

CAPRICORN DISTRICT MUNICIPALITY



DRAFT BUDGET 2023/24-2025/26

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1 MAYOR'S REPORT

PART 1 - DRAFT BUDGET

2023/24 MTREF Draft Budget by Executive Mayor Cllr Mamedupi Teffo during a council meeting, CDM Council Chamber.

It is my honour to, in compliance with the Municipal Finance Management Act and relevant Treasury regulations, present to this council a proposed draft budget for the financial year 2023/24.

Budget statement

This budget comprises of **R960 855 000** operational income and **R 413 289 000** capital income in allocations. The 2023/24 financial years' budget proposal is part of a **R 4 191 324 000** budget that is projected for the Medium-Term Expenditure Framework (MTEF) period ending in 2026.

The 2023/24 budget represents an increase of (R 114 465 000) from last year's budget of R 1 259 679 000 (after adjustment). From the proposed overall budget of R 1 374 144 000 is included the R 1 220 168 000 of grants plus R 153 976 000 revenue from water sales and sanitation, the interest on investment, interest on debtors, and the other income from sale of tenders.

Operating funding

Interest on investments was increased with 4% totalling to R 1 571 000. Water sales and sanitation was increased with 14% totalling to R 81 028 000 and R 11 6448 000, respectively. Other income was increased with R4 000 and R 20 000 000 was allocated for interest raised on water debtors.

Operating expenditure

Operating expenditure was increased with R 60 129 000 from the 2022/23 adjusted budget. The overall operating expenditure inclusive of non-cashflow items amounts to R 1 088 727 000. Included in here is:

Capital funding and budget.

Capital budget has projects that are funded by operating revenue, Water Services Infrastructure Grant (WSIG) from Department of Water Affairs and the Municipal Infrastructure Grant (MIG). The Final budget is allocated to various projects, which led to the overall amount of R 413m in the 2023/24 financial year.

Infrastructure

We are pleased that about 97% of the capital budget is allocated to our core mandate - water, which include operations and maintenance of water schemes. To this end, R17m is set aside for sanitation projects and R47m for operations and maintenance.

Notwithstanding budgetary constraint, the rest of the budget votes per department will see no significant increases.

This budget is strongly redistributive of the resources of the municipality and addresses the service delivery mandate that we carry in line with the six Key Strategic Thrusts or KPA's of local government including: Institutional Transformation and Organisational Development, Basic Services and Infrastructure Delivery, Spatial Analysis and Rationale, Local Economic Development (LED), Good Governance and Public Participation, Municipal Financial Management and Viability.

Honourable Speaker, I therefore take this opportunity to submit to this Council for approval.

I thank you!

2 COUNCIL RESOLUTION

CAPRICORN DISTRICT MUNICIPALITY



EXTRACT FROM THE MINUTES OF COUNCIL MEETING HELD ON 22 MARCH 2023

ITEM
OC 04/2022 – 2023/5.1.2 **Draft Budget 2023/24**

RESOLUTION
Resolved, That the draft budget 2023/24 be approved for public participation.

CERTIFIED AS A TRUE EXTRACT FROM THE MINUTES


CLLR MASEKA PHEDI
SPEAKER

2023/03/22
DATE

CAPRICORN DISTRICT MUNICIPALITY
OFFICE OF THE SPEAKER
2023 -03- 22
LIMPOPO PROVINCE

3 EXECUTIVE SUMMARY

INTRODUCTION

Section of 16 of the Municipal Finance Management Act stipulates the following:

(a) The Council of a municipality must for each financial year approve an annual budget for the Municipality before the start of the financial year.

(b) In order for a municipality to comply with subsection (1), the mayor of the municipality must approve the annual budget at a Council meeting at least 30 days before the start of the budget year.

The 2023/24 medium term budget and expenditure framework was developed within the municipality budget framework, municipal budget, reporting frameworks, and treasury guidelines. National Treasury's MFMA Circular No. 122 was used to guide the municipality with compilation of 2023/24 MTREF. In addition, this budget format and content incorporates the requirements of the Municipal Budget and Reporting Regulations.

The budget was prepared in line with the National, provincial and district priorities to ensure that services are planned according to planning guidelines.

Considering all the inputs made and recommendations, the proposed draft budget and Medium-Term Expenditure framework for the 2023/2024-2025/2026 is summarized as follows:

This budget comprises of **R 960 855 000** operational income and **R 413 289 000** capital income in allocations. The 2023/24 financial years' budget proposal is part of a **R 4 191 324 000** budget that is projected for the Medium-Term Expenditure Framework (MTEF) period ending in 2026.

The 2023/24 budget represents an increase of (R 114 465 000) from last year's budget of R 1 259 679 000 (after adjustment). From the proposed overall budget of R 1 374 114 000 is included the R 1 220 168 000 of grants plus R 153 976 000.00 revenue from water sales and sanitation, the interest on investment and the other income from sale of tenders.

90% of the budget funding is based on grants and subsidies provided for by the national government. The grants are utilised to fund both operating and capital expenditure.

This section outlines the development objectives, strategies and projects to address the problems affecting the district community.

KEY STRATEGIC ORGANISATIONAL OBJECTIVES:

- 3.1.1.1 To provide sustainable basic services and infrastructure development.
- 3.1.1.2 To improve spatial development and environmental management;
- 3.1.1.3 To enhance financial viability and management;
- 3.1.1.4 To enhance conditions for economic growth and job creation; and
- 3.1.1.5 To increase the capacity of the district to deliver its mandate.

GROWTH AND DEVELOPMENT STRATEGIES 2040

3.1.1.6 OBJECTIVES

3.1.1.6.1 Objective: Attract Investment

By 2040 the contribution of the economic sectors through investments attracted in Capricorn will yield over 5,4% growth in the economy and reduce unemployment by 20%.

3.1.1.6.2 Objective: Invest in Infrastructure

By 2040 there will be a combined asset base in infrastructure that provides full coverage of basic services to all households and businesses and have sufficient surplus for new developments.

3.1.1.6.3 Objective: Develop Skills to support Economic Growth

By 2040 youth unemployment will be reduced by 30% and skilled youth will drive Capricorn into a modern economy.

3.1.1.6.4 Objective: Make Social Security a Reality

By 2040 the poor, children and the aged, those who are abled and those who are differently abled will have access to social security and will be fully and sustainably included in Capricorn's social and economic life

BUDGET SUMMARY 2023/24 MTREF

Operating Budget

OPEX FUNDING				
Source	ADJB 2022/23	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Equitable share	730 232 000	777 252 000	820 329 000	855 085 000
FMG	1 000 000	1 000 000	1 000 000	1 000 000
RRAMS	2 591 000	2 601 000	2 718 000	2 839 000
MIG	20 683 000	20 817 000	47 405 000	70 106 000
EPWP	3 747 000	3 303 000	-	-
WSIG	8 696 000	8 696 000	8 696 000	8 696 000
Interest on Investments	39 284 000	40 855 000	42 489 000	44 189 000
Other income	441 000	445 000	449 000	453 000
Sales water	70 459 000	81 028 000	81 838 000	82 656 000
Sales sanitation	11 093 000	11 648 000	12 347 000	13 088 000
Interest on debtors	20 000 000	20 000 000	20 000 000	20 000 000
Transfer (to)/from capital revenue	(7 785 000)	(6 790 000)	6 150 000	34 004 000
TOTAL FUNDING	900 726 000	960 855 000	1 043 421 000	1 132 116 000

The municipality is currently the water services authority with three local municipalities operating the water business as water services provider. We have budgeted in the current year for revenue raising strategies, development and enforcement of bylaws and improving our billing systems. The projects are aimed at increasing the revenue of the district.

Capital Budget

CAPEX FUNDING				
COSTS ELEMENTS	ADJB 2022/23	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
WSIG	106 304 000	149 329 000	99 116 000	103 945 000
MIG	244 864 000	257 170 000	243 819 000	234 917 000
Transfer (to)/from Operational Revenue	7 785 000	6 790 000	(6 150 000)	(34 004 000)
	358 953 000	413 289 000	336 785 000	304 858 000

CDM's capital budget spending is projected at around **R 413 289 000**, **R 336 785 000**, **R 304 858 000** for 2023/24, 2024/25, 2025/26 respectively.

CAPITAL BUDGET				
COSTS ELEMENTS	ADJB 2022/23	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
WATER	332 933 000	370 097 000	311 390 000	294 924 000
WATER-O&M and Quality	42 507 000	30 199 000	14 745 000	9 934 000
EMERGENCY & DISASTER	14 509 000	488 000	-	-
CORPORATE SERVICES	23 127 000	12 505 000	10 650 000	-
	413 076 000	413 289 000	336 785 000	304 858 000

4 BUDGET ANALYSIS

Personnel costs contribute 45% of the operating budget. Personnel costs increased by 10% in the 2023/24 financial year. Bulk water purchases totalled 15% of the operating budget and 14% was budgeted for repairs and maintenance.

The revenue from water and sanitation service charges will increase by 14%. The services charges constitute 10% of the operating revenue budget.

Interest on investments was increased with 4% totalling to R 1 574 000. Water sales and sanitation was increased with 14% totalling to R 81 028 000 and R 11 648 000, respectively. Other income was increased with R 4 000 and R 20 000 000 was allocated for interest raised on water debtors.

OPERATING BUDGET				
COSTS ELEMENTS	ADJB 2022/23	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
SALARIES	377 389 000	413 983 000	442 676 000	476 776 000
COUNCILLORS' ALLOWANCES	18 484 000	20 269 000	21 952 000	23 748 000
GENERAL EXPENSES	202 630 000	237 793 000	260 435 000	279 097 000
OPERATING PROJECTS	96 960 000	61 193 000	77 823 000	102 568 000
ACTUARIAL GAINS AND LOSSES	16 500 000	18 112 000	19 718 000	21 451 000
INVENTORY CONSUMED	94 498 000	108 910 000	123 798 000	135 146 000
REPAIRS AND MAINTENANCE	28 034 000	32 070 000	29 810 000	29 260 000
DEBT IMPAIRMENT	66 231 000	68 525 000	67 209 000	64 070 000
DEPRECIATION	120 675 000	127 872 000	135 544 000	143 729 000
TOTAL	1 021 401 000	1 088 727 000	1 178 965 000	1 275 845 000
TOTAL CASH FLOW ITEMS	900 726 000	960 855 000	1 043 421 000	1 132 116 000

The operating budget increased from R 1 021m to R 1 088m in the 2022/23 and 2023/24 financial years respectively.

- 4.1.1.1 Salaries – increased with 9% as well as the filling of vacant positions.
- 4.1.1.2 Councillor allowances - increased with 9%
- 4.1.1.3 General expenses were increased between 10% - 17% depending on the relevant expenditure item.
- 4.1.1.4 Operating projects are zero based
- 4.1.1.5 Actuarial gains and losses were budgeted in relation to 2021/22 expenditure including salary increases.
- 4.1.1.6 Inventory consumed was increased with 10%-15% depending on the relevant budget item.
- 4.1.1.7 Repairs and maintenance are zero based
- 4.1.1.8 Debt impairment was budgeted for in relation to 2021/22 expenditure including increased in tariffs.

5 CASH FLOW MANAGEMENT

The municipality cash and cash equivalent at the end of the year amounts to R 448 711 000.

Net cash to be generated from operating activities amount to R407 366 000 in 2023/2024. The favourable net cash flow from operating activities is an indication that the municipality will be able to generate surplus cash from rendering municipal services such as water, sanitation etc.

DC35 Capricorn - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			1		25 185	25 185	25 185				
Service charges					1 141	441	441		445	449	453
Other revenue		4 108	468 295	656 176	707 119	767 404	767 404		813 669	880 140	937 725
Transfers and Subsidies - Operational	1	25 000	135 993	367 121	390 998	350 996	350 996		406 496	342 935	338 862
Transfers and Subsidies - Capital	1			26 831	27 254	39 284	39 284		40 855	42 489	44 189
Interest											
Dividends											
Payments											
Suppliers and employees		(131 449)	377 028	(703 725)	(784 852)	(817 525)	(817 525)		(874 021)	(956 024)	(1 046 125)
Finance charges					(470)	(470)	(470)		(470)	(470)	(470)
Transfers and Subsidies	1										
NET CASH FROM(USED) OPERATING ACTIVITIES		(102 341)	983 948	486 838	389 495	365 317	365 317	-	497 366	330 248	295 699

However, the achievement of the above will depend on strict and cost containment measures and financial management discipline to be implemented by the municipality.

6 CAPITAL BUDGET PER FUNCTION

Capital budget is funded by the allocation made by National Treasury in the form of grants, transfer and subsidies.

Spending for 2023/2024 will be **R413m**, 2023/2024 - **R336m** and 2024/25 - **R304m** in 2025/2026 financial years.

Water Supply

CAPEX FUNDING				
COSTS ELEMENTS	ADJB 2022/23	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
WSIG	106 304 000	149 329 000	99 116 000	103 945 000
MIG	244 864 000	257 170 000	243 819 000	234 917 000
Transfer (to)/from Operational Revenue	7 785 000	6 790 000	(6 150 000)	(34 004 000)
	358 953 000	413 289 000	336 785 000	304 858 000

Water projects allocation is **R406m**, which include R149m and R257m for conditional grant WSIG and MIG, respectively. The municipality has four local municipalities namely Polokwane, Lepelle Nkumpi, Molemole and Blouberg, which made up of rural areas.

WATER PROJECTS - BLOUBERG MUNICIPALITY	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Boshela water supply	4 348 000	17 391 000	44 670 000
Grootpan, Sias, Ramaswikana, Longden, Mmamoleka Water Supply	98 261 000	38 679 000	
Inveraan Water Supply Phase 2	39 491 000	39 491 000	
Kromhoek/Makgato, Devrede, Taaibosch New Stands Water Supply	6 068 000	6 068 000	
Milbank east water supply	12 109 000	12 109 000	
Thalane Water Supply	4 348 000	8 696 000	26 087 000
	164 625 000	122 434 000	70 757 000

WATER PROJECTS - LEPELLE-NKUMPI MUNICIPALITY	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
(Budutolo) Mathabatha/Tongwane RWS	8 946 000	8 946 000	
Groothoek Regional water Scheme (Madisha-Ditoro, Madisha-Leolo, Motserereng, Mamogwasha, Mapatjakeng & Motserereng)	4 348 000	8 696 000	43 478 000
Mphahlele RWS Maijane, Sefalaolo, Makaephea, Sedimothole, Moshate & Mashite	4 348 000	11 039 000	25 624 000
Stocks Regional Water Scheme	3 023 000	8 696 000	12 334 000
	20 665 000	37 377 000	81 436 000

WATER PROJECTS - MOLEMOLE MUNICIPALITY	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Phasha Water Supply	2 609 000	8 696 000	17 391 000
Ratsaka Water Supply	17 454 000	17 454 000	
Rosenkrantz Water Supply	11 679 000	11 679 000	
Sefene Water Supply	4 348 000	8 696 000	26 087 000
	36 090 000	46 525 000	43 478 000
TOTAL WATER PROJECTS	370 097 000	311 390 000	294 924 000

4204 - WATER O&M	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Operations & maintenance term contracts	29 699 000	14 245 000	9 434 000
Procurement of jet machines for sewer maintenance	500 000	500 000	500 000
	30 199 000	14 745 000	9 934 000
TOTAL FOR INFRASTRUCTURE	400 296 000	326 135 000	304 858 000

Public Safety and Protection

2305 - FIRE FIGHTING AND PROTECTION	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Office Machinery/Equipment and cascade system	388 000		
Gym Equipment's (New Project)	100 000		
	488 000	-	-

Corporate Services

CORPORATE SERVICES - IKM PROJECTS	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Financial system upgrade and enhancement	2 000 000	1 000 000	-
Access Control and Camera System	50 000	50 000	
IT Security (Cameras)	50 000	50 000	
IT Software	55 000	55 000	
IT hardware	450 000	450 000	
Community shared network	150 000	150 000	
IT networks Infrastructure	200 000	200 000	
Network Access Storage Devices	-	245 000	
	2 955 000	2 200 000	-

ADMIN & LOGISTICS PROJECTS	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Procurement of Office Furniture	1 300 000	-	
Procurement of air-conditioners	250 000	450 000	
Procurement of Plants & Equipment's	4 500 000	4 500 000	
Procurement of fire engines	3 500 000	3 500 000	
TOTAL ADMIN & LOGISTICS PROJECTS	9 550 000	8 450 000	-
	12 505 000	10 650 000	-

Sanitation

WATER IMPLEMENTATION/ SANITATION	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Capricorn Household Sanitation (Planning)	5 000 000	5 000 000	5 000 000
WSIG Scheme Lepelle-Nkumpi Sanitation	8 696 000	8 696 000	8 696 000
Molemole rural sanitation	1 739 000	8 696 000	17 391 000
Blouberg Sanitation	870 000	8 696 000	17 391 000
Lepelle-Nkumpi Sanitation	1 304 000	8 696 000	17 391 000
Water Services Development plan	-	50 000	-
Water Sanitation Master Plan	-	50 000	-
	17 609 000	39 884 000	65 869 000

Sanitation is allocated **R17m** for household's sanitation projects. The sanitation backlog is currently the largest in the district. The municipality requires a huge amount of money to clear the sanitation backlog.

7 FINAL BUDGET TABLES (A1-A10)

DC35 Capricorn - Table A1 Budget Summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	71 288	81 097	81 788	81 552	81 552	81 552	-	92 676	94 185	95 744
Investment revenue	28 703	23 740	26 831	27 284	27 284	29 284	-	40 855	42 489	44 189
Transfer and subsidies - Operational	594 683	709 153	714 743	767 119	767 404	767 404	-	813 669	880 148	937 726
Other own revenue	15 096	32 695	36 856	21 141	20 441	20 441	-	20 445	20 449	20 453
Total Revenue (excluding capital transfers and contributions)	709 772	846 685	860 220	897 096	908 681	908 681	-	967 645	1 037 271	1 096 112
Employee costs	318 965	338 860	333 471	377 589	377 589	377 589	-	413 983	442 676	476 776
Remuneration of councillors	15 155	15 213	14 957	16 484	16 484	16 484	-	20 269	21 952	23 748
Depreciation and amortisation	83 518	84 623	84 232	100 513	108 513	108 513	-	114 905	121 713	128 967
Finance charges	110	115	211	470	470	470	-	470	470	470
Inventory consumed and bulk purchases	-	-	85 202	100 458	94 498	94 498	-	108 910	123 796	135 146
Transfers and subsidies	2 663	337	-	-	-	-	-	-	-	-
Other expenditure	234 258	305 100	348 395	383 214	422 047	422 047	-	430 190	468 356	510 738
Total Expenditure	654 669	744 248	866 470	960 728	1 021 401	1 021 401	-	1 068 727	1 178 965	1 275 845
Surplus/(Deficit)	55 103	102 437	(6 250)	(63 632)	(112 720)	(112 720)	-	(121 082)	(141 694)	(177 733)
Transfers and subsidies - capital (monetary allocations)	379 669	334 669	325 670	350 998	350 998	350 998	-	406 489	342 935	338 862
Transfers and subsidies - capital (in-kind)	-	-	148	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	434 771	437 106	319 568	267 366	238 278	238 278	-	265 417	201 241	161 129
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	434 771	437 106	319 568	267 366	238 278	238 278	-	265 417	201 241	161 129
Capital expenditure & funds sources										
Capital expenditure	295 876	376 589	393 134	380 041	410 710	410 710	-	413 289	336 785	304 858
Transfers recognised - capital	296 115	283 963	281 691	301 813	299 447	299 447	-	350 097	291 390	284 924
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	(239)	92 626	111 442	78 228	111 263	111 263	-	63 192	45 395	19 934
Total sources of capital funds	295 876	376 589	393 134	380 041	410 710	410 710	-	413 289	336 785	304 858
Financial position										
Total current assets	428 172	484 495	591 578	375 517	492 859	492 859	-	509 824	529 542	550 993
Total non current assets	2 848 338	3 160 019	3 458 983	3 716 901	3 751 384	3 751 384	-	4 036 801	4 238 042	4 299 171
Total current liabilities	209 474	201 713	275 015	314 919	205 453	205 453	-	216 368	229 431	243 561
Total non current liabilities	20 252	26 224	34 235	31 724	38 317	38 317	-	84 677	91 332	96 653
Community wealth/Equity	2 691 519	3 412 502	3 732 881	3 745 718	3 968 089	3 968 089	-	4 253 506	4 454 747	4 615 876
Cash flows										
Net cash from (used) operating	(102 341)	983 040	488 838	386 405	365 317	365 317	-	407 366	330 248	296 899
Net cash from (used) investing	(374 224)	(456 051)	(393 953)	(380 041)	(413 076)	(413 076)	-	(413 289)	(336 785)	(304 858)
Net cash from (used) financing	-	-	(1 218)	(719)	(1 625)	(1 625)	-	(874)	-	-
Cash/cash equivalents at the year end	(476 565)	526 989	93 668	5 645	(49 384)	(49 384)	-	448 711	442 174	433 015
Cash backing/surplus reconciliation										
Cash and investments available	3 257 046	3 601 646	4 009 750	4 046 106	4 197 967	4 197 967	-	4 500 875	4 723 618	4 909 321
Application of cash and investments	158 430	173 498	249 109	278 717	166 754	166 754	-	168 754	168 754	168 754
Balance - surplus (shortfall)	3 098 616	3 428 148	3 760 641	3 767 389	4 029 213	4 029 213	-	4 332 121	4 554 864	4 740 567
Asset management										
Asset register summary (WOV)	2 050 132	2 167 798	2 328 593	2 113 412	2 622 226	2 622 226	2 557 546	2 467 397	2 343 602	-
Depreciation	73 898	70 646	75 513	79 513	87 513	87 513	92 855	98 581	104 657	-
Renewal and Upgrading of Existing Assets	32 463	38 092	41 325	-	-	-	-	-	-	-
Repairs and Maintenance	25 744	12 645	18 473	27 310	28 084	28 084	30 420	29 960	29 310	-
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

DC35 Capricorn - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional	1									
Governance and administration		369 284	446 968	490 699	484 841	480 876	480 876	553 019	577 482	601 614
Executive and council		51 128	59 821	56 242	58 535	59 573	59 573	64 254	69 023	74 093
Finance and administration		311 887	379 776	427 670	418 514	412 825	412 825	479 559	498 684	517 140
Internal audit		6 269	7 371	6 787	7 792	8 478	8 478	9 206	9 775	10 381
Community and public safety		91 112	98 476	85 016	92 249	94 466	94 466	99 084	105 235	113 280
Community and social services		13 518	15 641	13 964	14 743	15 299	15 299	16 866	17 599	18 912
Sport and recreation		4 288	4 697	4 433	4 787	4 855	4 855	5 167	5 545	5 948
Public safety		56 374	58 632	44 735	51 003	52 162	52 162	53 000	56 315	60 807
Housing		-	-	-	-	-	-	-	-	-
Health		16 932	19 505	21 883	21 716	22 150	22 150	24 051	25 776	27 613
Economic and environmental services		34 657	39 725	38 472	34 436	36 194	36 194	33 999	31 416	33 548
Planning and development		19 399	21 463	20 641	17 917	17 823	17 823	18 014	15 659	16 671
Road transport		1 475	1 950	8 766	6 125	6 895	6 895	7 494	8 048	8 639
Environmental protection		13 783	16 312	9 065	10 394	11 476	11 476	8 491	7 709	8 238
Trading services		594 388	596 185	571 851	636 568	648 143	648 143	688 042	666 073	688 532
Energy sources		-	-	-	-	-	-	-	-	-
Water management		594 388	596 185	566 867	605 480	617 055	617 055	670 433	626 189	622 663
Waste water management		-	-	4 985	31 088	31 088	31 088	17 609	39 884	65 869
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 089 440	1 181 354	1 186 037	1 248 094	1 259 679	1 259 679	1 374 144	1 380 206	1 436 974
Expenditure - Functional										
Governance and administration		346 883	384 507	395 043	495 237	518 287	518 287	563 858	592 554	629 960
Executive and council		49 226	47 417	47 709	58 535	59 573	59 573	64 254	69 023	74 093
Finance and administration		291 219	330 761	339 588	428 910	450 236	450 236	490 398	513 756	545 486
Internal audit		6 438	6 328	7 746	7 792	8 478	8 478	9 206	9 775	10 381
Community and public safety		73 470	79 067	81 327	90 999	91 057	91 057	98 596	105 235	113 280
Community and social services		12 884	14 954	13 734	14 743	15 299	15 299	16 866	17 599	18 912
Sport and recreation		3 293	2 371	3 169	4 787	4 855	4 855	5 167	5 545	5 948
Public safety		40 312	41 655	44 788	49 753	48 753	48 753	52 512	56 315	60 807
Housing		-	-	-	-	-	-	-	-	-
Health		16 981	20 088	19 636	21 716	22 150	22 150	24 051	25 776	27 613
Economic and environmental services		25 806	30 152	31 186	37 897	45 216	45 216	50 903	52 733	51 481
Planning and development		15 601	14 620	17 937	21 378	22 061	22 061	34 918	36 976	34 604
Road transport		1 393	3 363	6 706	6 125	7 745	7 745	7 494	8 048	8 639
Environmental protection		8 812	12 169	6 543	10 394	15 410	15 410	8 491	7 709	8 238
Trading services		287 561	330 860	358 102	356 595	366 841	366 841	375 370	428 443	481 124
Energy sources		-	-	-	-	-	-	-	-	-
Water management		278 096	309 410	284 488	321 773	327 448	327 448	353 841	384 443	410 934
Waste water management		9 466	21 451	73 614	34 822	39 393	39 393	21 529	44 000	70 190
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	733 720	824 586	865 658	980 728	1 021 401	1 021 401	1 088 727	1 178 965	1 275 845
Surplus/(Deficit) for the year		355 720	356 768	320 379	267 366	238 278	238 278	285 417	201 241	161 129

