | 97 946 | 101 822 |
| Social Contributions | | | | | | | | | | |
| Bargaining Council | | 35 | 36 | 37 | 41 | 42 | 42 | 44 | 46 | 47 |
| Group Life Insurance | | 2 | 4 | 3 | 2 | 52 | 52 | 54 | 56 | 58 |
| Medical | | 2 870 | 2 989 | 3 168 | 3 231 | 3 277 | 3 277 | 3 276 | 3 307 | 3 541 |
| Pension | | 10 551 | 10 986 | 10 885 | 11 173 | 11 173 | 11 173 | 10 767 | 11 205 | 11 645 |
| Unemployment Insurance | | 335 | 518 | 535 | 601 | 594 | 594 | 542 | 551 | 533 |
| Total Social Contributions | | 13 499 | 14 533 | 14 627 | 15 049 | 15 138 | 15 138 | 14 682 | 15 764 | 15 825 |
| Post-retirement Benefit | 6 | | | | | | | | | |
| Medical | | 2 662 | 3 969 | 4 716 | 3 521 | 3 521 | 3 521 | 2 293 | 2 386 | 2 480 |
| Other Benefits | | - | - | - | - | - | - | - | - | - |
| Pension | | - | - | - | - | - | - | - | - | - |
| Total Post-retirement Benefit | | 2 662 | 3 969 | 4 716 | 3 521 | 3 521 | 3 521 | 2 293 | 2 386 | 2 480 |
| Costs Capitalised to PPE | | 824 | - | (758) | (1 730) | (1 730) | (1 730) | (1 807) | (1 880) | (1 954) |
| Sub Total - Other Municipal Staff | 4 | 89 793 | 98 487 | 101 472 | 100 528 | 99 855 | 99 855 | 109 282 | 113 695 | 118 173 |
| % increase | | | 9.7% | 3.0% | (0.9%) | (0.7%) | - | 9.4% | 4.0% | 3.5% |
| Total Parent Municipality | | 99 324 | 107 977 | 111 767 | 116 688 | 116 015 | 116 015 | 124 553 | 129 018 | 133 095 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 99 324 | 107 977 | 111 767 | 116 688 | 116 015 | 116 015 | 124 553 | 129 018 | 133 095 |
| % increase | 4 | | 8.7% | 3.5% | 4.4% | (0.6%) | - | 7.4% | 3.6% | 3.2% |
| TOTAL MANAGERS AND STAFF | 5,7 | 94 777 | 103 025 | 106 571 | 111 244 | 110 571 | 110 571 | 117 794 | 122 208 | 126 686 |

EC102 Blue Crane Route - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers | Ref | 2024/25 | | | Current Year 2025/26 | | | Budget Year 2026/27 | | |
|---|-------|---------|------------|---------------------|----------------------|------------|---------------------|---------------------|------------|---------------------|
| | | Number | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | | | 11 | | 11 | | 11 | 11 | | 11 |
| Board Members of municipal entities | 4 | | | | | | | | | |
| Municipal employees | 5 | | | | | | | | | |
| Municipal Manager and Senior Managers | 3 | | 4 | | 5 | | 5 | 5 | | 5 |
| Other Managers | 7 | | 5 | 4 | 5 | 4 | 1 | 5 | 4 | 1 |
| Professionals | | | 14 | 12 | 14 | 12 | 2 | 13 | 11 | 2 |
| <i>Finance</i> | | | 4 | 3 | 4 | 3 | 1 | 3 | 2 | 1 |
| <i>Spatial/town planning</i> | | | 2 | 2 | 2 | 2 | | 2 | 2 | |
| <i>Information Technology</i> | | | 1 | 1 | 1 | 1 | | 1 | 1 | |
| <i>Roads</i> | | | 2 | 2 | 2 | 2 | | 2 | 2 | |
| <i>Electricity</i> | | | 1 | 1 | 1 | 1 | | 1 | 1 | |
| <i>Water</i> | | | 1 | 1 | 1 | 1 | | 1 | 1 | |
| <i>Sanitation</i> | | | | | | | | | | |
| <i>Refuse</i> | | | | | | | | | | |
| <i>Other</i> | | | 3 | 2 | 3 | 2 | 1 | 3 | 2 | 1 |
| Technicians | | | 192 | 190 | 192 | 190 | 2 | 192 | 191 | 1 |
| <i>Finance</i> | | | 30 | 30 | 30 | 30 | | 30 | 30 | |
| <i>Spatial/town planning</i> | | | 4 | 4 | 4 | 4 | | 4 | 4 | |
| <i>Information Technology</i> | | | 3 | 2 | 3 | 2 | 1 | 3 | 3 | |
| <i>Roads</i> | | | 24 | 23 | 24 | 23 | 1 | 24 | 23 | 1 |
| <i>Electricity</i> | | | 25 | 25 | 25 | 25 | | 25 | 25 | |
| <i>Water</i> | | | 28 | 28 | 28 | 28 | | 28 | 28 | |
| <i>Sanitation</i> | | | 13 | 13 | 13 | 13 | | 13 | 13 | |
| <i>Refuse</i> | | | 57 | 57 | 57 | 57 | | 57 | 57 | |
| <i>Other</i> | | | 8 | 8 | 8 | 8 | | 8 | 8 | |
| Clerks (Clerical and administrative) | | | 48 | 44 | 48 | 44 | 4 | 48 | 44 | 4 |
| Service and sales workers | | | | | | | | | | |
| Skilled agricultural and fishery workers | | | | | | | | | | |
| Craft and related trades | | | | | | | | | | |
| Plant and Machine Operators | | | 23 | 23 | 23 | 23 | | 23 | 23 | |
| Elementary Occupations | | | 16 | 16 | 16 | 16 | | 16 | 16 | |
| TOTAL PERSONNEL NUMBERS | | | 313 | 289 | 314 | 289 | 25 | 313 | 289 | 24 |
| % increase | | | | | 0.3% | - | 4.2% | (0.3%) | - | (4.0%) |
| Total municipal employees headcount | 6, 10 | | 313 | 289 | 314 | 289 | 25 | 313 | 289 | 24 |
| Finance personnel headcount | 8, 10 | | 34 | 26 | 33 | 26 | 7 | 33 | 26 | 6 |
| Human Resources personnel headcount | 8, 10 | | 36 | 26 | 31 | 29 | 3 | 31 | 29 | 3 |

EC102 Blue Crane Route - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|--|-----|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---|------------------------|------------------------|--|
| | | Budget Year 2026/27 | | | | | | | | | | | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| Revenue | | | | | | | | | | | | | | | | | |
| Exchange Revenue | | 16 166 | 16 166 | 16 166 | 16 166 | 16 166 | 16 166 | 16 166 | 16 166 | 16 166 | 16 166 | 16 166 | 16 166 | 193 988 | 218 633 | 246 758 | |
| Service charges - Electricity | | 1 686 | 1 686 | 1 686 | 1 686 | 1 686 | 1 686 | 1 686 | 1 686 | 1 686 | 1 686 | 1 686 | 1 686 | 20 226 | 21 438 | 22 723 | |
| Service charges - Water | | 836 | 836 | 836 | 836 | 836 | 836 | 836 | 836 | 836 | 836 | 836 | 836 | 10 030 | 10 631 | 11 268 | |
| Service charges - Waste Water Management | | 1 381 | 1 381 | 1 381 | 1 381 | 1 381 | 1 381 | 1 381 | 1 381 | 1 381 | 1 381 | 1 381 | 1 381 | 16 574 | 17 568 | 18 622 | |
| Service charges - Waste Management | | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 700 | 723 | 747 | |
| Sale of Goods and Rendering of Services | | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 990 | 1 023 | 1 056 | |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables | | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 872 | 10 458 | 10 804 | 11 149 | |
| Interest earned from Current and Non Current Assets | | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 3 786 | 3 910 | 4 036 | |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Rent on Land | | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 150 | 155 | (160) | |
| Rental from Fixed Assets | | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 61 | 736 | 761 | 785 | |
| Licence and permits | | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 311 | 321 | 332 | |
| Special rating levies | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Construction Contract Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Development Charges | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | | 281 | 281 | 281 | 281 | 281 | 281 | 281 | 281 | 281 | 281 | 281 | 281 | 3 369 | 3 480 | 3 591 | |
| Non-Exchange Revenue | | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 | 2 107 | 25 279 | 25 279 | 25 279 | |
| Property rates | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surcharges and Taxes | | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 583 | 602 | 622 | |
| Fines, penalties and forfeits | | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 587 | 617 | 636 | |
| Licences or permits | | 6 844 | 6 844 | 6 844 | 6 844 | 6 844 | 6 844 | 6 844 | 6 844 | 6 844 | 6 844 | 6 844 | 6 844 | 82 129 | 85 344 | 88 394 | |
| Transfer and subsidies - Operational | | 173 | 173 | 173 | 173 | 173 | 173 | 173 | 173 | 173 | 173 | 173 | 173 | 2 074 | 2 142 | 2 211 | |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Operational Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Gains on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Revenue (excluding capital transfers and contributions) | | 30 998 | 30 998 | 30 998 | 30 998 | 30 998 | 30 998 | 30 998 | 30 998 | 30 998 | 30 998 | 30 998 | 30 998 | 371 980 | 403 433 | 433 049 | |
| Expenditure | | | | | | | | | | | | | | | | | |
| Employee related costs | | 9 821 | 9 821 | 9 821 | 9 821 | 9 821 | 9 821 | 9 821 | 9 821 | 9 821 | 9 821 | 9 821 | 9 821 | 117 852 | 122 268 | 126 748 | |
| Remuneration of councillors | | 563 | 563 | 563 | 563 | 563 | 563 | 563 | 563 | 563 | 563 | 563 | 563 | 6 758 | 6 810 | 6 409 | |
| Bulk purchases - electricity | | 9 824 | 9 824 | 9 824 | 9 824 | 9 824 | 9 824 | 9 824 | 9 824 | 9 824 | 9 824 | 9 824 | 9 824 | 117 884 | 118 238 | 118 711 | |
| Inventory consumed | | 1 017 | 1 017 | 1 017 | 1 017 | 1 017 | 1 017 | 1 017 | 1 017 | 1 017 | 1 017 | 1 017 | 1 017 | 12 581 | 13 066 | 13 551 | |
| Debt impairment | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Depreciation and amortisation | | 4 532 | 4 532 | 4 532 | 4 532 | 4 532 | 4 532 | 4 532 | 4 532 | 4 532 | 4 532 | 4 532 | 4 532 | 54 379 | 55 533 | 56 787 | |
| Interest | | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 122 | 1 460 | 1 460 | 1 460 | |

