

# CAPRICORN DISTRICT MUNICIPALITY



**MTREF FINAL BUDGET 2024/25-2026/27**

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# 1 MAYOR'S REPORT

## PART 1 - ORIGINAL BUDGET

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### **2024/25 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 2024/25.

#### **1.1 Budget statement**

This budget comprises of **R995 434 000** operational income and **R 376 295 000** capital income in allocations. The 2024/25 financial years' budget proposal is part of a **R 4 218 576 000** budget that is projected for the Medium-Term Expenditure Framework (MTEF) period ending in 2027.

The 2024/25 budget represents a decrease of (R 24 149 000) from last year's budget of R 1 395 878 000 (after adjustment). From the proposed overall budget of R 1 371 729 000 is including the R1 193 715 000 of grants plus R 178 014 000 revenue from water sales and sanitation, the interest on investment, interest on debtors, and the other income from sale of tenders.

#### **1.2 Operating funding**

Interest on investments was increased with 4% totalling to R 63 289 000. Service charges on water sales was increased with 19% totalling to R 89 276 000. Other income was increased with R4 000, and R 25 000 000 was allocated for interest raised on water debtors.

#### **1.3 Operating expenditure**

Operating expenditure was increased with R 64 259 000 from the 2023/24 adjusted budget. The overall operating expenditure inclusive of non-cashflow items amounts to R 1 165 620 000. Included in here is:

#### **1.4 Capital funding and budget.**

Capital budget is funded by operating revenue, Water Services Infrastructure Grant (WSIG) and the Municipal Infrastructure Grant (MIG). The Final budget is allocated to various projects, which led to the overall amount of R 376m in the 2024/25 financial year.

#### **1.5 Infrastructure**

We are pleased that about 92% of the capital budget is allocated to our core mandate - water, which include operations and maintenance of water schemes. To this end, R18m is set aside for sanitation projects and R44m 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

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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 ORDINARY COUNCIL MEETING HELD  
ON 25 APRIL 2024

#### ITEM

OC 05/2023 - 2024/8.3.2 Report on 2024/2025 Original Budget

#### RESOLUTION

*Council has:*

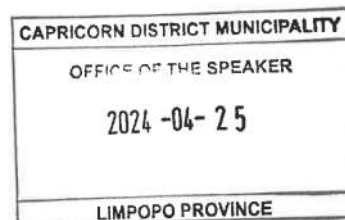
- (a) Approved 2024/2025 Original Budget, as detailed in the Budget document and prepared according to Municipal Finance Management Act, Municipal Budget and reporting Regulation (MBRR).

CERTIFIED AS A TRUE EXTRACT FROM THE MINUTES

A handwritten signature in black ink, appearing to read 'Maseka Pheedi', is written over a circular stamp.

MASEKA PHEEDI (CLLR)  
COUNCIL SPEAKER

25/04/2024  
DATE



1

### 3. EXECUTIVE SUMMARY

#### 3.1 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 2024/25 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. 126 was used to guide the municipality with compilation of 2024/25 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 2024/2025-2026/2027 is summarized as follows:

#### 3.2 BUDGET SUMMARY 2024/25 MTREF

##### 3.2.1 OPERATING REVENUE

This budget comprises of **R 995 434 000** operational income and **R 376 295 000** capital income in allocations. The 2024/25 financial years' budget proposal is part of a **R 4 218 576 000** budget that is projected for the Medium-Term Expenditure Framework (MTEF) period ending in 2027.

The 2024/25 budget represents an increase of (R 9 957 000) from last year's budget of R 1 395 878 000 (after adjustment). From the proposed overall budget of R 1 371 729 000 is including the R 1 193 715 000 of grants plus R 178 014 000.00 revenue from water sales and sanitation, the interest on investment and the other income from sale of tenders.

87% 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.

##### 3.2.2 OPERATING BUDGET

<b>OPERATIONAL EXPENDITURE</b>			
<b>COSTS ELEMENTS</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Salaries	469 233 000	502 398 000	539 939 000
Councillors' allowances	20 538 000	22 217 000	23 993 000
General expenses	262 475 000	275 034 000	291 780 900
Operating projects	64 573 000	93 004 000	87 515 000
Actuarial gains and losses	19 615 000	21 217 000	22 914 000
Inventory consumed	102 108 000	114 469 000	106 711 100
Repairs and maintenance	45 278 000	39 728 000	39 728 000
Debt impairment	62 458 000	53 477 000	42 253 000
Depreciation	119 342 000	124 914 000	130 971 000
<b>Total</b>	<b>1 165 620 000</b>	<b>1 246 458 000</b>	<b>1 285 805 000</b>
<b>Total cashflow transactions</b>	<b>995 434 000</b>	<b>1 068 241 000</b>	<b>1 106 568 000</b>

The municipality is 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.

### 3.2.3 CAPITAL BUDGET

<b>CAPEX FUNDING</b>			
<b>COSTS ELEMENTS</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
WSIG	98 304 000	71 304 000	75 022 000
MIG	252 958 000	229 859 000	255 217 000
Transfer (to)/from Operational Revenue	25 033 000	22 147 000	18 489 000
	<b>376 295 000</b>	<b>323 310 000</b>	<b>348 728 000</b>

CDM's capital budget spending is projected at around **R 376 295 000**, **R 323 310 000**, **R 348 728 000** for 2024/25, 2025/26, 2026/27 respectively.



<b>CAPITAL EXPENDITURE</b>			
<b>COSTS ELEMENTS</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Water implementation	339 310 000	286 210 000	312 628 000
Operations and maintenance	25 735 000	25 500 000	25 500 000
Corporate services	11 250 000	11 600 000	10 600 000
	<b>376 295 000</b>	<b>323 310 000</b>	<b>348 728 000</b>

#### 4 BUDGET ANALYSIS

Personnel costs contribute 48% of the operating budget. Personnel costs increased by 8% in the 2024/25 financial year. Inventory consumed totalled 12% of the operating budget and 4% was budgeted for repairs and maintenance.

The revenue from water and sanitation service charges will increase by 19%. The services charges constitute 9% of the operating revenue budget.

Interest on investments was increased with 4% totalling to R 2 434 000. Water sales and sanitation was increased with 19% totalling to R89 276 000. Other income was increased with R 4 000 and R 25 000 000 was allocated for interest raised on water debtors.

<b>OPERATIONAL EXPENDITURE</b>			
<b>COSTS ELEMENTS</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Salaries	469 233 000	502 398 000	539 939 000
Councillors' allowances	20 538 000	22 217 000	23 993 000
General expenses	262 475 000	275 034 000	291 780 900
Operating projects	64 573 000	93 004 000	87 515 000
Actuarial gains and losses	19 615 000	21 217 000	22 914 000
Inventory consumed	102 108 000	114 469 000	106 711 100
Repairs and maintenance	45 278 000	39 728 000	39 728 000
Debt impairment	62 458 000	53 477 000	42 253 000
Depreciation	119 342 000	124 914 000	130 971 000
<b>Total</b>	<b>1 165 620 000</b>	<b>1 246 458 000</b>	<b>1 285 805 000</b>
<b>Total cashflow transactions</b>	<b>995 434 000</b>	<b>1 068 241 000</b>	<b>1 106 568 000</b>

The operating budget increased from R 931m to R 995m in the 2023/24 and 2024/25 financial years respectively.

Salaries – increased with 8% as well as the filling of vacant positions.

Councillor allowances - increased with 8%

General expenses were increased between 10% - 17% depending on the relevant expenditure item.

Operating projects are zero based

Actuarial gains and losses were budgeted in relation to 2023/24 expenditure including salary increases.

Inventory consumed was increased with 10%-15% depending on the relevant budget item.

Repairs and maintenance are zero based

Debt impairment was budgeted for in relation to 2023/24 expenditure including increased tariffs.

## 5 CASH FLOW MANAGEMENT

The municipality cash and cash equivalent at the end of the year amounts to R 612 532 000.

Net cash to be generated from operating activities amount to R460 277 000 in 2024/2025. 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.

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates					20 389	13 001	13 001	13 001	58 029	58 771	62 161
Service charges	1	2 123	102 391	98 129	445	121 445	121 445	121 445	109 449	109 453	105 458
Other revenue		468 295	696 178	735 350	813 688	797 530	797 530	797 530	842 453	917 160	851 171
Transfers and Subsidies - Operational	1	135 553	367 121	411 738	405 495	441 296	441 296	441 296	351 282	301 163	330 239
Transfers and Subsidies - Capital				49 038	40 855	60 855	60 855	60 855	63 289	85 821	87 796
Interest											
Dividends											
<b>Payments</b>											
Suppliers and employees		377 028	394 761	(774 057)	(896 684)	(862 179)	(862 179)	(862 179)	(963 735)	(1 046 383)	(1 089 197)
Interest					(470)	(300)	(300)	(300)	(470)	(470)	(470)
Transfers and Subsidies	1										
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>983 849</b>	<b>1 568 451</b>	<b>520 201</b>	<b>414 793</b>	<b>551 618</b>	<b>551 618</b>	<b>551 618</b>	<b>460 277</b>	<b>466 517</b>	<b>427 158</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE											
Decrease (increase) in non-current receivables											
Decrease (increase) in non-current investments											
<b>Payments</b>											
Capital assets		(456 951)	(383 953)	(485 824)	(420 353)	(516 529)	(516 529)	(516 529)	(376 295)	(323 310)	(348 728)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(456 951)</b>	<b>(383 953)</b>	<b>(485 824)</b>	<b>(420 353)</b>	<b>(516 529)</b>	<b>(516 529)</b>	<b>(516 529)</b>	<b>(376 295)</b>	<b>(323 310)</b>	<b>(348 728)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans											
Borrowing long term/financing											
Increase (decrease) in consumer deposits											
<b>Payments</b>											
Repayment of borrowing				(30)	(874)	(150)	(150)	(150)	(90)	(10)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>--</b>	<b>--</b>	<b>(30)</b>	<b>(874)</b>	<b>(150)</b>	<b>(150)</b>	<b>(150)</b>	<b>(90)</b>	<b>(10)</b>	<b>--</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>526 898</b>	<b>1 184 498</b>	<b>34 346</b>	<b>(5 524)</b>	<b>34 939</b>	<b>34 939</b>	<b>34 939</b>	<b>83 892</b>	<b>83 197</b>	<b>78 430</b>
Cash/cash equivalents at the year begin:	2								528 648	612 532	695 728
Cash/cash equivalents at the year end:	2	526 898	1 184 498	34 346	(5 524)	34 939	34 939	34 939	612 532	695 728	774 158

**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 2024/2025 will be **R376m**, **R323m** in 2025/26 – **R348m** in 2026/2027 financial years.

