Blue Crane Route Municipality (EC102)

67 Nojoli Street, P.O. Box 21, Somerset East, 5850

Tel: 042 243 6400

Fax: 042 243 2250

Website: www.bcrm.gov.za

ORIGINAL MTREF BUDGET

FY 2026/2027

TABLED TO COUNCIL ON 29 MAY 2026(in terms of Section 24 (1) 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

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 Final Budget and IDP as provided in terms of Section 24 (1) of the Municipal Finance Management Act (MFMA) 56 of 2003. The Section provides that *"the municipal council must at least 30 days before the start of the budget year consider approval or the annual budget."*

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 that are 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 46.45% 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 dependent 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 households and other customers while ensuring the financial sustainability of the municipality. It is for this reason that we approve and adopt the following structure percentage increase:

- 10% increase for Rates
- 6% increase for Water, Sanitation and Refuse
- 6%increase for all sundry services
- Electricity (as per below)

  Listed below are the tariff increases for electricity, approved by NERSA and adopted by Council.

Categories	**Approved tariff increase**
Domestic pre-paid	12.41%
Domestic (conventional)	12.41%
Agriculture	9.01%
Manufacturing / industries	9.01%
Commercial (pre-paid)	12.41%
FBE	12.41%

Other revenue items have increased by 6% and others by 3.3% CPI as per circular 134.

Expenditure Assumptions

In preparation of the budget, inputs and operational requirements submitted by departments were taken into consideration to ensure that the budget is aligned to departmental needs and service delivery priorities. For items such as Employee Related Costs, the budget was informed by the actual employee expenditure, current staff establishment, and existing contractual obligations to ensure a realistic and credible budget allocation

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

	Allocation				Change movement		
YEARS	**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 7% 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 councilors has increased as guided by gazette no 54179.

Bulk purchases have increased by 9.01% as per Eskom and NERSA tariff book however the municipal increase was 4% which was based on the actual consumption incurred to date.

Inventory consumed

Details	Budget Amount	Percentage Increase	
Inventory consumed - Zero Rated	R4 010 053	10%	Fuel expenditure is largely influenced by external factors such as fluctuations in fuel prices, increased transportation and operational activities, and the rising cost of service delivery, which are increasing at a rate higher than general inflation. In addition, departments indicated a need for increased on fuel allocation to support planned programmes, fleet operations, maintenance activities, additional fleet and continued service delivery within the municipality.
Inventory consumed - Materials and Supplies	5 880 667	10%	The budget for materials and supplies increased by 4% due to departmental operational requirements and the need to support service delivery activities. Furthermore, departments identified specific

			operational needs that necessitated increased allocations to ensure adequate resources are available for the effective execution of their functions during the financial year.
Inventory consumed	2 975 566	23%	The budget for inventory consumed increased by 21% mainly due to increased departmental operational requirements and the anticipated demand for service delivery-related activities in the new financial year.
Contracted Services-Maintenance of Unspecifies	6 831 693	25%	The budget for contracted services relating to the maintenance of unspecified assets increased by 21%, mainly due to departmental operational requirements and the allocation of funding from the FMG and Library Grant for operational activities. The additional funding provided through these grants necessitated increased provision for contracted maintenance services to support the implementation of planned programmes and ensure the effective upkeep of municipal assets. Furthermore, the increase was influenced by the need to maintain service delivery standards and address maintenance requirements identified by departments during the budget preparation process.

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

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 on our indigent programme.

Councilors, I present to you the Original Budget and IDP for 2026/27. In terms of Chapter 4 of the Municipal Systems Act 32 of 2000 read with Section 24 of the MFMA we will present this Final budget to the broader BCRM community in the coming months.

I thank you

BONISILE AMOS MANXOWENI
MAYOR

DATE: 29 May 2026

2. Executive Summary

The Final 2026/27 Integrated Development Plan (IDP), as well as the Final 2026/27 Medium Term Revenue Expenditure Framework (MTREF) Budget and generic projections going forward, and the Final 2026/27 Service Level Standards (SLS) were presented to Council on 29 May 2026.

The status of the Financial Related Policies, still the same and was reviewed and adopted by Council before 30 June 2026 the detailed lists thereof reflect later in this document.

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

- **Table 1:** 2026/27 Final Budgeted Financial Performance per category
- **Table 2:** 2026/27 Final Capital Budget

BLUE CRANE ROUTE MUNICIPALITY
FINAL BUDGET 2026/2027

EXPENDITURE by type	ADJUSTMENT BUDGET FEBRUARY 2026	DRAFT BUDGET 2026/2027	FINAL BUDGET 2026/27	PERC	
Employee related costs: Permanent staff	108 875 956	116 110 286	116 110 286	7%	Increased with 7% which is guided by the MFMA South African local government bargaining council circular 5 of 2026, SALGA senior management upper limits circular 54/2025 also considering MFMA circular 134.
Employee related costs: Stipends for Interns	500 000	500 000	500 000	0%	Allocation as per FMG business plan
Employee related costs: EPWP	1 195 108	1 241 620	1 241 620	4%	Allocation as per EPWP business plan
Remuneration of Councillors	5 443 931	6 758 362	6 758 362	24%	The total remuneration of full- time councillors has increased guided by national gazette no 54179 and the Equitable share allocated to special support for councillor remuneration and ward committees
Debt Impairment	24 303 253	24 789 318	24 789 318	2%	The increase in expenditure was based on the actual increase in Equitable Share funding received by the municipality, which was below the published CPI. The municipality therefore aligned expenditure growth to available funding to ensure a funded and financially sustainable budget while prioritising critical operational and service delivery requirements.
Depreciation & asset impairment	49 659 349	54 378 781	54 378 781	10%	Increase due to the acquisition of capital assets
Irrecoverable debts written off	13 858 228	14 135 392	14 135 392	2%	The increase in expenditure was based on the actual increase in Equitable Share funding received by the municipality, which was below the published CPI. The municipality therefore aligned expenditure growth to available funding to ensure a funded and financially sustainable budget while prioritising critical operational and service delivery requirements.
Finance Charges: Landfill site Provision	16 009 055	1 427 171	1 427 171	-91%	The significant decrease in finance charges is primarily attributable to the arrangement with Eskom, which has resulted in either a reduction in interest rates or a restructured repayment schedule on outstanding electricity-related debt
Finance Charges: Nedbank Loan	157 211	32 829	32 829	-79%	Decrease due to the actual interest as the loan will be paid in the 2026/27 financial period and the remaining actual interest is R32 829
Bulk Purchases	127 326 929	117 884 380	132 607 250	4%	This was based on the bulk purchases actual consumption to date.
Inventory consumed - Zero Rated	3 656 251	3 655 022	4 010 053	10%	Fuel expenditure is largely influenced by external factors such as fluctuations in fuel prices, increased transportation and operational activities, and the rising cost of service delivery, which are increasing at a rate higher than general inflation. In addition, departments indicated a need for increased on fuel allocation to support planned programmes, fleet operations, maintenance activities, additional fleet and continued service delivery within the municipality
Inventory consumed - Materials and Supplies	5 333 629	5 630 667	5 880 667	10%	The budget for materials and supplies increased by 10% due to departmental operational requirements and the need to support service delivery activities. Furthermore, departments identified specific operational needs that necessitated increased allocations to ensure adequate resources are available for the effective execution of their functions during the financial year.
Inventory consumed	2 420 792	2 915 410	2 975 566	23%	The budget for inventory consumed increased by 23% mainly due to increased departmental operational requirements and the anticipated demand for service delivery-related activities in the new financial year

Contracted Services- Maintenance of Unspecifi	5 457 587	5 632 145	6 831 693	25%	The budget for contracted services relating to the maintenance of unspecified assets increased by 23%, mainly due to departmental operational requirements and the allocation of funding from the FMG and Library Grant for operational activities. The additional funding provided through these grants necessitated increased provision for contracted maintenance services to support the implementation of planned programmes and ensure the effective upkeep of municipal assets. Furthermore, the increase was influenced by the need to maintain service delivery standards and address maintenance requirements identified by departments during the budget preparation process
Contracted Services	18 737 257	18 597 739	18 877 739	2%	The increase in expenditure was based on the actual increase in Equitable Share funding received by the municipality, which was below the published CPI. The municipality therefore aligned expenditure growth to available funding to ensure a funded and financially sustainable budget while prioritising critical operationa and service delivery requirements
Transfers and subsidies (SALGA)	1 185 561	1 209 272	1 209 272	2%	The increase in expenditure was based on the actual increase in Equitable Share funding received by the municipality, which was below the published CPI. The municipality therefore aligned expenditure growth to available funding to ensure a funded and financially sustainable budget while prioritising critical operationa and service delivery requirements
Operational Cost	15 747 969	17 104 418	17 062 574	8%	The budget for other expenditure increased by 8% mainly due to departmental operational requirements and the need to provide fı general operational costs associated with service delivery activitie The increase is in line with anticipated cost pressures and addition departmental needs identified during the budget preparation process to ensure the continued effective functioning of municipal
	399 868 066	392 002 812	408 828 573		

REVENUE by source	BUDGET FEBRUARY 2026	BUDGET 2026/2027	FINAL BUDGET 2026/27		
Property Rates	22 981 056	25 279 162	25 279 162	10%	Increase due to tariffs noted by council on the 31/03/2026
Service charges - electricity	172 341 323	193 988 056	189 092 752	10%	Tariffs approved by NERSA
Service charges - Water revenue	19 082 357	20 226 182	20 226 182	6%	Increase due to tariffs noted by council on the 31/03/2026
Service charges - Sanitation revenue	9 462 983	10 030 063	10 030 063	6%	Increase due to tariffs noted by council on the 31/03/2026
Service charges - Refuse revenue	15 635 621	16 573 759	16 573 759	6%	Increase due to tariffs noted by council on the 31/03/2026
Rental of facilities and equipment	646 070	736 242	673 471	4%	Combination of disconnection and reconnection which increased b the CPI 3.3% and the other services which increased by 6% as per tarriff noted by council 31/03/2026
Interest earned - external Investments	10 081 916	10 458 472	10 437 597	4%	Increase due to CPI as per MFMA Circular 134
Interest and rent on land	3 650 500	3 785 569	3 774 617	3%	Increase due to CPI as per MFMA Circular 134
Fines, penalties and forfeits	562 210	583 012	581 325	3%	Increase due to CPI as per MFMA Circular 134
Licences and permits	875 733	908 136	905 508	3%	Increase due to CPI as per MFMA Circular 134
Agency Services	955 060	990 397	987 532	3%	Increase due to CPI as per MFMA Circular 134
Transfer and Subsidies	81 698 718	82 128 750	82 128 750	1%	Allocation as per DORA 2026/27 financial year
Transfer and Subsidies - Capital	78 712 691	51 001 250	51 001 250	-35%	Allocation as per DORA 2026/27 financial year
Other Revenue	6 068 131	6 292 652	6 274 873	3%	Increase due to CPI as per MFMA Circular 134
Other Gains	0	0	47 648 486	100%	Recognition of the interest that will be waived in terms of the Eskc Agreement
	422 754 369	422 981 702	465 615 327		
TOTAL BUDGET (DEFICIT)/SURPLUS	22 886 303	30 978 890	56 786 754		

Adjustment - for cash funded budget			
Depreciation & asset impairment	49 659 349	54 378 781	54 378 781
Debt Impairment	24 303 253	24 789 318	24 789 318
Irrecoverable debts written off	13 858 228	14 135 392	14 135 392
Nett surplus (-deficit)	87 820 830	93 303 491	93 303 491
Grants included in Budget			
Capital Grants			
MUNICIPAL DIASTER RECOVERY GRANT- ROLLO'	11 402 559	0	0
MUNICIPAL DIASTER RECOVERY GRANT	22 880 000	0	0
MIG	15 751 000	24 216 250	24 216 250
WSIG	26 100 000	16 000 000	16 000 000
INEP	0	9 415 000	9 415 000
Fire equipment - SBDM	200 000	0	0
EPWP: Provincial Allocation (Refuse site)	1 381 132	0	0
FMG	320 000	1 170 000	1 170 000
LIBRARY GRANT	678 000	200 000	200 000
	78 712 691	51 001 250	51 001 250
Operational Grants			
Equitable Share	73 464 000	72 060 000	72 060 000
Equitable Share-Special Support		2 909 000	2 909 000
FMG	2 080 000	1 430 000	1 430 000
Library Grant	2 145 000	2 524 000	2 524 000
EPWP- National Allocation	1 322 000	1 369 000	1 369 000
EPWP: Provincial Allocation (Refuse site)	361 608	0	0
MIG - PMU	829 000	836 750	836 750
MIG- BCRM Intergrated Asset Management Pla	0	1 000 000	1 000 000
SBDM: LAND USE AUDIT	266 000	0	0
Fire equipment - SBDM	751 467		
Corporate LGSETA	132 515		
SBDM - WATER	347 128		
	81 698 718	82 128 750	82 128 750

BLUE CRANE ROUTE MUNICIPALITY - EC 102

CAPITAL BUDGET: 2026/2027 MTREF

CAPITAL ITEM DESCRIPTION	Final Budget 2026/27	Final Budget 2027/28	[illegible]
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 Somerser East Sewer Pumpstations (Riverlane, Memese, Mayila, Aeroville and Lifting Station)	4 427 844		
Augmentation of Somerset East and Cookhouse Boreholes		2 000 000	4 718 865
Refurbishment of Clevedon Pumpstation			
Construction of 3X water reservoirs Pearston, Somerset East and Cookhouse			
Rising mains for KwaNojoli reservoirs	10 059 196	5 122 546	
Refurbishment of Bestershoek	1 512 960	9 677 454	12 835 135
Water equipment and tools	55 000	55 000	55 000
	16 055 000	**16 855 000**	**17 609 000**
TECHNICAL SERVICES : PUBLIC WORKS			
Equipment and Tools	55 000	55 000	55 000
	55 000	**55 000**	**55 000**
TECHNICAL SERVICES : WORKSHOP			
Machinery and Equiptment	112 752	112 752	112 752
Machinery and Equiptment	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 Somerser East Sewer Pumpstations Phase 1	7 720 415		
Construction of Nelsig	4 132 495	-	-
Construction of Khanyiso		5 117 290	6 353 250
Installation of Street and Highmast lights in all 6 wards (planning project)	1 948 035	2 000 000	2 000 000
Refurbishment of Surfaced roads in all 6 wards: Planning project		4 941 360	3 086 350
Refurbishment of Glen Avon Street			
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 LIBRARIES	**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 Equiptment	157 350	157 350	157 350
	157 350	**157 350**	**157 350**
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**	**39 274 650**	**43 506 600**
SBDM Grant - Fire and Disaster			
Municipal own Funding from surplus funds	**3 059 725**	**2 879 725**	**2 879 725**
INSUARNCE REFUNDS	**139 230**		

1) **<u>Operational Grants as per Division of Revenue Bill:</u>**

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 836 750
MIG: BCRM Integrated Asset Management Plan	R 1 000 000
Library	R 2 524 000
EPWP: National	R 1 369 000
	R 82 128 750

2) Employee costs increased with 7% 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) <u>Tariff structure percentage increases, that was utilised when the budget was compiled:</u>
   - Rates – 10%
   - Water, Sewer/Sanitation and Refuse removal services – 6%
   - Listed below is the electricity tariff increase approved by Nersa:

Categories	**APPROVED tariff increase**
Domestic pre-paid	12.41%
Domestic (conventional)	12.41%
Agriculture	9.01%
Manufacturing / industries	9.01%
Commercial (pre-paid)	12.41%

4) The Eskom have increased by 4% as per Eskom and NERSA tariff book. This was based on the bulk purchases actual consumption to date.

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 R132m (32%). The cost of Employee cost, irrecoverable debts written off, depreciation charges and debt impairment add up to 53% of the total operational expenditure budget. Therefore only 15% will be left for maintenance, consumables, travelling and other operational cost which is very limited.

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

Total operational expenditure:	R 408 828 573
Total revenue:	R 465 615 327
Budget Surplus:	R 56 786 754

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	R 3 059 725
Sub-Total	R 54 200 250
Less: VAT	(R 7 069 598)
Total Capital budget	**R47 130 652**

NIGEL BRANDON DELO
DIRECTOR: FINANCE / CEO

DATE: 29 May 2026

3. Contact Information

EC102 Blue Crane Route - Contact Information

A. GENERAL INFORMATION		
Municipality	EC102 Blue Crane Route	
Grade	2	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	EC Eastern Cape	
Web Address	wwww.bcrm.gov.za	
E-mail Address	mmanager@bcrm.gov.za	
B. CONTACT INFORMATION		
Postal address:		
P.O. Box	P.O. Box 21	
City / Town	Somerset East	
Postal Code	6265	
Street address		
Building	Town Hall Building	
Street No. & Name	67 Nojoli Street	
City / Town	Somerset East	
Postal Code	6265	
General Contacts		
Telephone number	042 243 6405	
Fax number	042 243 2250	

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number	9201180225083	ID Number	9412141336089
Title	Ms	Title	Ms
Name	Sibusiswe Sylvia Plaatyi	Name	Nomzamo Sondlo
Telephone number	042 243 6467	Telephone number	042 243 6402
Cell number	067 897 9887	Cell number	078 857 6644
Fax number	042 24 6033	Fax number	042 243 6033
E-mail address	council@bcrm.gov.za	E-mail address	council@bcrm.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	7108185649082	ID Number	9412141336089
Title	Mr	Title	Ms
Name	Bonsile Manxoweni	Name	Nomzamo Sondlo
Telephone number	042 243 6404	Telephone number	042 243 6402
Cell number	082 657 1339	Cell number	078 857 6644
Fax number	042 24 6033	Fax number	042 243 6033
E-mail address	council@bcrm.gov.za	E-mail address	council@bcrm.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	6704055326087	ID Number	8908140101086
Title	Mr	Title	Ms
Name	Mzwandile Patrick Nini	Name	Mare Jordaan
Telephone number	042 243 6402	Telephone number	042 243 6402
Cell number	071 491 3359	Cell number	082 329 6823
Fax number	042 243 6033	Fax number	042 243 6033
E-mail address	mmanager@bcrm.gov.za	E-mail address	marej@bcrm.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	7812255126089	ID Number	9303300279083
Title	Mr	Title	Miss
Name	Nigel Delo	Name	Rozanne Frolick
Telephone number	042 243 6405	Telephone number	042 243 6405
Cell number	083 798 7163	Cell number	083 654 9557
Fax number	042 243 2250	Fax number	042 243 2250
E-mail address	nigel@bcrm.gov.za	E-mail address	rozannef@bcrm.gov.za
Manager: Financial and Reporting		**Manager: PMS/IDP**	
ID Number	9209045988084	ID Number	8406170297080
Title	Mr	Title	Ms
Name	Khanya Magashu	Name	Samela Hanabe
Telephone number	042 243 6413	Telephone number	042 243 6400
Cell number	083 260 4630	Cell number	076 517 6876
Fax number	042 243 6405	Fax number	042 243 6405
E-mail address	khanyam@bcrm.gov.za	E-mail address	pms-idp@bcrm.gov.za
Accountant: Financial and Reporting		**Official responsible for submitting financial information**	
ID Number	[illegible]604230184087	ID Number	0
Title	Ms	Title	0
Name	Simamkele Tshangana	Name	0
Telephone number	042 243 6498	Telephone number	0
Cell number	063 751 9440	Cell number	0
Fax number	042 243 6405	Fax number	0
E-mail address	simamkelet@bcrm.gov.za	E-mail address	0

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 Version *7.1 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 Final 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 final 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 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 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		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	24 316	28 215	22 662	21 602	22 981	22 981	20 568	25 279	27 807	30 588
Service charges	142 445	160 301	173 869	230 728	216 522	216 522	148 559	235 923	257 145	280 368
Investment revenue	1 102	3 801	5 332	3 651	3 651	3 651	3 136	3 775	3 899	4 024
Transfer and subsidies - Operational	70 510	74 254	84 695	80 716	81 699	81 699	80 768	82 129	85 344	88 688
Other own revenue	12 937	17 498	19 891	18 981	19 189	19 189	15 005	67 509	20 516	21 172
Total Revenue (excluding capital transfers and	251 310	284 069	306 449	355 677	344 042	344 042	268 036	414 614	394 712	424 840
Employee costs	91 979	102 820	107 538	111 716	111 043	111 043	100 734	117 852	120 454	124 340
Remuneration of councillors	4 547	4 951	5 196	5 444	5 444	5 444	4 700	6 758	6 810	6 409
Depreciation and amortisation	53 415	58 872	88 343	61 602	49 659	49 659	39 425	54 379	54 542	54 760
Interest	3 687	13 837	23 187	16 157	16 166	16 166	26 812	1 460	1 460	1 460
Inventory consumed and bulk purchases	111 177	132 639	152 585	143 299	138 728	138 728	137 175	145 474	157 604	171 193
Transfers and subsidies	1 036	1 089	1 156	1 186	1 186	1 186	6	1 209	1 246	1 295
Other expenditure	52 774	75 698	74 127	78 174	78 114	78 114	27 017	81 697	85 481	86 053
Total Expenditure	318 615	389 907	452 131	417 578	400 340	400 340	335 868	408 829	427 596	445 510
Surplus/(Deficit)	(67 305)	(105 837)	(145 682)	(61 901)	(56 298)	(56 298)	(67 832)	5 786	(32 884)	(20 669)
Transfers and subsidies - capital (monetary allocations)	37 721	48 219	70 877	64 731	78 713	78 713	54 981	51 001	39 275	43 507
Transfers and subsidies - capital (in-kind)	–	–	–	–	36 264	36 264	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(29 584)	(57 619)	(74 805)	2 830	58 678	58 678	(12 851)	56 787	6 390	22 837
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(29 584)	(57 619)	(74 805)	2 830	58 678	58 678	(12 851)	56 787	6 390	22 837
Capital expenditure & funds sources										
Capital expenditure	46 720	(16 353)	87 192	58 792	109 295	109 295	49 355	47 131	36 656	40 336
Transfers recognised - capital	37	(16 448)	85 619	56 288	68 272	68 272	47 393	44 349	34 152	37 832
Borrowing	–	44	–	–	–	–	–	–	–	–
Internally generated funds	34	246	1 573	2 504	4 585	4 585	1 962	2 782	2 504	2 504
Total sources of capital funds	71	(16 158)	87 192	58 792	72 857	72 857	49 355	47 131	36 656	40 336
Financial position										
Total current assets	105 252	139 000	148 051	60 434	127 877	127 877	233 555	168 894	160 879	166 293
Total non current assets	872 791	858 643	834 708	867 805	896 131	896 131	844 647	837 253	821 247	808 777
Total current liabilities	130 203	173 508	270 773	68 751	20 023	20 023	127 901	135 614	148 123	160 859
Total non current liabilities	61 406	62 439	65 745	61 875	299 019	299 019	298 431	155 812	112 890	70 262
Community wealth/Equity	786 434	761 695	646 241	798 829	704 961	704 961	655 707	714 722	721 112	743 949
Cash flows										
Net cash from (used) operating	199 222	219 966	154 107	64 235	70 968	71 118	(385 551)	32 763	27 031	43 076
Net cash from (used) investing	(20 632)	(33 504)	(46 904)	(67 611)	(83 985)	(83 985)	254 897	(54 200)	(42 154)	(46 386)
Net cash from (used) financing	–	–	216	–	–	–	–	(713)	–	–
Cash/cash equivalents at the year end	200 016	196 955	147 555	13 248	26 001	26 151	(91 635)	54 905	39 782	36 472
Cash backing/surplus reconciliation										
Cash and investments available	200 016	196 955	147 555	13 248	26 001	26 151	(91 635)	54 905	39 782	36 472
Application of cash and investments	(9 516)	69 312	147 525	17 934	(133 228)	(133 228)	226 543	(32 231)	(22 500)	(14 464)
Balance - surplus (shortfall)	209 531	127 643	30	(4 686)	159 229	159 379	(318 178)	87 136	62 282	50 936
Asset management										
Asset register summary (WDV)	842 428	830 857	813 448	867 805	896 131	896 131		837 253	821 247	808 777
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		23 662	9 688	11 565
Repairs and Maintenance	1 736	3 921	6 503	7 559	7 903	7 903		9 471	11 133	12 277
Free services										
Cost of Free Basic Services provided	27 009	(5 788)	7 599	(27 133)	(27 133)	(27 133)		18 131	(29 189)	(31 422)
Revenue cost of free services provided	–	–	–	–	–	–		–	(106 845)	(106 845)
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		120 240	134 649	134 834	86 789	81 319	81 319	142 225	90 436	95 435
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	111 933	59 327	62 992
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		2 454	4 297	4 692	3 272	41 770	41 770	3 421	3 444	3 590
Community and social services		2 393	2 411	4 376	2 829	41 061	41 061	2 963	2 971	3 102
Sport and recreation		55	29	27	96	96	96	99	102	105
Public safety		6	1 855	36	48	48	48	49	51	53
Housing		–	–	–	–	266	266	–	–	–
Health		0	2	254	300	300	300	310	320	331
Economic and environmental services		3 958	8 526	3 715	3 104	3 210	3 210	3 325	2 020	2 085
Planning and development		9	–	–	–	–	–	–	–	–
Road transport		3 949	8 526	3 715	3 104	3 210	3 210	3 325	2 020	2 085
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		162 379	184 817	233 563	327 242	332 720	332 720	316 644	338 086	367 237
Energy sources		112 610	127 343	179 791	220 740	224 410	224 410	216 313	233 143	256 908
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	20 508	21 385	22 493
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	465 615	433 986	468 347
Expenditure - Functional										
Governance and administration		73 668	161 776	163 019	113 915	120 172	120 172	128 324	131 354	133 421
Executive and council		10 859	13 269	12 446	13 020	12 587	12 587	16 899	17 219	17 048
Finance and administration		61 392	146 702	148 648	99 406	106 026	106 026	109 821	112 564	114 797
Internal audit		1 417	1 805	1 925	1 489	1 560	1 560	1 604	1 570	1 577
Community and public safety		(3 373)	4 611	18 310	15 406	14 847	14 847	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
Sport and recreation		(13 945)	1 156	1 000	1 241	861	861	967	993	1 019
Public safety		2 640	3 816	5 284	4 545	3 882	3 882	4 360	4 471	4 585
Housing		–	–	–	–	–	–	–	–	–
Health		6	4	306	350	555	555	600	602	604
Economic and environmental services		74 498	17 071	36 333	47 705	37 364	37 364	36 655	36 699	35 972
Planning and development		2 268	1 921	2 699	2 489	2 341	2 341	2 679	3 369	1 761
Road transport		72 229	15 150	33 633	45 216	35 023	35 023	33 976	33 330	34 211
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		173 822	206 449	232 677	240 552	227 957	227 957	228 620	243 874	260 000
Energy sources		125 856	144 752	177 299	171 805	171 458	171 458	168 355	182 337	197 015
Water management		23 005	30 311	30 201	40 784	30 290	30 290	32 009	32 635	33 351
Waste water management		6 743	11 399	8 652	15 790	12 612	12 612	14 658	14 914	15 219
Waste management		18 217	19 987	16 526	12 174	13 596	13 596	13 597	13 989	14 415
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	318 615	389 907	450 338	417 578	400 340	400 340	408 829	427 596	445 510
Surplus/(Deficit) for the year		(29 584)	(57 619)	(73 533)	2 830	58 678	58 678	56 787	6 390	22 837