DC35 Capricorn - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional	1									
Municipal governance and administration		369 284	448 968	499 699	484 841	480 876	480 876	553 019	577 482	601 614
Executive and council		51 138	59 821	56 242	58 535	59 573	59 573	64 254	69 023	74 093
Mayor and Council		36 566	43 207	39 882	41 249	41 895	41 899	44 995	48 354	51 524
Municipal Manager, Town Secretary and Chief Executive		14 562	16 614	16 360	17 286	17 678	17 678	19 259	20 669	22 169
Finance and administration		311 887	379 776	427 670	418 514	412 825	412 825	479 559	498 684	517 140
Administrative and Corporate Support		96 132	69 028	51 699	71 014	74 007	74 007	83 302	85 502	82 432
Asset Management										
Finance		127 985	160 625	227 407	183 164	189 058	189 058	218 496	222 680	231 579
Fleet Management										
Human Resources		46 031	54 441	59 601	70 523	68 888	68 888	74 373	79 694	85 278
Information Technology		22 811	26 486	18 774	23 175	21 911	21 911	22 861	22 867	21 514
Legal Services		5 423	6 449	8 347	5 381	11 612	11 612	6 263	5 486	6 742
Marketing, Customer Relations, Publicity and Media Co-		10 293	12 292	11 266	11 410	11 381	11 381	11 581	12 239	12 940
Property Services										
Risk Management		24 871	29 844	29 532	29 420	31 012	31 012	35 257	39 803	44 676
Security Services										
Supply Chain Management		18 381	20 672	23 043	24 424	24 956	24 956	27 426	29 404	31 279
Valuation Service										
Internal audit		6 289	7 371	6 787	7 752	8 478	8 478	9 206	9 775	10 381
Governance Function		6 289	7 371	6 787	7 752	8 478	8 478	9 206	9 775	10 381
Community and public safety		91 112	98 476	85 016	92 249	94 466	94 466	99 984	105 233	113 280
Community and social services		13 518	15 641	13 964	14 743	15 299	15 299	16 866	17 599	18 912
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums										
Child Care Facilities										
Community Halls and Facilities										
Consumer Protection										
Cultural Matters										
Disaster Management		13 518	15 641	13 964	14 743	15 299	15 299	16 866	17 599	18 912
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives										
Literacy Programmes										
Media Services										
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Spot and recreation		4 288	4 697	4 433	4 787	4 855	4 855	5 167	5 545	5 948
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities		4 288	4 697	4 433	4 787	4 855	4 855	5 167	5 545	5 948
Sports Grounds and Stadiums										
Public safety		56 374	58 632	44 735	51 603	52 162	52 162	53 000	56 315	60 807
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		56 374	58 632	44 735	51 603	52 162	52 162	53 000	56 315	60 807
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control										
Pounds										
Housing		-	-	-	-	-	-	-	-	-
Housing										
Informal Settlements										
Health		16 932	19 905	21 883	21 716	22 150	22 150	24 051	25 776	27 613
Ambulance										
Health Services										
Laboratory Services										
Food Control		16 932	19 905	21 883	21 716	22 150	22 150	24 051	25 776	27 613
Health Surveillance and Prevention of Communicable Diseases										
Vector Control										
Chemical Safety										

DC35 Capricorn - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		R thousand								
Economic and environmental services	1	34 657	39 725	38 472	34 436	36 194	36 194	33 999	31 416	33 548
Planning and development		19 399	21 463	20 641	17 917	17 823	17 823	16 014	15 609	16 671
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		19 399	21 463	20 641	17 917	17 823	17 823	16 014	15 609	16 671
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning										
Support to Local Municipalities										
Road transport		1 475	1 950	8 766	6 125	6 895	6 895	7 494	8 048	8 639
Public Transport		1 475	1 950	8 766	6 125	6 895	6 895	7 494	8 048	8 639
Road and Traffic Regulation										
Roads										
Taxi Ranks										
Environmental protection		13 783	16 312	9 065	10 394	11 476	11 476	6 491	7 709	8 238
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control		13 783	16 312	9 065	10 394	11 476	11 476	6 491	7 709	8 238
Soil Conservation										
Trading services		594 388	596 185	571 851	636 968	648 143	648 143	686 042	666 073	688 532
Energy sources		-	-	-	-	-	-	-	-	-
Electricity										
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		594 388	596 185	566 867	605 480	617 855	617 855	670 433	626 189	622 663
Water Treatment		15 268	18 770	16 998	17 628	17 267	17 267	17 304	16 361	17 892
Water Distribution		579 120	577 415	549 868	587 852	599 788	599 788	653 129	607 828	604 771
Water Storage										
Waste water management		-	-	4 985	31 088	31 088	31 088	17 609	39 884	65 889
Public Toilets										
Sewerage		-	-	4 985	31 088	31 088	31 088	17 609	39 884	65 889
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	1 089 440	1 181 354	1 186 037	1 248 694	1 259 679	1 259 679	1 374 144	1 380 206	1 436 974

DC35 Capricorn - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Expenditure - Functional										
Municipal governance and administration		346 883	384 587	395 043	495 237	518 287	518 287	563 858	592 354	629 980
Executive and council		49 226	47 417	47 709	58 535	59 573	59 573	64 254	69 023	74 033
Mayor and Council		35 951	33 335	34 832	41 249	41 896	41 896	44 995	48 354	51 924
Municipal Manager, Town Secretary and Chief Executive		13 275	14 082	12 877	17 286	17 678	17 678	19 259	20 669	22 109
Finance and administration		291 219	330 751	339 588	428 910	450 236	450 236	490 358	513 756	545 486
Administrative and Corporate Support		50 887	52 963	57 271	77 637	76 380	76 380	89 426	94 336	101 496
Asset Management										
Finance		116 465	146 316	145 966	183 164	200 323	200 323	218 496	222 680	231 979
Fleet Management										
Human Resources		45 773	47 657	49 900	70 523	68 880	68 888	74 373	79 694	86 278
Information Technology		21 115	19 286	19 689	26 951	25 684	25 684	27 577	29 105	30 796
Legal Services		5 752	7 695	9 854	5 381	11 612	11 612	6 263	6 495	6 742
Marketing, Customer Relations, Publicity and Media Co-		9 788	10 143	10 190	11 410	11 381	11 381	11 581	12 239	12 940
Property Services										
Risk Management		26 253	27 458	27 952	29 420	31 012	31 012	35 257	39 803	44 976
Security Services										
Supply Chain Management		15 185	19 243	18 858	24 424	24 956	24 956	27 426	29 404	31 279
Valuation Service										
Internal audit		6 438	6 328	7 746	7 752	8 478	8 478	9 206	9 775	10 381
Governance Function		6 438	6 328	7 746	7 752	8 478	8 478	9 206	9 775	10 381
Community and public safety		73 475	79 067	81 327	98 999	91 867	91 867	98 596	105 235	113 280
Community and social services		12 884	14 954	13 734	14 743	15 299	15 299	16 866	17 589	18 912
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums										
Child Care Facilities										
Community Halls and Facilities										
Consumer Protection										
Cultural Matters										
Disaster Management										
Education		12 884	14 954	13 734	14 743	15 299	15 299	16 866	17 589	18 912
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives										
Literacy Programmes										
Media Services										
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Spot and recreation		3 293	2 371	3 169	4 787	4 855	4 855	5 167	5 545	5 948
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities		3 293	2 371	3 169	4 787	4 855	4 855	5 167	5 545	5 948
Sports Grounds and Stadiums										
Public safety		40 312	41 655	44 788	49 753	48 753	48 753	52 512	56 315	60 807
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		40 312	41 655	44 788	49 753	48 753	48 753	52 512	56 315	60 807
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control										
Pounds										
Housing		-	-	-	-	-	-	-	-	-
Housing										
Informal Settlements										
Health		16 981	20 088	19 636	21 716	22 150	22 150	24 051	25 776	27 613
Ambulance										
Health Services										
Laboratory Services										
Food Control		16 981	20 088	19 636	21 716	22 150	22 150	24 051	25 776	27 613
Health Surveillance and Prevention of Communicable Diseases										
Vector Control										
Chemical Safety										

DC35 Capricorn - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Economic and environmental services		25 896	38 152	31 186	37 897	45 216	45 216	50 903	52 733	51 481
<i>Planning and development</i>		15 691	14 620	17 937	21 378	22 861	22 861	34 918	36 976	34 604
<i>Billboards</i>										
<i>Corporate Wide Strategic Planning (IDPs, LEDTs)</i>		15 691	14 620	15 120	17 917	18 770	18 770	18 014	15 669	16 671
<i>Central City Improvement District</i>										
<i>Development Facilitation</i>										
<i>Economic Development/Planning</i>										
<i>Regional Planning and Development</i>										
<i>Town Planning, Building Regulations and Enforcement, and</i>										
<i>Project Management Unit</i>		-	-	2 817	3 461	3 291	3 291	16 904	21 317	17 933
<i>Provincial Planning</i>										
<i>Support to Local Municipalities</i>										
<i>Road transport</i>		1 393	3 363	6 706	6 125	7 745	7 745	7 494	8 048	8 639
<i>Public Transport</i>		1 393	3 363	6 706	6 125	7 745	7 745	7 494	8 048	8 639
<i>Road and Traffic Regulation</i>										
<i>Roads</i>										
<i>Taxi Ranks</i>										
<i>Environmental protection</i>		8 812	12 169	6 543	10 394	15 410	15 410	8 491	7 709	8 238
<i>Biodiversity and Landscape</i>										
<i>Coastal Protection</i>										
<i>Indigenous Forests</i>										
<i>Nature Conservation</i>										
<i>Pollution Control</i>		8 812	12 169	6 543	10 394	15 410	15 410	8 491	7 709	8 238
<i>Soil Conservation</i>										
Trading services		287 561	338 860	358 102	356 985	366 841	366 841	375 370	428 443	461 124
<i>Energy sources</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>										
<i>Street Lighting and Signal Systems</i>										
<i>Nonelectric Energy</i>										
<i>Water management</i>		278 096	309 410	294 488	321 773	327 448	327 448	353 841	384 443	410 934
<i>Water Treatment</i>		15 025	17 087	16 281	17 628	17 267	17 267	17 304	18 361	17 892
<i>Water Distribution</i>		263 071	292 323	268 207	304 145	310 181	310 181	336 537	366 082	393 042
<i>Water Storage</i>										
<i>Waste water management</i>		9 466	21 451	73 614	34 822	39 393	39 393	21 529	44 000	70 190
<i>Public Toilets</i>										
<i>Sewerage</i>		9 466	21 451	73 614	34 822	39 393	39 393	21 529	44 000	70 190
<i>Storm Water Management</i>										
<i>Waste Water Treatment</i>										
<i>Waste management</i>		-	-	-	-	-	-	-	-	-
<i>Recycling</i>										
<i>Solid Waste Disposal (Landfill Sites)</i>										
<i>Solid Waste Removal</i>										
<i>Street Cleaning</i>										
Other		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>										
<i>Air Transport</i>										
<i>Forestry</i>										
<i>Licensing and Regulation</i>										
<i>Markets</i>										
<i>Tourism</i>										
Total Expenditure - Functional	3	733 728	824 586	865 658	988 728	1 021 401	1 021 401	1 088 727	1 178 965	1 275 845
Surplus/(Deficit) for the year		355 728	356 768	320 379	267 366	238 278	238 278	285 417	201 241	161 129

DC35 Capricorn - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 1 - Municipal Manager		55 955	66 081	63 945	65 908	68 549	68 549	75 303	82 486	90 466
Vote 2 - Executive Mayor		-	43 207	39 882	41 249	41 895	41 895	44 995	48 354	51 924
Vote 3 - Corporate Services		130 397	156 384	136 421	170 096	176 418	176 418	186 799	194 558	195 966
Vote 4 - Chief Financial Officer		146 366	181 297	250 450	207 588	194 014	194 014	245 922	252 084	263 258
Vote 5 - Community and Social Services		86 824	98 476	85 016	92 249	94 466	94 466	99 084	105 235	113 280
Vote 6 - Health		-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		34 657	39 725	38 472	34 436	36 194	36 194	33 999	31 416	33 548
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		594 388	596 185	571 851	636 568	648 143	648 143	688 042	666 073	688 532
Vote 10 - Other		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		40 854	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 089 440	1 181 354	1 186 038	1 248 094	1 259 679	1 259 679	1 374 144	1 380 206	1 436 974
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		55 754	58 011	58 765	65 908	68 549	68 549	75 303	82 486	90 466
Vote 2 - Executive Mayor		-	33 336	34 832	41 249	41 895	41 895	44 995	48 354	51 924
Vote 3 - Corporate Services		120 867	133 425	135 260	180 492	182 564	182 564	197 638	209 630	224 312
Vote 4 - Chief Financial Officer		131 650	165 559	164 733	207 588	225 279	225 279	245 922	252 084	263 258
Vote 5 - Community and Social Services		70 177	79 068	81 327	90 999	91 057	91 057	98 596	105 235	113 280
Vote 6 - Health		-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		25 806	30 152	28 369	34 436	41 925	41 925	33 999	31 416	33 548
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		287 829	330 861	360 920	360 056	370 132	370 132	392 274	449 760	499 057
Vote 10 - Other		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		39 244	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	731 328	830 410	864 205	980 728	1 021 401	1 021 401	1 088 727	1 178 965	1 275 845
Surplus/(Deficit) for the year	2	358 112	350 944	321 833	267 366	238 278	238 278	285 417	201 241	161 129

Vote 7 - DPEMS	34 657	39 725	38 472	34 436	36 194	36 194	33 999	31 416	33 548
7.1 - DPEMS Manager	-	17 618	2 258	2 085	2 058	2 058	2 251	2 432	2 628
7.2 - Integrated Development Plan	-	3 845	13 397	10 639	10 457	10 457	10 530	7 677	8 157
7.3 - Local Economic Development	19 399	-	4 986	5 193	5 308	5 308	5 233	5 550	5 888
7.4 - Public Transport	1 475	1 950	8 766	6 125	6 895	6 895	7 494	8 048	8 639
7.5 - Pollution Control	13 783	16 312	9 065	10 394	11 476	11 476	8 491	7 709	8 238
Vote 8 - Public Transport	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure	594 388	596 185	571 851	636 568	648 143	648 143	688 042	666 073	688 532
9.1 - Infrastructure Manager	-	230 905	2 016	1 939	1 975	1 975	2 165	2 342	2 532
9.2 - Water Quality	15 268	18 770	14 982	15 689	15 292	15 292	15 139	16 019	15 360
9.3 - Sanitation	579 120	-	4 985	31 088	31 088	31 088	17 609	39 884	65 869
9.4 - Water Planning and Design	-	-	-	-	-	-	-	-	-

DC35 Capricorn - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1	55 955	66 081	63 945	65 908	68 549	68 549	75 303	82 486	90 466
Vote 1 - Municipal Manager		14 562	16 614	3 184	3 361	3 087	3 087	3 319	3 586	3 869
1.1 - Municipal Manager		-	-	2 099	2 248	2 757	2 757	2 972	3 162	3 365
1.2 - Intergovernmental Relations		-	-	3 916	4 113	4 171	4 171	4 561	4 901	5 262
1.3 - Strategic Management		-	-	7 161	7 564	7 663	7 663	8 407	9 020	9 673
1.4 - Project ISD		10 253	12 252	11 266	11 410	11 381	11 381	11 581	12 239	12 940
1.5 - Communications		24 871	29 844	29 532	29 420	31 012	31 012	35 257	39 803	44 976
1.6 - Risk Management		6 268	7 371	6 787	7 792	8 478	8 478	9 206	9 775	10 381
1.7 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	43 207	39 882	41 248	41 895	41 895	44 995	48 354	51 924
2.1 - Office of the Executive Mayor		-	43 207	20 296	20 228	20 580	20 580	22 503	24 299	26 218
2.2 - Office of the Chief Whip		-	-	3 264	3 566	3 591	3 591	3 925	4 223	4 540
2.3 - Council Support		-	-	10 229	10 884	11 048	11 048	11 718	12 535	13 409
2.4 - Special Focus		-	-	6 093	6 573	6 676	6 676	6 849	7 297	7 757
Vote 3 - Corporate Services		130 397	156 384	136 421	170 096	176 418	176 418	186 799	194 558	195 966
3.1 - Corporate Support		-	-	1 895	2 040	2 037	2 037	2 227	2 406	2 596
3.2 - Administrative Support		56 132	69 028	49 804	68 974	71 970	71 970	81 075	83 096	79 836
3.3 - Human Resources		46 031	54 441	59 601	70 523	68 888	68 888	74 373	79 694	85 278
3.4 - Information Technology		22 811	26 486	18 774	23 178	21 911	21 911	22 861	22 867	21 514
3.5 - Legal Services		5 423	6 449	6 347	5 381	11 612	11 612	6 263	6 495	6 742
Vote 4 - Chief Financial Officer		146 366	181 297	250 450	207 588	194 014	194 014	245 922	252 084	263 258
4.1 - Budget and Treasury		-	500	7 388	7 058	6 959	6 959	7 873	8 451	9 088
4.2 - Chief Financial Officer		127 985	24 215	8 580	8 826	8 534	8 534	9 583	10 354	10 973
4.3 - Expenditure		-	61	4 659	4 896	4 989	4 989	5 461	5 906	6 380
4.4 - Supply Chain Management		18 381	20 672	23 043	24 424	24 956	24 956	27 426	29 404	31 279
4.5 - Income		-	135 848	206 780	162 384	148 576	148 576	195 579	197 969	205 558
Vote 5 - Community and Social Services		86 824	98 476	85 016	92 249	94 466	94 466	99 084	105 235	113 280
5.1 - Disaster Management		13 518	15 641	13 964	14 743	15 299	15 299	16 868	17 599	18 912
5.2 - Community Services Manager		-	4 697	4 433	4 787	4 855	4 855	5 167	5 545	5 948
5.3 - Fire Fighting and Protection		56 374	58 632	44 735	51 003	52 162	52 162	53 000	56 315	60 907
5.4 - Food Control		16 932	19 505	21 883	21 716	22 150	22 150	24 051	25 776	27 613
Vote 6 - Health		-	-	-	-	-	-	-	-	-

DC35 Capricorn - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
9.5 - Water Operations and Maintenance		-	-	181 784	207 305	219 241	219 241	217 117	208 752	187 107
9.6 - Water Implementation		-	348 510	368 084	380 547	380 547	380 547	436 012	399 038	417 664
9.7 - Project Management Unit		-	-	-	-	-	-	-	-	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-

Vote 14 -	-	-	-	-	-	-	-	-	-	-
Vote 15 -	40 854	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	40 854	-	-	-	-	-	-	-	-	-
	2	1 089 440	1 181 354	1 186 638	1 248 094	1 259 679	1 259 679	1 374 144	1 380 206	1 436 974

DC35 Capricorn - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Expenditure by Vote	1									
Vote 1 - Municipal Manager		55 754	58 011	58 765	65 908	68 549	68 549	75 303	82 488	90 466
1.1 - Municipal Manager		13 276	2 834	1 510	3 361	3 087	3 087	3 319	3 588	3 868
1.2 - Intergovernmental Relations		-	1 681	1 664	2 248	2 737	2 737	2 972	3 162	3 365
1.3 - Strategic Management		-	3 513	3 705	4 113	4 171	4 171	4 561	4 901	5 262
1.4 - Project ISD		-	6 053	5 998	7 564	7 663	7 663	8 407	9 020	9 673
1.5 - Communications		9 788	10 143	10 190	11 410	11 381	11 381	11 581	12 239	12 940
1.6 - Risk Management		26 253	27 458	27 952	29 420	31 012	31 012	35 257	39 803	44 976
1.7 - Internal Audit		6 438	6 328	7 748	7 792	8 478	8 478	9 206	9 775	10 381
Vote 2 - Executive Mayor		-	33 336	34 832	41 249	41 895	41 895	44 995	48 354	51 924
2.1 - Office of the Executive Mayor		-	16 398	17 421	20 228	20 580	20 580	22 503	24 299	26 218
2.2 - Office of the Chief Whip		-	2 914	2 818	3 566	3 591	3 591	3 925	4 223	4 540
2.3 - Council Support		-	9 062	9 423	10 884	11 048	11 048	11 718	12 535	13 409
2.4 - Special Focus		-	4 962	5 171	6 573	6 676	6 676	6 849	7 297	7 757
Vote 3 - Corporate Services		120 867	133 425	135 260	180 492	182 564	182 564	197 638	209 630	224 312
3.1 - Corporate Support		-	2 405	1 204	2 040	2 037	2 037	2 227	2 406	2 596
3.2 - Administrative Support		49 024	50 559	56 067	75 597	74 343	74 343	87 198	91 930	99 900
3.3 - Human Resources		45 773	47 770	49 900	70 523	68 888	68 888	74 373	79 694	85 278
3.4 - Information Technology		20 318	19 286	19 689	26 951	25 684	25 684	27 577	29 105	30 796
3.5 - Legal Services		5 752	13 405	8 400	5 381	11 612	11 612	6 263	6 495	6 742
Vote 4 - Chief Financial Officer		131 650	165 559	164 733	207 588	225 279	225 279	245 922	252 084	263 258
4.1 - Budget and Treasury		-	5 789	6 004	7 058	6 959	6 959	7 873	8 451	9 088
4.2 - Chief Financial Officer		116 465	13 323	5 347	8 826	8 534	8 534	9 583	10 354	10 973
4.3 - Expenditure		-	4 055	4 373	4 896	4 989	4 989	5 461	5 906	6 380
4.4 - Supply Chain Management		15 185	19 243	18 868	24 424	24 956	24 956	27 426	29 404	31 279
4.5 - Income		-	123 150	130 140	162 384	179 841	179 841	195 579	197 969	205 558
Vote 5 - Community and Social Services		70 177	79 068	81 327	90 999	91 057	91 057	98 596	105 235	113 280
5.1 - Disaster Management		12 884	14 954	13 734	14 743	15 299	15 299	16 866	17 599	18 912
5.2 - Community Services Manager		-	2 371	3 169	4 787	4 855	4 855	5 167	5 545	5 948
5.3 - Fire Fighting and Protection		40 312	41 655	44 798	49 753	48 753	48 753	52 512	56 315	60 807
5.4 - Food Control		16 981	20 088	19 636	21 716	22 150	22 150	24 051	25 776	27 613
Vote 6 - Health		-	-	-	-	-	-	-	-	-

Vote 7 - DPEMS	25 806	30 152	28 369	34 436	41 925	41 925	33 999	31 416	33 548
7.1 - DPEMS Manager	-	1 671	1 513	2 085	2 058	2 058	2 251	2 432	2 626
7.2 - Integrated Development Plan	-	9 360	9 867	10 639	11 404	11 404	10 530	7 677	8 157
7.3 - Local Economic Development	15 601	3 590	3 740	5 193	5 308	5 308	5 233	5 550	5 888
7.4 - Public Transport	1 393	3 363	6 706	6 125	7 745	7 745	7 494	8 048	8 639
7.5 - Pollution Control	8 812	12 169	6 543	10 394	15 410	15 410	8 491	7 709	8 238
Vote 8 - Public Transport	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure	287 829	330 881	360 920	360 056	370 132	370 132	392 274	449 760	499 057
9.1 - Infrastructure Manager	-	1 746	1 784	1 939	1 975	1 975	2 165	2 342	2 532
9.2 - Water Quality	15 025	17 087	14 497	15 689	15 292	15 292	15 139	16 019	15 360
9.3 - Sanitation	272 805	53 658	73 614	34 822	39 393	39 393	21 529	44 000	70 150

DC35 Capricorn - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
9.4 - Water Planning and Design		-	75 733	71 233	89 734	97 706	97 706	102 768	108 005	113 510
9.5 - Water Operations and Maintenance		-	168 981	185 812	201 968	200 218	200 218	220 352	243 662	264 054
9.6 - Water Implementation		-	10 969	11 163	12 443	12 257	12 257	13 417	14 415	15 478
9.7 - Project Management Unit		-	2 687	2 817	3 461	3 291	3 291	16 904	21 317	17 933
Vote 10 - Other		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 15 -		39 244	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	731 326	830 410	864 205	980 728	1 021 401	1 021 401	1 088 727	1 178 965	1 275 845
Surplus/(Deficit) for the year	2	358 112	350 944	321 833	267 366	238 278	238 278	285 417	201 241	161 129

DC35 Capricorn - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	71 288	70 908	70 670	70 459	70 459	70 459	-	81 028	81 838	82 656
Service charges - Waste Water Management	2	-	10 189	11 118	11 093	11 093	11 093	-	11 648	12 347	13 088
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		428	1 623	1 140	1 141	441	441	-	445	449	453
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		14 110	31 011	35 718	20 000	20 000	20 000	-	20 000	20 000	20 000
Interest earned from Current and Non Current Assets		28 703	23 740	26 831	27 284	39 284	39 284	-	40 855	42 489	44 189
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-
Operational Revenue		12	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		546	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	61	0	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		594 683	709 153	714 743	767 119	767 404	767 404	-	813 669	880 148	937 726
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contri		709 772	846 685	860 220	897 096	908 681	908 681	-	967 645	1 037 271	1 098 112

Expenditure											
Employee related costs	2	318 965	338 860	333 471	377 589	377 389	377 389	-	413 983	442 676	476 776
Remuneration of councillors		15 155	15 213	14 957	18 484	18 484	18 484	-	20 269	21 952	23 748
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	-	-	85 202	100 458	94 498	94 498	-	108 910	123 798	135 146
Debt impairment	3	-	-	57 011	66 231	66 231	66 231	-	68 525	67 209	64 070
Depreciation and amortisation		83 518	84 623	84 232	100 513	108 513	108 513	-	114 905	121 713	128 967
Interest		110	115	211	470	470	470	-	470	470	470
Contracted services		106 852	127 364	140 458	123 843	153 887	153 887	-	124 361	143 005	172 066
Transfers and subsidies		2 663	337	-	-	-	-	-	-	-	-
Irrecoverable debts written off		46 677	57 506	-	-	-	-	-	-	-	-
Operational costs		80 569	94 313	136 343	164 478	173 267	173 267	-	206 225	224 593	238 389
Losses on disposal of Assets		160	25 917	10 765	12 162	12 162	12 162	-	12 967	13 831	14 762
Other Losses		-	-	3 818	16 500	16 500	16 500	-	18 112	19 718	21 451
Total Expenditure		654 669	744 248	866 470	980 728	1 021 401	1 021 401	-	1 088 727	1 178 965	1 275 845
Surplus/(Deficit)		55 103	102 437	(6 250)	(83 632)	(112 720)	(112 720)	-	(121 082)	(141 694)	(177 733)
Transfers and subsidies - capital (monetary)	6	379 669	334 669	325 670	350 998	350 998	350 998	-	406 499	342 935	338 862
Transfers and subsidies - capital (in-kind)	6	-	-	148	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		434 771	437 106	319 568	267 366	238 278	238 278	-	285 417	201 241	161 129
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		434 771	437 106	319 568	267 366	238 278	238 278	-	285 417	201 241	161 129
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		434 771	437 106	319 568	267 366	238 278	238 278	-	285 417	201 241	161 129
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	434 771	437 106	319 568	267 366	238 278	238 278	-	285 417	201 241	161 129

