

FRANCES BAARD DISTRICT MUNICIPALITY



DRAFT BUDGET

2026/2027

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MAYORAL BUDGET SPEECH

EXECUTIVE MAYOR: PRESENTATION ON THE 2026/27 **DRAFT BUDGET**

Today we present to you the draft budget for the 2026/27 financial year.

After the IDP engagements, management received and deliberated on inputs from different units in the municipality regarding expenditures for their units. Upon finalization of the exercise conducted by the Budget Steering Committee, the draft budget was processed and is presented today in Council for adoption.

The prepared and submitted 2026/27 budget for adoption's revenue is R169.2 million with a total expenditure of R194.8 million.

The difference between a revenue and expenditure resulted in a deficit of R29.2 million, included is a capital budget of R3.6 million for the replacement of our existing assets. The operations of the municipality are funded mainly by government grants and a small percentage of income generated by the municipality.

Despite the deficit realized, the district municipality will be allocating R22 million to its local municipalities towards operation & maintenance and co-funding on their infrastructure assets. Our four (4) local municipalities will each receive an amount of R5.5 million. We will also be allocating R500,000 to assist Magareng local municipality with their financial system related expenditures thereby enhancing their revenue collection.

The detailed budget engagements will be presented during the month of April 2026 for the inputs of Councillors and Stakeholders before the submission of the final budget in May 2026.

***BUDGET RELATED
RESOLUTIONS***

ITEM: COUN 02 03/2026

DEPARTMENT OF FINANCE: *DRAFT BUDGET FOR THE 2026/27 FINANCIAL YEAR*

(6/1/1/1 – 2026/27) (OM) (COUNCIL: 25 MARCH 2026)

The Director: Finance reports as follows:

The purpose of this report is to submit the draft annual budget for the 2026/27 financial year for approval by Council as prescribed in chapter 4 of the Municipal Finance Management Act (MFMA) and in terms of the guidelines issued by National Treasury on **circular no. 132**.

Section 16 (2) of the MFMA prescribes that the mayor of the municipality must table the draft annual budget at a council meeting at least 90 days before the start of the budget year. The IDP strategic session with management and other stakeholders was held on 03 December 2025. The IDP consultative process with councillors and other stakeholders was on 28 January 2026 in order to comply with section 21 (2) (a)&(b) of the MFMA.

An annual budget of a municipality must be a schedule in the prescribed format as follows in terms of section 17 of the MFMA:

- a) Setting out realistically anticipated revenue for the budget year from each source;
- b) Appropriating expenditure for the budget year under the different votes of the municipality;
- c) Setting out indicative revenue per revenue source and projected expenditure by vote for two (2) financial years following the budget year;
- d) Setting out-
 - i. Estimated revenue and expenditure by vote for the current year; and
 - ii. Actual revenue and expenditure by vote for the financial year preceding the current year; and
- e) A statement containing any other information required by section 215 (3) of the Constitution or as may be prescribed.

National Treasury issued Municipal Budget and Reporting Regulations that applied to all the municipalities and municipal entities as from 01 July 2009. Schedule A of the regulations prescribe the table of contents of the municipal budget. The required table of content according to Schedule A is as follows:

- ***Mayoral Budget Speech:*** - High-level summary of the budget that draws on executive summary and highlights key deliverables during the coming years;
- ***Budget Related Resolutions:*** - Draft resolutions must be included with the budget documentation tabled to full council;

- **Executive summary** - Must explain the financial and service delivery implications and projected financial position that the budget will have on the operations of the municipality;
- **Budget:** - The budget includes the executive summary; budget schedules – operating & capital to be approved by council; and
- **Supporting Documentations:** - Budget process overview; alignment of budget with IDP; budget related policies – overview and amendments; budget assumptions; funding of the budget; disclosure on allocations made by municipality; disclosure of salaries, allowances and benefits; monthly cash flows by source; measurable performance objectives and disclosure on implementation of MFMA as well as other legislation.

Over the 2026 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.7 per cent to local government. Local government funding is projected to increase from R192.9 billion in 2026/27 to R204.9 billion in 2028/29. In 2026/27, this increase comprises R110.6 billion for the local government equitable share, R17.6 billion from the general fuel levy sharing with metropolitan municipalities, and R64.6 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy.

The above economic realities prescribed that the municipality perform an exercise of ensuring that the draft budget submitted is funded and credible, with priority on the basic service delivery expenditures. The prepared and submitted draft budget for adoption is in a deficit of R25.6 million, with a capital budget need of R3.6 million before allocations to the local municipalities. The operations of the municipality are funded mainly by government grants and a small percentage of income generated by the municipality. Despite the deficit realized, the district municipality is committed to assisting its local municipalities with proposed allocations of R5.5 million to each local municipality towards capital projects and operation & maintenance of its infrastructure assets.

The draft operating and capital budget for the 2026/27 financial year is attached for consideration and approval by Council. **(Bound separately)**

The Municipal Manager, in consultation with the Director: Finance, recommends as follows:

RECOMMENDATIONS:

- 1. Council resolves that the draft annual budget of the municipality for the financial year 2026/27 and indicative of the projected outer years 2027/28 and 2028/29 be approved as set out in the following schedules:**
 - 1.1 Budget Summary – Table A1 (Pg. B 1);**
 - 1.2 Budgeted Financial Performance (Revenue and Expenditure by standard Classification) – Table A2 (Pg. B2);**
 - 1.3 Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table A3 (Pg. B3);**
 - 1.4 Budgeted Financial Performance (revenue and expenditure) –Table A4 (Pg B4);**
 - 1.5 Budgeted Capital Expenditure by vote, standard classification and funding – Table A5 (Pg. B5);**
 - 1.6 Budgeted Financial Position – Table A6 (Pg. B6);**
 - 1.7 Budgeted Cash Flows Table A7 (Pg. B7);**
 - 1.8 Cash backed reserves/accumulated surplus reconciliation – Table A8 (Pg. B8);**
 - 1.9 Asset Management – Table A9 (Pg. B9-10);**
 - 1.10 Basic service delivery measurement table A10 (Pg. B11).**
- 2. Council approves the further refinement of the draft budget with regards to prescribed supporting documentations and consideration of issues raised in the item before final adoption of the budget in May 2026.**

RESOLVED:

- 1. Council resolved that the draft annual budget of the municipality for the financial year 2026/27 and indicative of the projected outer years 2027/28 and 2028/29 be approved as set out in the following schedules:**
 - 1.1 Budget Summary – Table A1 (*Pg. B 1*);**
 - 1.2 Budgeted Financial Performance (Revenue and Expenditure by standard Classification) – Table A2 (*Pg. B2*);**
 - 1.3 Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table A3 (*Pg. B3*);**
 - 1.4 Budgeted Financial Performance (revenue and expenditure) –Table A4 (*Pg B4*);**
 - 1.5 Budgeted Capital Expenditure by vote, standard classification and funding – Table A5 (*Pg. B5*);**
 - 1.6 Budgeted Financial Position – Table A6 (*Pg. B6*);**
 - 1.7 Budgeted Cash Flows Table A7 (*Pg. B7*);**
 - 1.8 Cash backed reserves/accumulated surplus reconciliation – Table A8 (*Pg. B8*);**
 - 1.9 Asset Management – Table A9 (*Pg. B9-10*);**
 - 1.10 Basic service delivery measurement table A10 (*Pg. B11*).**
- 2. Council approves the further refinement of the draft budget with regards to prescribed supporting documentations and consideration of issues raised in the item before final adoption of the budget in May 2026.**
- 3. Council approved the allocation of R22 million to its local municipalities towards operation & maintenance and co-funding on their infrastructure assets. Each local municipality to receive an amount of R5.5 million and additional R500,000 to assist Magareng local municipality with their financial system related expenditures thereby enhancing their revenue collection.**



Ms. Z.M Bogatsu

Municipal Manager



Date

EXECUTIVE SUMMARY

ANNUAL BUDGET FOR THE FINANCIAL YEAR ENDING 30 JUNE 2027

INTRODUCTION

The budget for the 2026/27 financial year has been drawn up in terms of chapter 4 of the Municipal Finance Management Act no.56 of 2003 (MFMA) and the Municipal Systems Act no. 32 of 2000 (MSA) on matters specifically related to the budget as well as direction from National Treasury on policy guidelines (MFMA Circulars).

The annual budget in respect of the 2026/27 financial year is prepared according to the approved IDP / Budget Process Plan and consists of the following six processes:

- **Planning:** - Schedule key dates, establish consultation forums, review previous processes. The Executive Mayor has during July 2025, tabled a time schedule outlining key deadlines for reviewing the IDP, preparation, tabling and approval of the budget.
- **Strategizing:-** Review IDP; Set service delivery objectives (3 years); Consider local, provincial and national issues; Consider previous and current year performances; Consider economic and demographic trends; Review policies and consult on tariffs.
- **Preparing:** - Prepare budget, revenue and expenditure projections; Draft and amend policies; Consider local, provincial and national priorities.
- **Tabling:** - Table draft budget (*90 days prior to new financial year*), IDP & Budget related policies; Consult and consider formal responses from local, provincial and national.
- **Approving:** - Council considers approval of the budget and related policies 30 days prior to new financial year.
- **Finalising:** - Publish approved Service Delivery and Budget Implementation Plan (SDBIP) as well as Annual Performance agreements and key indicators.

1. OUTCOMES OF CONSULTATIVE PROCESS

After Council's approval of the draft annual budget on 25 March 2026, the following consultation processes and meetings in terms of section 23 of the MFMA were held or still to be held with identified stakeholders on the contents of the budget as well as on measurable performance indicators for the 2026/27 budget year:

- IDP / Budget Strategic Session;
- Workshop with Council;

- Advertisement on a local newspaper ;
- Provincial engagement on the draft budget;
- National Treasury and other sector departments as prescribed by section 23 of the MFMA; and
- Submission of the final IDP and Budget to Council.

2. *SITUATIONAL ANALYSIS*

2.1 DISTRICT OVERVIEW

The Frances Baard District Municipality is a Category C1 municipality located in the far eastern portion of the Northern Cape Province. It shares its northern borders with the Northwest Province and its eastern border with the Free State Province. The municipality is the smallest district in the Northern Cape, making up only 3% of its geographical area. However, it accommodates the largest proportion of the province's population. The district municipality comprises of four local municipalities namely: Dikgatlong, Magareng, Phokwane and Sol Plaatje. The administration seat of the district is in Kimberley and the capital way of the Northern Cape and hosts various provincial departments and sector companies. Kimberley, which is where the district municipality is located, is less than 500km away from Johannesburg in the north, less than 1 000km away from Cape Town in the south, and less than 800km away from the Port of Durban in the east. Various commuters pass through the district en-route to Cape Town or Johannesburg via the N12. Being the government and business hub, combined with the constant flow of travellers between Johannesburg and Cape Town, the district and Kimberley hold enormous potential for internal and external investment in the district.

Frances Baard district is known for its rich history, culture diversity and natural landscape. It is a hub of economic activity in the province., witch sectors such as culture, tourism and mining. These sectors play a significant role in the local economic development. The climate is favourable for outdoor living with a great number of “sunny” days throughout the year. Two of the largest rivers, the Orange and the Vaal, flow through our district. (The Harts, Vaal and Riet rivers flow through the region. Orange only touch base in Douglas, it use to form part of region before demarcation). The region produces quality fruits and vegetables. The Vaalharts scheme is the largest irrigation scheme in Southern hemisphere, with approximately 32,000ha of land under irrigation. The scheme sees water from a diversion weir in the Vaal River flowing through an 812km long network of canals to water approximately 1250 farming units within the scheme. In the Phokwane municipal area there is scope for secondary industry, like the processing of prime agricultural products. Frances Baard District Municipality also offers rich experiences in terms of culture and history. The population has been estimated at 434 343 in Census 2022.

The National Spatial Development Framework of 2021 (NSDF) identify the Frances Baard District as a National Transformation Corridor Priority (Northwestern Transformation Corridor) area focusing on a production transition area and rail corridor from Mahikeng via Vryburg and Taung to Kuruman, Postmasburg and Kimberley. Kimberley has also been identified as an urban node under stress. The district is also located in the Arid-Agri innovation area with extensive agricultural activities with pockets of intensive irrigation farming, mining clusters, renewable energy farms and small compact settlements. Some portions of the district are also located within the National Spatial Development Priority region with the focus on mining.

The main economic sectors of the District are as follows:

- Community Services: 28%;
- Finance: 22%;
- Trade: 15%;
- Transport 12%;
- Mining 10%;
- Agriculture: 4%;
- Manufacturing: 4%;
- Construction 3%; and
- Electricity 2%.

Geographically the district covers 12,384 square kilometres and account for a total of 3.4% area of the province. FBDM shares its northern boundary with the Northwest Province and its eastern boundary with the Free State province as illustrated in the maps below.

2.2 DEMOGRAPHIC COMPOSITION

The district has a total population of 434,343 of which 226,239 (52%) are females and 208,104 (48%) are males. Frances Baard District housed 0.7% of South Africa's total population in 2022. Between 2012 and 2022 the population growth averaged 1.77% per annum which is slightly higher than the growth rate of South Africa as a whole (1.47%). Compared to Northern Cape's average annual growth rate (1.59%), the growth rate in Frances Baard's population at 1.77% was very similar than that of the province.

The Sol Plaatje Local Municipality increased the most, in terms of population, with an average annual growth rate of 1.9%, Magareng Local Municipality had the second highest growth in terms of its population, with an average annual growth rate of 1.7%. Phokwane Local Municipality had the lowest average annual growth rate of 1.22% relative to the other within the Frances Baard District.

2.3 ECONOMIC ANALYSIS

The economic state of the Frances Baard District is put into perspective by comparing it on a spatial level with its neighbouring district municipalities. The section will also allude to the economic composition and contribution of the regions within Frances Baard District. The Frances Baard District does not function in isolation from Northern Cape, South Africa and the world and now, more than ever, it is crucial to have reliable information on its economy for effective planning. Information is needed that will empower the municipality to plan and implement policies that will encourage the social development and economic growth of the people and industries in the municipality, respectively.

With a GDP of R 52.1 billion in 2022 (up from R 27.5 billion in 2012), the Frances Baard District contributed 35.21% to the Northern Cape Province GDP of R 148 billion in 2022 increasing in the share of the Northern Cape from 34.75% in 2012. The Frances Baard District contributes 0.79% to the GDP of South Africa which had a total GDP of R 6.63 trillion in 2022 (as measured in nominal or current prices). It's contribution to the national economy stayed similar in importance from 2012 when it contributed 0.77% to South Africa, but it is lower than the peak of 0.79% in 2021.

3. STATUS QUO ASSESSMENT

3.1 BASIC SERVICE DELIVERY

The District Municipality (DM) through the Programme Management and Advisory and the Housing services continues to support the local municipalities, i.e. Sol Plaatje, Dikgatlong, Magareng and Phokwane in infrastructure services and developing human settlements and working towards accelerating the delivery of sustainable human settlements within the district. The DM does not have any functions in direct service delivery but provides support and capacity to the local municipalities.

Below is the SWOT analysis of the district municipality.

STRENGTHS	WEAKNESS
• Technical capacity • Improved spending on the annual FBDM grants allocations for LMs. • Resources (vehicles and equipment) • Regular inspection conducted at food premises in collaboration with SAPS and other sector departments. • Monitoring of drinking water quality in 3 local municipalities.	• Not implementing own projects • Lack of grant funding to implement infrastructure projects. • Lack of firefighting capacity for structural and veldfires in local municipalities. • Dissemination of early warnings to rural areas (communication).

• Speedy response to environmental risks/emergencies (cholera outbreak) • Conducting seasonal disaster risk management awareness in communities within the district.	• Lack of participation of local municipalities in responding to disastrous events.
OPPORTUNITY	THREAT
• New technologies for infrastructure maintenance. • Smart metering on water and electricity. • Renewable energy (solar) • Finalisation and gazettement of Municipal Health By-laws. • Implementation of shared services in the district. • The adoption of cloud solution to reduce the need for internal skill to manage services. • The implementation of automation to enable rapid service delivery to communities.	• Insufficient funding to cater for infrastructure needs. • Ageing infrastructure • Climate change causing damages to properties and livelihoods. • Contaminated food products sold at Tuckshops. • The increased number of veld/structural fires within the jurisdiction of the district. • Climate change may lead to an increase of waterborne, vector-borne and respiratory.

3.2 HOUSING

The housing functions focus on providing support to the three local municipalities: Dikgatlong, Magareng and Phokwane in developing human settlements and work towards accelerating the delivery of sustainable human settlements within the district.

Overall Challenges:

- The cost to eradicate backlogs is high and increasing annually.
- Municipalities in the district depend mainly on grant funding for infrastructure provision.
- The number of capacitated and skilled personnel in municipalities must be increased.
- FBDM provides assistance with O&M funding, however management of the O&M of electricity services in some municipalities still needs to improve.

- Local municipalities struggle to pay their ESKOM accounts which leads to disconnections and disruption of services.
- The lack of bulk electricity networks in the rural areas makes it difficult for new electrical connections to households.
- Except for Phokwane LM, there are no road master plans for different municipalities.
- Municipalities do not have sufficient funds for maintenance of street and storm water.
- Municipalities do not have sufficient resources for road maintenance and spends large amounts on hiring road works machinery.
- The conditions of provincial gravel roads within the district have deteriorated over the years due to the following reasons: -
 - Insufficient funds allocated for road maintenance by the provincial departments;
 - Continuous breakdowns of road works machinery; and
 - Increased traffic volume has a negative influence on gravel roads.

3.3 LOCAL ECONOMIC DEVELOPMENT

Local Economic Development (LED) is an approach towards economic development which allows and encourages local people to work together to achieve sustainable economic growth and development thereby bringing economic benefits and improved quality of life for all residents in a local municipal area (COGTA, 2023).

The National LED Framework provides a vision for the planning and implementation of LED in South Africa. It delivers a guide to various sectors about the role they can play in driving innovation-led Local Economic Development.

The 2018-2028 National Framework for LED reveal how Science, Technology, and Innovation (STI) and other forms of innovation will be used to achieve better development outcomes and identify systemic interventions, which can improve the performance of LED. It emphasizes that LED is a territorial approach to development, an inclusive and innovative process, and should result in stronger local economies.

Overall Challenges:

- Limited economic activities in the district
- Red tape hinders the unlocking of progressive economic opportunities.
- Limited funding available for SMMEs

- Upskilling of Local SMME's
- No or lower investment opportunities
- High unemployment rate (and specifically, youth unemployment) leading to high grant dependency and inability to pay municipal accounts.
- High levels of poverty, i.e. growth in the number of indigent households.
- Supporting informal and newly emerging businesses; Targeting certain disadvantaged groups.

3.4 TOURISM

Tourism remains a key sector with significant potential to drive inclusive economic growth, create employment opportunities, and support enterprise development within the Frances Baard District. Despite the district's rich natural, cultural, and heritage resources, its tourism potential remains underrealised. Currently, the Northern Cape attracts approximately 2% of South Africa's total tourism market, highlighting substantial opportunities for growth.

In the Frances Baard District, tourism has the potential to stimulate local economic activity and diversify the regional economy. With coordinated efforts among government, private sector stakeholders, tourism businesses and local communities, the tourism sector can significantly increase visitor numbers, tourism spend, and employment opportunities within the district.

3.5 ENVIRONMENTAL HEALTH MANAGEMENT

Municipal Health Services are aligned with the National and Provincial objectives, namely "To promote a healthy environment" and focuses on the monitoring of environmental conditions that may have a detrimental impact on human health. MHS as defined in the National Health Act, Act 61 of 2003 include the following:

- Water quality monitoring;
- Food control;
- Waste management;
- Health surveillance of premises;
- Surveillance & prevention of contagious diseases
- Vector control;
- Environmental pollution control;

- Safe handling of chemical substances
- Disposal of the dead.

The role and impact of the Environmental Health Practitioners is important in preventing ill health at the source of the origin of pollution and epidemiological outbreaks where their interventions are focused, amongst others, at basic municipal services, such as ensuring safe and sufficient water, sanitation and safe food provision. One cannot continue educating communities and treat them, whilst no or little effort is put into addressing the risks in the communities. Sending citizens back or allowing communities to live in unhealthy conditions.

The municipality is currently rendering municipal health services in Dikgatlong , Magareng and Phokwane local municipality. Sol Plaatje Municipality is rendering MHS in its jurisdiction on behalf of FBDM through a service level agreement.

3.6 DISASTER MANAGEMENT

Disaster Management within the Frances Baard District Municipality (FBDM) is a coordinated and systematic approach aimed at minimizing loss of life, property damage, environmental degradation, and socio-economic disruption caused by natural and human-induced disasters.

The district supports its three local municipalities. Phokwane Local Municipality, Magareng Local Municipality, and Dikgatlong Local Municipality in implementing disaster risk reduction and emergency management programmes. To enhance capacity, disaster volunteers in the local municipalities undergo training annually. The FBDM adopted a contingency fund policy to assist destitute families within its jurisdiction affected by any disaster. Provision is made in the budget to maintain of veldfire equipment placed with registered Fire Protection Associations.

Six Fire Management units are established within the district and operates under the Veld and Forest Fires Act (Act 101 of 1998) to assist with combatting veldfires. The Frances Baard District Umbrella Fire Protection Association was also established.

Challenges

Disaster Management

- Establishment of the District Disaster Management Centre.
- Escalating climate-related disasters affecting housing and livelihoods.
- Ineffective dissemination of early warnings in rural areas due to communication infrastructure limitations.

Fire Fighting

- Limited participation of municipalities and sector departments in FPAs.
- Increasing frequency and severity of veldfires.

Funding sources

Own funding was used for the following:

- Response and recovery during incidents at local municipal level;
- Assistance to communities when affected by any incident;
- The training of volunteers, at local municipal level; and
- Awareness programmes.

3.7 HUMAN RESOURCES MANAGEMENT

The Human Resources Management strategy at FBDM is multifaceted, aiming to cultivate a skilled and diverse workforce while prioritising employee well-being and compliance with relevant legislation. With a staff complement of 154 employees, including twenty nine elected councilors, and a notable proportion of vacant positions (twenty four including two senior manager positions), the municipality recognizes the importance of continuous skill development.

Labour relations are fostered through transparent consultation processes facilitated by the Local Labour Forum, serving as a platform for dispute resolution and collaboration between employer representatives and organized labor. The establishment of this forum ensures ongoing dialogue to maintain workforce stability and operational sustainability.

In adherence to the Employment Equity Act, FBDM has developed a structured Employment Equity Plan aimed at removing unfair discrimination and promoting opportunities for designated groups, particularly women and people with disabilities. Health and safety standards are upheld in accordance with the Occupational Health and Safety Act, with the establishment of safety committees and the nomination of safety representatives to ensure a secure work environment.

3.8 RECORDS MANAGEMENT & OFFICE SUPPORT

The district has a responsibility for compliance with the records related legislation with minimal challenges.

The following pieces of legislation govern municipal records services

- The Constitution of the Republic of South Africa 1996;
- The Electronic Communications and Transactions Act (No. 25 of 2002);
- The Protection of Personal Information Act;
- The National Records and Archives of South African 1996;
- The Northern Cape Provincial Archives Act (Act 7 of 2013);
- The Municipal Systems Act, 2000 (Act 32 of 2000);
- The Municipal Finance Management Act, 2000 (Act 56 of 2000);

Frances Baard District municipality provides support to improve the current state of records management among the three mentioned municipalities. Frances Baard District Municipality will use the financial year, 2025/26 to intensify its efforts towards sound records management and digital transformation that can be a partnership with IT unit.

Overall challenges:

The digitisation of the Frances Baard District Municipality speaks to the skills, cybersecurity risks and towards the cultural change within the organisation. The issue of skills gap which leads to hindrances of digital platforms. The infrastructure and costs are mainly attended to, but the development of the digital world develops quickly.

3.9 INFORMATION COMMUNICATION TECHNOLOGY (ICT)

The Information and Communication Technology (ICT) unit within Frances Baard District Municipality (FBDM) plays a critical role in enabling efficient governance, strengthening service delivery, and supporting technological advancement across the district. ICT serves as the digital backbone of municipal operations, responsible for planning, implementing, and managing technology solutions that modernise administrative processes, improve internal and external communication, and

safeguard municipal information assets. Through the strategic adoption of emerging technologies such as:

- Cloud Computing
- Data Analytics
- Smart Municipal Solutions
- Cybersecurity and Data Protection

the ICT unit aims to create a digitally enabled municipality that improves operational efficiency and enhances engagement with citizens and stakeholders.

With a focus on leveraging emerging technologies, such as cloud computing, data analytics, and smart solutions, the IT unit strives to empower local municipalities, streamline operations, and improve citizen engagement. As technology continues to evolve, FBDM remains committed to driving innovation and leveraging digital solutions to meet the evolving needs of the municipality and its constituents.

As technology continues to evolve, FBDM remains committed to driving innovation and leveraging digital transformation to meet the changing needs of the municipality and the communities it serves.

ICT Challenges within the District

Despite the progress made at district level, many local municipalities within the district continue to face significant ICT capacity and infrastructure challenges.

Key Challenges

Aging ICT Infrastructure

System and hardware platforms are outdated, leading to frequent system downtime and reduced operational efficiency.

Limited ICT Governance Structures

Governance frameworks and oversight mechanisms for ICT are not sufficiently established to guide and align ICT operations with organisational objectives.

Budget Constraints

Insufficient ICT budgets limit the ability to modernise systems, replace aging infrastructure, and implement new digital solutions.

Lack of Business Continuity Planning

Formal Business Continuity and Disaster Recovery strategies, exposing critical municipal services to potential disruptions in the event of system failures or unforeseen incidents.

3.10 SPATIAL PLANNING

The District Municipality provides support to the four local municipalities within its jurisdiction, with particular emphasis on Magareng, Phokwane, and Dikgatlong Local Municipalities. In comparison to Sol Plaatje Local Municipality, these three municipalities have limited planning instruments and constrained institutional capacity for spatial and development planning. As a result, they experience considerable challenges, including ageing and deteriorating infrastructure, as well as limited financial resources for capital investment. These constraints significantly affect their ability to deliver services efficiently and sustainably to local communities.

Overall challenges:

- Local Municipalities gradually or no updates regarding the land use rights or zones, which lead to the mismatch of the deed's information and land use on the ground. Local municipalities, as the primary authorities for land development matters, lack a system to receive and process land use applications.
- Local municipalities face resource constraints that hinder the implementation and enforcement of approved plans, including Land Use Schemes and Spatial Development Frameworks (SDFs).
- There is a lack of regular updates regarding land use rights or zones within local municipalities, leading to discrepancies between deed information and actual land use on the ground.

3.11 GEOGRAPHIC INFORMATION SYSTEMS (GIS)

Geographic Information Systems (GIS) serve as a crucial tool for gathering, managing, and analysing spatial datasets in various formats to support decision-making within Frances Baard District Municipality. GIS enables spatial analysis, organizes information into layers, and presents data in both digital and analogue formats.

The district municipality maintains an extensive spatial database that supports key functions, including land audits, billing data analysis, infrastructure asset management, and land use surveys. These datasets are sourced from various departments and industry vendors and are regularly

updated to ensure accurate and relevant information is available for analysis and planning. Frances Baard District Municipality provides GIS services to three local municipalities: Phokwane, Magareng, and Dikgatlong.

The district inventory data is updated regularly with data sourced from various departments and industry vendors, which serves as base information for overlays in themes for analysis. The district municipality deploys services to support three local municipalities (Phokwane, Magareng and Dikgatlong).

Challenges identified:

Status and analysis in three local municipalities:

- Costly maintenance for software packages annually and municipal budget deficits.
- Capacity Issues in GIS Operations
- Contract-Based Posts Without Full-Time Appointments
- Misaligned Compensation Packages

3.12 PERFORMANCE MANAGEMENT SYSTEMS

The planning Framework for Local Government is premised on the notion that the formulation of a plan is not sufficient, but adequate implementation is key to the success of Local Government.