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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Municipal governance and administration		120 240	134 649	134 834	86 789	81 319	81 319	142 225	90 436	95 435
Executive and council		63 385	67 222	71 200	27 916	27 916	27 916	30 292	31 108	32 443
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		–	–	–	–	–	–	–	–	–
Finance and administration		56 855	67 427	63 634	58 873	53 403	53 403	111 933	59 327	62 992
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	84 622	39 901	43 083
Fleet Management		–	–	–	–	–	–	–	–	–
Human Resources		350	194	235	337	470	470	349	360	372
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–	–	–
Property Services		835	786	981	843	843	843	873	902	931
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	3 421	3 444	3 590
Community and social services		2 393	2 411	4 376	2 829	41 061	41 061	2 963	2 971	3 102
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	4	23	–	103	103	107	110	114
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		83	103	105	115	115	115	119	122	126
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		2 309	2 304	2 618	2 714	39 100	39 100	2 738	2 738	2 862
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		55	29	27	96	96	96	99	102	105
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		55	29	27	96	96	96	99	102	105
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
Public safety		6	1 855	36	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		–	–	–	–	266	266	–	–	–
Housing		–	–	–	–	266	266	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		0	2	254	300	300	300	310	320	331
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		0	2	254	300	300	300	310	320	331
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		3 958	8 526	3 715	3 104	3 210	3 210	3 325	2 020	2 085
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	3 325	2 020	2 085

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		1 276	1 093	2 410	1 644	1 749	1 749	1 809	1 869	1 928
Roads		2 673	7 432	1 306	1 460	1 460	1 460	1 516	152	157
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	327 242	332 720	332 720	316 644	338 086	367 237
Energy sources		112 610	127 343	179 791	220 740	224 410	224 410	216 313	233 143	256 908
Electricity		112 610	127 343	179 791	220 740	224 410	224 410	216 313	233 143	256 908
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		6 025	9 001	7 548	19 748	20 125	20 125	20 508	21 385	22 493
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		6 025	9 001	7 548	19 748	20 125	20 125	20 508	21 385	22 493
Storm Water Management		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	289 031	332 288	376 806	420 408	459 018	459 018	465 615	433 986	468 347
Expenditure - Functional										
Municipal governance and administration		73 668	161 776	163 019	113 915	120 172	120 172	128 324	131 354	133 421
Executive and council		10 859	13 269	12 446	13 020	12 587	12 587	16 899	17 219	17 048

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Mayor and Council		5 916	7 005	6 472	6 964	6 778	6 778	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	106 026	106 026	109 821	112 564	114 797
Administrative and Corporate Support		11 921	66 019	10 118	18 748	18 182	18 182	20 709	21 216	21 706
Asset Management		–	–	37 696	–	–	–	–	–	–
Finance		43 969	66 610	80 556	54 069	62 470	62 470	62 732	64 334	66 563
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	3 250	6 710	6 740	6 740	6 963	7 240	7 522
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		1 319	936	1 708	1 000	1 155	1 155	1 046	1 092	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–	–	–
Property Services		3 927	8 556	12 266	17 107	15 856	15 856	16 600	16 855	17 123
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		1 417	1 805	1 925	1 489	1 560	1 560	1 604	1 570	1 577
Governance Function		1 417	1 805	1 925	1 489	1 560	1 560	1 604	1 570	1 577
Community and public safety		(3 373)	4 611	18 310	15 406	14 847	14 847	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	861	861	967	993	1 019

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		(13 945)	1 156	1 000	1 241	861	861	967	993	1 019
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
Public safety		2 640	3 816	5 284	4 545	3 882	3 882	4 360	4 471	4 585
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		3 011	3 816	5 119	4 238	3 575	3 575	4 022	4 132	4 245
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		(430)	–	4	18	18	18	20	20	20
Pounds		59	–	162	288	288	288	317	318	320
Housing		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		6	4	306	350	555	555	600	602	604
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		6	4	306	350	555	555	600	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	37 364	37 364	36 655	36 699	35 972
Planning and development		2 268	1 921	2 699	2 489	2 341	2 341	2 679	3 369	1 761
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		2 268	1 921	2 699	2 489	2 309	2 309	1 679	1 708	1 761
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		–	–	–	–	–	–	–	–	–
Project Management Unit		–	–	–	–	32	32	1 000	1 661	–
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		72 229	15 150	33 633	45 216	35 023	35 023	33 976	33 330	34 211
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		2 767	3 710	4 308	3 535	3 602	3 602	3 590	3 705	3 823
Roads		69 463	11 440	29 325	41 681	31 421	31 421	30 386	29 625	30 388
Taxi Ranks		–	–	–	–	–	–	–	–	–

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Environmental protection		–	–	–	–	–	–	–	–	–
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		173 822	206 449	232 677	240 552	227 957	227 957	228 620	243 874	260 000
Energy sources		125 856	144 752	177 299	171 805	171 458	171 458	168 355	182 337	197 015
Electricity		125 856	144 752	177 299	171 805	171 458	171 458	168 355	182 337	197 015
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		23 005	30 311	30 201	40 784	30 290	30 290	32 009	32 635	33 351
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		23 005	30 311	30 201	40 784	30 290	30 290	32 009	32 635	33 351
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		6 743	11 399	8 652	15 790	12 612	12 612	14 658	14 914	15 219
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		6 743	11 399	8 652	15 790	12 612	12 612	14 658	14 914	15 219
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		18 217	19 987	16 526	12 174	13 596	13 596	13 597	13 989	14 415
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		18 217	19 987	16 526	12 174	13 596	13 596	13 597	13 989	14 415
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	318 615	389 907	450 338	417 578	400 340	400 340	408 829	427 596	445 510
Surplus/(Deficit) for the year		(29 584)	(57 619)	(73 533)	2 830	58 678	58 678	56 787	6 390	22 837

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - 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	93 188	48 751	52 215
Vote 5 - TECHNICAL SERVICES		172 651	197 804	243 214	321 673	319 218	319 218	311 295	321 971	349 868
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		16 214	17 572	20 491	29 368	68 656	68 656	30 455	31 758	33 410
Vote 7 - CORPORATE SERVICES		359	215	256	373	505	505	386	398	411
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	465 615	433 986	468 347
Expenditure by Vote *to be appropriated*	1									
Vote 1 - MAYORAL EXECUTIVE		1	–	57	99	86	86	100	103	–
Vote 2 - MUNICIPAL COUNCIL		5 915	7 005	6 415	6 865	6 692	6 692	8 089	8 151	7 823
Vote 3 - ACCOUNTING OFFICER		6 635	9 991	10 617	10 049	9 685	9 685	11 993	12 244	12 562
Vote 4 - BUDGET & TREASURY		45 986	118 527	118 692	54 132	62 533	62 533	60 002	61 604	63 833
Vote 5 - TECHNICAL SERVICES		234 520	212 090	261 882	291 697	266 621	266 621	266 470	281 532	296 647
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		19 920	31 011	41 807	33 625	33 752	33 752	39 452	40 609	41 816
Vote 7 - CORPORATE SERVICES		5 638	11 284	10 868	21 110	20 970	20 970	22 722	23 352	22 828
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	2	318 615	389 907	450 338	417 578	400 340	400 340	408 829	427 596	445 510
Surplus/(Deficit) for the year	2	(29 584)	(57 619)	(73 533)	2 830	58 412	58 412	56 787	6 390	22 837

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - MAYORAL EXECUTIVE		–	–	–	–	–	–	–	–	–
1.1 - Mayoral Executive		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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Vote 2 - MUNICIPAL COUNCIL		63 385	67 222	71 200	27 916	27 916	27 916	30 292	31 108	32 443
2.1 - Municipal Council		63 385	67 222	71 200	27 916	27 916	27 916	30 292	31 108	32 443
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		–	–	–	–	–	–	–	–	–
Vote 3 - ACCOUNTING OFFICER		9	–	381	–	–	–	–	–	–
3.1 - Accounting Officer		–	–	–	–	–	–	–	–	–
3.2 - Integrated Development Plan		–	–	381	–	–	–	–	–	–
3.3 - Internal Audit		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
3.5 - LED Other		9	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - BUDGET & TREASURY		36 412	49 475	41 264	41 078	42 457	42 457	93 188	48 751	52 215
4.1 - Budget Planning and Implementation		26 309	34 585	31 897	26 500	27 879	27 879	77 993	33 039	35 987
4.2 - Financial Management and Reporting (Dora Grants)		10 103	14 890	9 367	14 578	14 578	14 578	15 196	15 711	16 228
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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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 5 - TECHNICAL SERVICES		172 651	197 804	243 214	321 673	319 218	319 218	311 295	321 971	349 868
5.1 - Electricity		112 610	127 343	179 791	220 740	217 885	217 885	209 567	226 173	249 715
5.2 - Water		34 186	36 870	32 836	62 302	62 354	62 354	53 168	55 635	58 420
5.3 - Sewerage/Sanitation		6 025	9 001	7 548	19 748	19 748	19 748	20 118	20 983	22 077
5.4 - Municipal Buildings		835	797	992	978	978	978	1 016	1 050	1 083
5.5 - Public Works		2	5	15	3	3	3	3	4	4
5.6 - MIG		16 323	22 645	15 969	16 580	16 580	16 580	26 053	18 126	18 568
5.7 - Workshop		–	–	–	–	–	–	–	–	–
5.8 - Administration		–	–	4 784	–	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		16 214	17 572	20 491	29 368	68 656	68 656	30 455	31 758	33 410
6.1 - Refuse		9 558	11 603	13 389	24 451	24 451	24 451	25 224	26 445	27 891
6.2 - Commonage		–	4	23	–	103	103	107	110	114
6.3 - Disaster Management & Fire		2 932	2 434	36	48	999	999	49	51	53
6.4 - Traffic		1 276	1 093	2 410	1 644	1 749	1 749	1 809	1 869	1 928
6.5 - Libraries		2 309	2 304	2 618	2 714	39 100	39 100	2 738	2 738	2 862
6.6 - Environmental Health		0	2	254	300	300	300	310	320	331
6.7 - Bestershoek		55	29	27	96	96	96	99	102	105
6.8 - Cemeteries Parks and Open spaces		83	103	105	115	115	115	119	122	126
6.9 - Community Services: Administration		–	–	1 630	–	1 743	1 743	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 7 - CORPORATE SERVICES		359	215	256	373	505	505	386	398	411
7.1 - Human Resources		350	194	235	337	337	337	349	360	372
7.2 - Legal services		–	–	–	–	–	–	–	–	–
7.3 - Corporate services: Administration		10	21	21	36	168	168	37	38	40
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–

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

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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Total Revenue by Vote	2	289 031	332 288	376 806	420 408	458 752	458 752	465 615	433 986	468 347
Expenditure by Vote	1									
Vote 1 - MAYORAL EXECUTIVE		1	–	57	99	86	86	100	103	–
1.1 - Mayoral Executive		1	–	57	99	86	86	100	103	–
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Vote 2 - MUNICIPAL COUNCIL		5 915	7 005	6 415	6 865	6 692	6 692	8 089	8 151	7 823
2.1 - Municipal Council		5 915	7 005	6 415	6 865	6 692	6 692	8 089	8 151	7 823
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Vote 3 - ACCOUNTING OFFICER		6 635	9 991	10 617	10 049	9 685	9 685	11 993	12 244	12 562
3.1 - Accounting Officer		4 944	6 265	5 974	6 055	5 809	5 809	8 711	8 965	9 224
3.2 - Integrated Development Plan		1 646	1 236	1 266	1 476	1 358	1 358	1 066	1 077	1 117
3.3 - Internal Audit		(577)	1 805	1 925	1 489	1 552	1 552	1 604	1 570	1 577
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3.5 - LED Other		623	685	1 452	1 028	968	968	613	631	644
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Vote 4 - BUDGET & TREASURY		45 986	118 527	118 692	54 132	62 533	62 533	60 002	61 604	63 833
4.1 - Budget Planning and Implementation		44 245	116 354	114 114	51 732	60 453	60 453	58 572	59 804	61 533
4.2 - Financial Management and Reporting (Dora Grants)		1 741	2 173	4 578	2 400	2 080	2 080	1 430	1 800	2 300

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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Vote 5 - TECHNICAL SERVICES		**234 520**	**212 090**	**261 882**	**291 697**	**266 621**	**266 621**	**266 470**	**281 532**	**296 647**
5.1 - Electricity		125 856	144 752	177 299	171 805	171 467	171 467	168 355	180 837	194 515
5.2 - Water		23 005	30 080	30 201	40 784	30 290	30 290	32 009	32 635	33 351
5.3 - Sewerage/Sanitation		6 743	11 399	8 652	15 790	13 242	13 242	14 658	14 914	15 219
5.4 - Municipal Buildings		3 927	8 556	12 266	17 107	15 856	15 856	16 600	16 855	17 123
5.5 - Public Works		68 557	10 147	27 156	38 629	28 347	28 347	27 210	27 745	28 434
5.6 - MIG		939	1 163	835	1 151	979	979	1 963	4 162	3 540
5.7 - Workshop		1 862	2 246	2 635	1 772	1 624	1 624	1 771	1 827	1 884
5.8 - Administration		1 901	2 223	1 428	3 338	3 494	3 494	2 535	2 558	2 582
5.9 - EPWP		1 730	1 524	1 411	1 323	1 322	1 322	1 369	–	–
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Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		**19 920**	**31 011**	**41 807**	**33 625**	**33 752**	**33 752**	**39 452**	**40 609**	**41 816**
6.1 - Refuse		18 217	19 987	16 526	12 174	12 966	12 966	13 597	13 989	14 415
6.2 - Commonage		1 334	971	1 113	1 444	1 398	1 398	1 430	1 471	1 513
6.3 - Disaster Management & Fire		3 011	3 816	5 119	4 238	3 599	3 599	4 022	4 132	4 245
6.4 - Traffic		2 337	3 710	4 312	3 553	3 621	3 621	3 610	3 725	3 843
6.5 - Libraries		4 634	(6 116)	4 194	4 989	5 999	5 999	5 986	6 175	6 368
6.6 - Environmental Health		6	4	6	–	–	–	–	–	–
6.7 - Bestershoek		(13 945)	4 118	1 162	1 530	1 150	1 150	1 285	1 311	1 339
6.8 - Cemeteries Parks and Open spaces		2 017	1 818	1 908	1 815	1 790	1 790	1 887	1 957	2 028
6.9 - Community Services: Administration		2 309	2 703	7 468	3 882	3 228	3 228	7 635	7 848	8 065
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Vote 7 - CORPORATE SERVICES		**5 638**	**11 284**	**10 868**	**21 110**	**20 970**	**20 970**	**22 722**	**23 352**	**22 828**
7.1 - Human Resources		(1 606)	2 335	3 549	7 060	7 294	7 294	7 563	7 842	8 126
7.2 - Legal services		1 319	936	1 708	1 000	1 155	1 155	1 046	1 092	–
7.3 - Corporate services: Administration		5 925	8 012	5 610	13 050	12 521	12 521	14 113	14 418	14 703
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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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
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Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
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Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
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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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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Total Expenditure by Vote	2	318 615	389 907	450 338	417 578	400 340	400 340	408 829	427 596	445 510
Surplus/(Deficit) for the year	2	(29 584)	(57 619)	(73 533)	2 830	58 412	58 412	56 787	6 390	22 837

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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	111 894	123 161	135 906	186 599	172 341	172 341	116 001	189 093	207 508	227 755
Service charges - Water	2	14 968	18 287	18 614	19 030	19 082	19 082	16 065	20 226	21 438	22 723
Service charges - Waste Water Management	2	6 025	7 251	7 548	9 463	9 463	9 463	6 368	10 030	10 631	11 268
Service charges - Waste Management	2	9 558	11 603	11 801	15 636	15 636	15 636	10 125	16 574	17 568	18 622
Sale of Goods and Rendering of Services	2	460	1 257	657	675	675	675	2 702	699	722	745
Agency services	2	782	541	732	955	955	955	735	988	1 020	1 053
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	8 239	13 473	9 596	10 082	10 082	10 082	10 059	10 438	10 782	11 127
Interest earned from Current and Non Current Assets	2	1 102	3 801	5 332	3 651	3 651	3 651	3 136	3 775	3 899	4 024
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	77	77	82	144	144	144	67	149	154	159
Rental from Fixed Assets	2	572	647	585	646	646	646	459	673	696	718
Licence and permits	2	0	2	254	300	300	300	146	310	320	331
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	2 426	952	1 833	3 248	3 248	3 248	451	3 359	3 470	3 581
Non-Exchange Revenue											
Property rates	2	24 316	28 215	22 662	21 602	22 981	22 981	20 568	25 279	27 807	30 588
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	236	162	1 556	354	562	562	161	581	601	620
Licences or permits	2	431	387	208	576	576	576	226	595	615	635
Transfer and subsidies - Operational	2	70 510	74 254	84 695	80 716	81 699	81 699	80 768	82 129	85 344	88 688
Interest	2	-	-	1 969	2 000	2 000	2 000	-	2 068	2 136	2 205
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	(286)	-	2 419	-	-	-	-	47 648	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		251 310	284 069	306 449	355 677	344 042	344 042	268 036	414 614	394 712	424 840
Expenditure											
Employee related costs	2	91 979	102 820	107 538	111 716	111 043	111 043	100 734	117 852	120 454	124 340
Remuneration of councillors	2	4 547	4 951	5 196	5 444	5 444	5 444	4 700	6 758	6 810	6 409
Bulk purchases - electricity	2	102 968	123 757	140 569	130 827	127 327	127 327	128 782	132 607	144 555	157 580
Inventory consumed	2,8	8 209	8 882	12 016	12 472	11 401	11 401	8 392	12 866	13 049	13 613
Debt impairment	2,3	22 366	52 493	27 364	24 303	24 303	24 303	-	24 789	25 533	26 554
Depreciation and amortisation	2	53 415	58 872	88 343	61 602	49 659	49 659	39 425	54 379	54 542	54 760
Interest	2	3 687	13 837	23 187	16 157	16 166	16 166	26 812	1 460	1 460	1 460
Contracted services	2	9 352	8 362	27 762	13 996	24 195	24 195	13 586	25 709	28 460	27 400
Transfers and subsidies	2	1 036	1 089	1 156	1 186	1 186	1 186	6	1 209	1 246	1 295
Irrecoverable debts written off	2	7 865	-	-	13 858	13 858	13 858	-	14 135	14 559	15 142
Operational costs	2	13 056	14 842	17 403	26 017	15 758	15 758	13 431	17 063	16 929	16 956
Losses on disposal of Assets	2	-	-	102	-	-	-	-	-	-	-
Other Losses	2	134	-	1 495	-	-	-	-	-	-	-
Total Expenditure		318 615	389 907	452 131	417 578	400 340	400 340	335 868	408 829	427 596	445 510
Surplus/(Deficit)		(67 305)	(105 837)	(145 682)	(61 901)	(56 298)	(56 298)	(67 832)	5 786	(32 884)	(20 669)
Transfers and subsidies - capital (monetary allocations)	6	37 721	48 219	70 877	64 731	78 713	78 713	54 981	51 001	39 275	43 507
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	36 264	36 264	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(29 584)	(57 619)	(74 805)	2 830	58 678	58 678	(12 851)	56 787	6 390	22 837
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(29 584)	(57 619)	(74 805)	2 830	58 678	58 678	(12 851)	56 787	6 390	22 837
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(29 584)	(57 619)	(74 805)	2 830	58 678	58 678	(12 851)	56 787	6 390	22 837
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(29 584)	(57 619)	(74 805)	2 830	58 678	58 678	(12 851)	56 787	6 390	22 837

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - MAYORAL EXECUTIVE		–	–	–	–	–	–	–	–	–	–
Vote 2 - MUNICIPAL COUNCIL		–	–	–	–	–	–	–	–	–	–
Vote 3 - ACCOUNTING OFFICER		–	–	–	–	–	–	–	–	–	–
Vote 4 - BUDGET & TREASURY		(914)	–	17	–	–	–	–	–	–	–
Vote 5 - TECHNICAL SERVICES		37	2 380	61 245	57 505	69 085	69 085	48 451	43 059	25 998	27 280
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		(0)	851	–	–	36 398	36 398	85	–	–	–
Vote 7 - CORPORATE SERVICES		–	9	919	504	625	625	227	782	504	504
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]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		(877)	3 240	62 181	58 010	106 108	106 108	48 762	43 841	26 502	27 784
Single-year expenditure *to be appropriated*	2										
Vote 1 - MAYORAL EXECUTIVE		–	–	–	–	–	–	–	–	–	–
Vote 2 - MUNICIPAL COUNCIL		–	–	–	–	–	–	–	–	–	–
Vote 3 - ACCOUNTING OFFICER		–	–	125	17	17	17	–	17	17	17
Vote 4 - BUDGET & TREASURY		47 563	(16)	–	17	296	296	145	1 035	800	452
Vote 5 - TECHNICAL SERVICES		–	(19 642)	24 560	395	395	395	67	1 720	8 819	11 565
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		–	45	317	326	2 452	2 452	375	500	500	500
Vote 7 - CORPORATE SERVICES		34	20	(20)	26	26	26	6	17	17	17
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]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		47 597	(19 593)	24 982	782	3 187	3 187	593	3 289	10 154	12 552
Total Capital Expenditure - Vote	3,7	46 720	(16 353)	87 163	58 792	109 295	109 295	49 355	47 131	36 656	40 336
Capital Expenditure - Functional											
Governance and administration		45 130	13	1 069	952	1 515	1 515	463	2 238	1 726	1 378
Executive and council		–	–	125	17	17	17	–	17	17	17
Finance and administration		45 130	13	945	934	1 497	1 497	463	2 221	1 708	1 361
Internal audit		–	–	–	–	–	–	–	–	–	–