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	(438)	(641)	12 850	23 127	23 127	-	12 505	10 650	-
Vote 4 - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		-	1 359	4 726	1 250	14 509	14 509	-	488	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		-	-	-	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		228 060	275 514	223 910	365 941	373 074	373 074	-	400 296	326 135	304 858
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	228 060	276 435	227 995	380 041	410 710	410 710	-	413 289	336 785	304 858
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	291	653	-	-	-	-	-	-	-
Vote 4 - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		-	(676)	(302)	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		(239)	-	(204)	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		68 055	100 539	117 973	-	-	-	-	-	-	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		67 816	100 154	118 030	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		295 876	376 589	346 025	380 041	410 710	410 710	-	413 289	336 785	304 858

Total Capital expenditure - vote		295 876	376 589	346 025	380 041	410 710	410 710	-	413 289	336 785	304 858
Capital Expenditure - Functional											
Governance and administration		(239)	(1 699)	3 181	12 850	23 127	23 127	-	12 505	10 650	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		(239)	(1 699)	3 181	12 850	23 127	23 127	-	12 505	10 650	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	2 236	6 627	1 250	14 509	14 509	-	488	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	2 236	6 598	1 250	14 509	14 509	-	488	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	29	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		296 115	376 053	383 326	365 941	373 074	373 074	-	400 296	326 135	304 858
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		296 115	366 647	383 326	358 941	366 774	366 774	-	400 296	326 135	304 858
Waste water management		-	9 406	-	7 000	6 300	6 300	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	295 876	376 589	383 134	380 041	410 710	410 710	-	413 289	336 785	304 858
Funded by:											
National Government		296 115	283 963	281 691	301 813	299 447	299 447	-	350 097	291 390	284 924
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	296 115	283 963	281 691	301 813	299 447	299 447	-	350 097	291 390	284 924
Borrowing	6										
Internally generated funds		(239)	92 626	111 442	78 228	111 263	111 263	-	63 192	45 395	19 934
Total Capital Funding	7	295 876	376 589	383 134	380 041	410 710	410 710	-	413 289	336 785	304 858

DCR Expenses - Table A8 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Vote	Current Year 2023						2023 Multi-Year Revenue & Expenditure Forecast			Multi-year appropriation for Budget Year 2023H in the 2023 Annual Budget				Multi-year appropriation for 2023T in the 2023 Annual Budget				New multi-year appropriations (starts for new and continuing programs)				
		Audited Balance	Audited Balance	Audited Balance	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit estimate	Budget Year 2023H	Budget Year +1 2023T	Budget Year +2 2023H	Appropriation for 2023H	Adjustments to 2023T	Discretionary adjustments for 2023H	Appropriation carried forward	Appropriation for 2023H	Adjustments to 2023T	Discretionary adjustments for 2023H	Appropriation carried forward	Budget Year 2023H	Budget Year +1 2023T	Budget Year +2 2023H	
Program	1																						
Vote 1 - Budget Manager	4																						
1.1 - Budget Manager																							
1.2 - Management Systems																							
1.3 - Strategic Management																							
1.4 - Budget Mgt																							
1.5 - Communication																							
1.6 - Management																							
1.7 - Internal Audit																							
Vote 2 - District Mayor																							
2.1 - Office of the District Mayor																							
2.2 - Office of the Chief of Staff																							
2.3 - District Support																							
2.4 - Special Teams																							
Vote 3 - District Services																							
3.1 - District Support			1,890	847	12,880	20,127	21,127			13,552	16,880										13,552	16,880	
3.2 - Administrative System			76	22	9,942	10,662	12,880			8,100	8,100										8,100	8,100	
3.3 - District Services																							
3.4 - Information Technology			2,014	844	2,000	9,227	9,227			2,800	2,800										2,800	2,800	
3.5 - Legal Services																							
Vote 4 - Chief Financial Officer																							
4.1 - Budget and Finance																							
4.2 - Chief Financial Officer																							
4.3 - Expenses																							
4.4 - South Team Management																							
4.5 - Reserve																							
Vote 5 - Community and Social Services																							
5.1 - District Development			1,700	1,700	1,200	16,100	16,100			160											160		
5.2 - Community Services Manager																							
5.3 - Non-Financial and Production			1,700	1,700	1,200	16,100	16,100			160											160		
5.4 - Social Services																							
Vote 6 - Health																							

DCR Expenses - Table A9 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Vote	Current Year 2023						2023 Multi-Year Revenue & Expenditure Forecast			Multi-year appropriation for Budget Year 2023H in the 2023 Annual Budget				Multi-year appropriation for 2023T in the 2023 Annual Budget				New multi-year appropriations (starts for new and continuing programs)				
		Audited Balance	Audited Balance	Audited Balance	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit estimate	Budget Year 2023H	Budget Year +1 2023T	Budget Year +2 2023H	Appropriation for 2023H	Adjustments to 2023T	Discretionary adjustments for 2023H	Appropriation carried forward	Appropriation for 2023H	Adjustments to 2023T	Discretionary adjustments for 2023H	Appropriation carried forward	Budget Year 2023H	Budget Year +1 2023T	Budget Year +2 2023H	
Program	1																						
Vote 7 - 2023M																							
7.1 - 2023M Budget																							
7.2 - Regional Development Plan																							
7.3 - Local Economic Development																							
7.4 - Public Transport																							
7.5 - Public Transport																							
7.6 - Public Transport																							
7.7 - Public Transport																							
Vote 8 - Infrastructure																							
8.1 - Infrastructure Manager			22,500	21,244	22,000	68,463	121,010	121,010		28,000	28,000	68,000									28,000	28,000	68,000
8.2 - Water Quality						1,200	9,200	9,200															
8.3 - Sanitation						1,200	9,200	9,200															
8.4 - Water Planning and Control						21,000	30,700	30,700		14,000	14,000										14,000	14,000	
8.5 - Water Operations and Maintenance						500	21,000	21,000		30,000	30,000	9,000									30,000	30,000	9,000
8.6 - Water Infrastructure			22,500	21,244	22,000	68,463	121,010	121,010		28,000	28,000	68,000									28,000	28,000	68,000
8.7 - Water Infrastructure																							
Vote 9 - Other																							
9.1 - Other																							
Vote 10 -																							
10.1 -																							
Vote 11 -																							
11.1 -																							
Vote 12 -																							
12.1 -																							

DC35 Capricorn - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS											
Current assets											
Cash and cash equivalents		360 787	353 904	427 266	232 170	381 862	361 862	-	379 084	376 947	371 388
Trade and other receivables from exchange transactions	1	50 499	92 219	127 080	104 937	73 627	73 627	-	93 389	115 644	142 255
Receivables from non-exchange transactions	1	-	-	-	-	-	-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	3 273	3 147	3 437	3 147	3 437	3 437	-	3 437	3 437	3 437
VAT		13 613	35 225	33 795	35 263	33 813	33 913	-	33 913	33 913	33 913
Other current assets		-	-	-	-	-	-	-	-	-	-
Total current assets		428 172	484 495	591 578	375 317	492 659	492 659	-	509 824	529 542	556 993
Non-current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	2 845 760	3 155 523	3 455 403	3 708 999	3 742 458	3 742 458	-	4 028 401	4 221 426	4 386 676
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	71	-	71	71	-	71	71	71
Intangible assets		2 578	4 497	3 500	7 903	8 855	8 855	-	8 325	6 545	3 422
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non-current assets		2 848 338	3 160 019	3 458 963	3 716 901	3 751 384	3 751 384	-	4 036 801	4 228 042	4 390 171
TOTAL ASSETS		3 276 511	3 644 514	4 050 561	4 092 419	4 244 243	4 244 243	-	4 546 625	4 757 584	4 950 164
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Finance liabilities		283	3 717	1 081	874	874	874	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions	4	158 430	173 486	249 109	278 717	168 754	168 754	-	168 754	168 754	168 754
Trade and other payables from non-exchange transactions	5	28 867	3 876	273	3 876	273	273	-	-	-	-
Provision		12 138	14 184	14 179	13 944	14 179	14 179	-	14 179	14 179	14 179
VAT		9 094	5 927	9 362	6 006	9 362	9 362	-	9 362	9 362	9 362
Other current liabilities		672	501	1 011	11 501	12 011	12 011	-	24 073	37 136	51 286
Total current liabilities		209 474	301 713	275 015	314 919	295 453	295 453	-	214 388	229 431	243 581
Non-current liabilities											
Financial liabilities	6	-	-	1 418	-	-	-	-	-	-	-
Provision	7	15 190	20 842	24 801	26 342	30 301	30 301	-	76 751	83 406	90 727
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		5 072	5 382	7 926	5 382	7 926	7 926	-	7 926	7 926	7 926
Total non-current liabilities		20 262	26 224	34 235	31 724	38 217	38 217	-	84 677	91 332	98 653
TOTAL LIABILITIES		229 736	327 937	309 250	346 643	333 670	333 670	-	301 065	320 763	342 234
NET ASSETS		3 046 775	3 316 578	3 741 311	3 745 776	4 009 473	4 009 473	-	4 245 560	4 436 821	4 607 930
COMMUNITY WEALTHEQUITY											
Accumulated surplus/(deficit)	8	2 691 519	3 412 502	3 732 881	3 745 718	3 989 089	3 989 089	-	4 253 506	4 454 747	4 615 876
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTHEQUITY	10	2 691 519	3 412 502	3 732 881	3 745 718	3 989 089	3 989 089	-	4 253 506	4 454 747	4 615 876

DC35 Capricorn - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	1	-	25 185	25 185	25 185	-	20 389	20 721	21 064
Service charges		-	-	-	1 141	441	441	-	445	449	453
Other revenue		-	2 123	102 433	767 119	767 404	767 404	-	813 669	880 148	937 726
Transfers and Subsidies - Operational	1	4 108	468 295	696 178	350 998	350 998	350 998	-	436 499	342 930	338 662
Transfers and Subsidies - Capital	1	25 000	135 593	367 121	27 284	39 284	39 284	-	40 856	42 489	44 189
Interest		-	-	26 831	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(131 448)	377 028	(703 725)	(784 852)	(817 525)	(817 525)	-	(874 021)	(956 024)	(1 046 125)
Finance charges		-	-	-	(470)	(470)	(470)	-	(470)	(470)	(470)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(102 341)	983 948	488 838	386 485	385 317	385 317	-	487 366	336 248	295 699
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(374 224)	(436 051)	(393 953)	(385 041)	(413 076)	(413 076)	-	(413 289)	(336 785)	(304 658)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(374 224)	(436 051)	(393 953)	(385 041)	(413 076)	(413 076)	-	(413 289)	(336 785)	(304 658)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	(1 218)	(719)	(1 625)	(1 625)	-	(874)	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	(1 218)	(719)	(1 625)	(1 625)	-	(874)	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(476 365)	526 989	93 688	5 645	(49 384)	(49 384)	-	(6 787)	(6 537)	(8 159)
Cash/cash equivalents at the year begin	2	-	-	-	-	-	-	-	455 588	448 711	442 174
Cash/cash equivalents at the year end	2	(476 365)	526 989	93 688	5 645	(49 384)	(49 384)	-	448 711	442 174	433 015

DC35 Capricorn - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	(476 565)	526 969	93 688	5 645	(49 384)	(49 384)	--	448 711	442 174	433 015
Other current investments > 90 days		987 851	(80 866)	480 679	331 462	504 853	504 893	--	23 762	50 018	80 628
Investments - Property, plant and equipment	1	2 845 760	3 155 523	3 455 403	3 756 969	3 742 458	3 742 458	--	4 028 401	4 231 426	4 395 678
Cash and investments available:		3 257 946	3 601 646	4 009 750	4 948 166	4 187 967	4 187 967	--	4 500 875	4 723 818	4 909 321
Application of cash and investments											
Trade payables from Non-exchange transactions: Other		--	--	--	--	--	--	--	--	--	--
Unrepaid borrowing		--	--	--	--	--	--	--	--	--	--
Statutory requirements	2	--	--	--	--	--	--	--	--	--	--
Other working capital requirements	3	158 430	173 488	249 100	278 717	168 754	168 754	--	168 754	168 754	168 754
Other provisions		--	--	--	--	--	--	--	--	--	--
Long term investments committed	4	--	--	--	--	--	--	--	--	--	--
Reserves to be backed by cash/investments	5	--	--	--	--	--	--	--	--	--	--
Total Application of cash and investments:		158 430	173 488	249 100	278 717	168 754	168 754	--	168 754	168 754	168 754
Surplus(shortfall)		3 099 516	3 428 148	3 760 641	3 767 389	4 029 213	4 029 213	--	4 332 121	4 554 864	4 740 567

DC35 Capricorn - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CAPITAL EXPENDITURE										
Total New Assets	1	320 858	343 641	351 809	380 941	413 076	413 076	413 289	336 785	304 858
Roads Infrastructure		--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		312 253	340 891	341 698	358 941	389 142	369 140	400 296	326 135	304 858
Sanitation Infrastructure		--	--	--	7 000	6 300	6 300	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--
Infrastructure		312 253	340 891	341 698	365 941	375 440	375 440	400 296	326 135	304 858
Community Facilities		8 366	1 359	4 726	--	11 459	11 459	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--
Community Assets		8 366	1 359	4 726	--	11 459	11 459	--	--	--
Heritage Assets		--	--	71	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--
Operational Buildings		5 899	1 477	451	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Other Assets		5 899	1 477	451	--	--	--	--	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--
Services		--	--	--	--	--	--	--	--	--
Licences and Rights		(87)	1 391	--	2 055	7 692	7 692	2 055	1 055	--
Intangible Assets		(87)	1 391	--	2 055	7 692	7 692	2 055	1 055	--
Computer Equipment		328	(8)	2 499	1 145	1 499	1 499	900	1 145	--
Furniture and Office Equipment		(2 136)	(1 477)	284	1 650	1 350	1 350	1 550	450	--
Machinery and Equipment		(3 763)	(8)	2 160	3 750	6 695	6 695	4 980	4 500	--
Transport Assets		--	--	--	5 500	8 950	8 950	3 500	3 500	--
Land		--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--
<i>Nature</i>		--	--	--	--	--	--	--	--	--
<i>Immature</i>		--	--	--	--	--	--	--	--	--

Living Resources										
Total Renewal of Existing Assets	2	(239)	1 968	41 325	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	40 451	-	-	-	-	-	-
Sanitation Infrastructure		-	3 356	873	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	3 356	41 325	-	-	-	-	-	-
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		(239)	(1 391)	-	-	-	-	-	-	-
Intangible Assets		(239)	(1 391)	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

DC35 Capricorn - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Total Upgrading of Existing Assets	6	32 792	36 126	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		32 792	36 126	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		32 792	36 126	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

LIVING RESOURCES										
Total Capital Expenditure	4	353 321	381 733	393 134	380 041	413 076	413 076	413 289	336 785	304 858
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		344 955	377 018	382 150	358 941	369 140	369 140	400 296	326 135	304 858
Sanitation Infrastructure		-	3 356	873	7 000	6 300	6 300	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		344 955	380 374	383 023	365 941	375 440	375 440	400 296	326 135	304 858
Community Facilities		8 306	1 359	4 726	-	11 459	11 459	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		8 306	1 359	4 726	-	11 459	11 459	-	-	-
Heritage Assets		-	-	71	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		5 899	1 477	451	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		5 899	1 477	451	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-
Licences and Rights		(326)	-	-	2 055	7 692	7 692	2 055	1 055	-
Intangible Assets		(326)	-	-	2 055	7 692	7 692	2 055	1 055	-
Computer Equipment		326	(0)	2 499	1 145	1 490	1 490	990	1 145	-
Furniture and Office Equipment		(2 136)	(1 477)	204	1 650	1 350	1 350	1 550	450	-
Machinery and Equipment		(3 763)	(0)	2 160	3 750	6 695	6 695	4 988	4 500	-
Transport Assets		-	-	-	5 500	8 950	8 950	3 500	3 500	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		353 321	381 733	393 134	380 041	413 076	413 076	413 289	336 785	304 858

DC35 Capricorn - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSET REGISTER SUMMARY - PPE (WDV)	5	2 050 132	2 167 798	2 328 583	2 113 412	2 622 226	2 622 226	2 557 546	2 467 397	2 343 602
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		0	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 675 998	1 962 956	2 133 545	1 915 311	2 409 106	2 409 106	2 360 924	2 292 369	2 203 837
Sanitation Infrastructure		43 557	41 461	38 872	35 215	42 519	42 519	38 599	34 483	30 162
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		1 919 555	2 004 417	2 172 417	1 950 526	2 451 625	2 451 625	2 399 523	2 326 852	2 232 999
Community Assets		57 866	58 407	57 666	55 402	66 092	66 092	62 717	59 004	54 920
Heritage Assets		-	-	71	-	71	71	71	71	71
Investment properties		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		2 578	4 497	3 509	7 903	8 855	8 855	8 329	6 545	3 422
Computer Equipment		10 264	9 681	9 195	5 577	6 058	6 058	1 868	(2 586)	(8 745)
Furniture and Office Equipment		5 643	12 430	11 454	11 912	10 801	10 801	10 148	6 175	5 509
Machinery and Equipment		9 537	12 148	12 909	14 829	17 448	17 448	20 064	21 955	19 885
Transport Assets		32 081	53 812	48 965	54 856	48 869	48 869	42 419	34 974	22 934
Land		12 408	12 408	12 408	12 408	12 408	12 408	12 408	12 408	12 408
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 050 132	2 167 798	2 328 583	2 113 412	2 622 226	2 622 226	2 557 546	2 467 397	2 343 602
EXPENDITURE OTHER ITEMS		99 642	83 291	93 986	106 823	115 597	115 597	123 275	128 421	133 967
Depreciation	7	73 898	70 646	75 513	79 513	87 513	87 513	92 855	96 581	104 657
Repairs and Maintenance by Asset Class	3	25 744	12 645	18 473	27 310	28 084	28 084	30 420	29 860	29 310
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		15 145	-	1 295	12 000	13 706	13 706	17 300	17 300	17 300
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		15 145	-	1 295	12 000	13 706	13 706	17 300	17 300	17 300

Open and recreation facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	231	-	2 000	1 000	1 000	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	1 600	2 646	2 535	1 948	2 448	2 448	1 948	1 500	1 500
Housing	-	-	-	-	-	-	-	-	-
Other Assets	1 600	2 646	2 535	1 948	2 448	2 448	1 948	1 500	1 500
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	835	-	487	613	813	813	613	613	613
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	1 489	6 879	12 861	1 414	8 179	8 179	1 224	1 112	1 112
Transport Assets	6 675	2 788	1 294	9 335	1 938	1 938	9 335	9 335	8 785
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<i>Nature</i>	-	-	-	-	-	-	-	-	-
<i>Immature</i>	-	-	-	-	-	-	-	-	-
<i>Living Resources</i>	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	99 642	83 291	93 986	108 823	115 597	115 597	123 275	128 421	133 967
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	9.2%	10.0%	10.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	43.9%	53.9%	54.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>	0.9%	0.4%	0.5%	0.7%	0.8%	0.8%	0.0%	0.7%	0.7%
<i>Renewal and upgrading and R&M as a % of PPE</i>	3.0%	2.0%	3.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

8 PROJECT LIST FOR MTREF PROJECTS

EXECUTIVE MAYOR 1111	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
SEMSD-29\Mayoral outreach programme	267 000	267 000	267 000
	267 000	267 000	267 000

C-00002 OFFICE OF THE CHIEF WHIP	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
SEMSD-30\Whippery management	54 000	54 000	54 000
	54 000	54 000	54 000

C-00008 COUNCIL SUPPORT	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
SEMSD-42\Women Dialogue	43 000	43 000	43 000
SEMSD-41\Youth Dialogue	50 000	50 000	50 000
SEMSD-40\Public participation programmes (council outreach)	261 000	261 000	261 000
SEMSD-37\Project visits	20 000	20 000	20 000
SEMSD-43\Ward committee support	200 000	200 000	200 000
SEMSD-39\Ethics programmes	25 000	25 000	25 000
SEMSD-38\MPAC expenses (Oversight programme)	150 000	150 000	150 000
SEMSD-34\Co-ordination Council meetings	50 000	50 000	50 000
	799 000	799 000	799 000

C-00075 SPECIAL FOCUS	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
SEMSD-27\HIV&AIDS Co-ordination Programmes	26 000	26 000	26 000
SEMSD-27\HIV & Aids Planning	52 000	52 000	52 000
SEMSD-27\HIV&AIDS Prevention programmes	78 000	78 000	78 000
SEMSD-27\HIV&AIDS Capacity Building	32 000	32 000	32 000
SEMSD-27\HIV&AIDS Care & Support	52 000	52 000	52 000
SEMSD-26\Children development Programme	36 000	36 000	36 000
SEMSD-26\Disability development programme	36 000	36 000	36 000
SEMSD-26\Gender development programme	78 000	78 000	78 000
SEMSD-26\Older person development programme	36 000	36 000	36 000

SEMSD-26\Youth Development Programme	78 000	78 000	78 000
SEMSD-28\Education support programmes	193 000	193 000	193 000
	697 000	697 000	697 000

C-000004 COMMUNICATIONS	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
SEMSD-13\Stakeholder Participant (Events management)	400 000	400 000	400 000
SEMSD-18\State of the district address	400 000	400 000	400 000
Media relations	40 000	40 000	40 000
SEMSD-17\Bathopele campaign	113 000	113 000	113 000
SEMSD-16\Customer Care Management	250 000	250 000	250 000
	1 203 000	1 203 000	1 203 000

C-000005 INTERNAL AUDIT	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Review of AFS	150 000	150 000	150 000
	150 000	150 000	150 000

C-000079 I G R	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
SEMSD-01\IGR meetings	275 000	275 000	275 000
SEMSD-02\District Lekgotla	200 000	200 000	200 000
	475 000	475 000	475 000

TOTAL EXECUTIVE MANAGEMENT PROJECTS	3 645 000	3 645 000	3 645 000
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WATER IMPLEMENTATION/ SANITATION	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Capricorn Household Sanitation (Planning)	5 000 000	5 000 000	5 000 000
WSIG Scheme Lepelle-Nkumpi Sanitation	8 696 000	8 696 000	8 696 000
Molemole rural sanitation	1 739 000	8 696 000	17 391 000
Blouberg Sanitation	870 000	8 696 000	17 391 000
Lepelle-Nkumpi Sanitation	1 304 000	8 696 000	17 391 000
Water Services Development plan	-	50 000	-
Water Sanitation Master Plan	-	50 000	-
	17 609 000	39 884 000	65 869 000

4204 - WATER O&M	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Operations & maintenance term contracts	15 000 000	15 000 000	15 000 000
Procurement of O&M material	2 300 000	2 300 000	2 300 000
	17 300 000	17 300 000	17 300 000

4201 - WATER TREATMENT	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Maintenance of Water Quality Laboratory Accreditation status	200 000	200 000	200 000
Water Quality Monitoring & Sampling	200 000	200 000	200 000
Procurement of online Disinfection Reservoir Floaters and Refill Cartridges	105 000	105 000	105 000
Procurement of water and wastewater consumables	375 000	375 000	375 000
Unit Process Audit	183 000	183 000	183 000
Implementation of Water Safety and Security Plans Recommendations	262 000	262 000	262 000
Laboratory equipment/instruments	350 000	350 000	350 000
Implementation of Wastewater Risk Assessment outcomes	150 000	150 000	150 000
Operations of water purification works	1 000 000	1 000 000	-
Inventory: Material and Supplies	600 000	600 000	-
	3 425 000	3 425 000	1 825 000

TOTAL INFRASTRUCTURE PROJECTS	38 334 000	60 609 000	84 994 000
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ADMINISTRATION AND LOGISTICS 1201	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Refurbishment of fire stations(other)	-	-	-
Refurbishment of Fire vehicles	550 000	550 000	-
Printing of Paia Manual	400 000	-	-
Assessment and Installation of alternative power supply at sites	1 300 000	-	-
TOTAL ADMIN	2 250 000	550 000	-

1207 - INFORMATION MANAGEMENT	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
PhoenixERP	2 000 000	2 000 000	2 000 000
Integrated Wide Area Network	-	-	-
Disaster management software maintenance	340 000	240 000	-
Implementation of automation of internal forms	95 000	-	-
Electronic Signature Solution	50 000	-	-

TOTAL IKM	2 485 000	2 240 000	2 000 000
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TOTAL CORPORATE SERVICES PROJECTS	4 735 000	2 790 000	2 000 000
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1205 - EXPENDITURE	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Employees benefits	50 000	50 000	50 000
	50 000	50 000	50 000

1213 - SUPPLY CHAIN MANAGEMENT	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2023/24
Asset management	5 000 000	5 000 000	5 000 000
	5 000 000	5 000 000	5 000 000

1214 - INCOME	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Revenue management	4 000 000	4 000 000	4 000 000
Prepaid smart meters	21 064 000	17 243 000	17 243 000
	25 064 000	21 243 000	21 243 000

TOTAL FINANCE PROJECTS	30 114 000	26 293 000	26 293 000
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PLANNING AND DEVELOPMENT	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Strategic planning	275 000	275 000	275 000
Review of the Budget/IDP	374 000	374 000	374 000
IDP Awareness Sessions	35 000	35 000	35 000
Spatial planning awareness sessions	25 000	25 000	25 000
SDF Implementation	325 000	250 000	250 000
Implementation of SPLUMA	-	75 000	75 000
EPWP Incentive Grant Implementation	-	-	-
Management of CDM GIS system	50 000	50 000	50 000
	1 084 000	1 084 000	1 084 000

3103 - L E D	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Entrepreneurship support for SMME'S(Incubation)	230 000	230 000	230 000

SMME support (exhibition and transport)	307 000	307 000	307 000
Entrepreneurship support for farmers	100 000	100 000	100 000
Motumo Trading Post			
LED Stakeholder engagement	80 000	80 000	80 000
	717 000	717 000	717 000

3305 - POLLUTION CONTROL	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Support to WESSA Eco-Schools Environmental Education Campaign	250 000	-	-
Implementation of EPWP projects (Environment Sector)	1 279 000	250 000	250 000
Environmental awareness campaign	50 000	50 000	50 000
Compliance monitoring & Enforcement (EMI)	20 000	20 000	20 000
Operation, maintenance and repair of ambient air quality monitoring station	30 000	30 000	30 000
Maintenance and repair of tools and equipment	50 000	50 000	50 000
	1 679 000	400 000	400 000