### 6.1 WATER SUPPLY

Water projects allocation is **R339m**, which include R98m and R252m 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.

### 6.2 OPERATION AND MAINTENANCE

	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
<b>4204 - WATER O&amp;M</b>			
O&M tools	1 000 000	-	-
Operations & maintenance term contracts	24 235 000	25 000 000	25 000 000
Procurement of jet machines for sewer maintenance	500 000	500 000	500 000
	<b>25 735 000</b>	<b>25 500 000</b>	<b>25 500 000</b>

### 6.3 CORPORATE SERVICES

	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
<b>CORPORATE SERVICES - IKM PROJECTS</b>			
Financial system upgrade and enhancement	-	1 000 000	-
Access Control and Camera System	50 000	50 000	50 000
IT networks Infrastructure	200 000	200 000	200 000
IT Software	55 000	55 000	55 000
IT hardware	1 650 000	1 000 000	1 000 000
Community shared network	150 000	150 000	150 000
IT Security (Cameras)	50 000	50 000	50 000
Performance management system	400 000	400 000	400 000
IT Machinery and Equipment's	245 000	245 000	245 000
	<b>2 800 000</b>	<b>3 150 000</b>	<b>2 150 000</b>

<b>ADMIN &amp; LOGISTICS PROJECTS</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Procurement of Office Furniture	450 000	-	-
Procurement of air-conditioners	-	450 000	450 000
Procurement of fire engines	3 500 000	3 500 000	3 500 000
Procurement of Plants & Equipment's	3 500 000	4 500 000	4 500 000
Mobile offices (Blouberg)	1 000 000	-	-
<b>TOTAL ADMIN &amp; LOGISTICS PROJECTS</b>	<b>8 450 000</b>	<b>8 450 000</b>	<b>8 450 000</b>

#### 6.4 SANITATION

<b>WATER IMPLEMENTATION/ SANITATION</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
WSIG Scheme Lepelle-Nkumpi Sanitation	8 696 000	8 696 000	-
Molemole rural sanitation	-	17 391 000	17 391 000
Blouberg Sanitation	-	17 391 000	17 391 000
Water and Sanitation Services in Lebowakgomo	5 000 000	-	-
Capricorn Household Sanitation (Planning)	5 000 000	5 000 000	5 000 000
Water Services Development plan	50 000	-	-
Water Sanitation Master Plan	50 000	-	-
	<b>18 796 000</b>	<b>48 478 000</b>	<b>39 782 000</b>

Sanitation is allocated **R18m** 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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	81 097	81 788	84 041	92 676	86 676	86 676	86 676	89 276	91 954	95 632
Investment revenue	23 740	26 831	49 039	40 855	60 855	60 855	60 855	63 289	65 821	67 796
Transfer and subsidies - Operational	709 153	714 743	767 198	813 669	797 530	797 530	797 530	842 453	917 160	951 171
Other own revenue	32 695	36 858	69 063	20 445	25 445	25 445	25 445	25 449	15 453	10 458
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>846 685</b>	<b>860 220</b>	<b>969 341</b>	<b>967 645</b>	<b>970 506</b>	<b>970 506</b>	<b>970 506</b>	<b>1 020 467</b>	<b>1 090 388</b>	<b>1 125 057</b>
Employee costs	338 860	344 730	353 602	417 839	409 790	409 790	409 790	469 233	502 398	539 939
Remuneration of councillors	15 213	14 957	16 329	18 965	18 965	18 965	18 965	20 538	22 217	23 993
Depreciation and amortisation	84 623	84 230	90 567	114 905	105 145	105 145	105 145	109 599	114 670	120 199
Interest	115	211	116	470	300	300	300	470	470	470
Inventory consumed and bulk purchases	-	-	96 750	98 810	92 740	92 740	92 740	102 108	114 469	106 711
Transfers and subsidies	337	-	-	-	-	-	-	-	-	-
Other expenditure	247 594	381 229	377 170	430 674	498 548	498 548	498 548	463 672	492 234	494 493
<b>Total Expenditure</b>	<b>686 742</b>	<b>825 358</b>	<b>934 534</b>	<b>1 081 663</b>	<b>1 125 488</b>	<b>1 125 488</b>	<b>1 125 488</b>	<b>1 165 620</b>	<b>1 246 458</b>	<b>1 285 805</b>
<b>Surplus/(Deficit)</b>	<b>159 943</b>	<b>34 861</b>	<b>34 808</b>	<b>(114 018)</b>	<b>(154 982)</b>	<b>(154 982)</b>	<b>(154 982)</b>	<b>(145 153)</b>	<b>(156 070)</b>	<b>(160 748)</b>
Transfers and subsidies - capital (monetary allocations)	334 669	325 670	380 891	406 499	441 266	441 266	441 266	351 262	301 163	330 239
Transfers and subsidies - capital (in-kind)	-	148	68	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>494 612</b>	<b>360 679</b>	<b>415 767</b>	<b>292 481</b>	<b>286 284</b>	<b>286 284</b>	<b>286 284</b>	<b>206 109</b>	<b>145 093</b>	<b>169 491</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>494 612</b>	<b>360 679</b>	<b>415 767</b>	<b>292 481</b>	<b>286 284</b>	<b>286 284</b>	<b>286 284</b>	<b>206 109</b>	<b>145 093</b>	<b>169 491</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>376 589</b>	<b>346 025</b>	<b>454 076</b>	<b>420 353</b>	<b>516 529</b>	<b>516 529</b>	<b>516 529</b>	<b>376 295</b>	<b>323 310</b>	<b>348 728</b>
Transfers recognised - capital	283 963	240 367	326 682	350 097	383 343	383 343	383 343	304 310	256 210	282 628
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	92 626	105 658	127 393	70 256	133 186	133 186	133 186	71 985	67 100	66 100
<b>Total sources of capital funds</b>	<b>376 589</b>	<b>346 025</b>	<b>454 076</b>	<b>420 353</b>	<b>516 529</b>	<b>516 529</b>	<b>516 529</b>	<b>376 295</b>	<b>323 310</b>	<b>348 728</b>
<b>Financial position</b>										
Total current assets	484 495	619 647	710 031	523 162	654 045	654 045	654 045	522 726	490 630	469 278
Total non current assets	3 160 019	3 458 985	3 806 821	4 073 591	4 208 933	4 208 933	4 208 933	4 448 184	4 627 992	4 826 233
Total current liabilities	201 713	303 085	313 496	240 828	340 416	340 416	340 416	253 389	267 509	286 769
Total non current liabilities	20 842	85 374	108 415	79 102	113 591	113 591	113 591	120 143	127 230	134 884
Community wealth/Equity	3 412 502	3 647 512	4 094 942	4 276 822	4 408 972	4 408 972	4 408 972	4 597 379	4 723 884	4 873 859
<b>Cash flows</b>										
Net cash from (used) operating	983 040	1 560 451	520 201	414 703	551 618	551 618	551 618	460 277	406 517	427 158
Net cash from (used) investing	(456 051)	(393 953)	(485 824)	(420 353)	(516 529)	(516 529)	(516 529)	(376 295)	(323 310)	(348 728)
Net cash from (used) financing	-	-	(30)	(874)	(150)	(150)	(150)	(90)	(10)	-
<b>Cash/cash equivalents at the year end</b>	<b>526 989</b>	<b>1 166 498</b>	<b>34 346</b>	<b>(6 524)</b>	<b>34 939</b>	<b>34 939</b>	<b>34 939</b>	<b>612 532</b>	<b>695 729</b>	<b>774 159</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	353 904	427 266	493 700	371 239	528 640	528 640	528 640	407 532	385 729	359 159
Application of cash and investments	160 414	76 352	205 865	181 059	168 418	168 418	168 418	67 837	100 463	120 368
<b>Balance - surplus (shortfall)</b>	<b>193 490</b>	<b>350 914</b>	<b>287 835</b>	<b>190 181</b>	<b>360 222</b>	<b>360 222</b>	<b>360 222</b>	<b>339 695</b>	<b>285 266</b>	<b>238 791</b>
<b>Asset management</b>										
Asset register summary (WDV)	2 167 798	2 328 595	2 455 228	2 216 783	2 438 245	2 438 245	2 438 245	2 363 186	2 286 784	2 202 397
Depreciation	70 646	75 511	75 885	92 855	83 095	83 095	83 095	86 447	90 360	94 673
Renewal and Upgrading of Existing Assets	38 092	40 873	13	-	-	-	-	84 347	60 869	65 237
Repairs and Maintenance	12 645	18 473	20 220	30 420	62 083	62 083	62 083	161 590	164 715	173 927
<b>Free services</b>										
Cost of Free Basic Services provided	315	315	315	409	409	409	409	409	409	409
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	20	20	20	15	15	15	15	15	15	15
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-