It is against this backdrop the White Paper on Local Government states that Performance Management is critical in ensuring that plans are being successfully implemented, and have the desired impact, and that resources are being used efficiently. As a result, a Legal Framework for Performance Management is coupled with the IDP, where the principal purpose of Performance Management is to ensure that the work of all Political Structures, Political Office Bearers and the Municipal Administration is based on and seeks to realize Council Developmental Objectives as articulated in the IDP.

Performance management plays a crucial role in assessing the effectiveness and efficiency of an organisation's performance. A performance management system enables organizations to monitor progress, identify planning or implementation issues, and make necessary adjustments. The system serves as a valuable tool for identifying problems and their underlying causes, proposing potential solutions, questioning assumptions and strategies, encouraging organisations to reflect on their

trajectory and methods, providing relevant information and insights, and ultimately increasing the likelihood of positive developmental outcomes.

Overall Challenges:

- Misalignment of the IDP and SDBIP and operational plans, which makes it difficult to monitor the implementation of the plans (local municipalities);
- The system of reporting is only at executive management level at local municipalities.
- Lack of human capacity at local municipalities.
- Submission of flawed and unreliable information and Portfolio of evidence (POE).

3.13 COMMUNICATION AND MEDIA

Communication remains under-prioritised within the district, particularly in recognising that effective service delivery must be accompanied by strong communication and participation programmes. Except for the Sol Plaatje Local Municipality, most local municipalities in the district have insufficient communication personnel. In addition, planning and budgeting practices for communication activities remain inadequate.

The introduction of the District Development Model (DDM) further emphasises the importance of collaboration among the three spheres of government. This model necessitates the alignment of key messages to ensure the effective communication of the Single Plan that will be derived from the district model.

3.14 INTERNAL AUDIT

The Internal Audit function forms an integral part of the governance and internal control framework of the Frances Baard District Municipality. Internal Audit provides independent and objective assurance and advisory services designed to improve governance, risk management, and internal control processes within the municipality and the participating local municipalities.

The mandate of Internal Audit is derived from Section 165 of the Municipal Finance Management Act, which require municipalities to maintain an effective internal audit function that supports sound financial management, performance management, and regulatory compliance.

Internal Audit provides assurance to management, Council, and the Audit, Performance and Risk Committee regarding the adequacy and effectiveness of controls through the implementation of annual risk-based audit plans and provides recommendations that assist management in strengthening systems of control.

Shared Services Model

Frances Baard District Municipality continues to provide Internal Audit services through a Shared Services model to the district and two (2) local municipalities within the district, namely Magareng Local Municipality and Dikgatlong Local Municipality.

Key Challenges

Despite the progress made, the scope of work required across the district and participating municipalities remains significant, placing pressure on the available internal audit capacity. This, coupled with delays in the submission of audit information by some local municipalities, may affect the value that can be realised through the full implementation of the annual audit plans.

In addition to conducting internal audit engagements across the participating municipalities, the unit also performs the secretariat function for the Audit, Performance and Risk Committee (APRC). These responsibilities require careful coordination of available resources to ensure that both audit activities and governance support functions are executed effectively.

Furthermore, the rising costs associated with audit software present an additional challenge, as limited financial resources must be balanced against competing priorities, including investments in systems and the continued delivery of internal audit services through outsourced services.

3.15 RISK MANAGEMENT SERVICES

The Frances Baard District Municipality (FBDM) has put in place risk management systems and processes to ensure compliance with section 62(1)(c)(i) of MFMA Act 56 of 2003, This is legal duty placed on the Municipal Manager to maintain effective, efficient, and transparent systems of financial and risk management and internal controls. The risk management unit is positioned under the office of the Municipal Manager who provides a strategic direction on the management of organisation's risks. This function is also a shared and support services, provided by FBDM at no cost, to both Dikgatlong and Magareng local municipalities. The risk management policies and strategies were adopted by council and are continuously being implemented. The FBDM is on a journey to become a risk intelligent municipality through adoption and implementation of National Treasury's Risk Maturity Model.

FBDM has developed a risk management strategy and policy to address all the operational and strategic risks. A Risk Register is in place, and it is updated quarterly and treatment plans for the risks are developed, followed up, and monitored continuously. This journey has led towards improvement in reaching maximum risk management maturity level. The level of risk maturity for the municipality has

increased significantly as evidenced by the senior managers taking control and being proactive in embedding mitigating action plans to address the identified risks.

The Frances Baard District Municipality and Sol Plaatje Local Municipality established a dedicated risk management function in terms of the MFMA Act 56 of 2003, Section 62(1)(c)(i). The risk management units are positioned under the office of the Municipal Manager and therefore are providing strategic direction on the management of municipal risks. FBDM is providing shared risk management support services to Dikgatlong and Magareng local municipalities, due to capacity constraints. Phokwane Local Municipality is not part of this agreement.

The municipality has fraud and risk management policies and strategies in place. Both are aligned to the King IV Report on Corporate Governance, ISO Standard 31 000, and Local Government Risk Management Framework. The unit is accountable to the municipal manager and the Audit, Performance and Risk Committee (APRC) which sits on a quarterly basis to discuss the risk profile of the municipality. The APRC is also assigned to provide an oversight role on risk management processes of the municipality.

Overall Challenges:

- Cancellation of meetings by unit managers at local municipalities, which have a negative impact on finalising scheduled annual risk assessments.
- Lack of capacity at local municipality level to execute responsibilities of risk management function, and to rollout the risk implementation plan.

3.16 LEGAL AND COMPLIANCE

The Frances Baard District Municipality (FBDM) legal and compliance unit comprises of a manager and a legal intern that assists municipalities in the district with any legally related matter upon request. The legal and compliance unit is positioned in the office of the municipal manager and as such reports directly to the municipal manager.

Furthermore, the unit help shapes major transactions, while providing support to the executive management in making sound legally related decisions as may be required. The unit strives in its role to assist local municipalities as may be desired.

3.17 MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT

The municipality operates daily under the parasol of the Constitution of South Africa 1996, the Municipal Finance Management Act (MFMA) 26 of 2003, and all the other relevant legislation in ensuring a sound and sustainable management of the financial affairs of the municipality.

The core functions of the department are to provide an effective and efficient financial management service in respect of the municipal assets, liabilities, revenue and expenditure in a sustained manner to maximize the district municipality's developmental role. The municipality is implementing approved internal controls ensuring the effective functioning budget, revenue & expenditure and fair & transparent supply chain management processes.

Although the municipality relies profoundly on grant funding to finance its operations, it still succeeded to build the capacity (human and financial) of the local municipalities in its area of jurisdiction to assist them to perform their functions and achieve better audit outcomes. The municipality has adopted the intervention strategies designed in line with section 84 of the Municipal Structures Act 117 of 1998.

The municipality obtained an unqualified audit opinion with no matters during the 2024/25 financial year, with the financial viability of the municipality assessed to be sound. The internal policies and controls are reviewed when necessary to incorporate changes made with updated laws and regulations.

3.18 SOCIAL DEVELOPMENT

HIV and AIDS can have a substantial impact on the growth of a particular population. However, there are many factors affecting the impact of the HIV virus on population progression: adult HIV prevalence rates; the speed at which the virus progresses; age distribution of the virus; the mother-to-child transmission; child treatment; adult treatment; and the percentage by which the virus decreases total fertility. ARV treatment can also prolong the lifespan of people that are HIV+. In the absence of any treatment, people diagnosed with HIV live for approximately 10 years before reaching the final stage of the disease (called AIDS). When patients reach this stage, recovery is highly unlikely.

In 2024, 27 600 people in the Frances Baard District Municipality were infected with HIV. This reflects an increase at an average annual rate of 2.59% since 2014, and in 2024 represented 6.18% of the district

municipality's total population. The Northern Cape Province had an average annual growth rate of 3.01% from 2014 to 2024 in the number of people infected with HIV, which is higher than that of the Frances Baard District Municipality. When looking at the South Africa as a whole it can be seen that the number of people that are infected increased from 2014 to 2024 with an average annual growth rate of 2.49% (South Africa Regional explorer v2607, 2025).

Presenting the number of HIV+ people against the number of people living with AIDS, the people with AIDS added up to 540 in 2014 and 301 for 2024. This number denotes a decrease from 2014 to 2024 with a high average annual rate of -5.67% (or -239 people). For the year 2024, they represented 0.07% of the total population of the entire district municipality.

Frances Baard District Municipality plays an active role in efforts to curb the spread of disease. Environmental Health Practitioners (EHPs) regularly conduct awareness campaigns in schools and across local communities. These initiatives are carried out in collaboration with Community Development Workers (CDWs), non-governmental organisations (NGOs), and the Department of Health (DoH). The Mayor's Office oversees the Frances Baard District HIV/AIDS Forum, convening quarterly meetings with various sector departments to coordinate and plan prevention campaigns. In addition, the Premier's Office has seconded an HIV/AIDS coordinator to the municipality to support and participate in the District HIV/AIDS Forum.

There is still an urgent need for social protection measures and targeted interventions to support the most vulnerable communities and households affected by the epidemic. A key challenge is the low rate of timely testing, with many individuals only discovering their HIV-positive status at an advanced stage of illness. The primary focus, therefore, remains on increasing the uptake of HIV testing and counselling, strengthening behaviour change communication, and expanding comprehensive prevention and treatment efforts.

3.19 YOUTH DEVELOPMENT

The Frances Baard District Municipality articulates its political and strategic commitment to mainstreaming youth development across all policies, programmes, and plans. This framework serves as a foundation for the Municipality, together with other sectors within the district, to design and implement initiatives that promote the meaningful inclusion of young people in the mainstream socio-economic landscape. This approach is rooted in both national and provincial priorities, tracing back to 1994 when youth development became a key focus of South Africa's democratic transformation agenda. While significant progress has been made through various youth development initiatives, the policy

recognises that ongoing challenges such as high levels of poverty and unemployment, social inequalities, and limited access to development opportunities continue to hinder the advancement of young people. Building on the gains achieved since 1994, this policy seeks to strengthen existing interventions while addressing gaps and persistent obstacles that prevent the full realisation of youth rights.

The purpose of this policy is to provide strategic direction for integrating youth development across all sectors of society within the Frances Baard District Municipality, in alignment with the National Youth Policy (2015–2020). The policy targets young people between the ages of 14 and 35 residing in the local municipalities of Phokwane, Sol Plaatjie, Magareng, and Dikgatlong, which together form the Frances Baard District Municipality. It is guided by the principles outlined in the National Youth Policy (2015–2020), including accessibility, responsiveness, a holistic and integrated approach, respect for diversity, non-discrimination, sustainable development, transparency, participation and inclusion, social cohesion, social protection, and youth service.

FBDM has delivered a range of youth-focused services, including career guidance for 1,600 young people, job search support for 2,000, and work-related life skills training for 440. These initiatives target both in-school and out-of-school youth, aiming to support informed career choices, improve employability, and expose young people to the world of work. In addition, structured programmes have been developed to create opportunities for early work experience, such as internship programmes, part-time work for learners in Grade 11 and above, and opportunities during weekends and school holidays. These efforts also encourage active participation in youth-related issues.

However, many young people in the district are living with HIV, presenting ongoing challenges in providing adequate care and support for those infected and affected.

At the same time, rising unemployment continues to demoralise youth across the district. This frustration often leads some young people to substance abuse, including drugs and alcohol, which in turn contributes to increased conflict with the law. As a result, a significant proportion of the prison population approximately 65% consists of young people.

4. DISTRICT-WIDE PRIORITY ISSUES:

The district-wide priority issues take into consideration the priority issues of the local municipalities. The combination of local municipalities' priority issues to produce district priority issues strengthens the process of alignment between the district integrated development plan and the IDPs of the local municipalities.

On this basis the district-wide priority issues for 2026/27 are summarised as follows (these are not in any order):

PRIORITY ISSUES – 2026/2027

- Title Deeds
- Roads and Storm water
- Sport and recreational facilities
- Local economic development & Youth development
- Fibre Network
- Water and Sanitation
- Social and community services
- Renewable energy
- Formalisation of informal settlements
- Youth Development
- Refuse Removal
- Streetlights and high-mast lighting
- Bulk infrastructure
- Water tanks
- Safety and Security
- Cemeteries
- Disaster management
- Environment health management
- Illegal Dumping
- Substance Abuse and GBV
- Education
- Housing
- Satellite Office and Service Centre
- By-Laws Enforcement
- Job Creation/ Employment Opportunities
- Health (clinics/Hospitals)
- Land Provision
- Land audit

- Libraries
- Electricity

4. ALIGNMENT WITH NATIONAL, PROVINCIAL AND DISTRICT PRIORITIES

Local government serves as the central point for implementing the government's vision, making it essential for all spheres of government to work in synergy to maximise the impact of resource allocation and project execution. The identification of priorities, distribution of resources, and implementation of projects across national, provincial, and local levels must be aligned and coordinated. This approach ensures that planning at each level is interconnected, with each sphere informing and supporting the others.

Alignment is built upon the following:

- The shared and common platform critical to alignment is made possible through a coherent set of national spatial guidelines based on the twin concepts of development potential and need.
- The normative principles and guidelines embodied in the National Spatial Development Perspective provide the central organising concept for facilitating alignment and serve as the concrete mechanisms and basic platform for better coordination and alignment of government programmes.
- The spatial perspective is at the centre of our view of alignment and coordination and is directed at facilitating discussions on the development potential of the space economy and serving as a frame of reference for guiding government actions.

Each of the three spheres of government uses specific planning instruments to carry out its mandate. At the national level, these include the National Development Plan (NDP) 2030, the Medium-Term Development Plan (MTDP) 2024–2029, the National Spatial Development Framework (NSDF), the New Growth Path (NGP), and Service Delivery Agreements such as Outcome 9, among others.

At the provincial level, planning is guided by the Provincial Growth and Development Strategy (PGDP), the Provincial Spatial Development Framework, and the strategic plans of individual departments. At the municipal level, planning is driven by Integrated Development Plans (IDPs) and the District Growth and Development Plan (DGDP).

5. STRATEGIC OBJECTIVES

KPA 1 – BASIC SERVICES

Programme Management and Advisory Services

Goal: Improved access to sustainable basic services in the District

Core functions:

- Planning facilitation
- Project Implementation Assistance
- Operation & Maintenance Assistance
- EPWP Implementation & Assistance
- Rural Roads Asset Management System
- Monitoring & Evaluation

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To assist LMs with infrastructure upgrading, operations and maintenance	Number of municipalities assisted with the finalisation of prioritised project lists to guide the upgrading, operations and maintenance of infrastructure in the district	Number of project lists	4	4	4	4	4
	Amount spent on support for operations and maintenance of infrastructure in the LMs (O&M)	Percentage of allocated budget spent annually	100%	100%	100%	100%	100%
	Number of monitoring reports developed to support with infrastructure operations and maintenance in the LMs	Number of monitoring reports	4	4	4	4	4

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To create job opportunities for the unemployed through the promotion of EPWP principles	Number of Full-time equivalents (FTEs) created as per DORA	Number of FTEs created	14	37	17	18	18
To support improved infrastructure planning in the district Rural Roads Asset Management System (RRAMS)	Percentage progress on the implementation of the RRAMS project to support improved infrastructure planning in the LMs as per the annual business plan	Percentage implementation of the annual business plan	100%	100%	100%	100%	100%
To support the provision of potable water, sanitation facilities, electricity and streets and storm water households in the district	Number of municipalities assisted with the finalisation of prioritised project lists for capital infrastructure projects in the district.	Number of project lists	4	4	4	4	4
	Amount spent on support for capital infrastructure projects in the LMs.	Percentage of allocated budget spent annually	100%	100%	100%	100%	100%
	Submission of project monitoring reports developed to support capital infrastructure projects in the LMs	Number of monitoring reports	4	4	4	4	4
To implement Energy Efficiency and Demand Side Management	Percentage progress on the implementation of the EEDSM project in the LMs as per the	Percentage implementation of the annual EEDSM business plan	-	-	100%	100%	100%

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
(EEDSM) initiatives within municipal infrastructure in order to reduce electricity consumption and improve energy efficiency	annual business plan						

Housing

Goal: Facilitate the creation of sustainable human settlements in the district

Core functions:

- Provide technical and administrative support to municipalities in the development of human settlements
- Facilitate housing delivery in the district
- Facilitate access to basic services
- Augment efficient land utilisation
- Facilitate the process to expand the property market

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To facilitate the reduction of the housing backlog	Developed and reviewed Human Settlements Sector Plans	Number of Human Settlement sector-plans developed and reviewed	4x sector plans developed	4x sector plans reviewed	4x sector plans reviewed	4x sector plans reviewed	4x sector plans reviewed
	Facilitate the subsidy application process	Number of progress reports	4	4	4	4	4
Monitoring of human settlements development in 3 LMs	Reporting on the accreditation programme	Number of accreditation reports to COGHSTA	12	12	12	12	12
		Number of accreditation reports to National Department of	4	4	4	4	4

		Human Settlements					
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KPA 2: LOCAL ECONOMIC DEVELOPMENT

Local Economic Development

Goal: Facilitate growth, development, and diversification of the district economy by optimising all available resources

Core function:

- Promoting economic development in the district

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To support the development of a diverse and innovation driven local economies	Completion of programmes aimed at the diversification of the district economy	Percentage completion of planned diversification programmes	100%	100%	100%	100%	100%
To support the development of a learning and skilful economies	Completion of programmes aimed at developing learning and skilful economies	Percentage completion of planned programmes	100%	100%	100%	100%	100%
To facilitate the development & support of enterprises	Completion of programmes aimed at developing enterprises	Percentage completion of planned programmes	100%	100%	100%	100%	100%
To facilitate the development of inclusive local economies	Completion of programmes aimed at developing inclusive economies	Percentage completion of planned programmes	100%	100%	100%	100%	100%

Tourism

Goal: Ensure the development of a vibrant tourism sector that facilitates sustainable economic, environmental and social benefits in the district

Core function: Tourism development, promotion and marketing.

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To promote tourism in the Frances Baard District	Upgrading, restoration and promoting of tourist attractions	Percentage upgrading, restoration and promoting of tourist attractions	100%	100%	100%	100%	100%
	Facilitate strategic partnerships and participation of tourism role-players	Percentage implementation of annual action plans to facilitate strategic partnerships and participation of tourism role-players	100%	100%	100%	100%	100%

KPA 3 - MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION

Environmental Health Management

Goal: To render and support sustainable municipal health, environmental planning and management in the district

Core function:

- Rendering of municipal health services in the district
- Rendering of environmental health planning and management in the district

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To monitor and enforce national environmental health norms and standards in the Frances Baard District	Implementation of municipal health by-laws	Percentage Implementation of municipal health by-laws	–	–	100%	100%	100%
	Water samples to monitor water quality	Number of water samples collected and analysed	480	480	480	480	480
	Inspections at food premises to determine food safety	Number of inspections at food premises	700	700	700	756	756

	Surface swabs to analyse for diseases and other health risks	Number of surface swabs collected for analysis	180	180	180	180	180
	Food handlers trained in environmental health requirements	Number of food handlers trained	420	420	420	420	420
	Inspections to determine health safety at non-food premises	Number of inspections conducted at non-food premises to determine health safety	336	364	392	392	392
	Development and implementation of tariffs policy	Percentage progress on the development of the environmental health tariff policy	–	50%	50%	–	–
		Percentage implementation of the approved environmental health tariff policy	–	–	–	100%	100%

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To implement and monitor environmental planning and management in the Frances Baard District	Successful awareness campaigns conducted	Number of awareness campaigns conducted	84	84	84	84	84
	Environmental calendar days successfully celebrated	Number of environmental calendar days celebrated	7	7	7	7	7
	Updating of atmospheric emissions inventory	Number of atmospheric emissions inventory updates performed	4	4	4	4	4
	Air quality ambient monitoring reports to assess air quality in the district	Number of monitoring reports	4	4	4	4	4
	Develop and implementation of the climate change project	Percentage progress on the development of	100%	100%	–	–	–

		the climate change project					
		Percentage implementation of the climate change project	-		100%	100%	100%
	Review of the Air Quality Management Plan	Percentage review of the Air Quality Management Plan	100%	100%	-	-	100%
	Review of the Integrated Waste Management Plan	Percentage progress in the review of the Integrated Waste Management Plan	100%	100%	-	-	-

Disaster Management

Goals: Promotion and implementation of an effective and efficient disaster management and fire-fighting service in the Frances Baard District

Core functions:

- Disaster Management
- Fire Fighting
- Safeguarding of assets

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022 /23	Year 2023 /24	Year 2024 /25	Year 2025 /26	Year 2026 /27
To support 3 local municipalities by creating integrated institutional capacity for Disaster Management	Training of volunteers in Disaster risk Management	Number of volunteers trained	20	20	20	20	20
	Review of the disaster management plans for the district and 3x LMs	Number of disaster management plans reviewed	-	-	-	-	4
	Training of emerging farmers in the disaster risk management	Percentage implementation of training for emerging farmers	-	100%	-	-	-

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022 /23	Year 2023 /24	Year 2024 /25	Year 2025 /26	Year 2026 /27
To reduce risks and build resilience for all communities within the district	Conduct disaster management awareness programmes within the district	Number of awareness programmes conducted	4	4	4	4	4
To assist local municipalities by implementing Response and Recovery mechanisms as per National Disaster Management Framework	Assist communities after disastrous events	Percentage response to requests on disastrous incidents in the local municipalities	100%	100%	100%	100%	100%
To develop institutional capacity and acquire resources for firefighting services for 3 local municipalities in the district	Secure facilities and maintain firefighting equipment for 3x LMs	Percentage securing and maintenance of firefighting equipment for 3x LMs	100%	100%	100%	100%	100%
To safeguard Councils assets by continuously maintaining and upgrading physical security systems	Secure and maintain council's security systems	Number of security systems maintained	3	3	3	4	3

Human Resource Management

Goal: To provide a fully effective Human Resources Management & Development function in FBDM and offer support to local municipalities

Core functions:

- Human Resource Management and Development

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To comply with legislative requirements relating to human resource management and development	Compliance with human resources management and development reporting requirements	Percentage compliance with HRM &D reporting requirements	100%	100%	100%	100%	100%

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To provide human resource management and development support to local municipalities	Providing HR support to local municipalities	Percentage implementation of the annual HR support plan	100%	100%	100%	100%	100%

Records Management

Goal: Provide sound records management and office support services

Core functions:

- Records Management services
- Office support services
- Maintenance of buildings

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To comply with the Provincial Archives Act, the Promotion of Access to Information Act, and the Protection of Personal Information Act at Frances Baard District Municipality and support LMs towards compliance	Provision of records management and advisory services in the district	Percentage implementation of the annual records management and advisory plan	100%	100%	100%	100%	100%
	Provision of records management and advisory support provided to local municipalities	Percentage implementation of the annual records management and advisory support plan	100%	100%	100%	100%	100%
To provide effective and efficient office support functions	Effective and efficient office support services	Number of progress reports on office support services	12	12	12	12	12

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To provide effective and cost-efficient office support services	Maintenance of municipal building	Percentage maintenance of the municipal building	100%	100%	100%	100%	100%

Information Communication Technology

Goal: To provide an agile, effective and reliable ICT support and environment within the district

Core function:

- ICT Services Management
- ICT Strategic support to local municipalities

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To upgrade obsolete ICT infrastructure and implement agile ICT solutions within the district.	Upgrading of ICT infrastructure and implementation of the ICT systems	Percentage upgrading of ICT infrastructure and implementation of the ICT systems	100%	100%	100%	100%	100%
To provide technical support to three local municipalities.	Provision of technical support to local municipalities	Percentage implementation of the annual support plan	100%	100%	100%	100%	100%

Integrated Development Planning

Goal: To attain credible and implementable IDPs in the district

Core function:

- Integrated Development Planning

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To develop and review the district municipality's IDP in compliance with legislation	Annual development and review of the IDP	Percentage development and review of the district IDP	100%	100%	100%	100%	100%
To support the local municipalities in the preparation and review of their IDPs	Support local municipalities in the development and review of their IDPs	Percentage implementation of the annual support plan	100%	100%	100%	100%	100%

Spatial Planning

Goal: Facilitate the development of sustainable human settlements through effective town and regional planning

Core function:

- To provide spatial planning support to the local municipalities

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To facilitate the development of urban and rural areas in accordance with the relevant legislation.	Processed land development applications received.	Percentage of land development applications received from LMs processed	100%	100%	100%	100%	100%
	Development of precinct plans	Percentage progress on the development of precinct plans for 2x LMs	100% Development of a precinct plan for Dikgatlong LM	100% Development of a precinct plan for Magareng LM	100% Development of a precinct plan for Magareng LM	-	-
	Development of nodal plans	Percentage development of nodal plans for 2x LMs	-	-	100% Development of a nodal plan for Phokwane LM	-	-

	Township establishment and registration	Percentage progress of Township establishment and registration for the LMs	-	-	-	100%	-
	Review of the spatial development framework (SDF)	Percentage progress on the review of the (SDF) for Frances Baard District Municipality	-	-	-	-	100% review of the SDF for Frances Baard District Municipality

Geographic Information System

Goal: To provide reliable spatial information as a planning and management tool to enhance service delivery

Core function:

- Provision of spatial information to inform planning and decision-making.

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To promote the use of GIS as a tool in the district	Provision of GIS services in the district	Percentage access and maintenance of GIS in the district	100%	100%	100%	100%	100%

Performance Management System

Goal: To maintain and improve Performance Management System within the district

Core function:

- Implementation of a Performance Management System

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To maintain a functional Performance Management	Maintain a functional PMS for FBDM	Percentage compliance on PMS in FBDM	100%	100%	100%	100%	100%

System in FBDM							
To provide assistance ¹ & support local municipalities with performance management in the district	Support provided to local municipalities on PMS	Percentage implementation of the annual support plan	100%	100%	100%	100%	100%

KPA4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Communication and Media

Goal: Create, strengthen, and maintain a positive opinion of the district through effective channels of communication

Core function:

- Communication and media services

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To keep the public informed on government activities in the district	Communication strategy to regulate external communication in the district	Percentage implementation of an annual action plan	100%	100%	100%	100%	100%
	Development of media policies for 2x local municipalities	Percentage development of media policies	100%	-	-	-	-
	Development of communication policies for 3x local municipalities	Percentage development of communication policies	-	100%	-	-	-
To improve internal communication through the implementation of the internal communication plan	Successfully implemented internal communication plan	Percentage implementation of the internal communication plan	100%	100%	100%	100%	100%

Legal and Compliance

Goal: To provide an effective legal and compliance service in the district

Core function:

- Provision of legal services

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
Provision of legal services to FBDM and assistance to local municipalities upon request	Legal advisory and compliance services in the district	Percentage provision of legal advisory and compliance services	100%	100%	100%	100%	100%
Provision of sound legal binding contracts in the district	Provision of legal contract services in the district	Percentage provision of legal contract services	100%	100%	100%	100%	100%

Internal Auditing

Goal: Provision of internal audit services in the FBDM and the two local municipalities

Core functions:

- Internal Auditing

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To evaluate the adequacy and effectiveness of control processes and assessment of compliance with legislation in FBDM and the two local municipalities	Internal audits completed according to Internal Audit plans	Percentage implementation of the annual audit plans	100%	100%	100%	100%	100%

Risk Management

Goal: Mitigation of risks, prevention and management of fraud and corruption in the district.

Core Functions:

- Management of risk activities in the district.
- Prevention and management of fraud and corruption activities in the district.

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022 /23	Year 2023 /24	Year 2024/ 25	Year 2025 /26	Year 2026 /27
To manage risk activities in FBDM and two Local Municipalities	Percentage Implementation of the Risk Management Plan for FBDM, Dikgatlong & Magareng LMs	100% Implementation of the Risk Management Plan	100%	100%	100%	100%	100%
To prevent and manage fraud and corruption in FBDM and two Local Municipalities	Percentage Implementation of a fraud management plan for FBDM, Dikgatlong & Magareng LMs	100% Implementation of a fraud management plan	100%	100%	100%	100%	100%

Youth Development

Goal: Mainstream youth development, promote the advancement of youth economic empowerment and the provision of skills and training.

Core function:

- Youth Development

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To facilitate and coordinate youth development in the district	Coordination of stakeholders	Number of stakeholder engagement platforms facilitated	4	4	4	4	4
	Youth Development Programmes coordinated within the district	Percentage coordination of youth development programmes	100%	100%	100%	100%	100%

Special Programmes

Goal: Advancing special programmes among the marginalized community groups in the district.