TOTAL DPEMS

3 480 000	2 201 000	2 201 000
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COMMUNITY AND SOCIAL SERVICES	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Coordination of community safety forums	100 000	100 000	100 000
Heritage celebration	113 000	113 000	113 000
Sports and recreation development	150 000	150 000	150 000
	363 000	363 000	363 000

2305 - FIRE FIGHTING AND PROTECTION	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Fire Safety Awareness Programme	150 000	150 000	150 000
Library and training materials	12 000	12 000	12 000
Procurement of miscellaneous equipment and tools	300 000	-	-
	462 000	162 000	162 000

2109 - DISASTER MANAGEMENT	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26

Internal workshops on disaster management for Tribal Authorities and Ward Committees	30 000	30 000	30 000
Disaster relieve material & shelters	1 050 000	550 000	550 000
Recruitment, engagement and registration of disaster management volunteers	35 000	35 000	35 000
Disaster Management Awareness Services (Schools competition risk reduction)	100 000	100 000	100 000
Disaster Management Awareness Services (International Disaster Risk Reduction Day)	100 000	100 000	100 000
DM Disaster management school support programs	40 000	40 000	40 000
DM Disaster Management coordination	35 000	35 000	35 000
	1 390 000	890 000	890 000

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2504 - FOOD CONTROL	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Monitoring accessories - Food and water quality	23 000	23 000	23 000
Monitoring equipment - Food and water quality	50 000	50 000	50 000
Cleanest school competition	100 000	100 000	100 000
Health awareness campaign	75 000	75 000	75 000
Water quality sampling	25 000	25 000	25 000
Food sampling and moore Pad Planting	77 000	77 000	77 000
Communicable Diseases Preventative Material			
	350 000	350 000	350 000

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TOTAL COMMUNITY SERVICES	2 565 000	1 765 000	1 765 000
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TOTAL OPERATIONAL PROJECTS	82 873 000	97 303 000	120 898 000
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CAPITAL BUDGET PROJECT LIST

	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Planning projects	10 000 000	10 000 000	-
	10 000 000	10 000 000	-

WSIG AND CO-FUNDING	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26

Equitable share co-funding	10 000 000	10 000 000	10 000 000
WSIG Schemes	128 717 000	85 054 000	89 253 000
	138 717 000	95 054 000	99 253 000

WATER PROJECTS - BLOUBERG MUNICIPALITY	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Boshela water supply	4 348 000	17 391 000	44 670 000
Grootpan, Sias, Ramaswikana, Longden, Mmamoleka Water Supply	98 261 000	38 679 000	
Inveraan Water Supply Phase 2	39 491 000	39 491 000	
Kromhoek/Makgato, Devrede, Taaibosch New Stands Water Supply	6 068 000	6 068 000	
Milbank east water supply	12 109 000	12 109 000	
Thalane Water Supply	4 348 000	8 696 000	26 087 000
	164 625 000	122 434 000	70 757 000

WATER PROJECTS - LEPELLE-NKUMPI MUNICIPALITY	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
(Budutolo) Mathabatha/Tongwane RWS	8 946 000	8 946 000	
Groothoek Regional water Scheme (Madisha-Ditoro, Madisha-Leolo, Motserereng, Mamogwasha, Mapatjakeng & Motserereng)	4 348 000	8 696 000	43 478 000
Mphahlele RWS Maijane, Sefalaolo, Makaepa, Sedimothole, Moshate & Mashite	4 348 000	11 039 000	25 624 000
Stocks Regional Water Scheme	3 023 000	8 696 000	12 334 000
	20 665 000	37 377 000	81 436 000

WATER PROJECTS - MOLEMOLE MUNICIPALITY	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Phasha Water Supply	2 609 000	8 696 000	17 391 000
Ratsaka Water Supply	17 454 000	17 454 000	
Rosenkrantz Water Supply	11 679 000	11 679 000	
Sefene Water Supply	4 348 000	8 696 000	26 087 000
	36 090 000	46 525 000	43 478 000

TOTAL WATER PROJECTS

370 097 000	311 390 000	294 924 000
360 097 000	301 390 000	294 924 000

4204 - WATER O&M	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Operations & maintenance term contracts	29 699 000	14 245 000	9 434 000

Procurement of jet machines for sewer maintenance	500 000	500 000	500 000
	30 199 000	14 745 000	9 934 000

TOTAL FOR INFRASTRUCTURE

	400 296 000	326 135 000	304 858 000
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2305 - FIRE FIGHTING AND PROTECTION	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Office Machinery/Equipment and cascade system	388 000		
Gym Equipment's (New Project)	100 000		
	488 000	-	-

CORPORATE SERVICES - IKM PROJECTS	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Financial system upgrade and enhancement	2 000 000	1 000 000	-
Access Control and Camera System	50 000	50 000	
IT Security (Cameras)	50 000	50 000	
IT Software	55 000	55 000	
IT hardware	450 000	450 000	
Community shared network	150 000	150 000	
IT networks Infrastructure	200 000	200 000	
Network Access Storage Devices	-	245 000	
	2 955 000	2 200 000	-

ADMIN & LOGISTICS PROJECTS	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Procurement of Office Furniture	1 300 000	-	
Procurement of air-conditioners	250 000	450 000	
Procurement of Plants & Equipment's	4 500 000	4 500 000	
Procurement of fire engines	3 500 000	3 500 000	
TOTAL ADMIN & LOGISTICS PROJECTS	9 550 000	8 450 000	-
	12 505 000	10 650 000	-

TOTAL CAPEX

	413 289 000	336 785 000	304 858 000
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OVERALL TOTAL FOR OPEX AND CAPEX PROJECTS

	496 162 000	434 088 000	425 756 000
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9 PART 2 - SUPPORTING DOCUMENTATION

DC35 Capricorn - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
REVENUE ITEMS:											
<u>Non-exchange revenue by source</u>											
Exchange Revenue											
Total Property Rates	6										
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates											
<u>Exchange revenue service charges</u>											
Service charges - Electricity											
Total Service charges - Electricity	6										
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											
Total Service charges - Water	6	71 288	70 908	70 670	70 459	70 459	70 459		81 028	81 838	82 656
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		71 288	70 908	70 670	70 459	70 459	70 459		81 028	81 838	82 656
Service charges - Waste Water Management											
Total Service charges - Waste Water Management			10 189	11 118	11 093	11 093	11 093		11 648	12 347	13 088
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			10 189	11 118	11 093	11 093	11 093		11 648	12 347	13 088
Service charges - Waste Management											
Total refuse removal revenue	6										
Total landfill 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											

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	189 904	197 202	201 053	226 747	224 598	224 598		245 747	262 526	283 927
Pension and UIF Contributions		35 966	37 568	38 488	43 284	44 040	44 040		48 288	52 293	56 559
Medical Aid Contributions		14 862	16 014	16 467	18 473	18 632	18 632		20 429	22 125	23 934
Overtime		24 810	26 510	26 971	30 105	30 229	30 229		33 147	35 899	38 831
Performance Bonus		20 312	21 440	21 965	23 721	24 158	24 158		27 572	29 860	32 301
Motor Vehicle Allowance		20 616	21 133	20 989	24 166	24 609	24 609		26 613	26 780	26 962
Cellphone Allowance		116	132	129	455	424	424		462	497	535
Housing Allowances		2 252	2 218	2 118	2 729	2 757	2 757		3 023	3 277	3 544
Other benefits and allowances		60	81	76	121	154	154		162	170	178
Payments in lieu of leave		7 144	7 516	1 543	3 765	3 655	3 655		4 008	4 341	4 696
Long service awards		2 412	2 648	2 962	3 004	3 114	3 114		3 415	3 698	4 000
Post-retirement benefit obligations	4	511	6 398	689	1 019	1 019	1 019		1 117	1 210	1 309
Entertainment											
Scarcity											
Acting and post related allowance											
In kind benefits											
sub-total	5	318 965	338 860	333 471	377 589	377 389	377 389		413 983	442 676	476 776
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	318 965	338 860	333 471	377 589	377 389	377 389		413 983	442 676	476 776

DC35 Capricorn - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		70 512	69 852	74 526	77 167	85 167	85 167	-	90 274	90 722	101 524
Lease amortisation		3 286	944	958	3 246	3 246	3 246	-	2 981	2 829	3 123
Capital asset impairment		9 620	13 977	8 719	21 000	21 000	21 000	-	20 000	23 152	24 210
Total Depreciation and amortisation		83 318	84 623	84 203	100 913	108 513	108 513	-	114 955	121 713	128 967
Bulk purchases - electricity											
Electricity bulk purchases		-	-	-	-	-	-	-	-	-	-
Total bulk purchases		-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		2 663	337	-	-	-	-	-	-	-	-
Total transfers and grants		2 663	337	-	-	-	-	-	-	-	-
Contracted Services											
Outsourced Services		66 228	94 280	75 242	43 973	63 828	63 828	-	58 245	64 073	77 278
Consultants and Professional Services		10 133	15 457	16 320	13 623	19 931	19 931	-	12 609	12 781	11 889
Contractors		28 492	17 517	47 785	66 247	70 128	70 128	-	53 507	66 139	82 989
Total contracted services		106 853	127 254	140 458	123 843	153 887	153 887	-	124 361	143 093	172 156
Operational Costs											
Collection costs		26 670	33 633	36 262	36 321	36 321	36 321	-	44 151	46 976	51 674
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees		3 462	4 159	3 619	6 000	5 700	5 700	-	6 480	6 988	7 348
Other Operational Costs		51 437	56 521	37 472	123 157	132 246	132 246	-	155 094	170 619	179 367
Total Operational Costs		81 569	94 313	77 353	165 478	179 267	179 267	-	205 715	224 583	238 399
Repairs and Maintenance by Expenditure Item											
Employee related costs		-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-	-	-	-
Contracted Services		-	-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	-	-	-	-	-	-	-	-	-
Inventory Consumed											
Inventory Consumed - Water		-	-	74 317	82 241	86 541	86 541	-	88 522	114 400	120 890
Inventory Consumed - Other		-	-	10 686	8 117	7 957	7 957	-	9 368	9 348	9 201
Total Inventory Consumed & Other Material		-	-	85 003	90 358	94 498	94 498	-	97 890	123 748	130 091

DC35 Capricorn - Supporting Table SA2 Matrix Financial Performance Budget revenue source/expenditure type and dept

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Executive Mayor	Vote 3 - Corporate Services	Vote 4 - Chief Financial Officer	Vote 5 - Community and Social Services	Vote 6 - Health	Vote 7 - DPMS	Vote 8 - Public Transport	Vote 9 - Infrastructure	Vote 10 - Other	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
		Revenue															
Exchange Revenue																	
Service charges - Electricity		-	-	-	81 328	-	-	-	-	-	-	-	-	-	-	-	81 328
Service charges - Water		-	-	-	11 640	-	-	-	-	-	-	-	-	-	-	-	11 640
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	445	-	-	-	-	-	-	-	-	-	-	-	445
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	20 000	-	-	-	-	-	-	-	-	-	-	-	20 000
Interest earned from Council and Non Council Rates		-	-	-	40 823	-	-	-	-	-	-	-	-	-	-	-	40 823
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue																	
Property sales		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		75 302	44 399	188 799	31 346	30 084	-	33 999	-	281 542	-	-	-	-	-	-	610 689
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-current Operations																	
Total Revenue (including capital transfers and contributions)		75 302	44 399	188 799	240 922	99 694	-	33 999	-	281 542	-	-	-	-	-	-	907 623
Expenditure																	
Employee related costs		41 380	19 119	72 080	33 967	31 256	-	28 646	-	127 712	-	-	-	-	-	-	413 088
Renewal/repair of council assets		-	20 200	-	-	-	-	-	-	-	-	-	-	-	-	-	20 200
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	3 884	1 058	-	-	-	68 796	-	-	-	-	-	-	73 738
Debt impairment		-	-	-	88 923	-	-	-	-	-	-	-	-	-	-	-	88 923
Depreciation and amortisation		-	-	21 230	-	-	-	-	-	93 672	-	-	-	-	-	-	114 902
Interest		-	-	479	-	-	-	-	-	-	-	-	-	-	-	-	479
Contracted services		26 157	1 622	21 182	30 116	1 672	-	3 430	-	27 258	-	-	-	-	-	-	124 361
Transfer and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-current liability written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		4 201	3 884	68 792	111 399	4 688	-	1 862	-	20 207	-	-	-	-	-	-	200 223
Losses on disposal of Assets		-	-	4 328	-	-	-	-	-	8 628	-	-	-	-	-	-	12 947
Other Losses		-	-	18 712	-	-	-	-	-	-	-	-	-	-	-	-	18 712
Total Expenditure		71 368	44 885	187 638	243 922	98 286	-	33 999	-	282 216	-	-	-	-	-	-	1 088 727
Surplus/Deficit																	
Transfers and subsidies - capital (monetary allocations)		-	-	(19 836)	-	488	-	-	-	(19 731)	-	-	-	-	-	-	(171 052)
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	408 499	-	-	-	-	-	-	408 499
Surplus/Deficit (after capital transfers & contributions)		-	-	(19 836)	-	488	-	-	-	289 168	-	-	-	-	-	-	238 417

DC35 Capricorn - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
ASSETS											
<u>Trade and other receivables from exchange transactions</u>											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		258 168	417 420	513 560	561 316	526 350	526 350	-	605 552	685 385	765 857
Waste		-	-	-	-	-	-	-	-	-	-
Waste Water		-	-	-	-	-	-	-	9 085	18 716	28 925
Other trade receivables from exchange transactions		3 205	2 714	4 160	2 714	4 160	4 160	-	4 160	4 160	4 160
Gross: Trade and other receivables from exchange transactions		261 373	420 134	517 720	564 030	530 510	530 510	-	618 797	708 261	798 942
Less: Impairment for debt		(210 874)	(327 915)	(390 640)	(459 094)	(456 883)	(456 883)	-	(525 408)	(592 617)	(656 687)
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-
Impairment for Water		(210 874)	(327 927)	(391 655)	(459 106)	(457 886)	(457 886)	-	(526 411)	(593 620)	(657 690)
Impairment for Waste		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		-	12	1 015	12	1 003	1 003	-	1 003	1 003	1 003
Total net Trade and other receivables from Exchange Transactions		50 499	92 219	127 080	104 937	73 627	73 627	-	93 389	115 644	142 255
<u>Receivables from non-exchange transactions</u>											
Property rates		-	-	-	-	-	-	-	-	-	-
Less: Impairment of Property rates		-	-	-	-	-	-	-	-	-	-
Net Property rates		-	-	-	-	-	-	-	-	-	-
Other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Impairment for other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Total net Receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
<u>Inventory</u>											
Water											
Opening Balance		240	229	229	229	249	249	-	249	249	249
System Input Volume		-	-	74 336	92 341	86 541	86 541	-	99 522	114 450	125 895
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	74 336	92 341	86 541	86 541	-	99 522	114 450	125 895
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	-	-	(74 317)	(92 341)	(86 541)	(86 541)	-	(99 522)	(114 450)	(125 895)

DC35 Capricorn - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Finished Goods											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions	7	-	-	-	-	-	-	-	-	-	-
Issues	8	-	-	-	-	-	-	-	-	-	-
Adjustments	9	-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-	-
Materials and Supplies											
Opening Balance		2 489	2 144	2 144	2 144	2 386	2 386	-	(2 847)	(9 121)	(15 814)
Acquisitions	7	-	-	7 516	5 393	-	-	-	-	-	-
Issues	8	-	-	(7 253)	(5 393)	(5 233)	(5 233)	(6 274)	(6 693)	(6 554)	
Adjustments	9	-	-	(21)	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		2 489	2 144	2 386	2 144	(2 847)	(2 847)	-	(9 121)	(15 814)	(22 368)
Work-in-progress											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-
Housing Stock											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-
Land											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		3 273	3 147	3 437	3 147	3 437	3 437	-	3 437	3 437	3 437

Billed Authorised Consumption	-	-	(74 317)	(92 341)	(86 541)	(86 541)	-	(99 522)	(114 450)	(125 895)
Billed Metered Consumption	-	-	(74 317)	(92 341)	(86 541)	(86 541)	-	(99 522)	(114 450)	(125 895)
Free Basic Water	-	-	-	(5 540)	(5 192)	(5 192)	-	(5 971)	(6 867)	(7 554)
Subsidised Water	-	-	-	-	-	-	-	-	-	-
Revenue Water	-	-	(74 317)	(86 801)	(81 349)	(81 349)	-	(93 551)	(107 583)	(118 341)
Billed Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
Free Basic Water	-	-	-	-	-	-	-	-	-	-
Subsidised Water	-	-	-	-	-	-	-	-	-	-
Revenue Water	-	-	-	-	-	-	-	-	-	-
Unbilled Authorised Consumption	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
Water Losses	-	-	-	-	-	-	-	-	-	-
Apparent losses	-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption	-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
Real losses	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
Non-revenue Water	-	-	-	-	-	-	-	-	-	-
Closing Balance Water	240	229	249	229	249	249	-	249	249	249
Agricultural	-	-	-	-	-	-	-	-	-	-
Opening Balance	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-
Issues	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural	-	-	-	-	-	-	-	-	-	-
Consumables	-	-	-	-	-	-	-	-	-	-
Standard Rated	-	-	-	-	-	-	-	-	-	-
Opening Balance	313	311	320	311	376	376	-	5 609	11 883	18 576
Acquisitions	-	-	1 623	2 024	2 024	2 024	-	2 064	2 106	2 147
Issues	-	-	(1 566)	(2 024)	(2 024)	(2 024)	-	(2 064)	(2 106)	(2 147)
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	5 233	5 233	-	6 274	6 693	6 554
Closing balance - Consumables Standard Rated	313	311	376	311	5 609	5 609	-	11 883	18 576	25 130
Zero Rated	-	-	-	-	-	-	-	-	-	-
Opening Balance	231	463	495	463	426	426	-	426	426	426
Acquisitions	-	-	2 038	700	700	700	-	1 050	550	550
Issues	-	-	(2 067)	(700)	(700)	(700)	-	(1 050)	(550)	(550)
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated	231	463	426	463	426	426	-	426	426	426

Inventory balance - Inventory & Consumables		2020	2021	2022	2023	2024	2025	2026	2027	2028	
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		3 487 317	3 834 714	4 206 472	4 538 115	4 578 729	4 578 729	-	4 954 946	5 253 693	5 519 479
Leases recognised as PPE	3	5 296	4 139	4 139	4 139	4 139	4 139	-	4 139	4 139	4 139
Less: Accumulated depreciation		(646 852)	(683 330)	(755 208)	(833 255)	(840 410)	(840 410)	-	(930 684)	(1 026 406)	(1 127 940)
Total Property, plant and equipment (PPE)	2	2 845 760	3 155 523	3 455 403	3 708 999	3 742 458	3 742 458	-	4 028 401	4 231 426	4 395 678
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		283	102	207	45	207	207	-	207	207	207
Current portion of long-term liabilities		-	3 615	874	829	667	667	-	(207)	(207)	(207)
Total Current liabilities - Financial liabilities		283	3 717	1 081	874	874	874	-	-	-	-
Trade and other payables from exchange transactions											
Trade and other payables from exchange transactions	5	158 430	173 496	249 109	278 717	168 754	168 754	-	168 754	168 754	168 754
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditions/ Grants		28 857	3 876	273	3 876	273	273	-	-	-	-
Trade payables from Non-exchange transactions: Other		-	-	-	-	-	-	-	-	-	-
VAT		9 094	5 927	9 362	6 006	9 362	9 362	-	9 362	9 362	9 362
Total Trade and other payables from exchange transactions	2	196 380	183 300	258 743	288 599	178 388	178 388	-	178 115	178 115	178 115
Non current liabilities - Financial liabilities											
Borrowing	4	-	-	1 418	-	-	-	-	-	-	-
Other financial liabilities		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		-	-	1 418	-	-	-	-	-	-	-
Provisions											
Retirement benefits		5 072	5 382	7 926	5 382	7 926	7 926	-	7 926	7 926	7 926
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		10 108	15 460	16 965	20 960	22 465	22 465	-	68 825	75 480	82 801
Total Provisions		15 180	20 842	24 891	26 342	30 391	30 391	-	76 751	83 406	90 727
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		3 045 833	3 412 774	3 412 774	3 477 035	3 729 811	3 729 811	-	3 968 089	4 253 506	4 454 747
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		3 045 833	3 412 774	3 412 774	3 477 035	3 729 811	3 729 811	-	3 968 089	4 253 506	4 454 747
Surplus/(Deficit)		434 771	437 106	319 568	267 366	238 278	238 278	-	285 417	201 241	161 129
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	(272)	(272)	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	3 480 604	3 849 608	3 732 070	3 744 401	3 968 089	3 968 089	-	4 253 506	4 454 747	4 615 876
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 480 604	3 849 608	3 732 070	3 744 401	3 968 089	3 968 089	-	4 253 506	4 454 747	4 615 876

DC35 Capricorn - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand												
Responsive, accountable, effective and efficient local government				1 089 282	1 181 350	1 186 026	1 248 094	1 259 679	1 259 679	1 374 144	1 380 206	1 436 974
Sustainable human settlements and improved quality of household life				158	4	11	-	-	-	-	-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	1 089 440	1 181 354	1 186 037	1 248 094	1 259 679	1 259 679	1 374 144	1 380 206	1 436 974

DC35 Capricorn - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		CORP		-	-	-	10 749	4 602	4 602	10 569	10 447	9 897
A comprehensive, responsive and sustainable social protection system		COMM		-	-	-	1 910	2 050	2 050	2 510	1 510	1 510
A comprehensive, responsive and sustainable social protection system		DPEMS		-	-	-	1 060	1 060	1 060	660	660	660
A comprehensive, responsive and sustainable social protection system		SEMS		-	-	-	1 304	1 388	1 388	942	942	942
A long and healthy life for all South Africans		COMM		-	-	-	388	468	468	350	350	350
A long and healthy life for all South Africans		INFRA		-	-	-	5 890	7 090	7 090	5 890	5 890	2 690
A long and healthy life for all South Africans		SEMS		-	-	-	300	300	300	156	156	156
A skilled and capable workforce to support an inclusive growth path		CORP		-	-	-	3 000	3 000	3 000	2 600	2 600	2 600
All people in South Africa are and feel safe		COMM		-	-	-	1 226	1 226	1 226	900	300	300
An efficient, competitive and responsive economic infrastructure network		36		8 359	7 760	25 566	-	-	-	2 608	17 392	34 782
An efficient, competitive and responsive economic infrastructure network		INFRA		-	-	-	85 176	98 730	98 730	67 210	96 776	131 556
An efficient, effective and development-oriented public service		COMM		-	-	-	400	400	400	500	500	500
An efficient, effective and development-oriented public service		CORP		-	-	-	5 602	7 122	7 122	6 092	4 706	4 226
An efficient, effective and development-oriented public service		DPEMS		-	-	-	1 514	2 278	2 278	1 314	1 314	1 314
An efficient, effective and development-oriented public service		FIN		-	-	-	20 000	20 000	20 000	42 128	34 486	34 486
An efficient, effective and development-oriented public service		SEMS		-	-	-	2 682	3 262	3 262	3 024	3 038	3 054
Protect and enhance our environmental assets and natural resources		DPEMS		-	-	-	7 486	6 416	6 416	3 158	600	600
Responsive, accountable, effective and efficient local government				-	-	-	99 324	99 324	99 324	106 258	113 402	121 046
Responsive, accountable, effective and efficient local government		COMM		-	-	-	226	226	226	226	226	226
Responsive, accountable, effective and efficient local government		CORP		-	-	-	1 000	1 000	1 000	1 000	1 000	1 000

DC35 Capricorn - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand												
	To increase the capacity of the district to deliver its mandate	CORP		-	-	-	3 500	5 050	5 050	8 000	8 000	-
	To provide sustainable basic services and infrastructure development	COMM		-	-	-	550	550	550	488	-	-
An efficient, competitive and responsive economic infrastructure network	Improving access to basic services	INFRA		-	-	-	26 628	254 524	254 524	400 296	326 135	304 858
An efficient, effective and development-oriented public service	To increase the capacity of the district to deliver its mandate	CORP		-	-	-	4 850	10 532	10 532	4 505	2 650	-
		B										
		C										
		D										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	35 528	270 656	270 656	413 289	336 785	304 858

0 - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		STATS SA										
Females aged 5 - 14		STATS SA	715	716	631	531	447	447	447	474	502	532
Males aged 5 - 14		STATS SA	162	236	132	132	137	137	137	145	154	163
Females aged 15 - 34		STATS SA	161	235	136	136	112	112	112	118	125	133
Males aged 15 - 34		STATS SA	211	224	241	241	328	328	328	348	369	391
Unemployment		STATS SA	180	210	221	221	307	307	307	325	345	365
Monthly household income (no. of households)												
No income	1, 12	STATS SA	416 116	563 768	522 213	820 238	869 452	921 619	976 916	1 036 531	1 097 663	1 163 523
R1 - R1 600		STATS SA	167 070	515 821	167 829	712 561	755 314	800 633	848 671	899 591	953 567	1 010 781
R1 601 - R3 200		STATS SA	26 251	30 365	49 235	41 947	44 463	47 131	49 959	52 957	56 134	59 502
R3 201 - R6 400		STATS SA	23 163	29 297	31 754	40 471	42 899	45 473	48 202	51 094	54 160	57 409
R6 401 - R12 800		STATS SA	9 838	27 018	32 947	37 323	39 562	41 936	44 452	47 119	49 947	52 943
R12 801 - R25 600		STATS SA	2 445	9 213	26 158	12 727	13 491	14 300	15 158	16 067	17 032	18 053
R25 601 - R51 200		STATS SA	891	2 626	1 708	3 629	3 845	4 078	4 321	4 580	4 855	5 146
R52 201 - R102 400		STATS SA	492	792	855	1 094	1 180	1 229	1 303	1 381	1 464	1 552
R102 401 - R204 800		STATS SA	261	853	689	1 318	1 395	1 479	1 568	1 662	1 762	1 867
R204 801 - R409 600		STATS SA	138	72	167	99	105	112	118	126	133	141
R409 601 - R819 200		STATS SA										
-> R819 200												

Household/demographics (000)												
Number of people in municipal area					196 470	196	196	354	376	398	422	447
Number of poor people in municipal area					584 057	584	584	584	619	656	696	737
Number of households in municipal area					342 837	343	343	343	363	385	408	433
Number of poor households in municipal area					138 099	138	138	138	146	155	164	174
Definition of poor household (R per month)												
Housing statistics												
Formal	3	STATS SA			315 411	315 411	334 336	354 396	267 099	283 125	300 112	318 119
Informal		STATS SA			26 056	26 056	27 619	29 276	87 258	92 493	98 043	103 926
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4	STATS SA										
Dwellings provided by provinces		STATS SA										
Dwellings provided by private sector	5	STATS SA										
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-