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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>	1									
<i>Governance and administration</i>		446 968	490 699	558 248	547 453	557 071	557 071	578 365	599 815	606 254
Executive and council		59 821	56 242	58 513	62 592	60 186	60 186	68 029	73 013	78 292
Finance and administration		379 776	427 670	491 945	475 427	487 957	487 957	500 197	515 934	516 322
Internal audit		7 371	6 787	7 789	9 434	8 928	8 928	10 139	10 868	11 640
<i>Community and public safety</i>		98 476	85 016	92 283	98 625	91 495	91 495	105 031	112 649	121 039
Community and social services		15 641	13 964	14 805	17 009	16 414	16 414	18 249	19 263	20 657
Sport and recreation		4 697	4 433	4 785	5 167	4 798	4 798	5 667	6 070	6 495
Public safety		58 632	44 735	50 984	53 000	49 044	49 044	57 302	61 826	66 619
Housing		-	-	-	-	-	-	-	-	-
Health		19 505	21 883	21 708	23 449	21 239	21 239	23 813	25 490	27 268
<i>Economic and environmental services</i>		39 725	38 472	(2 875 036)	34 207	32 628	32 628	37 507	36 615	38 890
Planning and development		21 463	20 641	17 912	18 099	16 538	16 538	19 222	17 446	18 522
Road transport		1 950	8 766	6 997	7 617	7 692	7 692	9 101	9 706	10 345
Environmental protection		16 312	9 065	(2 899 945)	8 491	8 398	8 398	9 184	9 463	10 023
<i>Trading services</i>		596 185	571 851	3 574 807	693 859	730 578	730 578	650 826	642 472	689 113
Energy sources		-	-	-	-	-	-	-	-	-
Water management		596 185	566 867	3 543 731	676 250	706 380	706 380	640 726	637 472	684 113
Waste water management		-	4 985	31 076	17 609	24 198	24 198	10 100	5 000	5 000
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	1 181 354	1 186 038	1 350 301	1 374 144	1 411 772	1 411 772	1 371 729	1 391 551	1 455 296
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		327 001	406 272	443 601	560 519	595 792	595 792	603 276	626 448	636 142
Executive and council		47 417	47 761	52 168	62 592	60 186	60 186	68 029	73 013	78 292
Finance and administration		273 255	350 765	382 837	488 493	526 678	526 678	525 108	542 567	546 210
Internal audit		6 328	7 746	8 596	9 434	8 928	8 928	10 139	10 868	11 640
<i>Community and public safety</i>		79 067	81 327	80 438	98 137	91 064	91 064	105 031	112 649	121 039
Community and social services		14 954	13 734	14 849	17 009	16 414	16 414	18 249	19 263	20 657
Sport and recreation		2 371	3 169	3 700	5 167	4 920	4 920	5 667	6 070	6 495
Public safety		41 655	44 788	42 160	52 512	48 491	48 491	57 302	61 826	66 619
Housing		-	-	-	-	-	-	-	-	-
Health		20 088	19 636	19 730	23 449	21 239	21 239	23 813	25 490	27 268
<i>Economic and environmental services</i>		30 152	31 225	37 645	51 111	38 839	38 839	47 998	51 859	54 204
Planning and development		14 620	17 976	17 381	35 003	20 793	20 793	29 713	32 690	33 836
Road transport		3 363	6 706	7 382	7 617	8 534	8 534	9 101	9 706	10 345
Environmental protection		12 169	6 543	12 882	8 491	9 512	9 512	9 184	9 463	10 023
<i>Trading services</i>		257 813	358 131	341 182	371 896	399 793	399 793	409 315	455 502	474 420
Energy sources		-	-	-	-	-	-	-	-	-
Water management		236 362	284 516	302 804	350 367	382 725	382 725	387 873	404 246	431 721
Waste water management		21 451	73 614	38 378	21 529	17 068	17 068	21 442	51 256	42 699
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	694 033	876 955	902 867	1 081 663	1 125 488	1 125 488	1 165 620	1 246 458	1 285 805
<b>Surplus/(Deficit) for the year</b>		487 321	309 083	447 434	292 481	286 284	286 284	206 109	145 093	169 491

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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>	1	446 968	490 699	558 248	547 453	557 071	557 071	578 365	599 615	626 254
<b>Municipal governance and administration</b>										
Executive and council		59 921	36 242	58 513	62 092	60 186	60 186	68 029	73 013	78 292
Mayor and Council		43 207	39 852	41 234	43 223	41 552	41 552	47 222	50 696	54 373
Municipal Manager, Town Secretary and Chief Executive		16 614	16 390	17 280	19 369	18 634	18 634	20 807	22 318	23 919
Finance and administration		379 776	427 670	481 945	475 427	487 957	487 957	500 197	515 934	516 322
Administrative and Corporate Support		69 028	51 699	71 767	81 058	78 954	78 954	86 668	92 711	99 969
Asset Management		160 625	227 407	255 903	218 342	227 428	227 428	220 691	215 341	192 490
Finance		54 441	59 601	70 497	73 495	67 517	67 517	75 689	80 956	86 518
Fleet Management		26 466	16 774	23 169	22 847	21 629	21 629	26 141	27 990	28 794
Human Resources		6 448	6 347	5 379	6 263	29 483	26 483	13 995	16 100	16 271
Information Technology		12 252	11 266	11 406	11 255	11 451	11 451	11 911	12 610	13 350
Legal Services		29 844	29 532	29 409	34 740	32 560	32 560	37 900	42 752	48 272
Marketing, Customer Relations, Publicity and Media Co-Property Services		20 672	23 043	24 415	27 427	22 935	22 935	27 202	28 874	30 668
Risk Management										
Security Services										
Supply Chain Management										
Valuation Service										
Internal audit		7 371	6 787	7 789	8 434	8 528	8 528	10 136	10 868	11 640
Government Function		7 371	6 787	7 789	8 434	8 528	8 528	10 136	10 868	11 640
<b>Community and public safety</b>		98 476	85 016	92 283	98 625	91 495	91 495	105 031	112 649	121 039
Community and social services		15 641	13 964	14 805	17 009	16 414	16 414	18 249	19 263	20 657
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		15 641	13 964	14 805	17 009	16 414	16 414	18 249	19 263	20 657
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										
Sport and recreation		4 697	4 433	4 785	5 167	4 798	4 798	5 667	6 070	6 495
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities		4 697	4 433	4 785	5 167	4 798	4 798	5 667	6 070	6 495
Sports Grounds and Stadiums										
Public safety		58 632	44 735	50 984	53 000	49 044	49 044	57 302	61 826	66 619
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		58 632	44 735	50 984	53 000	49 044	49 044	57 302	61 826	66 619
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control										
Pounds										
Housing										
Housing										
Informal Settlements										
Health		19 505	21 883	21 708	23 449	21 239	21 239	23 813	25 490	27 268
Ambulance										
Health Services						21 239	21 239	23 813	25 490	27 268
Laboratory Services										
Food Control		19 505	21 883	21 708	23 449					
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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Economic and environmental services</b>	1	39 725	38 472	(2 575 036)	34 207	32 628	32 628	37 307	36 615	38 880
Planning and development		21 463	20 641	17 912	18 099	16 538	16 538	19 222	17 446	18 522
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDDs)		21 463	20 641	17 912	18 099	16 538	16 538	16 449	17 446	18 522
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and Project Management Unit								2 773		
Provincial Planning										
Support to Local Municipalities										
Road transport		1 950	8 766	6 997	7 617	7 692	7 692	9 101	9 706	10 345
Public Transport		1 950	8 766	6 997	7 617	7 692	7 692	9 101	9 706	10 345
Road and Traffic Regulation										
Roads										
Taxi Ranks										
Environmental protection		16 312	9 065	(2 899 945)	8 491	8 398	8 398	9 184	9 463	10 023
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control		16 312	9 065	(2 899 945)	8 491	8 398	8 398	9 184	9 463	10 023
Soil Conservation										
Trading services		996 185	971 851	3 074 887	683 859	730 578	730 578	659 826	642 472	689 113
Energy sources										
Electricity										
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		596 185	566 867	3 543 731	676 250	706 360	706 360	648 726	637 472	684 113
Water Treatment		18 770	16 996	2 927 966	19 248	23 768	23 768	23 330	22 846	24 066
Water Distribution		577 415	549 868	615 774	657 002	682 612	682 612	617 396	614 606	660 047
Water Storage										
Waste water management			4 985	31 076	17 609	24 198	24 198	10 100	5 000	5 000
Public Toilets										
Sewerage			4 985	31 076	17 609	24 198	24 198	10 100	5 000	5 000
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										
<b>Total Revenue - Functional</b>	2	1 181 354	1 186 038	1 330 301	1 374 144	1 411 772	1 411 772	1 371 729	1 391 951	1 405 286