Core function:

- Facilitate special programmes and commemorative days in the district

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To facilitate and coordinate special programmes in the district	Percentage facilitation and coordination of special programmes in the district	Percentage completion of planned programmes	100%	100%	100%	100%	100%

Committee Services

Goal: To provide efficient and effective coordination and support for council and its committees

Core function:

- Council & Committee Services

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To ensure the effective and efficient functioning of council and its committees	Fully functional council and its committees	Percentage facilitation of council and committee meetings	100%	100%	100%	100%	100%

KPA 5: FINANCIAL VIABILITY AND MANAGEMENT

Goals:

- Facilitation of effective and efficient system of budgeting and reporting, in compliance with applicable legislation.
- To provide an effective system of sound financial management in revenue and expenditure in compliance with applicable legislation.
- Provide an effective and efficient supply chain management system for the district municipality.
- Provide financial management support to LMs.

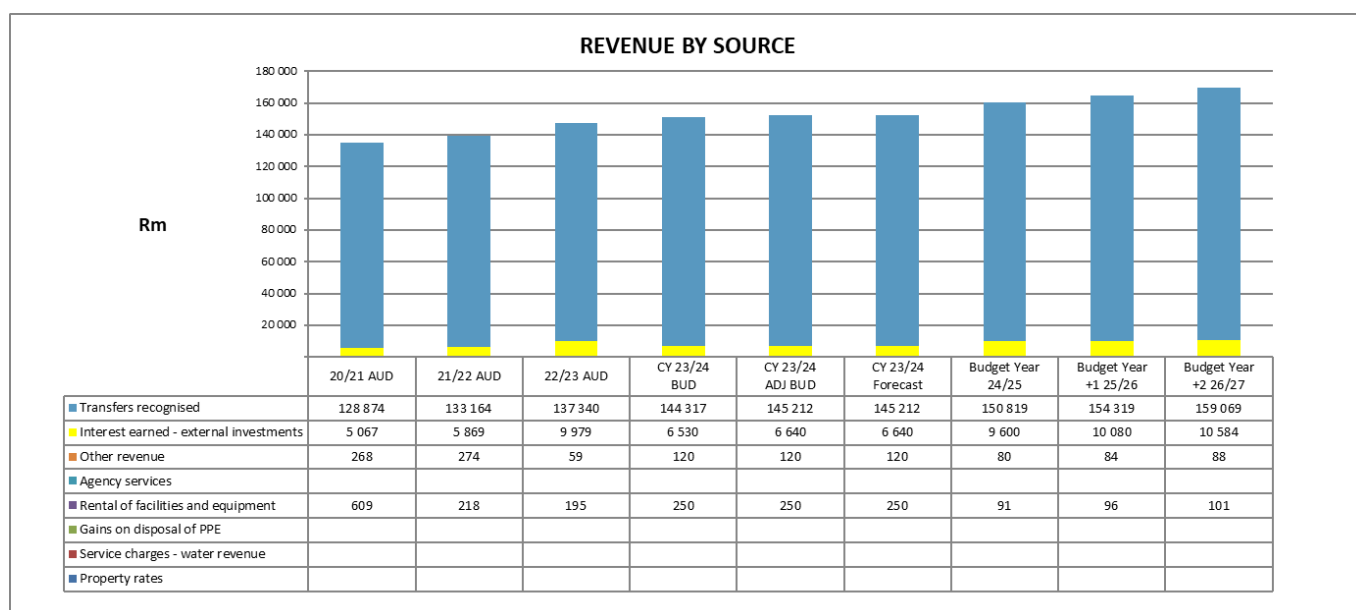
Core functions:

- Financial Compliance and reporting in FBDM
- Management of assets and liabilities
- Supply Chain Management

Objective	Key Performance Indicator	Unit of measurement	Key Performance Target				
			Year 2022/23	Year 2023/24	Year 2024/25	Year 2025/26	Year 2026/27
To ensure compliance to all accounting and legislative reporting requirements	Compliance to budgeting and reporting requirements	Percentage compliance to legislation	100%	100%	100%	100%	100%
To provide financial management support to Local Municipalities in the district	Provide financial management support to local municipalities	Percentage analysis of the municipal budgets	100%	100%	100%	100%	100%
To ensure implementation of supply chain management policies and related prescripts	Compliance with Treasury's supply chain management system	Percentage compliance	100%	100%	100%	100%	100%
To ensure sound financial management practices according to National Treasury guidelines	To implement sound financial management (revenue & expenditure) practices in accordance with National Treasury Regulations	Percentage compliance	100%	100%	100%	100%	100%

5. ANNUAL BUDGET 2026/27 SUMMARY

The following graph indicates the main categories of revenue for the 2026/27 financial year:

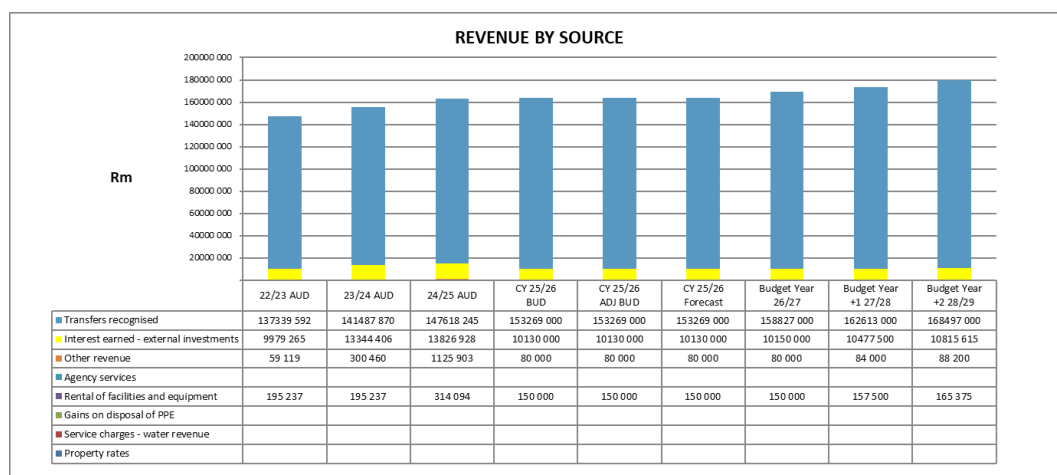


The main source of revenue is still operating grants from government which is 94% of the total revenue. The growth in income is limited to the current inflation rate and an increase in the GDP forecast that is expected to be 1.2%.

The municipality does not render basic services that generate revenue.

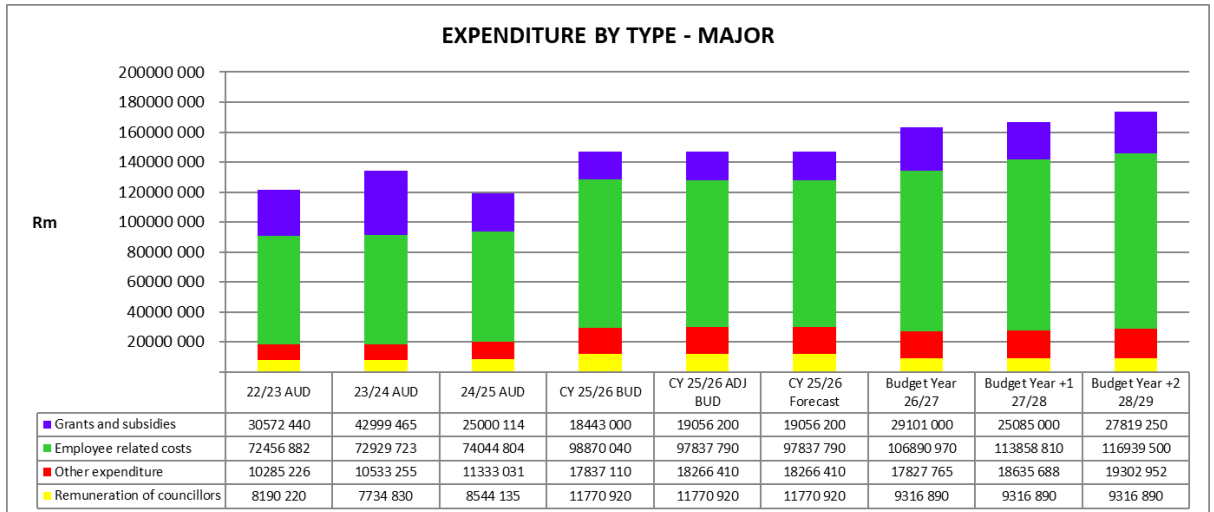
The following graph indicates the main categories of expenditure for the 2026/27 financial year:

Expenditure by Type – Major:



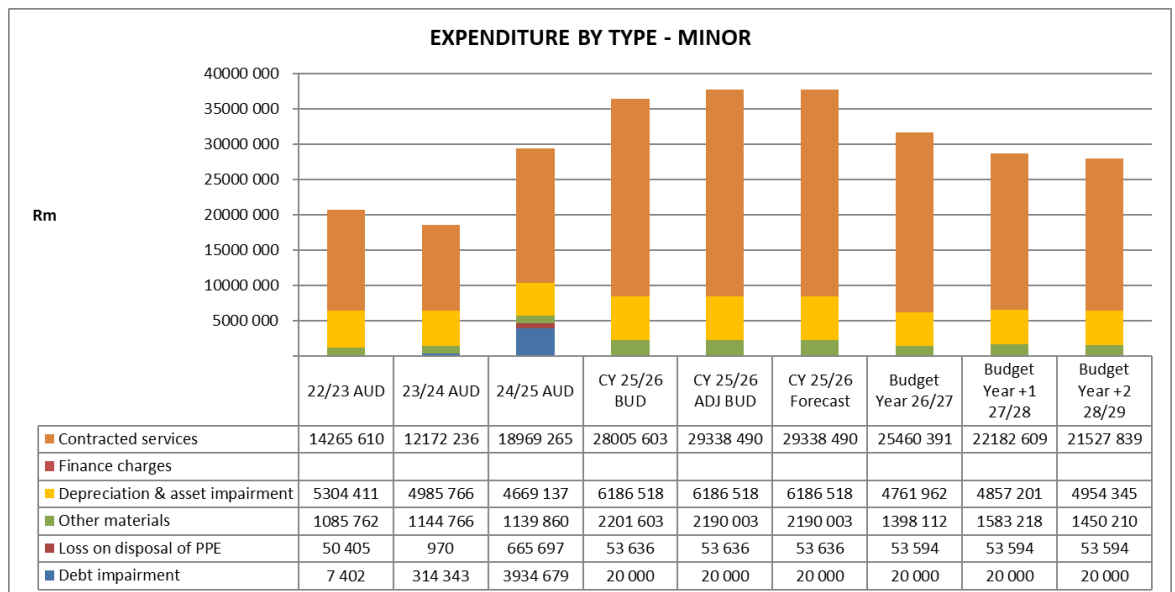
Graph clearly illustrates the incremental trends in grants and subsidies for 26/27 as opposed to 25/26 financial year, this is due to an increase of the O&M and capital allocation to local municipalities.

Councillor's remuneration reflects a fair alignment over the past years based on the Remuneration of Public Office Bearers Act, 1998 (Act No. 20 Of 1998) .



5.1 Expenditure by Type – Minor:

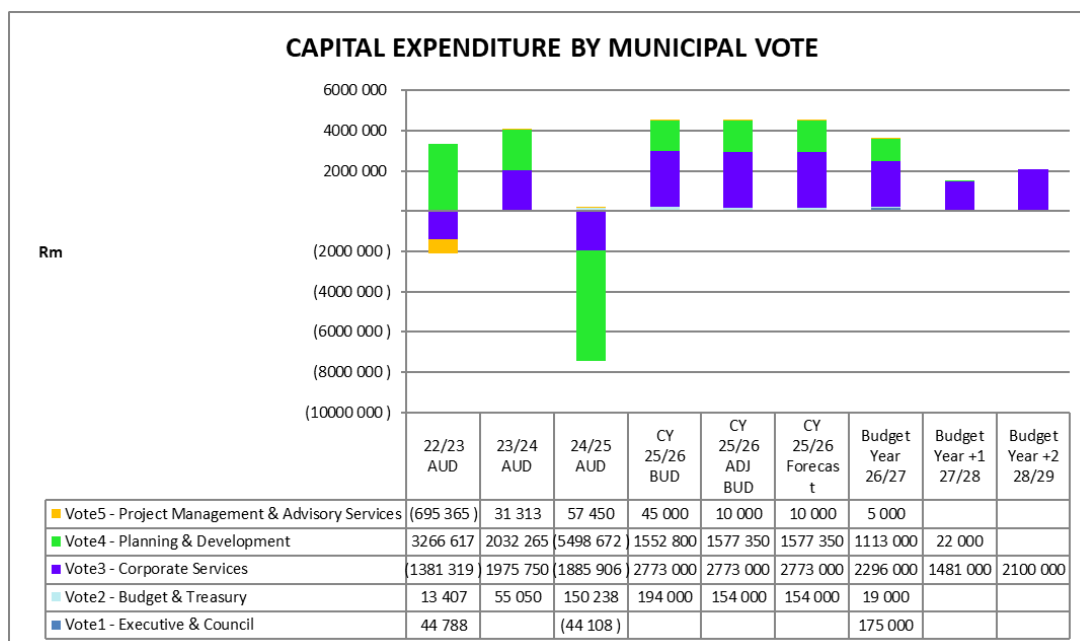
Expenditure relating to minor expenditure consists mainly of depreciation, other materials, loss on disposal of PPE and Debt impairment.



5.2 Capital Expenditure – R3, 6 m

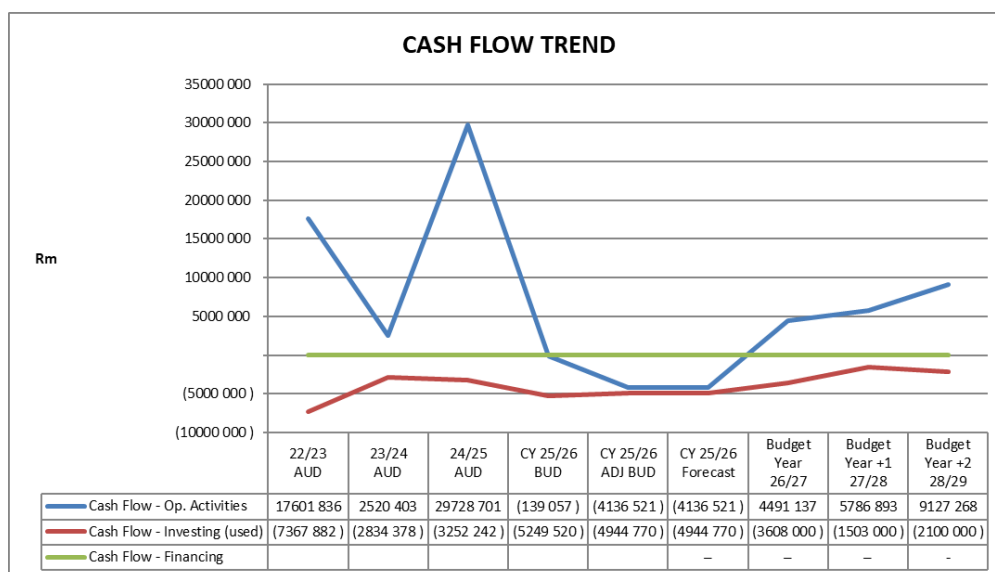
The capital needs of the municipality consists mainly of procurement of air quality monitoring equipment, fleet and computer equipment.

5.3 Capital Expenditure – Funding Source



Capital Expenditure is funded from internal funding (Table A5 and SA36).

5.4 Projected Cash Flows



6. POLICY REVIEWS

In accordance with the MFMA the mayor of a municipality must co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible. Therefore all budget related policies have been reviewed during the course of the financial year and any amendments if necessary will be

implemented on an ongoing process during the 2026/27 budget year. The following policies have been classified as budget related:

- ***Asset management Policy***
Approved on 23 September 2015
- ***Debt and Credit Control Policy***
Approved on 29 May 2018
- ***Tariff Policy***
Approved on 29 May 2018
- ***Cash and Investment Policy***
Approved on 29 May 2018
- ***Supply Chain Management Policy***
Reviewed on 29 March 2023
- ***Budget Policy***
Approved on 29 May 2018
- ***Virement Policy***
Reviewed on 28 July 2021
- ***Cost Containment Policy***
Approved on 29 May 2018

QUALITY CERTIFICATE

DC9 Frances Baard District Municipality – Quality Certificate: Draft Budget 2026 / 27

I, ZM Bogatsu, Municipal Manager of Frances Baard District Municipality, hereby certify that the draft budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the draft budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name Z M Bogatsu

Municipal Manager of Frances Baard District Municipality (DC9)

Signature  _____

Date 26 March 2026

BUDGET TABLES

DC9 Frances Baard - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	9 979	13 418	13 827	10 130	10 130	10 130	6 813	10 150	10 478	10 816
Transfer and subsidies - Operational	137 340	141 488	147 618	153 269	153 269	153 269	112 510	158 827	162 613	168 497
Other own revenue	254	263	1 440	230	230	230	242	230	242	254
Total Revenue (excluding capital transfers and contributions)	147 573	155 169	162 885	163 629	163 629	163 629	119 565	169 207	173 332	179 566
Employee costs	72 457	72 930	74 045	98 870	97 838	97 838	50 808	106 891	113 859	116 940
Remuneration of councillors	8 190	7 735	8 544	11 771	11 771	11 771	5 088	9 317	9 317	9 317
Depreciation, amortisation and impairment	5 304	4 986	4 669	6 187	6 187	6 187	1	4 762	4 857	4 954
Interest, Dividends and Rent on Land	138	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	1 086	1 117	1 140	2 202	2 190	2 190	556	1 393	1 578	1 445
Transfers and subsidies	30 572	42 970	25 000	18 443	19 056	19 056	14 087	29 101	25 085	27 819
Other expenditure	21 832	22 845	34 903	45 916	47 679	47 679	21 357	43 362	40 827	40 839
Total Expenditure	139 580	152 583	148 301	183 388	184 720	184 720	91 896	194 826	195 523	201 314
Surplus/(Deficit)	7 993	2 586	14 584	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	7 993	2 586	14 584	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	7 993	2 586	14 584	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)
Capital expenditure & funds sources										
Capital expenditure	1 248	4 094	3 274	4 565	4 514	4 514	203	3 608	1 503	2 115
Transfers recognised - capital	(687)	19	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	1 935	4 075	–	4 565	4 514	4 514	203	3 608	1 503	2 115
Total sources of capital funds	1 248	4 094	–	4 565	4 514	4 514	203	3 608	1 503	2 115
Financial position										
Total current assets	137 114	135 647	158 934	146 315	157 352	157 352	160 130	162 510	165 372	168 037
Total non current assets	79 215	77 463	76 023	75 619	74 298	74 298	76 616	210 816	208 291	208 806
Total current liabilities	27 429	21 507	25 481	47 195	40 780	40 780	799	51 256	48 491	51 227
Total non current liabilities	29 096	28 998	32 276	31 853	34 749	34 749	31 082	34 749	34 749	34 749
Community wealth/Equity	196 504	223 283	177 219	142 886	156 120	156 120	204 869	287 321	290 424	290 867
Cash flows										
Net cash from (used) operating	(128 800)	(183 083)	(58 417)	(5 389)	(9 081)	(9 081)	(50 557)	3 118	4 707	7 866
Net cash from (used) investing	–	–	–	(5 250)	(4 945)	(4 945)	–	(3 942)	(1 728)	(2 432)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	(15 871)	(70 153)	65 082	112 861	135 350	135 350	98 732	148 552	151 530	156 964
Cash backing/surplus reconciliation										
Cash and investments available	(15 871)	(70 153)	65 082	112 861	135 350	135 350	98 732	148 552	151 530	156 964
Application of cash and investments	14 958	8 170	13 301	(38 989)	(33 363)	(33 363)	(11 070)	(20 906)	(22 862)	(20 201)
Balance - surplus (shortfall)	(30 828)	(78 323)	51 780	151 850	168 713	168 713	109 802	169 458	174 392	177 164
Asset management										
Asset register summary (WDV)	70 366	72 773	67 488	67 700	65 762	65 762		202 281	199 756	199 756
Depreciation	5 304	4 986	4 669	6 187	6 187	6 187		4 762	4 857	4 954
Renewal and Upgrading of Existing Assets	2 678	5 987	2 004	3 177	3 491	3 491		1 119	1 450	2 100
Repairs and Maintenance	4 523	4 108	4 975	9 496	10 538	10 538		5 634	4 175	4 038
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–		–	–	–
Revenue cost of free services provided	–	–	–	–	–	–		–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

DC9 Frances Baard - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Governance and administration		143 877	151 055	155 093	155 279	155 279	155 279	159 781	165 138	171 270
Executive and council		355	280	—	—	—	—	—	—	—
Finance and administration		143 522	150 775	155 093	155 279	155 279	155 279	159 781	165 138	171 270
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		—	—	—	—	—	—	—	—	—
Community and social services		—	—	—	—	—	—	—	—	—
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		3 696	4 114	7 792	8 350	8 350	8 350	9 426	8 194	8 296
Planning and development		3 696	4 114	7 792	8 350	8 350	8 350	9 426	8 194	8 296
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		—	—	—	—	—	—	—	—	—
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	147 573	155 169	162 885	163 629	163 629	163 629	169 207	173 332	179 566
Expenditure - Functional										
Governance and administration		68 732	73 593	75 656	103 689	103 872	103 872	97 067	100 204	103 085
Executive and council		21 898	21 790	24 539	29 271	28 316	28 316	25 815	26 428	27 105
Finance and administration		43 870	50 333	48 586	70 664	71 549	71 549	66 403	68 628	71 489
Internal audit		2 964	1 470	2 531	3 754	4 006	4 006	4 849	5 147	4 491
Community and public safety		12 148	12 303	12 541	17 752	18 034	18 034	16 842	17 197	15 267
Community and social services		8 039	8 806	9 144	14 160	14 681	14 681	13 011	13 230	13 833
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		4 109	3 497	3 396	3 591	3 353	3 353	3 831	3 967	1 433
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		56 092	64 343	56 506	57 661	58 429	58 429	75 969	73 237	77 921
Planning and development		46 099	53 085	44 260	43 177	43 915	43 915	61 698	58 948	63 190
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		9 993	11 258	12 246	14 484	14 514	14 514	14 271	14 288	14 731
Trading services		—	—	—	—	—	—	—	—	—
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—
Other	4	2 607	2 343	3 543	4 287	4 384	4 384	4 947	4 886	5 042
Total Expenditure - Functional	3	139 580	152 582	148 245	183 388	184 720	184 720	194 826	195 523	201 314
Surplus/(Deficit) for the year		7 993	2 587	14 640	(19 759)	(21 091)	(21 091)	(25 619)	(22 191)	(21 748)

DC9 Frances Baard - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

[illegible]

Economic and environmental services		3 696	4 114	7 792	8 350	8 350	8 350	9 426	8 194	8 296
Planning and development		3 696	4 114	7 792	8 350	8 350	8 350	9 426	8 194	8 296
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		3 696	4 114	7 792	8 350	8 350	8 350	9 426	8 194	8 296
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		-	-	-	-	-	-	-	-	-
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		-	-	-	-	-	-	-	-	-
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	147 573	155 169	162 885	163 629	163 629	163 629	169 207	173 332	179 566

[illegible]

Economic and environmental services		56 092	64 343	56 506	57 661	58 429	58 429	75 969	73 237	77 921
Planning and development		46 099	53 085	44 260	43 177	43 915	43 915	61 698	58 948	63 190
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		46 099	53 085	44 258	43 177	43 915	43 915	61 698	58 948	63 190
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		-	-	-	-	-	-	-	-	-
Project Management Unit		-	-	2	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		9 993	11 258	12 246	14 484	14 514	14 514	14 271	14 288	14 731
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		9 993	11 258	12 246	14 484	14 514	14 514	14 271	14 288	14 731
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		-	-	-	-	-	-	-	-	-
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		2 607	2 343	3 543	4 287	4 384	4 384	4 947	4 886	5 042
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		2 607	2 343	3 543	4 287	4 384	4 384	4 947	4 886	5 042
Total Expenditure - Functional	3	139 580	152 582	148 245	183 388	184 720	184 720	194 826	195 523	201 314
Surplus/(Deficit) for the year		7 993	2 587	14 640	(19 759)	(21 091)	(21 091)	(25 619)	(22 191)	(21 748)

1110	IR
1120	IR
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1201	IR
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1205	IR
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2101	IR
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2106	IR
2107	IR
2108	IR
2109	IR
2110	IR
2111	IR
2112	IR
2113	IR
2114	IR
2115	IR
2116	IR
2117	IR
2118	IR
2119	IR
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3110	IR
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3302	IR
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3304	IR
3305	IR
3306	IR
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4101	IR
4102	IR
4103	IR
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4202	IR
4203	IR
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4301	IR
4302	IR
4303	IR
4304	IR
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4401	IR
4402	IR
4403	IR
4404	IR
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5001	IR
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5003	IR
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1110	IE
1120	IE
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1213	IE
1214	IE
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1301	IE
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2101	IE
2102	IE
2103	IE
2104	IE
2105	IE
2106	IE
2107	IE
2108	IE
2109	IE
2110	IE
2111	IE
2112	IE
2113	IE
2114	IE
2115	IE
2116	IE
2117	IE
2118	IE
2119	IE
2120	IE
2121	IE
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2201	IE
2202	IE
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2204	IE
2205	IE
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2301	IE
2302	IE
2303	IE
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2305	IE
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2307	IE
2308	IE
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3203	IE
3204	IE
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3206	IE
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3301	IE
3302	IE
3303	IE
3304	IE
3305	IE
3306	IE
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4101	IE
4102	IE
4103	IE
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4201	IE
4202	IE
4203	IE
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4301	IE
4302	IE
4303	IE
4304	IE
	IE
4401	IE
4402	IE
4403	IE
4404	IE
	IE
5001	IE
5002	IE
5003	IE
5004	IE
5005	IE
5006	IE

DC9 Frances Baard - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		355	280	–	–	–	–	–	–	–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 3 - BUDGET AND TREASURY		143 522	150 775	155 093	155 279	155 279	155 279	159 781	165 138	171 270
Vote 4 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–
Vote 5 - PLANNING AND DEVELOPMENT		3 696	4 114	7 792	8 350	8 350	8 350	9 426	8 194	8 296
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
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	147 573	155 169	162 885	163 629	163 629	163 629	169 207	173 332	179 566
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		11 387	11 113	15 117	15 569	15 669	15 669	11 991	11 782	11 837
Vote 2 - MUNICIPAL MANAGER		18 106	17 055	17 253	23 586	22 784	22 784	25 157	26 528	26 760
Vote 3 - BUDGET AND TREASURY		17 963	22 667	21 054	32 070	32 507	32 507	27 286	28 976	30 439
Vote 4 - CORPORATE SERVICES		39 308	42 821	43 621	61 108	62 107	62 107	59 914	60 436	62 612
Vote 5 - PLANNING AND DEVELOPMENT		48 707	55 428	47 801	47 464	48 299	48 299	66 646	63 834	68 232
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		4 109	3 497	3 396	3 591	3 353	3 353	3 831	3 967	1 433
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
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	139 580	152 582	148 243	183 388	184 720	184 720	194 826	195 523	201 314
Surplus/(Deficit) for the year	2	7 993	2 587	14 643	(19 759)	(21 091)	(21 091)	(25 619)	(22 191)	(21 748)

DC9 Frances Baard - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

DC9 Frances Baard - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	147 573	155 169	162 885	163 629	163 629	163 629	169 207	173 332	179 566

DC9 Frances Baard - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

DC9 Frances Baard - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

DC9 Frances Baard - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	139 580	152 582	148 243	183 388	184 720	184 720	194 826	195 523	201 314
Surplus/(Deficit) for the year	2	7 993	2 587	14 643	(19 759)	(21 091)	(21 091)	(25 619)	(22 191)	(21 748)