		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
Municipal in-house services		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Ref	Total number of households	-	-	-	-	-	-	-	-	-
	Household service targets (000)									
	Water:									
	Piped water inside dwelling	197 844	209 715	222 298	73 920	73 920	73 920	78 355	83 057	88 040
	Piped water inside yard (but not in dwelling)	527 248	558 883	592 416	75 325	75 325	75 325	79 845	84 835	89 713
8	Using public tap (at least min service level)	115 374	122 296	129 634	38 365	38 365	38 365	40 667	43 107	45 693
10	Other water supply (at least min service level)	-	-	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
9	Using public tap (< min service level)	450 859	477 910	506 585	21 119	21 120	21 121	22 388	23 732	25 155
10	Other water supply (< min service level)	136 366	144 548	153 221	169 572	169 572	169 572	179 746	190 531	201 963
	No water supply	105 740	112 084	118 809	-	-	-	-	-	-
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	91 115	96 582	102 377	108 519	108 519	108 519	115 031	121 932	128 248
	Flush toilet (with septic tank)	6 713	7 116	7 543	7 995	7 995	7 995	8 475	8 984	9 523
	Chemical toilet	1 985	2 104	2 230	2 364	2 364	2 364	2 506	2 656	2 816
	Pit toilet (ventilated)	185 403	196 527	208 319	220 818	220 818	220 818	234 067	248 111	262 998
	Other toilet provisions (> min service level)	57 622	61 079	64 744	68 629	68 629	68 629	72 746	77 111	81 738
	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	-	-	-	-	-	-	-	-	-

		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
Services provided by 'external mechanisms'		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Ref	Names of service providers									
	Household service targets (000)									
	Water:									
	Piped water inside dwelling	197 844	209 715	222 298	73 920	73 920	73 920	78 355	83 057	88 040
	Piped water inside yard (but not in dwelling)	527 248	558 883	592 416	75 325	75 325	75 325	79 845	84 835	89 713
8	Using public tap (at least min service level)	115 374	122 296	129 634	38 365	38 365	38 365	40 667	43 107	45 693
10	Other water supply (at least min service level)	-	-	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
9	Using public tap (< min service level)	450 859	477 910	506 585	21 119	21 120	21 121	22 388	23 732	25 155
10	Other water supply (< min service level)	136 366	144 548	153 221	169 572	169 572	169 572	179 746	190 531	201 963
	No water supply	105 740	112 084	118 809	-	-	-	-	-	-
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	91 115	96 582	102 377	108 519	108 519	108 519	115 031	121 932	128 248
	Flush toilet (with septic tank)	6 713	7 116	7 543	7 995	7 995	7 995	8 475	8 984	9 523
	Chemical toilet	1 985	2 104	2 230	2 364	2 364	2 364	2 506	2 656	2 816
	Pit toilet (ventilated)	185 403	196 527	208 319	220 818	220 818	220 818	234 067	248 111	262 998
	Other toilet provisions (> min service level)	57 622	61 079	64 744	68 629	68 629	68 629	72 746	77 111	81 738
	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									

0 - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Exemptions, reductions and rebates (Rands)									
Bridging of water meter		Penalty for damages					16 592	17 422	18 293
Illegal water connection							16 592	17 422	18 293
Water tariffs									
0KI to 15KI; per KI:		Supply of surface treated	9	10	11	12	15	16	17
16KI to 30KI; per KI:		Supply of surface treated	26	27	28	29	31	32	34
31KI to 50KI; per KI:		Supply of surface treated	35	36	38	39	41	43	45
consumption in excess of 50KI, per		Supply of surface treated	47	48	49	50	51	53	56

Waste water tariffs								
<i>Ground water-domestic</i>	Sewerage charges	87	88	89	91	92	96	101
<i>Ground water-businesses</i>	Sewerage charges	179	180	181	182	183	192	202
<i>Churches</i>	Sewerage charges	87	88	89	91	92	96	101
<i>Government department</i>	Sewerage charges	179	180	181	182	183	192	202
<i>Industrial</i>	Sewerage charges	179	180	181	182	183	192	202
<i>Shopping Complex</i>	Sewerage charges	1 378	1 380	1 381	1 382	1 383	1 452	1 524
<i>Schools</i>	Sewerage charges	179	180	181	182	183	192	202
<i>Hostels</i>	Sewerage charges	179	180	181	182	183	192	202
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)							

0 - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		359 322	351 527	230 407	205 527	205 527	205 527	193 527	179 257	190 012
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

0 - Supporting Table SA15 Investment particulars

Investments by Maturity	Ref	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											
Parent municipality												
FNB CALL ACCOUNT			FIXED	5,65%				342	3	(4 000)	4 000	-
NEDBANK			FIXED	7,70%				239 837	1 132	(27 000)	27 000	-
FNB FXIED			FIXED	8,00%				116 500	-	-	-	-
STANDARD BANK			FIXED	7,89%				187 047	1 239	(99 136)	-	-
ABSA			FIXED	8,05%				105 255	-	-	-	-
												-
Municipality sub-total								-		-	-	-
Entities												-
												-
												-
												-
												-
Entities sub-total								-		-	-	-
TOTAL INVESTMENTS AND INTEREST								-		-	-	-

DC35 Capricorn - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		590 696	708 810	714 125	767 119	767 119	767 119	813 669	880 148	937 726
Local Government Equitable Share		588 933	690 848	666 269	730 232	730 232	730 232	777 252	820 329	855 085
Energy Efficiency and Demand Side Management Grant										
Expanded Public Works Programme Integrated Grant		-	3 845	3 866	3 747	3 747	3 747	3 303	-	-
Infrastructure Skills Development Grant										
Local Government Financial Management Grant		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000
Municipal Disaster Relief Grant		88	223	595	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant										
Municipal Demarcation Transition Grant										
Integrated City Development Grant										
Municipal Infrastructure Grant		-	10 429	37 425	20 853	20 853	20 853	20 817	47 405	70 106
Water Services Infrastructure Grant		-	1 412	1 551	8 696	8 696	8 696	8 696	8 696	8 696
Neighbourhood Development Partnership Grant										
Public Transport Network Grant		675	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	1 054	3 419	2 591	2 591	2 591	2 601	2 718	2 839
Urban Settlement Development Grant										
Integrated National Electrification Programme Grant										
Municipal Rehabilitation Grant										
Municipal Emergency Housing Grant										
Regional Bulk Infrastructure Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Programme and Project Preparation Support Grant										
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
District Municipality:		129	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building		129	-	-	-	-	-	-	-	-

District Municipality:		129	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building		129	-	-	-	-	-	-	-	-
Other grant providers:		3 859	343	618	-	285	285	-	-	-
Other Grants Received		3 859	343	618	-	285	285	-	-	-
Total Operating Transfers and Grants	5	594 683	709 153	714 743	767 119	767 404	767 404	813 669	880 148	937 726
Capital Transfers and Grants										
National Government:		379 669	334 669	325 670	350 998	350 998	350 998	406 499	342 935	338 862
Integrated National Electrification Programme Grant										
Municipal Infrastructure Grant		260 788	229 981	207 221	244 694	244 694	244 694	257 170	243 819	234 917
Neighbourhood Development Partnership Grant										
Rural Road Asset Management Systems Grant										
Urban Settlements Development Grant										
Integrated City Development Grant										
Municipal Disaster Recovery Grant										
Energy Efficiency and Demand Side Management Grant										
Water Services Infrastructure Grant		118 881	104 688	118 449	106 304	106 304	106 304	149 329	99 116	103 945
Public Transport Network Grant										
Regional Bulk Infrastructure Grant										
Infrastructure Skills Development Grant										
Municipal Disaster Relief Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
Other grant providers:		-	-	148	-	-	-	-	-	-
Other Grants Received		-	-	148	-	-	-	-	-	-
Total Capital Transfers and Grants	5	379 669	334 669	325 818	350 998	350 998	350 998	406 499	342 935	338 862
TOTAL RECEIPTS OF TRANSFERS & GRANTS		974 352	1 043 822	1 040 561	1 118 117	1 118 402	1 118 402	1 220 168	1 223 083	1 276 588

DC35 Capricorn - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		2 738	(8 698)	(8 698)	(8 698)	(2 476)	(2 476)	(2 476)	(2 749)	(2 749)
Current year receipts		-	-	56 142	36 887	36 887	36 887	36 417	59 819	82 641
Conditions met - transferred to revenue		2 738	(8 698)	47 444	28 189	34 411	34 411	33 941	57 070	79 892
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		-	-	-	-	285	285	-	-	-
Conditions met - transferred to revenue		-	-	-	-	285	285	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		2 738	(8 698)	47 444	28 189	34 696	34 696	33 941	57 070	79 892
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		26 119	12 574	12 574	12 574	2 749	2 749	2 749	2 749	2 749
Current year receipts		-	-	315 845	350 998	350 998	350 998	406 499	342 935	338 862
Conditions met - transferred to revenue		26 119	12 574	328 419	363 572	353 747	353 747	409 248	345 684	341 611
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		26 119	12 574	328 419	363 572	353 747	353 747	409 248	345 684	341 611
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		28 857	3 876	375 863	391 761	388 443	388 443	443 189	402 754	421 503
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

0 - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		A	B	C	D	E	F	G	H	I
R thousand										
Basic Salaries and Wages	1				11 742	11 742	11 742	12 876	13 945	15 085
Pension and UIF Contributions		1 071	1 118	892	1 429	1 429	1 429	1 567	1 698	1 837
Medical Aid Contributions		83	86	104	173	173	173	189	205	221
Motor Vehicle Allowance		2 326	2 430	2 579	3 625	3 625	3 625	3 974	4 305	4 657
Cellphone Allowance		1 082	1 089	1 087	1 024	1 024	1 024	1 124	1 216	1 317
Housing Allowances		14	14	5	26	26	26	29	31	34
Other benefits and allowances		10 578	10 475	10 290	465	465	465	510	552	597
Sub Total - Councillors		-	-	-	-	-	-	-	-	-
% increase	4	-	-	-	-	-	-	-	-	-
Senior Managers of the Municipality	2									
Basic Salaries and Wages		7 349	7 755	5 524	9 227	8 546	8 546	9 371	10 149	10 977
Pension and UIF Contributions		551	639	496	752	856	856	937	1 013	1 094
Medical Aid Contributions		156	179	200	286	262	262	288	312	338
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3	1 081	1 092	1 025	1 536	1 601	1 601	1 756	1 901	2 056
Cellphone Allowance	3	116	132	129	184	202	202	222	239	259
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Entertainment										
Scarcity										
Acting and post related allowance										
Sub Total - Senior Managers of Municipality		-	-	-	-	-	-	-	-	-
% increase	4	-	-	-	-	-	-	-	-	-
Other Municipal Staff										
Basic Salaries and Wages				210 360	217 520	217 520	217 520	255 673	273 275	295 557
Pension and UIF Contributions				37 992	42 532	42 532	42 532	47 351	51 280	55 465
Medical Aid Contributions				16 287	18 187	18 187	18 187	20 141	21 813	23 596
Overtime				26 971	30 105	30 105	30 105	33 147	35 899	38 831
Performance Bonus				7 134	23 721	23 721	23 721	8 275	8 962	9 694
Motor Vehicle Allowance	3			19 984	22 630	22 630	22 630	24 857	24 879	24 906
Cellphone Allowance	3			-	271	271	271	240	258	276
Housing Allowances	3			2 118	2 729	2 729	2 729	3 023	3 277	3 544
Other benefits and allowances	3			76	121	121	121	162	170	178
Payments in lieu of leave				1 543	3 785	3 785	3 785	4 008	4 341	4 698
Long service awards				2 962	3 004	3 004	3 004	3 415	3 698	4 000
Post-retirement benefit obligations	6			889	1 019	1 019	1 019	1 117	1 210	1 309
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Municipal Staff		-	-	-	-	-	-	-	-	-
% increase	4	-	-	-	-	-	-	-	-	-
Total Parent Municipality		-	-	-	-	-	-	-	-	-

0 - 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		732 000	161 000	341 000			-
Chief Whip			716 000	103 000	324 000			-
Executive Mayor			995 000	236 000	367 000			-
Deputy Executive Mayor								-
Executive Committee			3 432 000	578 000	1 919 000			-
Total for all other councillors			7 001 000	678 000	2 686 000			-
Total Councillors	8	-	-	-	-			-
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 444 000	66 000	223 000			-
Chief Finance Officer			1 598 000	125 000	188 000			-
Executive Manager : Corporate Services		1	1 078 000	325 000	236 000			-
Executive Manager : Community Services		2	1 456 000	204 000	382 000			-
Executive Manager : Infrastructure Services		3	1 020 000	161 000	308 000			-
Executive Manager : DPEMS		4	1 391 000	164 000	375 000			-
Executive Manager : SEMS		5	1 384 000	180 000	266 000			-
		6						-
		7						-
		8						-
		9						-
		10						-
		11						-
		12						-
		13						-

DC35 Capricorn - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue																
Exchange Revenue																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	9 876	8 720	8 301	7 273	7 442	6 105	7 481	6 318	7 140	6 790	7 493	81 028	81 838	82 656
Service charges - Waste Water Management		-	1 037	961	1 038	1 103	957	1 115	1 115	965	1 119	1 119	1 119	11 648	12 347	13 088
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		37	37	37	37	37	37	37	37	37	37	37	37	445	449	453
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	5 000	-	-	-	-	-	5 000	-	-	5 000	20 000	20 000	20 000
Interest earned from Current and Non Current Assets		727	2 596	6 777	744	2 320	6 514	847	2 318	7 186	1 024	2 558	7 243	40 855	42 489	44 189
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		283 105	14 518	12 487	16 578	17 032	231 819	11 442	11 509	174 307	11 358	17 771	11 743	813 669	880 148	937 726
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		283 869	28 065	31 982	26 788	27 765	251 769	19 546	22 460	193 813	20 678	28 275	32 636	967 645	1 037 271	1 098 112
Expenditure																
Employee related costs		34 496	34 340	34 314	35 126	34 461	35 365	34 440	34 432	34 323	34 229	34 219	34 217	413 983	442 676	476 776
Remuneration of councillors		1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	1 689	20 269	21 952	23 748
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		730	10 058	13 796	788	16 048	9 864	11 591	11 440	8 148	8 781	8 248	9 417	108 910	123 796	135 146
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	68 525	67 209	64 070
Depreciation and amortisation		7 566	7 771	7 883	7 813	7 621	7 858	7 845	7 301	7 883	7 695	7 878	29 791	114 905	121 713	128 967
Interest		-	-	137	-	-	-	-	-	235	-	-	98	470	470	470
Contracted services		5 706	12 864	8 566	8 568	12 864	11 118	10 074	5 796	9 661	15 757	11 560	11 829	124 361	143 005	172 066
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		8 903	20 084	13 630	15 917	17 407	22 208	23 976	26 608	13 631	17 222	13 783	12 956	206 225	224 093	238 389
Losses on disposal of Assets		177	177	177	117	177	177	177	177	177	6 746	(2 898)	7 586	12 967	13 831	14 752
Other Losses		-	-	-	-	-	-	-	-	-	-	-	18 112	18 112	19 718	21 451
Total Expenditure		99 270	86 983	80 192	70 018	90 267	88 300	89 791	87 443	75 646	92 120	74 478	194 220	1 088 727	1 178 965	1 275 845
Surplus/(Deficit)		224 600	(58 918)	(48 209)	(43 230)	(62 502)	163 469	(70 245)	(64 983)	118 167	(71 442)	(46 204)	(161 584)	(121 082)	(141 694)	(177 733)
Surplus/(Deficit)		224 600	(58 918)	(48 209)	(43 230)	(62 502)	163 469	(70 245)	(64 983)	118 167	(71 442)	(46 204)	(161 584)	(121 082)	(141 694)	(177 733)
Transfers and subsidies - capital (monetary allocations)		61 979	51 432	25 509	20 176	43 168	26 707	29 665	26 285	38 347	42 379	26 642	14 210	406 499	342 935	338 862
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		286 578	(7 486)	(22 700)	(23 054)	(19 334)	190 176	(40 580)	(38 697)	156 514	(29 063)	(19 562)	(147 374)	285 417	201 241	161 129
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		286 578	(7 486)	(22 700)	(23 054)	(19 334)	190 176	(40 580)	(38 697)	156 514	(29 063)	(19 562)	(147 374)	285 417	201 241	161 129
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		286 578	(7 486)	(22 700)	(23 054)	(19 334)	190 176	(40 580)	(38 697)	156 514	(29 063)	(19 562)	(147 374)	285 417	201 241	161 129
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	286 578	(7 486)	(22 700)	(23 054)	(19 334)	190 176	(40 580)	(38 697)	156 514	(29 063)	(19 562)	(147 374)	285 417	201 241	161 129

DC35 Capricorn - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote																
Vote 1 - Municipal Manager		18 073	3 337	3 337	3 337	3 337	15 016	3 337	3 337	12 179	3 337	3 337	3 337	75 303	82 486	90 466
Vote 2 - Executive Mayor		11 280	1 874	1 874	1 874	1 874	9 329	1 874	1 874	7 518	1 874	1 874	1 874	44 995	48 354	51 924
Vote 3 - Corporate Services		75 234	708	708	708	708	59 775	708	708	45 423	708	708	707	186 799	194 558	195 966
Vote 4 - Chief Financial Officer		31 483	15 534	21 483	12 181	12 704	44 787	10 151	12 803	38 668	11 040	12 355	22 731	245 922	252 084	263 258
Vote 5 - Community and Social Services		39 684	431	431	431	431	31 542	431	431	23 983	431	431	431	99 084	105 235	113 280
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		2 560	2 595	2 611	2 676	2 762	3 090	2 736	2 997	3 071	2 974	2 986	2 942	33 999	31 416	33 548
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		167 534	55 018	27 048	25 757	49 117	114 937	29 974	26 596	101 319	42 693	33 225	14 822	688 042	666 073	688 532
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		345 848	79 497	57 491	46 964	70 933	278 475	49 211	48 746	232 160	63 056	54 917	46 846	1 374 144	1 380 206	1 436 974
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		4 106	6 539	6 546	6 476	6 278	6 179	8 473	4 106	6 289	6 309	6 288	7 714	75 303	82 486	90 466
Vote 2 - Executive Mayor		3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	44 995	48 354	51 924
Vote 3 - Corporate Services		12 204	17 299	12 724	14 599	16 776	12 564	15 185	13 634	12 763	27 724	11 733	30 433	197 638	209 630	224 312
Vote 4 - Chief Financial Officer		6 392	17 271	11 176	11 500	15 366	22 617	18 552	22 803	12 556	13 688	12 427	81 573	245 922	252 084	263 258
Vote 5 - Community and Social Services		8 140	8 140	8 143	8 425	8 220	8 456	8 225	8 216	8 201	8 150	8 143	8 138	98 596	105 235	113 280
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	2 833	33 999	31 416	33 548
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		21 845	31 151	35 021	22 435	37 043	31 901	32 774	32 102	29 254	29 666	29 305	59 779	392 274	449 760	499 057
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		59 270	86 983	80 192	70 018	90 267	88 300	89 791	87 443	75 646	92 120	74 478	194 220	1 088 727	1 178 965	1 275 845
Surplus/(Deficit) before assoc.		286 578	(7 486)	(22 700)	(23 054)	(19 334)	190 176	(40 580)	(38 697)	156 514	(29 063)	(19 562)	(147 374)	285 417	201 241	161 129
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	286 578	(7 486)	(22 700)	(23 054)	(19 334)	190 176	(40 580)	(38 697)	156 514	(29 063)	(19 562)	(147 374)	285 417	201 241	161 129

DC35 Capricorn - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional																
Governance and administration		136 070	21 453	27 402	18 100	18 623	128 907	16 070	18 722	103 788	16 959	18 274	28 650	553 019	577 482	601 614
Executive and council		12 885	3 479	3 479	3 479	3 479	10 934	3 479	3 479	9 122	3 479	3 479	3 479	64 254	69 023	74 093
Finance and administration		122 418	17 207	23 156	13 854	14 376	117 206	11 823	14 476	93 898	12 713	14 028	24 404	479 559	498 684	517 140
Internal audit		767	767	767	767	767	767	767	767	767	767	767	767	9 206	9 775	10 381
Community and public safety		39 684	431	431	431	431	31 542	431	431	23 983	431	431	431	99 084	105 235	113 280
Community and social services		7 049	-	-	-	-	5 587	-	-	4 230	-	-	0	16 866	17 599	18 912
Sport and recreation		431	431	431	431	431	431	431	431	431	431	431	431	5 167	5 545	5 948
Public safety		22 152	-	-	-	-	17 557	-	-	13 291	-	-	(0)	53 000	56 315	60 807
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		10 052	-	-	-	-	7 967	-	-	6 031	-	-	-	24 051	25 776	27 613
Economic and environmental services		2 560	2 595	2 611	2 676	2 762	3 090	2 736	2 997	3 071	2 974	2 986	2 942	33 999	31 416	33 548
Planning and development		1 231	1 329	1 312	1 395	1 487	1 514	1 446	1 730	1 720	1 631	1 569	1 650	18 014	15 659	16 671
Road transport		621	558	591	573	568	868	583	560	643	635	709	584	7 494	8 048	8 639
Environmental protection		708	708	708	708	708	708	708	708	708	708	708	708	8 491	7 709	8 238
Trading services		167 534	55 018	27 048	25 757	49 117	114 937	29 974	26 596	101 319	42 693	33 225	14 822	688 042	666 073	688 532
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		160 174	55 018	27 048	25 757	49 117	109 104	29 974	26 596	96 903	42 693	33 225	14 822	670 433	626 189	622 663
Waste water management		7 360	-	-	-	-	5 833	-	-	4 416	-	-	-	17 609	39 884	65 869
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		345 848	79 497	57 491	46 964	70 933	278 475	49 211	48 746	232 160	63 056	54 917	46 846	1 374 144	1 380 206	1 436 974
Expenditure - Functional																
Governance and administration		26 452	44 858	34 195	36 325	42 170	45 110	45 960	44 292	35 358	51 471	34 198	123 470	563 858	592 554	629 960
Executive and council		5 355	5 355	5 355	5 355	5 355	5 355	5 355	5 355	5 355	5 355	5 355	5 354	64 254	69 023	74 093
Finance and administration		20 330	38 737	28 073	30 204	36 048	38 988	39 838	38 171	29 236	45 349	28 076	117 348	490 398	513 756	545 486
Internal audit		767	767	767	767	767	767	767	767	767	767	767	767	9 206	9 775	10 381
Community and public safety		8 140	8 140	8 143	8 425	8 220	8 456	8 225	8 216	8 201	8 150	8 143	8 138	98 596	105 235	113 280
Community and social services		1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 406	1 405	16 866	17 599	18 912
Sport and recreation		431	431	431	431	431	431	431	431	431	431	431	431	5 167	5 545	5 948
Public safety		4 300	4 300	4 302	4 585	4 380	4 616	4 384	4 375	4 361	4 309	4 302	4 297	52 512	56 315	60 807
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	24 051	25 776	27 613
Economic and environmental services		4 242	4 242	4 242	4 242	4 242	4 242	4 242	4 242	4 242	4 242	4 242	4 242	50 903	52 733	51 481
Planning and development		2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	34 918	36 976	34 604
Road transport		625	625	625	625	625	625	625	625	625	625	625	625	7 494	8 048	8 639
Environmental protection		708	708	708	708	708	708	708	708	708	708	708	708	8 491	7 709	8 238
Trading services		20 436	29 742	33 612	21 026	35 635	30 492	31 365	30 693	27 845	28 257	27 896	58 370	375 370	428 443	481 124
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		18 642	27 948	31 818	19 232	33 841	28 698	29 571	28 899	26 051	26 463	26 102	56 576	353 841	384 443	410 934
Waste water management		1 794	1 794	1 794	1 794	1 794	1 794	1 794	1 794	1 794	1 794	1 794	1 794	21 529	44 000	70 190
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		59 270	86 983	80 192	70 018	90 267	88 300	89 791	87 443	75 646	92 120	74 478	194 220	1 088 727	1 178 965	1 275 845
Surplus/(Deficit) before assoc.		286 578	(7 486)	(22 700)	(23 054)	(19 334)	190 176	(40 580)	(38 697)	156 514	(29 063)	(19 562)	(147 374)	285 417	201 241	161 129
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	286 578	(7 486)	(22 700)	(23 054)	(19 334)	190 176	(40 580)	(38 697)	156 514	(29 063)	(19 562)	(147 374)	285 417	201 241	161 129

DC35 Capricorn - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Multi-year expenditure to be appropriated	1																
Vote 1 - Municipal Manager														-	-	-	-
Vote 2 - Executive Mayor														-	-	-	-
Vote 3 - Corporate Services		230	230	5 530	352	230	4 246	230	416	230	210	374	230	12 505	10 650	-	-
Vote 4 - Chief Financial Officer														-	-	-	-
Vote 5 - Community and Social Services		8	8	8	8	8	8	8	8	8	8	8	396	488	-	-	-
Vote 6 - Health														-	-	-	-
Vote 7 - DPEMS														-	-	-	-
Vote 8 - Public Transport														-	-	-	-
Vote 9 - Infrastructure		16 008	36 068	29 911	71 748	22 063	27 523	4 788	7 158	42 198	45 304	26 600	70 927	400 296	326 135	304 858	-
Vote 10 - Other														-	-	-	-
Vote 11 -														-	-	-	-
Vote 12 -														-	-	-	-
Vote 13 -														-	-	-	-
Vote 14 -														-	-	-	-
Vote 15 -														-	-	-	-
Capital multi-year expenditure sub-total	2	16 245	36 306	35 449	72 109	22 301	31 777	5 026	7 582	42 436	45 523	26 983	71 553	413 289	336 785	304 858	-
Single-year expenditure to be appropriated																	
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	16 245	36 306	35 449	72 109	22 301	31 777	5 026	7 582	42 436	45 523	26 983	71 553	413 289	336 785	304 858	-