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Community and public safety		(0)	1 251	3 905	3 581	41 660	41 660	3 267	8 466	363	363
Community and social services		(0)	896	317	40	38 269	38 269	370	214	214	214
Sport and recreation		–	356	3 588	3 391	3 391	3 391	2 892	8 103	–	–
Public safety		–	–	–	149	–	–	5	149	149	149
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		37	463	9 668	4 835	6 410	6 410	5 334	4 595	8 794	11 213
Planning and development		–	–	–	–	–	–	–	–	–	–
Road transport		37	463	9 668	4 835	6 410	6 410	5 334	4 595	8 794	11 213
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		1 553	(18 081)	72 549	49 424	59 711	59 711	40 291	31 831	25 772	27 382
Energy sources		–	1 894	38 065	20 987	30 919	30 919	18 331	10 972	9 192	11 624
Water management		–	(19 963)	31 105	22 743	22 743	22 743	15 765	13 961	14 657	15 312
Waste water management		–	(45)	3 000	5 557	5 557	5 557	6 195	6 761	48	48
Waste management		1 553	33	379	137	491	491	–	137	1 876	398
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3,7	46 720	(16 353)	87 192	58 792	109 295	109 295	49 355	47 131	36 656	40 336
Funded by:											
National Government		37	(16 675)	85 301	56 288	66 481	66 481	47 023	44 175	33 978	37 658
Provincial Government		–	227	64	–	1 791	1 791	370	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	47 393	44 349	34 152	37 832
Borrowing	6	–	44	–	–	–	–	–	–	–	–
Internally generated funds		34	246	1 573	2 504	4 585	4 585	1 962	2 782	2 504	2 504
Total Capital Funding	7	71	(16 158)	87 192	58 792	72 857	72 857	49 355	47 131	36 656	40 336

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - MAYORAL 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		(914)	–	17	–	–	–	–	–	–	–
4.1 - Budget Planning and Implementation		–	–	17	–	–	–	–	–	–	–
4.2 - Financial Management and Reporting (Dora Grants)		(914)	–	–	–	–	–	–	–	–	–
Vote 5 - TECHNICAL SERVICES		37	2 380	61 245	57 505	69 085	69 085	48 451	43 059	25 998	27 280
5.1 - Electricity		–	1 894	38 031	20 939	30 854	30 854	18 278	9 230	7 405	9 837
5.2 - Water		–	76	6 958	22 696	22 698	22 698	15 765	12 597	6 194	4 103
5.3 - Sewerage/Sanitation		–	–	3 000	–	–	–	–	–	–	–
5.4 - Municipal Buildings		–	–	–	174	174	174	–	174	174	174
5.5 - Public Works		–	–	–	–	1 574	1 574	1 559	–	–	–
5.6 - MIG		37	185	13 256	13 697	13 697	13 697	12 651	21 058	12 225	13 185
5.7 - Workshop		–	–	–	–	90	90	–	–	–	–
5.8 - Administration		–	–	–	–	–	–	–	–	–	–
5.9 - EPWP		–	227	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		(0)	851	–	–	36 398	36 398	85	–	–	–
6.1 - Refuse		–	–	–	–	–	–	–	–	–	–
6.2 - Commonage		–	–	–	–	–	–	–	–	–	–
6.3 - Disaster Management & Fire		(0)	851	–	–	43	43	–	–	–	–
6.4 - Traffic		–	–	–	–	80	80	85	–	–	–
6.5 - Libraries		–	–	–	–	36 264	36 264	–	–	–	–
6.6 - Environmental Health		–	–	–	–	–	–	–	–	–	–
6.7 - Bestershoek		–	–	–	–	–	–	–	–	–	–
6.8 - Cemeteries Parks and Open spaces		–	–	–	–	–	–	–	–	–	–
6.9 - Community Services: Administration		–	–	–	–	–	–	–	–	–	–
Vote 7 - CORPORATE SERVICES		–	9	919	504	625	625	227	782	504	504
7.1 - Human Resources		–	–	–	–	–	–	–	–	–	–
7.2 - Legal services		–	–	–	–	–	–	–	–	–	–
7.3 - Corporate services. Administration		–	9	919	504	625	625	227	782	504	504

Vote Description	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)		
R thousand	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
Vote 1 - MAYORAL 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				–				–	–	–	–
4.2 - Financial Management and Reporting (Dora Grants)				–				–	–	–	–
Vote 5 - TECHNICAL SERVICES	–	–	–	–	–	–	–	–	43 059	25 998	27 280
5.1 - Electricity				–				–	9 230	7 405	9 837
5.2 - Water				–				–	12 597	6 194	4 103
5.3 - Sewerage/Sanitation				–				–	–	–	–
5.4 - Municipal Buildings				–				–	174	174	174
5.5 - Public Works				–				–	–	–	–
5.6 - MIG				–				–	21 058	12 225	13 185
5.7 - Workshop				–				–	–	–	–
5.8 - Administration				–				–	–	–	–
5.9 - EPWP				–				–	–	–	–
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES	–	–	–	–	–	–	–	–	–	–	–
6.1 - Refuse				–				–	–	–	–
6.2 - Commonage				–				–	–	–	–
6.3 - Disaster Management & Fire				–				–	–	–	–
6.4 - Traffic				–				–	–	–	–
6.5 - Libraries				–				–	–	–	–
6.6 - Environmental Health				–				–	–	–	–
6.7 - Bestershoek				–				–	–	–	–
6.8 - Cemeteries Parks and Open spaces				–				–	–	–	–
6.9 - Community Services: Administration				–				–	–	–	–
Vote 7 - CORPORATE SERVICES	–	–	–	–	–	–	–	–	782	504	504
7.1 - Human Resources				–				–	–	–	–
7.2 - Legal services				–				–	–	–	–
7.3 - Corporate services. Administration				–				–	782	504	504

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 existing projects)		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	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
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				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 existing projects)		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	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
		-	-	-	-	-	-	-	-	-	-				-				-	-	-	-
		-	-	-	-	-	-	-	-	-	-				-				-	-	-	-
		-	-	-	-	-	-	-	-	-	-				-				-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-				-				-	-	-	-
		-	-	-	-	-	-	-	-	-	-				-				-	-	-	-
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		-	-	-	-	-	-	-	-	-	-				-				-	-	-	-
		-	-	-	-	-	-	-	-	-	-				-				-	-	-	-
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		-	-	-	-	-	-	-	-	-	-				-				-	-	-	-
		-	-	-	-	-	-	-	-	-	-				-				-	-	-	-
Capital multi-year expenditure sub-total		(877)	3 240	62 181	58 010	106 108	106 108	48 762	43 841	26 502	27 784	-	-	-	-	-	-		-	43 841	26 502	
Capital expenditure - Municipal Vote																						
Single-year expenditure appropriation	2																					
Vote 1 - MAYORAL EXECUTIVE		-	-	-	-	-	-	-	-	-	-											
1.1 - Mayoral Executive		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
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		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
Vote 2 - MUNICIPAL COUNCIL		-	-	-	-	-	-	-	-	-	-											
2.1 - Municipal Council		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
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		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
Vote 3 - ACCOUNTING OFFICER		-	-	125	17	17	17	-	17	17	17											
3.1 - Accounting Officer		-	-	125	17	17	17	-	17	17	17											
3.2 - Integrated Development Plan		-	-	-	-	-	-	-	-	-	-											
3.3 - Internal Audit		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
3.5 - LED Other		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
Vote 4 - BUDGET & TREASURY		47 563	(16)	-	17	296	296	145	1 035	800	452											
4.1 - Budget Planning and Implementation		49 754	(16)	-	17	17	17	14	17	17	17											
4.2 - Financial Management and Reporting (Dora Grants)		(2 191)	-	-	-	278	278	131	1 017	783	435											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
Vote 5 - TECHNICAL SERVICES		-	(19 642)	24 560	395	395	395	67	1 720	8 819	11 565											
5.1 - Electricity		-	-	34	48	65	65	55	48	48	48											
5.2 - Water		-	(20 039)	24 147	48	48	48	-	1 363	8 463	11 208											
5.3 - Sewerage/Sanitation		-	8	-	43	43	43	12	48	48	48											
5.4 - Municipal Buildings		-	-	-	-	-	-	-	-	-	-											
5.5 - Public Works		-	-	-	43	43	43	-	48	48	48											
5.6 - MIG		-	389	379	-	-	-	-	-	-	-											
5.7 - Workshop		-	-	-	213	196	196	-	213	213	213											
5.8 - Administration		-	-	-	-	-	-	-	-	-	-											
5.9 - EPWP		-	-	-	-	-	-	-	-	-	-											
		-	-	-	-	-	-	-	-	-	-											
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		-	45	317	326	2 452	2 452	375	500	500	500											
6.1 - Refuse		-	-	-	137	491	491	-	137	137	137											
6.2 - Commonage		-	44	-	149	-	-	5	149	149	149											
6.3 - Disaster Management & Fire		-	1	253	-	130	130	-	-	-	-											

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
6.4 - Traffic		-	-	-	-	-	-	-	-	-	-
6.5 - Libraries		-	-	19	-	590	590	370	174	174	174
6.6 - Environmental Health		-	-	-	-	-	-	-	-	-	-
6.7 - Bestershoek		-	-	-	-	-	-	-	-	-	-
6.8 - Cemeteries Parks and Open spaces		-	-	-	23	23	23	-	23	23	23
6.9 - Community Services: Administration		-	-	45	17	1 218	1 218	-	17	17	17
		-	-	-	-	-	-	-	-	-	-
Vote 7 - CORPORATE SERVICES		34	20	(20)	26	26	26	6	17	17	17
7.1 - Human Resources		-	-	-	-	-	-	-	-	-	-
7.2 - Legal services		-	-	-	-	-	-	-	-	-	-
7.3 - Corporate services: Administration		34	20	(20)	26	26	26	6	17	17	17
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
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Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
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Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
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Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
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Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
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Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
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Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
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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 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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		47 597	(19 593)	24 982	782	3 187	3 187	593	3 289	10 154	12 552
Total Capital Expenditure		46 720	(16 353)	87 163	58 782	109 295	109 295	49 355	47 131	36 656	40 336

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 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

Prepared by : SAMRAS

Date : 2026/06/01 02:28 PM

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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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	10 494	40 136	39 019	13 248	26 001	26 001	36 632	54 905	39 782	36 472
Short term investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactio	3	73 150	46 727	88 974	20 050	69 523	69 523	136 827	87 572	84 280	79 758
Receivables from non-exchange transactions	3	9 015	48 624	15 551	22 731	25 336	25 336	22 854	21 898	31 305	43 564
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	1 124	1 894	1 118	2 311	957	957	1 155	2 118	3 112	4 098
VAT	6	10 030	140	1 692	969	4 364	4 364	34 482	784	784	784
Other current assets	7	1 440	1 478	1 697	1 125	1 697	1 697	1 606	1 617	1 617	1 617
Total current assets		105 252	139 000	148 051	60 434	127 877	127 877	233 555	168 894	160 879	166 293
Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	(28 604)	35 785	33 743	39 869	33 743	33 743	32 049	33 743	33 743	33 743
Property, plant and equipment	10	900 937	822 400	800 507	827 477	861 930	861 930	812 139	803 052	787 046	774 576
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	–	–	–	1	–	–	–	–	–	–
Trade and other receivables from exchange transactio	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactic	15	–	–	–	–	–	–	–	–	–	–
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		872 791	858 643	834 708	867 805	896 131	896 131	844 647	837 253	821 247	808 777
TOTAL ASSETS		978 043	997 643	982 759	928 240	1 024 008	1 024 008	1 078 202	1 006 147	982 126	975 070
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	1 050	1 050	1 266	–	1 266	1 266	1 266	–	–	–
Consumer deposits	19	2 875	3 086	3 119	3 054	3 119	3 119	3 114	3 119	3 119	3 119
Trade and other payables from exchange transactions	20	60 109	129 521	245 477	51 660	13 149	13 149	63 347	106 526	117 438	128 721
Trade and other payables from non-exchange transact	21	10 463	35 274	15 992	6 642	1 161	1 161	24 946	15 151	16 396	17 691
Provision	22	3 294	3 088	2 620	430	5 004	5 004	2 620	2 620	2 620	2 620
VAT	23	52 413	1 490	–	6 965	(3 675)	(3 675)	32 607	–	–	(0)
Other current liabilities	24	–	–	2 298	–	–	–	–	8 198	8 550	8 707
Total current liabilities		130 203	173 508	270 773	68 751	20 023	20 023	127 901	135 614	148 123	160 859
Non current liabilities											
Financial liabilities	25	3 484	2 054	680	2 679	680	680	61	–	–	–
Provision	26	29 624	31 520	35 807	27 345	37 207	37 207	35 807	37 207	38 607	40 007
Long term portion of trade payables	27	–	–	(67)	–	228 285	228 285	233 238	92 828	46 414	0
Other non-current liabilities	28	28 298	28 866	29 326	31 852	32 847	32 847	29 326	25 777	27 870	30 256
Total non current liabilities		61 406	62 439	65 745	61 875	299 019	299 019	298 431	155 812	112 890	70 262
TOTAL LIABILITIES		191 610	235 948	336 519	130 626	319 042	319 042	426 332	291 425	261 014	231 121
NET ASSETS		786 434	761 695	646 241	797 614	704 966	704 966	651 869	714 722	721 112	743 949
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	786 434	761 695	646 241	798 829	704 961	704 961	655 707	714 722	721 112	743 949
Reserves and funds	30	–	–	–	–	–	–	–	–	–	–
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10	786 434	761 695	646 241	798 829	704 961	704 961	655 707	714 722	721 112	743 949

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		6 404	5 285	5 541	20 521	11 075	11 075	(6 396)	20 649	20 649	20 649
Service charges		117 762	140 671	143 887	230 484	234 573	234 573	(133 273)	245 273	270 101	297 440
Other revenue		47 109	14 982	18 041	42 161	44 037	44 037	(35 820)	49 590	50 818	53 883
Transfers and Subsidies - Operational	1	34 641	66 669	60 281	80 716	80 849	80 849	(32 054)	82 329	85 544	88 888
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	(822)	3 775	3 899	4 024
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(12 358)	(14 787)	(115 133)	(362 087)	(351 995)	(351 845)	(134 506)	(419 603)	(443 004)	(465 063)
Interest		–	–	–	(14 757)	(14 766)	(14 766)	–	(50)	(50)	(50)
Transfers and Subsidies	1	–	–	–	(1 186)	(1 186)	(1 186)	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**199 222**	**219 966**	**154 107**	**64 235**	**70 968**	**71 118**	**(385 551)**	**32 763**	**27 031**	**43 076**
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		(20 632)	(33 504)	(46 904)	(67 611)	(83 985)	(83 985)	254 897	(54 200)	(42 154)	(46 386)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(20 632)**	**(33 504)**	**(46 904)**	**(67 611)**	**(83 985)**	**(83 985)**	**254 897**	**(54 200)**	**(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	–	–	–	–	(713)	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**216**	**–**	**–**	**–**	**–**	**(713)**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**178 590**	**186 462**	**107 419**	**(3 376)**	**(13 017)**	**(12 867)**	**(130 654)**	**(22 150)**	**(15 123)**	**(3 310)**
Cash/cash equivalents at the year begin:	2	**21 426**	**10 494**	**40 136**	**16 624**	**39 019**	**39 019**	**39 019**	**77 055**	**54 905**	**39 782**
Cash/cash equivalents at the year	2	**200 016**	**196 955**	**147 555**	**13 248**	**26 001**	**26 151**	**(91 635)**	**54 905**	**39 782**	**36 472**

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	200 016	196 955	147 555	13 248	26 001	26 151	(91 635)	54 905	39 782	36 472
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**200 016**	**196 955**	**147 555**	**13 248**	**26 001**	**26 151**	**(91 635)**	**54 905**	**39 782**	**36 472**
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent cor		7 156	32 863	13 582	6 642	(1 250)	(1 250)	24 946	12 808	14 017	15 263
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	2 176	(16 159)	(29 696)	7 732	(38 345)	(38 345)	(28 136)	(25 181)	(21 231)	(16 779)
Other working capital requirements	3	(22 141)	49 520	158 721	3 130	(98 637)	(98 637)	224 814	(22 479)	(17 906)	(15 568)
Other provisions		3 294	3 088	4 918	430	5 004	5 004	4 918	2 620	2 620	2 620
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		**(9 516)**	**69 312**	**147 525**	**17 934**	**(133 228)**	**(133 228)**	**226 543**	**(32 231)**	**(22 500)**	**(14 464)**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to De		**209 531**	**127 643**	**30**	**(4 686)**	**159 229**	**159 379**	**(318 178)**	**87 136**	**62 282**	**50 936**
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to De		**209 531**	**127 643**	**30**	**(4 686)**	**159 229**	**159 379**	**(318 178)**	**87 136**	**62 282**	**50 936**

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											
Debtors		82 250	80 001	86 756	48 530	111 786	111 786	(161 467)	129 005	135 344	144 289
Creditors due		60 109	129 521	245 477	51 660	13 149	13 149	63 347	106 526	117 438	128 721
Total		22 141	(49 520)	(158 721)	(3 130)	98 637	98 637	(224 814)	22 479	17 906	15 568

Debtors collection assumptions											
Balance outstanding - debtors		82 165	95 351	104 526	42 781	94 859	94 859	159 680	109 470	115 584	123 322
Estimate of debtors collection rate		100.1%	83.9%	83.0%	113.4%	117.8%	117.8%	-101.1%	117.8%	117.1%	117.0%

Long term investments committed											
Balance (insert description; eg sinking fund)											
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		–	–	–	–	–	–	–	–	–	–
	6	–	–	–	–	–	–	–	–	–	–

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		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
CAPITAL EXPENDITURE										
Total New Assets	1	46 642	(18 045)	28 989	13 873	50 182	50 182	23 468	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	10 063	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	20 834	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	661	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	(195)	–	–	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	1 913	2 957
Roads Infrastructure		–	33	2 267	–	–	–	954	–	1 043
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	9 257	9 257	1 694	1 739	1 739
Water Supply Infrastructure		–	–	5 734	1 652	1 490	1 490	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	3 000	–	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	20 840	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	3 850	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		77	1 305	43 585	39 702	43 183	43 183	12 738	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		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
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	47 131	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	10 063	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	3 850	–	–
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		–	–	–	–	–	–	–	–	–
Operational Buildings		–	44	45	323	641	641	323	323	323
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	*44*	*45*	*323*	*641*	*641*	*323*	*323*	*323*
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	9	919	504	504	504	661	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	(195)	–	–	806	806	609	2 348	261
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	47 131	36 656	40 336
ASSET REGISTER SUMMARY - PPE (WDV)	5	842 428	830 857	813 448	867 805	896 131	896 131	837 253	821 247	808 777
Roads Infrastructure		234 195	227 046	207 241	671 103	208 064	208 064	194 590	183 236	174 286
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	122 614	9 647	185 214	185 214	123 812	127 440	133 478
Water Supply Infrastructure		165 441	144 144	166 569	32 982	188 328	188 328	174 014	179 796	186 199
Sanitation Infrastructure		121 107	119 699	104 820	(6 540)	106 333	106 333	103 934	97 314	90 668
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*	*643 031*	*707 191*	*729 624*	*729 624*	*638 137*	*629 574*	*626 418*
Community Assets		39 417	36 234	21 279	46 186	65 265	65 265	33 784	33 958	34 392
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	86 174	75 969	65 722
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–		–	–
Licences and Rights		–	–	–	–	–	–		–	–
Intangible Assets		–	–	–	1	–	–	–	–	–
Computer Equipment		991	1 132	1 089	(891)	643	643	777	297	(187)
Furniture and Office Equipment		745	584	495	(12 291)	(3 632)	(3 632)	1 302	2 134	2 357
Machinery and Equipment		2 539	2 974	1 472	(23 211)	2 253	2 253	1 604	1 736	1 868
Transport Assets		50 088	7 717	5 942	1 915	7 033	7 033	6 430	8 535	9 162
Land		–	34 826	34 843	34 826	34 843	34 843	34 843	34 843	34 843
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	842 428	830 857	813 448	867 805	896 131	896 131	837 253	821 247	808 777
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	7 903	7 903	9 471	11 133	12 277

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Roads Infrastructure		86	132	105	108	165	165	108	109	109
Storm water Infrastructure		86	–	–	–	–	–	–	–	–
Electrical Infrastructure		29	–	–	–	–	–	1 161	1 175	1 178
Water Supply Infrastructure		–	–	–	–	–	–	1 230	1 271	1 312
Sanitation Infrastructure		–	–	–	–	–	–	338	350	361
Solid Waste Infrastructure		–	–	–	–	–	–	58	60	62
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	1 500	2 500
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*201*	*132*	*105*	*108*	*165*	*165*	*2 896*	*4 464*	*5 522*
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		285	143	920	1 157	782	782	1 159	1 162	1 167
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	46	339	803	179	179	–	–	–
Transport Assets		1 250	3 600	5 139	5 492	6 777	6 777	5 416	5 507	5 588
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		55 151	62 793	94 845	69 162	57 562	57 562	63 849	65 675	67 037
Renewal and upgrading of Existing Assets as % of total capex		*0.2%*	*-10.4%*	*66.7%*	*76.4%*	*54.1%*	*54.1%*	*50.2%*	*26.4%*	*28.7%*
Renewal and upgrading of Existing Assets as % of deprecn		*0.1%*	*2.9%*	*65.9%*	*72.9%*	*119.0%*	*119.0%*	*43.5%*	*17.8%*	*21.1%*
R&M as a % of PPE & Investment Property		*0.2%*	*0.5%*	*0.8%*	*0.9%*	*0.9%*	*0.9%*	*1.1%*	*1.4%*	*1.5%*
Renewal and upgrading and R&M as a % of PPE and Investment Prop		*0.2%*	*0.7%*	*8.0%*	*6.1%*	*7.5%*	*7.5%*	*4.0%*	*2.5%*	*2.9%*

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	1									
Water:										
Piped water inside dwelling		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
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		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		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	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
Flush toilet (with septic tank)		561	561	561	561	561	561	561	561	561
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		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
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		358	358	358	358	358	358	358	358	358
Total number of households	5	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
Electricity - prepaid (min.service level)		6 934	6 934	6 934	6 934	6 934	6 934	6 934	6 934	6 934
Minimum Service Level and Above sub-total		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		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	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
Minimum Service Level and Above sub-total		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	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	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									
Water (6 kilolitres per indigent household per month)		11 905	(2 764)	1 262	(8 034)	(8 034)	(8 034)	4 911	(8 516)	(9 027)
Sanitation (free sanitation service to indigent households)		2 100	(433)	771	(3 639)	(3 639)	(3 639)	4 102	(3 857)	(4 088)
Electricity/other energy (50kwh per indigent household per month)		5 045	(992)	1 071	(6 682)	(6 682)	(6 682)	(508)	(7 511)	(8 443)
Refuse (removed once a week for indigent households)		7 959	(1 599)	4 495	(8 779)	(8 779)	(8 779)	9 626	(9 305)	(9 864)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		27 009	(5 788)	7 599	(27 133)	(27 133)	(27 133)	18 131	(29 189)	(31 422)
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		82	87	91	96	96	96	101	107	114
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		60	60	60	60	60	60	60	60	60
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of		–	–	–	–	–	–	–	(106 845)	(106 845)
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	(106 845)	(106 845)

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)

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Appliance Maintenance		25	33	87	113	113	113	82	117	121	125
Availability Charges		–	–	–	–	–	–	–	–	–	–
Connection/Reconnection		325	359	363	494	494	494	346	511	528	545
Electricity Distribution Revenue for Services		–	–	–	–	–	–	–	–	–	–
Electricity Sales		106 499	123 760	134 386	192 674	178 416	178 416	116 082	195 976	215 302	236 576
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	116 509	196 604	215 951	237 246
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)	(7 511)	(8 443)	(9 491)
Net Service charges - Electricity		111 894	123 161	135 906	186 599	172 341	172 341	116 001	189 093	207 508	227 755
Service charges - Water	6										
Agricultural and Rural Water Service		–	–	–	–	–	–	–	–	–	–
Availability Charges		260	320	338	364	416	416	297	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	10 839	28 251	29 946	31 742
Urban Higher Level Service		–	–	–	–	–	–	–	–	–	–
Total Service charges - Water		3 063	21 050	17 352	27 064	27 116	27 116	11 154	28 742	30 465	32 292
month)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		11 905	(2 764)	1 262	(8 034)	(8 034)	(8 034)	4 911	(8 516)	(9 027)	(9 568)
Net Service charges - Water		14 968	18 287	18 614	19 030	19 082	19 082	16 065	20 226	21 438	22 723
Service charges - Waste Water Management	6										
Agricultural and Rural		–	–	–	–	–	–	–	–	–	–

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 Final 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 2026. The 2026/2027 final MTREF Budget, 2026/2027 final IDP was tabled to Council on 29 May 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 development of the 2026/2027 final IDP, and 2026/2027 final 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 were 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 in 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 at 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 2026/2027	MTREF Budget 2027/2028	MTREF Budget 2028/2029
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 bills the consumers on a monthly basis 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 2026/2027	MTREF Budget 2027/2028	MTREF Budget 2028/2029
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	APPROVED TARIFF INCREASE
Domestic pre-paid	12.41%
Domestic (conventional)	12.41%
Agriculture	9.01%
Manufacturing / industries	9.01%
Commercial (pre-paid)	12.41%
FBE	12.41%

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%;
- Sundry charges – 6% and
- Electricity increase tariff listed below were approved by NERSA.