DC9 Frances Baard - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2	59	68	1 126	80	80	80	32	80	84	88
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2	9 979	13 418	13 827	10 130	10 130	10 130	6 813	10 150	10 478	10 816
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	195	195	314	150	150	150	210	150	158	165
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	-	-	-	-	-	-	-	-	-	-
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	137 340	141 488	147 618	153 269	153 269	153 269	112 510	158 827	162 613	168 497
Interest	2	-	-	-	-	-	-	-	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	(0)	-	-	-	-	-	-	-	-	-
Other Gains	2	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		147 573	155 169	162 885	163 629	163 629	163 629	119 565	169 207	173 332	179 566
Expenditure											
Employee related costs	2	72 457	72 930	74 045	98 870	97 838	97 838	50 808	106 891	113 859	116 940
Remuneration of councillors	2	8 190	7 735	8 544	11 771	11 771	11 771	5 088	9 317	9 317	9 317
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	1 086	1 117	1 140	2 202	2 190	2 190	556	1 393	1 578	1 445
Debt impairment	2,3	-	-	-	20	20	20	-	20	20	20
Depreciation, amortisation and impairment	2	5 304	4 986	4 669	6 187	6 187	6 187	1	4 762	4 857	4 954
Interest, Dividends and Rent on Land	2	138	-	-	-	-	-	-	-	-	-
Contracted services	2	14 266	12 172	18 969	28 006	29 338	29 338	12 179	25 460	22 153	21 498
Transfers and subsidies	2	30 572	42 970	25 000	18 443	19 056	19 056	14 087	29 101	25 085	27 819
Irrecoverable debts written off	2	7	314	3 935	-	-	-	-	-	-	-
Operational costs	2	10 285	10 581	10 432	15 537	15 966	15 966	9 179	15 528	16 301	16 968
Disposal of Fixed and Intangible Assets	2	50	10	680	54	54	54	-	54	54	54
Other Losses	2	(2 776)	(232)	887	2 300	2 300	2 300	-	2 300	2 300	2 300
Total Expenditure		139 580	152 583	148 301	183 388	184 720	184 720	91 896	194 826	195 523	201 314
Surplus/(Deficit)		7 993	2 586	14 584	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)
Transfers and subsidies - capital (monetary allocations)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		7 993	2 586	14 584	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		7 993	2 586	14 584	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		7 993	2 586	14 584	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	7 993	2 586	14 584	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)

[illegible]

[illegible]

[illegible]

[illegible]

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
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	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		45	-	1	-	-	-	-	50	-	-
Vote 2 - MUNICIPAL MANAGER		13	55	238	194	154	154	23	179	-	-
Vote 3 - BUDGET AND TREASURY		(1 381)	1 976	1 575	2 773	2 773	2 773	17	1 053	1 450	2 100
Vote 4 - CORPORATE SERVICES		3 267	2 032	1 308	1 553	1 577	1 577	163	2 321	53	15
Vote 5 - PLANNING AND DEVELOPMENT		(695)	31	152	45	10	10	-	5	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
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		1 248	4 094	3 274	4 565	4 514	4 514	203	3 608	1 503	2 115
Total Capital Expenditure - Vote		1 248	4 094	3 274	4 565	4 514	4 514	203	3 608	1 503	2 115
Capital Expenditure - Functional											
Governance and administration		(934)	3 550	2 149	4 134	4 325	4 325	132	2 804	1 480	2 100
Executive and council		71	55	239	194	154	154	23	229	-	-
Finance and administration		(1 005)	3 495	1 910	3 940	4 171	4 171	109	2 575	1 480	2 100
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		2 900	489	960	386	179	179	71	345	15	15
Community and social services		2 900	489	960	386	179	179	71	345	15	15
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		(715)	56	165	45	10	10	-	459	8	-
Planning and development		(692)	31	152	45	10	10	-	5	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		(23)	24	13	-	-	-	-	454	8	-
Trading services		-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		(3)	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	1 248	4 094	3 274	4 565	4 514	4 514	203	3 608	1 503	2 115
Funded by:											
National Government		(687)	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	19	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	(687)	19	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 935	4 075	-	4 565	4 514	4 514	203	3 608	1 503	2 115
Total Capital Funding	7	1 248	4 094	-	4 565	4 514	4 514	203	3 608	1 503	2 115

DC9 Frances Baard - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

[illegible]

Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-	-	-
8.1 - [Name of sub-vote]											
8.2 - [Name of sub-vote]											
8.3 - [Name of sub-vote]											
8.4 - [Name of sub-vote]											
8.5 - [Name of sub-vote]											
8.6 - [Name of sub-vote]											
8.7 - [Name of sub-vote]											
8.8 - [Name of sub-vote]											
8.9 - [Name of sub-vote]											
8.10 - [Name of sub-vote]											
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]											
9.2 - [Name of sub-vote]											
9.3 - [Name of sub-vote]											
9.4 - [Name of sub-vote]											
9.5 - [Name of sub-vote]											
9.6 - [Name of sub-vote]											
9.7 - [Name of sub-vote]											
9.8 - [Name of sub-vote]											
9.9 - [Name of sub-vote]											
9.10 - [Name of sub-vote]											
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]											
10.2 - [Name of sub-vote]											
10.3 - [Name of sub-vote]											
10.4 - [Name of sub-vote]											
10.5 - [Name of sub-vote]											
10.6 - [Name of sub-vote]											
10.7 - [Name of sub-vote]											
10.8 - [Name of sub-vote]											
10.9 - [Name of sub-vote]											
10.10 - [Name of sub-vote]											
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]											
11.2 - [Name of sub-vote]											
11.3 - [Name of sub-vote]											
11.4 - [Name of sub-vote]											
11.5 - [Name of sub-vote]											
11.6 - [Name of sub-vote]											
11.7 - [Name of sub-vote]											
11.8 - [Name of sub-vote]											
11.9 - [Name of sub-vote]											
11.10 - [Name of sub-vote]											
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]											
12.2 - [Name of sub-vote]											
12.3 - [Name of sub-vote]											
12.4 - [Name of sub-vote]											
12.5 - [Name of sub-vote]											
12.6 - [Name of sub-vote]											
12.7 - [Name of sub-vote]											
12.8 - [Name of sub-vote]											
12.9 - [Name of sub-vote]											
12.10 - [Name of sub-vote]											
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]											
13.2 - [Name of sub-vote]											
13.3 - [Name of sub-vote]											
13.4 - [Name of sub-vote]											
13.5 - [Name of sub-vote]											
13.6 - [Name of sub-vote]											
13.7 - [Name of sub-vote]											
13.8 - [Name of sub-vote]											
13.9 - [Name of sub-vote]											
13.10 - [Name of sub-vote]											
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]											
14.2 - [Name of sub-vote]											
14.3 - [Name of sub-vote]											
14.4 - [Name of sub-vote]											
14.5 - [Name of sub-vote]											
14.6 - [Name of sub-vote]											
14.7 - [Name of sub-vote]											
14.8 - [Name of sub-vote]											
14.9 - [Name of sub-vote]											
14.10 - [Name of sub-vote]											
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]											
15.2 - [Name of sub-vote]											
15.3 - [Name of sub-vote]											
15.4 - [Name of sub-vote]											
15.5 - [Name of sub-vote]											
15.6 - [Name of sub-vote]											
15.7 - [Name of sub-vote]											
15.8 - [Name of sub-vote]											
15.9 - [Name of sub-vote]											
15.10 - [Name of sub-vote]											
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-

Capital expenditure - Municipal Vote	
Single-year expenditure appropriation	
Vote 1 - EXECUTIVE AND COUNCIL	45
1.1 - Mayor and Council	45
1.2 - [Name of sub-vote]	-
1.3 - [Name of sub-vote]	-
1.4 - [Name of sub-vote]	-
1.5 - [Name of sub-vote]	-
1.6 - [Name of sub-vote]	-
1.7 - [Name of sub-vote]	-
1.8 - [Name of sub-vote]	-
1.9 - [Name of sub-vote]	-
1.10 - [Name of sub-vote]	-
Vote 2 - MUNICIPAL MANAGER	13
2.1 - Municipal Manager, Town Secretary and Chief Executive Officer	26
2.2 - Governance Function	-
2.3 - Legal Services	-
2.4 - Risk Management	(7)
2.5 - Marketing, Customer Relations, Publicity and Media	(6)
2.6 - [Name of sub-vote]	-
2.7 - [Name of sub-vote]	-
2.8 - [Name of sub-vote]	-
2.9 - [Name of sub-vote]	-
2.10 - [Name of sub-vote]	-
Vote 3 - BUDGET AND TREASURY	(1 381)
3.1 - Finance	(1 381)
3.2 - Supply Chain Management	-
3.3 - Fleet Management	691
3.4 - [Name of sub-vote]	-
3.5 - [Name of sub-vote]	-
3.6 - [Name of sub-vote]	-
3.7 - [Name of sub-vote]	-
3.8 - [Name of sub-vote]	-
3.9 - [Name of sub-vote]	-
3.10 - [Name of sub-vote]	-
Vote 4 - CORPORATE SERVICES	3 267
4.1 - Administrative and Corporate Support	172
4.2 - Information Technology	218
4.3 - Human Resources	-
4.4 - Coastal Protection	(23)
4.5 - Disaster Management	2 900
4.6 - [Name of sub-vote]	-
4.7 - [Name of sub-vote]	-
4.8 - [Name of sub-vote]	-
4.9 - [Name of sub-vote]	-
4.10 - [Name of sub-vote]	-
Vote 5 - PLANNING AND DEVELOPMENT	(695)
5.1 - Corporate Wide Strategic Planning (IDPs, LEDs)	(692)
5.2 - Tourism	(3)
5.3 - [Name of sub-vote]	-
5.4 - [Name of sub-vote]	-
5.5 - [Name of sub-vote]	-
5.6 - [Name of sub-vote]	-
5.7 - [Name of sub-vote]	-
5.8 - [Name of sub-vote]	-
5.9 - [Name of sub-vote]	-
5.10 - [Name of sub-vote]	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES	-
6.1 - Housing	-
6.2 - [Name of sub-vote]	-
6.3 - [Name of sub-vote]	-
6.4 - [Name of sub-vote]	-
6.5 - [Name of sub-vote]	-
6.6 - [Name of sub-vote]	-
6.7 - [Name of sub-vote]	-
6.8 - [Name of sub-vote]	-
6.9 - [Name of sub-vote]	-
6.10 - [Name of sub-vote]	-
Vote 7 - [NAME OF VOTE 7]	-
7.1 - [Name of sub-vote]	-
7.2 - [Name of sub-vote]	-
7.3 - [Name of sub-vote]	-
7.4 - [Name of sub-vote]	-
7.5 - [Name of sub-vote]	-
7.6 - [Name of sub-vote]	-
7.7 - [Name of sub-vote]	-
7.8 - [Name of sub-vote]	-
7.9 - [Name of sub-vote]	-
7.10 - [Name of sub-vote]	-
Vote 8 - [NAME OF VOTE 8]	-
8.1 - [Name of sub-vote]	-
8.2 - [Name of sub-vote]	-
8.3 - [Name of sub-vote]	-
8.4 - [Name of sub-vote]	-
8.5 - [Name of sub-vote]	-
8.6 - [Name of sub-vote]	-
8.7 - [Name of sub-vote]	-
8.8 - [Name of sub-vote]	-
8.9 - [Name of sub-vote]	-
8.10 - [Name of sub-vote]	-

[illegible]

DC9 Frances Baard - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	124 437	123 499	149 376	118 096	140 270	140 270	152 069	148 527	152 294	154 750
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	9 436	8 726	7 134	8 706	7 156	7 156	6 637	7 141	7 114	7 114
Receivables from non-exchange transactions	3	389	627	322	389	389	389	–	389	389	389
Current portion of non-current receivables	4	736	611	671	611	671	671	671	671	671	671
Inventory	5	239	335	330	567	574	574	290	(1 324)	(1 509)	(1 376)
VAT Receivable	6	1 452	1 916	835	17 284	8 083	8 083	996	6 898	6 204	6 280
Other current assets	7	425	(67)	266	662	209	209	(534)	209	209	209
Total current assets		137 114	135 647	158 934	146 315	157 352	157 352	160 130	162 510	165 372	168 037
Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	10	70 487	70 364	68 328	69 668	67 582	67 582	68 531	203 257	200 863	201 383
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	631	631	631	631	631	631	631	631	631	631
Intangible assets	14	1 700	739	712	(417)	(268)	(268)	712	575	444	439
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	6 388	5 728	6 306	5 728	6 306	6 306	6 695	6 306	6 306	6 306
Other non-current assets	16	9	–	46	9	46	46	46	46	46	46
Total non current assets		79 215	77 463	76 023	75 619	74 298	74 298	76 616	210 816	208 291	208 806
TOTAL ASSETS		216 330	213 110	234 957	221 934	231 649	231 649	236 745	373 326	373 663	376 842
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	–	–	–	–	–	–	–	–	–	–
Consumer deposits	19	5	4	7	4	7	7	9	7	7	7
Trade and other payables from exchange transactions	20	15 008	5 404	9 958	18 951	21 787	21 787	(18 316)	33 320	30 553	33 287
Trade and other payables from non-exchange transactions	21	1 361	1 619	2 050	1 911	2 050	2 050	5 431	2 050	2 050	2 050
Provision	22	9 187	10 792	10 574	10 792	10 574	10 574	9 924	10 574	10 574	10 574
VAT Payable	23	(1 190)	228	(488)	9 023	(454)	(454)	844	(454)	(452)	(450)
Other current liabilities	24	3 057	3 460	3 380	6 514	6 816	6 816	2 907	5 759	5 759	5 759
Total current liabilities		27 429	21 507	25 481	47 195	40 780	40 780	799	51 256	48 491	51 227
Non current liabilities											
Financial liabilities	25	–	–	–	–	–	–	–	–	–	–
Provision	26	3 266	3 546	3 713	3 000	3 116	3 116	3 116	3 116	3 116	3 116
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	25 829	25 452	28 563	28 853	31 633	31 633	27 966	31 633	31 633	31 633
Total non current liabilities		29 096	28 998	32 276	31 853	34 749	34 749	31 082	34 749	34 749	34 749
TOTAL LIABILITIES		56 524	50 505	57 757	79 048	75 529	75 529	31 881	86 005	83 240	85 976
NET ASSETS		159 806	162 604	177 200	142 886	156 120	156 120	204 864	287 321	290 424	290 867
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	152 883	180 710	135 694	100 313	114 595	114 595	163 344	245 796	248 899	249 342
Reserves and funds	30	43 621	42 573	41 525	42 573	41 525	41 525	41 525	41 525	41 525	41 525
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	196 504	223 283	177 219	142 886	156 120	156 120	204 869	287 321	290 424	290 867

Store Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands											
Agricultural	Opening balance - Agricultural	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Agricultural	-	-	-	-	-	-	-	-	-	-
	Adjustments - Agricultural	-	-	-	-	-	-	-	-	-	-
	Issues - Agricultural	-	-	-	-	-	-	-	-	-	-
	Write Off - Agricultural	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Agricultural	-	-	-	-	-	-	-	-	-	-
Agricultural Total		-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated	Opening balance - Consumables Standard Rated	-	-	69	335	70	70	330	70	70	70
	Acquisitions - Consumables Standard Rated	294	733	371	2 434	2 434	2 434	-	-	-	-
	Adjustments - Consumables Standard Rated	(5)	(5)	19	-	-	-	(5)	-	-	-
	Issues - Consumables Standard Rated	(316)	(659)	(390)	(274)	(269)	(269)	(35)	(168)	(220)	(246)
	Write Off - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated Total		(26)	69	69	2 495	2 234	2 234	290	(99)	(150)	(176)
Consumables Zero Rated	Opening balance - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Adjustments - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Issues - Consumables Zero Rated	-	-	-	(655)	(653)	(653)	-	(679)	(713)	(749)
	Write Off - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
Consumables Zero Rated Total		-	-	-	(655)	(653)	(653)	-	(679)	(713)	(749)
Finished Goods	Opening balance - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Adjustments - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Issues - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Write Off - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-	-
Finished Goods Total		-	-	-	-	-	-	-	-	-	-
Housing Stock	Opening balance - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Sales - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Transfer - Housing stock	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Housing stock	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Housing Stock Total		-	-	-	-	-	-	-	-	-	-
Land	Opening balance - Land	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Land	-	-	-	-	-	-	-	-	-	-
	Sales - land	-	-	-	-	-	-	-	-	-	-
	Adjustments - Land	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Land	-	-	-	-	-	-	-	-	-	-
	Transfers - Land	-	-	-	-	-	-	-	-	-	-
Land Total		-	-	-	-	-	-	-	-	-	-
Materials and Supplies	Opening balance - Materials and Supplies	358	358	266	-	261	261	-	-	-	-
	Acquisitions - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Adjustments - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Issues - Materials and Supplies	-	-	-	(1 273)	(1 268)	(1 268)	-	(546)	(645)	(451)
	Write Off - Materials and Supplies	(92)	(92)	(5)	-	-	-	-	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Total		266	266	261	(1 273)	(1 007)	(1 007)	-	(546)	(645)	(451)
Water	Opening balance - Water	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water bulk purchases	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water natural sources	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
	Non-revenue Water	-	-	-	-	-	-	-	-	-	-
	Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Unauthorised Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Water	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Water Total		-	-	-	-	-	-	-	-	-	-
Work-in-progress	Opening balance - WIP	-	-	-	-	-	-	-	-	-	-
	Materials - WIP	-	-	-	-	-	-	-	-	-	-
	Transfer - WIP	-	-	-	-	-	-	-	-	-	-
Work-in-progress Total		-	-	-	-	-	-	-	-	-	-
Grand Total		239	335	330	567	574	574	290	(1 324)	(1 509)	(1 376)

DC9 Frances Baard - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-
Other revenue		-	-	-	265	265	265	-	265	278	292
Transfers and Subsidies - Operational	1	-	-	-	153 269	153 269	153 269	-	158 827	162 613	168 497
Transfers and Subsidies - Capital	1	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	10 130	10 130	10 130	-	10 150	10 478	10 816
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(128 800)	(183 083)	(58 417)	(162 024)	(165 505)	(165 505)	(50 557)	(160 168)	(164 161)	(167 238)
Finance charges		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	(7 028)	(7 240)	(7 240)	-	(5 956)	(4 500)	(4 500)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(128 800)	(183 083)	(58 417)	(5 389)	(9 081)	(9 081)	(50 557)	3 118	4 707	7 866
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 then 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	-	-	(5 250)	(4 945)	(4 945)	-	(3 942)	(1 728)	(2 432)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	(5 250)	(4 945)	(4 945)	-	(3 942)	(1 728)	(2 432)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(128 800)	(183 083)	(58 417)	(10 638)	(14 026)	(14 026)	(50 557)	(824)	2 978	5 434
Cash/cash equivalents at the year begin:	2	112 930	112 930	123 499	123 499	149 376	149 376	149 289	149 376	148 552	151 530
Cash/cash equivalents at the year end:	2	(15 871)	(70 153)	65 082	112 861	135 350	135 350	98 732	148 552	151 530	156 964

DC9 Frances Baard - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	(15 871)	(70 153)	65 082	112 861	135 350	135 350	98 732	148 552	151 530	156 964
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		(15 871)	(70 153)	65 082	112 861	135 350	135 350	98 732	148 552	151 530	156 964
Application of cash and investments											
Unspent conditional transfers		1 352	1 571	1 988	1 911	1 988	1 988	5 353	1 988	1 988	1 988
Unspent borrowing											
Statutory requirements	2	(2 632)	(1 640)	(1 262)	(11 658)	(11 741)	(11 741)	(74)	(10 868)	(10 146)	(10 220)
Other working capital requirements	3	15 008	5 404	9 958	(32 077)	(26 227)	(26 227)	(18 316)	(14 643)	(17 321)	(14 586)
Other provisions		9 187	10 792	10 574	10 792	10 574	10 574	9 924	10 574	10 574	10 574
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	(7 957)	(7 957)	(7 957)	(7 957)	(7 957)	(7 957)	(7 957)	(7 957)	(7 957)	(7 957)
Total Application of cash and investments:		14 958	8 170	13 301	(38 989)	(33 363)	(33 363)	(11 070)	(20 906)	(22 862)	(20 201)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(30 828)	(78 323)	51 780	151 850	168 713	168 713	109 802	169 458	174 392	177 164
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(30 828)	(78 323)	51 780	151 850	168 713	168 713	109 802	169 458	174 392	177 164

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	3 723	4 508	1 270	1 388	1 023	1 023	2 489	53	15
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		3 221	3 221	160	-	-	-	180	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		3 221	3 221	160	-	-	-	180	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	222	-	-	-	125	-	-
Intangible Assets		-	-	222	-	-	-	125	-	-
Computer Equipment		63	90	717	90	55	55	738	53	15
Furniture and Office Equipment		63	130	54	482	162	162	96	-	-
Machinery and Equipment		376	376	118	66	56	56	600	-	-
Transport Assets		-	691	-	750	750	750	750	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	1 485	2 879	1 648	2 255	2 355	2 355	281	1 450	2 100
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-</					

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	3 723	4 508	1 270	1 388	1 023	1 023	2 489	53	15
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		3 221	3 221	160	-	-	-	180	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		3 221	3 221	160	-	-	-	180	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	222	-	-	-	125	-	-
Intangible Assets		-	-	222	-	-	-	125	-	-
Computer Equipment		63	90	717	90	55	55	738	53	15
Furniture and Office Equipment		63	130	54	482	162	162	96	-	-
Machinery and Equipment		376	376	118	66	56	56	600	-	-
Transport Assets		-	691	-	750	750	750	750	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	1 485	2 879	1 648	2 255	2 355	2 355	281	1 450	2 100
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	5	5	5	-	-	-
Furniture and Office Equipment		-	19	4	-	-	-	-	-	-
Machinery and Equipment		-	105	132	250	350	350	-	-	-
Transport Assets		1 485	2 754	1 511	2 000	2 000	2 000	281	1 450	2 100
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	1 193	3 108	357	922	1 136	1 136	838	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	997	-	-	215	215	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	997	-	-	215	215	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		646	1 020	147	450	450	450	800	-	-
Furniture and Office Equipment		463	502	16	142	142	142	29	-	-
Machinery and Equipment		84	589	194	330	330	330	9	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	6 401	10 495	3 274	4 565	4 514	4 514	3 608	1 503	2 115
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		3 221	4 218	160	-	215	215	180	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		3 221	4 218	160	-	215	215	180	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	222	-	-	-	125	-	-
Intangible Assets		-	-	222	-	-	-	125	-	-
Computer Equipment		709	1 110	863	545	510	510	1 538	53	15
Furniture and Office Equipment		526	652	75	624	304	304	125	-	-
Machinery and Equipment		460	1 070	444	646	736	736	609	-	-
Transport Assets		1 485	3 446	1 511	2 750	2 750	2 750	1 031	1 450	2 100
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		6 401	10 495	3 274	4 565	4 514	4 514	3 608	1 503	2 115

ASSET REGISTER SUMMARY - PPE (WDV)	5	70 366	72 773	67 488	67 700	65 762	65 762	202 281	199 756	199 756
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	-	(3 221)	-	(3 221)	(3 221)	(3 221)	(3 221)	(3 221)
Heritage Assets		631	631	631	631	631	631	631	631	631
Investment properties		-	-	-	-	-	-	-	-	-
Other Assets		56 605	58 958	57 174	53 909	55 548	55 548	191 391	190 847	190 847
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		1 700	739	712	(417)	(268)	(268)	575	444	444
Computer Equipment		2 151	1 826	2 349	1 784	2 385	2 385	3 089	1 588	1 588
Furniture and Office Equipment		1 465	1 317	801	1 416	580	580	542	410	410
Machinery and Equipment		2 448	2 640	1 805	1 679	833	833	1 837	1 216	1 216
Transport Assets		2 244	3 541	4 117	5 576	6 153	6 153	4 317	4 719	4 719
Land		3 121	3 121	3 121	3 121	3 121	3 121	3 121	3 121	3 121
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	70 366	72 773	67 488	67 700	65 762	65 762	202 281	199 756	199 756
EXPENDITURE OTHER ITEMS		9 828	9 094	9 645	15 683	16 725	16 725	10 396	9 032	8 993
<u>Depreciation</u>	7	5 304	4 986	4 669	6 187	6 187	6 187	4 762	4 857	4 954
<u>Repairs and Maintenance by Asset Class</u>	3	4 523	4 108	4 975	9 496	10 538	10 538	5 634	4 175	4 038
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		17	18	19	30	30	30	125	138	151
Infrastructure		17	18	19	30	30	30	125	138	151
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		520	394	466	1 510	1 418	1 418	1 225	1 400	1 204
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		520	394	466	1 510	1 418	1 418	1 225	1 400	1 204
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		3 047	2 596	3 242	5 989	7 100	7 100	2 374	675	705
Intangible Assets		3 047	2 596	3 242	5 989	7 100	7 100	2 374	675	705
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		73	208	149	377	377	377	304	236	135
Machinery and Equipment		730	648	644	945	968	968	1 273	1 377	1 446
Transport Assets		136	244	455	646	646	646	334	350	397
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		9 828	9 094	9 645	15 683	16 725	16 725	10 396	9 032	8 993
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		41.8%	57.0%	61.2%	69.6%	77.3%	77.3%	31.0%	96.5%	99.3%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		50.5%	120.1%	42.9%	51.4%	56.4%	56.4%	23.5%	29.9%	42.4%
<i>R&M as a % of PPE & Investment Property</i>		2.2%	2.1%	2.6%	5.2%	5.3%	5.3%	1.6%	1.8%	1.7%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>		6.1%	10.5%	5.7%	9.9%	10.6%	10.6%	2.2%	2.5%	2.7%

DC9 Frances Baard - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-

***OTHER RELATED SUPPORTING
DOCUMENTATION***

DC9 Frances Baard - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28
R thousand										
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-
Connection/Reconnection		-	-	-	-	-	-	-	-	-
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-
Electricity Sales		-	-	-	-	-	-	-	-	-
Joint Pole Usage		-	-	-	-	-	-	-	-	-
Meter Compliance Testing		-	-	-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-	-	-
Notice Revenues		-	-	-	-	-	-	-	-	-
Temporary Service Plant		-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water	6									
Agricultural and Rural Water Service		-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-
Connection/Disconnection		-	-	-	-	-	-	-	-	-
Industrial Water		-	-	-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-	-	-
Sale		-	-	-	-	-	-	-	-	-
Urban Higher Level Service		-	-	-	-	-	-	-	-	-
Total Service charges - Water		-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	6									
Agricultural and Rural		-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-
Connection/Reconnection		-	-	-	-	-	-	-	-	-
Higher Level Service		-	-	-	-	-	-	-	-	-
Industrial Effluent		-	-	-	-	-	-	-	-	-
Industrial Waste Water		-	-	-	-	-	-	-	-	-
Pump/Removal of Waste Water		-	-	-	-	-	-	-	-	-
Sanitation Charges		-	-	-	-	-	-	-	-	-
Treatment of Effluent		-	-	-	-	-	-	-	-	-
Total Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6									
Availability Charges		-	-	-	-	-	-	-	-	-
Carrier Bags		-	-	-	-	-	-	-	-	-
Disposal Facilities		-	-	-	-	-	-	-	-	-
Refuse Bags		-	-	-	-	-	-	-	-	-
Refuse Removal		-	-	-	-	-	-	-	-	-
Skip		-	-	-	-	-	-	-	-	-
Waste Bins		-	-	-	-	-	-	-	-	-
Total refuse removal revenue		-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		-	-	-	-	-	-	-	-	-
Sales of Goods and Rendering of Services										
Academic Services		-	-	-	-	-	-	-	-	-
Advertisements		-	-	-	-	-	-	-	-	-
Amendment Fees		-	-	-	-	-	-	-	-	-
Application Fees for Land Usage		-	-	-	-	-	-	-	-	-
Building Plan Approval		-	-	-	-	-	-	-	-	-
Building Plan Clause Levy		-	-	-	-	-	-	-	-	-
Buyers Card		-	-	-	-	-	-	-	-	-
Camping Fees		-	-	-	-	-	-	-	-	-
Cemetery and Burial		-	-	-	-	-	-	-	-	-
Cleaning and Removal		-	-	-	-	-	-	-	-	-
Clearance Certificates		-	-	-	-	-	-	-	-	-
Computer Services		-	-	-	-	-	-	-	-	-
Day Care Fees		-	-	-	-	-	-	-	-	-
Demolition Application Fees		-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-
Domestic Services		-	-	-	-	-	-	-	-	-
Drainage Fees		-	-	-	-	-	-	-	-	-