| R thousand | Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|------------|--|----------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|------------------------|------------------------|
| | | | Budget Year 2026/27 | | | | | | | | | | | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| | | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| | Contracted services | | 2 019 | 2 019 | 2 019 | 2 019 | 2 019 | 2 019 | 2 019 | 2 019 | 2 019 | 2 019 | 2 019 | 2 019 | 24 230 | 26 840 | 25 667 |
| | Transfers and subsidies | | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 101 | 1 209 | 1 246 | 1 295 |
| | Irrecoverable debts written off | | 1 178 | 1 178 | 1 178 | 1 178 | 1 178 | 1 178 | 1 178 | 1 178 | 1 178 | 1 178 | 1 178 | 1 178 | 14 135 | 14 559 | 15 142 |
| | Operational costs | | 1 425 | 1 425 | 1 425 | 1 425 | 1 425 | 1 425 | 1 425 | 1 425 | 1 425 | 1 425 | 1 425 | 1 425 | 17 104 | 16 971 | 16 998 |
| | Losses on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Other Losses | | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | 2 066 | - | - | - |
| | Total Expenditure | | 32 667 | 32 667 | 32 667 | 32 667 | 32 667 | 32 667 | 32 667 | 32 667 | 32 667 | 32 667 | 32 667 | 32 667 | 392 003 | 401 027 | 408 800 |
| | Surplus/(Deficit) | | (1 668) | (1 668) | (1 668) | (1 668) | (1 668) | (1 668) | (1 668) | (1 668) | (1 668) | (1 668) | (1 668) | (1 668) | (20 022) | 2 405 | 26 249 |
| | Transfers and subsidies - capital (monetary allocations) | | 4 250 | 4 250 | 4 250 | 4 250 | 4 250 | 4 250 | 4 250 | 4 250 | 4 250 | 4 250 | 4 250 | 4 250 | 51 001 | 39 275 | 43 507 |
| | Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Surplus/(Deficit) after capital transfers & contributions | | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 30 979 | 41 680 | 69 756 |
| | Income Tax | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Surplus/(Deficit) after income tax | | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 30 979 | 41 680 | 69 756 |
| | Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Surplus/(Deficit) attributable to municipality | | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 30 979 | 41 680 | 69 756 |
| | Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Surplus/(Deficit) | 1 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 2 582 | 30 979 | 41 680 | 69 756 |

EC102 Blue Crane Route - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|--|-----|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---|------------------------|------------------------|--|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| | | Revenue - Functional | | | | | | | | | | | | | | | |
| Governance and administration | | | | | | | | | | | | | | | | | |
| Executive and council | | 7 884 | 7 884 | 7 884 | 7 884 | 7 884 | 7 884 | 7 884 | 7 884 | 7 884 | 7 884 | 7 884 | 7 884 | 7 884 | 87 937 | 89 837 | |
| Finance and administration | | 2 524 | 2 524 | 2 524 | 2 524 | 2 524 | 2 524 | 2 524 | 2 524 | 2 524 | 2 524 | 2 524 | 2 524 | 2 524 | 31 108 | 32 443 | |
| Internal audit | | 5 359 | 5 359 | 5 359 | 5 359 | 5 359 | 5 359 | 5 359 | 5 359 | 5 359 | 5 359 | 5 359 | 5 359 | 5 359 | 56 829 | 57 395 | |
| Community and public safety | | | | | | | | | | | | | | | | | |
| Community and social services | | 285 | 285 | 285 | 285 | 285 | 285 | 285 | 285 | 285 | 285 | 285 | 285 | 285 | 3 446 | (1 702) | |
| Sport and recreation | | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 2 971 | (2 191) | |
| Public safety | | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 99 | 102 | |
| Housing | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 | 51 | 53 | |
| Health | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | |
| Economic and environmental services | | | | | | | | | | | | | | | | | |
| Planning and development | | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 311 | 332 | |
| Road transport | | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 283 | 3 393 | 2 157 | |
| Environmental protection | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | |
| Trading services | | | | | | | | | | | | | | | | | |
| Energy sources | | 26 797 | 26 797 | 26 797 | 26 797 | 26 797 | 26 797 | 26 797 | 26 797 | 26 797 | 26 797 | 26 797 | 26 797 | 26 797 | 321 561 | 349 234 | |
| Water management | | 18 436 | 18 436 | 18 436 | 18 436 | 18 436 | 18 436 | 18 436 | 18 436 | 18 436 | 18 436 | 18 436 | 18 436 | 18 436 | 221 229 | 244 289 | |
| Waste water management | | 4 496 | 4 496 | 4 496 | 4 496 | 4 496 | 4 496 | 4 496 | 4 496 | 4 496 | 4 496 | 4 496 | 4 496 | 4 496 | 53 953 | 56 447 | |
| Waste management | | 1 709 | 1 709 | 1 709 | 1 709 | 1 709 | 1 709 | 1 709 | 1 709 | 1 709 | 1 709 | 1 709 | 1 709 | 1 709 | 20 509 | 21 386 | |
| Other | | 2 156 | 2 156 | 2 156 | 2 156 | 2 156 | 2 156 | 2 156 | 2 156 | 2 156 | 2 156 | 2 156 | 2 156 | 2 156 | 25 869 | 27 111 | |
| Total Revenue - Functional | | 35 248 | 35 248 | 35 248 | 35 248 | 35 248 | 35 248 | 35 248 | 35 248 | 35 248 | 35 248 | 35 248 | 35 248 | 35 248 | 442 982 | 476 556 | |
| Expenditure - Functional | | | | | | | | | | | | | | | | | |
| Governance and administration | | | | | | | | | | | | | | | | | |
| Executive and council | | 10 649 | 10 649 | 10 649 | 10 649 | 10 649 | 10 649 | 10 649 | 10 649 | 10 649 | 10 649 | 10 649 | 10 649 | 10 649 | 127 794 | 133 141 | |
| Finance and administration | | 1 408 | 1 408 | 1 408 | 1 408 | 1 408 | 1 408 | 1 408 | 1 408 | 1 408 | 1 408 | 1 408 | 1 408 | 1 408 | 16 899 | 17 048 | |
| Internal audit | | 9 107 | 9 107 | 9 107 | 9 107 | 9 107 | 9 107 | 9 107 | 9 107 | 9 107 | 9 107 | 9 107 | 9 107 | 9 107 | 112 284 | 114 517 | |
| Community and public safety | | | | | | | | | | | | | | | | | |
| Community and social services | | 1 269 | 1 269 | 1 269 | 1 269 | 1 269 | 1 269 | 1 269 | 1 269 | 1 269 | 1 269 | 1 269 | 1 269 | 1 269 | 15 230 | 16 117 | |
| Sport and recreation | | 775 | 775 | 775 | 775 | 775 | 775 | 775 | 775 | 775 | 775 | 775 | 775 | 775 | 9 303 | 9 909 | |
| Public safety | | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 967 | 1 019 | |
| Housing | | 363 | 363 | 363 | 363 | 363 | 363 | 363 | 363 | 363 | 363 | 363 | 363 | 363 | 4 360 | 4 595 | |
| Health | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — | |
| Economic and environmental services | | | | | | | | | | | | | | | | | |
| Planning and development | | 3 055 | 3 055 | 3 055 | 3 055 | 3 055 | 3 055 | 3 055 | 3 055 | 3 055 | 3 055 | 3 055 | 3 055 | 3 055 | 36 655 | 35 972 | |
| Road transport | | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 2 679 | 1 761 | |
| Environmental protection | | 2 831 | 2 831 | 2 831 | 2 831 | 2 831 | 2 831 | 2 831 | 2 831 | 2 831 | 2 831 | 2 831 | 2 831 | 2 831 | 33 976 | 34 211 | |
| Trading services | | | | | | | | | | | | | | | | | |
| Energy sources | | 17 694 | 17 694 | 17 694 | 17 694 | 17 694 | 17 694 | 17 694 | 17 694 | 17 694 | 17 694 | 17 694 | 17 694 | 17 694 | 212 324 | 221 570 | |
| Water management | | 12 795 | 12 795 | 12 795 | 12 795 | 12 795 | 12 795 | 12 795 | 12 795 | 12 795 | 12 795 | 12 795 | 12 795 | 12 795 | 153 536 | 160 391 | |
| Waste water management | | 2 502 | 2 502 | 2 502 | 2 502 | 2 502 | 2 502 | 2 502 | 2 502 | 2 502 | 2 502 | 2 502 | 2 502 | 30 022 | 30 516 | | |
| Waste management | | 1 216 | 1 216 | 1 216 | 1 216 | 1 216 | 1 216 | 1 216 | 1 216 | 1 216 | 1 216 | 1 216 | 1 216 | 14 589 | 14 806 | | |
| Other | | 1 181 | 1 181 | 1 181 | 1 181 | 1 181 | 1 181 | 1 181 | 1 181 | 1 181 | 1 181 | 1 181 | 1 181 | 14 176 | 14 571 | | |