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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>	1									
<b>Municipal governance and administration</b>		446 968	490 699	508 248	547 403	557 971	557 971	578 365	599 819	608 254
Executive and council		19 821	36 242	58 513	62 092	60 186	60 186	68 029	73 013	78 262
Mayor and Council		43 207	39 882	41 234	43 223	41 502	41 502	47 222	48 695	54 373
Municipal Manager, Town Secretary and Chief Executive		16 614	16 360	17 280	19 369	18 634	18 634	20 807	22 318	23 919
Finance and administration		379 776	427 670	481 945	475 427	487 507	487 507	506 197	515 934	518 322
Administrative and Corporate Support		69 028	51 699	71 767	81 008	78 954	78 954	86 668	92 711	99 969
Asset Management										
Finance		160 625	227 407	255 903	218 242	227 428	227 428	220 691	215 341	192 490
Fleet Management										
Human Resources		54 441	59 601	70 497	73 495	67 517	67 517	75 689	80 956	85 518
Information Technology		26 466	18 774	23 169	22 847	21 629	21 629	26 141	27 690	28 794
Legal Services		6 449	6 347	5 379	6 263	25 483	25 483	13 995	15 100	16 271
Marketing, Customer Relations, Publicity and Media Co-		12 252	11 266	11 406	11 295	11 451	11 451	11 911	12 610	13 350
Property Services		29 844	29 632	29 409	34 740	32 860	32 860	37 900	42 732	48 272
Risk Management										
Security Services										
Supply Chain Management		20 672	23 043	24 415	27 427	22 935	22 935	27 202	28 674	30 658
Valuation Service										
Internal audit		7 371	6 787	7 789	9 434	8 929	8 929	10 139	10 668	11 640
Governance Function		7 371	6 787	7 789	9 434	8 929	8 929	10 139	10 668	11 640
<b>Community and public safety</b>		98 476	83 916	92 283	98 625	91 495	91 495	103 031	112 848	121 939
Community and social services		15 641	13 964	14 805	17 009	16 414	16 414	18 249	19 263	20 657
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		15 641	13 964	14 805	17 009	16 414	16 414	18 249	19 263	20 657
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										
Sport and recreation		4 697	4 433	4 785	5 167	4 798	4 798	5 667	6 070	6 495
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities		4 697	4 433	4 785	5 167	4 798	4 798	5 667	6 070	6 495
Sports Grounds and Stadiums										
Public safety		58 632	44 735	50 984	53 000	49 044	49 044	57 302	61 826	66 619
Civil Defence										
Cleaning										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		58 632	44 735	50 984	53 000	49 044	49 044	57 302	61 826	66 619
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control										
Pounds										
Housing										
Informal Settlements										
Health		19 505	21 883	21 708	23 449	21 239	21 239	23 813	25 490	27 268
Ambulance										
Health Services						21 239	21 239	23 813	25 490	27 268
Laboratory Services										
Food Control		19 505	21 883	21 708	23 449					
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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R thousand								
<b>Economic and environmental services</b>	1	39 723	38 472	(2 875 036)	34 207	32 628	32 628	37 507	36 615	38 590
Planning and development		21 463	20 641	17 912	19 099	16 538	16 538	19 222	17 446	18 522
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		21 463	20 641	17 912	19 099	16 538	16 538	16 449	17 446	18 522
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and Project Management Unit								2 773		
Provincial Planning										
Support to Local Municipalities										
Road transport		1 958	8 766	6 997	7 617	7 692	7 692	9 101	9 796	10 345
Public Transport		1 958	8 766	6 997	7 617	7 692	7 692	9 101	9 796	10 345
Road and Traffic Regulation										
Roads										
Taxi Ranks										
Environmental protection		16 312	9 065	(2 899 945)	8 491	8 398	8 398	9 184	9 463	10 623
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control		16 312	9 065	(2 899 945)	8 491	8 398	8 398	9 184	9 463	10 623
Soil Conservation										
<b>Trading services</b>		596 185	571 851	3 574 807	693 859	730 578	730 578	658 826	642 472	689 113
Energy sources										
Electricity										
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		596 185	566 867	3 543 731	676 250	706 380	706 380	648 726	637 472	684 113
Water Treatment		18 770	16 998	2 927 556	19 248	23 798	23 798	23 330	22 866	24 065
Water Distribution		577 415	549 869	615 734	657 002	682 612	682 612	617 396	614 606	660 047
Water Storage										
Waste water management			4 985	31 076	17 609	24 198	24 198	10 100	5 000	5 000
Public Toilets										
Sewerage			4 985	31 076	17 609	24 198	24 198	10 100	5 000	5 000
Storm Water Management										
Waste Water Treatment										
Waste management										
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal										
Street Cleaning										
<b>Other</b>										
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
<b>Total Revenue - Functional</b>	2	1 181 354	1 186 038	1 350 301	1 374 144	1 411 772	1 411 772	1 371 729	1 391 551	1 455 296

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		R thousand								
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		66 081	63 945	65 883	74 798	71 573	71 573	80 757	88 548	97 181
Vote 2 - Executive Mayor		43 207	39 882	41 234	43 223	41 552	41 552	47 222	50 695	54 373
Vote 3 - Corporate Services		156 384	136 421	170 812	183 663	193 583	193 583	202 493	216 357	231 552
Vote 4 - Chief Financial Officer		181 297	250 450	280 318	245 769	250 363	250 363	247 893	244 215	223 148
Vote 5 - Community and Social Services		98 476	85 016	92 283	98 625	91 495	91 495	105 031	112 649	121 039
Vote 6 - Health		-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		39 725	38 472	(2 875 036)	34 207	32 628	32 628	34 734	36 615	38 890
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		596 185	571 851	3 574 807	693 859	730 578	730 578	653 599	642 472	689 113
Vote 10 - Other		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	1 181 354	1 186 038	1 350 301	1 374 144	1 411 772	1 411 772	1 371 729	1 391 551	1 455 296
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Municipal Manager		58 011	58 765	66 357	74 798	71 773	71 773	80 757	88 548	97 181
Vote 2 - Executive Mayor		33 336	34 884	35 871	43 223	41 552	41 552	47 222	50 695	54 373
Vote 3 - Corporate Services		133 566	148 024	139 779	196 729	221 550	221 550	227 404	242 990	261 550
Vote 4 - Chief Financial Officer		108 053	164 772	201 714	245 769	260 917	260 917	247 893	244 215	223 038
Vote 5 - Community and Social Services		79 068	81 327	80 438	98 137	91 064	91 064	105 031	112 649	121 039
Vote 6 - Health		-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		30 152	28 408	34 627	34 207	35 264	35 264	34 734	36 615	38 890
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		257 813	360 948	344 201	388 800	403 368	403 368	422 579	470 746	489 734
Vote 10 - Other		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	699 998	877 127	902 986	1 081 663	1 125 488	1 125 488	1 165 620	1 246 458	1 285 805
<b>Surplus/(Deficit) for the year</b>	2	481 356	308 911	447 315	292 481	286 284	286 284	206 109	145 093	169 491