[illegible]

Biological Assets	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-
Property Plant and Equipment	-	-	-	-	-	-	-	-	-	-	-
Total Non-market Related	195	195	314	150	150	150	210	150	158	165	165
Total Rental from Fixed Assets	195	195	314	150	150	150	210	150	158	165	165
Licences or Permits											
Angling/Fishing	-	-	-	-	-	-	-	-	-	-	-
Atmospheric Emissions	-	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-	-
Filming Fees	-	-	-	-	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	-	-	-	-	-
Market Porters	-	-	-	-	-	-	-	-	-	-	-
Road and Transport	-	-	-	-	-	-	-	-	-	-	-
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-	-	-
Total Licences or Permits	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Arbor City Awards Competition	-	-	-	-	-	-	-	-	-	-	-
Bad Debts Recovered	-	-	-	-	-	-	-	-	-	-	-
Bontle Ke Botho Cleaning and Greening Award	-	-	-	-	-	-	-	-	-	-	-
Breakages and Losses Recovered	-	-	-	-	-	-	-	-	-	-	-
Bursary Repayment	-	-	-	-	-	-	-	-	-	-	-
Collection Charges	-	-	-	-	-	-	-	-	-	-	-
Commission	-	-	-	-	-	-	-	-	-	-	-
Discounts and Early Settlements	-	-	-	-	-	-	-	-	-	-	-
Incidental Cash Surpluses	-	-	-	-	-	-	-	-	-	-	-
Inspection Fees	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund	-	-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-	-
Recovery Maintenance	-	-	-	-	-	-	-	-	-	-	-
Registration Fees	-	-	-	-	-	-	-	-	-	-	-
Request for Information	-	-	-	-	-	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-	-	-	-	-	-
Skills Development Levy Refund	-	-	-	-	-	-	-	-	-	-	-
Staff and Councillors Recoveries	-	-	-	-	-	-	-	-	-	-	-
Total Operational Revenue	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange revenue											
Property Rates											
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 Property Rates	-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	-	-	-	-	-	-	-	-	-	-	-
Net Property Rates	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes											
Surcharges	-	-	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-	-
Total Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits											
Fines	-	-	-	-	-	-	-	-	-	-	-
Forfeits	-	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-	-
Total Fines, Penalties and Forfeits	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-	-	-
Total Licences or Permits	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-
Monetary Allocations									
Departmental Agencies and Accounts	142	611	139	200	200	200	-	130	-
District Municipalities	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
National Governments	4 671	4 326	8 346	9 350	9 350	9 350	5 328	10 626	9 494
National Revenue Fund	132 171	136 271	139 133	143 719	143 719	143 719	107 032	148 071	153 119
Non-Profit Institutions	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Provincial Government	355	280	-	-	-	-	150	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	137 340	141 488	147 618	153 269	153 269	153 269	112 510	158 827	162 613
Total Transfer and subsidies - Operational	137 340	141 488	147 618	153 269	153 269	153 269	112 510	158 827	162 613
Interest Receivables									
Property Rates	-	-	-	-	-	-	-	-	-
Service Charges									
Electricity	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-
Total Interest Receivables	-	-	-	-	-	-	-	-	-
Fuel Levy (RSC Replacement Grant)	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges									
Electricity - Availability Charges	-	-	-	-	-	-	-	-	-
Waste Management - Availability Charges	-	-	-	-	-	-	-	-	-
Waste Water Management - Availability Charges	-	-	-	-	-	-	-	-	-
Water - Availability Charges	-	-	-	-	-	-	-	-	-
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	(0)	-	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	(0)	-	-	-	-	-	-	-	-
Other Gains									
Debt waived	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-	-	-
Inventory									
Fair value assessment - Water stock	-	-	-	-	-	-	-	-	-
Increase to net-realisable Value	-	-	-	-	-	-	-	-	-
Total Inventory	-	-	-	-	-	-	-	-	-
Fair Value Adjustment									
Actuarial Assessments									
Leave Gratuity	-	-	-	-	-	-	-	-	-
Long Service Awards	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-
Pension Funds	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	-	-	-	-	-	-	-	-	-
Foreign Exchange	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-
Total Other Gains	-	-	-	-	-	-	-	-	-
Discontinued Operations									
Total Revenue	147 573	155 169	162 885	163 629	163 629	163 629	119 565	169 207	173 332
EXPENDITURE ITEMS:									
Employee related costs									
Salaries and Allowances									
Basic Salary	49 488	48 230	50 274	66 628	65 881	65 881	36 986	71 554	77 120
Bonuses	536	441	1 061	862	862	862	179	534	542
Allowance									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	338	322	290	563	528	528	275	481	481
Housing Benefits	496	483	537	501	550	550	367	590	590
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	2 724	3 104	2 772	3 396	3 223	3 223	1 873	3 551	3 551
Voluntary Work	-	-	-	-	-	-	-	-	-
Total Allowance	3 558	3 909	3 598	4 461	4 302	4 302	2 515	4 622	4 622
Service Related Benefits									
Acting	-	-	-	-	-	-	-	-	-
Bonus	3 566	3 453	3 287	5 095	5 021	5 021	2 504	4 829	5 171
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	743	2 580	157	2 923	2 913	2 913	(296)	5 483	5 877
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	342	312	305	206	206	206	-	395	409
Overtime	175	194	209	864	600	600	135	342	359
Scarcity	-	-	-	-	-	-	-	-	-

[illegible]

	Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
	Coastal Infrastructure	-	-	-	-	-	-	-	-	-
	Community Assets	-	-	-	-	-	-	-	-	-
	Computer Equipment	777	817	745	824	824	824	783	799	815
	Electrical Infrastructure	-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment	430	339	331	473	473	473	347	353	361
	Heritage Assets	-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
	Investment Property	-	-	-	-	-	-	-	-	-
	Land	-	-	-	-	-	-	-	-	-
	Libraries	-	-	-	-	-	-	-	-	-
	Living resources	-	-	-	-	-	-	-	-	-
	Machinery and Equipment	1 044	452	542	1 357	1 357	1 357	576	588	599
	Other Assets	1 673	1 745	1 874	1 840	1 840	1 840	1 963	2 002	2 042
	Rail Infrastructure	-	-	-	-	-	-	-	-	-
	Roads Infrastructure	-	-	-	-	-	-	-	-	-
	Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
	Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
	Storm water Infrastructure	-	-	-	-	-	-	-	-	-
	Transport Assets	373	663	927	714	714	714	831	848	865
	Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
	Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
	Total Depreciation	4 298	4 016	4 420	5 207	5 207	5 207	4 500	4 590	4 682
	Capital Impairment Losses and Reversals									
	Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
	Construction Work-in-progress	-	-	-	-	-	-	-	-	-
	Heritage Assets	-	-	-	-	-	-	-	-	-
	Intangible Assets	-	-	-	-	-	-	-	-	-
	Investment Property	-	-	-	-	-	-	-	-	-
	Living resources	-	-	-	-	-	-	-	-	-
	Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-
	Property, Plant and Equipment	-	-	-	-	-	-	-	-	-
	Coastal Infrastructure	-	-	-	-	-	-	-	-	-
	Community Assets	-	-	-	-	-	-	-	-	-
	Computer Equipment	-	-	-	-	-	-	-	-	-
	Electrical Infrastructure	-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
	Housing	-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
	Land	-	-	-	-	-	-	-	-	-
	Machinery and Equipment	-	-	-	-	-	-	-	-	-
	Operational Buildings	-	-	-	-	-	-	-	-	-
	Other Assets	-	-	-	-	-	-	-	-	-
	Rails Infrastructure	-	-	-	-	-	-	-	-	-
	Roads Infrastructure	-	-	-	-	-	-	-	-	-
	Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
	Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
	Storm water Infrastructure	-	-	-	-	-	-	-	-	-
	Transport Assets	-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
	Zoo, Marine and Non-biological Assets	-	-	-	-	-	-	-	-	-
	Total Property, Plant and Equipment	-	-	-	-	-	-	-	-	-
	Total Capital Impairment Losses and Reversals	-	-	-	-	-	-	-	-	-
	Total Depreciation, Amortisation and Impairment	5 304	4 986	4 669	6 187	6 187	6 187	4 762	4 857	4 954
	Interest, Dividends and Rent on Land									
	Dividends Paid	-	-	-	-	-	-	-	-	-
	Interest Paid	138	-	-	-	-	-	-	-	-
	Rent on Land	-	-	-	-	-	-	-	-	-
	Total Interest, Dividends and Rent on Land	138	-	-	-	-	-	-	-	-
	Contracted Services									
	Consultants and Professional Services	3 430	3 593	4 391	5 991	6 109	6 109	1 540	7 483	4 754
	Contractors	5 493	5 421	7 506	13 060	14 092	14 092	7 010	9 030	7 262
	Outsourced Services	5 343	3 158	7 072	8 954	9 137	9 137	3 628	8 947	9 482
	Total Contracted Services	14 266	12 172	18 969	28 006	29 338	29 338	12 179	25 460	21 498
	Transfers and Subsidies									
	Capital									
	Allocations In-kind	14 442	23 545	4 216	2 500	1 500	1 500	-	12 000	9 300
	Monetary Allocations	-	961	-	450	450	450	-	-	-
	Total Capital	14 442	24 506	4 216	2 950	1 950	1 950	-	12 000	9 300
	Operational									
	Allocations In-kind	12 605	10 983	15 395	8 465	9 866	9 866	7 909	11 145	11 285
	Monetary Allocations	3 525	7 482	5 389	7 028	7 240	7 240	6 178	5 956	4 500
	Total Operational	16 131	18 465	20 784	15 493	17 106	17 106	14 087	17 101	15 785
	Total Transfers and Subsidies	30 572	42 970	25 000	18 443	19 056	19 056	14 087	29 101	25 085
	Irrecoverable Debts Written Off									
	Bad debt written off									
	Exchange	-	-	-	-	-	-	-	-	-
	Electricity	7	314	3 935	-	-	-	-	-	-
	Non Specific Accounts	-	-	-	-	-	-	-	-	-
	Waste Management	-	-	-	-	-	-	-	-	-
	Waste Water Management	-	-	-	-	-	-	-	-	-
	Water	-	-	-	-	-	-	-	-	-
	Total Exchange	7	314	3 935	-	-	-	-	-	-
	Non-exchange									
	Non Specific Accounts	-	-	-	-	-	-	-	-	-
	Property Rates	-	-	-	-	-	-	-	-	-
	Service Charges	-	-	-	-	-	-	-	-	-
	Total Non-exchange	-	-	-	-	-	-	-	-	-
	Total Irrecoverable Debts Written Off	7	314	3 935	-	-	-	-	-	-
	Operational Cost and Other Cost									
	Operational Cost									
	Achievements and Awards	-	-	-	-	-	-	-	-	-
	Advertising, Publicity and Marketing	579	496	602	677	894	894	430	786	737
	Assets less than the Capitalisation Threshold	-	-	-	-	-	-	-	-	-
	Atmospheric Emission Licence	-	-	-	-	-	-	-	-	-
	Bank Charges, Facility and Card Fees	71	68	67	84	84	84	42	84	93
	Bargaining Council	-	-	-	-	-	-	-	-	-
	Bond Issue Amortisation Costs	-	-	-	-	-	-	-	-	-
	Brokers Fees	-	-	-	-	-	-	-	-	-
	Bursaries (Employees)	280	237	170	400	400	400	205	380	500
	Cash Discount	-	-	-	-	-	-	-	-	-
	Cleaning Services	10	10	6	25	25	25	6	26	29

[illegible]

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	-	-	56	-	-	-	-	-	-	-
Medical	(2 478)	147	835	2 000	2 000	2 000	-	2 000	2 000	2 000
Pension Funds	(390)	(379)	10	300	300	300	-	300	300	300
Total Actuarial Assessments	(2 868)	(232)	901	2 300	2 300	2 300	-	2 300	2 300	2 300
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	(2 868)	(232)	901	2 300	2 300	2 300	-	2 300	2 300	2 300
Foreign Exchange	-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Losses	(2 776)	(232)	887	2 300	2 300	2 300	-	2 300	2 300	2 300
Total Expenditure	139 580	152 583	148 301	183 388	184 720	184 720	91 896	194 826	195 523	201 314
Surplus/(Deficit)	7 993	2 586	14 584	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
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 Governments	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
Local Municipalities	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Non Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 993	2 586	14 584	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)
Income Tax	-	-	-	-	-	-	-	-	-	-
Continuing Operations	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 993	2 586	14 584	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 993	2 586	14 584	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 993	2 586	14 584	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)
Repairs and Maintenance by Expenditure Item	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)	-	-	-	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	5 634	4 175	4 038	-
Operational Costs	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	-	-	-	-	-	5 634	4 175	4 038	-

Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - MUNICIPAL MANAGER	Vote 3 - BUDGET AND TREASURY	Vote 4 - CORPORATE SERVICES	Vote 5 - PLANNING AND DEVELOPME T	Vote 6 - PROJECT MAN AND ADVISORY SERVICES	Vote 7 - (NAME OF VOTE 7)	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
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		-	-	80	-	-	-	-	-	-	-	-	-	-	-	-	80
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		-	-	10 150	-	-	-	-	-	-	-	-	-	-	-	-	10 150
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	150	-	-	-	-	-	-	-	-	-	-	-	-	150
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	149 401	-	9 426	-	-	-	-	-	-	-	-	-	-	158 827
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	159 781	-	9 426	-	-	-	-	-	-	-	-	-	-	169 207
Expenditure																	
Employee related costs		-	(20 622)	(18 732)	(36 617)	(28 202)	(2 717)	-	-	-	-	-	-	-	-	-	(106 891)
Remuneration of councillors	(9 317)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9 317)
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	(20)	(213)</															

DC9 Frances Baard - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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			16 199	5 099	13 098	86 110	13 098	13 098	759	13 098	13 098	13 098
Cash at Bank			108 235	118 397	136 274	31 983	127 168	127 168	151 304	135 425	139 193	141 648
Cash on Hand			3	3	3	3	3	3	6	3	3	3
Total Cash and Cash Equivalents			124 437	123 499	149 376	118 096	140 270	140 270	152 069	148 527	152 294	154 750
Short term Investments												
Deposit Taking Institutions												
Trade and other receivables from exchange transactions												
Electricity			-	-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-	-	-
Waste Water Management			-	-	-	-	-	-	-	-	-	-
Water			-	-	-	-	-	-	-	-	-	-
Other trade receivables from exchange transactions			9 531	9 117	11 459	9 117	11 459	11 459	10 962	11 459	11 459	11 459
VAT Receivable Input Tax Accrual			-	-	-	-	43	43	-	27	-	-
Gross: Trade and other receivables from exchange transactions			9 531	9 117	11 459	9 117	11 502	11 502	10 962	11 486	11 459	11 459
Less: Impairment for debt												
Impairment for Electricity			-	-	-	-	-	-	-	-	-	-
Impairment for Waste Management			-	-	-	-	-	-	-	-	-	-
Impairment for Waste Water Management			-	-	-	-	-	-	-	-	-	-
Impairment for Water			-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions			(96)	(391)	(4 325)	(411)	(4 345)	(4 345)	(4 325)	(4 345)	(4 345)	(4 345)
Total Less: Impairment for debt			(96)	(391)	(4 325)	(411)	(4 345)	(4 345)	(4 325)	(4 345)	(4 345)	(4 345)
Total net Trade and other receivables from Exchange Transactions			9 435	8 726	7 134	8 706	7 156	7 156	6 637	7 141	7 114	7 114
Receivables from non-exchange transactions												
Property rates												
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			-	-	-	-	-	-	-	-	-	-
Sports Clubs and Fields			-	-	-	-	-	-	-	-	-	-
Vacant Land			-	-	-	-	-	-	-	-	-	-
Property Rates General			-	-	-	-	-	-	-	-	-	-
Gross: Property rates			-	-	-	-	-	-	-	-	-	-
Less: Impairment of Property rates			-	-	-	-	-	-	-	-	-	-
Net Property rates			-	-	-	-	-	-	-	-	-	-
Other receivables from non-exchange transactions			389	627	322	389	389	389	-	389	389	389
Less: Impairment for other receivables from non-exchange transactions			-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions			389	627	322	389	389	389	-	389	389	389
Total net Receivables from non-exchange transactions			389	627	322	389	389	389	-	389	389	389
Current Portion of Non-current Receivables												
Associates			-	-	-	-	-	-	-	-	-	-
Bursary Obligations			-	-	-	-	-	-	-	-	-	-
Car			-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment			-	-	-	-	-	-	-	-	-	-
Employee Benefits			736	611	671	611	671	671	671	671	671	671
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			736	611	671	611	671	671	671	671	671	671
Inventory												
Agricultural			-	-	-	-	-	-	-	-	-	-
Consumables			(26)	69	69	1 840	1 581	1 581	290	(778)	(863)	(925)
Finished Goods			-	-	-	-	-	-	-	-	-	-
Housing Stock			-	-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-	-	-
Materials and Supplies			266	266	261	(1 273)	(1 007)	(1 007)	-	(546)	(645)	(451)
Water			-	-	-	-	-	-	-	-	-	-
Work-in-progress			-	-	-	-	-	-	-	-	-	-
Total Inventory			239	335	330	567	574	574	290	(1 324)	(1 509)	(1 376)
VAT Receivable												
Input Tax Capital			(0)	1	-	-	-	-	-	-	-	-
Input Tax General			1 452	1 915	835	10 628	835	835	996	835	835	835
VAT Control (Receivable)			-	-	-	6 656	7 248	7 248	-	6 062	5 369	5 445
Total VAT Receivable			1 452	1 916	835	17 284	8 083	8 083	996	6 898	6 204	6 280
Other current assets												
Construction Contracts and Receivables			-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts			395	(76)	266	662	209	209	(534)	209	209	209
Deposits			-	-	-	-	-	-	-	-	-	-
Fair Value Adjustments			-	-	-	-	-	-	-	-	-	-
Income Tax Receivable			-	-	-	-	-	-	-	-	-	-
Operating Lease - Straight Lining			30	9	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions			-	-	-	-	-	-	-	-	-	-
Total Other current assets			425	(67)	266	662	209	209	(534)	209	209	209
Total Current Assets			137 114	135 647	158 934	146 315	157 352	157 352	166 136	162 510	165 372	168 037
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			-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation			-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment			-	-	-	-	-	-	-	-	-	-
Total Investment Property			-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment												
Property, Plant and Equipment at Cost / Revaluation			98 677	104 407	103 025	107 909	107 486	107 486	100 007	242 454	240 150	240 762
Leases recognised as Property, Plant and Equipment			-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation			(30 643)	(33 004)	(36 880)	(40 423)	(42 087)	(42 087)	(33 659)	(41 380)	(41 470)	(41 562)
Less: Accumulated Impairment			-	-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment			68 035	71 402	66 145	67 485	65 399	65 399	66 349	201 075	198 680	199 200

Construction Work-in-progress										
Acquisitions	-	-	-	-	-	-	-	-	-	-
Opening Balance	2 452	2 452	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183
Prior period corrections	-	-	-	-	-	-	-	-	-	-
Transfer to Heritage asset	-	-	-	-	-	-	-	-	-	-
Transfer to Intangible Assets	-	-	-	-	-	-	-	-	-	-
Transfer to Investment property	-	-	-	-	-	-	-	-	-	-
Transfer to PPE	-	(3 490)	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	2	2 452	(1 038)	2 183	2 183	2 183	2 183	2 183	2 183	2 183
Biological Assets										
Biological Assets at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Biological Assets	-	-	-	-	-	-	-	-	-	-
Living resources										
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Living resources	-	-	-	-	-	-	-	-	-	-
Heritage Assets										
Heritage Assets at Cost / Revaluation	631	631	631	631	631	631	631	631	631	631
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Heritage Assets	631	631	631	631	631	631	631	631	631	631
Intangible Assets										
Heritage Assets at Cost / Revaluation	4 050	3 514	3 736	2 912	3 736	3 736	3 736	3 861	3 736	3 736
Less: Accumulated Amortisation	(2 349)	(2 775)	(3 024)	(3 329)	(4 003)	(4 003)	(3 024)	(3 286)	(3 291)	(3 296)
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Intangible Assets	1 700	739	712	(417)	(268)	(268)	712	575	444	439
Trade and other receivables from exchange transactions										
Electricity	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Trade and other Receivables from Exchange Transactions	-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions										
Associates	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-
Employee Benefits	6 388	5 728	6 306	5 728	6 306	6 306	6 306	6 306	6 306	6 306
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Loans	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	389	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions	6 388	5 728	6 306	5 728	6 306	6 306	6 695	6 306	6 306	6 306
Other non-current assets										
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	9	-	46	9	46	46	46	46	46	46
Deposits	-	-	-	-	-	-	-	-	-	-
Total Other non-current assets	9	-	46	9	46	46	46	46	46	46
Total Non Current Assets	79 215	77 463	76 023	75 619	74 298	74 298	76 616	210 816	208 291	208 806
TOTAL ASSETS	216 330	213 110	234 957	221 934	231 649	231 649	236 745	373 326	373 663	376 942
Liabilities										
Current Liabilities										
Bank Overdraft										
ABSA	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-
Nedbank	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Total Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Financial Liabilities										
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Short-term Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Current portion of Non-current Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-
Consumer Deposits										
Building Plans	-	-	-	-	-	-	-	-	-	-
Buying Card	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-
Posters	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-
Rental Properties	5	4	7	4	7	7	9	7	7	7
Sewer	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-
Valuation Appeal	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Wayleave	-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits	5	4	7	4	7	7	9	7	7	7

[illegible]

Total Financial Liabilities	-	-	-	-	-	-	-	-	-
Provisions	-	-	-	-	-	-	-	-	-
Alien Vegetation	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	19	17	17	17	17	17	17	17	17
Impairment	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-
Litigation	3 248	3 529	3 696	2 983	3 099	3 099	3 099	3 099	3 099
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-
Total Provisions	3 266	3 546	3 713	3 000	3 116	3 116	3 116	3 116	3 116
Long term Trade and other Payables	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-
Payables and Accruals	-	-	-	-	-	-	-	-	-
Total Long term Trade and other Payables	-	-	-	-	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Post-employment Benefits	26 150	25 998	29 160	28 853	31 633	31 633	28 253	31 633	31 633
Other Long-Term Benefits	(321)	(546)	(597)	-	-	-	(287)	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-
Total Employee Benefits	25 829	25 452	28 563	28 853	31 633	31 633	27 966	31 633	31 633
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities	25 829	25 452	28 563	28 853	31 633	31 633	27 966	31 633	31 633
Total non current liabilities	29 096	28 998	32 276	31 853	34 749	34 749	31 082	34 749	34 749
TOTAL LIABILITIES	56 524	50 505	57 757	79 048	75 529	75 529	31 881	86 005	85 976
CHANGES IN NET ASSETS	159 806	162 604	177 200	142 886	156 120	156 120	204 864	287 321	290 867
COMMUNITY WEALTH/EQUITY	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	-	-	-	-	-	-	-	-	-
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	162	374	56	-	-	-	-	-	-
Depreciation Offsets	1 048	2 096	1 048	-	-	-	-	-	-
Opening Balance	94 749	94 749	119 969	120 073	135 686	135 686	135 675	271 415	271 090
Transfers to/from operating revenue and expenditure	56 925	83 491	14 621	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	152 883	180 710	135 684	100 313	114 595	114 595	163 344	245 796	248 899
Reserves and Funds	-	-	-	-	-	-	-	-	-
Capital Replacement Reserve	7 957	7 957	7 957	7 957	7 957	7 957	7 957	7 957	7 957
Capitalisation Reserve	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-
Housing Development Fund	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	-	-	-	-	-	-	-	-	-
Revaluation Reserve	35 664	34 616	33 568	34 616	33 568	33 568	33 568	33 568	33 568
Self Insurance Reserve	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-
Total Reserves and Funds	43 621	42 573	41 525	42 573	41 525	41 525	41 525	41 525	41 525
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	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	196 504	223 283	177 219	142 886	156 120	156 120	204 869	287 321	290 867

DC9 Frances Baard - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
To assist local municipalities by implementing response and recovery mechanisms as per national disaster management framework	Improved governance and performance of public entities	41	–	(0)	–	–	–	–	–	–	–	–
To develop and review the district municipality's IDP in compliance with legislation	Increased employment and work opportunities	20	–	–	491	–	–	–	–	–	–	–
To evaluate the adequacy and effectiveness of control processes and assessment of compliance with legislation in FBDM and 2 LMs	Responsive, accountable, effective and efficient local government	9	–	3 696	3 623	7 792	(8 350)	(8 350)	(8 350)	(9 426)	(8 194)	(8 296)
To facilitate the development of urban and rural areas in accordance with the relevant legislation	Improved service delivery in the local government sphere	40	–	142 547	150 072	154 539	(154 279)	(154 279)	(154 279)	(158 581)	(163 838)	(169 770)
To facilitate the reduction of the Housing backlog by facilitating integrated human settlement in the district	Responsive, accountable, effective and efficient local government	9	–	1 330	983	554	(1 000)	(1 000)	(1 000)	(1 200)	(1 300)	(1 500)
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	147 573	155 169	162 885	(163 629)	(163 629)	(163 629)	(169 207)	(173 332)	(179 566)

2. Finance Board - Accounting Table 2B2 (Reconciliation of GDP across different and better integration countries)																																																																																																																																																																				
Account	BOP (Current)	Net	2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		2032		2033		2034		2035		2036		2037		2038		2039		2040		2041		2042		2043		2044		2045		2046		2047		2048		2049		2050		2051		2052		2053		2054		2055		2056		2057		2058		2059		2060		2061		2062		2063		2064		2065		2066		2067		2068		2069		2070		2071		2072		2073		2074		2075		2076		2077		2078		2079		2080		2081		2082		2083		2084		2085		2086		2087		2088		2089		2090		2091		2092		2093		2094		2095		2096		2097		2098		2099		2100	
			2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100																																																																																	
Account	BOP (Current)	Net	2020	2021	2022	2023	2024																																																																																																																																																													

DC9 Frances Baard - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
To assist local municipalities by implementing response and recovery mechanisms as per national disaster management	An efficient, effective and development-oriented public service	12	-	-	9	-	5	5	5	-	-	-
To comply with the provincial archives act at FBDM and support the LMs towards compliance by 2022	Improved service delivery in the local government sphere	40	-	-	18	-	-	-	-	125	-	-
To ensure effective internal security measures	An efficient, effective and development-oriented public service	12	-	26	26	132	-	-	-	-	-	-
To ensure sound financial management practices according to National Treasury guidelines	Improved service delivery in the local government sphere	40	-	-	5	54	16	16	16	-	-	-
To evaluate the adequacy and effectiveness of control processes and assessment of compliance with legislation in FBDM and 2	An efficient, effective and development-oriented public service	12	-	-	53	10	7	7	7	-	-	-
To evaluate the adequacy and effectiveness of control processes and assessment of compliance with legislation in FBDM and 2	Improved service delivery in the local government sphere	40	-	1 063	1 563	187	700	840	840	1 967	38	-
To facilitate the development of land use management policies	An efficient, effective and development-oriented public service	12	-	10	28	-	132	132	132	-	-	-
To facilitate the development of land use management policies	Improved service delivery in the local government sphere	40	-	177	1 189	-	340	555	555	9	-	-
To facilitate the development of urban and rural areas in accordance with the relevant legislation	An efficient, effective and development-oriented public service	12	-	-	-	4	-	-	-	-	-	-
To facilitate the development of urban and rural areas in accordance with the relevant legislation	Improved service delivery in the local government sphere	40	-	-	-	7	-	-	-	5	-	-
To provide effective and efficient office support functions	An efficient, effective and development-oriented public service	12	-	63	63	13	35	-	-	-	-	-
To provide effective and efficient office support functions	Improved service delivery in the local government sphere	40	-	-	-	(1)	100	100	100	-	-	-
To support the development of learning and skilful economies	Enabling environment for investment and improved competitiveness	22	-	10	10	-	-	-	-	-	-	-
To support the development of learning and skilful economies	Improved service delivery in the local government sphere	40	-	35	51	6	-	-	-	72	-	-
To support the local municipalities in the preparation and review of their IDPs	-	-	-	-	-	-	-	-	-	150	-	-
To support the local municipalities in the preparation and review of their IDPs	Digital transformation across the state	43	-	-	-	415	-	-	-	-	-	-
To support the local municipalities in the preparation and review of their IDPs	Improved service delivery in the local government sphere	40	-	5 017	7 499	2 450	3 230	2 860	2 860	1 280	1 465	2 115
Allocations to other priorities				3								
Total Capital Expenditure				1	6 481	10 515	3 279	4 565	4 514	4 514	3 698	2 115