EC102 Blue Crane Route - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

| R thousand | Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | | | |
|---|--|-----|--|--------|-------|---------|-------|-------|---------|-------|-------|-------|-------|-------|---|------------------------|------------------------|-------|-------|-------|
| | | | July | August | Sept | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | | |
| | | | Multi-year expenditure to be appropriated | | | | | | | | | | | | | | | | | |
| - | Vote 1 - MAYORAL EXECUTIVE | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| - | Vote 2 - MUNICIPAL COUNCIL | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 3 - ACCOUNTING OFFICER | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 4 - BUDGET & TREASURY | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 588 | Vote 5 - TECHNICAL SERVICES | | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 | 3 588 |
| - | Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63 | Vote 7 - CORPORATE SERVICES | | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 |
| - | Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 651 | Capital multi-year expenditure sub-total | 2 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 | 3 651 |
| Single-year expenditure to be appropriated | | | | | | | | | | | | | | | | | | | | |
| - | Vote 1 - MAYORAL EXECUTIVE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 2 - MUNICIPAL COUNCIL | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1 | Vote 3 - ACCOUNTING OFFICER | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 86 | Vote 4 - BUDGET & TREASURY | | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| 143 | Vote 5 - TECHNICAL SERVICES | | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 143 | 143 |
| 42 | Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES | | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 |
| 1 | Vote 7 - CORPORATE SERVICES | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| - | Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - | Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 274 | Capital single-year expenditure sub-total | 2 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 | 274 |
| 3 925 | Total Capital Expenditure | 2 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 | 3 925 |

References

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

EC102 Blue Crane Route - Supporting Table SA30 Budgeted monthly cash flow

| R thousand | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|---|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---|-----------------------|-----------------------|---|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2026/27 | Budget Year+1 2027/28 | Budget Year+2 2028/29 | |
| | | | | | | | | | | | | | | | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | 1 721 | 1 721 | 1 721 | 1 721 | 1 721 | 1 721 | 1 721 | 1 721 | 1 721 | 1 721 | 1 721 | 1 721 | 20 649 | 20 649 | 20 649 | |
| Service charges - electricity revenue | 16 719 | 16 719 | 16 719 | 16 719 | 16 719 | 16 719 | 16 719 | 16 719 | 16 719 | 16 719 | 16 719 | 16 719 | 200 634 | 226 427 | 255 930 | |
| Service charges - water revenue | 1 706 | 1 706 | 1 706 | 1 706 | 1 706 | 1 706 | 1 706 | 1 706 | 1 706 | 1 706 | 1 706 | 1 706 | 20 469 | 21 696 | 22 996 | |
| Service charges - sanitation revenue | 846 | 846 | 846 | 846 | 846 | 846 | 846 | 846 | 846 | 846 | 846 | 846 | 10 150 | 10 759 | 11 403 | |
| Service charges - refuse revenue | 1 398 | 1 398 | 1 398 | 1 398 | 1 398 | 1 398 | 1 398 | 1 398 | 1 398 | 1 398 | 1 398 | 1 398 | 16 773 | 17 779 | 18 846 | |
| Rental of facilities and equipment | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 524 | 542 | 559 | |
| Interest earned - external investments | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 315 | 3 786 | 3 910 | 4 036 | |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 367 | 379 | 391 | |
| Licences and permits | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 908 | 938 | 968 | |
| Agency services | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 990 | 1 023 | 1 056 | |
| Transfers and Subsidies - Operational | 6 958 | 6 958 | 6 958 | 6 958 | 6 958 | 6 958 | 6 958 | 6 958 | 6 958 | 6 958 | 6 958 | 6 958 | 83 499 | 86 444 | 89 388 | |
| Other revenue | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 513 | 6 161 | 6 641 | 7 201 | |
| Cash Receipts by Source | 30 409 | 30 409 | 30 409 | 30 409 | 30 409 | 30 409 | 30 409 | 30 409 | 30 409 | 30 409 | 30 409 | 30 409 | 364 910 | 397 186 | 433 423 | |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| (National / Provincial and District) | 4 233 | 4 233 | 4 233 | 4 233 | 4 233 | 4 233 | 4 233 | 4 233 | 4 233 | 4 233 | 4 233 | 4 233 | 50 801 | 59 075 | 43 307 | |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vat Control (receipts) | 2 026 | 2 026 | 2 026 | 2 026 | 2 026 | 2 026 | 2 026 | 2 026 | 2 026 | 2 026 | 2 026 | 2 026 | 24 309 | 24 795 | 24 770 | |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance Refund - Capital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Short Term Investment (> 90 days) and Long Term Investment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | 36 668 | 36 668 | 36 668 | 36 668 | 36 668 | 36 668 | 36 668 | 36 668 | 36 668 | 36 668 | 36 668 | 36 668 | 440 020 | 461 056 | 501 499 | |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | (10 054) | (10 054) | (10 054) | (10 054) | (10 054) | (10 054) | (10 054) | (10 054) | (10 054) | (10 054) | (10 054) | (10 054) | (120 653) | (125 002) | (128 958) | |
| Remuneration of councillors | (560) | (560) | (560) | (560) | (560) | (560) | (560) | (560) | (560) | (560) | (560) | (560) | (6 717) | (6 769) | (6 403) | |
| Finance charges | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (50) | (50) | (50) | |
| Bulk purchases - Electricity | (11 297) | (11 297) | (11 297) | (11 297) | (11 297) | (11 297) | (11 297) | (11 297) | (11 297) | (11 297) | (11 297) | (11 297) | (135 567) | (135 974) | (136 518) | |
| Bulk purchases - Water & Sewer | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other materials | (1 010) | (1 010) | (1 010) | (1 010) | (1 010) | (1 010) | (1 010) | (1 010) | (1 010) | (1 010) | (1 010) | (1 010) | (12 124) | (12 571) | (12 146) | |
| Contracted services | (2 362) | (2 362) | (2 362) | (2 362) | (2 362) | (2 362) | (2 362) | (2 362) | (2 362) | (2 362) | (2 362) | (2 362) | (28 346) | (31 380) | (30 033) | |