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>										
<b>Vote 1 - Municipal Manager</b>		66 081	63 945	65 893	74 798	71 573	71 573	89 757	88 548	97 181
1.1 - Municipal Manager		16 614	3 184	3 360	3 318	2 787	2 787	3 585	3 868	4 168
1.2 - Intergovernmental Relations		-	2 099	2 247	2 973	2 804	2 804	3 181	3 385	3 601
1.3 - Strategic Management		-	3 916	4 111	4 561	4 551	4 551	4 901	5 282	5 645
1.4 - Project ISD		-	7 161	7 561	8 517	8 492	8 492	9 140	9 803	10 507
1.5 - Communications		12 252	11 266	11 406	11 255	11 451	11 451	11 911	12 610	13 350
1.6 - Risk Management		29 844	29 532	29 409	34 740	32 560	32 560	37 900	42 752	48 272
1.7 - Internal Audit		7 371	6 787	7 789	9 434	8 928	8 928	10 139	10 868	11 640
<b>Vote 2 - Executive Mayor</b>		43 207	39 882	41 234	43 223	41 552	41 552	47 222	50 695	54 373
2.1 - Office of the Executive Mayor		43 207	20 296	20 218	20 835	22 060	22 060	24 026	25 911	27 906
2.2 - Office of the Chief Whip		-	3 264	3 505	3 724	3 564	3 564	3 698	4 187	4 495
2.3 - Council Support		-	10 225	10 800	11 815	10 174	10 174	12 191	13 036	13 931
2.4 - Special Focus		-	6 093	6 571	6 849	5 754	5 754	7 109	7 561	8 040
<b>Vote 3 - Corporate Services</b>		156 384	136 421	170 812	183 663	193 583	193 583	202 493	216 357	231 532
3.1 - Corporate Support		-	1 895	2 039	2 227	1 927	1 927	2 407	2 599	2 802
3.2 - Administrative Support		69 028	49 804	69 728	78 831	77 027	77 027	84 261	90 112	97 167
3.3 - Human Resources		54 441	59 601	70 497	73 495	67 517	67 517	75 689	80 956	86 518
3.4 - Information Technology		26 486	19 774	23 169	22 847	21 629	21 629	26 141	27 590	28 794
3.5 - Legal Services		6 449	6 347	5 379	6 263	25 483	25 483	13 995	15 100	16 271
<b>Vote 4 - Chief Financial Officer</b>		181 297	250 450	280 318	245 789	250 363	250 363	247 893	244 215	223 148
4.1 - Budget and Treasury		500	7 388	7 056	8 010	7 916	7 916	9 687	10 405	11 165
4.2 - Chief Financial Officer		24 215	8 580	8 823	9 259	6 612	6 612	8 869	9 692	-
4.3 - Expenditure		61	4 659	31 195	5 461	5 901	5 901	6 383	6 896	7 439
4.4 - Supply Chain Management		20 672	23 043	24 415	27 427	22 935	22 935	27 202	28 874	30 658
4.5 - Income		135 848	206 780	208 830	195 612	206 999	206 999	195 752	188 948	173 886
<b>Vote 5 - Community and Social Services</b>		98 478	85 916	92 283	98 625	91 495	91 495	105 031	112 649	121 039
5.1 - Disaster Management		15 641	13 964	14 805	17 009	16 414	16 414	18 249	19 083	20 657
5.2 - Community Services Manager		4 697	4 433	4 785	5 167	4 798	4 798	5 667	6 070	6 495
5.3 - Fire Fighting and Protection		58 632	44 735	50 984	53 000	49 044	49 044	57 302	61 826	66 619
5.4 - Health services		19 505	21 883	21 708	23 449	21 239	21 239	23 813	25 490	27 268
<b>Vote 6 - Health</b>		-	-	-	-	-	-	-	-	-
<b>Vote 7 - DPEMS</b>		39 725	38 472	(2 875 036)	34 207	32 628	32 628	34 734	36 615	38 890
7.1 - DPEMS Manager		17 618	2 258	2 084	2 262	1 381	1 381	2 406	2 598	2 802
7.2 - Integrated Development Plan		3 845	13 367	10 636	10 559	9 919	9 919	7 969	8 461	8 991
7.3 - Local Economic Development		-	4 986	5 191	5 278	5 238	5 238	6 074	6 387	6 739
7.4 - Public Transport		1 950	8 786	6 997	7 617	7 692	7 692	9 101	9 706	10 345
7.5 - Pollution Control		16 312	9 065	(2 899 945)	8 491	8 398	8 398	9 184	9 463	10 023
<b>Vote 8 - Public Transport</b>		-	-	-	-	-	-	-	-	-
<b>Vote 9 - Infrastructure</b>		596 185	571 851	3 574 807	693 859	730 578	730 578	653 599	642 472	689 113
9.1 - Infrastructure Manager		230 905	2 016	2 912 273	2 165	2 165	2 165	2 342	2 532	2 732
9.2 - Water Quality		18 770	14 982	15 683	17 083	21 603	21 603	20 988	20 334	21 334
9.3 - Sanitation		-	4 985	31 076	17 609	24 198	24 198	10 100	5 000	5 000
9.4 - Water Planning and Design		-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
9.5 - Water Operations and Maintenance		-	181 784	207 227	220 990	228 193	228 193	244 174	264 721	279 712
9.6 - Water Implementation		346 510	368 084	408 547	436 012	454 419	454 419	373 222	359 685	380 335
9.7 - Project Management Unit		-	-	-	-	-	-	2 773	-	-
<b>Vote 10 - Other</b>		-	-	-	-	-	-	-	-	-
<b>Vote 11 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 13 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 15 -</b>		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	1 181 354	1 186 038	1 350 301	1 374 144	1 411 772	1 411 772	1 371 729	1 391 551	1 455 296

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Municipal Manager</b>		58 011	58 765	66 357	74 798	71 773	71 773	80 757	88 548	97 191
1.1 - Municipal Manager		2 234	1 510	2 548	3 318	2 787	2 787	3 585	3 868	4 166
1.2 - Intergovernmental Relations		1 691	1 664	2 553	2 973	2 804	2 804	3 181	3 385	3 601
1.3 - Strategic Management		3 513	3 705	3 952	4 561	4 551	4 551	4 901	5 262	5 645
1.4 - Project ISD		6 053	5 998	7 145	8 517	8 492	8 492	9 140	9 903	10 507
1.5 - Communications		10 143	10 190	11 110	11 255	11 651	11 651	11 911	12 610	13 350
1.6 - Risk Management		27 458	27 952	30 353	34 740	32 560	32 560	37 900	42 752	46 272
1.7 - Internal Audit		6 328	7 746	8 596	9 434	8 928	8 928	10 139	10 868	11 640
<b>Vote 2 - Executive Mayor</b>		33 336	34 884	35 871	43 223	41 532	41 532	47 222	50 695	54 373
2.1 - Office of the Executive Mayor		16 398	17 421	20 009	20 835	22 060	22 060	24 025	25 911	27 906
2.2 - Office of the Chief Whip		2 914	2 818	2 441	3 724	3 564	3 564	3 896	4 187	4 496
2.3 - Council Support		9 062	9 475	8 176	11 815	10 174	10 174	12 151	13 036	13 931
2.4 - Special Focus		4 962	5 171	5 245	6 849	5 754	5 754	7 109	7 501	8 040
<b>Vote 3 - Corporate Services</b>		133 566	148 024	139 779	198 729	221 550	221 550	227 404	242 990	261 550
3.1 - Corporate Support		2 405	1 204	1 581	2 227	1 927	1 927	2 407	2 599	2 802
3.2 - Administrative Support		50 559	56 038	63 195	87 181	84 166	84 166	88 674	95 168	102 898
3.3 - Human Resources		47 770	61 712	39 108	73 495	87 029	87 029	95 304	102 211	109 478
3.4 - Information Technology		19 286	19 687	20 371	27 563	22 945	22 945	27 024	27 912	30 101
3.5 - Legal Services		13 547	9 383	15 524	6 263	25 483	25 483	13 995	15 100	16 271
<b>Vote 4 - Chief Financial Officer</b>		188 053	164 772	201 714	245 789	280 917	280 917	247 883	344 215	223 038
4.1 - Budget and Treasury		5 789	6 004	6 474	8 010	7 916	7 916	9 687	10 405	11 165
4.2 - Chief Financial Officer		12 022	5 386	5 034	9 259	6 612	6 612	6 899	6 892	10 588
4.3 - Expenditure		4 055	4 373	4 578	5 461	5 901	5 901	6 383	6 896	7 439
4.4 - Supply Chain Management		19 243	18 868	18 013	27 427	25 777	25 777	27 202	28 874	30 658
4.5 - Income		66 944	130 140	167 615	195 612	214 711	214 711	195 752	188 348	163 188
<b>Vote 5 - Community and Social Services</b>		79 068	81 327	80 438	98 137	91 064	91 064	105 031	112 849	121 039
5.1 - Disaster Management		14 954	13 734	14 849	17 009	16 414	16 414	18 249	19 263	20 657
5.2 - Community Services Manager		2 371	3 169	3 700	5 167	4 920	4 920	5 667	6 070	6 495
5.3 - Fire Fighting and Protection		41 655	44 788	42 160	52 512	48 491	48 491	57 302	61 826	66 619
5.4 - Health services		20 088	19 636	19 730	23 449	21 239	21 239	23 813	25 490	27 268
<b>Vote 6 - Health</b>		-	-	-	-	-	-	-	-	-
<b>Vote 7 - DPEMS</b>		30 152	28 408	34 627	34 207	35 264	35 264	34 734	36 615	38 890
7.1 - DPEMS Manager		1 671	1 551	1 080	2 262	1 381	1 381	2 406	2 598	2 802
7.2 - Integrated Development Plan		9 360	9 867	9 559	10 559	10 122	10 122	7 969	8 461	8 981
7.3 - Local Economic Development		3 590	3 740	3 723	5 278	5 715	5 715	6 074	6 387	6 739
7.4 - Public Transport		3 363	6 706	7 302	7 617	8 534	8 534	9 101	9 706	10 345
7.5 - Pollution Control		12 169	6 543	12 882	6 491	9 512	9 512	9 184	9 463	10 023
<b>Vote 8 - Public Transport</b>		-	-	-	-	-	-	-	-	-
<b>Vote 9 - Infrastructure</b>		257 813	380 948	344 201	388 890	403 368	403 368	422 579	470 746	489 734
9.1 - Infrastructure Manager		1 746	1 812	1 898	2 165	2 165	2 165	2 342	2 532	2 732
9.2 - Water Quality		17 087	14 497	14 685	17 083	21 603	21 603	20 988	20 334	21 334
9.3 - Sanitation		53 658	73 614	38 378	21 529	17 068	17 068	21 442	51 256	42 699

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
9.4 - Water Planning and Design		75 733	71 233	78 455	102 758	99 768	96 768	104 855	110 202	115 819
9.5 - Water Operations and Maintenance		95 933	185 812	196 435	214 890	245 728	245 728	245 228	255 650	275 178
9.6 - Water Implementation		10 969	11 163	11 328	13 461	13 461	13 461	14 462	15 528	16 658
9.7 - Project Management Unit		2 687	2 817	3 019	16 904	3 575	3 575	13 264	15 244	15 314
Vote 10 - Other		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	699 998	877 127	902 986	1 081 663	1 125 488	1 125 488	1 165 620	1 246 458	1 285 905
Surplus/(Deficit) for the year	2	481 356	308 911	447 315	292 481	286 284	286 284	206 109	145 093	109 491