CATEGORIES	APPROVED TARIFF INCREASE
Domestic pre-paid	12.41%
Domestic (conventional)	12.41%
Agriculture	9.01%
Manufacturing / industries	9.01%
Commercial (pre-paid)	12.41%
FBE	12.41%

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 financial sustainability. The following was also considered with the compiling of the 2026/2027 MTREF 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 is currently 87%. (However, service charges alone are 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, 068.56km^2) 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 km^2.

There is 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 – R5 380 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 as thus influenced the cash flow of the Municipality.

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	209 873	331 382	370 907	81 009	110 137	110 137	(92 947)	48 418	29 245	23 796
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		209 873	331 382	370 907	81 009	110 137	110 137	(92 947)	48 418	29 245	23 796
Application of cash and investments											
Trade payables from Non-exchange transactions: Unsp		7 156	32 863	13 605	6 642	(1 250)	(1 250)	24 946	12 808	14 017	15 263
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)	24 946	12 808	14 017	15 263
Surplus(shortfall) - Excluding Non-Current Creditors		202 717	298 518	357 302	74 367	111 386	111 386	(117 893)	35 610	15 227	8 533
Creditors transferred to Debt Relief - Non-Current po		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors		202 717	298 518	357 302	74 367	111 386	111 386	(117 893)	35 610	15 227	8 533

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:

Policy Number	BCRM - BUDGET RELATED POLICIES	Policy Status
1	Asset Management	Approved and adopted by Council
2	Budget Policy	Approved and adopted by Council
3	Cash Management and Payment of Creditors	Approved and adopted by Council
4	Cash Receipt and Banking Policy	Approved and adopted by Council
5	Cost Estimation Policy	Approved and adopted by Council
6	Framework Policy	Approved and adopted by Council
7	Investment Policy	Approved and adopted by Council
8	Tarriff Policy Ex Revenue By Law	Approved and adopted by Council
9	Fleet Policy	Approved and adopted by Council
10	Supply Chain Management	Approved and adopted by Council
11	Credit Control and Debt control Policy	Approved and adopted by Council
12	Rates Policy	Approved and adopted by Council
13	Fruitless ,Wasteful and Irregular Policy	Approved and adopted by Council
14	Borrowing Policy	Approved and adopted by Council
15	Funding and Reserve Policy	Approved and adopted by Council
16	Long Term Financial Planning	Approved and adopted by Council
17	Cost Containment Policy	Approved and adopted by Council
18	Contract Management	Approved and adopted by Council
19	Petty Cash Policy	Approved and adopted by Council
20	Appointment of consultants Policy	Approved and adopted by Council
21	Virement Policy	Approved and adopted by Council
22	Indigent Policy	Approved and adopted by Council
23	Capital Infrastructure Investment Policy	Approved and adopted by Council
24	Rates By Law Policy	Approved and adopted by Council
25	Rewards, Gift and Favours Policy	Approved and adopted by Council
26	Write Off Policy	Approved and adopted 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

	Section	Statutory Plans	Status
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	Final Budget 2025/2026	Adjustment Budget 2025/2026	Final Budget 2026/2027
Operational Budget	R314m	R390m	R451m	R417m	R399m	R408m
Salary Bill	R98m	R103m	R106m	R116m	R116m	R 124m
Percentage	30%	26%	24%	28%	29%	30%

A salary increase of 7%

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 final IDP and final budget as required by the MFMA.

The final 2026/27 SDBIP, as well as the final 2026/27 IDP is separate documents that accompany the final 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 into 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. were 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 tries 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 Final 2026/27 Service Level Standards of the municipality is a separate document that accompanies the 2026/27 final 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 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Appliance Maintenance		25	33	87	113	113	113	82	117	121	125
Availability Charges		–	–	–	–	–	–	–	–	–	–
Connection/Reconnection		325	359	363	494	494	494	346	511	528	545
Electricity Distribution Revenue for Services		–	–	–	–	–	–	–	–	–	–
Electricity Sales		106 499	123 760	134 386	192 674	178 416	178 416	116 082	195 976	215 302	236 576
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	116 509	196 604	215 951	237 246
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)	(7 511)	(8 443)	(9 491)
Net Service charges - Electricity		111 894	123 161	135 906	186 599	172 341	172 341	116 001	189 093	207 508	227 755
Service charges - Water	6										
Agricultural and Rural Water Service		–	–	–	–	–	–	–	–	–	–
Availability Charges		260	320	338	364	416	416	297	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	10 839	28 251	29 946	31 742
Urban Higher Level Service		–	–	–	–	–	–	–	–	–	–
Total Service charges - Water		3 063	21 050	17 352	27 064	27 116	27 116	11 154	28 742	30 465	32 292
month)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		11 905	(2 764)	1 262	(8 034)	(8 034)	(8 034)	4 911	(8 516)	(9 027)	(9 568)
Net Service charges - Water		14 968	18 287	18 614	19 030	19 082	19 082	16 065	20 226	21 438	22 723
Service charges - Waste Water Management	6										
Agricultural and Rural		–	–	–	–	–	–	–	–	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Availability Charges		7	–	–	18	18	18	–	19	20	21
Connection/Reconnection		19	18	29	30	30	30	10	31	32	34
Higher Level Service		–	–	–	–	–	–	–	–	–	–
Industrial Effluent		–	–	–	–	–	–	–	–	–	–
Industrial Waste Water		–	–	–	–	–	–	–	–	–	–
Pump/Removal of Waste Water		–	–	–	–	–	–	–	–	–	–
Sanitation Charges		3 898	7 666	6 748	13 053	13 053	13 053	2 256	13 837	14 667	15 547
Treatment of Effluent		–	–	–	–	–	–	–	–	–	–
Total Service charges - Waste Water Management		**3 925**	**7 684**	**6 776**	**13 102**	**13 102**	**13 102**	**2 267**	**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**	**9 463**	**9 463**	**9 463**	**6 368**	**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	498	25 879	27 432	29 078
Skip		–	–	–	–	–	–	–	–	–	–
Waste Bins		–	–	–	–	–	–	–	–	–	–
Total refuse removal revenue		**1 599**	**13 201**	**7 306**	**24 414**	**24 414**	**24 414**	**498**	**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**	**15 636**	**15 636**	**15 636**	**10 125**	**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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Application Fees for Land Usage		–	–	–	–	–	–	–	–	–	–
Building Plan Approval		220	90	370	281	281	281	139	290	300	310
Building Plan Clause Levy		–	–	–	–	–	–	–	–	–	–
Buyers Card		–	–	–	–	–	–	–	–	–	–
Camping Fees		55	29	27	96	96	96	27	99	102	105
Cemetery and Burial		82	103	105	112	112	112	109	116	120	124
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	36	48	48	48	50	49	51	53
Health Services		–	–	–	–	–	–	–	–	–	–
Housing (Boarding Services)		–	–	–	–	–	–	–	–	–	–
Immunisation Fees		–	–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–	–
Legal Fees		–	–	–	–	–	–	–	–	–	–
Library Fees		9	4	15	13	13	13	–	14	14	15
Management Fees		–	–	–	–	–	–	–	–	–	–
Meal and Refreshment		–	–	–	–	–	–	–	–	–	–
Membership Fees		–	–	–	–	–	–	–	–	–	–
Objections and Appeals		–	–	–	–	–	–	–	–	–	–
Occupation Certificates		–	–	–	–	–	–	–	–	–	–
Parking Fees		–	–	–	–	–	–	–	–	–	–
Photo copies, Faxes and Telephone charges		–	–	–	–	–	–	6	–	–	–
Removal of Restrictions		–	–	–	–	–	–	–	–	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Sale of Carbon Credits		–	–	–	–	–	–	–	–	–	–
Sale of Goods		46	43	53	81	81	81	2 255	84	86	89
Scrap, Waste & Other Goods		–	–	–	–	–	–	–	–	–	–
Shared Services		–	–	–	–	–	–	–	–	–	–
Squatter Re-allocation		–	–	–	–	–	–	–	–	–	–
Stone and Gravel		–	–	–	–	–	–	–	–	–	–
Streets/Street Markets (Informal Traders)		–	–	–	–	–	–	–	–	–	–
Town Planning and Servitudes		–	–	–	–	–	–	–	–	–	–
Traffic Control		–	–	–	–	–	–	–	–	–	–
Transport Fees		–	–	–	–	–	–	–	–	–	–
Valuation Services		41	35	51	45	45	45	116	46	48	50
Water Meter Protectors		–	–	–	–	–	–	–	–	–	–
Weighbridge Fees		–	–	–	–	–	–	–	–	–	–
Total Sales of Goods and Rendering of Services		**460**	**1 257**	**657**	**675**	**675**	**675**	**2 702**	**699**	**722**	**745**
Agency Services											
District Municipalities											
Eastern Cape		–	–	–	–	–	–	–	–	–	–
Free State		–	–	–	–	–	–	–	–	–	–
Gauteng		–	–	–	–	–	–	–	–	–	–
KwazuluNatal		–	–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–	–
Mpumalanga		–	–	–	–	–	–	–	–	–	–
Northern Cape		–	–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–	–
Western Cape		–	–	–	–	–	–	–	–	–	–
Total District Municipalities		-	-	-	-	-	-	-	-	-	-
National											
AARTO		–	–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–	–
Total National		-	-	-	-	-	-	-	-	-	-
Provincial											
Eastern Cape		782	541	732	955	955	955	735	988	1 020	1 053
Free State		–	–	–	–	–	–	–	–	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Gauteng		–	–	–	–	–	–	–	–	–	–
KwazuluNatal		–	–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–	–
Mpumalanga		–	–	–	–	–	–	–	–	–	–
Northern Cape		–	–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–	–
Western Cape		–	–	–	–	–	–	–	–	–	–
Total Provincial		782	541	732	955	955	955	735	988	1 020	1 053
Total Agency Services		782	541	732	955	955	955	735	988	1 020	1 053
Interest - Deemed Interest		–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables											
Affiliates/Related Parties/Associated Companies											
Electricity		–	–	–	–	6 525	6 525	–	6 747	6 970	7 193
Housing		–	–	–	–	–	–	–	–	–	–
Housing Land Sales		–	–	–	–	–	–	–	–	–	–
Housing Selling Schemes		–	–	–	–	–	–	–	–	–	–
Merchandising, Jobbing and Contracts		–	–	–	–	–	–	–	–	–	–
Property Rental Debtors		46	65	51	56	56	56	54	58	60	62
SARS		–	–	–	–	–	–	–	–	–	–
Service Charges		6 604	9 149	6 689	8 281	–	–	7 402	–	–	–
Sporting and Other Bodies		–	1 926	–	–	–	–	–	–	–	–
Staff		–	–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	622	622	4	648	670	691
Waste Water Management		–	–	–	–	377	377	–	389	402	415
Water		1 589	2 333	2 856	1 745	2 502	2 502	2 600	2 595	2 680	2 766
Shared Services		–	–	–	–	–	–	–	–	–	–
Total Interest earned from Receivables		8 239	13 473	9 596	10 082	10 082	10 082	10 059	10 438	10 782	11 127
Interest earned from Current and Non Current Assets											
Bank Accounts		1 102	3 801	5 332	3 651	3 651	3 651	3 136	3 775	3 899	4 024
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	3 136	3 775	3 899	4 024

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Dividends											
External Investment		–	–	–	–	–	–	–	–	–	–
Municipal Entities		–	–	–	–	–	–	–	–	–	–
Total Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land											
Land		77	77	82	144	144	144	67	149	154	159
Prospecting, Mining, Royalties		–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–
Total Rent on Land		77	77	82	144	144	144	67	149	154	159
Rental from Fixed Assets											
Market Related											
Biological Assets		–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–
Investment Property		174	129	120	251	251	251	126	263	272	281
Property Plant and Equipment		–	–	–	–	–	–	–	–	–	–
Total Market Related		174	129	120	251	251	251	126	263	272	281
Non-market Related											
Biological Assets		–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–
Investment Property		396	518	466	393	393	393	333	408	421	435
Property Plant and Equipment		1	–	–	2	2	2	–	2	2	2
Total Non-market Related		398	518	466	396	396	396	333	410	424	437
Total Rental from Fixed Assets		572	647	586	646	646	646	459	673	696	718
Licences or Permits											
Angling/Fishing		–	–	–	–	–	–	–	–	–	–
Atmospheric Emissions		–	–	–	–	–	–	–	–	–	–
Boat		–	–	–	–	–	–	–	–	–	–
Dog		–	–	–	–	–	–	–	–	–	–
Fauna and Flora		–	–	–	–	–	–	–	–	–	–
Filming Fees		–	–	–	–	–	–	–	–	–	–
Game		–	–	–	–	–	–	–	–	–	–
Health Certificates		0	2	254	300	300	300	146	310	320	331

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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	146	310	320	331
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)	1 743	1 800	1 858
Bontle Ke Botho Cleaning and Greening Award		–	–	–	–	–	–	–	–	–	–
Breakages and Losses Recovered		–	–	–	–	–	–	–	–	–	–
Bursary Repayment		–	–	–	–	–	–	–	–	–	–
Collection Charges		–	–	–	–	–	–	–	–	–	–
Commission		186	189	195	211	211	211	179	218	226	233
Discounts and Early Settlements		–	–	–	–	–	–	–	–	–	–
Incidental Cash Surpluses		346	2	1 324	3	3	3	135	4	4	4

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Inspection Fees		–	–	–	–	–	–	–	–	–	–
Insurance Refund		343	565	79	449	449	449	157	465	480	495
Merchandising, Jobbing and Contracts		–	–	–	–	–	–	–	–	–	–
Recovery Maintenance		–	–	–	–	–	–	–	–	–	–
Registration Fees		–	–	–	–	–	–	–	–	–	–
Request for Information		–	–	–	–	–	–	–	–	–	–
Sale of Property		–	–	–	562	562	562	–	581	600	619
Skills Development Levy Refund		350	194	235	337	337	337	–	349	360	372
Staff and Councillors Recoveries		–	–	–	–	–	–	2	–	–	–
Total Operational Revenue		**2 426**	**952**	**1 833**	**3 248**	**3 248**	**3 248**	**451**	**3 359**	**3 470**	**3 581**
Non-Exchange revenue											
Property Rates											
Agricultural Properties		–	19 949	6 668	14 246	7 527	7 527	7 249	8 279	9 107	10 018
Business and Commercial Properties		–	3 403	3 206	3 496	3 496	3 496	2 405	3 845	4 230	4 653
Industrial Properties		–	–	–	–	–	–	–	–	–	–
Mining Properties		–	–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		–	70	7 382	–	4 210	4 210	4 096	4 631	5 094	5 603
Residential Properties		24 316	4 793	5 406	3 860	7 749	7 749	6 818	115 369	116 221	117 159
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–	–
Total Property Rates		**24 316**	**28 215**	**22 662**	**21 602**	**22 981**	**22 981**	**20 568**	**132 124**	**134 652**	**137 433**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		–	–	–	–	–	–	–	(106 845)	(106 845)	(106 845)
Net Property Rates		**24 316**	**28 215**	**22 662**	**21 602**	**22 981**	**22 981**	**20 568**	**25 279**	**27 807**	**30 588**
Surcharges and Taxes											
Surcharges		–	–	–	–	–	–	–	–	–	–
Taxes		–	–	–	–	–	–	–	–	–	–
Total Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits											

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Fines		189	113	1 502	298	450	450	114	465	480	496
Forfeits		–	–	–	–	–	–	–	–	–	–
Penalties		47	49	55	56	112	112	47	116	120	124
Total Fines, Penalties and Forfeits		**236**	**162**	**1 556**	**354**	**562**	**562**	**161**	**581**	**601**	**620**
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	226	595	615	635
Threatened and Protected Species		–	–	–	–	–	–	–	–	–	–
Trading		–	–	–	–	–	–	–	–	–	–
Total Licences or Permits		**431**	**387**	**208**	**576**	**576**	**576**	**226**	**595**	**615**	**635**
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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Public Corporations		–	–	–	–	–	–	–	–	–	–
Total Allocations In-kind		-	-	-	-	-	-	-	-	-	-
Monetary Allocations											
Departmental Agencies and Accounts		–	–	–	–	133	133	227	–	–	–
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	2 960	4 636	5 867	5 728
National Revenue Fund		63 385	67 222	71 200	73 464	73 464	73 464	73 464	74 969	76 953	80 313
Non-Profit Institutions		–	–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–	–
Provincial Government		2 300	2 300	4 233	2 701	2 507	2 507	2 724	2 524	2 524	2 647
Public Corporations		–	–	–	–	–	–	–	–	–	–
Total Monetary Allocations		70 510	74 254	84 695	80 716	81 699	81 699	80 768	82 129	85 344	88 688
Total Transfer and subsidies - Operational		70 510	74 254	84 695	80 716	81 699	81 699	80 768	82 129	85 344	88 688
Interest Receivables											
Property Rates		–	–	–	2 000	2 000	2 000	–	2 068	2 136	2 205
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	-	2 068	2 136	2 205
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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		-	-	-	-	-	-	-	47 648	-	-
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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Other Gains		(286)	-	2 419	-	-	-	-	47 648	-	-
Discontinued Operations											
Total Revenue		251 310	284 069	306 449	355 677	344 042	344 042	268 036	414 614	394 712	424 840
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Allowances											
Basic Salary	2	61 781	66 503	68 441	78 254	75 286	75 286	67 516	84 205	85 725	88 537
Bonuses		5 102	7 080	7 806	–	–	–	29	–	–	–
Allowance											
Accommodation, Travel and Incidental		–	–	–	–	1	1	260	1	1	1
Cellular and Telephone		–	–	–	140	140	140	–	147	153	124
Housing Benefits		302	311	566	373	380	380	309	366	380	395
Non-pensionable		2 089	2 293	2 681	370	2 483	2 483	–	2 406	2 498	2 591
Travel or Motor Vehicle		1 581	2 165	2 215	2 592	2 592	2 592	2 372	2 878	2 925	2 973
Voluntary Work		–	–	–	–	–	–	–	–	–	–
Total Allowance		3 972	4 769	5 462	3 475	5 596	5 596	2 941	5 798	5 958	6 084
Service Related Benefits											
Acting		–	–	–	224	181	181	913	189	196	204
Bonus		–	–	–	5 017	5 037	5 037	5 220	5 257	5 464	5 675
Danger Allowance		–	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–	–
Leave Pay		1 993	–	–	994	994	994	–	1 038	1 080	1 123
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–	–
Long Service Award		1 481	5 948	6 668	4 674	4 681	4 681	6 266	–	–	–
Overtime		–	–	–	–	–	–	–	3 506	3 506	3 506
Scarcity		–	–	–	–	–	–	216	–	–	–
Standby Allowance		–	24	55	1 516	1 566	1 566	1 449	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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Long Term Service Award		–	–	–	–	–	–	–	231	240	250
Total Service Related Benefits		3 474	5 972	6 723	12 425	12 459	12 459	14 064	12 003	12 341	12 685
Total Salaries and Allowances		74 330	84 324	88 432	94 153	93 341	93 341	84 550	102 006	104 024	107 306
Social Contributions											
Bargaining Council		35	36	37	42	43	43	37	45	47	48
Group Life Insurance		2	4	3	2	52	52	2	54	56	58
Medical		2 930	3 045	3 233	3 301	3 397	3 397	3 429	3 554	3 685	3 819
Pension		10 217	11 122	10 885	11 340	11 340	11 340	11 223	11 098	11 534	11 976
Unemployment Insurance		517	525	543	614	606	606	502	552	542	544
Total Social Contributions		13 702	14 732	14 701	15 299	15 438	15 438	15 193	15 303	15 864	16 446
Post-retirement Benefit											
Medical		2 682	3 969	4 716	3 521	3 521	3 521	992	2 293	2 386	2 480
Other Benefits		440	(205)	448	472	472	472	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit	4	3 122	3 764	5 164	3 993	3 993	3 993	992	2 293	2 386	2 480
Sub-Total		91 154	102 820	108 296	113 446	112 773	112 773	100 734	119 601	122 274	126 232
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	91 979	102 820	107 538	111 716	111 043	111 043	100 734	117 852	120 454	124 340
Remuneration of Councillors											
Allowances and Service Related Benefits											
Basic Salary		–	–	–	–	–	–	3 081	–	–	–
Cell phone Allowance		466	482	488	500	500	500	442	490	490	490
Housing Allowance		–	–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		886	963	930	–	–	–	–	41	41	5
Office-bearer Allowance		3 001	3 288	3 440	3 715	3 715	3 715	90	5 125	5 176	5 222
Out of pocket Expenses		–	–	–	–	–	–	–	–	–	–
Travelling Allowance		–	–	123	951	951	951	887	897	897	545
Use of Personal Facilities		–	–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		4 352	4 733	4 981	5 166	5 166	5 166	4 500	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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Medial Aid Benefits		46	49	53	56	56	56	53	58	59	–
Pension Fund Contributions		148	169	162	223	223	223	147	146	146	146
Total Social Contributions		195	218	215	278	278	278	200	204	206	146
Total Remuneration of Councillors	1,5	4 547	4 951	5 196	5 444	5 444	5 444	4 700	6 758	6 810	6 409
Bulk Purchases - Electricity											
ESKOM		102 968	123 757	140 569	130 827	127 327	127 327	128 782	132 607	144 555	157 580
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	127 327	128 782	132 607	144 555	157 580
Inventory Consumed											
Agricultural		–	–	–	–	–	–	–	–	–	–
Consumables		4 037	4 211	4 485	4 463	4 383	4 383	3 438	4 727	5 128	5 661
Finished Goods		–	–	144	250	250	250	19	259	267	276
Housing Stock		–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–
Materials and Supplies		2 588	2 620	5 532	6 858	5 334	5 334	3 963	5 881	5 647	5 663
Water		1 584	2 051	1 856	900	1 434	1 434	972	2 000	2 006	2 014
Sub-total		8 209	8 882	12 016	12 472	11 401	11 401	8 392	12 866	13 049	13 613
Less: Capitalisation of inventory consumed		–	–	–	–	–	–	–	–	–	–
Total Inventory Consumed	1	8 209	8 882	12 016	12 472	11 401	11 401	8 392	12 866	13 049	13 613
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Electricity		6 516	4 402	–	750	750	750	–	765	788	819
Shared Services		–	–	–	–	–	–	–	–	–	–
Waste Management		1 658	8 442	–	1 500	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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		–	–	–	–	–	–	–	–	–	–
Total Other Receivables from Non-exchange Revenue		11 613	-	-	-	-	-	-	-	-	-
Total Debt Impairment	1	22 366	52 493	27 364	24 303	24 303	24 303	-	24 789	25 533	26 554
Depreciation, Amortisation and Impairment											
Amortisation											
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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation											
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	3 052	–	–	–	2 538	–	–	–
Computer Equipment		(430)	2 042	600	892	892	892	199	981	984	988
Electrical Infrastructure		3 941	–	5 917	6 809	5 000	5 000	5 064	5 500	5 517	5 539
Furniture and Office Equipment		(16 740)	1 951	44	177	177	177	76	192	192	193
Heritage Assets		–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–
Investment Property		–	–	2 042	–	–	–	1 702	–	–	–
Land		–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		(6 374)	–	1 135	10	10	10	333	11	11	11
Other Assets		(3 179)	2 962	2 142	9 250	9 250	9 250	1 785	10 175	10 206	10 246
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		66 586	–	16 895	29 301	19 966	19 966	14 095	21 963	22 029	22 117
Sanitation Infrastructure		2 663	–	4 606	6 611	6 000	6 000	3 646	6 600	6 620	6 646
Solid Waste Infrastructure		240	–	52	–	–	–	44	–	–	–
Storm water Infrastructure		–	–	1 651	–	–	–	1 376	–	–	–
Transport Assets		348	–	1 202	364	364	364	789	157	157	158
Water Supply Infrastructure		4 913	–	9 364	8 187	8 000	8 000	7 779	8 800	8 826	8 862
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–
Total Depreciation		**51 968**	**6 955**	**48 703**	**61 602**	**49 659**	**49 659**	**39 425**	**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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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**	**39 425**	**54 379**	**54 542**	**54 760**
Interest, Dividends and Rent on Land											
Dividends Paid		–	–	–	–	–	–	–	–	–	–
Interest Paid		3 687	13 837	23 187	16 157	16 166	16 166	26 812	1 460	1 460	1 460
Rent on Land		–	–	–	–	–	–	–	–	–	–
Total Interest, Dividends and Rent on Land	1	**3 687**	**13 837**	**23 187**	**16 157**	**16 166**	**16 166**	**26 812**	**1 460**	**1 460**	**1 460**
Contracted Services											
Consultants and Professional Services		6 215	2 468	19 481	5 239	12 791	12 791	5 951	11 809	12 893	10 686
Contractors		2 996	5 147	6 441	7 316	9 791	9 791	6 136	12 456	14 117	15 260
Outsourced Services		141	747	1 839	1 440	1 613	1 613	1 499	1 445	1 449	1 455
Total Contracted Services	1	**9 352**	**8 362**	**27 762**	**13 996**	**24 195**	**24 195**	**13 586**	**25 709**	**28 460**	**27 400**