| MONTHLY CASH FLOWS | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|---|------------------------|------------------------|
| | Budget Year 2026/27 | | | | | | | | | | | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| Transfers and grants - other municipalities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | (1 300) | (1 300) | (1 300) | (1 300) | (1 300) | (1 300) | (1 300) | (1 300) | (1 300) | (1 300) | (1 450) | (15 748) | (15 637) | (15 706) | |
| Cash Payments by Type | (26 588) | (26 588) | (26 588) | (26 588) | (26 588) | (26 588) | (26 588) | (26 588) | (26 588) | (26 588) | (26 738) | (319 205) | (327 384) | (329 816) | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | - | - | - | - | - | - | - | - | - | - | (54 170) | (54 170) | (42 154) | (46 386) | |
| Retention (Capital) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Cash Flows/Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Cash Payments by Type | (26 588) | (26 588) | (26 588) | (26 588) | (26 588) | (26 588) | (26 588) | (26 588) | (26 588) | (26 588) | (60 908) | (373 376) | (369 538) | (376 202) | |
| NET INCREASE/(DECREASE) IN CASH HELD | 10 080 | 10 080 | 10 080 | 10 080 | 10 080 | 10 030 | 10 080 | 10 080 | 10 080 | 10 080 | (44 240) | 66 645 | 91 518 | 125 297 | |
| Cash/cash equivalents at the month/year begin: | 39 019 | 49 099 | 59 179 | 69 260 | 79 340 | 89 421 | 99 501 | 109 581 | 119 662 | 129 742 | 149 903 | 39 019 | 105 663 | 197 181 | |
| Cash/cash equivalents at the month/year end: | 49 099 | 59 179 | 69 260 | 79 340 | 89 421 | 99 501 | 109 581 | 119 662 | 129 742 | 139 823 | 105 663 | 105 663 | 197 181 | 322 478 | |

EC102 Blue Crane Route - NOT REQUIRED - municipality does not have entities

| 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 million | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - |
| Service charges | | - | - | - | - | - | - | - | - | - |
| Investment revenue | | - | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | | - | - | - | - | - | - | - | - | - |
| Other own revenue | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National) | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | - | - | - | - | - | - | - | - | - |
| Employee costs | | - | - | - | - | - | - | - | - | - |
| Remuneration of Board Members | | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - |
| Inventory consumed and bulk purchases | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - |
| Other expenditure | | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | | - | - | - | - | - | - | - | - | - |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | |
| Transfers recognised - capital | | - | - | - | - | - | - | - | - | - |
| Borrowing | | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | - | - | - | - | - | - | - | - |
| Total sources | | - | - | - | - | - | - | - | - | - |
| Financial position | | | | | | | | | | |
| Total current assets | | - | - | - | - | - | - | - | - | - |
| Total non current assets | | - | - | - | - | - | - | - | - | - |
| Total current liabilities | | - | - | - | - | - | - | - | - | - |
| Total non current liabilities | | - | - | - | - | - | - | - | - | - |
| Community wealth/Equity | | - | - | - | - | - | - | - | - | - |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | | - | - | - | - | - | - | - | - | - |
| Net cash from (used) investing | | - | - | - | - | - | - | - | - | - |
| Net cash from (used) financing | | - | - | - | - | - | - | - | - | - |
| Cash/cash equivalents at the year end | | - | - | - | - | - | - | - | - | - |

EC102 Blue Crane Route - Supporting Table SA32 List of external mechanisms

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

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

EC102 Blue Crane Route - Supporting Table SA33 Contracts having future budgetary implications

| R thousand | Description | Ref | Preceding Years | | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework | | Forecast 2029/30 estimate | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Forecast 2035/36 | Total Contract Value |
|------------|--|-----|-----------------|-----------------|----------------------|---|------------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| | | | Total | Original Budget | | Budget Year 2026/27 | Budget Year +1 2027/28 | | | | | | | | |
| | Parent Municipality: | | | | | | | | | | | | | | |
| | Revenue Obligation By Contract | 2 | | | | | | | | | | | | | |
| | Contract 1 | | | | | | | | | | | | | | - |
| | Contract 2 | | | | | | | | | | | | | | - |
| | Contract 3 | | | | | | | | | | | | | | - |
| | Contract 4 | | | | | | | | | | | | | | - |
| | Contract 5 | | | | | | | | | | | | | | - |
| | Contract 6 | | | | | | | | | | | | | | - |
| | Contract 7 | | | | | | | | | | | | | | - |
| | Contract 8 | | | | | | | | | | | | | | - |
| | Contract 9 | | | | | | | | | | | | | | - |
| | Contract 10 | | | | | | | | | | | | | | - |
| | Contract 11 | | | | | | | | | | | | | | - |
| | Contract 12 | | | | | | | | | | | | | | - |
| | Contract 13 | | | | | | | | | | | | | | - |
| | Contract 14 | | | | | | | | | | | | | | - |
| | Contract 15 | | | | | | | | | | | | | | - |
| | Contract 16 | | | | | | | | | | | | | | - |
| | Contract 17 | | | | | | | | | | | | | | - |
| | Contract 18 | | | | | | | | | | | | | | - |
| | Contract 19 | | | | | | | | | | | | | | - |
| | Contract 20 | | | | | | | | | | | | | | - |
| | Total Operating Revenue Implication | | | | | | | | | | | | | | |
| | Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | |
| | Solvem | | | | 1 200 | 1 300 | 1 500 | 1 550 | 1 600 | 1 650 | 1 700 | 1 750 | 1 800 | 1 850 | 17 400 |
| | Contour | | | | 1 000 | 1 200 | 1 300 | 1 500 | 1 600 | 1 700 | 1 750 | 1 800 | 1 850 | 1 900 | 17 000 |
| | Contract 3 | | | | | | | | | | | | | | - |
| | Contract 4 | | | | | | | | | | | | | | - |
| | Contract 5 | | | | | | | | | | | | | | - |
| | Contract 6 | | | | | | | | | | | | | | - |
| | Contract 7 | | | | | | | | | | | | | | - |
| | Contract 8 | | | | | | | | | | | | | | - |
| | Contract 9 | | | | | | | | | | | | | | - |

| Description | Ref | Preceding Years | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework | | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Forecast 2035/36 | Total Contract Value |
|---|-----|-----------------|----------------------|---|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| | | | | Budget Year 2026/27 | Budget Year +1 : Budget Year +2 2027/28 2028/29 | | | | | | | | |
| R thousand | 1,3 | Total | Original Budget | | | | | | | | | | |
| Contract 10 | | | | | | | | | | | | | |
| Contract 11 | | | | | | | | | | | | | |
| Contract 12 | | | | | | | | | | | | | |
| Contract 13 | | | | | | | | | | | | | |
| Contract 14 | | | | | | | | | | | | | |
| Contract 15 | | | | | | | | | | | | | |
| Contract 16 | | | | | | | | | | | | | |
| Contract 17 | | | | | | | | | | | | | |
| Contract 18 | | | | | | | | | | | | | |
| Contract 19 | | | | | | | | | | | | | |
| Contract 20 | | | | | | | | | | | | | |
| Total Operating Expenditure Implication | | - | 2 200 | 2 500 | 2 800 | 3 050 | 3 200 | 3 350 | 3 450 | 3 550 | 3 650 | 3 750 | 34 400 |
| Capital Expenditure Obligation By Contract | 2 | | | | | | | | | | | | |
| Contract 1 | | | | | | | | | | | | | |
| Contract 2 | | | | | | | | | | | | | |
| Contract 3 | | | | | | | | | | | | | |
| Contract 4 | | | | | | | | | | | | | |
| Contract 5 | | | | | | | | | | | | | |
| Contract 6 | | | | | | | | | | | | | |
| Contract 7 | | | | | | | | | | | | | |
| Contract 8 | | | | | | | | | | | | | |
| Contract 9 | | | | | | | | | | | | | |
| Contract 10 | | | | | | | | | | | | | |
| Contract 11 | | | | | | | | | | | | | |
| Contract 12 | | | | | | | | | | | | | |
| Contract 13 | | | | | | | | | | | | | |
| Contract 14 | | | | | | | | | | | | | |
| Contract 15 | | | | | | | | | | | | | |
| Contract 16 | | | | | | | | | | | | | |
| Contract 17 | | | | | | | | | | | | | |
| Contract 18 | | | | | | | | | | | | | |
| Contract 19 | | | | | | | | | | | | | |
| Contract 20 | | | | | | | | | | | | | |
| Total Capital Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - |

| Description | Ref | Preceding Years | Current Year 2025/26 | 2026/27 Medium Term Revenue & Expenditure Framework | | Forecast 2029/30 Estimate | Forecast 2030/31 Estimate | Forecast 2031/32 Estimate | Forecast 2032/33 Estimate | Forecast 2033/34 Estimate | Forecast 2034/35 Estimate | Forecast 2035/36 Estimate | Total Contract Value Estimate | |
|--------------------------------------|-----|-----------------|----------------------|---|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|--------|
| | | | | Budget Year 2026/27 | Budget Year +1 2027/28 | | | | | | | | | |
| R thousand | 1,3 | Total | Original Budget | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | |
| Total Parent Expenditure Implication | | - | 2 200 | 2 500 | 2 800 | 2 900 | 3 050 | 3 200 | 3 350 | 3 450 | 3 550 | 3 650 | 3 750 | 34 400 |

| R thousand | Description | Ref | Preceding Years | Current Year 2025/26 | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Forecast 2035/36 | Total Contract Value |
|------------|--|-----|-----------------|----------------------|-----------------|---|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| | | | | Total | Original Budget | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | | | | | | | | |
| | Revenue Obligation By Contract | 2 | | | | | | | | | | | | | | |
| | Contract 1 | | | | | | | | | | | | | | | |
| | Contract 2 | | | | | | | | | | | | | | | |
| | Contract 3 | | | | | | | | | | | | | | | |
| | Contract 4 | | | | | | | | | | | | | | | |
| | Contract 5 | | | | | | | | | | | | | | | |
| | Contract 6 | | | | | | | | | | | | | | | |
| | Contract 7 | | | | | | | | | | | | | | | |
| | Contract 8 | | | | | | | | | | | | | | | |
| | Contract 9 | | | | | | | | | | | | | | | |
| | Contract 10 | | | | | | | | | | | | | | | |
| | Contract 11 | | | | | | | | | | | | | | | |
| | Contract 12 | | | | | | | | | | | | | | | |
| | Contract 13 | | | | | | | | | | | | | | | |
| | Contract 14 | | | | | | | | | | | | | | | |
| | Contract 15 | | | | | | | | | | | | | | | |
| | Contract 16 | | | | | | | | | | | | | | | |
| | Contract 17 | | | | | | | | | | | | | | | |
| | Contract 18 | | | | | | | | | | | | | | | |
| | Contract 19 | | | | | | | | | | | | | | | |
| | Contract 20 | | | | | | | | | | | | | | | |
| | Total Operating Revenue Implication | | | | | | | | | | | | | | | |
| | Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | | |
| | Contract 1 | | | | | | | | | | | | | | | |
| | Contract 2 | | | | | | | | | | | | | | | |
| | Contract 3 | | | | | | | | | | | | | | | |
| | Contract 4 | | | | | | | | | | | | | | | |
| | Contract 5 | | | | | | | | | | | | | | | |
| | Contract 6 | | | | | | | | | | | | | | | |
| | Contract 7 | | | | | | | | | | | | | | | |
| | Contract 8 | | | | | | | | | | | | | | | |
| | Contract 9 | | | | | | | | | | | | | | | |
| | Contract 10 | | | | | | | | | | | | | | | |
| | Contract 11 | | | | | | | | | | | | | | | |
| | Contract 12 | | | | | | | | | | | | | | | |
| | Contract 13 | | | | | | | | | | | | | | | |
| | Contract 14 | | | | | | | | | | | | | | | |

| R thousand | Description | Ref | Preceding Years | Current Year 2025/26 | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Forecast 2035/36 | Total Contract Value |
|------------|---|-----|-----------------|----------------------|-----------------|---|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| | | | | Total | Original Budget | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| | Contract 15 | | | | | | | | | | | | | | | |
| | Contract 16 | | | | | | | | | | | | | | | |
| | Contract 17 | | | | | | | | | | | | | | | |
| | Contract 18 | | | | | | | | | | | | | | | |
| | Contract 19 | | | | | | | | | | | | | | | |
| | Contract 20 | | | | | | | | | | | | | | | |
| | Total Operating Expenditure Implication | | | | | | | | | | | | | | | |
| | Capital Expenditure Obligation By Contract | 2 | | | | | | | | | | | | | | |
| | Contract 1 | | | | | | | | | | | | | | | |
| | Contract 2 | | | | | | | | | | | | | | | |
| | Contract 3 | | | | | | | | | | | | | | | |
| | Contract 4 | | | | | | | | | | | | | | | |
| | Contract 5 | | | | | | | | | | | | | | | |
| | Contract 6 | | | | | | | | | | | | | | | |
| | Contract 7 | | | | | | | | | | | | | | | |
| | Contract 8 | | | | | | | | | | | | | | | |
| | Contract 9 | | | | | | | | | | | | | | | |
| | Contract 10 | | | | | | | | | | | | | | | |
| | Contract 11 | | | | | | | | | | | | | | | |
| | Contract 12 | | | | | | | | | | | | | | | |
| | Contract 13 | | | | | | | | | | | | | | | |
| | Contract 14 | | | | | | | | | | | | | | | |
| | Contract 15 | | | | | | | | | | | | | | | |
| | Contract 16 | | | | | | | | | | | | | | | |
| | Contract 17 | | | | | | | | | | | | | | | |
| | Contract 18 | | | | | | | | | | | | | | | |
| | Contract 19 | | | | | | | | | | | | | | | |
| | Contract 20 | | | | | | | | | | | | | | | |
| | Total Capital Expenditure Implication | | | | | | | | | | | | | | | |
| | Total Entity Expenditure Implication | | | | | | | | | | | | | | | |

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

EC102 Blue Crane Route - Supporting Table SA34a Capital expenditure on new assets by asset class

| 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 |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | (955) | (18 141) | 27 370 | 12 586 | 10 226 | 10 226 | 21 534 | 22 985 | 26 615 |
| Roads Infrastructure | | - | - | 432 | - | - | - | 3 593 | 4 450 | 5 525 |
| Roads | | - | - | - | - | - | - | - | - | - |
| Road Structures | | - | - | 432 | - | - | - | 3 593 | 4 450 | 5 525 |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 1 927 | 2 944 | 1 043 | 1 345 | 1 345 | 7 178 | 3 927 | 5 826 |
| Power Plants | | - | 1 894 | 2 340 | - | - | - | 3 839 | 2 014 | 3 044 |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | 2 174 | 870 | 1 739 |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | 33 | 604 | 1 043 | 1 345 | 1 345 | 1 165 | 1 043 | 1 043 |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | (955) | (20 068) | 23 976 | 11 543 | 8 882 | 8 882 | 10 763 | 14 609 | 15 264 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | 1 739 | 4 103 |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | (955) | (20 068) | 23 976 | - | - | - | 1 316 | 10 507 | 11 161 |
| Bulk Mains | | - | - | - | 11 543 | 8 882 | 8 882 | 9 447 | 2 363 | - |
| Distribution | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | 17 | - | - | - | - | - | - |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | (0) | - | 17 | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - |
| Landfill Sites | | - | - | - | - | - | - | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |

| 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 | | | | | | | | | |
| Community Assets | | - | - | - | - | 36 264 | 36 264 | - | - | - |
| Community Facilities | | - | - | - | - | 36 264 | 36 264 | - | - | - |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | 36 264 | 36 264 | - | - | - |
| Cemeteries/Crematoria | | - | - | - | - | - | - | - | - | - |
| Police | | - | - | - | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Monuments | | - | - | - | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - | - | - | - |
| Works of Art | | - | - | - | - | - | - | - | - | - |
| Conservation Areas | | - | - | - | - | - | - | - | - | - |
| Other Heritage | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | 44 | 45 | 149 | 424 | 424 | 149 | 149 | 149 |
| Operational Buildings | | - | 44 | 45 | 149 | 424 | 424 | 149 | 149 | 149 |
| Municipal Offices | | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - | - | - | - |
| Yards | | - | - | 45 | - | 424 | 424 | - | - | - |
| Stores | | - | - | - | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - | - | - | - |
| Depots | | - | 44 | - | 149 | - | - | 149 | 149 | 149 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Staff Housing | | - | - | - | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |

| 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 |
| <i>Computer Software and Applications</i> | | - | - | - | - | - | - | - | - | - |
| <i>Load Settlement Software Applications</i> | | - | - | - | - | - | - | - | - | - |
| <i>Unspecified</i> | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | 9 | 919 | 504 | 504 | 504 | 635 | 504 | 504 |
| Computer Equipment | | - | 9 | 919 | 504 | 504 | 504 | 635 | 504 | 504 |
| Furniture and Office Equipment | | 363 | 199 | 105 | 78 | 572 | 572 | 478 | 243 | 504 |
| Furniture and Office Equipment | | 363 | 199 | 105 | 78 | 572 | 572 | 478 | 243 | 504 |
| Machinery and Equipment | | 1 245 | 38 | 552 | 555 | 1 385 | 1 385 | 738 | 738 | 738 |
| Machinery and Equipment | | 1 245 | 38 | 552 | 555 | 1 385 | 1 385 | 738 | 738 | 738 |
| Transport Assets | | 45 989 | (195) | - | - | 806 | 806 | 609 | 2 348 | 261 |
| Transport Assets | | 45 989 | (195) | - | - | 806 | 806 | 609 | 2 348 | 261 |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on NEW ASSETS | 1 | 46 642 | (18 046) | 28 583 | 13 873 | 50 182 | 50 182 | 24 142 | 28 771 | 28 771 |

Footnotes

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) and recognised as total capital expenditure.