DC35 Capricorn - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional	1															
Governance and administration		230	230	5 530	352	230	4 246	230	416	230	210	374	230	12 505	10 650	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		230	230	5 530	352	230	4 246	230	416	230	210	374	230	12 505	10 650	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		8	8	8	8	8	8	8	8	8	8	8	396	488	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		8	8	8	8	8	8	8	8	8	8	8	396	488	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		16 008	36 068	29 911	71 748	22 063	27 523	4 788	7 158	42 198	45 304	26 600	70 927	400 296	326 135	304 858
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		16 008	36 068	29 911	71 748	22 063	27 523	4 788	7 158	42 198	45 304	26 600	70 927	400 296	326 135	304 858
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	16 245	36 306	35 449	72 109	22 301	31 777	5 026	7 582	42 436	45 523	26 983	71 553	413 289	336 785	304 858
Funded by:																
National Government		13 533	33 593	27 436	69 273	19 588	5 048	2 313	4 683	39 723	42 829	24 126	67 952	350 097	291 390	284 924
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		13 533	33 593	27 436	69 273	19 588	5 048	2 313	4 683	39 723	42 829	24 126	67 952	350 097	291 390	284 924
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 713	2 713	8 013	2 836	2 713	26 729	2 713	2 899	2 713	2 693	2 857	3 601	63 192	45 395	19 934
Total Capital Funding		16 245	36 306	35 449	72 109	22 301	31 777	5 026	7 582	42 436	45 523	26 983	71 553	413 289	336 785	304 858

DC35 Capricorn - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand															
Cash Receipts By Source													1		
Property rates													-		
Service charges - electricity revenue													-		
Service charges - water revenue	1 343	1 646	1 390	1 571	1 494	1 649	-	2 173	1 478	1 846	1 600	1 637	17 826	18 004	18 184
Service charges - sanitation revenue	245	245	212	246	248	246	-	228	211	228	243	210	2 563	2 716	2 879
Service charges - refuse revenue															
Rental of facilities and equipment															
Interest earned - external investments	847	2 318	7 186	1 024	2 558	7 243	727	2 096	6 777	744	2 320	6 514	40 855	42 489	44 189
Interest earned - outstanding debtors															
Dividends received															
Fines, penalties and forfeits															
Licences and permits															
Agency services															
Transfers and Subsidies - Operational	11 442	11 509	174 307	11 358	17 771	11 743	283 105	14 518	12 467	16 578	17 032	231 819	813 669	880 148	937 726
Other revenue	37	37	37	37	37	37	37	37	37	37	37	37	445	449	453
Cash Receipts by Source	13 915	15 755	183 132	14 236	22 105	20 918	283 869	19 552	20 991	19 433	21 232	240 218	875 358	943 807	1 003 432
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	29 665	26 285	38 347	42 379	26 642	14 210	61 979	51 432	25 509	20 176	43 168	26 707	406 499	342 935	338 862
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															
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	43 579	42 040	221 479	56 615	48 747	35 128	345 848	70 985	46 500	39 609	64 399	266 925	1 281 857	1 286 742	1 342 294
Cash Payments by Type															
Employee related costs	36 128	36 121	36 012	35 918	35 908	35 906	36 187	36 029	36 003	36 815	36 149	37 075	434 252	464 628	500 524
Remuneration of councillors															
Finance charges	-	-	235	-	-	98	-	-	137	-	-	-	470	470	470
Bulk purchases - electricity															
Acquisitions - water & other inventory	11 591	11 440	8 148	8 781	8 248	9 417	730	10 058	13 796	788	16 048	9 864	108 910	123 798	135 146
Contracted services	10 074	5 796	9 661	15 757	11 560	11 829	5 706	12 864	8 566	8 568	12 864	11 118	124 361	143 005	172 066
Transfers and subsidies - other municipalities															
Transfers and subsidies - other															
Other expenditure	23 976	26 608	13 531	17 222	13 783	12 956	8 903	20 084	13 630	16 190	17 407	22 208	206 498	224 593	238 389
Total Cash Payments by Type	81 769	79 964	67 586	77 678	69 499	70 206	51 527	79 035	72 131	62 361	82 469	80 267	874 491	956 494	1 046 995
Other Cash Flows/Payments by Type															
Capital assets	16 245	36 306	35 440	72 100	22 301	31 777	5 026	7 582	42 436	45 523	26 983	71 553	413 289	336 785	304 858
Repayment of borrowing	-	-	-	-	-	-	-	-	-	874	-	-	874	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	98 014	116 270	103 035	149 787	91 799	101 982	56 553	86 617	114 567	108 758	109 452	151 819	1 288 654	1 293 279	1 351 453
NET INCREASE/(DECREASE) IN CASH HELD	(54 435)	(74 230)	118 444	(93 172)	(43 052)	(66 854)	289 295	(15 632)	(68 067)	(69 148)	(45 053)	115 106	(6 797)	(6 537)	(9 159)
Cash/cash equivalents at the month/year begin	455 508	401 073	326 843	445 288	352 116	309 064	242 210	831 505	515 873	447 806	378 658	333 605	455 508	448 711	442 174
Cash/cash equivalents at the month/year end	401 073	326 843	445 288	352 116	309 064	242 210	531 505	515 873	447 806	378 658	333 605	448 711	448 711	442 174	433 015

0 - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contract Value
		1,3	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Telephone		6 272	2 352	2 587	2 846	3 131	3 319	3 518	3 729	3 953	4 190	4 441	4 708	-
Rental of Offices		7 405	7 964	7 964	8 760	9 636	10 214	10 827	11 477	12 165	12 895	13 669	14 489	-
Rental of Office Equipment		2 729	1 672	1 839	2 023	2 225	2 359	2 500	2 650	2 809	2 978	3 156	3 346	-
Postage		11	12	13	14	15	16	17	18	19	20	21	23	-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Telephone		6 272	2 352	2 587	2 846	3 131	3 319	3 518	3 729	3 953	4 190	4 441	4 708	-
Rental of Offices		7 405	7 964	7 964	8 760	9 636	10 214	10 827	11 477	12 165	12 895	13 669	14 489	-
Rental of Office Equipment		2 729	1 672	1 839	2 023	2 225	2 359	2 500	2 650	2 809	2 978	3 156	3 346	-
Postage		11	12	13	14	15	16	17	18	19	20	21	23	-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

DC35 Capricorn - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		312 253	340 891	341 698	365 941	375 440	375 440	400 296	326 135	304 858
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		312 253	340 891	341 698	358 941	369 140	369 140	400 296	326 135	304 858
Dams and Weirs										
Boreholes		-	(694)	399	500	500	500	-	-	-
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		312 253	341 586	341 299	331 813	332 933	332 933	370 097	311 390	294 924
Distribution Points										
PRV Stations										
Capital Spares		-	-	-	26 628	35 707	35 707	30 199	14 745	9 934
Sanitation Infrastructure		-	-	-	7 000	6 300	6 300	-	-	-
Pump Station										
Reticulation		-	-	-	7 000	6 300	6 300	-	-	-
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										

DC35 Capricorn - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Community Assets		8 366	1 359	4 726	-	11 459	11 459	-	-	-
Community Facilities		8 366	1 359	4 726	-	11 459	11 459	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		8 366	1 359	4 726	-	11 459	11 459	-	-	-
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		-	-	71	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage		-	-	71	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										

Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	5 899	1 477	451	-	-	-	-	-	-
Operational Buildings	5 899	1 477	451	-	-	-	-	-	-
Municipal Offices	5 899	1 477	451	-	-	-	-	-	-
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	(87)	1 391	-	2 055	7 692	7 692	2 055	1 055	-
Servitudes									
Licences and Rights	(87)	1 391	-	2 055	7 692	7 692	2 055	1 055	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	(87)	1 391	-	2 055	7 692	7 692	2 055	1 055	-
Load Settlement Software Applications									
Unspecified									

DC35 Capricorn - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Computer Equipment		326	(0)	2 499	1 145	1 490	1 490	900	1 145	-
Computer Equipment		326	(0)	2 499	1 145	1 490	1 490	900	1 145	-
Furniture and Office Equipment		(2 136)	(1 477)	204	1 650	1 350	1 350	1 550	450	-
Furniture and Office Equipment		(2 136)	(1 477)	204	1 650	1 350	1 350	1 550	450	-
Machinery and Equipment		(3 763)	(0)	2 160	3 750	6 695	6 695	4 988	4 500	-
Machinery and Equipment		(3 763)	(0)	2 160	3 750	6 695	6 695	4 988	4 500	-
Transport Assets		-	-	-	5 500	8 950	8 950	3 500	3 500	-
Transport Assets		-	-	-	5 500	8 950	8 950	3 500	3 500	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	320 858	343 641	351 809	380 041	413 076	413 076	413 289	336 785	304 858

DC35 Capricorn - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure	1	-	3 356	41 325	-	-	-	-	-	-
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		-	-	40 451	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		-	-	40 451	-	-	-	-	-	-
Distribution Points										
PRV Stations										
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	3 356	873	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers		-	3 356	873	-	-	-	-	-	-
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-

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	(239)	(1 391)	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights	(239)	(1 391)	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	(239)	(1 391)	-	-	-	-	-	-	-	-
Load Settlement Software Applications										
Unspecified										

DC35 Capricorn - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		15 145	-	1 295	12 000	13 706	13 706	17 300	17 300	17 300
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		15 145	-	1 295	12 000	13 706	13 706	17 300	17 300	17 300
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations		392	-	-	-	-	-	-	-	-
Water Treatment Works										
Bulk Mains										
Distribution		14 753	-	-	-	-	-	-	-	-
Distribution Points										
PRV Stations										
Capital Spares		-	-	1 295	12 000	13 706	13 706	17 300	17 300	17 300
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										

Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	1 600	2 646	2 535	1 948	2 448	2 448	1 948	1 500	1 500
Operational Buildings	1 600	2 646	2 535	1 948	2 448	2 448	1 948	1 500	1 500
Municipal Offices	1 600	2 646	2 535	1 948	2 448	2 448	1 948	1 500	1 500
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									

DC35 Capricorn - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Computer Equipment		835	-	487	613	813	813	613	613	613
Computer Equipment		835	-	487	613	813	813	613	613	613
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		1 489	6 879	12 861	1 414	8 179	8 179	1 224	1 112	1 112
Machinery and Equipment		1 489	6 879	12 861	1 414	8 179	8 179	1 224	1 112	1 112
Transport Assets		6 675	2 788	1 294	9 335	1 938	1 938	9 335	9 335	8 785
Transport Assets		6 675	2 788	1 294	9 335	1 938	1 938	9 335	9 335	8 785
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	25 744	12 645	18 473	27 310	28 084	28 084	30 420	29 860	29 310
R&M as a % of PPE		0.9%	0.0%	26122.4%	0.0%	39713.8%	39713.8%	0.0%	42225.2%	41447.5%
R&M as % Operating Expenditure		3.9%	1.7%	2.1%	2.8%	2.7%	2.7%	0.0%	2.7%	2.5%

DC35 Capricorn - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		57 736	59 535	61 959	60 212	68 212	68 212	71 623	75 205	78 965
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		54 704	56 486	58 920	56 667	64 667	64 667	67 901	71 297	74 862
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		16 296	16 972	17 440	18 754	15 954	15 954	16 752	17 590	18 470
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		8 352	8 549	9 194	9 979	12 779	12 779	13 418	14 089	14 793
Distribution Points		30 056	30 964	32 286	27 934	35 934	35 934	37 731	39 618	41 599
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3 032	3 049	3 040	3 545	3 545	3 545	3 722	3 908	4 103
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		3 032	3 049	3 040	3 545	3 545	3 545	3 722	3 908	4 103
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

DC35 Capricorn - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Community Assets		2 384	2 436	2 443	3 068	3 068	3 068	3 375	3 713	4 084
Community Facilities		2 384	2 436	2 443	3 068	3 068	3 068	3 375	3 713	4 084
Halls		2 384	2 436	2 443	-	-	-	-	-	-
Centres		-	-	-	3 068	3 068	3 068	3 375	3 713	4 084
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		-	-	-	-	-	-	-	-	-

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	3 386	844	988	2 346	2 346	2 346	2 581	2 839	3 123
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	3 386	844	988	2 346	2 346	2 346	2 581	2 839	3 123
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	3 386	844	988	2 346	2 346	2 346	2 581	2 839	3 123
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-

DC35 Capricorn - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Computer Equipment		3 261	1 727	2 700	4 388	4 388	4 388	4 827	5 310	5 841
Computer Equipment		3 261	1 727	2 700	4 388	4 388	4 388	4 827	5 310	5 841
Furniture and Office Equipment		1 297	1 093	1 167	1 419	1 419	1 419	1 561	1 717	1 889
Furniture and Office Equipment		1 297	1 093	1 167	1 419	1 419	1 419	1 561	1 717	1 889
Machinery and Equipment		1 704	1 444	1 681	2 156	2 156	2 156	2 372	2 609	2 870
Machinery and Equipment		1 704	1 444	1 681	2 156	2 156	2 156	2 372	2 609	2 870
Transport Assets		4 131	3 567	4 575	5 924	5 924	5 924	6 516	7 168	7 885
Transport Assets		4 131	3 567	4 575	5 924	5 924	5 924	6 516	7 168	7 885
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	73 898	70 646	75 513	79 513	87 513	87 513	92 855	98 561	104 657

DC35 Capricorn - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		32 702	36 126	-	-	-	-	-	-	-
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		32 702	36 126	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		6 750	-	-	-	-	-	-	-	-
Distribution Points										
PRV Stations										
Capital Spares		25 952	36 126	-	-	-	-	-	-	-
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										

DC35 Capricorn - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Municipal Manager		-	-	-				
Vote 2 - Executive Mayor		-	-	-				
Vote 3 - Corporate Services		12 505	10 650	-				
Vote 4 - Chief Financial Officer		-	-	-				
Vote 5 - Community and Social Services		488	-	-				
Vote 6 - Health		-	-	-				
Vote 7 - DPEMS		-	-	-				
Vote 8 - Public Transport		-	-	-				
Vote 9 - Infrastructure		400 296	326 135	304 858				
Vote 10 - Other		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		413 289	336 785	304 858	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Executive Mayor								
Vote 3 - Corporate Services								
Vote 4 - Chief Financial Officer								
Vote 5 - Community and Social Services								
Vote 6 - Health								
Vote 7 - DPEMS								
Vote 8 - Public Transport								
Vote 9 - Infrastructure								
Vote 10 - Other								
Vote 11 -								
Vote 12 -								
Vote 13 -								
Vote 14 -								
Vote 15 -								
<i>List entity summary if applicable</i>								

Future operational costs by vote	2						
Vote 1 - Municipal Manager							
Vote 2 - Executive Mayor							
Vote 3 - Corporate Services							
Vote 4 - Chief Financial Officer							
Vote 5 - Community and Social Services							
Vote 6 - Health							
Vote 7 - DPEMS							
Vote 8 - Public Transport							
Vote 9 - Infrastructure							
Vote 10 - Other							
Vote 11 -							
Vote 12 -							
Vote 13 -							
Vote 14 -							
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		413 289	336 785	304 858	-	-	-

DCS Expend - Reporting Table SAM Detailed capital budget

Function	Project Description	Project Number	Type	MTR Service Objective	RSP	Gen Strategic Objective	Asset Class	Asset Sub-Class	Plant Location	SPS Longitude	SPS Latitude	2023/2024-2025/2026 Financial Framework			
												Amort Estimate 2023	Current Year 2023 Full Year Forecast	Budget Year 2024	Budget Year 25
Administration and Corporate Support	Office Furniture	FC0000001_001	New	improved public service	Capital		Furniture and Office Equipment		The District			1,200	1,200	-	-
Administration and Corporate Support	Installation of air conditioning	FC0000002_001	New	An efficient, effective and development oriented public service	Capital		Furniture and Office Equipment		Administration or Head Office (Whole of the District)			100	200	400	-
Administration and Corporate Support	Furniture and Equipment	FC0000003_001	New		Capital		Electronics and Equipment		Administration or Head Office (Whole of the District)			1,000	4,000	4,000	-
Administration and Corporate Support	Purchase of fire extinguishers	FC0000010_001	New		Capital		Firearm and Equipment		Administration or Head Office (Whole of the District)			1,400	1,500	2,000	-
Fire Fighting and Protection	Office Machinery, Equipment and Electrical system	FC0000040_001	New		Capital		Machinery and Equipment		Administration or Head Office (Whole of the District)			400	100	-	-
Information Technology	Access Control System and Camera system	FC0000044_001	New	An efficient, effective and development oriented public service	Capital		Computer Equipment		Administration or Head Office (Whole of the District)			100	200	-	-
Information Technology	Integrated IT system	FC0000046_001	New	improved public service	Capital		Computer Equipment		Administration or Head Office (LIBS1) Building			400	200	200	-
Information Technology	Computer Hardware, Software and network	FC0000048_001	New	An efficient, effective and development oriented public service	Capital		Computer Equipment		Administration or Head Office (Whole of the District)			400	400	400	-
Information Technology	Provision of network access storage devices and network cabling	FC0000049_001	New	An efficient, effective and development oriented public service	Capital		Computer Equipment		Administration or Head Office (Whole of the District)			200	-	200	-
Information Technology	IT Security Camera	FC0000050_001	New	improved public service	Capital		Computer Equipment		Administration or Head Office (Whole of the District)			5	50	50	-
Information Technology	Community shared network	FC0000044_001	New	improved public service	Capital		Computer Equipment		Administration or Head Office (Whole of the District)			100	100	100	-
Information Technology	Provision of IT	FC00000700004_004	New	An efficient, effective and development oriented public service	Capital		IT Hardware Asset	Common and Right	Administration or Head Office (Whole of the District)			7,000	2,000	1,000	-
Information Technology	IT Software	FC00000700004_001	New	An efficient, effective and development oriented public service	Capital		IT Hardware Asset	Common and Right	Administration or Head Office (Whole of the District)			10	50	10	-
Water Distribution	LAMPOL Equitable Water Co-Funding	FC000004007_001	New	An efficient, compatible and responsive economic infrastructure network	Capital		Water Supply Infrastructure	Distribution	Administration or Head Office (Whole of the District)			4,100	10,000	10,000	10,000
Water Distribution	Reconcrete Water Supply	FC000004007_001	New	An efficient, compatible and responsive economic infrastructure network	Capital		Water Supply Infrastructure	Distribution	Administration or Head Office (LIBS1) Building			11,700	11,000	11,000	-
Water Distribution	Develop Regional Water Scheme (Muhimbili Office, Muhimbili East, Mwananyama, Mwananyama & Mwananyama)	FC000004007_001	New	An efficient, compatible and responsive economic infrastructure network	Capital		Water Supply Infrastructure	Distribution	Administration or Head Office (LIBS1) Building			-	4,000	8,000	41,400
Water Distribution	Develop Gas Lurgins, Mwananyama Water Supply	FC000004007_001	New	An efficient, compatible and responsive economic infrastructure network	Capital		Water Supply Infrastructure	Distribution	Administration or Head Office (LIBS1) Building			11,000	8,000	8,000	-
Water Distribution	Develop (Mwananyama, Mwananyama, Mwananyama New Road Water Supply	FC000004007_001	New	An efficient, compatible and responsive economic infrastructure network	Capital		Water Supply Infrastructure	Distribution	Administration or Head Office (LIBS1) Building			17,200	9,000	9,000	-
Water Distribution	Reconcrete (MTR, Muhimbili, Mwananyama, Mwananyama, Mwananyama & Mwananyama)	FC000004007_001	New	An efficient, compatible and responsive economic infrastructure network	Capital		Water Supply Infrastructure	Distribution	Administration or Head Office (LIBS1) Building			-	4,000	11,000	21,000
Water Distribution	Reconcrete Water Supply	FC000004007_001	New	An efficient, compatible and responsive economic infrastructure network	Capital		Water Supply Infrastructure	Distribution	Administration or Head Office (LIBS1) Building			9,100	17,000	17,000	-
Water Distribution	Reconcrete Water Supply	FC000004007_001	New	An efficient, compatible and responsive economic infrastructure network	Capital		Water Supply Infrastructure	Distribution	Administration or Head Office (LIBS1) Building			800	2,000	2,000	17,000
Water Distribution	Reconcrete Water Supply	FC000004007_001	New	An efficient, compatible and responsive economic infrastructure network	Capital		Water Supply Infrastructure	Distribution	Administration or Head Office (LIBS1) Building			22,000	20,000	20,000	-
Water Distribution	Reconcrete Water Supply	FC000004007_001	New	An efficient, compatible and responsive economic infrastructure network	Capital		Water Supply Infrastructure	Distribution	Administration or Head Office (LIBS1) Building			11,000	12,000	12,000	-
Water Distribution	Reconcrete Water Supply	FC000004007_001	New	An efficient, compatible and responsive economic infrastructure network	Capital		Water Supply Infrastructure	Distribution	Administration or Head Office (LIBS1) Building			7,100	4,000	4,000	20,000

Water Distribution	Pleasa Water Supply	PC01002094007_732	New	An efficient, competitive and responsive economic infrastructure subsector	Growth		Water Supply Infrastructure	Distribution	Administrative or Head Office, MEC03 Maseru	0	0	-	070	2 609	0 696	17 391		
Water Distribution	Inverain Water Supply	PC01002094007_733	New	An efficient, competitive and responsive economic infrastructure subsector	Growth		Water Supply Infrastructure	Distribution	Administrative or Head Office, MEC01 Stutterburg	0	0	-	22 087	36 491	39 491	-		
Water Distribution	Witbank East Water Supply	PC01002094007_734	New	An efficient, competitive and responsive economic infrastructure subsector	Growth		Water Supply Infrastructure	Distribution	Administrative or Head Office, MEC01 Stutterburg	0	0	-	10 219	12 109	12 109	-		
Water Distribution	Selous Water Supply	PC01002094007_735	New	An efficient, competitive and responsive economic infrastructure subsector	Growth		Water Supply Infrastructure	Distribution	Administrative or Head Office, MEC03 Maseru	0	0	-	1 729	4 348	0 696	26 307		
Water Distribution	Siwashu Water Supply	PC01002094007_736	New	An efficient, competitive and responsive economic infrastructure subsector	Growth		Water Supply Infrastructure	Distribution	Administrative or Head Office, MEC01 Stutterburg	0	0	-	2 356	4 348	17 291	44 679		
Water Distribution	Sticks PWS (Phelewang, Mkatshu, Mkatshanyane)	PC01002094007_737	New	An efficient, competitive and responsive economic infrastructure subsector	Growth		Water Supply Infrastructure	Distribution	Administrative or Head Office, MEC03 Luphele-Munzi	0	0	-	-	1 023	0 696	12 324		
Water Distribution	Thakwe Village Water Supply	PC01002094007_738	New	An efficient, competitive and responsive economic infrastructure subsector	Growth		Water Supply Infrastructure	Distribution	Administrative or Head Office, MEC01 Stutterburg	0	0	-	-	4 348	0 696	26 307		
Water Distribution	Water Services Infrastructure Grant (WSIG) Schemes	PC01002094007_740	New	An efficient, competitive and responsive economic infrastructure subsector	Growth		Water Supply Infrastructure	Distribution	Administrative or Head Office, Whole of the District	0	0	-	91 394	128 117	89 264	89 264		
Water Distribution	Siwashu/Matshushu/Tongwane PWS	PC01002094007_741	New	An efficient, competitive and responsive economic infrastructure subsector	Growth		Water Supply Infrastructure	Distribution	Administrative or Head Office, MEC03 Luphele-Munzi	0	0	-	21 729	0 940	0 940	-		
Water Distribution	Planning Water Design	PC01002094007_746	New	An efficient, competitive and responsive economic infrastructure subsector	Growth		Water Supply Infrastructure	Distribution	Administrative or Head Office, MEC03 Maseru	0	0	-	-	10 000	10 000	-		
Water Distribution	Procurement of air machines for sewer maintenance	PC01002094018_746	New	An efficient, competitive and responsive economic infrastructure subsector	Growth		Water Supply Infrastructure	Capital Spends	Administrative or Head Office, Whole of the District	0	0	-	27	50	50	50		
Water Distribution	Capital Water Infrastructure Repairs and Maintenance (Term Contractors)	PC01002094018_749	New	An efficient, competitive and responsive economic infrastructure subsector	Growth		Water Supply Infrastructure	Capital Spends	Administrative or Head Office	0	0	-	0 140	20 000	14 240	0 434		
Parent Capital expenditure												-	279 636	413 289	336 785	394 938		
Entity:																		
List all capital projects grouped by Entity																		
Entity A																		
Water projects																		
Entity B																		
Electricity projects																		
Entity Capital expenditure												-	-	-	-	-		
Total Capital expenditure												-	279 636	413 289	336 785	394 938		

10 2023/2024 IDP/BUDGET FRAMEWORK AND PROCESS PLAN

SECTION 1: INTRODUCTION

INTRODUCTION

The adoption of the IDP Process Plan is regulated in terms of Section 28 of the Municipal Systems Act (32 of 2000) which stipulates that:

“Each municipal council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan.

The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4 of the Municipal Systems Act (32 of 2000), consult the community before the adopting the process; and

A municipality must give notice to the local community of particulars of the process it intends to follow”.

The adoption of the IDP framework is regulated in terms of Section 27 of the Municipal Systems Act (32 of 2000) which stipulates that:

“Each district municipality, within a prescribed period after the start of its elected term and after following a consultative process with the local municipalities within its area, must adopt a framework for integrated development planning in the area as a whole.

SECTION 2: ORGANISATIONAL ARRANGEMENTS AND ROLES AND RESPONSIBILITIES

INTERNAL ROLE PLAYERS AND RESPONSIBILITIES

STRUCTURES/ STAKEHOLDER	COMPOSITION	ROLES AND RESPONSIBILITIES
Council	All councillors	<ul style="list-style-type: none"> • Make final decisions. • Consider and adopt Framework/ Process Plan. • Consider, adopt and approve the IDP/Budget. • Council to approve unforeseen and unavoidable expenses.
Executive Mayor/ Mayoral Committee	Executive Mayor and members of the Mayoral Committee	<ul style="list-style-type: none"> • Manage the drafting of the IDP review. • Assign responsibilities in this regard to the Municipal Manager. • Submit the District Framework and Process Plan to the Council for adoption. • Submit the draft and final reviewed IDP and Budget to Council for adoption and approval. • The responsibility for managing the drafting of the IDP is assigned to the office of the Municipal Manager. • Chair meetings of the IDP Representative Forum.
Municipal Manager	Municipal Manager	Oversee the whole IDP process and to take responsibility therefore
IDP Manager	IDP Manager	<ul style="list-style-type: none"> • The following responsibilities are assigned to the IDP Manager • Preparation of the framework and process plan.