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Transfers and Subsidies											
Capital											
Allocations In-kind		–	–	–	–	–	–	–	–	–	–
Monetary Allocations		–	–	–	–	–	–	–	–	–	–
Total Capital		-	-	-	-	-	-	-	-	-	-
Operational											
Allocations In-kind		–	–	–	–	–	–	–	–	–	–
Monetary Allocations		1 036	1 089	1 156	1 186	1 186	1 186	6	1 209	1 246	1 295
Total Operational		1 036	1 089	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	1 186	1 186	1 186	6	1 209	1 246	1 295
Irrecoverable Debts Written Off											
Bad debt written off		–	–	–	–	–	–	–	–	–	–
Exchange											
Electricity		–	–	–	–	10 920	10 920	–	11 138	11 472	11 931
Non Specific Accounts		–	–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	1 041	1 041	–	1 062	1 093	1 137
Waste Water Management		–	–	–	–	630	630	–	643	662	689
Water		–	–	–	13 858	1 267	1 267	–	1 293	1 332	1 385
Total Exchange		-	-	-	13 858	13 858	13 858	-	14 135	14 559	15 142
Non-exchange											
Non Specific Accounts		7 865	–	–	–	–	–	–	–	–	–
Property Rates		–	–	–	–	–	–	–	–	–	–
Service Charges		–	–	–	–	–	–	–	–	–	–
Total Non-exchange		7 865	-	-	-	-	-	-	-	-	-
Total Irrecoverable Debts Written Off	1	7 865	-	-	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	145	95	95	83	134	134	135
Assets less than the Capitalisation Threshold		22	15	140	15	22	22	15	–	–	–
Atmospheric Emission Licence		–	–	–	–	–	–	–	–	–	–
Bank Charges, Facility and Card Fees		221	144	186	150	150	150	131	150	151	151

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Bargaining Council		–	–	–	–	–	–	–	–	–	–
Bond Issue Amortisation Costs		–	–	–	–	–	–	–	–	–	–
Brokers Fees		–	–	–	–	–	–	–	–	–	–
Bursaries (Employees)		–	–	–	–	–	–	–	–	–	–
Cash Discount		–	–	–	–	–	–	–	–	–	–
Cleaning Services		–	–	–	–	–	–	–	–	–	–
Commission		–	–	–	–	–	–	–	–	–	–
Communication		2 235	2 355	2 593	2 419	1 128	1 128	2 115	1 972	1 980	1 992
Contribution to Provisions		–	–	–	–	–	–	–	–	–	–
Copy Right Fees		–	–	–	–	–	–	–	–	–	–
Cost relating to the Sale of Houses		–	–	–	–	–	–	–	–	–	–
Courier and Delivery Services		2	2	2	8	3	3	1	5	5	5
Deeds		18	6	7	16	5	5	1	16	17	17
Drivers Licences and Permits		–	–	–	–	–	–	–	–	–	–
Dumping Fees (District Council)		–	–	–	–	–	–	–	–	–	–
Electricity Compliance Certificate		–	–	–	–	–	–	–	–	–	–
Entertainment		2	5	–	–	–	–	–	–	–	–
Entrance Fees		–	–	–	–	–	–	–	–	–	–
Environmental Levy		–	–	–	–	–	–	–	–	–	–
Eskom Connection Fees		–	–	–	–	–	–	–	–	–	–
External Audit Fees		3 127	3 918	4 584	4 000	4 520	4 520	4 351	4 529	4 543	4 561
External Computer Service		285	143	868	1 000	780	780	177	1 002	1 005	1 009
Fines and Penalties		–	–	1	–	3	3	1	–	–	–
Firearm Handling Fees		–	–	–	–	–	–	–	–	–	–
Freight Services		–	–	–	–	–	–	–	–	–	–
Full Time Union Representative		–	–	–	–	–	–	–	–	–	–
Hire Charges		225	313	40	135	154	154	85	115	116	116
Honoraria (Voluntarily Workers)		–	–	–	–	–	–	–	–	–	–
Indigent Relief		–	–	–	–	–	–	–	–	–	–
Insurance Underwriting		1 483	2 084	1 853	2 141	1 770	1 770	1 497	2 151	2 158	2 167
Capitalisation of Wet Fuel Costs (Credit Account)		–	–	–	–	–	–	–	–	–	–
Land Alienation Costs		–	–	–	–	–	–	–	–	–	–
Learnerships and Internships		–	–	–	–	–	–	–	–	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Levies Paid - Water Resource Management Charges		–	–	–	–	–	–	–	–	–	–
Licences		258	217	229	323	308	308	226	307	308	309
Management Fee		–	–	–	–	–	–	–	–	–	–
Municipal Services		–	–	–	9 523	–	–	–	–	–	–
Office Decorations		–	–	–	–	–	–	–	–	–	–
Parking Fees		–	–	–	–	–	–	–	–	–	–
Permits		–	–	–	–	–	–	–	–	–	–
Personnel Agency Fees [Personnel Recruitment Costs]		–	–	–	–	–	–	–	–	–	–
Printing, Publications and Books		583	311	319	309	506	506	213	309	310	311
Professional Bodies, Membership and Subscription		8	6	6	16	59	59	27	31	16	16
Registration Fees		15	20	6	77	43	43	36	45	45	46
Remuneration to Section 79 Committee Members		–	–	–	–	–	–	–	–	–	–
Repayment of Forfeited Deposits		–	–	–	–	–	–	–	–	–	–
Resettlement Cost		–	19	–	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	1 270	1 180	1 333	1 333	1 033	1 408	1 396	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	166	166	51	203	203	203
Travel Agency and Visas		–	–	–	–	–	–	–	–	–	–
Travel and Subsistence		1 677	2 277	2 341	2 004	2 564	2 564	1 588	1 434	1 385	1 367
Uniform and Protective Clothing		548	495	676	905	790	790	707	733	635	638

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vehicle Tracking		–	–	418	–	435	435	394	436	437	439
Ward Committees		699	668	655	795	775	775	556	720	720	720
Warrantees and Guarantees		–	–	–	–	–	–	–	–	–	–
Wet Fuel		–	–	–	–	–	–	–	–	–	–
Witness Fees		–	–	–	–	–	–	–	–	–	–
Workmens Compensation Fund		607	691	723	758	–	–	–	666	669	673
Total Operational Cost		13 056	14 842	17 059	26 017	15 608	15 608	13 287	16 403	16 269	16 296
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	143	660	660	660
Other Assets		–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–
Total Operational Leases		-	-	344	-	150	150	143	660	660	660
Discontinued Operations		–	–	–	–	–	–	–	–	–	–
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–	–
Total Operational Cost and Other Cost	1	13 056	14 842	17 403	26 017	15 758	15 758	13 431	17 063	16 929	16 956
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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Disposal of Fixed and Intangible Assets	1	-	-	102	-	-	-	-	-	-	-
<u>Other Losses</u>											
Inventory											
Decrease in net-realisable Value		134	–	–	–	–	–	–	–	–	–
Total Inventory		134	-	-	-	-	-	-	-	-	-
Water Losses											
Apparent Losses											
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–
Unauthoried 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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Discontinued Operations and Disposals of Non-current Assets		–	–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–	–
Total Other Losses	1	**134**	**-**	**1 495**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditure		**318 615**	**389 907**	**452 131**	**417 578**	**400 340**	**400 340**	**335 868**	**408 829**	**427 596**	**445 510**
Surplus/(Deficit)		**(67 305)**	**(105 837)**	**(145 682)**	**(61 901)**	**(56 298)**	**(56 298)**	**(67 832)**	**5 786**	**(32 884)**	**(20 669)**
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	54 981	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**	**54 981**	**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		–	–	–	–	36 264	36 264	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Transfers and subsidies - capital (in-kind)		-	-	-	-	36 264	36 264	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(29 584)	(57 619)	(74 805)	2 830	58 678	58 678	(12 851)	56 787	6 390	22 837
Income Tax											
Continuing Operations		–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–
Total Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(29 584)	(57 619)	(74 805)	2 830	58 678	58 678	(12 851)	56 787	6 390	22 837
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(29 584)	(57 619)	(74 805)	2 830	58 678	58 678	(12 851)	56 787	6 390	22 837
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		(29 584)	(57 619)	(74 805)	2 830	58 678	58 678	(12 851)	56 787	6 390	22 837
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		–	–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		114	179	166	–	344	344	224	–	–	–
Contracted Services		1 337	3 600	5 191	–	6 773	6 773	5 126	–	–	–
Operational Costs		285	143	1 145	–	786	786	177	–	–	–
Total Repairs and Maintenance Expenditure	9	1 736	3 921	6 503	-	7 903	7 903	5 527	-	-	-

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

R thousand	1	Vote 1 - MAYORAL EXECUTIVE	Vote 2 - MUNICIPAL COUNCIL	Vote 3 - ACCOUNTING OFFICER	Vote 4 - BUDGET & 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		–	–	–	–	189 093	–	–	–	–	–	–	–	–	–	–	189 093
Service charges - Water		–	–	–	–	20 226	–	–	–	–	–	–	–	–	–	–	20 226
Service charges - Waste Water Management		–	–	–	–	10 030	–	–	–	–	–	–	–	–	–	–	10 030
Service charges - Waste Management		–	–	–	–	–	16 574	–	–	–	–	–	–	–	–	–	16 574
Sale of Goods and Rendering of Services		–	–	–	93	290	278	37	–	–	–	–	–	–	–	–	699
Agency services		–	–	–	–	–	988	–	–	–	–	–	–	–	–	–	988
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	–	–	8 567	1 887	4	–	–	–	–	–	–	–	–	–	10 438
Interest earned from Current and Non Current Assets		–	–	–	3 775	–	–	–	–	–	–	–	–	–	–	–	3 775
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	149	–	–	–	–	–	–	–	–	–	–	–	149
Rental from Fixed Assets		–	–	–	–	671	2	–	–	–	–	–	–	–	–	–	673
Licence and permits		–	–	–	–	–	310	–	–	–	–	–	–	–	–	–	310
Special rating levies		–	–	–	–	–	310	–	–	–	–	–	–	–	–	–	310
Construction Contract Revenue		–	–	–	–	–	310	–	–	–	–	–	–	–	–	–	310
Development Charges		–	–	–	–	–	310	–	–	–	–	–	–	–	–	–	310
Operational Revenue		–	–	–	3 009	–	1	349	–	–	–	–	–	–	–	–	3 359
Non-Exchange Revenue																	
Property rates		–	–	–	25 279	–	–	–	–	–	–	–	–	–	–	–	25 279
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	250	332	–	–	–	–	–	–	–	–	–	581
Licences or permits		–	–	–	–	–	595	–	–	–	–	–	–	–	–	–	595
Transfer and subsidies - Operational		–	30 292	–	1 430	39 238	11 171	–	–	–	–	–	–	–	–	–	82 129
Interest		–	–	–	2 068	–	–	–	–	–	–	–	–	–	–	–	2 068
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	47 648	–	–	–	–	–	–	–	–	–	–	–	47 648
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribution		–	30 292	–	92 018	261 664	31 185	386	–	–	–	–	–	–	–	–	415 545
Expenditure																	
Employee related costs		32	–	10 666	22 066	39 583	28 786	16 718	–	–	–	–	–	–	–	–	117 852
Remuneration of councillors		58	6 700	–	–	–	–	–	–	–	–	–	–	–	–	–	6 758
Bulk purchases - electricity		–	–	–	–	132 607	–	–	–	–	–	–	–	–	–	–	132 607
Inventory consumed		–	27	52	539	9 606	2 567	75	–	–	–	–	–	–	–	–	12 866
Debt impairment		–	–	–	14 334	8 925	1 530	–	–	–	–	–	–	–	–	–	24 789
Depreciation and amortisation		–	–	27	1 031	52 546	738	37	–	–	–	–	–	–	–	–	54 379
Interest		–	–	–	10	50	1 400	–	–	–	–	–	–	–	–	–	1 460
Contracted services		–	–	428	11 522	7 696	1 728	4 335	–	–	–	–	–	–	–	–	25 709
Transfers and subsidies		–	–	–	1 209	–	–	–	–	–	–	–	–	–	–	–	1 209
Irrecoverable debts written off		–	–	–	–	13 074	1 062	–	–	–	–	–	–	–	–	–	14 135
Operational costs		10	1 361	820	9 290	2 383	1 641	1 557	–	–	–	–	–	–	–	–	17 063
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		100	8 089	11 993	60 002	266 470	39 452	22 722	–	–	–	–	–	–	–	–	408 829
Surplus/(Deficit)		(100)	22 203	(11 993)	32 017	(4 807)	(8 267)	(22 337)	–	–	–	–	–	–	–	–	6 716
Transfers and subsidies - capital (monetary allocations)		–	–	–	1 170	49 631	200	–	–	–	–	–	–	–	–	–	51 001
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &		(100)	22 203	(11 993)	33 187	44 824	(8 067)	(22 337)	–	–	–	–	–	–	–	–	57 717

EC102 Blue Crane Route - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current Assets											
Cash and Cash Equivalents											
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	36 617	54 896	39 773	36 463
Cash on Hand		2	2	2	3	2	2	7	2	2	2
Total Cash and Cash Equivalents		10 494	40 136	39 019	13 248	26 001	26 001	36 632	54 905	39 782	36 472
Short term Investments											
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions											
Electricity		36 241	43 126	55 628	62 341	58 510	58 510	63 746	71 484	85 843	99 706
Waste Management		25 409	33 363	36 518	25 931	36 498	36 498	42 878	38 407	40 408	42 532
Waste Water Management		17 380	22 216	25 224	16 524	25 212	25 212	28 929	26 361	27 569	28 850
Water		34 386	49 041	53 911	24 383	55 735	55 735	65 759	58 062	62 369	66 886
Other trade receivables from exchange transactions		7 705	7 764	7 396	18 381	7 596	7 596	7 790	7 750	(6 218)	(20 605)
VAT Receivable Input Tax Accrual		41 319	18 774	29 137	(0)	29 115	29 115	46 564	29 137	29 137	29 007
Gross: Trade and other receivables from exchange transact		162 440	174 284	207 814	147 561	212 666	212 666	255 666	231 201	239 107	246 376
Less: Impairment for debt											
Impairment for Electricity		(18 855)	(24 331)	(32 137)	(14 104)	(32 887)	(32 887)	(32 137)	(32 902)	(33 690)	(34 509)
Impairment for Waste Management		(21 329)	(31 033)	(27 264)	(24 340)	(28 764)	(28 764)	(27 264)	(28 794)	(30 370)	(32 009)
Impairment for Waste Water Management		(14 532)	(20 653)	(17 849)	(19 045)	(20 849)	(20 849)	(17 849)	(20 909)	(24 060)	(27 338)
Impairment for Water		(27 766)	(43 900)	(34 733)	(37 614)	(39 733)	(39 733)	(34 733)	(39 833)	(45 086)	(50 549)
Impairment for other trade receivalbes from exchange transactio		(6 810)	(7 640)	(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)	(118 840)	(143 629)	(154 828)	(166 618)
Total net Trade and other receivables from Exchange Transacti		73 150	46 727	88 974	20 050	69 523	69 523	136 827	87 572	84 280	79 758
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		27 724	37 846	11 482	33 953	16 568	16 568	13 414	13 550	16 515	20 458
Business and Commercial Properties		6 089	7 175	6 284	5 347	7 718	7 718	6 619	6 284	6 669	7 476
Industrial Properties			–	–	–	–	–	–	–	–	–
Mining Properties			–	–	–	–	–	–	–	–	–
Public Benefit Organisations			–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		7 886	7 886	7 886	–	7 886	7 886	7 886	7 886	7 886	7 886
Public Service Purposes Properties		(3 159)	291	5 172	13 692	5 350	5 350	7 920	9 980	15 074	20 677
Residential Properties		9 241	10 903	11 280	(1 939)	14 457	14 457	14 003	11 280	12 132	13 922
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–	–
Sports Clubs and Fields		–	–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–	–
Property Rates General		–	–	–	–	–	–	–	–	–	–
Gross: Property rates		47 781	64 100	42 104	51 053	51 978	51 978	49 840	48 980	58 275	70 418
Less: Impairment of Property rates		(38 964)	(15 838)	(28 001)	(28 582)	(28 179)	(28 179)	(28 435)	(28 179)	(28 179)	(28 179)
Net Property rates		8 816	48 262	14 103	22 472	23 799	23 799	21 405	20 801	30 096	42 240
Other receivables from non-exchange transactions		199	362	1 449	259	1 537	1 537	1 449	1 096	1 208	1 324
Less:Impairment for other receivables from non-exchange transa		–	–	–	–	–	–	–	–	–	–
Net other receivables from non-exchange transactions		199	362	1 449	259	1 537	1 537	1 449	1 096	1 208	1 324
Total net Receivables from non-exchange transactions		9 015	48 624	15 551	22 731	25 336	25 336	22 854	21 898	31 305	43 564
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											