EC102 Blue Crane Route - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

| 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 |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | 33 | 11 001 | 1 652 | 12 321 | 12 321 | 2 648 | 1 739 | 2 783 |
| Roads Infrastructure | | - | 33 | 2 267 | - | - | - | 954 | - | 1 043 |
| Roads | | - | 33 | 2 267 | - | - | - | 954 | - | 1 043 |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | 9 257 | 9 257 | 1 694 | 1 739 | 1 739 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | 1 694 | 1 739 | 1 739 |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | 9 257 | 9 257 | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | 5 734 | 1 652 | 1 490 | 1 490 | - | - | - |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Flood Defences | | - | - | 5 734 | 1 652 | 1 490 | 1 490 | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Tap Stands | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| TRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | 3 000 | - | 1 574 | 1 574 | - | - | - |
| Landfill Sites | | - | - | - | - | - | - | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | 3 000 | - | 1 574 | 1 574 | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |

| 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 | | | | | | | | | |
| Community Assets | | - | - | - | - | - | - | - | - | - |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | - | - | - | - | - | - | - | - | - |
| Police | | - | - | - | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Monuments | | - | - | - | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - | - | - | - |
| Works of Art | | - | - | - | - | - | - | - | - | - |
| Conservation Areas | | - | - | - | - | - | - | - | - | - |
| Other Heritage | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | - | - | 174 | 217 | 217 | 174 | 174 | 174 |
| Operational Buildings | | - | - | - | 174 | 217 | 217 | 174 | 174 | 174 |
| Municipal Offices | | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - | - | - | - |
| Stores | | - | - | - | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - | - | - | - |
| Depots | | - | - | - | 174 | 217 | 217 | 174 | 174 | 174 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Staff Housing | | - | - | - | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |

| 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 |
| <i>Computer Software and Applications</i> | | - | - | - | - | - | - | - | - | - |
| <i>Load Settlement Software Applications</i> | | - | - | - | - | - | - | - | - | - |
| <i>Unspecified</i> | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets | 1 | - | 33 | 11 001 | 1 374 | 12 539 | 12 539 | 2 622 | 1 913 | 2 957 |
| <i>Renewal of Existing Assets as % of total capex</i> | | 0.0% | 0.2% | 12.6% | 3.1% | 11.5% | 11.5% | 4.0% | 5.2% | 7.9% |
| <i>Renewal of Existing Assets as % of deprecn"</i> | | 0.0% | 3.1% | 12.5% | 3.0% | 25.2% | 25.2% | 5.2% | 3.5% | 5.0% |

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure.

EC102 Blue Crane Route - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| 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 |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 201 | 132 | 105 | 108 | 165 | 165 | 108 | 109 | 109 |
| Roads Infrastructure | | 86 | 132 | 105 | 108 | 165 | 165 | 108 | 109 | 109 |
| Roads | | - | - | - | - | - | - | - | - | - |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | 86 | 132 | 105 | 108 | 165 | 165 | 108 | 109 | 109 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | 86 | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | 86 | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 29 | - | - | - | - | - | - | - | - |
| Power Plants | | 29 | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - |
| Landfill Sites | | - | - | - | - | - | - | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |

| 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 | | | | | | | | | |
| Community Assets | | - | - | - | - | - | - | - | - | - |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | - | - | - | - | - | - | - | - | - |
| Police | | - | - | - | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Monuments | | - | - | - | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - | - | - | - |
| Works of Art | | - | - | - | - | - | - | - | - | - |
| Conservation Areas | | - | - | - | - | - | - | - | - | - |
| Other Heritage | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Municipal Offices | | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - | - | - | - |
| Stores | | - | - | - | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - | - | - | - |
| Depots | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Staff Housing | | - | - | - | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |

| 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 |
| <i>Computer Software and Applications</i> | | - | - | - | - | - | - | - | - | - |
| <i>Load Settlement Software Applications</i> | | - | - | - | - | - | - | - | - | - |
| <i>Unspecified</i> | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 285 | 143 | 920 | 1 157 | 782 | 782 | 1 159 | 1 162 | 1 167 |
| Computer Equipment | | 285 | 143 | 920 | 1 157 | 782 | 782 | 1 159 | 1 162 | 1 167 |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | 46 | 339 | 803 | 179 | 179 | 804 | 807 | 810 |
| Machinery and Equipment | | - | 46 | 339 | 803 | 179 | 179 | 804 | 807 | 810 |
| Transport Assets | | 1 250 | 3 600 | 5 139 | 5 492 | 6 775 | 6 775 | 6 199 | 6 216 | 6 238 |
| Transport Assets | | 1 250 | 3 600 | 5 139 | 5 492 | 6 775 | 6 775 | 6 199 | 6 216 | 6 238 |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 1 | 1 736 | 3 021 | 6 503 | 7 559 | 7 901 | 7 901 | 7 901 | 8 294 | 8 324 |
| R&M as a % of PPE | | 0.2% | 0.5% | 0.8% | 0.9% | 0.9% | 0.9% | 1.0% | 1.1% | 1.1% |
| R&M as % Operating Expenditure | | 0.6% | 1.0% | 1.4% | 1.6% | 2.0% | 2.0% | 2.0% | 2.1% | 2.1% |

References
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

EC102 Blue Crane Route - Supporting Table SA34d Depreciation by asset class

| 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 |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 79 791 | - | 58 224 | 50 909 | 38 966 | 38 966 | 42 863 | 42 991 | 43 163 |
| Roads Infrastructure | | 66 586 | - | 16 895 | 29 301 | 19 966 | 19 966 | 21 963 | 22 029 | 22 117 |
| Roads | | 66 586 | - | 16 895 | 29 301 | 19 966 | 19 966 | 21 963 | 22 029 | 22 117 |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | 1 651 | - | - | - | - | - | - |
| Drainage Collection | | - | - | 1 651 | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 3 941 | - | 10 556 | 6 809 | 5 000 | 5 000 | 5 500 | 5 517 | 5 539 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | 3 941 | - | 5 917 | 6 809 | 5 000 | 5 000 | 5 500 | 5 517 | 5 539 |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | 4 639 | - | - | - | - | - | - |
| Water Supply Infrastructure | | 6 360 | - | 13 088 | 8 187 | 8 000 | 8 000 | 8 800 | 8 826 | 8 862 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | 4 913 | - | 9 364 | 8 187 | 8 000 | 8 000 | 8 800 | 8 826 | 8 862 |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PVC Pipelines | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | 1 448 | - | 3 724 | - | - | - | - | - | - |
| Sanitation Infrastructure | | 2 663 | - | 15 879 | 6 611 | 6 000 | 6 000 | 6 600 | 6 620 | 6 646 |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | 2 663 | - | 4 606 | 6 611 | 6 000 | 6 000 | 6 600 | 6 620 | 6 646 |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | 11 272 | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 240 | - | 155 | - | - | - | - | - | - |
| Landfill Sites | | 240 | - | 52 | - | - | - | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | 103 | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |

| 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 | | | | | | | | | |
| Community Assets | | - | - | 14 999 | - | - | - | - | - | - |
| Community Facilities | | - | - | 14 999 | - | - | - | - | - | - |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | - | 3 052 | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | 11 947 | - | - | - | - | - | - |
| Cemeteries/Crematoria | | - | - | - | - | - | - | - | - | - |
| Police | | - | - | - | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Monuments | | - | - | - | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - | - | - | - |
| Works of Art | | - | - | - | - | - | - | - | - | - |
| Conservation Areas | | - | - | - | - | - | - | - | - | - |
| Other Heritage | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | 2 042 | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | 2 042 | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | 2 042 | - | - | - | - | - | - |
| Other assets | | (3 179) | 2 962 | 8 512 | 9 250 | 9 250 | 9 250 | 10 175 | 10 206 | 10 246 |
| Operational Buildings | | (3 179) | 2 962 | 8 512 | 9 250 | 9 250 | 9 250 | 10 175 | 10 206 | 10 246 |
| Municipal Offices | | (3 179) | 2 962 | 2 142 | 9 250 | 9 250 | 9 250 | 10 175 | 10 206 | 10 246 |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - | - | - | - |
| Stores | | - | - | - | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - | - | - | - |
| Depots | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | 6 370 | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Staff Housing | | - | - | - | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | 51 917 | 1 | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | 51 917 | 1 | - | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |

| 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 |
| <i>Computer Software and Applications</i> | | - | 51 917 | 1 | - | - | - | - | - | - |
| <i>Load Settlement Software Applications</i> | | - | - | - | - | - | - | - | - | - |
| <i>Unspecified</i> | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | (430) | 2 042 | 996 | 892 | 892 | 892 | 981 | 984 | 988 |
| Computer Equipment | | (430) | 2 042 | 996 | 892 | 892 | 892 | 981 | 984 | 988 |
| Furniture and Office Equipment | | (16 740) | 1 951 | 56 | 177 | 177 | 177 | 192 | 192 | 193 |
| Furniture and Office Equipment | | (16 740) | 1 951 | 56 | 177 | 177 | 177 | 192 | 192 | 193 |
| Machinery and Equipment | | (6 374) | - | 1 738 | 10 | 10 | 10 | 11 | 11 | 11 |
| Machinery and Equipment | | (6 374) | - | 1 738 | 10 | 10 | 10 | 11 | 11 | 11 |
| Transport Assets | | 348 | - | 1 775 | 364 | 364 | 364 | 157 | 157 | 158 |
| Transport Assets | | 348 | - | 1 775 | 364 | 364 | 364 | 157 | 157 | 158 |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - |
| Total Depreciation | 1 | 58 415 | 58 872 | 58 341 | 61 502 | 49 059 | 49 859 | 54 379 | 54 542 | 54 760 |

1. *Not including*

1. *Not including Depreciation based on write down values. Not including Depreciation resulting from revaluation.*

EC102 Blue Crane Route - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

| 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 | | | | | | | | | | |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 77 | 1 305 | 43 585 | 39 702 | 43 183 | 43 183 | 12 038 | 7 775 | 8 608 |
| Roads Infrastructure | | 77 | 204 | 6 969 | 4 792 | 4 792 | 4 792 | - | 4 297 | 4 597 |
| Roads | | 37 | 161 | 5 137 | 2 879 | 2 879 | 2 879 | - | 4 297 | 3 727 |
| Road Structures | | 41 | 43 | 1 833 | 1 913 | 1 913 | 1 913 | - | - | 870 |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | 851 | 35 467 | 19 896 | 20 554 | 20 554 | 2 174 | 3 478 | 4 011 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | 2 174 | 3 478 | 4 011 |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | 25 058 | - | - | - | - | - | - |
| LV Networks | | - | 851 | 10 409 | 19 896 | 20 554 | 20 554 | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | 76 | 1 149 | - | - | - | - | - | - |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | 1 149 | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Substations | | - | - | - | - | - | - | - | - | - |
| Distribution Mains | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | 5 513 | 5 513 | 5 513 | 6 713 | - | - |
| Pump Station | | - | - | - | 5 513 | 5 513 | 5 513 | 6 713 | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | 174 | - | 9 501 | 12 324 | 12 324 | 3 150 | - | - |
| Landfill Sites | | - | 227 | - | - | - | - | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | - | (52) | - | 9 501 | 12 324 | 12 324 | 3 150 | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |

| 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 | | | | | | | | | |
| Community Assets | | - | 356 | 3 588 | 3 391 | 3 391 | 3 391 | 8 103 | - | - |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | - | - | - | - | - | - | - | - | - |
| Police | | - | - | - | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | 356 | 3 588 | 3 391 | 3 391 | 3 391 | 8 103 | - | - |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | 356 | 3 588 | 3 391 | 3 391 | 3 391 | 8 103 | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Monuments | | - | - | - | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - | - | - | - |
| Works of Art | | - | - | - | - | - | - | - | - | - |
| Conservation Areas | | - | - | - | - | - | - | - | - | - |
| Other Heritage | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Municipal Offices | | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - | - | - | - |
| Stores | | - | - | - | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - | - | - | - |
| Depots | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Staff Housing | | - | - | - | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |

| 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 |
| <i>Computer Software and Applications</i> | | - | - | - | - | - | - | - | - | - |
| <i>Load Settlement Software Applications</i> | | - | - | - | - | - | - | - | - | - |
| <i>Unspecified</i> | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - |
| <i>Policing and Protection</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoological plants and animals</i> | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on upgrading of existing assets | 1 | 77 | 1 660 | 47 173 | 43 853 | 46 574 | 46 574 | 20 140 | 7 775 | 8 520 |
| Upgrading of Existing Assets as % of total capex | | 0.0% | 10.2% | 54.1% | 73.3% | 42.6% | 42.5% | 12.3% | 21.2% | 21.3% |
| Upgrading of Existing Assets as % of deprecn" | | 0.1% | 2.1% | 53.4% | 70.0% | 93.8% | 93.5% | 27.0% | 14.3% | 15.7% |

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure.

EC102 Blue Crane Route - Supporting Table SA35 Future financial implications of the capital budget

| Vote Description | Ref | 2026/27 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|--|-----|---|------------------------|------------------------|------------------|------------------|------------------|---------------|
| | | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Present value |
| R thousand | | | | | | | | |
| Capital expenditure | 1 | | | | | | | |
| Vote 1 - MAYORAL EXECUTIVE | | - | - | - | | | | |
| Vote 2 - MUNICIPAL COUNCIL | | - | - | - | | | | |
| Vote 3 - ACCOUNTING OFFICER | | 17 | 17 | 17 | | | | |
| Vote 4 - BUDGET & TREASURY | | 1 035 | 800 | 452 | | | | |
| Vote 5 - TECHNICAL SERVICES | | 44 779 | 34 817 | 38 845 | | | | |
| Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES | | 500 | 500 | 500 | | | | |
| Vote 7 - CORPORATE SERVICES | | 773 | 522 | 522 | | | | |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | | | | |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | | | | |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | | | | |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | | | | |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | | | | |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | | | | |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | | | | |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total Capital Expenditure | | 47 105 | 36 656 | 40 336 | - | - | - | - |
| Future operational costs by vote | 2 | | | | | | | |
| Vote 1 - MAYORAL EXECUTIVE | | 100 | 103 | - | | | | |
| Vote 2 - MUNICIPAL COUNCIL | | 8 089 | 8 151 | 7 823 | | | | |
| Vote 3 - ACCOUNTING OFFICER | | 11 976 | 12 226 | 12 544 | | | | |
| Vote 4 - BUDGET & TREASURY | | 51 237 | 63 324 | 65 901 | | | | |
| Vote 5 - TECHNICAL SERVICES | | 205 459 | 220 506 | 219 468 | | | | |
| Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES | | 38 888 | 40 030 | 41 221 | | | | |
| Vote 7 - CORPORATE SERVICES | | 19 149 | 20 031 | 19 507 | | | | |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | | | | |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | | | | |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | | | | |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | | | | |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | | | | |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | | | | |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | | | | |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total future operational costs | | 344 898 | 364 371 | 366 464 | - | - | - | - |
| Future revenue by source | 3 | | | | | | | |
| Exchange Revenue | | 12 877 | 218 633 | 246 758 | | | | |
| Service charges - Electricity | | 193 988 | 218 633 | 246 758 | | | | |
| Service charges - Water | | 20 226 | 21 438 | 22 723 | | | | |
| Service charges - Waste Water Management | | 10 030 | 10 631 | 11 268 | | | | |
| Service charges - Waste Management | | 16 574 | 17 568 | 18 622 | | | | |
| Agency services | | 980 | 1 023 | 1 056 | | | | |
| <i>List other revenues sources if applicable</i> | | | | | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total future revenue | | 254 685 | 487 927 | 547 185 | - | - | - | - |
| Net Financial Implications | | 137 318 | (86 900) | (140 385) | - | - | - | - |