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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	70 908	70 670	72 036	81 028	75 028	75 028	75 028	89 276	91 954	95 632
Service charges - Waste Water Management	2	10 189	11 118	12 005	11 648	11 648	11 648	11 648	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		1 623	1 140	221	445	445	445	445	449	453	458
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		31 011	35 718	42 373	20 000	25 000	25 000	25 000	25 000	15 000	10 000
Interest earned from Current and Non Current Assets		23 740	26 831	49 039	40 855	60 855	60 855	60 855	63 289	65 821	67 796
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	168	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		61	0	26 301	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		709 153	714 743	767 198	813 669	797 530	797 530	797 530	842 453	917 160	951 171
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contri</b>		<b>846 685</b>	<b>860 220</b>	<b>969 341</b>	<b>967 645</b>	<b>970 506</b>	<b>970 506</b>	<b>970 506</b>	<b>1 020 467</b>	<b>1 090 388</b>	<b>1 125 057</b>
<b>Expenditure</b>											
Employee related costs	2	338 860	344 730	353 602	417 839	409 790	409 790	409 790	469 233	502 398	539 939
Remuneration of councillors		15 213	14 957	16 329	18 965	18 965	18 965	18 965	20 538	22 217	23 993
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	-	-	96 750	98 810	92 740	92 740	92 740	102 108	114 469	106 711
Debt impairment	3	-	57 011	77 756	68 525	78 525	78 525	78 525	62 458	53 477	42 253
Depreciation and amortisation		84 623	84 230	90 567	114 905	105 145	105 145	105 145	109 599	114 670	120 199
Interest		115	211	116	470	300	300	300	470	470	470
Contracted services		127 364	139 816	116 505	126 614	180 509	180 509	180 509	152 277	184 284	183 857
Transfers and subsidies		337	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		94 313	136 314	153 891	204 456	180 175	180 175	180 175	190 689	197 011	211 296
Losses on disposal of Assets		25 917	10 765	16 244	12 967	9 277	9 277	9 277	9 743	10 244	10 772
Other Losses		-	37 324	12 773	18 112	50 062	50 062	50 062	48 505	47 218	46 315
<b>Total Expenditure</b>		<b>686 742</b>	<b>825 358</b>	<b>934 534</b>	<b>1 081 663</b>	<b>1 125 488</b>	<b>1 125 488</b>	<b>1 125 488</b>	<b>1 165 620</b>	<b>1 246 458</b>	<b>1 285 805</b>
<b>Surplus/(Deficit)</b>		<b>159 943</b>	<b>34 861</b>	<b>34 808</b>	<b>(114 018)</b>	<b>(154 982)</b>	<b>(154 982)</b>	<b>(154 982)</b>	<b>(145 153)</b>	<b>(156 070)</b>	<b>(160 748)</b>
Transfers and subsidies - capital (monetary)	6	334 669	325 670	380 891	406 499	441 266	441 266	441 266	351 262	301 163	330 239
Transfers and subsidies - capital (in-kind)	6	-	148	68	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>494 612</b>	<b>360 679</b>	<b>415 767</b>	<b>292 481</b>	<b>286 284</b>	<b>286 284</b>	<b>286 284</b>	<b>206 109</b>	<b>145 093</b>	<b>169 491</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>494 612</b>	<b>360 679</b>	<b>415 767</b>	<b>292 481</b>	<b>286 284</b>	<b>286 284</b>	<b>286 284</b>	<b>206 109</b>	<b>145 093</b>	<b>169 491</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>494 612</b>	<b>360 679</b>	<b>415 767</b>	<b>292 481</b>	<b>286 284</b>	<b>286 284</b>	<b>286 284</b>	<b>206 109</b>	<b>145 093</b>	<b>169 491</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>494 612</b>	<b>360 679</b>	<b>415 767</b>	<b>292 481</b>	<b>286 284</b>	<b>286 284</b>	<b>286 284</b>	<b>206 109</b>	<b>145 093</b>	<b>169 491</b>

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		18 650	102	841	12 505	20 296	20 296	20 296	11 250	11 600	10 600
Vote 4 - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		1 359	4 726	10 959	488	2 359	2 359	2 359	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		-	-	-	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		268 960	233 893	276 941	407 360	493 874	493 874	493 874	348 045	311 710	338 128
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	<b>289 009</b>	<b>238 721</b>	<b>288 741</b>	<b>420 353</b>	<b>516 529</b>	<b>516 529</b>	<b>516 529</b>	<b>359 295</b>	<b>323 310</b>	<b>348 728</b>
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		(18 837)	2 345	2 802	-	-	-	-	-	-	-
Vote 4 - Chief Financial Officer		-	-	133	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		(676)	250	(846)	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		-	1 730	-	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		107 093	158 761	153 630	-	-	-	-	17 000	-	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	4 139	92	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>87 580</b>	<b>167 226</b>	<b>155 811</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17 000</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Vote</b>		<b>376 589</b>	<b>405 947</b>	<b>444 552</b>	<b>420 353</b>	<b>516 529</b>	<b>516 529</b>	<b>516 529</b>	<b>376 295</b>	<b>323 310</b>	<b>348 728</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		(1 699)	(19 550)	4 891	12 505	20 296	20 296	20 296	11 250	11 600	10 600
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		(1 699)	(19 550)	4 891	12 505	20 296	20 296	20 296	11 250	11 600	10 600
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 236	6 627	13 352	488	2 359	2 359	2 359	-	-	-
Community and social services		-	-	68	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		2 236	6 598	13 284	488	2 359	2 359	2 359	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	29	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		376 053	358 947	435 833	407 360	493 874	493 874	493 874	365 045	311 710	338 128
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		366 647	358 947	428 788	402 310	484 224	484 224	484 224	365 045	311 710	338 128
Waste water management		9 406	-	7 045	5 050	9 650	9 650	9 650	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	<b>376 589</b>	<b>346 025</b>	<b>454 076</b>	<b>420 353</b>	<b>516 529</b>	<b>516 529</b>	<b>516 529</b>	<b>376 295</b>	<b>323 310</b>	<b>348 728</b>
<b>Funded by:</b>											
National Government		283 963	240 367	326 682	350 097	383 343	383 343	383 343	304 310	256 210	282 628
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	283 963	240 367	326 682	350 097	383 343	383 343	383 343	304 310	256 210	282 628
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		92 626	105 658	127 393	70 256	133 186	133 186	133 186	71 985	67 100	66 100
<b>Total Capital Funding</b>	7	<b>376 589</b>	<b>346 025</b>	<b>454 076</b>	<b>420 353</b>	<b>516 529</b>	<b>516 529</b>	<b>516 529</b>	<b>376 295</b>	<b>323 310</b>	<b>348 728</b>

DC35 Capricorn - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
<b>Capital expenditure - Municipal Vote</b>											
<b>Multi-year expenditure appropriation</b>	2										
<b>Vote 1 - Municipal Manager</b>		-	-	-	-	-	-	-	-	-	-
1.1 - Municipal Manager											
1.2 - Intergovernmental Relations											
1.3 - Strategic Management											
1.4 - Project ISD											
1.5 - Communications											
1.6 - Risk Management											
1.7 - Internal Audit											
<b>Vote 2 - Executive Mayor</b>		-	-	-	-	-	-	-	-	-	-
2.1 - Office of the Executive Mayor											
2.2 - Office of the Chief Whip											
2.3 - Council Support											
2.4 - Special Focus											
<b>Vote 3 - Corporate Services</b>		18 690	102	841	12 505	20 298	20 298	20 298	11 250	11 600	10 600
3.1 - Corporate Support											
3.2 - Administrative Support		19 204	513	(1 557)	9 550	16 854	16 854	16 854	8 430	8 430	8 430
3.3 - Human Resources											
3.4 - Information Technology		(514)	(410)	2 398	2 955	3 442	3 442	3 442	2 800	3 150	2 150
3.5 - Legal Services											
<b>Vote 4 - Chief Financial Officer</b>		-	-	-	-	-	-	-	-	-	-
4.1 - Budget and Treasury											
4.2 - Chief Financial Officer											
4.3 - Expenditure											
4.4 - Supply Chain Management											
4.5 - Income											
<b>Vote 5 - Community and Social Services</b>		1 359	4 726	10 958	488	2 359	2 359	2 359	-	-	-
5.1 - Disaster Management											
5.2 - Community Services Manager											
5.3 - Fire Fighting and Protection		1 359	4 726	10 958	488	2 359	2 359	2 359	-	-	-
5.4 - Health services											
<b>Vote 6 - Health</b>		-	-	-	-	-	-	-	-	-	-





DC35 Capricorn - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Vote 7 - DPEMS</b>	1	-	-	-	-	-	-	-	-	-	-
7.1 - DPEMS Manager		-	-	-	-	-	-	-	-	-	-
7.2 - Integrated Development Plan		-	-	-	-	-	-	-	-	-	-
7.3 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
7.4 - Public Transport		-	-	-	-	-	-	-	-	-	-
7.5 - Pollution Control		-	-	-	-	-	-	-	-	-	-
<b>Vote 8 - Public Transport</b>		-	-	-	-	-	-	-	-	-	-
<b>Vote 9 - Infrastructure</b>		268 960	233 893	275 941	407 360	493 874	493 874	493 874	348 045	211 710	338 128
9.1 - Infrastructure Manager		-	-	-	-	-	-	-	-	-	-
9.2 - Water Quality		-	-	739	9 050	9 650	9 650	9 650	-	-	-
9.3 - Sanitation		-	-	10 200	10 000	24 740	24 740	24 740	15 000	15 000	15 000
9.4 - Water Planning and Design		(594)	399	873	32 213	36 995	36 995	36 995	13 735	25 500	25 500
9.5 - Water Operations and Maintenance		269 654	233 493	265 129	360 097	422 489	422 489	422 489	319 310	271 210	297 628
9.6 - Water Implementation		-	-	-	-	-	-	-	-	-	-
9.7 - Project Management Unit		-	-	-	-	-	-	-	-	-	-
<b>Vote 10 - Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Vote 11 -</b>		-	-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>		-	-	-	-	-	-	-	-	-	-