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Agricultural		–	–	–	–	–	–	–	–	–	–
Consumables		195	514	795	6	843	843	1 028	795	795	795
Finished Goods		–	–	–	–	–	–	–	–	–	–
Housing Stock		55	55	55	55	55	55	55	55	55	55
Land		–	–	–	–	–	–	–	–	–	–
Materials and Supplies		722	1 243	166	1 590	492	492	(29)	166	166	166
Water		153	82	101	660	(433)	(433)	101	1 101	2 095	3 081
Work-in-progress		–	–	–	–	–	–	–	–	–	–
Total Inventory		1 124	1 894	1 118	2 311	957	957	1 155	2 118	3 112	4 098
VAT Receivable											
Input Tax Capital		4 480		0	–	4 210	4 210	4 158	–	–	–
Input Tax General		5 409	(0)	0	(0)	14	14	30 323	(0)	(0)	(0)
VAT Control (Receivable)		140	140	1 692	969	140	140	–	784	784	784
Total VAT Receivable		10 030	140	1 692	969	4 364	4 364	34 482	784	784	784
Other current assets											
Construction Contracts and Receivables		–	–	–	159	–	–	–	–	–	–
Control, Clearing and Interface Accounts		542	518	614	107	614	614	291	534	534	534
Deposits		898	960	1 082	859	1 082	1 082	1 315	1 082	1 082	1 082
Fair Value Adjustments		–	–	–	–	–	–	–	–	–	–
Income Tax Receivable		–	–	–	–	–	–	–	–	–	–
Operating Lease - Straight Lining		–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–
Total Other current assets		1 440	1 478	1 697	1 125	1 697	1 697	1 606	1 617	1 617	1 617
Total Current Assets		105 252	139 000	148 051	60 434	127 877	127 877	233 555	168 894	160 879	166 293
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)	(32 688)	–	(32 688)	(32 688)	(34 382)	(32 688)	(32 688)	(32 688)
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–	–
Total Investment Property		(28 604)	35 785	33 743	39 869	33 743	33 743	32 049	33 743	33 743	33 743
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		1 258 212	1 200 650	1 297 922	1 181 509	1 409 040	1 409 040	1 281 892	1 289 733	1 328 269	1 370 559
Leases recognised as Property, Plant and Equipment	3				50 357	–	–	–	–	–	–
Less: Accumulated Depreciation		(346 956)	(428 227)	(476 824)	(455 629)	(519 809)	(519 809)	(499 779)	(524 571)	(579 113)	(633 873)
Less: Accumulated Impairment		(5 666)	(4 849)	(38 118)	–	(44 829)	(44 829)	(44 707)	(40 836)	(40 836)	(40 836)
Total Property, Plant and Equipment	2	905 590	767 575	782 979	776 238	844 402	844 402	737 405	724 325	708 319	695 849
Construction Work-in-progress											
Acquisitions		(18 193)	59 631	(33 304)	–	–	–	–	–	–	–
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)	–	–	–
Total Construction Work-in-progress	2	(4 653)	54 825	17 528	51 239	17 528	17 528	74 734	78 727	78 727	78 727
Biological Assets											
Biological Assets at Cost / Fair Value		–	–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–	–
Total Biological Assets		-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Living resources											
Living resources at Cost / Revaluation		–	–	–	–	–	–	–	–	–	–
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 Transaction		-	-	-	-	-	-	-	-	-	-
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 Transaction		-	-	-	-	-	-	-	-	-	-
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		872 791	858 643	834 708	867 805	896 131	896 131	844 647	837 253	821 247	808 777
TOTAL ASSETS		978 043	997 643	982 759	928 240	1 024 008	1 024 008	1 078 202	1 006 147	982 126	975 070
LIABILITIES											
Current Liabilities											
Bank Overdraft											
ABSA		–	–	–	–	–	–	–	–	–	–
First National Bank		–	–	–	–	–	–	–	–	–	–
Nedbank		–	–	–	–	–	–	–	–	–	–
Rand Merchant Bank		–	–	–	–	–	–	–	–	–	–
Standard Bank		–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–
Total Bank Overdraft		-	-	-	-	-	-	-	-	-	-
Financial Liabilities											
Concessionary Loan		–	–	–	–	–	–	–	–	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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	–	–	–
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	-	-	-
Consumer Deposits											
Building Plans		–	–	–	–	–	–	–	–	–	–
Buying Card		–	–	–	–	–	–	–	–	–	–
Electricity		1 479	1 435	1 443	1 451	1 443	1 443	1 446	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	1 622	1 629	1 629	1 629
Wayleave		–	–	–	–	–	–	–	–	–	–
Total Consumer Deposits		2 875	3 086	3 119	3 054	3 119	3 119	3 114	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	12 720	14 136	14 136	14 136
Affiliates, Related Parties and Associated Companies		–	–	–	–	–	–	–	–	–	–
Agency Fees Payable		77	162	52	115	52	52	(123)	52	52	52
Auditor-General of South Africa		–	–	–	–	–	–	–	–	–	–
Bonus		–	–	–	1 939	15	15	–	–	–	–
Compensation Commission (COID)		–	–	–	(13)	–	–	–	–	–	–
Control, Clearing and Interface Accounts		17 487	25 378	35 286	(4 791)	35 370	35 370	7 558	24 406	24 599	31 561
Deferred Revenue			–	–	–	–	–	–	–	–	–
Dividends Declared			–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase		24 163	96 626	185 381	25 658	(42 904)	(42 904)	15 803	52 468	52 468	52 468
Fair Value Adjustment			–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions			–	–	–	–	–	–	–	–	–
Leave Accrual		–	–	–	6 959	–	–	–	–	–	–
Long Service Award		–	–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–	–
Payables and Accruals		14 847	1 754	3 519	16 705	1 702	1 702	21 456	5 906	12 675	12 675
PAYE Deductions		(116)	(216)	20	–	20	20	1	–	–	–
Pension and Retirement Contributions		–	–	–	–	–	–	–	–	–	–
Retentions		1 519	1 887	4 973	1 205	4 973	4 973	4 364	4 973	4 973	4 973
Standby		–	–	–	–	–	–	–	–	–	–
Tender documentation		–	–	–	–	–	–	–	–	–	–
Unallocated Deposits		286	910	976	13	976	976	340	976	976	976
Water Inventory Bulk Purchases		16	13	–	993	–	–	95	–	–	–
VAT Payables Output Tax Accrual		–	–	1 133	1 736	(1 191)	(1 191)	1 133	3 608	7 557	11 878
VAT Payables Output Tax Provision for Doubtful Debt Impairme		–	–	–	–	–	–	–	–	–	–
Total Trade and Other Payable Exchange Transactions	2, 5	60 109	129 521	245 477	51 660	13 149	13 149	63 347	106 526	117 438	128 721
Trade and Other Payable Non-exchange Transactions											
Transfers and Subsidies Payable											
Capital		–	–	–	–	–	–	–	–	–	–
Operational		3 307	2 410	2 410	–	2 410	2 410	–	1 209	1 246	1 295
Total Transfers and Subsidies Payable		3 307	2 410	2 410	-	2 410	2 410	-	1 209	1 246	1 295
Transfers and Subsidies Unspent											
Capital		6 260	28 873	10 212	5 084	(1 390)	(1 390)	20 925	11 250	12 225	13 071
Operational		896	3 991	3 370	1 558	141	141	4 021	1 558	1 792	2 192
Total Transfers and Subsidies Unspent		7 156	32 863	13 582	6 642	(1 250)	(1 250)	24 946	12 808	14 017	15 263
VAT Payables Output Tax Accrual		–	–	–	–	–	–	–	1 133	1 133	1 133
VAT Payables Output Tax Provision for Doubtful Debt Impairme		–	–	–	–	–	–	–	–	–	–
Total Trade and Other Payable Non-exchange Transactions	2	10 463	35 274	15 992	6 642	1 161	1 161	24 946	15 151	16 396	17 691
Provision											
Alien Vegetation		–	–	–	–	–	–	–	–	–	–
Bonus		2 480	2 274	2 620	–	4 918	4 918	2 620	2 620	2 620	2 620
Decommissioning, Restoration and Similar Liabilities		–	–	–	–	–	–	–	–	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Ex-gratia Pension		–	–	–	–	–	–	–	–	–	–
Insurance Claims		–	–	–	275	–	–	–	–	–	–
Leave		814	814	0	155	85	85	0	–	–	–
Litigation		–	–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–	–
Staff Parity		–	–	–	–	–	–	–	–	–	–
Impairment		–	–	–	–	–	–	–	–	–	–
Total Provision		3 294	3 088	2 620	430	5 004	5 004	2 620	2 620	2 620	2 620
VAT Payable											
VAT Payable: Output Tax		6 286	0					3 675	–	371	(0)
VAT Payable: VAT Control		46 127	1 490		6 965	(3 675)	(3 675)	28 732	–	(371)	–
Total VAT Payable		52 413	1 490	-	6 965	(3 675)	(3 675)	32 607	-	-	(0)
Other current liabilities											
Employee Benefits											
Post-employment Benefits		–	–	–	–	–	–	–	2 093	2 386	2 480
Other Long-Term Benefits		–	–	2 298	–	–	–	–	6 105	6 165	6 227
Termination Benefits		–	–	–	–	–	–	–	–	–	–
Total Employee Benefits		-	-	2 298	-	-	-	-	8 198	8 550	8 707
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–	–
Income Tax Payable		–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–
Total Other current liabilities		-	-	2 298	-	-	-	-	8 198	8 550	8 707
Total Current Liabilities		130 203	173 508	270 773	68 751	20 023	20 023	127 901	135 614	148 123	160 859
Non-current Liabilities											
Financial Liabilities											
Borrowings											
Annuity and Bullet Loans		3 103	2 054	680	1 948	680	680	61	–	–	–
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–	–
Concessionary Loan		–	–	–	–	–	–	–	–	–	–
Derivative Financial Liability		–	–	–	–	–	–	–	–	–	–
Finance Lease Liability		381	–	0	731	–	–	0	–	–	–
Government Loans		–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary 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	-	-	-
Operating Lease Liability		–	–	–	–	–	–	–	–	–	–
Total Financial Liabilities		3 484	2 054	680	2 679	680	680	61	-	-	-
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	38 607	40 007
Ex-gratia Pension		–	–	–	–	–	–	–	–	–	–
Impairment		–	–	–	–	–	–	–	–	–	–
Insurance Claims		–	–	–	–	–	–	–	–	–	–
Leave		–	–	–	–	–	–	–	–	–	–
Litigation		–	–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–	–
Staff Parity		–	–	–	–	–	–	–	–	–	–
Total Provisions		29 624	31 520	35 807	27 345	37 207	37 207	35 807	37 207	38 607	40 007
Long term Trade and other Payables											
Bulk Water		–	–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase		–	–	–	–	228 285	228 285	233 304	92 828	46 414	0
Municipal Debt Relief		–	–	–	–	–	–	–	–	–	–
Payables and Accruals		–	–	(67)	–	–	–	(67)	–	–	–
Total Long term Trade and other Payables		-	-	(67)	-	228 285	228 285	233 238	92 828	46 414	0
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits		23 985	24 177	25 577	26 898	29 098	29 098	25 577	25 777	27 870	30 256
Other Long-Term Benefits		4 313	4 689	3 749	4 954	3 749	3 749	3 749	–	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Termination Benefits		–	–	–	–	–	–	–	–	–	–
Total Employee Benefits		28 298	28 866	29 326	31 852	32 847	32 847	29 326	25 777	27 870	30 256
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–
Total Other non-current liabilities		28 298	28 866	29 326	31 852	32 847	32 847	29 326	25 777	27 870	30 256
Total non current liabilities		61 406	62 439	65 745	61 875	299 019	299 019	298 431	155 812	112 890	70 262
TOTAL LIABILITIES		191 610	235 948	336 519	130 626	319 042	319 042	426 332	291 425	261 014	231 121
CHANGES IN NET ASSETS		786 434	761 695	646 241	797 614	704 966	704 966	651 869	714 722	721 112	743 949
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	657 935	714 722	721 112
Transfers to/from operating revenue and expenditure		(29 587)	(60 441)	(74 695)	4 044	58 673	58 673	8 185	56 787	6 390	22 837
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–	–
Total Accumulated Surplus/(Deficit)	1	786 434	761 695	646 241	798 829	704 961	704 961	655 707	714 722	721 112	743 949
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		–	–	–	–	–	–	–	–	–	–
Valuation Reserve		–	–	–	–	–	–	–	–	–	–
Total Reserves and Funds	2	-	-	-	-	-	-	-	-	-	-
Other											
Equity											
Capital Contributed by Other Government Units		–	–	–	–	–	–	–	–	–	–
Ordinary Shares		–	–	–	–	–	–	–	–	–	–
Preference Shares		–	–	–	–	–	–	–	–	–	–
Share Premium		–	–	–	–	–	–	–	–	–	–
Total Equity		-	-	-	-	-	-	-	-	-	-
Non-controlling Interest											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Movement during the year		–	–	–	–	–	–	–	–	–	–
Total Non-controlling Interest		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–
Total Other	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	786 434	761 695	646 241	798 829	704 961	704 961	655 707	714 722	721 112	743 949

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, Water,sanitation, Roads & Stormwater, and maitaining infrustructure of the city			230	209	403	240	269	269	236	257	280
Community Services	Effective cleansing, waste removal; working with partners such as SAPS to address crime; effective enforecement of health and saftey reglations.			19	20	36	19	21	21	21	22	24
Local Economic Development	Marketing of the BCRM, promote investment in BCRM in agiculture, tourism, SMME development, alternative energy.											
Financial Management	Implement fully compliant GRAP annual financial statements , mSCOA readiness, updating indigent register, revenue enhancement strategies for financial sustainability, opperational efficiency			21	(14)	57	29	31	31	30	32	33
Governance & Institutional Transformation	Oversee implementation of council policies, performance management, safekeeping council records, sound administrative principals, create a culture of service delivery and improve public participation			19	21	53	27	27	27	31	32	33

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
Allocations to other priorities			2									
Allocations to other priorities			2	289476	237	549	315	348	348	317	343	370
Total Revenue (excluding capital transfers and contributions)			1	579	473	1 097	630	697	697	635	685	741

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, Water,sanitation, Roads & Stormwater, and maitaining infrustructure of the city			158	190	408	245	243	243	249	262	278
Community Services	Effective cleansing, waste removal; working with partners such as SAPS to address crime; effective enforecement of health and saftey reglations.			37	36	78	36	36	36	37	38	40
Local Economic Development	Marketing of the BCRM, promote investment in BCRM in agiculture, tourism, SMME development, alternative energy.			0	1	1	1	1	1	1	1	1
Financial Management	Implement fully compliant GRAP annual financial statements , mSCOA readiness, updating indigent register, revenue enhancement strategies for financial sustainability, opperational efficiency			30	35	83	40	41	41	43	45	47
Governance & Institutional Transformation	Oversee implementation of council policies, performance management, safekeeping council records, sound administrative principals, create a culture of service delivery and improve public participation			19	20	45	23	23	23	26	27	28

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
Allocations to other priorities												
Debt impairment			1	245	282	615	345	344	344	356	373	394
Allocations to other priorities				245	282	615	345	344	344	356	373	394
Total Expenditure			1	736	845	1 845	1 035	1 032	1 032	1 068	1 120	1 182

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, Water,sanitation, Roads & Stormwater, and maitaining infrustructure of the city			50 478	22 784	11 646	26 750	35 911	35 911	10 265	13 454	15 747
Community Services	Effective cleansing, waste removal; working with partners such as SAPS to address crime; effective enforecement of health and saftey reglations.			989	211	328	461	2 062	2 062	12	14	16
Local Economic Development	Marketing of the BCRM, promote investment in BCRM in agiculture, tourism, SMME development, alternative energy.											
Financial Management	Implement fully compliant GRAP annual financial statements , mSCOA readiness, updating indigent register, revenue enhancement strategies for financial sustainability, opperational efficiency			2 360			16 189	16 396	16 396	13 289	13 768	14 276
Governance & Institutional Transformation	Oversee implementation of council policies, performance management, safekeeping council records, sound administrative principals, create a culture of service delivery and improve public participation			39	31	1	11	11	11	12	14	16

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
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
Allocations to other priorities	3	53 866	23 026	11 975	43 411	54 380	54 380	23 578	27 250	30 055
Total Capital Expenditure	1	161 598	69 078	35 925	130 233	163 140	163 140	70 734	81 750	90 165

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	Report to council	4	4	4	4	4	4	4	4	4
Council oversight										
Strengthning of oversight responsibilityby 2017	Report and attendance	1	1	1	1	1	1	1	1	1
Human Resource Management										
To ensure creation and maintanance of a	Report to council	4	4	4	4	4	4	4	4	4
Organisational Health and safety										
To ensure an improved and	Report to Council	3	3	3	3	3	3	3	3	3
Archives and record mananagement										
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	Report to standing	3	3	3	3	3	3	3	3	3
Ward committee support										
Ensure effectiveness of ward commiteeof ward	Attendanceregister	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	Quarterly reports									
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										
To ensure efficient, effective and compliant	Asset Register									
Revenue enhancement										
To improve the municipality's revenue base to	Quartely Reports	4	4	4	4	4	4	4	4	4
Supply chain management										
To ensure effective, efficient, economical and	Quartely Reports	4	4	4	4	4	4	4	4	4
To ensure effective, efficient, economical and	Calender of meetings									
Financial control										
To ensure effective implementaton of internal	Quarterly Reports	4	4	4	4	4	4	4	4	4
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										
To ensure standard chart of Accounts	financial sytem	1	1	1	1	1	1	1	1	1
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 implemetation of the fraud	Anti-corruption Policy	1	1	1	1	1	1	1	1	1

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

EC102 Blue Crane Route - Entities measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
To ensure creation and maintanance of a										
Entity 3 - (name of entity)										
To ensure creation and maintanance of a										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

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%	8.0%	0.5%	0.3%	0.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.5%	4.9%	7.5%	4.5%	4.7%	4.7%	10.0%	0.5%	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	0.8	0.8	0.5	0.9	6.4	6.4	1.8	1.2	1.1	1.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	–	–	–	–	–	–	–	–	–	–
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.5	0.5	0.5	4.8	4.8	1.4	1.1	0.8	0.7
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%	-92.3%	112.4%	112.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		86.9%	90.3%	85.6%	108.5%	113.1%	113.1%	-92.3%	112.4%	112.8%	113.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	-3.4%	30.4%	17.0%	18.5%	18.7%	18.7%	33.8%	14.1%	17.5%	19.3%
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		30.1%	65.8%	166.4%	389.9%	50.6%	50.3%	-69.1%	194.0%	295.2%	352.9%
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										
	Total Cost of Losses (Rand '000)	12 500	11 900	12 600	16 450	16 000	16 000	16 000	15 000	14 000	14 000
	% Volume (units purchased and generated less units sold)/units purchased and generated	25%	22%	20%	25%	20%	20%	20%	18%	16%	16%

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)	950 603	603046	401995	144464	150000	150000	150000	130000	120000	120 000
	Total Cost of Losses (Rand '000)	5500	3413	2411	910	950	950	950	900	850	850
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	30%	24%	9%	10%	10%	10%	9%	8%	8%
Employee costs	Employee costs/(Total Revenue - capital revenue)	36.6%	36.2%	35.1%	31.4%	32.3%	32.3%	37.6%	28.4%	30.5%	29.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	38.2%	38.0%	36.6%	32.8%	33.7%	33.7%		30.0%	32.2%	30.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.7%	1.4%	2.1%	2.1%	2.3%	2.3%		2.3%	2.8%	2.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	22.7%	25.6%	36.4%	21.9%	19.1%	19.1%	24.7%	13.5%	14.2%	13.2%
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	(418.7)	59.7	106.3	98.1	–
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14.0%	31.3%	10.5%	11.2%	14.1%	14.1%	38.5%	10.4%	13.6%	17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7.6	6.1	4.1	0.4	0.8	0.8	(3.0)	1.6	1.1	1.0

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days										
Monthly fixed operational expenditure	26 160	32 497	35 691	33 213	33 420	33 420	30 343	33 547	35 384	37 055
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	46 683	51	1 544	2 504	41 023	41 023	1 962	2 782	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	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	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
Females aged 5 - 14		Stats SA community survey	–	–	3 200	3	3	3	3	3	3	3
Males aged 5 - 14		Stats SA community survey	–	–	3 008	3	3	3	3	3	3	3
Females aged 15 - 34		Stats SA community survey	–	–	5 580	6	6	6	6	6	6	6
Males aged 15 - 34		Stats SA community survey	–	–	5 544	6	6	6	6	6	6	6
Unemployment		Stats SA community survey	–	–	11 052	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
R1 - R1 600		Stats SA community survey	–	–	3 580	4	4	4	4	4	4	4
R1 601 - R3 200		Stats SA community survey	–	–	2 343	2	2	2	2	2	2	2
R3 201 - R6 400		Stats SA community survey	–	–	1 168	1	1	1	1	1	1	1
R6 401 - R12 800		Stats SA community survey	–	–	696	1	1	1	1	1	1	1
R12 801 - R25 600		Stats SA community survey	–	–	483	0	0	0	0	0	0	0
R25 601 - R51 200		Stats SA community survey	–	–	215	0	0	0	0	0	0	0
R52 201 - R102 400		Stats SA community survey	–	–	46	0	0	0	0	0	0	0
R102 401 - R204 800		Stats SA community survey	–	–	24	0	0	0	0	0	0	0
R204 801 - R409 600		Stats SA community survey	–	–	16	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)												
< R2 060 per household per month	13		–	–	4 200	4	4	4	4	4	4	4
	2											
Household/demographics (000)												
Number of people in municipal area		Stats SA community survey	–	–	36 002	36	36	36	36	36	36	36
Number of poor people in municipal area		Stats SA community survey	–	–								
Number of households in municipal area		Stats SA community survey	–	–	9 761	10	10	10	10	10	10	10
Number of poor households in municipal area		Stats SA community survey	–	–	4 500	5	5	5	5	5	5	5
Definition of poor household (R per month)		Stats SA community survey	–	–	3	2 520	2 520	2 520	2 520	2 520	2 520	2 520
Housing statistics	3											
Formal			–	–	9 370	9 370	9 370	9 370	9 370	9 370	9 370	9 370
Informal			–	–	0	391	391	391	391	391	391	391

Total number of households			-	-	9 761	9 761	9 761	9 761	9 761	9 761	9 761	9 761
Dwellings provided by municipality	4											
Dwellings provided by province/s					391	391	391	391	391	391	391	391
Dwellings provided by private sector	5				9	9 370	9 370	9 370	9 370	9 370	9 370	9 370
Total new housing dwellings			-	-	9 761	9 761	9 761	9 761	9 761	9 761	9 761	9 761
Economic	6											
Inflation/inflation outlook (CPIX)						5.2%	5.2%	5.2%	5.3%	4.8%	4.8%	5.2%
Interest rate - borrowing						10.3%	10.3%	10.3%	10.3%	11.0%	11.5%	12.0%
Interest rate - investment						7.5%	7.5%	7.5%	7.5%	6.0%	7.0%	7.5%
Remuneration increases						6.8%	6.8%	6.8%	6.8%	4.8%	4.8%	5.2%
Consumption growth (electricity)						0.0%	0.0%	0.0%	0.5%	1.0%	1.0%	1.0%
Consumption growth (water)						0.0%	0.0%	0.0%	0.5%	1.0%	1.0%	1.0%
Collection rates	7											
Property tax/service charges						70.0%	60.0%	60.0%	61.0%	70.0%	80.0%	90.0%
Rental of facilities & equipment						90.0%	90.0%	90.0%	95.0%	95.0%	95.0%	95.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						60.0%	65.0%	65.0%	65.0%	70.0%	70.0%	70.0%
Revenue from agency services						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	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
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	9 761	9 761	9 761	9 761	9 761	9 761	9 761	9 761	9 761
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	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
		Flush toilet (with septic tank)	561	561	561	561	561	561	561	561	561
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	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

	Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
	No toilet provisions	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	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**
	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
	Electricity - prepaid (min.service level)	6 934	6 934	6 934	6 934	6 934	6 934	6 934	6 934	6 934
	Minimum Service Level and Above sub-total	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	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	**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
	Minimum Service Level and Above sub-total	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	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	**7 838**	**7 838**	**7 838**	**7 838**	**7 838**	**7 838**	**7 838**	**7 838**	**7 838**

Municipal in-house services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	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
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	9 761	9 761	9 761	9 761	9 761	9 761	9 761	9 761	9 761
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**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
		Flush toilet (with septic tank)	561	561	561	561	561	561	561	561	561
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	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

		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	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**
		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
		Electricity - prepaid (min.service level)	6 934	6 934	6 934	6 934	6 934	6 934	6 934	6 934	6 934
		Minimum Service Level and Above sub-total	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	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**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
		Minimum Service Level and Above sub-total	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	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**7 838**	**7 838**	**7 838**	**7 838**	**7 838**	**7 838**	**7 838**	**7 838**	**7 838**

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

	Ref.										
		No toilet provisions	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		***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	-	-	-	-	-	-	-	-	-

Services provided by 'external mechanisms'	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
Names of service providers		***Water:***									
		Piped water inside dwelling	-	-	-	-	-	-	-	-	-
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-
	8	Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-

	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers	***Energy:***									
	Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
	Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
	Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
	Other energy sources	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers	***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		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
Electricity										
Ref.	***Location of households for each type of FBS***									
List type of FBS service	**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.	***Location of households for each type of FBS***									
List type of FBS service	**Formal settlements - (6 kilolitre per indigent household per month Rands)**	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
	Informal settlements (Rands)	–	–	–	–	–	–	–	–	–

		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–

References

1. Monthly household income threshold. Should include all sources of income.

2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3. Include total of all housing units within the municipality

4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations

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

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	200 016	196 955	147 555	13 248	26 001	26 151	(91 635)	54 905	39 782	36 472
Cash + investments at the yr end less applications - R'000	18(1)b	2	209 531	127 643	30	(4 686)	159 229	159 379	(318 178)	87 136	62 282	50 936
Cash year end/monthly employee/supplier payments	18(1)b	3	7.6	6.1	4.1	0.4	0.8	0.8	(3.0)	1.6	1.1	1.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(29 584)	(57 619)	(74 805)	2 830	58 678	58 678	(12 851)	56 787	6 390	22 837
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	7.0%	(1.7%)	22.4%	(11.1%)	(6.0%)	(35.4%)	3.1%	3.1%	3.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	100.1%	83.9%	83.0%	113.4%	117.8%	117.8%	(101.1%)	117.8%	117.1%	117.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	13.4%	27.8%	13.9%	9.6%	10.1%	10.1%	0.0%	9.5%	9.0%	8.5%
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								63.4%	60.9%	61.4%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	16.0%	9.6%	(59.1%)	121.7%	0.0%	68.3%	15.4%	5.6%	6.7%
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%	0.9%	0.9%	0.9%	1.1%	1.4%	1.5%	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%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