DC9 Frances Baard - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	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
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

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

DC9 Frances Baard - Entities measureable performance objectives

[illegible]

DC9 Frances Baard - Supporting Table SA8 Performance indicators and benchmarks

DC9 Frances Baard - Supporting Table 3A0 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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%
<u>Safety of Capital</u>											
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%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	5.0	6.3	6.2	3.1	3.9	3.9	200.4	3.2	3.4	3.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	5.0	6.3	6.2	3.1	3.9	3.9	200.4	3.2	3.4	3.3
Liquidity Ratio	Monetary Assets/Current Liabilities	4.9	6.1	6.1	2.7	3.6	3.6	198.6	3.0	3.3	3.2
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	1.4%	1.9%	0.9%	11.1%	5.5%	5.5%	1.1%	3.5%	2.9%	2.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		-94.6%	-7.7%	15.3%	16.8%	16.1%	16.1%	-18.6%	22.4%	20.2%	21.2%
<u>Other Indicators</u>											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
	Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	16.1	16.2	16.2	–	11.8	16.1	16.0	16.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	3519.0%	4222.6%	132.1%	22800.3%	11307.4%	11307.4%	4083.3%	7453.8%	6052.9%	6001.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.8)	(2.8)	2.6	4.5	8.8	5.3	3.8	5.5	–	–

DC9 Frances Baard - Supporting Table SA9 Social, economic and demographic statistics and assumptions

[illegible]

Detail on the provision of municipal services for A10

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

Municipality entity services			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Name of municipal entity		Household service targets (000)									
		Water:									
	8	Piped water inside dwelling	--	--	--						
	10	Piped water inside yard (but not in dwelling)									
		Using public tap (at least min.service level)									
		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)	--	--	--						
		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'			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium	Term Revenue & Expenditure Framework	
	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Names of service providers		Household service targets (000)									
		Water:									
	8	Piped water inside dwelling									
	10	Piped water inside yard (but not in dwelling)									
		Using public tap (at least min.service level)									
		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	Rel	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	Rel	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	Rel	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	Rel	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	–	–	–	–	–	–	–	–	–

DC9 Frances Baard Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(15 671)	(70 153)	65 082	112 861	135 350	135 350	98 732	148 552	151 530	156 964
Cash + investments at the year end less applications - R'000	18(1)b	2	(30 628)	(78 323)	51 780	151 850	168 713	168 713	109 802	169 458	174 392	177 164
Cash year end/monthly employee/supplier payments	18(1)b	3	(0.8)	(2.8)	2.6	4.5	8.8	5.3	3.8	5.5	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	9 041	4 682	15 632	(19 759)	(21 091)	(21 091)	27 669	(25 619)	(22 191)	(21 748)
Service charge rev % change - macro CPX target exclusive	18(1)a(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	0.0%	0.0%	0.0%	330.6%	330.6%	330.6%	0.0%	330.6%	330.6%	330.6%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c:19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	N.A.	–	–	–	–	–	–	0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N.A.	(5.7%)	(18.4%)	19.4%	(15.3%)	0.0%	(11.1%)	12.2%	(0.3%)	0.0%
Long term receivables % change - inc/(decr)	18(1)a	12	N.A.	(10.3%)	10.1%	(9.2%)	10.1%	0.0%	6.2%	(5.8%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	2.2%	2.1%	2.6%	5.2%	5.3%	5.3%	1.6%	1.8%	1.7%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	119.0%	70.3%	50.3%	49.4%	52.2%	52.2%	0.0%	7.8%	96.5%	99.3%
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 annum 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 annum 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												
Supporting indicators												
% inc total service charges (incl prop rates)	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Property Tax	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Electricity	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Waste Water Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Waste Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc 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		–	–	–	–	–	–	–	–	–	–
Service charges			–	–	–	–	–	–	–	–	–	–
Property rates			–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue			–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal			–	–	–	–	–	–	–	–	–	–
Agency services			–	–	–	–	–	–	–	–	–	–
Capital expenditure excluding capital grant funding			1 935	4 075	3 274	4 565	4 514	4 514	203	3 608	1 503	2 115
Cash receipts from ratepayers	18(1)a		–	–	–	265	265	265	–	265	278	292
Ratepayer & Other revenue	18(1)a		59	68	1 126	80	80	80	32	80	84	88
Change in consumer debtors (current and non-current)			N/A	(1 257)	(1 259)	1 001	(911)	–	(519)	504	(27)	–
Operating and Capital Grant Revenue	18(1)a		137 340	141 488	147 618	153 269	153 269	153 269	112 510	168 627	162 613	168 497
Capital expenditure - total	20(1)(v)		1 248	4 094	3 274	4 565	4 514	4 514	203	3 608	1 503	2 115
Capital expenditure - renewal	20(1)(v)		1 485	2 879	1 648	2 255	2 355	2 355	–	281	1 450	2 100
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												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (amens inclusive)												
DoRA operating												
List operating grants												
DoRA capital												
List capital grants												
			</									

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:		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Financial year valuation used		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Municipal by-laws s6 in place? (Y/N)	2	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Municipal/assistant valuer appointed? (Y/N)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Municipal partnership s38 used? (Y/N)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of assistant valuers (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of data collectors (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of internal valuers (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of external valuers (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of additional valuers (FTE)	4	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Valuation appeal board established? (Y/N)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Implementation time of new valuation roll (mths)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of properties	5	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of sectional title values	5	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of unreasonably difficult properties s7(2)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of supplementary valuations		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of valuation roll amendments		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of objections by rate payers		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of appeals by rate payers		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of successful objections	8	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of successful objections > 10%	8	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Supplementary valuation		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Public service infrastructure value (Rm)	5	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Municipality owned property value (Rm)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	-						

DC9 Frances Baard - Supporting Table SA12a Property rates by category (current year)

[illegible]

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)
Budget Year 2026/27													
Valuation:													
No. of properties		5	-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		5	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)			-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations			-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)			-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments			-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers			-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers			-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised			-	-	-	-	-	-	-	-	-	-	-
No. of successful objections			-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%			-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued			-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)			-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)			-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)			-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)			-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)			-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)			-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)			-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?			-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)		2	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)			-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)			-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)			-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)			-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)			-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:													
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	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)			-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		4	-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)			-	-	-	-	-	-	-	-	-	-	-
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)													

DC9 Frances Baard - 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 <i>(rate in the Rand)</i>	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
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 <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	-	-	-	-	-	-
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		-	-	-	-	-	-	-

<u>Water tariffs</u>									
<i>Domestic</i>									
Basic charge/ fixed fee (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
Service point - vacant land (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
Water usage - flat rate tariff (<i>c/kl</i>)		-	-	-	-	-	-	-	-
Water usage - life line tariff	(describe structure)	-	-	-	-	-	-	-	-
Water usage - Block 1 (<i>c/kl</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 2 (<i>c/kl</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 3 (<i>c/kl</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 4 (<i>c/kl</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 5 (<i>c/kl</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 6 (<i>c/kl</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
<i>Other</i>	2	-	-	-	-	-	-	-	-
<u>Waste water tariffs</u>									
<i>Domestic</i>									
Basic charge/ fixed fee (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
Service point - vacant land (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
Waste water - flat rate tariff (<i>c/kl</i>)		-	-	-	-	-	-	-	-
Volumetric charge - Block 1 (<i>c/kl</i>)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 2 (<i>c/kl</i>)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 3 (<i>c/kl</i>)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 4 (<i>c/kl</i>)	(fill in structure)	-	-	-	-	-	-	-	-
<i>Other</i>	2	-	-	-	-	-	-	-	-

Electricity tariffs									
Domestic									
Basic charge/ fixed fee (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
Service point - vacant land (<i>Rands/month</i>)		-	-	-	-	-	-	-	-
FBE	(how is this targeted?)	-	-	-	-	-	-	-	-
Life-line tariff - meter	(describe structure)	-	-	-	-	-	-	-	-
Life-line tariff - prepaid	(describe structure)	-	-	-	-	-	-	-	-
Flat rate tariff - meter (<i>c/kwh</i>)		-	-	-	-	-	-	-	-
Flat rate tariff - prepaid(<i>c/kwh</i>)		-	-	-	-	-	-	-	-
Meter - IBT Block 1 (<i>c/kwh</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Meter - IBT Block 2 (<i>c/kwh</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Meter - IBT Block 3 (<i>c/kwh</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Meter - IBT Block 4 (<i>c/kwh</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Meter - IBT Block 5 (<i>c/kwh</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (<i>c/kwh</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Prepaid - IBT Block 2 (<i>c/kwh</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Prepaid - IBT Block 3 (<i>c/kwh</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Prepaid - IBT Block 4 (<i>c/kwh</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (<i>c/kwh</i>)	(fill in thresholds)	-	-	-	-	-	-	-	-
Other	2	-	-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge		-	-	-	-	-	-	-	-
Basic charge/ fixed fee		-	-	-	-	-	-	-	-
80l bin - once a week		-	-	-	-	-	-	-	-
250l bin - once a week		-	-	-	-	-	-	-	-

DC9 Frances Baard - 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
Exemptions, reductions and rebates <i>(Rands)</i>									
<i>[Insert lines as applicable]</i>									
Water tariffs									
<i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
Waste water tariffs									
<i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
Electricity tariffs									
<i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

DC9 Frances Baard - Supporting Table SA14 Household bills

[illegible]

DC9 Frances Baard - Supporting Table SA15 Investment particulars by type

[illegible]

DC9 Frances Baard - 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									-		-	-	-

DC9 Frances Baard - Supporting Table SA17 Borrowing

Borrowing - Categorized 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											
Development Bank of South Africa											
Foreign Government and International Organisations											
General Public											
Infrastructure Finance Corporation											
Insurance Companies and Private Pension Funds											
Municipal Pension Funds											
Other Public Pension Funds											
Private Enterprises											
Public Corporations											
Public Investments Commissioners											
Total Annuity and Bullet Loans											
Bankers Acceptance Certificate											
Banks											
Development Bank of South Africa											
Foreign Government and International Organisations											
General Public											
Infrastructure Finance Corporation											
Insurance Companies and Private Pension Funds											
Municipal Pension Funds											
Other Public Pension Funds											
Private Enterprises											
Public Corporations											
Public Investments Commissioners											
Total Bankers Acceptance Certificate											
Concessional Loan											
Derivative Financial Liability											
Banks											
Development Bank of South Africa											
Foreign Government and International Organisations											
General Public											
Infrastructure Finance Corporation											
Insurance Companies and Private Pension Funds											
Municipal Pension Funds											
Other Public Pension Funds											
Private Enterprises											
Public Corporations											
Public Investments Commissioners											
Total Derivative Financial Liability											
Finance Lease Liability											
Banks											
Development Bank of South Africa											
Foreign Government and International Organisations											
General Public											
Infrastructure Finance Corporation											
Insurance Companies and Private Pension Funds											
Municipal Pension Funds											
Other Public Pension Funds											
Private Enterprises											
Public Corporations											
Public Investments Commissioners											
Total Finance Lease Liability											
Government Loans											
Intercompany/Parent-subsidiary Transactions											
Local Registered Stock											
Banks											
Development Bank of South Africa											
Foreign Government and International Organisations											
General Public											
Infrastructure Finance Corporation											
Insurance Companies and Private Pension Funds											
Municipal Pension Funds											
Other Public Pension Funds											
Private Enterprises											
Public Corporations											
Public Investments Commissioners											
Total Registered Stock											
Marketable Bonds											
Banks											
Development Bank of South Africa											
Foreign Government and International Organisations											
General Public											
Infrastructure Finance Corporation											
Insurance Companies and Private Pension Funds											
Municipal Pension Funds											
Other Public Pension Funds											
Private Enterprises											
Public Corporations											
Public Investments Commissioners											
Total Marketable Bonds											
Non-annuity Loans											
Banks											
Development Bank of South Africa											
Foreign Government and International Organisations											
General Public											
Infrastructure Finance Corporation											
Insurance Companies and Private Pension Funds											
Municipal Pension Funds											
Other Public Pension Funds											
Private Enterprises											
Public Corporations											
Public Investments Commissioners											
Total Non-annuity Loans											
Non-marketable Bonds											
Banks											
Foreign Government and International Organisations											
General Public											
Municipal Pension Funds											
Other Public Pension Funds											
Private Enterprises											
Public Corporations											
Total Non-marketable Bonds											
PPP Liabilities											
Banks											
Development Bank of South Africa											
Foreign Government and International Organisations											
General Public											
Infrastructure Finance Corporation											
Insurance Companies and Private Pension Funds											
Municipal Pension Funds											
Other Public Pension Funds											
Private Enterprises											
Public Corporations											
Public Investments Commissioners											
Total PPP Liabilities											
Securities											
Banks											
Development Bank of South Africa											
Foreign Government and International Organisations											
General Public											
Infrastructure Finance Corporation											
Insurance Companies and Private Pension Funds											
Municipal Pension Funds											
Other Public Pension Funds											
Private Enterprises											
Public Corporations											
Public Investments Commissioners											
Total Securities											
Interest Rate Swaps											
Total Borrowings											

DC9 Frances Baard - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations										
Metro Informal Settlements Partnership Grant	-	1 032	1 032	-	-	-	-	-	-	-
Energy Efficiency and Demand Management	-	-	-	4 000	4 000	4 000	4 000	-	-	-
Local Government Equitable Share	-	132 171	136 271	139 133	143 719	143 719	143 719	148 071	153 119	158 701
EPWP Incentive	-	1 073	1 073	1 274	1 395	1 395	1 395	1 352	-	-
Integrated National Electrification Programme	-	-	-	-	-	-	-	5 000	5 000	5 000
Rural Road Asset Management Systems Grant	-	2 697	5 404	2 829	2 955	2 955	2 955	3 074	3 194	3 296
Finance Management	-	1 000	2 000	1 000	1 000	1 000	1 000	1 200	1 300	1 500
Total Monetary Allocations		137 973	145 780	148 236	153 069	153 069	153 069	158 697	162 613	168 497
Total Operating/National Government		137 973	145 780	148 236	153 069	153 069	153 069	158 697	162 613	168 497
Provincial Government										
Northern Cape Capacity Building and Other_Specify (Add grant description)_Receipts	-	500	750	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
[insert description]										
National Departmental Agencies_Education, Training and Development Practices SETA_Receipts	-	-	90	-	200	200	200	130 000	-	-
Provincial Departmental Agencies_Northern Cape Economic_Development Agency_Receipts	-	-	500 000	-	-	-	-	-	-	-
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	90	-	200	200	200	130	-	-
Total Operating	5	138 473	146 620	148 236	153 269	153 269	153 269	158 697 000	162 613 000	168 497 000
Capital										
National Government										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	-	-	959	-	-	-	-	-	-	-
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total Capital	5	-	959	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		138 473	147 579	148 236	153 269	153 269	153 269	158 697	162 613	168 497

DC9 Frances Baard - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Metro Informal Settlements Partnership Grant	-	1 032	1 032	-	-	-	-	-	-	-
Energy Efficiency and Demand Management	-	-	-	4 000	4 000	4 000	4 000	-	-	-
Local Government Equitable Share	-	132 171	136 271	139 133	143 719	143 719	143 719	148 071	153 119	158 701
EPWP Incentive	-	1 073	1 073	1 274	1 395	1 395	1 395	1 352	-	-
Integrated National Electrification Programme	-	-	-	-	-	-	-	5 000	5 000	5 000
Rural Road Asset Management Systems Grant	-	2 697	5 404	2 829	2 955	2 955	2 955	3 074	3 194	3 296
Finance Management	-	1 000	2 000	1 000	1 000	1 000	1 000	1 200	1 300	1 500
Total Monetary Allocations		137 973	145 780	148 236	153 069	153 069	153 069	158 697	162 613	168 497
Total Operating/National Government		137 973	145 780	148 236	153 069	153 069	153 069	158 697	162 613	168 497
Provincial Government										
Total Operating/Provincial Government		-	-	-	-	-	-	-	-	-
Northern Cape	-	355	635	-	-	-	-	-	-	-
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
National Departmental Agencies-Education, Training and Development Practices SETA- Transferred to Revenue/Capital Expenditure	-	-	-	-	200 000	200 000	200 000	130 000	-	-
Other Transfers Private Enterprises	-	142 074	351 279	139 307	-	-	-	-	-	-
Provincial Departmental Agencies-Northern Cape Economic Development Agency-Transferred to Revenue/Capital Expenditure	-	-	491	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		137 973	145 780	148 236	153 069	153 069	153 069	158 697	162 613	168 497
Capital										
National Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	-	-	(685)	(1 274)	-	-	-	-	-	-
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		137 973	145 780	148 236	153 069	153 069	153 069	158 697	162 613	168 497

DC9 Frances Baard - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		5 802	9 509	9 103	9 350	9 350	9 350	10 626	9 494	9 796
Repayment of grants										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		5 802	9 509	9 103	9 350	9 350	9 350	10 626	9 494	9 796
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Conditions met - transferred to revenue		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	90	-	200	200	200	130	-	-
Conditions met - transferred to revenue		-	90	-	200	200	200	130	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total operating transfers and grants - CTBM	2	5 802	9 509	9 103	9 350	9 350	9 350	10 626	9 494	9 796
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
TOTAL TRANSFERS AND GRANTS - CTBM		5 802	9 509	9 103	9 350	9 350	9 350	10 626	9 494	9 796

DC9 Frances Baard - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Monetary Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	15 525	17 715	19 725	15 278	16 490	16 490	13 341	16 456	15 025	15 051
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Entities/Ems'		15 525	17 715	19 725	15 278	16 490	16 490	13 341	16 456	15 025	15 051
Monetary Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Provincial Government</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
<i>Foreign Government and International Organisations</i>		53	232	89	15	116	116	12	145	260	268
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Organisations		53	232	89	15	116	116	12	145	260	268
Monetary Transfers to Groups of Individuals											
<i>Households</i>		553	1 259	914	650	950	950	584	500	500	500
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Groups Of Individuals:		553	1 259	914	650	950	950	584	500	500	500
TOTAL Monetary TRANSFERS AND GRANTS	6	16 131	19 205	20 727	15 943	17 556	17 556	13 937	17 101	15 785	15 819
In-Kind Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	14 442	23 545	4 216	2 500	1 500	1 500	-	12 000	9 300	12 000
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Entities/Ems'		14 442	23 545	4 216	2 500	1 500	1 500	-	12 000	9 300	12 000
In-Kind Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i>	3	-	220	57	-	-	-	150	-	-	-
<i>Provincial Government</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Other Organs Of State:		-	220	57	-	-	-	150	-	-	-
In-Kind Grants to Organisations											
<i>Foreign Government and International Organisations</i>	4	-	-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Households</i>	5	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		14 442	23 765	4 273	2 500	1 500	1 500	150	12 000	9 300	12 000
TOTAL TRANSFERS AND GRANTS	6	30 572	42 970	25 000	18 443	19 056	19 056	14 087	29 101	25 085	27 819

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	
Councillors (Political Office Bearers plus Other)			1	A	B	C	D	E	F	G	H	I
Allowances and Service Related Benefits												
Basic Salary			7 656	7 147	7 980	11 116	11 116	11 116	8 611	8 611	8 611	
Cell phone Allowance			534	588	564	655	655	655	706	706	706	
Housing Allowance			-	-	-	-	-	-	-	-	-	
In-kind Benefits			-	-	-	-	-	-	-	-	-	
Market Related Non-pensionable Allowance			-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-	
Office-bearer Allowance			-	-	-	-	-	-	-	-	-	
Out of pocket Expenses			-	-	-	-	-	-	-	-	-	
Travelling Allowance			-	-	-	-	-	-	-	-	-	
Use of Personal Facilities			-	-	-	-	-	-	-	-	-	
Total Allowances and Service Related Benefits			8 190	7 735	8 544	11 771	11 771	11 771	9 317	9 317	9 317	
Social Contributions												
Medial Aid Benefits			-	-	-	-	-	-	-	-	-	
Pension Fund Contributions			-	-	-	-	-	-	-	-	-	
Total Social Contributions			-	-	-	-	-	-	-	-	-	
Total Councillors			8 190	7 735	8 544	11 771	11 771	11 771	9 317	9 317	9 317	
% increase				(5.6%)	10.5%	37.8%	-	-	(20.8%)	-	-	
Senior Managers of the Municipality			2									
Salaries and Allowances												
Basic Salary			3 585	4 398	4 903	6 886	6 886	6 886	8 963	10 753	11 462	
Bonuses			536	441	1 061	862	862	862	534	542	551	
Allowance												
Accommodation, Travel and Incidental			-	-	-	-	-	-	-	-	-	
Cellular and Telephone			59	80	78	150	150	150	150	150	150	
Housing Benefits			-	39	40	20	27	27	15	15	15	
Non-pensionable			-	-	-	-	-	-	-	-	-	
Travel or Motor Vehicle			(321)	623	611	402	476	476	462	462	462	
Voluntary Work			-	-	-	-	-	-	-	-	-	
Total Allowance			(263)	742	729	572	654	654	626	626	626	
Service Related Benefits												
Acting			-	-	-	-	-	-	-	-	-	
Bonus			-	-	-	-	-	-	-	-	-	
Danger Allowance			-	-	-	-	-	-	-	-	-	
Entertainment			-	-	-	-	-	-	-	-	-	
Fire Brigades			-	-	-	-	-	-	-	-	-	
In-kind Benefits			-	-	-	-	-	-	-	-	-	
Leave Pay			(425)	249	(21)	259	259	259	414	492	523	
Lifeguard/Duty Squads			-	-	-	-	-	-	-	-	-	
Long Service Award			-	-	-	-	-	-	-	-	-	
Overtime			-	-	-	-	-	-	-	-	-	
Scarcity			-	-	-	-	-	-	-	-	-	
Standby Allowance			-	-	-	-	-	-	-	-	-	
Tools Allowance			-	-	-	-	-	-	-	-	-	
Uniform/Special/Protective Clothing			-	-	-	-	-	-	-	-	-	
Leave gratuity			-	-	-	-	-	-	-	-	-	
Long Term Service Award			-	-	-	-	-	-	-	-	-	
Total Service Related Benefits			(425)	249	(21)	259	259	259	414	492	523	
Total Salaries and Allowances			3 433	5 830	6 673	8 579	8 661	8 661	10 537	12 413	13 162	
Social Contributions												
Bargaining Council			0	1	1	1	1	1	0	0	0	
Group Life Insurance			-	89	102	38						

Travel or Motor Vehicle	3	3	3 045	2 481	2 161	2 995	2 747	2 747	3 090	3 090	3 090
Voluntary Work			-	-	-	-	-	-	-	-	-
Total Allowance			3 820	3 167	2 869	3 889	3 648	3 648	3 996	3 996	3 996
Service Related Benefits											
Acting	3	3	-	-	-	-	-	-	-	-	-
Bonus	3	3	3 566	3 453	3 287	5 095	5 021	5 021	4 829	5 171	5 295
Danger Allowance	3		-	-	-	-	-	-	-	-	-
Entertainment	3		-	-	-	-	-	-	-	-	-
Fire Brigade			-	-	-	-	-	-	-	-	-
In-kind Benefits	3		-	-	-	-	-	-	-	-	-
Leave Pay	3	3	1 168	2 331	178	2 664	2 655	2 655	5 069	5 385	5 509
Lifeguard/Duty Squads	3		-	-	-	-	-	-	-	-	-
Long Service Award			342	312	305	206	206	206	395	409	592
Overtime			175	194	209	864	600	600	342	359	377
Scarcity	3		-	-	-	-	-	-	-	-	-
Standby Allowance	3		-	-	-	-	-	-	-	-	-
Tools Allowance	3		-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	3		-	-	-	-	-	-	-	-	-
Leave gratuity			-	-	-	-	-	-	-	-	-
Long Term Service Award			-	-	-	-	-	-	-	-	-
Total Service Related Benefits			5 251	6 289	3 979	8 830	8 482	8 482	10 636	11 324	11 773
Total Salaries and Allowances			54 975	53 289	52 219	72 460	71 125	71 125	77 222	81 687	83 357
Social Contributions											
Bargaining Council			16	15	17	29	28	28	27	27	27
Group Life Insurance			1 207	1 071	1 288	1 750	1 670	1 670	2 982	3 130	3 285
Medical			2 731	2 575	2 972	3 129	3 457	3 457	3 570	3 570	3 570
Pension			6 378	5 955	6 549	8 752	8 598	8 598	9 455	9 924	10 417
Unemployment Insurance			237	219	226	281	260	260	254	255	259
Total Social Contributions			10 570	9 835	11 051	13 941	14 013	14 013	16 288	16 906	17 558
Post-retirement Benefit	6										
Medical			589	446	482	1 000	1 000	1 000	-	-	-
Other Benefits			-	-	-	-	-	-	-	-	-
Pension			2 883	2 851	2 899	2 609	2 609	2 609	2 552	2 552	2 552
Total Post-retirement Benefit			3 472	3 297	3 381	3 609	3 609	3 609	2 552	2 552	2 552
Costs Capitalised to PPE			-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			69 017	66 421	66 651	90 010	88 747	88 747	96 062	101 145	103 467
% increase	4			(3.8%)	0.3%	35.0%	(1.4%)	-	8.2%	5.3%	2.3%
Total Parent Municipality			80 647	80 665	82 589	110 641	109 609	109 609	116 208	123 176	126 256
Board Members of Entities											
Salaries and Allowances											
Basic Salary											
Bonuses											
Allowance											
Accommodation, Travel and Incidental											
Cellular and Telephone	3										
Housing Benefits	3										
Non-pensionable											
Travel or Motor Vehicle	3										
Voluntary Work											
Total Allowance			-	-	-	-	-	-	-	-	-
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			-	-	-	-	-	-	-	-	-
Social Contributions											
Bargaining Council											
Group Life Insurance											
Medical											
Pension											
Unemployment Insurance											
Total Social Contributions			-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6										
Medical											
Other Benefits											
Pension											
Total Post-retirement Benefit			-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE											
Sub Total - Board Members of Entities			-	-	-	-	-	-	-	-	-
% increase	4										
Senior Managers of Entities											
Salaries and Allowances											
Basic Salary											
Bonuses											
Allowance											
Accommodation, Travel and Incidental											
Cellular and Telephone	3										
Housing Benefits	3										
Non-pensionable											
Travel or Motor Vehicle	3										
Voluntary Work											
Total Allowance			-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3									
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		80 647	80 665	82 589	110 641	109 609	109 609	116 208	123 176	126 256
% increase	4		0.0%	2.4%	34.0%	(0.9%)	-	6.0%	6.0%	2.5%
TOTAL MANAGERS AND STAFF	5,7	72 457	72 930	74 045	98 670	97 838	97 838	106 891	113 859	116 940

DC9 Frances Baard - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.					2.
Councillors	3							
Speaker	4		840 230	-	47 040	-	-	887 270
Chief Whip			-	-	-	-	-	-
Executive Mayor			1 050 280	-	47 040	-	-	1 097 320
Deputy Executive Mayor			-	-	-	-	-	-
Executive Committee			6 471 180	-	611 520	-	-	7 082 700
Total for all other councillors			249 600	-	-	-	-	249 600
Total Councillors	8	-	8 611 290	-	705 600			9 316 890
Senior Managers of the Municipality	5							
Municipal Manager (MM)								-
Chief Finance Officer								-
								-
								-
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	-	-	-	-		-
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	8 611 290	-	705 600	-		9 316 890