STRUCTURES/ STAKEHOLDER	COMPOSITION	ROLES AND RESPONSIBILITIES
		<ul style="list-style-type: none"> • Day to day management and coordination of the IDP process in terms of the timeframes, resources and people, and ensuring: • The involvement of all relevant role-players, especially management officials; to ensure that. • The timeframes are being adhered to. • That the planning process is horizontally and vertically aligned and complies with national and provincial requirements. • That condition for participation is provided and those outcomes are documented. • To identify additional role-players to sit on the IDP Representative Forum. • To ensure appropriate procedures are followed. • To ensure documentation is prepared properly. • To respond to comments and enquiries. • To submit the reviewed IDP to the relevant authorities.
<p>IDP/Budget Steering Committee</p> <p>(Acts as a support to the IDP Representative Forum, making technical decisions and inputs, to the Municipal Manager</p>	<p>Municipal Manager (Chair) IDP, PMS and Budget Manager Executive Management Member of the Mayoral Committee responsible for planning and budget</p>	<ul style="list-style-type: none"> • Assist and support the Municipal Manager/ IDP Manager • Information 'GAP' identification • Oversee the alignment of the planning process internally with those of the local municipality areas. • Provide terms of reference for the various planning activities associated with the IDP and budget. • Commission research studies as may be required. • Considers and comments on: • Inputs from sub-committee/s, study teams and consultants.

STRUCTURES/ STAKEHOLDER	COMPOSITION	ROLES AND RESPONSIBILITIES
and the IDP Manager)		<ul style="list-style-type: none"> • Inputs from provincial sector departments and support providers; and • IDP Representative Forum members. • Processes, summarise and document outputs. • Makes content and technical recommendations.
Municipal Officials		<ul style="list-style-type: none"> • Provide technical/ sector expertise. • Prepare selected Sector Plans

EXTERNAL ROLE PLAYERS AND RESPONSIBILITIES

ROLE PLAYER	COPMPOSITION	ROLES AND RESPONSIBILITIES/ TOR
Sector Departments Officials		<ul style="list-style-type: none"> • Provide sector budget. • Ensure vertical alignment of the Municipal IDP with Provincial and National sector plans. • Monitor the development and review of IDP process. • Contribute relevant information of Provincial Sector Departments • Contribute sector expertise and technical knowledge during the development and review of strategies and projects. • Through the Provincial planning forum, the provincial government will give hands on support to municipalities in order to produce credible IDPs.

ROLE PLAYER	COPMPOSITION	ROLES AND RESPONSIBILITIES/ TOR
Planning Professionals/ Service Providers		<ul style="list-style-type: none"> • Methodological guidance and training • Facilitation of planning workshops • Drafting sector plans • Assist with Performance Management System • Documentation of IDP • Contribute information on plans, programmes and budget during the development and review process. • Conduct tasks as commissioned by Steering Committee on identified gaps and make recommendations to the Steering Committee • Provide technical expertise
IDP Representative Forum	<ul style="list-style-type: none"> • Executive Mayor • Members of the Mayoral Committee • Councillors • Ward Committees • Community Development Workers • IDP/Budget Steering Committee members • Head of departments/Senior Officials from Sector Departments • Traditional Leaders • Representative of organised groups • Representatives of unorganised groups 	<ul style="list-style-type: none"> • Assist in the organizing of public consultation and participation engagements. • Represent the interest of their constituents and contribute knowledge and ideas. • Form a structural link between the municipality and the public by informing interest groups, communities and organisations on relevant planning activities and their outcomes. • Provide organizational mechanism for discussion, negotiation and decision-making between the stakeholders including municipal government. • Analyse and integrate issues, determine priorities, strategies, projects and programmes and identify budget requirements • Discuss and comment on the draft IDP/Budget • Monitor performance of the planning and implementation process.

ROLE PLAYER	COPMPOSITION	ROLES AND RESPONSIBILITIES/ TOR
	<ul style="list-style-type: none"> • NGOs/CBOs and Youth Organisations • Businesses and Academic Institutions • Parastatals and SOEs 	
IDP Management Committee	<ul style="list-style-type: none"> • The District IDP Manager will chair the IDP Management Committee. • The committee will comprise of IDP Managers, Planners and M&E practitioners of all municipalities in the district. 	<ul style="list-style-type: none"> • Monitor, evaluate progress and provide feedback. • Drafting of credible IDP • Provide technical guidance to IDP and review process at district level. • Ensure and maintain alignment. • Standardise the planning process. • Recommends corrective measures
District Development Planning Forum	<ul style="list-style-type: none"> • The district and its four local municipalities • Municipal Manager (Chair) • Development and Planning Managers • IDP Managers • GIS Managers • Technical Managers • Chief Finance Officer (C.F.Os) • LED Managers • Spatial Planners • Transport Planning Managers 	<ul style="list-style-type: none"> • The appropriate scope of development planning, including the relationships between spatial and non-spatial planning. • The appropriate levels of government at which development planning should be carried out, the kind of planning to be done at each such level and the coordination between different departments, levels of government and other bodies responsible for development planning. • The appropriate emphasis that should be placed upon development, including land development for the benefit of low income and historically disadvantaged communities. • The appropriate methods of setting and monitoring compliance with the general development planning

ROLE PLAYER	COMPOSITION	ROLES AND RESPONSIBILITIES/ TOR
	<ul style="list-style-type: none"> • Parastatals i.e., State Owned Enterprise • Representatives from sector departments at planning sections 	<p>principles and performance criteria and objectives for land development by provincial and local government.</p> <ul style="list-style-type: none"> • The appropriate levels and methods of public participation in the development planning activities at different levels of government. • The integration of environmental management with the development planning activities at different levels of government. • Policies and procedures relating to effective alignment of planning, programming, and budgeting processes, within and between the various levels of government in order to promote effective development planning. • Integrating and clustering of projects and alignment of provincial and local priorities. • Establishment of mechanism aimed at aligning spatial choices around government spending across all sector departments and municipalities by mapping development potential and formulating principles for targeting development and spending. • Facilitation of the establishment of a framework for an in-depth consultative provincial planning processes for district and locals IDPs and follow-up meetings for feed-back purposes and • Alignment of the development planning and budgeting cycle of the sector departments and municipalities.

SECTION 4: MECHANISMS AND PROCEDURES FOR PARTICIPATION

FUNCTIONS AND CONTEXT OF PUBLIC PARTICIPATION

Chapter 4 of the Municipal Systems Act, 2000 section 17(2) stipulates that a municipality must establish appropriate mechanisms, processes and procedures to enable the local community to participate in the affairs of the municipality. Four major functions can be aligned with the public participation process namely:

- Needs identification.
- Identification of appropriateness of proposed solutions.
- Community ownership and buy-in; and
- Empowerment.

Mechanisms for participation

The following mechanisms for participation will be utilised:

- **Media-** Local newspapers, District's newsletter, Facebook, and WhatsApp will be used to communicate with the community about the IDP matters.
- **Radio Slots-** The community radio stations will be utilised either to consult or make public announcements where necessary.
- **The District Municipality's Website-** The website will also be utilized to communicate and inform the community. Copies of the IDP and Budget will be placed on the website for public to view or download.

Procedures for participation

The following procedures for participation will be utilised:

- **IDP Representative Forum (IDP RF)** - This forum represents all stakeholders and is inclusive as possible. Efforts will be made to bring additional organisations into the IDP Representative Forum and ensure their continued participation throughout the process.
- **Public Consultation Meetings** - The municipality will embark on public consultations with all stakeholders to consult on the Draft IDP and Budget during late April to early May 2022. The arrangements for these meetings will be publicised through the media.
- **Community Based Planning** - Community-based planning is a form of participatory planning which has been designed to promote community action and to link to the IDP.

SECTION 5: BINDING PLANS AND LEGISLATIONS

BINDING PLANS AND LEGISLATIONS

National legislation can be distinguished between those that deal specifically with municipalities. The Municipal Structures and Systems Acts are specific to municipalities. The Municipal Systems Act has specific chapters dedicated to IDPs and is the driving piece of legislation for the development of IDPs.

National legislations contain various kinds of requirements for municipalities to undertake planning. Sector requirements vary in nature in the following way:

- Legal requirements for the formulation of sector plans (e.g., Water Services Development Plan).
- A requirement that planning be undertaken as a component of, or part of, the IDP (like a housing chapter plan).
- Links between the IDP and budget process as outlined in the Municipal Finance Management Act.
- Legal compliance requirement (such as principles required in the Development Facilitation Act-DFA and the National Environmental Management Act-NEMA).

List of national and provincial binding legislations

CATEGORY OF REQUIREMENT	SECTOR REQUIREMENT	NATIONAL DEPARTMENT	LEGISLATION/POLICY
Legal requirement for a district/local plan	Water Services Development Plan	Department of Water and Sanitation	Water Services Act (No.108 of 1997)
	Integrated Transport Plan	Department of Transport	National Transport Bill
	Waste Management Plan	Department of Environmental Affairs	White Paper on Waste Management
	Spatial Planning requirements	Department of Rural Development and Land Reform	Spatial Planning and Land Use Management Act (No. 16 of 2013)
Requirement for sector planning to	Housing Strategy	Department of Human Settlements	Housing Act (Chapter 4, Section 9)

CATEGORY OF REQUIREMENT	SECTOR REQUIREMENT	NATIONAL DEPARTMENT	LEGISLATION/POLICY
be incorporated into IDP	Local Economic Development Strategy	Department of Cooperative Governance and Traditional Affairs	Municipal Systems Act (No. 32 of 2000)
	Integrated Infrastructure Planning	Department of Cooperative Governance and Traditional Affairs	Municipal Finance Management Act (No. 56 of 2003)
	Spatial Development Framework	Department of Rural Development and Land Reform, and Department of Cooperative Governance and Traditional Affairs	Municipal Systems Act (No.32 of 2000; Spatial Planning and Land Use Management Act (No. 16 of 2013)
	Integrated Energy Plan	Department of Energy	White Paper on Energy Policy, December 1998
Requirement that IDP complies with	National Environmental Management Act (NEMA) Principles	Department of Environmental Affairs	National Environment Management Act (No. 107 of 1998)
	Environmental Implementation Plans (EIPs)	Department of Environmental Affairs	National Environment Management Act (107 of 1998)
	Environmental Management Plans (EMPs)	Department of Environmental Affairs	National Environment Management Act (107 of 1998)

List of some relevant policies and programmes

POLICY/ PROGRAMMES	RESPONSIBLE DEPARTMENT	SUBJECT MATTER
National Development Plan (NDP)	Office of the Presidency	The thrust of the National Development Plan is to eliminate poverty and reduce inequality by 2030, through uniting South Africans, unleashing energies of citizens, building an inclusive economy as well as

POLICY/ PROGRAMMES	RESPONSIBLE DEPARTMENT	SUBJECT MATTER
		the capable state and its leadership to solve complex problems.
Integrated Sustainable Rural Development Strategy (ISRDS)	Office of the Presidency	The ISRDS is designed to realize a vision that will attain socially cohesive rural communities with viable institutions, sustainable economies and universal access to social amenities, able to attract and retain a skilled and knowledgeable people, who are equipped to contribute to growth and development.
Urban Development Framework	Department of Human Settlements	Seeks to accommodate the growth and job creation orientation of GEAR with the more re-distributive and people development association of the RDP. It does so through the accommodation of the need to stimulate local economic development and enhanced global competitiveness of South African cities.
Comprehensive Rural Development Strategy	Department of Rural Development and Land Reform	The RDF asserts a powerful poverty focus. It describes how government working with rural people aims to achieve a rapid and sustained reduction in rural poverty.
The New Growth Path Framework	Office of the Presidency	There is growing consensus that creating decent work, reducing inequality and defeating poverty can only happen through a new growth path founded on a restructuring of the South African economy to improve its performance in terms of labour absorption as well as the composition and rate of growth. To achieve that step change in growth and transformation of economic conditions requires hard choices and a shared determination as South Africans to see it through.
Local Agenda (LA 21)	Department of Agriculture, Forestry and Fisheries & Department of	Blueprint for Sustainable Development. Delivering basic environmental, social and economic services. Local level planning.

POLICY/ PROGRAMMES	RESPONSIBLE DEPARTMENT	SUBJECT MATTER
	Water and Environmental Affairs	Sustainable development of local urban settlements and communities.
Limpopo Development Plan (LDP)	Office of the Premier	Placing the economy on a new growth path capable of delivering decent work and sustainable livelihoods.
CDM 2040 Growth & Development Strategy	Capricorn District Municipality	The 2040 G&D strategy casts a vision that inspires development in all areas of CDM, stimulate economic growth, and create employment and addressing the structural inefficiencies of the district and local municipalities.
District Development Model (DDM)	Department of Cooperative Governance and Traditional Affairs (CoGTA)	An integrated district-based approach that consists of a process by which joint and collaborative planning is undertaken at local, district and metropolitan by all three spheres of governance resulting in a single strategically focussed One Plan for each of the 44 districts and 8 metropolitan geographic spaces in the country.

SECTION 5: MECHANISM AND PROCEDURE FOR ALIGNMENT

ALIGNMENT OF THE IDP, BUDGET AND PERFORMANCE MANAGEMENT PROCESSES

Every attempt has been made in this Process Plan to align the IDP and Budget preparation process, and the Performance Management System (PMS) review.

Horizontal and vertical alignment

Alignment is at two levels, i.e., horizontal and vertical. The two levels influence each other. Though one can be done independent from each other, if this is done, a clear picture of what is happening will not be achieved. The strategy that we are going to follow applies to both horizontal alignments between the District and Local Municipalities, and vertical, between the municipalities, the province and the national departments and parastatals.

The alignment that is mentioned in here between municipalities on the one hand involves ensuring that their planning activities and processes are coordinated and addressed jointly. On the other hand, alignment between local government and other spheres of government as well as parastatals or service providers ensures that the IDP is in line with national and provincial policies and strategies so that it is considered for the allocation of departmental budgets and conditional grants. The District IDP should reflect the integrated planning in its IDP in which both locals and sector departments' plans find an aligned expression in the document.

Management of alignment

For both alignment types, horizontal and vertical, the main responsibility lies with the District Municipality. The role of the Municipal Manager/IDP Manager at the District level is of utmost importance. IDP unit and external facilitators could be used to support the alignment process. However, the provincial department of local government and office of the Premier play an important role as co-ordinator to ensure alignment above District level and between districts, sector departments and parastatals within the province.

Monitoring and evaluation

The District Mayor's IGR Forum will monitor and ensure the implementation of the District IDP Framework, and each Municipal Council will monitor and ensure the implementation of local process plans. The Department of Cooperative Governance, Human Settlement and Traditional Affairs (COGHSTA); and Office of the Premier (OTP) will ensure support on the co-ordination and alignment of provincial and national departments and role players.

Amendment of the framework

The District Executive Mayor may be due to unforeseen and critical circumstances after consultation with local municipalities, effect amendments to the framework, following Council structures and resolution.

IDP/BUDGET REVIEW ACTION PROGRAMME

SECTION 6: IDP/BUDGET REVIEW ACTION PROGRAMME (Phases of the IDP)

Preparation

July - August

- Clarify roles and responsibilities
- Design of process plan including procedures for stakeholder participation
- Identification of relevant policies and legislation
- Engage with national and provincial departments to ensure alignment
- Develop budget for the planning process

Analysis

September - October

- Gather & synthesize existing information
- Community & stakeholder issue analysis
- Reconcile existing information & input from stakeholder analysis
- Undertake situational analysis including spatial, environmental, socio-economic and institutional
- Identify & analyse priority issues
- Agree on priority issues

Strategies

November - December

- Formulate Vision & Objectives
- Develop local strategic guidelines
- Formulate development strategies
- Identify projects & programmes

Projects

December - January

- Allocate preliminary budgets for capital and operational expenditure
- Identify sources of finance
- Design project proposals and set objectives, targets and indicators
- Develop detailed project proposals

Integration

January - March

- Screen draft projects proposals
- Integration of projects & programmes
- Develop draft integrated plans and programmes
- - Financial/Capital Investment Plan
- - Integrated Spatial Development Framework
- - Integrated Institutional Plan
- - Disaster Management Plan

Approval

March and May

- Invite and incorporate comments
- Municipal Council adopts IDP

2023/2024 IDP/budget review process plan

ACTIVITY	DATE	LEGISLATION	RESPONSIBILITY
IDP Management Committee Alignment Session	08 July 2022		District and LMs IDP Managers/ Officers
1 st IDP Rep Forum (Draft IDP/Budget Framework and Process Plan)	20 July 2022	MSA Sec. 28	Municipal Manager/Executive Mayor
Approval of IDP & Budget Framework/ Process Plan	29 July 2022	MSA Sec. 27 (1) and 28 (1)	Executive Mayor/Council
Submission by departments for Budget adjustment, 2022/2023 Draft Projects and MTREF	December 2022		All Departments/ Executive Managers
Analysis of Budget (adjustment consideration)	December 2022	MFMA s 28(2)(b),(d),(e), and (f)	Budget committee
Consideration of Budget adjustment	January/February 2023		Budget committee
Draft Budget adjustment is tabled	End February 2023	MFMA s 28(2)(b),(d),(e), and (f)	Mayoral Committee and Council
Review of Budgets related policies	January - March 2023	MSA s 74, 75	Finance
Departmental Strategic Planning Sessions	24, 25, 26, 31 January and 01, 02 February 2023	MSA Sec 34 (a)	Management, Departments and Portfolio Committee
Management Strategic Planning Sessions	23 - 24 February 2023	MSA Sec 34 (a)	Management Team

Mayoral Committee Planning Session	February 2023		Executive Mayor / Members of the Mayoral Committee
Engagement with Councillors on Draft IDP/Budget	08 March 2023		Municipal Manager/Council
2 nd IDP Rep Forum (Draft 2023/24 IDP/Budget and 2 nd Quarter Performance Report)	15 March 2023	MSA Sec 29 (1) (b)	Executive Mayor
Consideration of Draft 2023/24 IDP/ Budget	March 2023	MFMA s 22 & 37; MSA Ch 4 as amended	Budget Committee
Draft IDP/Budget and Budget related policies presented to Portfolio Committees	10 March 2023		Executive Managers
Draft IDP/Budget and Budget related policies presented to Mayoral Committee	17 March 2023		Municipal Manager/CFO
Draft IDP/Budget and Budget related policies tabled to Council	22 March 2023	MFMA s 16, 22, 23, 87; MSA s 34	Executive Mayor/Council
Consultation with the Audit Committee on the Draft IDP/Budget	April 2023	MFMA Sec. 166	Audit Committee
IDP/Budget Public Consultations	18,19, 20 April 2023	MSA Sec 29 (1) (b)	Speaker's Office, Councillors, Budget Committee, Management, relevant officials and stakeholders
Organisational Strategic Planning Session	03 – 04 May 2023	MSA Sec 34 (a)	Executive Management/ Mayoral Committee
Consideration of Final Draft 2023/24 IDP/ Budget	May 2023	MFMA s 23, 24; MSA Ch 4 as amended	Budget Committee

Final Draft IDP/Budget presented to Portfolio Committee	May 2023		Executive Managers/ MMCs
Final Draft IDP/Budget presented to Mayoral Committee	May 2023		Mayoral Committee
Final Draft IDP/Budget and Budget related policies	25 May 2023	MSA Sec 25 (1) MFMA s 16, 24, 53	Executive Mayor/ Council
Approval of Draft SDBIP, and Draft Performance Agreements tabled to Council.	June 2023	MFMA Sec. 53	Executive Mayor
Submission of approved IDP/Budget to MEC for Cooperative Governance, Human Settlement and Traditional Affairs and to National and Provincial Treasury.	May 2023 Within 10 days of the adoption	MSA Sec 32 (1) (a) MFMA s 24 (3)	Municipal Manager
Publish and distribute approved IDP/Budget	June 2023 Within 14 days of the adoption	MSA Sec 25 (4) (a)	Municipal Manager and CFO

PMS KEY ACTIVITIES

ACTIVITY	DATE	LEGISLATION	RESPONSIBILITY
Tabling and approval of the Annual Performance Report by Council (Sec. 52 Report, Performance Agreements and Approved SDBIP)	31 August 2022	MSA Sec 46 (2)	Municipal Manager/ Council
Submission of 1 st quarter performance report to Council for noting (In line with Sec. 52 Report)	October 2022		Municipal Manager/ Council
Tabling and approval of the Draft Annual Report, Mid-year performance report. Adjustments	25 January 2023		Mayoral Committee/ Council

ACTIVITY	DATE	LEGISLATION	RESPONSIBILITY
Budgets, Budget Policy review plan and reviewed SDBIP to Council			
Tabling and approval of the Adjustments Budgets, Budget Policy review plan and reviewed SDBIP to Council	28 February 2023		Municipal Manager/Council
Publicise the reviewed SDBIP	28 days after the approval of IDP	MFMA s 54 (3)	
Public hearings on 2021/22 Annual Report	31 March 2023		Municipal Manager/ Council
Tabling of Oversight Report for approval	22 March 2023		Executive Mayor/ Council
Adoption of the Annual Report	31 March 2023		Executive Mayor/ Council
Approval and submission of Final 2023/24 SDBIP	28 June 2023	MFMA s 53 (1) (c) (ii)	Executive Mayor
Submission of draft performance agreements to the Executive Mayor	June 2023		Municipal Manager
Submission of final performance agreements to the Executive Mayor	July 2023		Municipal Manager

Schedule of meetings

10.1.1.1 IDP management committee meetings & strategic planning session

DATE	TIME	VENUE
08 July 2022	09:00	Lepelle-Nkumpi Local Municipality
06 October 2022	09h00	Molemole Local Municipality
03 February 2023	09h00	Polokwane Local Municipality

10.1.1.2 District development planning forum/ engagement sessions

DATE	TIME	VENUE
October - December 2022	09h00	Blouberg Local Municipality
January - March 2023	09h00	Lepelle-Nkumpi Local Municipality

10.1.1.3 IDP/ Budget steering committee meetings

DATE	TIME	VENUE
December 2022	09h00	Executive Mayor `s Boardroom
Jan/Feb 2023	09h00	Executive Mayor `s Boardroom
March 2023	09h00	Executive Mayor `s Boardroom
May 2023	09h00	Executive Mayor `s Boardroom

10.1.1.4 IDP/Budget public consultation meetings

CONSULTATION	DATE	TIME	VENUE
IDP Management Committee Strategic Planning Session	08 July 2022	09h00	To be confirmed
1 st IDP Representative Forum	20 July 2022	10h00	To be confirmed
Approval of 2023/24 Draft IDP/Budget Framework and Process Plan	29 July 2022	10h00	Council Chamber

CONSULTATION	DATE	TIME	VENUE
Engagement with Councillors on 2023/24 Draft IDP/Budget	09 March 2023	09h00	Council Chamber
2 nd IDP Representative Forum	16 March 2023	10h00	To be confirmed
Draft IDP/Budget and budget related policies tabled to Council	22 March 2023	14h00	Council Chamber
Sector Departments and NGO/CBOs	18 April 2023	10h00	To be confirmed
Traditional Leaders	19 April 2023	09h00	To be confirmed
Business and Academic Institutions	20 April 2023	18h00	To be confirmed
Final Draft IDP/Budget and budget related policies, Draft SDBIP, and Draft Performance Agreements tabled to Council.	25 May 2023	10h00	Council Chamber

10.1.1.5 Strategic planning sessions

PLANNED ACTIVITY	DATE	TIME	VENUE
Departmental Strategic Planning Session	24, 25, 26, 31 January and 01, 02 February 2023	08h30	To be confirmed
Management Strategic Planning Sessions	23 - 24 February 2023	08h30	To be confirmed
Organizational Strategic Planning Session	03 - 04 May 2023	08h30	To be confirmed

10.1.1.6 Inter-governmental relations (IGR)

PLANNED ACTIVITY	DATE	TIME	VENUE
Municipal Manage IGR Forum	August 2022	10h00	Council Chamber

PLANNED ACTIVITY	DATE	TIME	VENUE
	November 2022 February 2023 May 2023	10h00 09h00 09h00	
District Mayors IGR Forum	August 2022 September 2022 November 2022 March 2023 March 2023 June 2023	10h00 10h00 10h00 10h00 10h00 10h00	To be confirmed
District Chief Whips IGR Forum	September 2022 November 2022 February 2023 June 2023	10h00 10h00 10h00 10h00	To be confirmed
District Speakers IGR Forum	September 2022 November 2022 February 2023 June 2023	10h00 10h00 10h00 10h00	To be confirmed

10.1.1.7 Proposed adoption dates

MUNICIPALITY	DATES OF ADOPTION		
	Framework/ Process Plan	Draft IDP/Budget	Final IDP/Budget
Blouberg	25 August 2022	29 March 2023	30 May 2023
Lepelle-Nkumpi	30 August 2022	30 March 2023	31 May 2023
Molemole	28 July 2022	27 March 2023	27 May 2023
Polokwane	28 July 2022	23 March 2023	29 May 2023
Capricorn	29 July 2022	22 March 2023	25 May 2023

Budget

Total budget of **R374 000.00** is allocated for the implementation of the IDP/Budget Framework and Process Plan to review the IDP/Budget.

OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

Introduction

The notion of Integrated Development Planning was introduced in the Local Government Transition Act, 1996 through the requirement that municipalities should develop Integrated Development Plans (IDPs). The content and purpose of the IDP were then further described in the White Paper on Local Government and formally introduced through the Municipal Systems Act (MSA) 32 of 2000. The MSA requires municipalities to develop five-year IDPs in order to respond to identified developmental challenges. The Act also requires municipalities to review the IDP on an annual basis to trace and reflect on progress made in responding to the identified development challenges.

The new district-based model was announced by President Cyril Ramaphosa in his state of the nation address. Addressing the need for a capable and developmental state, Ramaphosa said a district-based approach, which will focus on the 44 districts and 8 metros nationwide, will ensure that municipalities are properly supported and resourced.

The new model as “an important innovation” in the implementation of service delivery will ensure a coherent planning, budgeting and implementation of service delivery projects in all districts by all three spheres of government — national, provincial and local. The model was meant to enhance other alignment initiatives such as integrated development plans (IDPs) with “a clear focus” of implementing one plan in each district across all spheres of government.