References

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

| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Latitude | Applied Current Outcome 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|----------|---------------------|----------------|------|----------------------|------|--------------------------|-------------|-----------------|---------------|---------------|--------------|---------------------------------|---|---------------------|------------------------|------------------------|
| | | | | | | | | | | | | | | | | |

| Function | Project Description | Project Number | Type | ITSF Service Outcome | IUPF | Own Strategic Objectives | Account C.A. # | Project Code | Ward Location | GPS Longitude | GPS Latitude | Applied Outcome 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|----------|---------------------|----------------|------|----------------------|------|--------------------------|----------------|--------------|---------------|---------------|--------------|-------------------------|---|---------------------|------------------------|------------------------|
| | | | | | | | | | | | | | | | | |

| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUPF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Latitude | Actuals Current 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|----------|---------------------|----------------|------|----------------------|------|--------------------------|-------------|-----------------|---------------|---------------|--------------|-------------------------------|--|------------------------|---------------------------|---------------------------|
| | | | | | | | | | | | | | | | | |

EC102 Blue Crane Route - Supporting Table SA37 Projects delayed from previous financial years

| Function | Project name | Project number | Type | MTSE Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Wind Location | GPS Longitude | GPS Latitude | Previous target year to complete | Current Year 202526 | | 202627 Medium Term Revenue & Expenditure Framework | | |
|----------|--------------|----------------|------|----------------------|------|--------------------------|-------------|-----------------|---------------|---------------|--------------|----------------------------------|---------------------|--------------------|--|-------------------------|--|
| | | | | | | | | | | | | | Original Budget | Fall Year Forecast | Budget Year 2026/27 | Budget Year +2, 2028/29 | |
| | | | | | | | | | | | | | | | | | |

Parent municipality:
List all capital projects grouped by Function

R thousand

R thousand

Function

Project name

Project number

Type

MYSF Service Outcome

IUDF

Own Strategic Objective

Asset Class

Asset Location

GPS Longitude

GPS Latitude

Previous target year to complete

Original Budget

Full Year Forecast

2026/27 Medium Term Revenue & Expenditure Framework
Budget Year 2026/27
Budget Year +1 2027/28
Budget Year +2 2028/29

R Thousand

Function

Project name

Project number

Type

MTSE Service Outcome

BUDF

Our Strategic Objectives

Asset Class

Asset Sub-Class

Wind Location

GPS Longitude

GPS Latitude

Previous target year to complete

Current Year 2023/24
Original Budget
Full Year Forecast

2025/27 Medium Term Revenue & Expenditure Framework
Budget Year 2026/27
Budget Year +1 2027/28
Budget Year +2 2028/29

Entities:
List all capital projects grouped by Entity
Entity Name
Project name

Examples
List all projects with planned completion dates in current year that have been re-audited in the MTRF
Asset class as per table A9 and asset sub-class as per table SA34
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Project Number consists of MSCOA, Project Longitude and seq No. (sample P0010090902_0002)

EC102 Blue Crane Route - Supporting Table SA38 Consolidated detailed operational projects

| Municipal Vote/Operational project R thousand | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Project Information |
|---|-----|-----------------------------|----------------|---------------|--------------------------------|-------------|-----------------|------------------|------------------------|-------------------------|---|---|------------------------|------------------------|---------------------|
| | | | | | | | | | | Audited Outcome 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| | 4 | | | 2 | 8 | | | 5 | | | | | | | |
| Parent municipality: List all operational projects grouped by Municipal Vote | | | | | | | | | | | | | | | |

| Municipal Vote/Operational project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Project information |
|------------------------------------|-----|-----------------------------|----------------|---------------|--------------------------------|-------------|-----------------|------------------|------------------------|-------------------------|---|---|------------------------|-----------------------|---------------------|
| | | | | | | | | | | Audited Outcome 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year+2 2028/29 | |
| R thousand | 4 | | | 2 | 6 | | | 5 | | | | | | | |

| Municipal Vote/Operational project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Project information |
|------------------------------------|-----|-----------------------------|----------------|---------------|--------------------------------|-------------|-----------------|------------------|------------------------|-------------------------|---|---|------------------------|------------------------|---------------------|
| | | | | | | | | | | Audited Outcome 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| R thousand | 4 | | | 2 | 6 | | | 5 | | | | | | | |

| Municipal Vote/Operational project | Ref | Program/Project description | IDP Goal code | Project number | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Project information | |
|------------------------------------|-----|-----------------------------|---------------------|-------------------|--------------------------------------|-------------|-----------------|------------------|---------------------------|-------------------------------|--|--|---------------------------|---------------------------|---------------------|--|
| | | | | | | | | | | Audited Outcome 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | Ward location | |
| R thousand | 4 | | 2 | | 6 | | | 5 | | | | | | | | |

| Municipal Vote/Operational project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Project Information |
|------------------------------------|-----|-----------------------------|----------------|---------------|--------------------------------|-------------|-----------------|------------------|------------------------|-------------------------|---|---|------------------------|------------------------|---------------------|
| | | | | | | | | | | Audited Outcome 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| R thousand | 4 | | | 2 | 6 | | | 5 | | | | | | | |

| Municipal Vote/Operational project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2026/27 Medium Term Revenue & Expenditure Framework | | Project Information |
|------------------------------------|-----|-----------------------------|----------------|---------------|--------------------------------|-------------|-----------------|------------------|------------------------|-------------------------|---|---|---|---------------------|
| | | | | | | | | | | Audited Outcome 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 Budget Year +2 2027/28 2028/29 | |
| R thousand | 4 | | | 2 | 6 | | | 5 | | | | | | |

| Municipal Vote/Operational project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2026/27 Medium Term Revenue & Expenditure Framework | | Project Information |
|------------------------------------|-----|-----------------------------|----------------|---------------|--------------------------------|-------------|-----------------|------------------|------------------------|-------------------------|---|---|---|---------------------|
| | | | | | | | | | | Audited Outcome 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 Budget Year +2 2028/29 | |
| R thousand | 4 | | | 2 | 6 | | | 5 | | | | | | |

| Municipal Vote/Operational project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Project information |
|------------------------------------|-----|-----------------------------|----------------|---------------|--------------------------------|-------------|-----------------|------------------|------------------------|-------------------------|---|---|------------------------|------------------------|---------------------|
| | | | | | | | | | | Audited Outcome 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| R thousand | 4 | | | 2 | 6 | | | 5 | | | | | | | |

| Municipal Vote/Operational project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Project information |
|------------------------------------|-----|-----------------------------|----------------|---------------|--------------------------------|-------------|-----------------|------------------|------------------------|-------------------------|---|---|------------------------|------------------------|---------------------|
| | | | | | | | | | | Audited Outcome 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| R thousand | 4 | | | 2 | 6 | | | 5 | | | | | | | |

| Municipal Vots/Operational project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Project Information |
|------------------------------------|-----|-----------------------------|----------------|---------------|--------------------------------|-------------|-----------------|------------------|------------------------|-------------------------|---|---|------------------------|------------------------|---------------------|
| | | | | | | | | | | Audited Outcome 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| R thousand | 4 | | | 2 | 6 | | | 5 | | | | | | | |

| Municipal Vote/Operational project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2026/27 Medium Term Revenue & Expenditure Framework | | | Project Information |
|---|-----|-----------------------------|----------------|---------------|--------------------------------|-------------|-----------------|------------------|------------------------|-------------------------|---|---|------------------------|------------------------|---------------------|
| | | | | | | | | | | Audited Outcome 2024/25 | Current Year 2025/26 Full Year Forecast | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 | |
| R thousand | 4 | | | 2 | 6 | | | 5 | | | | | | | |
| Parent operational expenditure | 1 | | | | | | | | | | | | | | |
| Entities: | | | | | | | | | | | | | | | |
| List all operational projects grouped by Entity | | | | | | | | | | | | | | | |
| Entity A | | | | | | | | | | | | | | | |
| Water project A | | | | | | | | | | | | | | | |
| Entity B | | | | | | | | | | | | | | | |
| Electricity project B | | | | | | | | | | | | | | | |
| Entity Operational expenditure | | | | | | | | | | | | | | | |
| Total Operational expenditure | | | | | | | | | | | | | | | |
| References | | | | | | | | | | | | | | | |
| 1. Must reconcile with Budgeted Operating Expenditure | | | | | | | | | | | | | | | |
| 2. As per Table SA5 | | | | | | | | | | | | | | | |