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%	13.0%	4.3%	28.4%	(5.1%)	0.0%	(29.4%)	9.1%	9.1%	9.1%
% incr Property Tax	18(1)a		0.0%	16.0%	(19.7%)	(4.7%)	6.4%	0.0%	(10.5%)	10.0%	10.0%	10.0%
% incr Service charges - Electricity	18(1)a		0.0%	10.1%	10.3%	37.3%	(7.6%)	0.0%	(32.7%)	9.7%	9.7%	9.8%
% incr Service charges - Water	18(1)a		0.0%	22.2%	1.8%	2.2%	0.3%	0.0%	(15.8%)	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%	(32.7%)	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%	(35.2%)	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		166 760	188 517	196 531	252 329	239 503	239 503	169 127	261 202	284 952	310 956
Service charges			166 760	188 517	196 531	252 329	239 503	239 503	169 127	261 202	284 952	310 956
Property rates			24 316	28 215	22 662	21 602	22 981	22 981	20 568	25 279	27 807	30 588
Service charges - electricity revenue			111 894	123 161	135 906	186 599	172 341	172 341	116 001	189 093	207 508	227 755
Service charges - water revenue			14 968	18 287	18 614	19 030	19 082	19 082	16 065	20 226	21 438	22 723
Service charges - sanitation revenue			6 025	7 251	7 548	9 463	9 463	9 463	6 368	10 030	10 631	11 268
Service charges - refuse removal			9 558	11 603	11 801	15 636	15 636	15 636	10 125	16 574	17 568	18 622
Service charges - other												
Interest			782	541	732	955	955	955	735	988	1 020	1 053
Capital expenditure excluding capital grant funding			46 683	95	1 573	2 504	41 023	41 023	1 962	2 782	2 504	2 504
Cash receipts from ratepayers	18(1)a		171 274	160 938	167 469	293 167	289 685	289 685	(175 489)	315 512	341 567	371 971
Ratepayer & Other revenue	18(1)a		171 096	191 817	201 771	258 438	245 820	245 820	173 547	267 734	291 700	317 919
Change in consumer debtors (current and non-current)			N/A	13 186	9 175	(61 745)	52 078	–	64 821	(50 211)	6 114	7 738
Operating and Capital Grant Revenue	18(1)a		108 231	122 473	155 572	145 447	160 411	160 411	135 749	133 130	124 619	132 195
Capital expenditure - total	20(1)(vi)		46 720	(16 353)	87 192	58 792	109 295	109 295	49 355	47 131	36 656	40 336
Capital expenditure - renewal	20(1)(vi)		–	33	11 001	1 826	12 539	12 539		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%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										79 605	82 820	86 041
Provincial operating grants										79 605	82 820	86 041
Provincial capital grants										–	–	–
District Municipality grants										50 801	39 075	43 307
Total gazetted/advised national, provincial and district grants										210 011	204 715	215 389
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]										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										–	–	–

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 - Imbizion										–	–	–
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										–	–	–
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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
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										79 605	82 820	86 041
Provincial operating grants												
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										–	–	–
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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
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										79 605	82 820	86 041
Provincial capital grants												
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										–	–	–
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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
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District Municipality grants												
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]										9 415	7 316	10 113
Municipal Infrastructure Grant [Schedule 5B]										24 216	14 059	15 140
Municipal Water Infrastructure Grant [Schedule 5B]										–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]										–	–	–
Public Transport Infrastructure Grant [Schedule 5B]										–	–	–
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										–	–	–

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
Energy Efficiency and Demand Side Management Grant										–	–	–
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]										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										–	–	–
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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
										–	–	–
										50 801	39 075	43 307

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
Trend												
Change in consumer debtors (current and non-current)			N/A	13 186	9 175	(61 745)	52 078	–	64 821	(50 211)	6 114	7 738
Total Operating Revenue			251 310	284 069	306 449	355 677	344 042	344 042	268 036	414 614	394 712	424 840
Total Operating Expenditure			318 615	389 907	452 131	417 578	400 340	400 340	335 868	408 829	427 596	445 510
Operating Performance Surplus/(Deficit)			(67 305)	(105 837)	(145 682)	(61 901)	(56 298)	(56 298)	(67 832)	5 786	(32 884)	(20 669)
Cash and Cash Equivalents (30 June 2012)										–		
Revenue												
% Increase in Total Operating Revenue				13.0%	7.9%	16.1%	(3.3%)	0.0%	(22.1%)	20.5%	(4.8%)	7.6%
% Increase in Property Rates Revenue				16.0%	(19.7%)	(4.7%)	6.4%	0.0%	(10.5%)	22.9%	10.0%	10.0%
% Increase in Electricity Revenue				10.1%	10.3%	37.3%	(7.6%)	0.0%	(32.7%)	9.7%	9.7%	9.8%
% Increase in Property Rates & Services Charges				13.0%	4.3%	28.4%	(5.1%)	0.0%	(29.4%)	9.1%	9.1%	9.1%
Expenditure												
% Increase in Total Operating Expenditure			0.0%	22.4%	16.0%	(7.6%)	(4.1%)	0.0%	(16.1%)	2.1%	4.6%	4.2%
% Increase in Employee Costs			0.0%	11.8%	4.6%	3.9%	(0.6%)	0.0%	(9.3%)	6.1%	2.2%	3.2%
% 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%
Average Cost Per Budgeted Employee Position (Remuneration)			0	170798.1711	356084.7609	0	187572.6149	366478.5083	0	199411.0085	398854.1026	0
Average Cost Per Councillor (Remuneration)			0	0	472367.6473	0	494902.8182	494902.8182	0	614396.5455	619119.1818	0
R&M % of PPE			0.2%	0.5%	0.8%	0.9%	0.9%	0.9%		1.1%	1.4%	1.5%
Asset Renewal and R&M as a % of PPE			0.2%	0.7%	8.0%	6.1%	7.5%	7.5%		4.0%	2.5%	2.9%
Debt Impairment % of Total Billable Revenue			13.4%	27.8%	13.9%	9.6%	10.1%	10.1%	0.0%	9.5%	9.0%	8.5%
Capital Revenue												
Internally Funded & Other (R'000)			34	246	1 573	2 504	4 585	4 585	1 962	2 782	2 504	2 504
Borrowing (R'000)			–	44	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			37	(16 448)	85 619	56 288	68 272	68 272	47 393	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%
Borrowing % of Non Grant Funding			0.0%	(6678.7%)	5443.0%	2247.8%	1489.0%	1489.0%	2415.1%	1594.3%	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%
Capital Expenditure												
Total Capital Programme (R'000)			46 720	(16 353)	87 192	58 792	109 295	109 295	49 355	47 131	36 656	40 336
Asset Renewal			77	1 693	58 174	44 919	59 113	59 113	–	23 662	9 688	11 565
Asset Renewal % of Total Capital Expenditure			109.1%	(10.5%)	66.7%	76.4%	81.1%	81.1%	0.0%	50.2%	26.4%	28.7%
Cash												
Cash Receipts % of Rate Payer & Other			100.1%	83.9%	83.0%	113.4%	117.8%	117.8%	(101.1%)	117.8%	117.1%	117.0%
Cash Coverage Ratio			0	0	0	0	0	0	(0)	0	0	0
Borrowing												
Credit Rating (2009/10)										0		

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
Capital Charges to Operating			1.2%	3.5%	5.1%	3.9%	4.0%	4.0%	8.0%	0.5%	0.3%	0.3%
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)			209 531	127 643	30	(4 686)	159 229	159 379	(318 178)	87 136	62 282	50 936
Free Services												
Free Basic Services as a % of Equitable Share			42.6%	(8.6%)	10.7%	(36.9%)	(36.9%)	(36.9%)	24.2%	(37.9%)	(39.1%)	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%	(32.1%)	(34.5%)	0.0%
Total Operating Revenue			251 310	284 069	306 449	355 677	344 042	344 042	268 036	414 614	394 712	424 840
Total Operating Expenditure			318 615	389 907	452 131	417 578	400 340	400 340	335 868	408 829	427 596	445 510
Surplus/(Deficit) Budgeted Operating Statement			(67 305)	(105 837)	(145 682)	(61 901)	(56 298)	(56 298)	(67 832)	5 786	(32 884)	(20 669)
Surplus/(Deficit) Considering Reserves and Cash Backing			209 531	127 643	30	(4 686)	159 229	159 379	(318 178)	87 136	62 282	50 936
MTREF Funded (1) / Unfunded (0)		15	1	1	1	0	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:	1									
Date of valuation:		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)						71 869	71 869			
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													–
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)		3	3		3	3		3					
Frequency of valuation (select)		4	4		4	4		4					
Method of valuation used (select)		Market	Market		Market	Market		Market					
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)	2	–	–		–	–		–					–
Total valuation reductions:													
Total value used for rating (Rm)	6	–	–		–	–		–					–
Total land value (Rm)	6	–	–		–	–		–					–
Total value of improvements (Rm)	6	–	–		–	–		–					–
Total market value (Rm)	6	–	–		–	–		–					–
Rating:													
Average rate	3	0.009218	0.009218		0.007878	0.000551		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,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–	–	–	–

References

1. Land & Assistance Act, Restitution of Land Rights, Communual 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 organisations	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	Market		Market	Market		Market					
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)	2	–	–		–	–		–					–
Total valuation reductions:													
Total value used for rating (Rm)	6	–	–		–	–		–					–
Total land value (Rm)	6	–	–		–	–		–					–
Total value of improvements (Rm)	6	–	–		–	–		–					–
Total market value (Rm)	6	–	–		–	–		–					–
Rating:													
Average rate	3												

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
Rate revenue expected to collect (R'000)		–	–		–	–		–					–
Expected cash collection rate (%)	4	0.0%	0.0%		0.0%	0.0%		0.0%					–
Special rating areas (R'000)		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,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–	–	–	–

References

1. Land & Assistance Act, Restitution of Land Rights, Communual 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)*	1								
Residential properties		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 threshhold 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		-	-	-	-			
<u>**Electricity tariffs**</u>									
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
<u>**Waste management tariffs**</u>									
Domestic									
Street cleaning charge									
Basic charge/fixed fee		per month	111	118	129	138	152	168	184
80l 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)*	1								
Residential properties		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							-	-	-
		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)									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold 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
Other	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			
Rand/cent		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
Monthly Account for Household - 'Middle Income Range'	1										
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	129.39	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'	2										
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	129.39	138.45	138.45	138.45	10.0%	152.30	167.52	184.28
Other		–	–	–	–	–	–	–			
sub-total		1 712.93	1 847.85	1 963.91	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	206.81	235.46	235.46	235.46	8.8%	256.08	279.32	304.75
Total small household bill:		1 892.05	2 042.55	2 170.72	2 388.83	2 388.83	2 388.83	7.6%	2 570.24	2 775.15	2 997.97
% increase/-decrease			8.0%	6.3%	10.0%	–	–		7.6%	8.0%	8.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
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 R thousand	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
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 R thousand	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
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 R thousand	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
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	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings										
Annuity and Bullet Loans										
Banks		6 206	4 107	1 359	3 895	1 359	1 359	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisa		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Fun		–	–	–	–	–	–	–	–	–
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	-	-	-
Bankers Acceptance Certificate										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisa		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Fun		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan		–	–	–	–	–	–	–	–	–
Derivative Financial Liability										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisa		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Fun		–	–	–	–	–	–	–	–	–
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 Organisa		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Fun		–	–	–	–	–	–	–	–	–
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 Organisa		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Fun		–	–	–	–	–	–	–	–	–
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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Registered Stock		-	-	-	-	-	-	-	-	-
Marketable Bonds										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisa		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Fun		–	–	–	–	–	–	–	–	–
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 Organisa		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Fun		–	–	–	–	–	–	–	–	–
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 Organisa		–	–	–	–	–	–	–	–	–
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 Organisa		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Fun		–	–	–	–	–	–	–	–	–
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 Organisa		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Fun		–	–	–	–	–	–	–	–	–
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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Securities		-	-	-	-	-	-	-	-	-
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
Total Borrowings	1	6 968	4 107	1 359	5 357	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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		64 687	70 770	74 880	78 015	78 015	78 015	79 605	82 820	86 041
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	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 Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	829	829	829	1 637	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 - Imbizion		–	–	–	–	–	–	–	–	–
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:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
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 Transfers and Grants	5	64 687	73 070	82 890	80 716	80 716	80 716	82 329	85 544	88 888
Capital Transfers and Grants										
National Government:		18 658	46 790	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	15 969	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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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:		(822)	(75)	–	–	–	–	–	–	–
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	17 635	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	133 130	124 619	132 195

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		12 877	9 285	24 816	24 725	14 313	14 313	14 164	15 429	14 877
Operational Revenue:General Revenue:Equitable Share		6 664	4 499	17 895	19 811	9 872	9 872	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	–	–	–	–	–
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 Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		939	1 163	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 - Imbizion		–	–	–	–	–	–	–	–	–
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	–	–	–
All Grants		–	1 540	288	–	266	266	–	–	–
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	14 940	14 940	14 164	15 429	14 877
Capital expenditure of Transfers and Grants										
National Government:		37	(16 828)	85 301	58 288	66 481	66 481	44 175	33 978	37 658
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	8 167	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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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 Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		(0)	–	253	–	–	–	–	–	–
All Grants		(0)	–	253	–	–	–	–	–	–
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 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	83 212	83 212	58 513	49 581	52 709

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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)	(4 636)	(5 867)	(5 728)
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)	(4 636)	(5 867)	(5 728)
Provincial Government:										
Balance unspent at beginning of the year		(3 166)	(1 410)	(3 236)	(926)	(1 692)	(1 692)	(1 381)	(2 763)	(2 763)
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)	(4 105)	(5 487)	(5 610)
District Municipality:										
Balance unspent at beginning of the year		(441)	(399)	(399)	(619)	(1 322)	(1 322)	(1 322)	71	71
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)	71	71
Other grant providers:										
Balance unspent at beginning of the year		(13)	(13)	(13)	(13)	(13)	(13)	(1 158)	(1 133)	(1 133)
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)	(1 158)	(1 133)	(1 133)
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)	(7 082)	(32 445)	(5 084)	(55 325)	(55 325)	(11 403)	(11 403)	(11 403)
Current year receipts		(30 652)	(64 258)	(14 675)	(64 731)	(64 731)	(64 731)	(50 801)	(39 075)	(43 307)
Conditions met - transferred to revenue		40 313	38 895	35 717	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		(7 082)	(32 445)	(11 403)	(69 815)	(120 056)	(120 056)	(62 204)	(50 477)	(54 709)
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	1 322	77	(1 168)
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	1 322	77	(1 168)
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)	(60 881)	(50 400)	(55 877)
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)	(60 881)	(50 400)	(55 877)

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH 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		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	1 036	1 089	1 156	1 186	1 186	1 186	6	1 209	1 246	1 295

EC102 Blue Crane Route - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		–	–	–	–	–	–	–	–	–
Cell phone Allowance		466	482	488	500	500	500	490	490	490
Housing Allowance		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		886	963	930	–	–	–	41	41	5
Office-bearer Allowance		3 001	3 288	3 440	3 715	3 715	3 715	5 125	5 176	5 222
Out of pocket Expenses		–	–	–	–	–	–	–	–	–
Travelling Allowance		–	–	123	951	951	951	897	897	545
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		4 352	4 733	4 981	5 166	5 166	5 166	6 554	6 605	6 262
Social Contributions										
Medial Aid Benefits		46	49	53	56	56	56	58	59	–
Pension Fund Contributions		148	169	162	223	223	223	146	146	146
Total Social Contributions		195	218	215	278	278	278	204	206	146
Total Councillors		4 547	4 951	5 196	5 444	5 444	5 444	6 758	6 810	6 409
% increase	4		8.9%	4.9%	4.8%	–	–	24.1%	0.8%	(5.9%)
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		3 957	3 676	3 558	8 940	8 890	8 890	6 192	6 192	6 192
Bonuses		–	–	75	–	–	–	–	–	–
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	–	–	–	–	–	–	–	–	–
Housing Benefits	3	–	–	–	–	–	–	–	–	–
Non-pensionable		231	234	294	269	269	269	130	130	130
Travel or Motor Vehicle	3	583	430	1 098	1 257	1 257	1 257	1 570	1 570	1 570
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		814	664	1 392	1 526	1 526	1 526	1 700	1 700	1 700
Service Related Benefits										
Acting	3	–	–	–	–	–	–	–	–	–
Bonus	3	–	–	–	–	–	–	–	–	–
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Scarcity	3	–	–	–	–	–	–	–	–	–
Standby Allowance	3	–	–	–	–	–	–	–	–	–
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		4 771	4 339	5 025	10 466	10 416	10 416	7 892	7 892	7 892
Social Contributions										
Bargaining Council		1	0	1	1	1	1	1	1	1
Group Life Insurance		–	–	–	–	–	–	–	–	–
Medical		60	56	65	70	120	120	278	278	278
Pension		143	136	–	167	167	167	331	331	331
Unemployment Insurance		9	6	8	12	12	12	11	11	11
Total Social Contributions		213	199	74	250	300	300	621	621	621
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–	–	–
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		4 984	4 538	5 099	10 716	10 716	10 716	8 513	8 513	8 513
% increase	4		(8.9%)	12.4%	110.1%	0.0%	–	(20.6%)	0.0%	(0.0%)
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		57 824	62 828	64 883	69 313	66 396	66 396	78 013	79 533	82 346
Bonuses		5 102	7 080	7 730	–	–	–	–	–	–
Allowance										

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Accommodation, Travel and Incidental		–	–	–	–	1	1	1	1	1
Cellular and Telephone	3	–	–	–	140	140	140	147	153	124
Housing Benefits	3	302	311	566	373	380	380	366	380	395
Non-pensionable		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		–	–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	1 993	–	–	994	994	994	1 038	1 080	1 123
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		(3 239)	–	519	–	–	–	–	–	–
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		3 474	5 972	6 723	12 425	12 459	12 459	12 003	12 341	12 685
Total Salaries and Allowances		69 559	79 985	83 406	83 688	82 925	82 925	94 114	96 132	99 415
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	3 407	3 541
Pension		10 074	10 986	10 885	11 173	11 173	11 173	10 767	11 203	11 645
Unemployment Insurance		508	518	535	601	594	594	542	531	533
Total Social Contributions		13 489	14 533	14 627	15 049	15 138	15 138	14 682	15 243	15 825
Post-retirement Benefit	6									
Medical		2 682	3 969	4 716	3 521	3 521	3 521	2 293	2 386	2 480
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit		2 682	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		86 554	98 487	101 991	100 528	99 855	99 855	109 282	111 881	115 765
% increase	4		13.8%	3.6%	(1.4%)	(0.7%)	–	9.4%	2.4%	3.5%
Total Parent Municipality		96 086	107 977	112 286	116 688	116 015	116 015	124 553	127 204	130 687
Board Members of Entities										
Salaries and Allowances			–	–	–	–	–	–	–	–
Basic Salary										
TOTAL SALARY, ALLOWANCES & BENEFITS		96 086	107 977	112 286	116 688	116 015	116 015	124 553	127 204	130 687
% increase	4		12.4%	4.0%	3.9%	(0.6%)	–	7.4%	2.1%	2.7%
TOTAL MANAGERS AND STAFF	5,7	91 539	103 025	107 090	111 244	110 571	110 571	117 794	120 394	124 278

EC102 Blue Crane Route - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4	1	–	39 648	803 595	–	–	843 243
Chief Whip		1	–	20 736	419 952	–	–	440 688
Executive Mayor		1	–	111 035	875 943	–	–	986 978
Deputy Executive Mayor		–	–	–	–	–	–	–
Executive Committee		–	–	–	–	–	–	–
Total for all other councillors		#N/A	–	32 941	4 023 628	–	–	4 056 569
Section 79 committee chairperso		#N/A	–	–	430 884	–	–	430 884
Total Councillors	8	#N/A	–	204 360	6 123 118			6 327 478
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 131 335	71 770	574 444	–	–	1 777 549
Chief Finance Officer		1	1 271 537	237 411	275 509	–	–	1 784 457
		1	1 116 263	2 427	470 375	–	–	1 589 065
		1	1 419 063	2 125	212 379	–	–	1 633 567
		1	1 253 423	306 911	167 572	–	–	1 727 906
		1	–	158	–	–	–	158
List of each offical with packages >= senior manager								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
			–	–	–	–	–	–
			–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	6	6 191 621	620 802	1 700 279	–		8 512 702
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	#N/A	6 191 621	825 162	7 823 397	57 687		14 897 867

References

1. Pension and medical aid

2. Total package must equal the total cost to the municipality

3. List each political office bearer by designation. Provide a total for all other councillors

4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)

5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation

6. List each entity where municipality has an interest and state percentage ownership and control

7. List each senior manager reporting to the CEO of an Entity by designation

8. Must reconcile to relevant section of Table SA24

9. Must reconcile to totals shown for the budget year of Table SA22

10. Correct as at 30 June

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	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		11		11	11		11	11		11
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	4		4	5		5	5		5
Other Managers	7	5	4	1	5	4	1	5	4	1
Professionals		14	12	2	14	12	2	13	11	2
Finance		4	3	1	4	3	1	3	2	1
Spatial/town planning		2	2		2	2		2	2	
Information Technology		1	1		1	1		1	1	
Roads		2	2		2	2		2	2	
Electricity		1	1		1	1		1	1	
Water		1	1		1	1		1	1	
Sanitation										
Refuse										
Other		3	2	1	3	2	1	3	2	1
Technicians		192	190	2	192	190	2	192	191	1
Finance		30	30		30	30		30	30	
Spatial/town planning		4	4		4	4		4	4	
Information Technology		3	2	1	3	2	1	3	3	
Roads		24	23	1	24	23	1	24	23	1
Electricity		25	25		25	25		25	25	
Water		28	28		28	28		28	28	
Sanitation		13	13		13	13		13	13	
Refuse		57	57		57	57		57	57	
Other		8	8		8	8		8	8	
Clerks (Clerical and administrative)		48	44	4	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	9	313	289	24	314	289	25	313	289	24
% increase					0.3%	–	4.2%	(0.3%)	–	(4.0%)
Total municipal employees headcount	6, 10	313	289	24	314	289	25	313	289	24
Finance personnel headcount	8, 10	34	26	8	33	26	7	33	26	6
Human Resources personnel headcount	8, 10	36	26	10	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		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		15 758	15 758	15 758	15 758	15 758	15 758	15 758	15 758	15 758	15 758	15 758	15 758	189 093	207 508	227 755
Service charges - Water		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 - Waste Water Management		836	836	836	836	836	836	836	836	836	836	836	836	10 030	10 631	11 268
Service charges - Waste 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
Sale of Goods and Rendering of Services		58	58	58	58	58	58	58	58	58	58	58	58	699	722	745
Agency services		82	82	82	82	82	82	82	82	82	82	82	82	988	1 020	1 053
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		870	870	870	870	870	870	870	870	870	870	870	870	10 438	10 782	11 127
Interest earned from Current and Non Current Assets		315	315	315	315	315	315	315	315	315	315	315	315	3 775	3 899	4 024
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		12	12	12	12	12	12	12	12	12	12	12	12	149	154	159
Rental from Fixed Assets		56	56	56	56	56	56	56	56	56	56	56	56	673	696	718
Licence and permits		26	26	26	26	26	26	26	26	26	26	26	26	310	320	331
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		280	280	280	280	280	280	280	280	280	280	280	280	3 359	3 470	3 581
Non-Exchange Revenue																
Property rates		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	27 807	30 588
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		48	48	48	48	48	48	48	48	48	48	48	48	581	601	620
Licences or permits		50	50	50	50	50	50	50	50	50	50	50	50	595	615	635
Transfer and subsidies - Operational		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	88 688
Interest		172	172	172	172	172	172	172	172	172	172	172	172	2 068	2 136	2 205
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	47 648	47 648	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**30 580**	**30 580**	**30 580**	**30 580**	**30 580**	**30 580**	**30 580**	**30 580**	**30 580**	**30 580**	**30 580**	**78 229**	**414 614**	**394 712**	**424 840**
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	9 822	117 852	120 454	124 340
Remuneration of councillors		563	563	563	563	563	563	563	563	563	563	563	563	6 758	6 810	6 409
Bulk purchases - electricity		11 051	11 051	11 051	11 051	11 051	11 051	11 051	11 051	11 051	11 051	11 051	11 051	132 607	144 555	157 580
Inventory consumed		1 072	1 072	1 072	1 072	1 072	1 072	1 072	1 072	1 072	1 072	1 072	1 072	12 866	13 049	13 613
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	24 789	24 789	25 533	26 554
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	54 542	54 760
Interest		122	122	122	122	122	122	122	122	122	122	122	122	1 460	1 460	1 460