DC9 Frances Baard - 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)			-	-	29	32	28	-	-	-	-
Board Members of municipal entities		4	-	-	-	-	-	-	-	-	-
Municipal employees											
Municipal Manager and Senior Managers		5	-	-	-	-	-	-	-	-	-
Other Managers		3	5	-	1	5	3	-	-	-	-
Professionals		7	21	16	-	20	17	-	-	-	-
Finance			50	35	5	72	66	-	-	-	-
Spatial/town planning			23	14	4	17	15	-	-	-	-
Information Technology			-	-	-	3	3	-	-	-	-
Roads			5	2	1	5	4	-	-	-	-
Electricity			-	-	-	-	-	-	-	-	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			22	19	-	47	44	-	-	-	-
Technicians			-	-	-	6	6	-	-	-	-
Finance			-	-	-	-	-	-	-	-	-
Spatial/town planning			-	-	-	-	-	-	-	-	-
Information Technology			-	-	-	-	-	-	-	-	-
Roads			-	-	-	-	-	-	-	-	-
Electricity			-	-	-	-	-	-	-	-	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			-	-	-	6	6	-	-	-	-
Clerks (Clerical and administrative)			55	50	-	20	18	-	-	-	-
Service and sales workers			-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers			-	-	-	-	-	-	-	-	-
Craft and related trades			-	-	-	-	-	-	-	-	-
Plant and Machine Operators			-	-	-	-	-	-	-	-	-
Elementary Occupations			-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS		9	131	101	35	155	138	-	-	-	-
% increase						18.3%	36.6%	(100.0%)	(100.0%)	(100.0%)	-
Total municipal employees headcount		6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount		8, 10	-	14	-	-	-	-	-	-	-
Human Resources personnel headcount		8, 10	-	5	-	-	-	-	-	-	-

DC9 Frances Baard - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		7	7	7	7	7	7	7	7	7	7	7	7	80	84	88
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		846	846	846	846	846	846	846	846	846	846	846	846	10 150	10 478	10 816
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		13	13	13	13	13	13	13	13	13	13	13	13	150	158	165
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		13 236	13 236	13 236	13 236	13 236	13 236	13 236	13 236	13 236	13 236	13 236	13 236	158 827	162 613	168 497
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	169 207	173 332	179 566
Expenditure																
Employee related costs		8 908	8 908	8 908	8 908	8 908	8 908	8 908	8 908	8 908	8 908	8 908	8 908	106 891	113 859	116 940
Remuneration of councillors		776	776	776	776	776	776	776	776	776	776	776	776	9 317	9 317	9 317
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		116	116	116	116	116	116	116	116	116	116	116	116	1 393	1 578	1 445
Debt impairment		2	2	2	2	2	2	2	2	2	2	2	2	20	20	20
Depreciation, amortisation and impairment		397	397	397	397	397	397	397	397	397	397	397	397	4 762	4 857	4 954
Interest, Dividends and Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		2 122	2 122	2 122	2 122	2 122	2 122	2 122	2 122	2 122	2 122	2 122	2 122	25 460	22 153	21 498
Transfers and subsidies		2 425	2 425	2 425	2 425	2 425	2 425	2 425	2 425	2 425	2 425	2 425	2 425	29 101	25 085	27 819
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		1 294	1 294	1 294	1 294	1 294	1 294	1 294	1 294	1 294	1 294	1 294	1 294	15 528	16 301	16 968
Disposal of Fixed and Intangible Assets		4	4	4	4	4	4	4	4	4	4	4	4	54	54	54
Other Losses		192	192	192	192	192	192	192	192	192	192	192	192	2 300	2 300	2 300
Total Expenditure		16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	194 826	195 523	201 314
Surplus/(Deficit)		(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(25 619)	(22 191)	(21 748)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(25 619)	(22 191)	(21 748)
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(25 619)	(22 191)	(21 748)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(25 619)	(22 191)	(21 748)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(25 619)	(22 191)	(21 748)

DC9 Frances Baard - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	159 781	165 138	171 270
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		786	786	786	786	786	786	786	786	786	786	786	786	9 426	8 194	8 296
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	169 207	173 332	179 566
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		999	999	999	999	999	999	999	999	999	999	999	999	11 991	11 782	11 837
Vote 2 - MUNICIPAL MANAGER		2 096	2 096	2 096	2 096	2 096	2 096	2 096	2 096	2 096	2 096	2 096	2 096	25 157	26 528	26 760
Vote 3 - BUDGET AND TREASURY		2 274	2 274	2 274	2 274	2 274	2 274	2 274	2 274	2 274	2 274	2 274	2 274	27 286	28 976	30 439
Vote 4 - CORPORATE SERVICES		4 993	4 993	4 993	4 993	4 993	4 993	4 993	4 993	4 993	4 993	4 993	4 993	59 914	60 436	62 612
Vote 5 - PLANNING AND DEVELOPMENT		5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	5 554	66 646	63 834	68 232
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		319	319	319	319	319	319	319	319	319	319	319	319	3 831	3 967	1 433
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	194 826	195 523	201 314
Surplus/(Deficit) before assoc.		(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(25 619)	(22 191)	(21 748)
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(25 619)	(22 191)	(21 748)

DC9 Frances Baard - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue - Functional																
<i>Governance and administration</i>		13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	159 781	165 138	171 270
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	159 781	165 138	171 270
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		786	786	786	786	786	786	786	786	786	786	786	786	9 426	8 194	8 296
Planning and development		786	786	786	786	786	786	786	786	786	786	786	786	9 426	8 194	8 296
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	169 207	173 332	179 566
Expenditure - Functional																
<i>Governance and administration</i>		8 089	8 089	8 089	8 089	8 089	8 089	8 089	8 089	8 089	8 089	8 089	8 089	97 067	100 204	103 085
Executive and council		2 151	2 151	2 151	2 151	2 151	2 151	2 151	2 151	2 151	2 151	2 151	2 151	25 815	26 428	27 105
Finance and administration		5 534	5 534	5 534	5 534	5 534	5 534	5 534	5 534	5 534	5 534	5 534	5 534	66 403	68 628	71 489
Internal audit		404	404	404	404	404	404	404	404	404	404	404	404	4 849	5 147	4 491
<i>Community and public safety</i>		1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	1 404	16 842	17 197	15 267
Community and social services		1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	13 011	13 230	13 833
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		319	319	319	319	319	319	319	319	319	319	319	319	3 831	3 967	1 433
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6 331	6 331	6 331	6 331	6 331	6 331	6 331	6 331	6 331	6 331	6 331	6 331	75 969	73 237	77 921
Planning and development		5 142	5 142	5 142	5 142	5 142	5 142	5 142	5 142	5 142	5 142	5 142	5 142	61 698	58 948	63 190
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	14 271	14 288	14 731
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		412	412	412	412	412	412	412	412	412	412	412	412	4 947	4 886	5 042
Total Expenditure - Functional		16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	16 235	194 826	195 523	201 314
Surplus/(Deficit) before assoc.		(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(25 619)	(22 191)	(21 748)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(2 135)	(25 619)	(22 191)	(21 748)

DC9 Frances Baard - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		4	4	4	4	4	4	4	4	4	4	4	4	50	-	-
Vote 2 - MUNICIPAL MANAGER		15	15	15	15	15	15	15	15	15	15	15	15	179	-	-
Vote 3 - BUDGET AND TREASURY		88	88	88	88	88	88	88	88	88	88	88	88	1 053	1 450	2 100
Vote 4 - CORPORATE SERVICES		193	193	193	193	193	193	193	193	193	193	193	193	2 321	53	15
Vote 5 - PLANNING AND DEVELOPMENT		0	0	0	0	0	0	0	0	0	0	0	0	5	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	301	301	301	301	301	301	301	301	301	301	301	301	3 608	1 503	2 115
Total Capital Expenditure	2	301	301	301	301	301	301	301	301	301	301	301	301	3 608	1 503	2 115

DC9 Frances Baard - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		234	234	234	234	234	234	234	234	234	234	234	234	2 804	1 480	2 100
Executive and council		19	19	19	19	19	19	19	19	19	19	19	19	229	–	–
Finance and administration		215	215	215	215	215	215	215	215	215	215	215	215	2 575	1 480	2 100
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		29	29	29	29	29	29	29	29	29	29	29	29	345	15	15
Community and social services		29	29	29	29	29	29	29	29	29	29	29	29	345	15	15
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		38	38	38	38	38	38	38	38	38	38	38	38	459	8	–
Planning and development		0	0	0	0	0	0	0	0	0	0	0	0	5	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		38	38	38	38	38	38	38	38	38	38	38	38	454	8	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	301	301	301	301	301	301	301	301	301	301	301	301	3 608	1 503	2 115
Funded by:																
National Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (prioritised allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		301	301	301	301	301	301	301	301	301	301	301	301	3 608	1 503	2 115
Total Capital Funding		301	301	301	301	301	301	301	301	301	301	301	301	3 608	1 503	2 115

DC9 Frances Baard - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Cash Receipts By Source													1		
Property rates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	14	14	14	14	14	14	14	14	14	14	14	14	173	181	190
Interest earned - external investments	846	846	846	846	846	846	846	846	846	846	846	846	10 150	10 478	10 816
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational	13 236	13 236	13 236	13 236	13 236	13 236	13 236	13 236	13 236	13 236	13 236	13 236	158 827	162 613	168 497
Other revenue	8	8	8	8	8	8	8	8	8	8	8	8	92	97	101
Cash Receipts by Source	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	169 242	173 368	179 604
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vat Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	14 103	169 242	173 368	179 604
Cash Payments by Type															
Employee related costs	8 768	8 768	8 768	8 768	8 768	8 768	8 768	8 768	8 768	8 768	8 768	8 768	105 213	112 230	115 328
Remuneration of councillors	776	776	776	776	776	776	776	776	776	776	776	776	9 317	9 317	9 317
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisition inventory - water and other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	2 440	29 279	25 476	24 723
Transfers and subsidies - other municipalities	496	496	496	496	496	496	496	496	496	496	496	496	5 956	4 500	4 500
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	1 363	16 358	17 139	17 871
Cash Payments by Type	13 844	13 844	13 844	13 844	13 844	13 844	13 844	13 844	13 844	13 844	13 844	13 844	166 124	168 661	171 738
Other Cash Flows/Payments by Type															
Capital assets	329	329	329	329	329	329	329	329	329	329	329	329	3 942	1 728	2 432
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	14 172	14 172	14 172	14 172	14 172	14 172	14 172	14 172	14 172	14 172	14 172	14 172	170 066	170 390	174 171
NET INCREASE/(DECREASE) IN CASH HELD	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(824)	2 978	5 434
Cash/cash equivalents at the month/year begin:	149 376	149 307	149 239	149 170	149 101	149 032	148 964	148 895	148 826	148 758	148 689	148 620	149 376	148 552	151 530
Cash/cash equivalents at the month/year end:	149 307	149 239	149 170	149 101	149 032	148 964	148 895	148 826	148 758	148 689	148 620	148 552	148 552	151 530	156 964

DC9 Frances Baard - NOT REQUIRED - municipality does not have entities

[illegible]

DC9 Frances Baard - Supporting Table SA32 List of external mechanisms

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

DC9 Frances Baard - Supporting Table SA33 Contracts having future budgetary implications

[illegible]

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-					

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	3 221	3 221	160	-	-	-	180	-	-
Operational Buildings	3 221	3 221	160	-	-	-	180	-	-
Municipal Offices	3 221	3 221	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	160	-	-	-	180	-	-
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	-	-	222	-	-	-	125	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	222	-	-	-	125	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	222	-	-	-	125	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	63	90	717	90	55	55	738	53	15
Computer Equipment	63	90	717	90	55	55	738	53	15
Furniture and Office Equipment	63	130	54	482	162	162	96	-	-
Furniture and Office Equipment	63	130	54	482	162	162	96	-	-
Machinery and Equipment	376	376	118	66	56	56	600	-	-
Machinery and Equipment	376	376	118	66	56	56	600	-	-
Transport Assets	-	691	-	750	750	750	750	-	-
Transport Assets	-	691	-	750	750	750	750	-	-
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	3 723	4 508	1 270	1 388	1 023	1 023	2 489	53

DC9 Frances Baard - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

[illegible]

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	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	5	5	5	-	-	-	
Computer Equipment	-	-	-	5	5	5	-	-	-	
Furniture and Office Equipment	-	19	4	-	-	-	-	-	-	
Furniture and Office Equipment	-	19	4	-	-	-	-	-	-	
Machinery and Equipment	-	105	132	250	350	350	-	-	-	
Machinery and Equipment	-	105	132	250	350	350	-	-	-	
Transport Assets	1 485	2 754	1 511	2 000	2 000	2 000	281	1 450	2 100	
Transport Assets	1 485	2 754	1 511	2 000	2 000	2 000	281	1 450	2 100	
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	1 485	2 879	1 648	2 255	2 355	2 355	281	1 450	2 100
Renewal of Existing Assets as % of total capex		23.2%	27.4%	50.3%	49.4%	52.2%	52.2%	7.8%	96.5%	99.3%
Renewal of Existing Assets as % of deprecn"		28.0%	57.7%	35.3%	36.5%	38.1%	38.1%	5.9%	29.9%	42.4%

DC9 Frances Baard - Supporting Table SA34c Repairs and maintenance expenditure by asset class

[illegible]

Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	520	394	466	1 510	1 418	1 418	1 225	1 400	1 204
Operational Buildings	520	394	466	1 510	1 418	1 418	1 225	1 400	1 204
Municipal Offices	10	17	17	45	45	45	35	35	35
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	511	377	449	1 465	1 373	1 373	1 190	1 365	1 169
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	3 047	2 596	3 242	5 989	7 100	7 100	2 374	675	705
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	3 047	2 596	3 242	5 989	7 100	7 100	2 374	675	705
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1 003	470	815	1 721	2 116	2 116	1 935	6	6
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	2 044	2 126	2 427	4 268	4 984	4 984	440	669	699
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	73	208	149	377	377	377	304	236	135
Furniture and Office Equipment	73	208	149	377	377	377	304	236	135
Machinery and Equipment	730	648	644	945	968	968	1 273	1 377	1 446
Machinery and Equipment	730	648	644	945	968	968	1 273	1 377	1 446
Transport Assets	136	244	455	646	646	646	334	350	397
Transport Assets	136	244	455	646	646	646	334	350	397
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	4 523	4 108	4 975	9 496	10 538	5 634	4 175	4 038
R&M as a % of PPE & Investment Property		2.2%	2.1%	2.6%	5.2%	5.3%	5.3%	1.6%	1.8%
R&M as % Operating Expenditure		3.2%	2.7%	3.4%	5.2%	5.7%	5.7%	6.1%	2.1%

DC9 Frances Baard - Supporting Table SA34d Depreciation by asset class

[illegible]

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	1 673	1 745	1 874	1 840	1 840	1 840	1 963	2 002	2 042

Operational Buildings	1 673	1 745	1 874	1 840	1 840	1 840	1 963	2 002	2 042	
Municipal Offices	1 673	1 745	1 874	1 840	1 840	1 840	1 963	2 002	2 042	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	0	-	-	-	-	-	-	
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	1 007	969	249	979	979	979	262	267	272	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	1 007	969	249	979	979	979	262	267	272	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	1 007	969	249	979	979	979	262	267	272	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	777	817	745	824	824	824	783	799	815	
Computer Equipment	777	817	745	824	824	824	783	799	815	
Furniture and Office Equipment	430	339	331	473	473	473	347	353	361	
Furniture and Office Equipment	430	339	331	473	473	473	347	353	361	
Machinery and Equipment	1 044	452	542	1 357	1 357	1 357	576	588	599	
Machinery and Equipment	1 044	452	542	1 357	1 357	1 357	576	588	599	
Transport Assets	373	663	927	714	714	714	831	848	865	
Transport Assets	373	663	927	714	714	714	831	848	865	
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	5 304	4 986	4 669	6 187	6 187	6 187	4 762	4 857	4 954

DC9 Frances Baard - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

[illegible]

Other assets		-	997	-	-	215	215	-	-	-
Operational Buildings		-	997	-	-	215	215	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	997	-	-	215	215	-	-	-
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		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		646	1 020	147	450	450	450	800	-	-
Computer Equipment		646	1 020	147	450	450	450	800	-	-
Furniture and Office Equipment		463	502	16	142	142	142	29	-	-
Furniture and Office Equipment		463	502	16	142	142	142	29	-	-
Machinery and Equipment		84	589	194	330	330	330	9	-	-
Machinery and Equipment		84	589	194	330	330	330	9	-	-
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	1 193	3 108	357	922	1 136	1 136	838	-	-
Upgrading of Existing Assets as % of total capex		18.6%	29.6%	10.9%	20.2%	25.2%	25.2%	23.2%	0.0%	0.0%
Upgrading of Existing Assets as % of deprecn"		22.5%	62.3%	7.6%	14.9%	18.4%	18.4%	17.6%	0.0%	0.0%

DC9 Frances Baard - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 1 - EXECUTIVE AND COUNCIL		50	-	-				
Vote 2 - MUNICIPAL MANAGER		179	-	-				
Vote 3 - BUDGET AND TREASURY		1 053	1 450	2 100				
Vote 4 - CORPORATE SERVICES		2 321	53	15				
Vote 5 - PLANNING AND DEVELOPMENT		5	-	-				
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		3 608	1 503	2 115	-	-	-	-
Future operational costs by vote	2							
Vote 1 - EXECUTIVE AND COUNCIL								
Vote 2 - MUNICIPAL MANAGER								
Vote 3 - BUDGET AND TREASURY								
Vote 4 - CORPORATE SERVICES								
Vote 5 - PLANNING AND DEVELOPMENT								
Vote 6 - PROJECT MAN AND ADVISORY SERVICES								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
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Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		3 608	1 503	2 115	-	-	-	-

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)

[illegible]

[illegible]

[illegible]

[illegible]

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000
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***SERVICE DELIVERY & BUDGET
IMPLEMENTATION PLAN***

FRANCES BAARD DISTRICT MUNICIPALITY



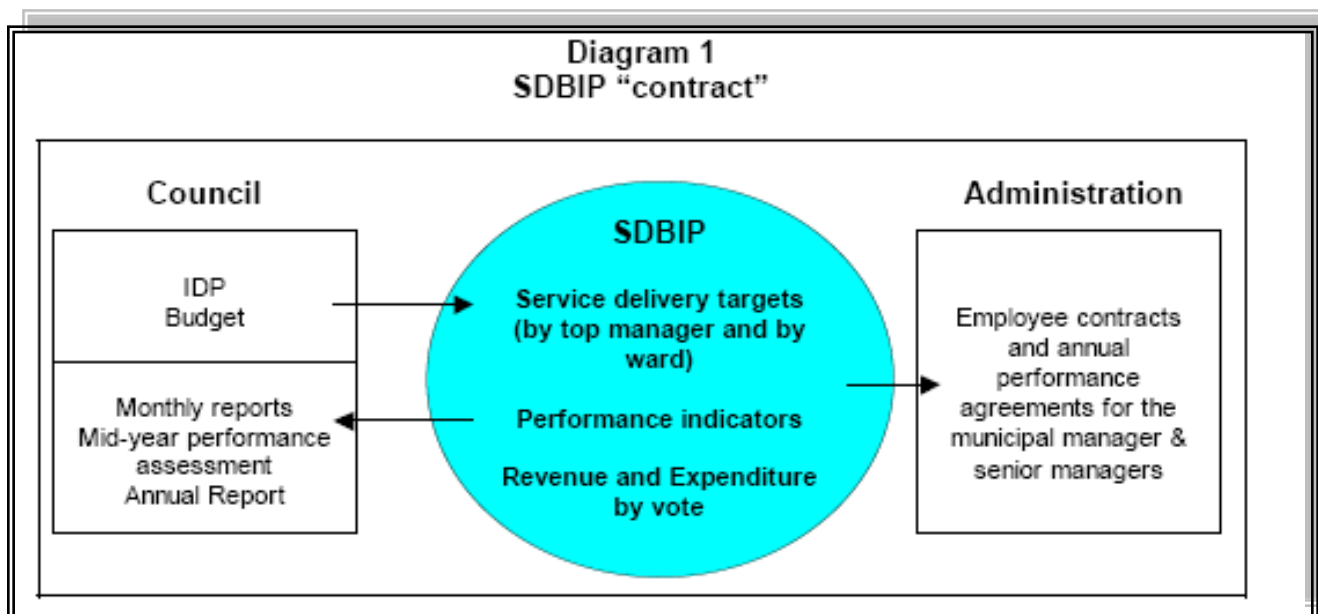
DRAFT SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2026 / 2027

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1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) seek to promote municipal accountability and transparency and is an important instrument for service delivery and budget monitoring and evaluation. The SDBIP is a partnership contract between the administration, council and community, which expresses the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelve (12) months.



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Chapter 1 of the Municipal Finance Management Act, (Act 56 of 2003) (MFMA) defines the SDBIP as a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget which must include (as part of the top-layer) the following:

(a) Projections for each month:

- Revenue to be collected, by source, and
- Operational and capital expenditure, by vote.

(b) Service delivery targets and performance indicators for each quarter.

In terms of National Treasury's Circular No.13 the SDBIP must provide a picture of service delivery areas, budget allocations and enable monitoring and evaluation. It specifically requires the SDBIP to include:

- Monthly projections of revenue to be collected for each source;
- Monthly projections of expenditure (operating and capital) and revenue for each vote;
- Quarterly projections of service delivery targets and performance indicators for each vote;
- Information for expenditure and delivery; and a
- Detailed capital works plan.

In terms of sections 69(3) (a) and (b) of the MFMA the accounting officer of a municipality must submit to the mayor within 14 days after the approval of an annual budget, a draft SDBIP for the budget year and drafts of the annual performance agreements as required in terms of section 57(1) (b) of the Municipal Systems Act (MSA) for the municipal manager and all senior managers. Furthermore, according to section 53(1) (c) (ii) and (iii) of the MFMA, the Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget. This coincides with the need to table at Council, drafts of the annual performance agreements for the municipal manager and all senior managers as required in terms of section 57(1) (b) of the MSA.

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The process leading to the draft Budget, IDP and business plans, which have an important bearing on the finalization of the SDBIP, includes the following elements:

- Departmental operational plans/departmental SDBIPs. These departmental SDBIPs provide detailed plans and targets according to which the departments' performance will be monitored.
- The departmental SDBIP's/operational plans contain performance plans of line managers. The performance plans were formulated in terms of the IDP sector plans and the operational mandates relevant to each department. The performance plans form the basis for the signing of the annual performance agreements of the municipal manager and senior managers. The SDBIP represents the key performance targets as captured across core departments.

The structure of the FBDM's 2026/27 SDBIP in the table below considers the pertinent legal requirements:

SECTION	DESCRIPTION
Introduction	• Legislative description of the SDBIP • Components of the SDBIP
Capital Works Plan	• Three-year capital works plan • Spatial Development Framework • A list of key capital projects to be implemented in the budget year broken down according to municipalities
High level Service Delivery Breakdown	• Municipal score card showing KPI's and targets
Budget Implementation Plan for 2026/27	• Monthly projections of revenue to be collected by source • Monthly projections of expenditure of operating, and revenue for each vote • Monthly projection of capital by vote
Conclusion	• SDBIP as significant monitoring tool

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The budget implementation section of the SDBIP is categorised in terms of votes as prescribed by the MFMA. In the case of the FBDM, votes indicate a budget allocation for core administration.

- Executive and Council
- Budget and Treasury
- Corporate Services
- Planning and Development
- Project Management and Advisory Services

2. CAPITAL WORKS PLAN

The capital budget of FBDM is focused on own capital expenditure needs such as computer equipment, upgrading of buildings, etc. and not so much on infrastructure services.

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2.1 Three-Year Capital Projects

The table below outlines the medium-term capital budget of the FBDM. Total capital amounts to R3.6m.

DC9 Frances Baard - 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 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
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	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		45	-	1	-	-	-	-	50	-	-
Vote 2 - MUNICIPAL MANAGER		13	55	238	194	154	154	23	179	-	-
Vote 3 - BUDGET AND TREASURY		(1 381)	1 976	1 575	2 773	2 773	2 773	17	1 053	1 450	2 100
Vote 4 - CORPORATE SERVICES		3 267	2 032	1 308	1 553	1 577	1 577	163	2 321	53	15
Vote 5 - PLANNING AND DEVELOPMENT		(695)	31	152	45	10	10	-	5	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
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		1 248	4 094	3 274	4 565	4 514	4 514	203	3 608	1 503	2 115
Total Capital Expenditure - Vote		1 248	4 094	3 274	4 565	4 514	4 514	203	3 608	1 503	2 115

2.2 Spatial Development Framework

A summary of the Spatial Development Framework (SDF) has been provided herewith. It highlights background to the SDF, the main issues identified by the SDF and objectives, strategies and projects formulated to address these spatial challenges.

Municipalities are required by the provisions of Section 26(e) of the Municipal Systems Act 2000 to prepare and adopt a SDF for their municipal area as part of the Integrated Development Plan. The objectives of SDF are clearly articulated under Section 4 of the Local

Government: Municipal Planning and Performance Management Regulations 2001 and Section 18 of the Spatial Planning and Land Use Management Act 16 of 2013. The Spatial Planning and Land Use Act 16 of 2013 is the legislation and government policy that give municipalities the responsibility of preparing and adopting Spatial Development Frameworks for municipalities.

The Spatial Development Framework (SDF) of Frances Baard District Municipality (FBDM) was reviewed and adopted by Council on the 28 July 2021 and gazetted on the 9th of August 2021.

2.3 Spatial Planning Issues

One of the principal objectives of SDF is the promotion of sustainable human settlement development. However, there are a number of factors in the FBDM region that pose to undermine the sustainable development of the region, namely: -

- Population increase: All the municipalities in the district are experiencing an increase in population; The Sol Plaatje Local Municipality increased the most, in terms of population, with an average annual growth rate of 1,93%, the Magareng Local Municipality had the second highest growth in terms of its population, with an average annual growth of 1.72%, Dikgatlong LM 1.59%, Phokwane LM 1.22%, Frances Baard DM average annual growth rate of 1.77%. The Phokwane Local Municipality had the lowest average annual growth rate of 1.22% relative to the other within the Frances Baard District Municipality.
- Dilapidated and obsolete infrastructure within the district.
- The urban settlements in the district are not integrated, compact and densified which creates sprawling and expensive to provide bulk services.
- Gradual spatial restructuring to prioritise highly competitive economic sectors in the district such as agriculture, manufacturing, tourism, and mining.
- Lack of the developments that are nodal, transit and pedestrian oriented.
- Poor local land management problems, caused by poor agricultural practices and mining.
- Mines are poorly rehabilitated as evidenced by various open quarries and pits in the FBDM region.

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- Local Municipalities lacks resources and are embedded with weak institutional capacity to implement and enforce the approve plans such as Land Use Scheme and Spatial Development Frameworks (SDF's).
- Lack of the diversification of the district economy.
- Local Municipalities gradually update the change in the land use rights or zones, which lead to the mismatch of the deed's information and land use on the ground.
- Growing demand on bulk services due to population increase.

2.4 Capital Projects to category B municipalities for 2026/27

Circular 13 of the MFMA calls for the provision of detailed capital works plans to ensure sufficient detail to measure and monitor delivery of infrastructure projects. It must be appreciated that the breakdown of the capital works plan, is helpful in terms of showing the spread of FBDM's intervention in its provision of services. This section provides a breakdown of capital expenditure across the FBDM. The capital projects for 2026/27 are broken down according to category B municipalities in the District.