DC35 Capricorn - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
<b>Capital expenditure - Municipal Vote</b>											
<b>Single-year expenditure appropriation</b>	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
1.1 - Municipal Manager											
1.2 - Intergovernmental Relations											
1.3 - Strategic Management											
1.4 - Project ISD											
1.5 - Communications		-	-	-	-	-	-	-	-	-	-
1.6 - Risk Management											
1.7 - Internal Audit											
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
2.1 - Office of the Executive Mayor											
2.2 - Office of the Chief Whip											
2.3 - Council Support											
2.4 - Special Focus											
Vote 3 - Corporate Services		(18 837)	2 345	2 802	-	-	-	-	-	-	-
3.1 - Corporate Support											
3.2 - Administrative Support		(19 351)	-	2 459	-	-	-	-	-	-	-
3.3 - Human Resources											
3.4 - Information Technology		514	2 345	345	-	-	-	-	-	-	-
3.5 - Legal Services											
Vote 4 - Chief Financial Officer		-	-	133	-	-	-	-	-	-	-
4.1 - Budget and Treasury											
4.2 - Chief Financial Officer											
4.3 - Expenditure											
4.4 - Supply Chain Management											
4.5 - Income		-	-	133	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		(676)	258	(846)	-	-	-	-	-	-	-
5.1 - Disaster Management		-	(1 922)	88	-	-	-	-	-	-	-
5.2 - Community Services Manager											
5.3 - Fire Fighting and Protection		876	1 872	(914)	-	-	-	-	-	-	-
5.4 - Health services		(1 553)	-	-	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-

DC35 Capricorn - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	4 139	92	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		87 580	167 226	155 811	-	-	-	-	17 000	-	-
Total Capital Expenditure		376 589	405 947	444 352	429 353	516 529	516 529	516 529	378 295	323 310	348 728

DC35 Capricorn - Table A6 Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		353 904	427 266	493 700	371 239	528 640	528 640	528 640	407 532	385 729	359 159
Trade and other receivables from exchange transactions	1	92 219	154 078	170 271	114 283	90 420	90 420	90 420	84 209	77 916	79 134
Receivables from non-exchange transactions	1	-	-	-	-	-	-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	3 147	3 437	7 426	3 437	2 634	2 634	2 634	2 634	2 634	2 634
VAT		35 226	34 866	38 634	34 202	32 351	32 351	32 351	28 351	24 351	28 351
Other current assets		-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>		<b>484 495</b>	<b>619 647</b>	<b>710 031</b>	<b>523 162</b>	<b>654 045</b>	<b>654 045</b>	<b>654 045</b>	<b>522 726</b>	<b>490 630</b>	<b>469 278</b>
<b>Non current assets</b>											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	3 155 523	3 455 403	3 804 201	4 065 191	4 205 334	4 205 334	4 205 334	4 445 209	4 624 749	4 823 841
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	71	71	71	71	71	71	71	71	71
Intangible assets		4 497	3 511	2 550	8 329	3 529	3 529	3 529	2 905	3 173	2 322
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>3 160 019</b>	<b>3 458 985</b>	<b>3 806 821</b>	<b>4 073 591</b>	<b>4 208 933</b>	<b>4 208 933</b>	<b>4 208 933</b>	<b>4 448 184</b>	<b>4 627 992</b>	<b>4 826 233</b>
<b>TOTAL ASSETS</b>		<b>3 644 514</b>	<b>4 078 632</b>	<b>4 516 853</b>	<b>4 596 753</b>	<b>4 862 979</b>	<b>4 862 979</b>	<b>4 862 979</b>	<b>4 970 911</b>	<b>5 118 623</b>	<b>5 295 512</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		3 717	1 625	258	-	108	108	108	18	8	8
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions	4	173 498	262 470	265 277	193 214	286 612	286 612	286 612	193 177	200 278	211 947
Trade and other payables from non-exchange transactions	5	3 876	273	-	-	-	-	-	-	-	-
Provision		14 695	29 355	41 634	38 252	53 696	53 696	53 696	60 194	67 223	74 814
VAT		5 927	9 362	6 326	9 362	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>201 713</b>	<b>303 085</b>	<b>313 496</b>	<b>240 828</b>	<b>340 416</b>	<b>340 416</b>	<b>340 416</b>	<b>253 389</b>	<b>267 509</b>	<b>286 769</b>
<b>Non current liabilities</b>											
Financial liabilities	6	-	874	874	-	-	-	-	-	-	-
Provision	7	15 460	16 965	40 525	71 176	46 575	46 575	46 575	53 127	60 214	67 868
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		5 382	67 535	67 016	7 926	67 016	67 016	67 016	67 016	67 016	67 016
<b>Total non current liabilities</b>		<b>20 842</b>	<b>85 374</b>	<b>108 415</b>	<b>79 102</b>	<b>113 591</b>	<b>113 591</b>	<b>113 591</b>	<b>120 143</b>	<b>127 230</b>	<b>134 884</b>
<b>TOTAL LIABILITIES</b>		<b>222 555</b>	<b>388 459</b>	<b>421 911</b>	<b>319 930</b>	<b>454 007</b>	<b>454 007</b>	<b>454 007</b>	<b>373 532</b>	<b>394 739</b>	<b>421 653</b>
<b>NET ASSETS</b>		<b>3 421 960</b>	<b>3 690 173</b>	<b>4 094 942</b>	<b>4 276 822</b>	<b>4 408 972</b>	<b>4 408 972</b>	<b>4 408 972</b>	<b>4 597 379</b>	<b>4 723 884</b>	<b>4 873 859</b>
<b>COMMUNITY WEALTHEQUITY</b>											
Accumulated surplus/(deficit)	8	3 412 502	3 647 512	4 094 942	4 276 822	4 408 972	4 408 972	4 408 972	4 597 379	4 723 884	4 873 859
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTHEQUITY</b>	10	<b>3 412 502</b>	<b>3 647 512</b>	<b>4 094 942</b>	<b>4 276 822</b>	<b>4 408 972</b>	<b>4 408 972</b>	<b>4 408 972</b>	<b>4 597 379</b>	<b>4 723 884</b>	<b>4 873 859</b>

DC35 Capricorn - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges	1	-	-	-	20 389	13 001	13 001	13 001	58 029	59 770	62 161
Other revenue		2 123	102 391	98 129	445	121 445	121 445	121 445	109 449	109 453	105 458
Transfers and Subsidies - Operational	1	468 295	696 178	735 350	813 669	797 530	797 530	797 530	842 453	917 160	951 171
Transfers and Subsidies - Capital	1	135 593	367 121	411 738	406 499	441 266	441 266	441 266	351 262	301 163	330 239
Interest		-	-	49 039	40 855	60 855	60 855	60 855	63 289	65 821	67 796
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		377 028	394 761	(774 057)	(866 684)	(882 179)	(882 179)	(882 179)	(963 735)	(1 046 380)	(1 089 197)
Interest		-	-	-	(470)	(300)	(300)	(300)	(470)	(470)	(470)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>983 040</b>	<b>1 560 451</b>	<b>520 201</b>	<b>414 703</b>	<b>551 618</b>	<b>551 618</b>	<b>551 618</b>	<b>460 277</b>	<b>406 517</b>	<b>427 158</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(456 051)	(393 953)	(485 824)	(420 353)	(516 529)	(516 529)	(516 529)	(376 295)	(323 310)	(348 728)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(456 051)</b>	<b>(393 953)</b>	<b>(485 824)</b>	<b>(420 353)</b>	<b>(516 529)</b>	<b>(516 529)</b>	<b>(516 529)</b>	<b>(376 295)</b>	<b>(323 310)</b>	<b>(348 728)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	(30)	(874)	(150)	(150)	(150)	(90)	(10)	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>(30)</b>	<b>(874)</b>	<b>(150)</b>	<b>(150)</b>	<b>(150)</b>	<b>(90)</b>	<b>(10)</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>526 989</b>	<b>1 166 498</b>	<b>34 346</b>	<b>(6 524)</b>	<b>34 939</b>	<b>34 939</b>	<b>34 939</b>	<b>83 892</b>	<b>83 197</b>	<b>78 430</b>
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	528 640	612 532	695 729
Cash/cash equivalents at the year end:	2	<b>526 989</b>	<b>1 166 498</b>	<b>34 346</b>	<b>(6 524)</b>	<b>34 939</b>	<b>34 939</b>	<b>34 939</b>	<b>612 532</b>	<b>695 729</b>	<b>774 159</b>