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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		2 142	2 142	2 142	2 142	2 142	2 142	2 142	2 142	2 142	2 142	2 142	2 143	25 709	28 460	27 400
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		1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 423	17 063	16 929	16 956
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		(1 905)	(1 905)	(1 905)	(1 905)	(1 905)	(1 905)	(1 905)	(1 905)	(1 905)	(1 905)	(1 905)	20 954	–	–	–
Total Expenditure		**30 098**	**30 098**	**30 098**	**30 098**	**30 098**	**30 098**	**30 098**	**30 098**	**30 098**	**30 098**	**30 098**	**77 750**	**408 829**	**427 596**	**445 510**
Surplus/(Deficit)		**482**	**482**	**482**	**482**	**482**	**482**	**482**	**482**	**482**	**482**	**482**	**480**	**5 786**	**(32 884)**	**(20 669)**
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		**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 730**	**56 787**	**6 390**	**22 837**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 730**	**56 787**	**6 390**	**22 837**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 730**	**56 787**	**6 390**	**22 837**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 730**	**56 787**	**6 390**	**22 837**

EC102 Blue Crane Route - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - MAYORAL EXECUTIVE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - MUNICIPAL COUNCIL		2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	30 292	31 108	32 443
Vote 3 - ACCOUNTING OFFICER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - BUDGET & TREASURY		7 766	7 766	7 766	7 766	7 766	7 766	7 766	7 766	7 766	7 766	7 766	7 766	93 188	48 751	52 215
Vote 5 - TECHNICAL SERVICES		25 941	25 941	25 941	25 941	25 941	25 941	25 941	25 941	25 941	25 941	25 941	25 941	311 295	321 971	349 868
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		2 538	2 538	2 538	2 538	2 538	2 538	2 538	2 538	2 538	2 538	2 538	2 538	30 455	31 758	33 410
Vote 7 - CORPORATE SERVICES		32	32	32	32	32	32	32	32	32	32	32	32	386	398	411
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		**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 802**	**465 615**	**433 986**	**468 347**
Expenditure by Vote to be appropriated																
Vote 1 - MAYORAL EXECUTIVE		8	8	8	8	8	8	8	8	8	8	8	8	100	103	–
Vote 2 - MUNICIPAL COUNCIL		674	674	674	674	674	674	674	674	674	674	674	674	8 089	8 151	7 823
Vote 3 - ACCOUNTING OFFICER		999	999	999	999	999	999	999	999	999	999	999	1 000	11 993	12 244	12 562
Vote 4 - BUDGET & TREASURY		5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	60 002	61 604	63 833
Vote 5 - TECHNICAL SERVICES		22 206	22 206	22 206	22 206	22 206	22 206	22 206	22 206	22 206	22 206	22 206	22 207	266 470	281 532	296 647
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 289	39 452	40 609	41 816
Vote 7 - CORPORATE SERVICES		1 893	1 893	1 893	1 893	1 893	1 893	1 893	1 893	1 893	1 893	1 893	1 894	22 722	23 352	22 828
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		**34 069**	**34 069**	**34 069**	**34 069**	**34 069**	**34 069**	**34 069**	**34 069**	**34 069**	**34 069**	**34 069**	**34 072**	**408 829**	**427 596**	**445 510**
Surplus/(Deficit) before assoc.		**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 730**	**56 787**	**6 390**	**22 837**
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	56 787	56 787	6 390	22 837
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 732**	**4 730**	**56 787**	**6 390**	**22 837**

References

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

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		
R thousand		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		11 852	11 852	11 852	11 852	11 852	11 852	11 852	11 852	11 852	11 852	11 852	11 852	142 225	90 436	95 435
Executive and council		2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	2 524	30 292	31 108	32 443
Finance and administration		9 328	9 328	9 328	9 328	9 328	9 328	9 328	9 328	9 328	9 328	9 328	9 328	111 933	59 327	62 992
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		285	285	285	285	285	285	285	285	285	285	285	285	3 421	3 444	3 590
Community and social services		247	247	247	247	247	247	247	247	247	247	247	247	2 963	2 971	3 102
Sport and recreation		8	8	8	8	8	8	8	8	8	8	8	8	99	102	105
Public safety		4	4	4	4	4	4	4	4	4	4	4	4	49	51	53
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		26	26	26	26	26	26	26	26	26	26	26	26	310	320	331
Economic and environmental services		277	277	277	277	277	277	277	277	277	277	277	277	3 325	2 020	2 085
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		277	277	277	277	277	277	277	277	277	277	277	277	3 325	2 020	2 085
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		26 387	26 387	26 387	26 387	26 387	26 387	26 387	26 387	26 387	26 387	26 387	26 387	316 644	338 086	367 237
Energy sources		18 026	18 026	18 026	18 026	18 026	18 026	18 026	18 026	18 026	18 026	18 026	18 026	216 313	233 143	256 908
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	53 953	56 447	59 257
Waste water 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	20 508	21 385	22 493
Waste management		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	28 579
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 801**	**38 802**	**465 615**	**433 986**	**468 347**
Expenditure - Functional																
Governance and administration		10 694	10 694	10 694	10 694	10 694	10 694	10 694	10 694	10 694	10 694	10 694	10 695	128 324	131 354	133 421
Executive and council		1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 408	1 409	16 899	17 219	17 048
Finance and administration		9 152	9 152	9 152	9 152	9 152	9 152	9 152	9 152	9 152	9 152	9 152	9 153	109 821	112 564	114 797
Internal audit		134	134	134	134	134	134	134	134	134	134	134	134	1 604	1 570	1 577
Community and public safety		1 269	1 269	1 269	1 269	1 269	1 269	1 269	1 269	1 269	1 269	1 269	1 270	15 230	15 669	16 117
Community and social services		775	775	775	775	775	775	775	775	775	775	775	775	9 303	9 603	9 909
Sport and recreation		81	81	81	81	81	81	81	81	81	81	81	81	967	993	1 019
Public safety		363	363	363	363	363	363	363	363	363	363	363	363	4 360	4 471	4 585
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		50	50	50	50	50	50	50	50	50	50	50	50	600	602	604
Economic and environmental services		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	36 699	35 972
Planning and development		223	223	223	223	223	223	223	223	223	223	223	223	2 679	3 369	1 761
Road transport		2 831	2 831	2 831	2 831	2 831	2 831	2 831	2 831	2 831	2 831	2 831	2 832	33 976	33 330	34 211
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		19 052	19 052	19 052	19 052	19 052	19 052	19 052	19 052	19 052	19 052	19 052	19 052	228 620	243 874	260 000
Energy sources		14 030	14 030	14 030	14 030	14 030	14 030	14 030	14 030	14 030	14 030	14 030	14 030	168 355	182 337	197 015
Water management		2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 668	32 009	32 635	33 351
Waste water management		1 222	1 222	1 222	1 222	1 222	1 222	1 222	1 222	1 222	1 222	1 222	1 222	14 658	14 914	15 219
Waste management		1 133	1 133	1 133	1 133	1 133	1 133	1 133	1 133	1 133	1 133	1 133	1 133	13 597	13 989	14 415

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		34 069	34 069	34 069	34 069	34 069	34 069	34 069	34 069	34 069	34 069	34 069	34 072	408 829	427 596	445 510
Surplus/(Deficit) before assoc.		4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 730	56 787	6 390	22 837
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 730	56 787	6 390	22 837

References

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

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure to be appropriated	1															
Vote 1 - MAYORAL EXECUTIVE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - MUNICIPAL COUNCIL		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - ACCOUNTING OFFICER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - BUDGET & TREASURY		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	43 059	25 998	27 280
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - CORPORATE SERVICES		65	65	65	65	65	65	65	65	65	65	65	65	782	504	504
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]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**3 653**	**3 653**	**3 653**	**3 653**	**3 653**	**3 653**	**3 653**	**3 653**	**3 653**	**3 653**	**3 653**	**3 653**	**43 841**	**26 502**	**27 784**
Single-year expenditure to be appropriated																
Vote 1 - MAYORAL EXECUTIVE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - MUNICIPAL COUNCIL		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - ACCOUNTING OFFICER		1	1	1	1	1	1	1	1	1	1	1	1	17	17	17
Vote 4 - BUDGET & TREASURY		86	86	86	86	86	86	86	86	86	86	86	86	1 035	800	452
Vote 5 - TECHNICAL SERVICES		143	143	143	143	143	143	143	143	143	143	143	143	1 720	8 819	11 565
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		42	42	42	42	42	42	42	42	42	42	42	42	500	500	500
Vote 7 - CORPORATE SERVICES		1	1	1	1	1	1	1	1	1	1	1	1	17	17	17
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]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	**274**	**274**	**274**	**274**	**274**	**274**	**274**	**274**	**274**	**274**	**274**	**274**	**3 289**	**10 154**	**12 552**
Total Capital Expenditure	2	**3 928**	**3 928**	**3 928**	**3 928**	**3 928**	**3 928**	**3 928**	**3 928**	**3 928**	**3 928**	**3 928**	**3 928**	**47 131**	**36 656**	**40 336**

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 SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		187	187	187	187	187	187	187	187	187	187	187	187	2 238	1 726	1 378
Executive and council		1	1	1	1	1	1	1	1	1	1	1	1	17	17	17
Finance and administration		185	185	185	185	185	185	185	185	185	185	185	185	2 221	1 708	1 361
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		705	705	705	705	705	705	705	705	705	705	705	705	8 466	363	363
Community and social services		18	18	18	18	18	18	18	18	18	18	18	18	214	214	214
Sport and recreation		675	675	675	675	675	675	675	675	675	675	675	675	8 103	–	–
Public safety		12	12	12	12	12	12	12	12	12	12	12	12	149	149	149
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		383	383	383	383	383	383	383	383	383	383	383	383	4 595	8 794	11 213
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		383	383	383	383	383	383	383	383	383	383	383	383	4 595	8 794	11 213
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		2 653	2 653	2 653	2 653	2 653	2 653	2 653	2 653	2 653	2 653	2 653	2 653	31 831	25 772	27 382
Energy sources		914	914	914	914	914	914	914	914	914	914	914	914	10 972	9 192	11 624
Water management		1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	1 163	13 961	14 657	15 312
Waste water management		563	563	563	563	563	563	563	563	563	563	563	563	6 761	48	48
Waste management		11	11	11	11	11	11	11	11	11	11	11	11	137	1 876	398
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	3 928	3 928	3 928	3 928	3 928	3 928	3 928	3 928	3 928	3 928	3 928	3 928	47 131	36 656	40 336
Funded by:																
National Government		3 681	3 681	3 681	3 681	3 681	3 681	3 681	3 681	3 681	3 681	3 681	3 681	44 175	33 978	37 658
Provincial Government		14	14	14	14	14	14	14	14	14	14	14	14	174	174	174
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		3 696	3 696	3 696	3 696	3 696	3 696	3 696	3 696	3 696	3 696	3 696	3 696	44 349	34 152	37 832
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		232	232	232	232	232	232	232	232	232	232	232	232	2 782	2 504	2 504
Total Capital Funding		3 928	3 928	3 928	3 928	3 928	3 928	3 928	3 928	3 928	3 928	3 928	3 928	47 131	36 656	40 336

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

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	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													1		
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	16 490	16 490	16 490	16 490	16 490	16 490	16 490	16 490	16 490	16 490	16 490	16 490	197 881	219 867	244 195
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	527	544	561
Interest earned - external investments	315	315	315	315	315	315	315	315	315	315	315	315	3 775	3 899	4 024
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	39	39	39	39	39	39	39	39	39	39	39	39	473	488	504
Licences and permits	75	75	75	75	75	75	75	75	75	75	75	75	906	935	965
Agency services	82	82	82	82	82	82	82	82	82	82	82	82	988	1 020	1 053
Transfers and Subsidies - Operational	6 861	6 861	6 861	6 861	6 861	6 861	6 861	6 861	6 861	6 861	6 861	6 861	82 329	85 544	88 888
Other revenue	512	512	512	512	512	512	512	512	512	512	512	512	6 148	6 627	7 187
Cash Receipts by Source	**30 089**	**30 089**	**30 089**	**30 089**	**30 089**	**30 089**	**30 089**	**30 089**	**30 089**	**30 089**	**30 089**	**30 089**	**361 065**	**389 807**	**421 271**
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	39 075	43 307
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, 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)	3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	3 379	40 550	41 203	43 612
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (> 90 days) and Long Te	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**37 701**	**37 701**	**37 701**	**37 701**	**37 701**	**37 701**	**37 701**	**37 701**	**37 701**	**37 701**	**37 701**	**37 702**	**452 416**	**470 085**	**508 190**
Cash Payments by Type															
Employee related costs	(10 020)	(10 020)	(10 020)	(10 020)	(10 020)	(10 020)	(10 020)	(10 020)	(10 020)	(10 020)	(10 020)	(10 020)	(120 244)	(122 758)	(126 550)
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	(16 576)	(16 576)	(16 576)	(16 576)	(16 576)	(16 576)	(16 576)	(16 576)	(16 576)	(16 576)	(16 576)	(16 576)	(198 912)	(212 652)	(227 630)
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(14 848)	(15 076)	(15 703)
Contracted services	(2 485)	(2 485)	(2 485)	(2 485)	(2 485)	(2 485)	(2 485)	(2 485)	(2 485)	(2 485)	(2 485)	(2 485)	(29 825)	(33 000)	(31 767)

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	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	(1 296)	(1 296)	(1 296)	(1 296)	(1 296)	(1 296)	(1 296)	(1 296)	(1 296)	(1 296)	(1 296)	(1 447)	(15 706)	(15 595)	(15 536)
Cash Payments by Type	(32 179)	(32 179)	(32 179)	(32 179)	(32 179)	(32 179)	(32 179)	(32 179)	(32 179)	(32 179)	(32 179)	(32 330)	(386 304)	(405 901)	(423 640)
Other Cash Flows/Payments by Type															
Capital assets	–	–	–	–	–	–	–	–	–	–	–	(54 200)	(54 200)	(42 154)	(46 386)
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(713)	–	–
Other Cash Flows/Payments	(2 779)	(2 779)	(2 779)	(2 779)	(2 779)	(2 779)	(2 779)	(2 779)	(2 779)	(2 779)	(2 779)	(2 779)	(33 349)	(37 153)	(41 474)
Total Cash Payments by Type	(35 018)	(35 018)	(35 018)	(35 018)	(35 018)	(35 018)	(35 018)	(35 018)	(35 018)	(35 018)	(35 018)	(89 368)	(474 566)	(485 208)	(511 500)
NET INCREASE/(DECREASE) IN CASH HELD	2 683	2 683	2 683	2 683	2 683	2 683	2 683	2 683	2 683	2 683	2 683	(51 667)	(22 150)	(15 123)	(3 310)
Cash/cash equivalents at the month/year begin:	77 055	79 739	82 422	85 105	87 789	90 472	93 155	95 839	98 522	101 206	103 889	106 572	77 055	54 905	39 782
Cash/cash equivalents at the month/year end:	79 739	82 422	85 105	87 789	90 472	93 155	95 839	98 522	101 206	103 889	106 572	54 905	54 905	39 782	36 472

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		
R million		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
Financial Performance										
Property rates		–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–
Investment revenue		–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		–	–	–	–	–	–	–	–	–
Other own revenue		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nation		–	–	–	–	–	–	–	–	–
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	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

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

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

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
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	Estimate
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	1 500	1 550	1 600	1 650	1 700	1 750	1 800	1 850	17 400
Contour			1 000	1 200	1 300	1 400	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
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	Estimate
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	2 900	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	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
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	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

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
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	Estimate
Entities:														
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														–

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
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	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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		(955)	(18 141)	27 370	12 586	10 226	10 226	20 834	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	10 063	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	8 415	11 161
Bulk Mains		–	–	–	11 543	8 882	8 882	8 747	4 454	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		(0)	–	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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	9	919	504	504	504	661	504	504
Computer Equipment		–	9	919	504	504	504	661	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		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	46 642	(18 046)	28 989	13 873	50 182	50 182	23 468	26 968	28 771

References

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) must reconcile to total capital expen

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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	5 734	1 652	1 490	1 490	–	–	–
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		–	–	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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	–	33	11 001	1 826	12 539	12 539	2 822	1 913	2 957
Renewal of Existing Assets as % of total capex		0.0%	-0.2%	12.6%	3.1%	11.5%	11.5%	6.0%	5.2%	7.3%
Renewal of Existing Assets as % of deprecn"		0.0%	0.1%	12.5%	3.0%	25.2%	25.2%	5.2%	3.5%	5.4%

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 expen

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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		201	132	105	108	165	165	2 896	4 464	5 522
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	–	–	–	–	–	1 161	1 175	1 178
Power Plants		29	–	–	–	–	–	804	807	810
HV Substations		–	–	–	–	–	–	356	368	368
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	1 230	1 271	1 312
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	1 230	1 271	1 312
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	338	350	361
Pump Station		–	–	–	–	–	–	338	350	361
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	58	60	62
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	58	60	62
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		–	–	–	–	–	–	–	1 500	2 500
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	1 500	2 500
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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
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	–	–	–
Machinery and Equipment		–	46	339	803	179	179	–	–	–
Transport Assets		1 250	3 600	5 139	5 492	6 777	6 777	5 416	5 507	5 588
Transport Assets		1 250	3 600	5 139	5 492	6 777	6 777	5 416	5 507	5 588
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	1 736	3 921	6 503	7 559	7 903	7 903	9 471	11 133	12 277
R&M as a % of PPE		0.2%	0.5%	0.8%	0.9%	0.9%	0.9%	1.2%	1.4%	1.6%
R&M as % Operating Expenditure		0.5%	1.0%	1.4%	1.8%	2.0%	2.0%	2.8%	2.7%	2.9%

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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Computer Software and Applications		–	51 917	1	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
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	53 415	58 872	88 343	61 602	49 659	49 659	54 379	54 542	54 760

References

1. 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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		77	1 305	43 585	39 702	43 183	43 183	12 738	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		–	76	1 149	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
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	3 850	–	–
Landfill Sites		–	227	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	(52)	–	9 501	12 324	12 324	3 850	–	–
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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	77	1 660	47 173	43 093	46 574	46 574	20 840	7 775	8 608
Upgrading of Existing Assets as % of total capex		0.0%	-10.2%	54.1%	73.3%	42.6%	42.6%	44.2%	21.2%	21.3%
Upgrading of Existing Assets as % of deprecn"		0.1%	2.8%	53.4%	70.0%	93.8%	93.8%	38.3%	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 expe

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			
R thousand		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
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		799	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]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		47 131	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		58 967	60 804	63 381				
Vote 5 - TECHNICAL SERVICES		221 691	246 715	257 803				
Vote 6 - COMMUNITY SAFETY & SOCIAL SERVICES		38 952	40 109	41 316				
Vote 7 - CORPORATE SERVICES		21 923	22 831	22 307				
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]		–	–	–				
List entity summary if applicable								
Total future operational costs		361 698	390 940	405 174	–	–	–	–
Future revenue by source	3							
Exchange Revenue		12 877	207 508	227 755				
Service charges - Electricity		189 093	207 508	227 755				
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		988	1 020	1 053				
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		249 787	465 673	509 175	–	–	–	–
Net Financial Implications		159 042	(38 077)	(63 666)	–	–	–	–

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)

EC102 Blue Crane Route - Supporting Table SA36 Detailed capital budget

R thousand														2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	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
Parent municipality:																
List all capital projects grouped by Function																
ACCOUNTING OFFICER	Office Equipment		New										11	12	14	16
BUDGET PLANNING & IMPLEMENT	Office Equipment		New										11	12	14	16
TECHNICAL SERVICES ELECTRIC	Equipment and Tools		New										50	60	80	100
TECHNICAL SERVICES ELECTRICITY	LED lighting on streetlights and highmast lig		New										3 000		3 478	4 348
TECHNICAL SERVICES ELECTRICITY	Upgrading of Somerset East Main sub-stati		Upgrading										3 062			
TECHNICAL SERVICES ELECTRICITY	Upgrading of Somerset East Main substatio		Upgrading												2 609	2 604
TECHNICAL SERVICES ELECTRICITY	Upgrading of Cookhouse Main substation a		Upgrading												870	870
TECHNICAL SERVICES ELECTRICITY	Upgrading of Pearston Main substation and		Upgrading												870	870
TECHNICAL SERVICES ELECTRICITY	Pre-Engineering of electrical Infrastructure f		Renewal											539		
TECHNICAL SERVICES ELECTRICITY	Capital Expenditure Transformers		Renewal										1 100	800	1 000	1 200
TECHNICAL SERVICES WATER	Upgrade of Cookhouse Water Treatment W		Upgrading										2 000	4 348	4 348	
TECHNICAL SERVICES WATER	Upgrade of Orange Fish WTW in Somerset		Upgrading										16 000			
TECHNICAL SERVICES WATER	Pearston Bulk water supply Augmentation		New										5 499	4 348		1 648
TECHNICAL SERVICES WATER	Augmentation of Somerset East and Cookh		New										-			
TECHNICAL SERVICES WATER	Construction of 3x reservoirs in Pearston, S		New													3 478
TECHNICAL SERVICES WATER	Water equipment and tools		New										45	50	60	70
TECHNICAL SERVICES PUBLIC WORKS	Generators		New										1 200			
TECHNICAL SERVICES PUBLIC WORKS	Replacement of Vehicles/bakkies		New										1 500			
TECHNICAL SERVICES PUBLIC WORKS	Equipment and Tools		New										55	60	70	80
TECHNICAL SERVICES SEWERAGE	Sewer equipment and tools		New										50	60	70	80
TECHNICAL SERVICES SEWERAGE	Refurbishment of Sewer Pump stations		Renewal										1 250			
TECHNICAL SERVICES MIG	Upgrading of Aeroville Sportfields		Upgrading										2 607	1 304	1 304	
TECHNICAL SERVICES MIG	Paving of Gravel roads Pearston		Upgrading										1 500	1 304	1 304	
TECHNICAL SERVICES MIG	Paving of Gravel roads Cookhouse		Upgrading										2 000	1 739	1 739	1 304
TECHNICAL SERVICES MIG	Paving of Gravel roads Somerset East		Upgrading										4 000	3 198	870	870
TECHNICAL SERVICES MIG	Cookhouse Bulk water supply (Phase 2 C)		New										600			
TECHNICAL SERVICES MIG	Upgrade Stormwater drainage ward 5		Upgrading										3 000	600	1 739	1 304
TECHNICAL SERVICES MIG	Upgrade Westview Sportfields		Upgrading										1 147	4 348		1 565
TECHNICAL SERVICES MIG	Refurbishment of Glen Avon and Meyla Str		Renewal											522	1 739	2 174
TECHNICAL SERVICES MIG	Upgrading of Somerset East Sewer Pumps		Upgrading												4 348	4 348
TECHNICAL SERVICES MIG	Construction of Khanyiso & Nelsig bridges		New												397	2 329
TECHNICAL SERVICES MIG	Provision of Pearston Bulk Services		Renewal										400			
COMMUNITY, SAFETY & SOCIAL SERVIC	Office Equipment		New										11	12	14	16
COMMUNITY, SAFETY & SOCIAL SERVIC	Skip Trailer		New										150			
COMMUNITY SAFETY & SOCIAL SERVIC	TLB		New										950			
COMMUNITY, SAFETY & SOCIAL SERVIC	Fire plant and Equipment		New										1 601			
COMMUNITY, SAFETY & SOCIAL SERVIC	Construction of pound		New										450			
CORPORATE SERVICES ADMINISTRATI	Photo copy machines - upgrade		New										900			
CORPORATE SERVICES ADMINISTRATI	ICT Equipment/computers		New										220	250	300	350
CORPORATE SERVICES ADMINISTRATI	Office Equipment		New										11	12	14	16

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	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

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	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

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	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

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	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

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	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

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	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

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	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

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	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
Parent Capital expenditure												–	54 300	23 578	27 250	30 065
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure												–	–	–	–	–
Total Capital expenditure												–	54 300	23 578	27 250	30 065

References
Must reconcile with Budgeted Capital Expenditure
Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function
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.
Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

check	87 163	54 914	23 553	9 406	10 281

EC102 Blue Crane Route - Supporting Table SA37 Projects delayed from previous financial year/s

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

R thousand Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
													Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

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

References
List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
Asset class as per table A9 and asset sub-class as per table SA34
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

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

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
R thousand	4			2	6			5		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
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	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	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	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
R thousand	4			2	6			5		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

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
R thousand	4			2	6			5		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

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
R thousand	4			2	6			5		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

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	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
R thousand	4			2	6			5		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

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
R thousand	4			2	6			5		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