Description	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
<u>OPERATIONAL: O&M</u>									
<i>Dikgatlong Municipality (NC092)</i>	2 800	1 800	3 500	2 500	2 500	2 500	2 500	2 500	2 500
<i>Magareng Municipality (NC093)</i>	3 305	3 053	2 500	2 500	2 500	2 500	2 500	2 500	2 500
<i>Phokwane Municipality (NC094)</i>	2 800	2 499	2 500	2 500	1 000	1 000	2 500	2 500	2 500
<i>Sol Plaatje Municipality (NC091)</i>	2 800	2 800	5 500	2 500	2 500	2 500	2 500	2 500	2 500
<u>CAPITAL</u>									
<i>(NC092) Dikgatlong Municipality</i>	3 500	5 500	2 000	–	–	–	3 000	3 000	3 000
<i>(NC093) Magareng Municipality</i>	1 500	4 745	2 000	–	–	–	3 000	3 000	3 000
<i>(NC094) Phokwane Municipality</i>	4 647	7 300		–	1 500	1 500	3 000	3 000	3 000
<i>(NC091) Sol Plaatje Municipality</i>	–	6 000		–	–	–	3 000	3 000	3 000
Total Operational and Capital	21 352	33 697	18 000	10 000	10 000	10 000	22 000	22 000	22 000

3. HIGH-LEVEL SERVICE DELIVERY BREAKDOWN

The FBDM is required in terms of the SDBIP, to provide non-financial measurable performance objectives in the form of service delivery targets and other performance indicators. Service delivery targets relate to the level and standard of services being provided to the community. It also includes targets for the reductions in backlogs of basic services according to Circular 13 of the MFMA. The SDBIP provides high level but condensed public information on service delivery to all stakeholders within and outside the district.

The SDBIP is conceptualized as a layered plan dealing with consolidated service targets and in-year deadlines and linking such targets and deadlines to top management. The Municipal Score Card represents a consolidation of all the FBDM detailed service delivery targets and performance indicators as captured in the operational plans, the performance plans and score cards of the managers in the various departments of the municipality.

In terms of the objectives, strategies and projects as listed in the IDP and the budget, Frances Baard District Municipality commits itself as follows:

3.1 MUNICIPAL STRATEGIC OBJECTIVES:

1. To provide sustainable municipal services in the district;
2. To implement municipal institutional development and transformation in the district;
3. To promote local economic development in the district;
4. To promote municipal financial viability and management in the district; and
5. To promote and implement good democratic governance and public participation in the district.

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3.2 FBDM PERFORMANCE PLAN / OPERATIONAL PLAN / SCORE CARD - 2026/27 Financial Year:

FBDM PERFORMANCE PLAN / SCORE-CARD - 2026/2027											
KEY PERFORMANCE AREA (KPAs)		KEY PERFORMANCE INDICATORS (KPIs)		Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
IDP OBJECTIVES				30/06/2026	2026/2027	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
KPA 1: SUSTAINABLE MUNICIPAL INFRASTRUCTURE AND BASIC SERVICE DELIVERY.											
Programme Management and Advisory Services											
1	To assist LMs with infrastructure upgrading, operations and maintenance	1.1	Number of municipalities assisted with the finalisation of prioritised project lists to guide the upgrading, operations and maintenance of infrastructure in the district	Infrastructure needs list of LMs for 2026/27	4x Project lists from the LMs for 2027/28	Project lists	List of projects from LMs	-	-	-	4
		1.2	Amount spent on support for operations and maintenance of infrastructure in the LMs (O&M)	Spent R8 500 000.00 of the allocated budget	Total spending of annual allocated budget R0	Amount spent (R)	Quarterly reports	R0.00	R0.00	R0.00	R0.00
		1.3	Number of monitoring reports developed to support with infrastructure operations and maintenance in the LMs	4x Monitoring reports	4x Monitoring reports	Number of monitoring reports	4x Monitoring reports	1	1	1	1
2	To create job opportunities for the unemployed through the promotion of EPWP principles	2.1	Number of Full-Time Equivalents (FTEs) created as per DORA	20 FTEs created in 2025/26	18 FTEs	Number of FTEs created	Quarterly reports	6	5	4	3
3	To support improved infrastructure planning in the district	3.1	Percentage progress on the implementation of the RRAMS project to support improved infrastructure planning in the LMs as per the annual business plan	100% Implemented business plan	100% Implementation of the approved business plan	% Progress on implementation	Quarterly reports	100%	100%	100%	100%
4	To support the provision of potable water, sanitation facilities, electricity and streets and storm water households in the district	4.1	Amount spent on support for capital infrastructure projects in the LMs	Spent R1 500 000.00 of the allocated budget	Total spending of annual allocated budget R0	Amount spent (R)	Quarterly Reports	-	-	R0.00	R0.00
		4.2	Number of monitoring reports developed to support with capital infrastructure projects in the LMs	2x Monitoring reports	Monitoring reports	Number of monitoring reports	2x Monitoring Reports	-	-	0	0
5	To implement Energy Efficiency and Demand Side Management (EEDSM) initiatives within municipal infrastructure in order to reduce electricity consumption and improve energy efficiency	5.1	Percentage implementation of the EEDSM project as per the annual business plan	100% Implemented business plan	100% Implementation of the business plan	% Progress on implementation	Quarterly reports	100%	100%	100%	100%
Housing Unit											
6	To facilitate the reduction of the Housing backlog	6.1	Number of Human Settlement sector-plans reviewed	Sector plans reviewed	4x Sector plans reviewed	Number of sector plans reviewed	Draft sector plans	-	-	-	4
		6.2	Number of progress reports for the facilitation of the subsidy application process	4x Progress Reports	4x Progress reports	Number of reports	4x Reports	1	1	1	1
7	Monitoring of human settlements development in 3 LMs	7.1	Number of accreditation reports submitted to COGHSTA and National Department of Human Settlements	16x Reports	16x reports	Number of reports	Monthly & Quarterly Reports	4	4	4	4

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FBDM PERFORMANCE PLAN / SCORE-CARD - 2026/2027											
KEY PERFORMANCE AREA (KPAs)			KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
IDP OBJECTIVES				30/06/2026	2026/2027	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
KPA 2: LOCAL ECONOMIC DEVELOPMENT (LED)											
Local Economic Development Unit											
8	To support the development of a diverse and innovation driven local economies	8.1	Number of programmes completed aimed at the diversification of the district economy	1x Programme Implemented	2x Programmes	Number of programmes completed	Quarterly Reports	-	-	1	1
9	To support the development of learning and skilful economies	9.1	Number of programmes completed aimed at developing learning and skilful economies	1x Programme Implemented	2x Programmes	Number of programmes completed	Quarterly Reports	-	1	-	1
10	To facilitate the development and support of enterprises	10.1	Number of programmes completed aimed at developing enterprises	1x Programme completed	1x Programmes	Number of programmes completed	Quarterly Reports	-	-	-	1
11	To facilitate the development of inclusive local economies	11.1	Number of evaluations conducted aimed at developing inclusive economies	4x Evaluations conducted	2x Evaluations	Number of evaluations	Quarterly Reports	-	-	-	2
Tourism Unit											
12	To promote tourism in the Frances Baard District	12.1	Number of programmes completed aimed at upgrading, restoration and promoting tourist attractions	6x Implemented planned programmes	6x Programmes	Number of programmes completed	Quarterly Reports	1	3	1	1
		12.2	Percentage implementation of annual action plan to facilitate strategic partnerships and participation of tourism role players	100% Implemented action plan	100% Implementation of the action plan	% Implementation	Quarterly Reports	100%	100%	100%	100%

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FBDM PERFORMANCE PLAN / SCORE-CARD - 2026/2027											
KEY PERFORMANCE AREA (KPA)			KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
IDP OBJECTIVES				30/06/2026	2026/2027	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION.											
Environmental Health Management											
13	To monitor and enforce national environmental health norms and standards in the Frances Baard district	13.1	Percentage Implementation of municipal health by-laws	0	100% Implementation of by-laws	Percentage implementation	Monthly reports	-	-	-	100%
		13.2	Number of water samples collected and analysed to monitor water quality	480 water samples collected and analysed	480 samples collected	Number of samples collected and analysed	Monthly reports	120	120	120	120
		13.3	Number of inspections at food premises to determine food safety	700 Inspections at food premises	756 inspections completed	Number of inspections conducted	Monthly reports	189	189	189	189
		13.4	Number of surface swabs collected for analyses for diseases and other health risks	180 Surface swabs collected to analyse	180 swabs collected	Number of surface swabs collected & analysed	Quarterly reports	45	45	45	45
		13.5	Number of food handlers trained on environmental health requirements	420 Food handlers trained	420 food handlers trained	Number of food handlers trained	Monthly reports	105	105	105	105
		13.6	Number of inspections conducted at non-food premises to determine health safety	392 Inspections conducted at non-food premises	392 inspections	Number of inspections conducted	Monthly reports	98	98	98	98
		13.7	Percentage progress on the implementation of the environmental health tariff policy	0	Developed policy	Percentage implementation	Quarterly reports	-	-	-	100%
14	To implement and monitor environmental planning and management in the Frances Baard district	14.1	Number of awareness campaigns conducted	84 Awareness campaigns implemented	84 awareness campaigns implemented	Number of campaigns implemented	Monthly reports	21	21	21	21
		14.2	Number of environmental calendar days celebrated	7 Environmental calendar days celebrated	7 environmental calendar days celebrated	Number of days celebrated	Quarterly reports	3	2	1	1
		14.3	Number of atmospheric emissions inventory updates performed	4 Atmospheric emissions inventory updates	4 updates performed	Number of updates performed	Quarterly reports	1	1	1	1
		14.4	Number of ambient air quality monitoring reports	4 Ambient air quality monitoring reports	4 monitoring reports	Number of reports	Quarterly reports	1	1	1	1
		14.5	Percentage implementation of the climate change project	100% Implemented project	Implemented climate change project	Percentage implementation	Quarterly reports	100%	100%	-	-

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FBDM PERFORMANCE PLAN / SCORE-CARD - 2026/2027											
	KEY PERFORMANCE AREA (KPAs)		KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
	IDP OBJECTIVES			30/06/2026	2026/2027	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION continued...											
Disaster Management											
15	To support 3 Local Municipalities by creating institutional capacity for disaster management	15.1	Number of volunteers trained in Disaster risk management	20x Volunteers trained	20 volunteers trained	Number of volunteers trained	Quarterly reports	-	-	20	-
		15.2	Number of Disaster Management Plans reviewed (3 Local Mun and the District)	0	4 Plans reviewed	Number of plans	Quarterly reports	1	1	1	1
16	To reduce risks and build resilience for all communities within the district	16.1	Number of awareness programmes conducted within the district	4x Awareness programmes	4x awareness programmes	Number of awareness programmes	Quarterly reports	1	1	1	1
17	To assist local municipalities by implementing response and recovery mechanisms as per national disaster management framework	17.1	Percentage response to requests on disastrous incidents in the local municipalities.	100% Response	100% response to all requests received	% Assistance	Quarterly reports	100%	100%	100%	100%
18	To develop institutional capacity and acquire resources for firefighting services for 3 local municipalities in the district	18.1	Percentage securing and maintenance of firefighting equipment for 3x LMs	100% Maintained fire fighting equipment	100% maintenance	% Maintenance	Monthly reports	100%	100%	100%	100%
19	To safeguard Councils assets by continuously maintaining and upgrading physical security systems	19.1	Number of security systems maintained	4	3	Number of security systems	Monthly reports		1	1	1
Human Resource Management											
20	To comply with legislative requirements relating to human resource management and development	20.1	Percentage compliance with HRM &D reporting requirements	100% Implementation	100% Implementation of HR Development & Management	% Implementation	Quarterly reports	100%	100%	100%	100%
21	To provide HR management and development support to LMs	21.1	Percentage implementation of the annual HR support plan	100% Support provided	100%	% support	Quarterly reports	-	100%	-	100%
Records Management and Office support											
22	To comply with the Provincial Archives Act, the promotion of access to information act, and the protection of personal information act at Frances Baard District Municipality and support LMs towards compliance	22.1	Percentage implementation of the annual records management and advisory plan	100% Implemented plan	100% Implementation of the plan	% Implementation	Quarterly reports	100%	100%	100%	100%
		22.2	Percentage implementation of the annual records management and advisory support plan	100% Implemented plan	100% support	% Support	Quarterly reports	100%	100%	100%	100%
23	To provide effective and efficient office support functions	23.1	Percentage implementation of the office support plan	100% Implemented plan	100%	% Implementation	Quarterly reports	100%	100%	100%	100%
24	To provide effective and cost efficient office support services	24.1	Percentage maintenance of the municipal building	100% Maintained	100% maintenance	% Maintenance	Quarterly reports	100%	100%	100%	100%

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FBDM PERFORMANCE PLAN / SCORE-CARD - 2026/2027											
KEY PERFORMANCE AREA (KPA)			KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
IDP OBJECTIVES				30/06/2026	2026/2027	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION continued..											
Information Communication Technology (ICT)											
25	To upgrade obsolete ICT infrastructure and implement agile ICT solutions within the district.	25.1	Percentage upgrading of ICT infrastructure and implementation of ICT solutions	85% Implemented ICT solutions	100% Upgrading & implementation of ICT systems	% Upgrading & Implementation	Quarterly reports	100%	100%	100%	100%
26	To provide technical support to three local municipalities.	26.1	Percentage implementation of the annual support plan	100% Implementation	100% implementation	% Implementation	Quarterly reports	100%	100%	100%	100%
Integrated Development Planning (IDP)											
27	To develop and review the district municipality's IDP in compliance with legislation	27.1	Percentage development and review of the district IDP	Adopted 2026/27 IDP	Adopted 2027/28 district IDP	% Progress	Quarterly reports	100%	100%	100%	100%
28	To support the local municipalities in the preparation and review of their IDPs	28.1	Percentage implementation of the annual support plan	100% Support provided	100% implementation of the 2026/27 support plan	% Progress	Quarterly Reports	100%	100%	100%	100%
Performance Management System (PMS)											
29	To maintain a functional performance management system in FBDM	29.1	Percentage compliance on PMS in FBDM	100% Compliance	100% Implementation of the annual plan	% Implementation	Quarterly reports	100%	100%	100%	100%
30	To provide assistance & support local municipalities with performance management in the district	30.1	Percentage implementation of the annual support plan	100% Support provided	100% implementation of the annual support plan	% Progress	Quarterly reports	100%	-	-	100%
Geographic Information System											
31	To promote the use of GIS as a tool in the district	31.1	Percentage access and maintenance of GIS in the district	100% Access & Maintenance	2x Gap analysis	% Progress	Quarterly reports	100%	100%	100%	100%
Spatial Planning											
32	To facilitate the development of urban and rural areas in accordance with the relevant legislation	32.1	Percentage of land development applications received from LMs processed	100% Processed applications	100% Processed applications received	% Progress	Quarterly reports	100%	100%	100%	100%
		32.2	Percentage progress on the township establishment and registration	0	% Development	% Progress	Quarterly reports	100%	100%	100%	100%
		32.3	Percentage progress on the review of the FBDM (SDF)	0	100% review of the SDF	% Progress	Quarterly reports	100%	100%	100%	100%

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FBDM PERFORMANCE PLAN / SCORE-CARD - 2025/2026											
KEY PERFORMANCE AREA (KPAs)			KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
IDP OBJECTIVES				30/06/2026	2026/2027	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION											
Communication and Media											
33	To keep the public informed on government activities in the district	33.1	Percentage implementation of an annual action plan	100% Implemented plan	100% implementation of the action plan	% Progress on implementation of action plan	Quarterly reports	100%	100%	100%	100%
34	To improve internal communication through the implementation of the internal communication plan	34.1	Percentage implementation of the internal communication plan	100% Implemented plan	100% implementation of 2026/27 communication plan	% Implementation of the communication plan	Quarterly reports	100%	100%	100%	100%
Risk Management											
35	To manage risk activities in FBDM and two Local Municipalities	35.1	Percentage implementation of the risk management plan for FBDM, MLM & DLM	100% Risk implementation plan	100% Implementation	% Implementation of plan	Quarterly reports	100%	100%	100%	100%
36	To prevent and manage fraud and corruption in FBDM and two Local Municipalities	36.1	Percentage implementation of a fraud management plan for FBDM, MLM & DLM	100% Fraud implementation plan	100% Implementation	% Implementation of plan	Quarterly reports	-	-	100%	-
Internal Audit											
37	To evaluate the adequacy and effectiveness of control processes and assessment of compliance with legislation in FBDM and 2 LMs	37.1	Percentage implementation of the annual audit plans (FBDM,DLM and MLM)	100% Implemented audit plans	100% Implementation of the audit plans	% Implementation	Quarterly reports	100%	100%	100%	100%
Legal and Compliance Services											
38	Provision of legal services to FBDM and assistance to local municipalities upon request	38.1	Percentage provision of legal advisory and compliance services in the district	100% compliance	100%	% Compliance	Litigation register	100%	100%	100%	100%
39	Provision of sound legal binding contracts in the district	39.1	Percentage provision of legal contract services	100% provision provided	100%	% Provision	Contract register	100%	100%	100%	100%
Council and Committee Services											
40	To ensure an effective and efficient functioning of council and its committees	40.1	Percentage facilitation of council and its committee meetings	100% facilitation	100% facilitation of committees and council meetings	% Compliance	Signed agendas and minutes of Council and committee meetings	100%	100%	100%	100%

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FBDM PERFORMANCE PLAN / SCORE-CARD - 2026/2027											
KEY PERFORMANCE AREA (KPAs)			KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections			
IDP OBJECTIVES				30/06/2026	2026/2027	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION continued...											
Youth Services											
41	To facilitate and coordinate youth development in the district	41.1	Number of stakeholders engagement platforms facilitated	stakeholder engagement facilitated	4x Platforms	Number of platforms	Quarterly Reports	1	1	1	1
		41.2	Percentage coordination of youth development programmes	100% Coordination	100% Coordination	% Progress	Quarterly Reports	100%	100%	100%	100%
Special Programmes											
42	To facilitate and coordinate special programmes in the district	42.2	Percentage facilitation and coordination of special programmes in the district	100% completion of programmes	100% Implementation of approved programmes	% Progress	Quarterly Reports	100%	100%	100%	100%
KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT.											
Budget and Treasury											
43	To ensure compliance to all accounting and legislative reporting requirements	43.1	Percentage compliance to budgeting and reporting requirements	100% Compliance	100%	% Compliance	Monthly and Quarterly reports	100%	100%	100%	100%
44	To ensure sound financial management practices according to National Treasury guidelines	44.1	Percentage implementation of sound financial management (revenue& expenditure)	100% Implementation	100%	% Compliance	Monthly and Quarterly reports	100%	100%	100%	100%
45	To ensure implementation of supply chain management policies and related prescripts	45.1	Percentage compliance with treasury supply chain management system	100% Compliance	100% implementation of the support required	% Compliance	Quarterly reports	100%	100%	100%	100%
46	To provide financial management support to Local Municipalities in the district	46.1	Percentage financial management support provided to LMs	100% Support provided	100%	% Support	Monthly and Quarterly reports	-	-	100%	100%

4. BUDGET IMPLEMENTATION PLAN FOR 2026/27

In respect of the budget implementation component of the SDBIP, circular 13 requires a breakdown by monthly projections of revenue to be collected for each source and monthly projections of operational and capital expenditure and revenue for each vote.

4.1 Monthly projections of revenue and expenditure by vote

The anticipated revenue for the 2026/27 financial year amounts to R 169,207m and the expenditure amounts to R 194,826m. The table below provides a summary of the monthly projections for revenue and expenditure per vote.

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DC9 Frances Baard - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		355	280	–	–	–	–	–	–	–
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 3 - BUDGET AND TREASURY		143 522	150 775	155 093	155 279	155 279	155 279	159 781	165 138	171 270
Vote 4 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–
Vote 5 - PLANNING AND DEVELOPMENT		3 696	4 114	7 792	8 350	8 350	8 350	9 426	8 194	8 296
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
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	147 573	155 169	162 885	163 629	163 629	163 629	169 207	173 332	179 566
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		11 387	11 113	15 117	15 569	15 669	15 669	11 991	11 782	11 837
Vote 2 - MUNICIPAL MANAGER		18 106	17 055	17 253	23 586	22 784	22 784	25 157	26 528	26 760
Vote 3 - BUDGET AND TREASURY		17 963	22 667	21 054	32 070	32 507	32 507	27 286	28 976	30 439
Vote 4 - CORPORATE SERVICES		39 308	42 821	43 621	61 108	62 107	62 107	59 914	60 436	62 612
Vote 5 - PLANNING AND DEVELOPMENT		48 707	55 428	47 801	47 464	48 299	48 299	66 646	63 834	68 232
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		4 109	3 497	3 396	3 591	3 353	3 353	3 831	3 967	1 433
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
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	139 580	152 582	148 243	183 388	184 720	184 720	194 826	195 523	201 314
Surplus/(Deficit) for the year	2	7 993	2 587	14 643	(19 759)	(21 091)	(21 091)	(25 619)	(22 191)	(21 748)

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4.2 Monthly projections: Capital expenditure by vote

The FBDM envisages a spending of R3.6m on the capital budget for 2026/27 financial year. The capital budget will be funded from surplus cash. This is followed by monthly projections for the 2026/27 financial year for each vote.

DC9 Frances Baard - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		4	4	4	4	4	4	4	4	4	4	4	4	50	-	-
Vote 2 - MUNICIPAL MANAGER		15	15	15	15	15	15	15	15	15	15	15	15	179	-	-
Vote 3 - BUDGET AND TREASURY		88	88	88	88	88	88	88	88	88	88	88	88	1 053	1 450	2 100
Vote 4 - CORPORATE SERVICES		193	193	193	193	193	193	193	193	193	193	193	193	2 321	53	15
Vote 5 - PLANNING AND DEVELOPMENT		0	0	0	0	0	0	0	0	0	0	0	0	5	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	301	301	301	301	301	301	301	301	301	301	301	301	3 608	1 503	2 115
Total Capital Expenditure	2	301	301	301	301	301	301	301	301	301	301	301	301	3 608	1 503	2 115

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4.3 Monthly projections: Revenue by source

DC9 Frances Baard - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue - Functional																
Governance and administration		13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	159 781	165 138	171 270
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	13 315	159 781	165 138	171 270
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		786	786	786	786	786	786	786	786	786	786	786	786	9 426	8 194	8 296
Planning and development		786	786	786	786	786	786	786	786	786	786	786	786	9 426	8 194	8 296
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	14 101	169 207	173 332	179 566

5. CONCLUSION

The SDBIP serves as a significant intervention tool in strengthening democratic governance at the local government level. It prescribes that the annual targets of the FBDM be clearly outlined to assist with effective implementation and monitoring. Regular reviews are conducted to compare projected targets with actual outcomes, allowing for necessary adjustments to future targets.

The monitoring of actual revenue targets and expenditure against the approved budget, as outlined in the SDBIP, will be reported monthly in accordance with Section 71 of the MFMA. In terms of Section 71, the Accounting Officer must not later than ten days after the last working day of each month, submit to the Executive Mayor and the relevant provincial treasury a statement on the state of the municipalities' budget, reflecting the following:

- Actual revenue, per revenue source;
- Actual borrowings;
- Actual expenditure, per vote;
- Actual capital expenditure, per vote;
- The amount of any allocations received;

And explanation of:

- Any material variances from what the municipality have projected on revenue by source, and from the municipality's expenditure projections per vote;
- Any material variances from the service delivery and budget implementation plan and;
- Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The SDBIP therefore provides an excellent basis for the councilors of the FBDM to monitor the implementation of service delivery programmes and initiatives across the district. The score card in the SDBIP presents a clear mandate to councilors in terms of playing their oversight function. Regular reports are presented to the section 79 committees in terms of the commitments made in the departmental/unit operational plans.

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Administratively, SDBIP facilitates proper monitoring of performance by senior management and the municipal manager against set targets. The municipal manager's commitments as indicated in the score card will enable the Executive Mayor and the Mayoral Committee to monitor the progress of FBDM in terms of implementing programmes and initiatives in the district. Similarly, the municipal manager is being provided with a tool to ensure accountability for all the key performance indicators in the score card of the municipality.

SUBMITTED BY:

DATE: _____

Municipal Manager

APPROVED BY:

DATE: _____

Executive Mayor

***SERVICE DELIVERY
STANDARDS***

Frances Baard District Municipality (DC09) - Schedule of Service Delivery Standards

Standard	Description	Service Level
	Solid Waste Removal Premise based removal (Residential Frequency) Premise based removal (Business Frequency) Bulk Removal (Frequency) Removal Bags provided(Yes/No) Garden refuse removal Included (Yes/No) Street Cleaning Frequency in CBD Street Cleaning Frequency in areas excluding CBD How soon are public areas cleaned after events (24hours/48hours/longer) Clearing of illegal dumping (24hours/48hours/longer) Recycling or environmentally friendly practices(Yes/No) Licenced landfill site(Yes/No) Water Service Water Quality rating (Blue/Green/Brown/N0 drop) Is free water available to all? (All/only to the indigent consumers) Frequency of meter reading? (per month, per year) Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period) On average for how long does the municipality use estimates before reverting back to actual readings? (months) <i>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</i> One service connection affected (number of hours) Up to 5 service connection affected (number of hours) Up to 20 service connection affected (number of hours) Feeder pipe larger than 800mm (number of hours) What is the average minimum water flow in your municipality? Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No) How long does it take to replace faulty water meters? (days) Do you have a cathodic protection system in place that is operational at this stage? (Yes/No) Electricity Service What is your electricity availability percentage on average per month? Do your municipality have a ripple control in place that is operational? (Yes/No) How much do you estimate is the cost saving in utilizing the ripple control system? What is the frequency of meters being read? (per month, per year) Are estimated consumption calculated at consumption over (two month's/three month's/longer period) On average for how long does the municipality use estimates before reverting back to actual readings? (months) Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer) Are accounts normally calculated on actual readings? (Yes/no) Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No) How long does it take to replace faulty meters? (days) Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No) How effective is the action plan in curbing line losses? (Good/Bad) How soon does the municipality provide a quotation to a customer upon a written request? (days) How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days) How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days) How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days) Sewerage Service Are your purification system effective enough to put water back in to the system after purification? To what extend do you subsidize your indigent consumers? <i>How long does it take to restore sewerage breakages on average</i> Severe overflow? (hours) Sewer blocked pipes: Large pipes? (Hours) Sewer blocked pipes: Small pipes? (Hours) Spillage clean-up? (hours) Replacement of manhole covers? (Hours) Road Infrastructure Services Time taken to repair a single pothole on a major road? (Hours) Time taken to repair a single pothole on a minor road? (Hours) Time taken to repair a road following an open trench service crossing? (Hours) Time taken to repair walkways? (Hours) Property valuations How long does it take on average from completion to the first account being issued? (one month/three months or longer) Do you have any special rating properties? (Yes/No)	N/A

Standard	Description	Service Level
Financial Management		
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)		NoThe UIFW of the municipality has reduced during the 2024/25 financial year.
Are the financial statement outsources? (Yes/No)		No
Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?		Yes
How long does it take for a Tax Invoice to be paid from the date it has been received?		Within 30 days of receipt of Invoice
Is there advance planning from SCM unit linking all departmental plans quaterly and annually including for the next two to three years procurement plans?		There is a procurement plan in place, but it is only compiled annually after the budget has been approved and before the commencement of the new financial year.
Administration		
Reaction time on enquiries and requests?		
Time to respond to a verbal customer enquiry or request? (working days)		
Time to respond to a written customer enquiry or request? (working days)		
Time to resolve a customer enquiry or request? (working days)		
What percentage of calls are not answered? (5%,10% or more)		
How long does it take to respond to voice mails? (hours)		
Does the municipality have control over locked enquiries? (Yes/No)		
Is there a reduction in the number of complaints or not? (Yes/No)		
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)		
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?		N/A
Community safety and licensing services		
How long does it take to register a vehicle? (minutes)		
How long does it take to renew a vehicle license? (minutes)		
How long does it take to issue a duplicate registration certificate vehicle? (minutes)		
How long does it take to de-register a vehicle? (minutes)		
How long does it take to renew a drivers license? (minutes)		
What is the average reaction time of the fire service to an incident? (minutes)		
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)		
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)		
Economic development		
How many economic development projects does the municipality drive?		
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?		
What percentage of the projects have created sustainable job security?		
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)		
Building control		
Approval of Building Plans		
Other Service delivery and communication		
Is a information package handed to the new customer? (Yes/No)		N/A
Does the municipality have training or information sessions to inform the community? (Yes/No)		
Are customers treated in a professional and humanly manner? (Yes/No)		