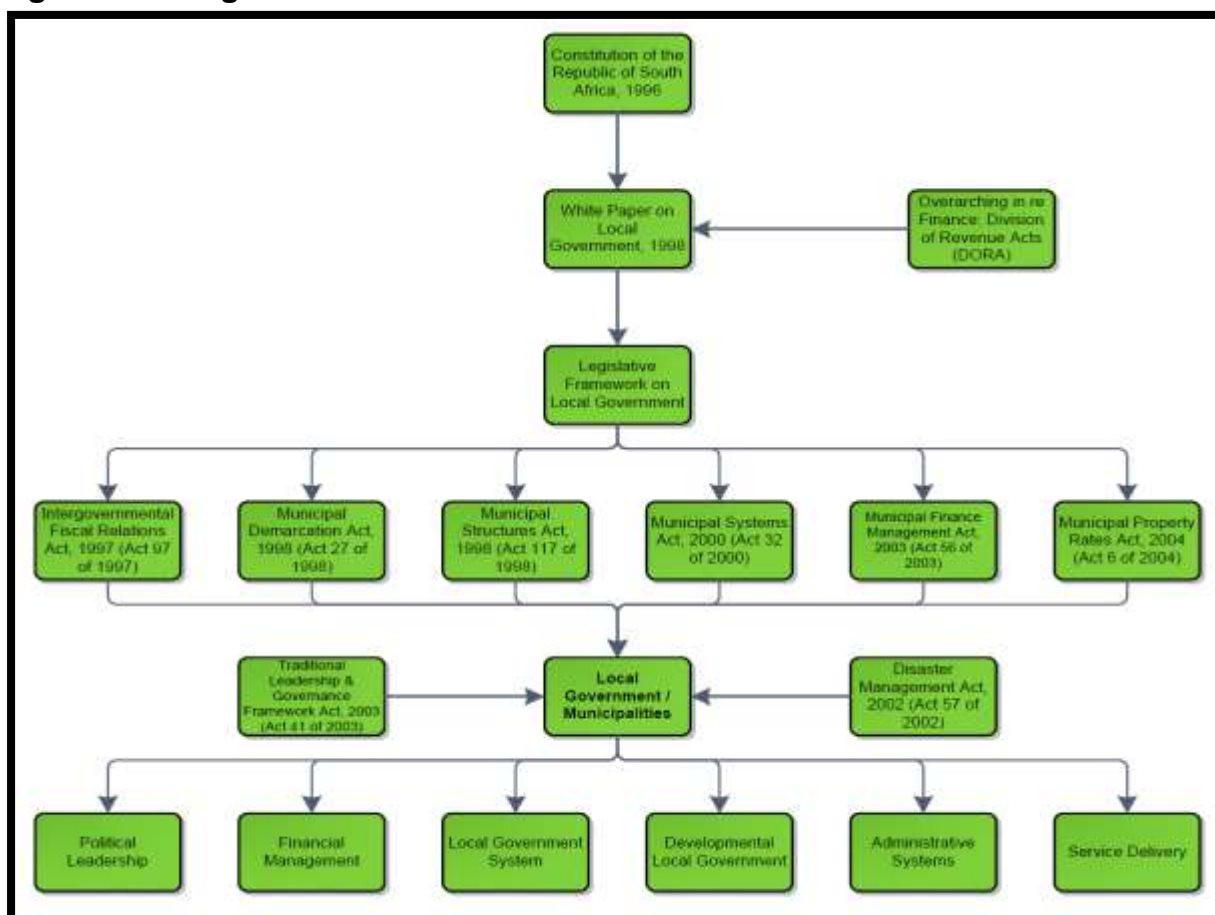
The Legislative and Contextual Framework

The legislation was enacted to guide the establishment and functions of metropolitan, district and local municipalities, including the promulgation of integrated development planning as a tool for development were noted in district and local municipal IDP reports. Section 25 of the Municipal Systems Act requires that the IDP must be compatible with national and provincial development plans and planning requirements. This IDP is compiled within the confines of what the under listed legislation advocates for:

- 10.1.1.8 Constitution of the Republic of South Africa (Act 108 of 1996) and Regulations
- 10.1.1.9 Local Government: Municipal Systems Act, (Act 32 of 2000) and Regulations
- 10.1.1.10 Local Government: Municipal Structures Act, (Act 117 of 1998) and Regulations
- 10.1.1.11 Municipal Finance Management Act (Act 56 of 2003) and Regulations
- 10.1.1.12 Preferential Procurement Policy Framework Act (Act 5 of 2000)

- 10.1.1.13 Local Government: Municipal Property Rates Act, (Act 6 of 2004) and Regulations
- 10.1.1.14 Local Government: Municipal Demarcation Act (Act 27 of 1998) and Regulations
- 10.1.1.15 Spatial Planning and Land Use Management Act (Act 16 of 2013)
- 10.1.1.16 White Paper of Transforming Public Service Delivery (Batho Pele White Paper of 1997)
- 10.1.1.17 White Paper on Local Government (1998)
- 10.1.1.18 Traditional Leadership and Government Framework Act (Act 41 of 2003) and Regulations
- 10.1.1.19 Intergovernmental Fiscal Relations Act No. 97 of 1997
- 10.1.1.20 Inter-Governmental Relations Framework Act (Act 13 of 2005)
- 10.1.1.21 Local Government: Municipal Electoral Act (Act 27 of 2000) and Regulations
- 10.1.1.22 National Environmental Management Act (Act 107 of 1998)
- 10.1.1.23 National Environmental Management Act: Air Quality Act (Act 39 of 2004)
- 10.1.1.24 National Land Transport Act, 2009 (Act 05 of 2009)
- 10.1.1.25 National Environmental Management Act: Waste Management Act (Act 59 of 2008)
- 10.1.1.26 Water Services Act (Act 108 of 1997)
- 10.1.1.27 Disaster Management Act (Act 57 of 2002)
- 10.1.1.28 Fire Brigade Services Act, (Act 99 of 1987)
- 10.1.1.29 Division of Revenue Act, (Act No.03 of 2017)
- 10.1.1.30 Employment Equity Act, 1998
- 10.1.1.31 Basic Conditions of Employment Act, 1997
- 10.1.1.32 Promotion of Access to Information Act, 2000
- 10.1.1.33 Promotion of Administrative Justice Act, 2000
- 10.1.1.34 Occupational Health and Safety Act, 1993
- 10.1.1.35 Skills Development Act, 1998
- 10.1.1.36 National Health Act, 2003
- Tourism Second Amendment Act, 2000
- Labour Relations Act (Act 66 of 1995)

Figure 1: Legislative Framework for Local Government Administration



The development of IDP is underpinned by strategic international, national, provincial and local policies. The development objectives of these policy frameworks have influenced the development of the strategic direction of the municipality to ensure vertical and horizontal alignment. This report is also informed by relevant developmental policies listed below:

- 17 Sustainable Development Goals (SDGs)
- Agenda 2063: Africa We Want
- Ruling Party Key Manifesto priorities
- Medium Term Strategic Framework (MTSF)
- National and Provincial Policy statements (State of the Nation Address (SONA), State of the Province Address (SOPA), State of the District Address (SODA) and Budget speeches)
- Local Government Strategic Agenda
- National Development Plan (Vision 2030)
- New Growth Path
- 12 National Outcomes (Outcome 9)
- Integrated Urban Development Framework (IUDF)
- National Spatial Development Perspective (NSDP)
- Limpopo Spatial Development Framework
- Limpopo Development Plan (LDP)
- Provincial Integrated Development Framework
- Local Government Back to Basics Strategy

- Municipal Integrated Development Plans
- Municipal Spatial Development Frameworks
- Capricorn District Vision 2040 Growth and Development Strategy
- Polokwane Vision 2030 Plan
- Government Programmes (e.g., Strategic Integrated Projects (SIPs), Comprehensive Rural Development Plan (CRDP), and Integrated Development Framework)

11 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

INTRODUCTION

The development, implementation and monitoring of a Service Delivery and Budget Implementation Plan (SDBIP) is required by the Municipal Finance Management Act (MFMA). In terms of Circular 13 of National Treasury, “the SDBIP gives effect to the Integrated Development Plan (IDP) and budget of the municipality and will be possible if the IDP and budget are fully aligned with each other, as required by the MFMA.

The SDBIP provides the basis for measuring performance in service delivery against quarterly targets and implementing the budget based on monthly projections. Circular 13 further states that “the SDBIP provides the vital link between the Mayor, Council (executive) and the administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the Mayor, Councillors, Municipal Manager, Executive Managers and community.”

The purpose of the SDBIP is to monitor the execution of the budget, performance of senior management and achievement of the strategic objectives with the Key Performance Indicators set by Council in the IDP. It enables the Municipal Manager to monitor the performance of Executive Managers, the Mayor to monitor the performance of the Municipal Manager, and for the community to monitor the performance of the municipality.

LEGISLATIVE FRAMEWORK

According to the Municipal Finance Management Act (MFMA) the definition of a SDBIP is: “a detailed plan approved by the mayor of a municipality in terms of section 53(c) (ii) for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate-

- 11.1.1.1 projections for each month of-
- 11.1.1.1.1 revenue to be collected, by source; and
- 11.1.1.1.2 operational and capital expenditure, by vote.
- 11.1.1.2 service delivery targets and performance indicators for each quarter”

Section 42 of the Municipal Systems Act stipulate that, “A municipality, through appropriate mechanisms, processes and procedures established in terms of Chapter 4, must involve the local community in the development, implementation and review of the municipality’s performance, management system and, in particular, allow the community to participate in the setting of appropriate key performance indicators and performance targets for the municipality.

Section 42 of the Municipal Systems Act stipulate that, “A municipality, in a manner determined by its council, must make known both internally and to the general public, the key performance indicators and performance targets set by it for purposes of its performance management system.

Section 46 of the Municipal Systems Act requires a municipality to prepare, for each financial year, performance report reflecting the performance of the municipality and each external service provider during that financial year.

Section 53 of the MFMA stipulates that “the mayor should approve the SDBIP within 28 days after the approval of the budget. The Executive Mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets, and performance indicators as set out in the SDBIP are made public within 14 days after their approval.

Section 121(b) of the MFMA requires all municipal entities to, for each financial year, prepare annual reports and submit them within nine months after the end of a financial year.

Section 72 (1) of the MFMA outlines the requirements for the mid- year reporting. The Accounting Officer is required by the 25th of January of each year assess the performance of the municipality during the first of the year considering:

- 11.1.1.3 the monthly statements referred to in section 71 of the first half of the year
- 11.1.1.4 the municipalities service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan,
- 11.1.1.5 the past year’s annual report, and progress on resolving problems identified in the annual report
- 11.1.1.6 the performance of every municipal entity under the sole or shared control of the municipalities, considering reports in terms of section 88 from any such entities.

Section 1 of the MFMA defines a “vote” as:

- 11.1.1.7 one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
- 11.1.1.8 which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

Municipal Finance Management Act Chapter 8: section 61, Fiduciary responsibilities of accounting officers

- 11.1.1.9 The accounting officer of a municipality must—
 - 11.1.1.9.1 act with fidelity, honesty, integrity and in the best interests of the municipality in managing its financial affairs.
 - 11.1.1.9.2 disclose to the municipal council and the mayor all material facts which are available to the accounting officer or discoverable, and which in any way might influence the decisions or actions of the council or the mayor; and
 - 11.1.1.9.3 seek, within the sphere of influence of the accounting officer, to prevent any prejudice to the financial interests of the municipality.
- 11.1.1.10 An accounting officer may not-

- 11.1.1.10.1 act in a way that is inconsistent with the duties assigned to accounting officers of municipalities in terms of this Act; or
- 11.1.1.10.2 use the position or privileges of, or confidential information obtained as, accounting officer for personal gain or to improperly benefit another person.

RISK MANAGEMENT

The organisation is in a continuous process of ensuring pro-activeness by putting in place preventative and protective measures which will mitigate business risks, thus ensuring that all the objectives set out in the IDP are achieved. The Risk Management Strategy, Fraud Prevention Plan and the Whistle blowing policy are in place and being implemented. The risk management committee has been established to monitor the implementation of risk mitigation strategies employed by departments on a quarterly basis. The fraud hotline is also fully functional with reported cases being investigated continuously. Awareness campaigns are conducted annually. There is provision of physical security to all municipal premises, assets and employees. Vetting of potential employees on critical positions is done as part of our security procedures.

PRESCRIPTS

The following National Treasury prescripts, in terms of MFMA Circular 13, as minimum requirements that must form part of the SDBIP are applicable to the Capricorn District Municipality:

- Monthly projections of revenue to be collected by 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 and
- Detailed capital works plan over three years.

VISION, MISSION AND VALUES

Vision: “Capricorn District, the Home of excellence and opportunities for a better life”

Mission: to provide quality services, in a cost effective and efficient manner, through competent people, partnerships, information, knowledge management creating sustainability of economic development in the interest of all stakeholders.

Values are derived from the Integrated Development Plan.

VALUES

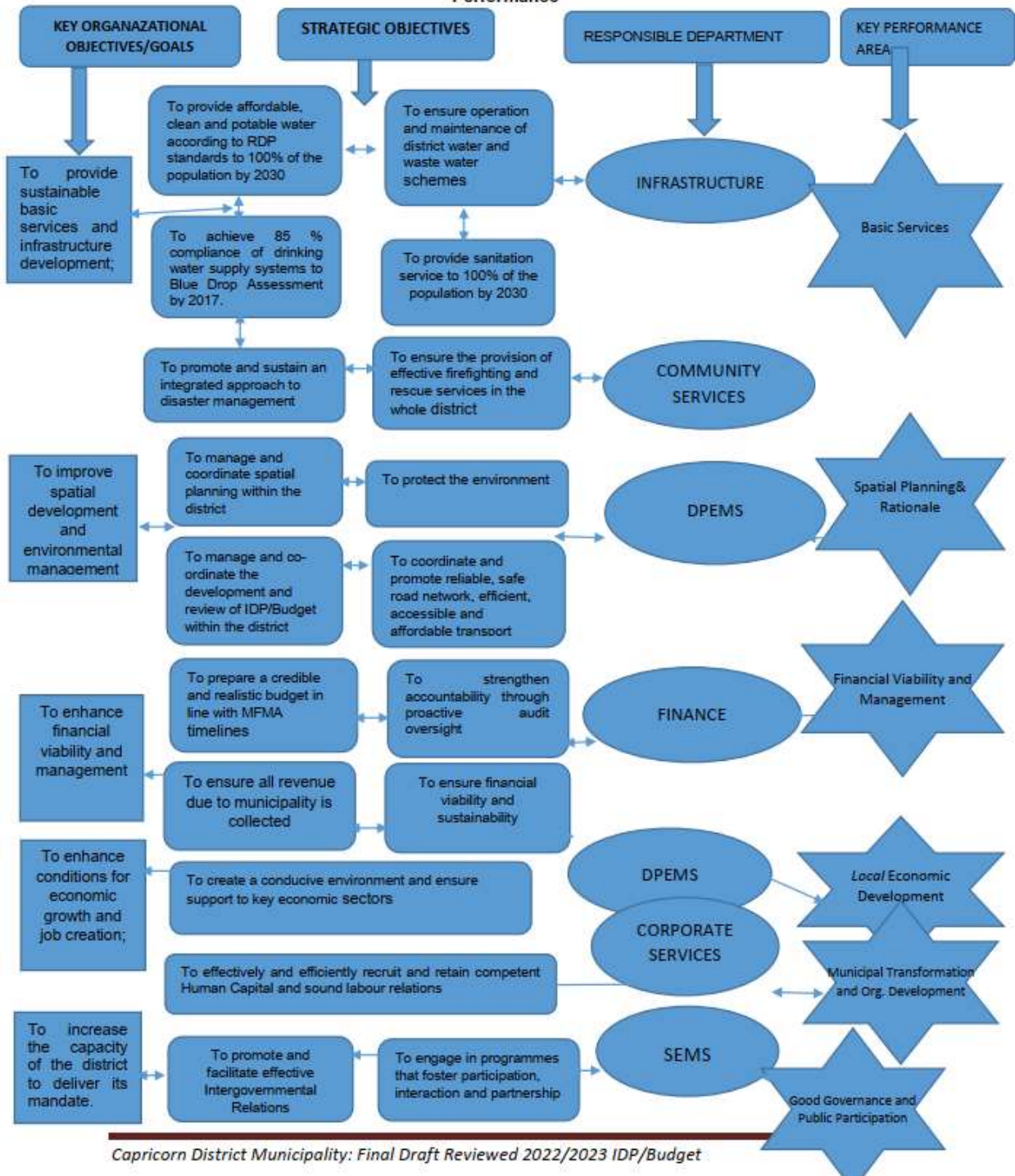
I - RESPECT

I	Integrity
R	Responsibility
E	Excellence
S	Service
P	Partnership
E	Empowerment
C	Communication/Commitment
T	Trust

PRIORITIES AND STRATEGIC OBJECTIVES

The Strategic Objectives of Capricorn District Municipality are indicated on the strategy map below. These objectives serve as the road map on how the municipality plans to be the Home of excellence and opportunities for a better life. These objectives were positioned in terms of the Departments. All outputs contained in the SDBIP are aligned to the attainment of one or more of these objectives below:

Figure 42: Alignment of Key Organisational Goals with Strategic Objectives and Key Performance



Capricorn District Municipality: Final Draft Reviewed 2022/2023 IDP/Budget

12 BUDGET RELATED POLICIES

Overview of budget related policies

The MFMA and the Municipal Budget and Reporting requirements require the municipality to review and update budget related policies annually. Council has tabled any amendments or deletions on 22 March 2023 as draft policies.

The budget related policies form greater part of the budget process as it gives guidance towards the direction on the financial management within an institution. Below are the list of the budget related policies and their objectives individually.

Credit control and debt collection policy

To document the processes and procedures that must be followed to ensure accounts receivable are collected in a timely, fair and cost-effective manner.

No changes were made to the policy.

Cash and investment policy

Ensures an appropriate, prudent, and effective cash management and investment arrangement.

No changes were made to the policy.

Tariff policy

To prescribe the accounting, administrative policies, and procedures relating to the determining and levying of tariffs.

No changes were made to the policy.

Virement policy

To provide guidelines to be followed, to effect virement of approved budget during the financial year.

No changes were made to the policy.

Petty cash policy

The purpose is to ensure the cost-effective and efficient use of petty cash funds while maintaining the required level of control in the municipality.

No changes were made to the policy.

Supply chain management policy

Enable municipality to manage the supply of goods, services and works in a manner that is fair, equitable, transparent, competitive and cost effective.

No changes were made to the policy.

Asset management policy

Ensures that all assets are effectively and efficiently controlled, utilised, guarded and managed. Its focuses on the planning, acquisition, operations and maintenance and disposal activities.

No changes were made to the policy.

Delegations of financial powers

The purpose of this policy is to establish a framework for delegating authority within the municipality. The policy is designed to facilitate efficiency and effectiveness and increase the accountability of staff for their performance. The policy applies to formal delegations where the individual to whom authority has been delegated can commit the municipality and/or incur liabilities on behalf of the municipality.

No changes were made to the policy.

Indigent policy

Allow municipalities to target the delivery of essential services to citizens who experience a poor quality of life. Ensure that the indigent can have access to the package of services included in the FBS programme

The indigent level for the district is R3500

Bad debts provision and write off policy

To ensure that sufficient provision for bad debt is provided for.

No changes were made to the policy.

Cost containment policy

The object of these Regulations, in line with sections 62(1)(a), 78(1)(b), 95(a) and 105(1)(b) of the Local Government Municipal Finance Management Act

2003, is to ensure that resources of a municipality are used effectively, efficiently and economically by implementing cost containment measures.

No changes were made to the policy.

Tariff Structure

The Council of Capricorn District Municipality tabled the tariff structure with effect from 1 July 2023 as set out as follows:

Tariff for water supply charges

Tariff for sewerage charges

Tariff for industrial effluent

Tariff for tender document fees

The tariff for 2023/24, 2024/25 and 2025/26 were increased by 6% as per the guidelines in the budget circular issued by Treasury.

Retention Policy

To ensure sound, uniformity, and proper administration of all retention money retained by the Municipality.

No changes were made to the policy.

13 BUDGET ASSUMPTIONS

The municipality should comply with Section 18 of the MFMA and ensure that they fund their 2023/2024 MTREF budget from realistically anticipated revenue to be collected. The following budget assumptions was considered when preparing the budget:

General Inflation Outlook

The National Treasury projects real economic growth of 1.4 per cent in the first half of 2022, Real GDP grew more than expected in the first quarter of 2022. Real GDP growth is expected to moderate to 1.6 per cent from 2023-2025.

Local government conditional grants allocations

Over the 2023 MTEF period, transfers to municipalities will grow below inflation. Over the next three years, local government resources increase by 4.1 per cent.

Classification of the Skills Development Levy

Employers must pay 1 per cent of their employees pay to the skills development levy. This is a contribution of 1 per cent of the total amount paid in respect of salaries to employees, which includes overtime payments, leave pay, bonuses etc. Therefore, this does not constitute employee related cost because it is not a compensation to employees, nor social contributions. Skills Development levy must be classified as operational costs as indicated in the mSCOA Project Summary Document (PSD).

Revenue budget

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the lower limit of the 3 to 6 per cent target band; therefore, municipalities are required to justify all increases in excess of the projected inflation target for 2023/24 in their budget narratives and pay careful attention to tariff increases across all consumer groups. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

Municipalities are under pressure to generate revenue because of the economic landscape, the COVID-19 pandemic, weak tariff setting and increases in key cost drivers to provide basic municipal services. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2023/24 MTREF budgets:

Improving the effectiveness of revenue management processes and procedures.

Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;

Ensuring value for money through the procurement process;

The affordability of providing free basic services to all households;

Not taking on unfunded mandates;

Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;

Prioritise the filling of critical vacant posts, especially linked to the delivery of basic services; and

Curbing the consumption of water by the indigents to ensure that they do not exceed their allocation.

Setting cost-reflective tariffs

Reference is made to MFMA Circular No. 98, paragraph 4.2. The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. This forms the basis of compiling a credible budget. A credible budget is one that ensures the funding of all approved items and is anchored in sound, timely and reliable information on expenditure and service delivery (Financial and Fiscal Commission (FFC), 2011). Credible budgets are critical for local government to fulfil its mandate and ensure financial sustainability. A credible expenditure budget reflects the costs necessary to provide a service efficiently and effectively, namely:

A budget adequate to deliver a service of the necessary quality on a sustainable basis; and a budget that delivers services at the lowest possible cost.

Interest rates

An assumption on the amount to be invested, the period of investment and interest rates should be determined to realistically budget for interest income from investments. The assumption should further consider the economic factors for realistic projection. Interest on investments was increased by 4%.

Average Salary Increases

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 15 September 2021 through the agreement that was approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution should be used when budgeting for employee related costs for the 2022/23 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2023 and 01 July 2024 an increase based on the projected average CPI percentages for 2023 and 2024. The forecasts of the Reserve Bank, in terms of the January 2023, shall be used to determine the projected average CPI. Municipalities are encouraged to perform an annual head count and payroll

verification process by undertaking a once-a-year manual salary disbursement, in order to root out ghost employees.

Increases on salaries was done in accordance with the Collective agreement, filling of vacant posts was also included.

Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councilor(s) concerned.

Increases of remuneration of councillors was done at 6%.

Bulk water purchases

The increase on bulk water purchases was done at 10% of the adjusted budget of 2022/23, taking into consideration the increase in consumers.

Ability of the municipality to spend and multi-year budgeting.

The municipality should further assess the spending percentage that is targeted and cash flow prediction for payments to allow proper budgeting. We should further consider programmes that are designed to be implemented over several financial years to curb rollover and encourage good planning.

Capital grants and subsidies

The capital infrastructure projects are being financed from grants received. These projects that are being executed are limited from the income sourcing provided by MIG allocations to Budget.

Policy formulation and Review

Policy review process was aligned to the budget and IDP.

14 BUDGET FUNDING

Overview of Budget Funding

Funding of Operating Revenue

Funding of operating revenue is made from different sources such as service charges for water and sanitation, interest from investment, operational grants and other revenue from tender and license fees.

The following table is the operational revenue per revenue source for the 2023/2024 financial year

The municipality should improve in collecting revenue. The municipality has developed the revenue enhancement strategy that comprises of the following components:

- Revenue enhancement and management
- National Treasury guidelines
- Achievement of 95% collection rate from rates and service charges
- Tariff Policy of the municipality

Operating grants contribute a huge percentage of operating revenue in 2023/24 financial year and is increased to R3.6 billion over medium term.

The following table indicates the breakdown of various operating grants as per Division of Revenue Act.

CAPRICORN DISTRICT MUNICIPALITY				
OPEX FUNDING				
Source	ADJB 2022/23	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
Equitable share	730 232 000	777 252 000	820 329 000	855 085 000
FMG	1 000 000	1 000 000	1 000 000	1 000 000
RRAMS	2 591 000	2 601 000	2 718 000	2 839 000
MIG	20 683 000	20 817 000	47 405 000	70 106 000
EPWP	3 747 000	3 303 000	-	-
WSIG	8 696 000	8 696 000	8 696 000	8 696 000

Funding of Capital Revenue

Capital budget is funded by the allocation made to the municipality by National Treasury and internally generated funds. 96% of the capital budget has been channelled to water for infrastructure projects which is the core function of the municipality.

CAPEX FUNDING				
COSTS ELEMENTS	ADJB 2022/23	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
WSIG	106 304 000	149 329 000	99 116 000	103 945 000
MIG	244 864 000	257 170 000	243 819 000	234 917 000
Transfer (to)/from Operational Revenue	7 785 000	6 790 000	(6 150 000)	(34 004 000)
	358 953 000	413 289 000	336 785 000	304 858 000

The following table indicate capital budget per vote

CAPITAL BUDGET				
COSTS ELEMENTS	ADJB 2022/23	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/26
WATER	332 933 000	370 097 000	311 390 000	294 924 000
WATER-O&M and Quality	42 507 000	30 199 000	14 745 000	9 934 000
EMERGENCY & DISASTER	14 509 000	488 000	-	-
CORPORATE SERVICES	23 127 000	12 505 000	10 650 000	-
	413 076 000	413 289 000	336 785 000	304 858 000

Capital Budget is **R 413 289 000** and consists of the following:

Capital Budget has projects funded by own funding, Water Services Infrastructure Grant (WSIG) and Municipal Infrastructure Grant (MIG).

The Capital budget includes O&M of R 30 199 000

The corporate services have a budget of R 12 505 000 that will cover IT related expenses, purchase of furniture, vehicles, and fire services fleet.

15 QUALITY CERTIFICATE

QUALITY CERTIFICATE

I, Ramakuntwane Selepe, the Municipal Manager of Capricorn District Municipality, hereby certify that the Draft budget for 2023/24 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under Act, and that the Draft budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Name

Ramakuntwane Selepe

Municipal

Manager of

CAPRICORN DISTRICT MUNICIPALITY (DC35)

(Name and demarcation code of Municipality)

Signature

R Selepe

Date

23/03/2023