DC35 Capricorn - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	343 641	305 151	454 063	420 353	516 529	516 529	291 948	262 441	283 491
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		340 891	301 247	428 090	400 296	479 922	479 922	279 698	250 841	272 891
Sanitation Infrastructure		-	(873)	7 045	5 050	9 650	9 650	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>340 891</b>	<b>300 374</b>	<b>435 135</b>	<b>405 346</b>	<b>489 572</b>	<b>489 572</b>	<b>279 698</b>	<b>250 841</b>	<b>272 891</b>
Community Facilities		1 359	4 726	10 646	-	1 075	1 075	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>1 359</b>	<b>4 726</b>	<b>10 646</b>	-	<b>1 075</b>	<b>1 075</b>	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		1 477	451	654	-	2 288	2 288	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>1 477</b>	<b>451</b>	<b>654</b>	-	<b>2 288</b>	<b>2 288</b>	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1 391	-	-	2 055	1 960	1 960	455	1 455	455
<b>Intangible Assets</b>		<b>1 391</b>	-	-	<b>2 055</b>	<b>1 960</b>	<b>1 960</b>	<b>455</b>	<b>1 455</b>	<b>455</b>
Computer Equipment		(0)	-	637	900	1 482	1 482	2 100	1 450	1 450
Furniture and Office Equipment		(1 477)	-	764	1 550	1 735	1 735	450	450	450
Machinery and Equipment		(0)	(281)	3 768	7 002	6 093	6 093	5 745	4 745	4 745
<b>Transport Assets</b>		-	<b>(118)</b>	<b>2 459</b>	<b>3 500</b>	<b>12 324</b>	<b>12 324</b>	<b>3 500</b>	<b>3 500</b>	<b>3 500</b>
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	<b>1 966</b>	<b>40 873</b>	<b>13</b>	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>3 356</b>	<b>41 325</b>	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	(451)	13	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	<b>(451)</b>	<b>13</b>	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(1 391)	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>(1 391)</b>	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-

DC35 Capricorn - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Total Upgrading of Existing Assets</b>	6	36 126	-	-	-	-	-	84 347	60 869	65 237
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		36 126	-	-	-	-	-	84 347	60 869	65 237
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		36 126	-	-	-	-	-	84 347	60 869	65 237
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	381 733	346 025	454 076	420 353	516 529	516 529	376 295	323 310	348 728
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		377 018	341 698	428 090	400 296	479 922	479 922	364 045	311 710	338 128
Sanitation Infrastructure		3 356	-	7 045	5 050	9 650	9 650	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		380 374	341 698	435 135	405 346	489 572	489 572	364 045	311 710	338 128
Community Facilities		1 359	4 726	10 646	-	1 075	1 075	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 359	4 726	10 646	-	1 075	1 075	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		1 477	-	667	-	2 288	2 288	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		1 477	-	667	-	2 288	2 288	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	2 055	1 960	1 960	455	1 455	455
<b>Intangible Assets</b>		-	-	-	2 055	1 960	1 960	455	1 455	455
Computer Equipment		(0)	-	637	900	1 482	1 482	2 100	1 450	1 450
Furniture and Office Equipment		(1 477)	-	764	1 550	1 735	1 735	450	450	450
Machinery and Equipment		(0)	(281)	3 768	7 002	6 093	6 093	5 745	4 745	4 745
Transport Assets		-	(118)	2 459	3 500	12 324	12 324	3 500	3 500	3 500
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		381 733	346 025	454 076	420 353	516 529	516 529	376 295	323 310	348 728

DC35 Capricorn - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	2 167 798	2 328 595	2 455 228	2 216 783	2 438 245	2 438 245	2 363 186	2 286 784	2 202 397
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 962 956	2 133 545	2 203 361	2 031 196	2 181 012	2 181 012	2 112 895	2 044 649	1 970 217
Sanitation Infrastructure		41 461	38 872	38 360	37 349	35 890	35 890	33 244	30 466	27 549
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>2 004 417</b>	<b>2 172 417</b>	<b>2 241 721</b>	<b>2 068 545</b>	<b>2 216 902</b>	<b>2 216 902</b>	<b>2 146 139</b>	<b>2 075 115</b>	<b>1 997 766</b>
Community Assets		58 407	57 666	119 180	51 258	115 455	115 455	111 544	107 437	103 125
Heritage Assets		-	71	71	71	71	71	71	71	71
Investment properties		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		4 497	3 511	2 550	8 329	3 529	3 529	2 905	3 173	2 322
Computer Equipment		9 681	9 195	6 938	1 528	5 135	5 135	4 631	3 796	3 095
Furniture and Office Equipment		12 430	11 454	11 103	10 148	11 525	11 525	10 607	9 621	8 563
Machinery and Equipment		12 148	12 909	14 826	22 078	18 610	18 610	22 179	24 639	26 985
Transport Assets		53 812	48 965	45 653	42 419	53 832	53 832	51 924	49 746	47 284
Land		12 408	12 408	13 188	12 408	13 188	13 188	13 188	13 188	13 188
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>2 167 798</b>	<b>2 328 595</b>	<b>2 455 228</b>	<b>2 216 783</b>	<b>2 438 245</b>	<b>2 438 245</b>	<b>2 363 186</b>	<b>2 286 784</b>	<b>2 202 397</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>83 291</b>	<b>93 984</b>	<b>96 105</b>	<b>123 275</b>	<b>145 178</b>	<b>145 178</b>	<b>248 037</b>	<b>255 075</b>	<b>268 600</b>
Depreciation	7	70 646	75 511	75 885	92 855	83 095	83 095	86 447	90 360	94 673
<b>Repairs and Maintenance by Asset Class</b>	3	<b>12 645</b>	<b>18 473</b>	<b>20 220</b>	<b>30 420</b>	<b>62 083</b>	<b>62 083</b>	<b>161 590</b>	<b>164 715</b>	<b>173 927</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	1 295	25 717	17 300	46 318	46 318	148 812	152 487	161 699
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>-</b>	<b>1 295</b>	<b>25 717</b>	<b>17 300</b>	<b>46 318</b>	<b>46 318</b>	<b>148 812</b>	<b>152 487</b>	<b>161 699</b>
Community Facilities		331	-	794	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>331</b>	<b>-</b>	<b>794</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		2 646	2 535	1 387	1 948	2 219	2 219	1 219	1 219	1 219
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>2 646</b>	<b>2 535</b>	<b>1 387</b>	<b>1 948</b>	<b>2 219</b>	<b>2 219</b>	<b>1 219</b>	<b>1 219</b>	<b>1 219</b>
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	487	588	613	613	613	913	913	913
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		6 879	12 861	(9 982)	1 224	2 311	2 311	2 311	2 311	2 311
Transport Assets		2 788	1 294	1 715	9 335	10 622	10 622	8 335	7 785	7 785
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>83 291</b>	<b>93 984</b>	<b>96 105</b>	<b>123 275</b>	<b>145 178</b>	<b>145 178</b>	<b>248 037</b>	<b>255 075</b>	<b>268 600</b>
Renewal and upgrading of Existing Assets as % of total capex		10.0%	11.8%	0.0%	0.0%	0.0%	0.0%	22.4%	18.8%	18.7%
Renewal and upgrading of Existing Assets as % of deprecn		53.9%	54.1%	0.0%	0.0%	0.0%	0.0%	97.6%	67.4%	68.9%
R&M as a % of PPE & Investment Property		0.6%	0.8%	0.8%	1.4%	2.5%	2.5%	6.8%	7.2%	7.9%
Renewal and upgrading and R&M as a % of PPE and Investment Property		2.3%	2.6%	0.8%	1.4%	2.5%	2.5%	10.4%	9.9%	10.9%



DC35 Capricorn - Table A10 Basic service delivery measurement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		79 907	79 907	79 907	162 899	162 899	162 899	162 899	162 899	162 899
Piped water inside yard (but not in dwelling)		133 441	133 431	133 431	155 368	155 368	155 368	155 368	155 368	155 368
Using public tap (at least min service level)	2	92 495	92 495	92 495	54 617	54 617	54 617	54 617	54 617	54 617
Other water supply (at least min service level)	4	36 993	36 993	36 993	54 289	54 289	54 289	54 289	54 289	54 289
Minimum Service Level and Above sub-total		342 836	342 826	342 826	427 173	427 173	427 173	427 173	427 173	427 173
Using public tap (< min service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	342 836	342 826	342 826	427 173	427 173	427 173	427 173	427 173	427 173
<b>Sanitation/sewage:</b>										
Flush toilet (connected to sewerage)		97 828	97 828	97 828	179 115	179 115	179 115	179 115	179 115	179 115
Flush toilet (with septic tank)		1 985	1 985	1 985	4 267	4 267	4 267	4 267	4 267	4 267
Chemical toilet		223 168	223 168	223 168	228 719	228 719	228 719	228 719	228 719	228 719
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		322 981	322 981	322 981	412 101	412 101	412 101	412 101	412 101	412 101
Bucket toilet		2 022	2 022	2 022	5 655	5 655	5 655	5 655	5 655	5 655
Other toilet provisions (< min service level)		3 518	3 518	3 518	3 604	3 604	3 604	3 604	3 604	3 604
No toilet provisions		14 316	14 316	14 316	5 813	5 813	5 813	5 813	5 813	5 813
Below Minimum Service Level sub-total		19 856	19 856	19 856	15 072	15 072	15 072	15 072	15 072	15 072
<b>Total number of households</b>	5	342 837	342 837	342 837	427 173	427 173	427 173	427 173	427 173	427 173
<b>Energy:</b>										
Electricity (at least min service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		315 275	315 275	315 275	409 038	409 038	409 038	409 038	409 038	409 038
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		28	28	28	18	18	18	18	18	18
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		315	315	315	409	409	409	409	409	409
<b>Total cost of FBS provided</b>	8	315	315	315	409	409	409	409	409	409
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>										
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates: exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	6	-	-	-	-	-	-	-	-	-

## 8.PROJECT LIST FOR MTREF PROJECTS

<b>OPEX PROJECTS</b>			
<b>EXECUTIVE MAYOR 1111</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Mayoral outreach programme	267 000	267 000	267 000
	<b>267 000</b>	<b>267 000</b>	<b>267 000</b>
	-	-	-
<b>C-000002 OFFICE OF THE CHIEF WHIP</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Whipper management	54 000	54 000	54 000
	<b>54 000</b>	<b>54 000</b>	<b>54 000</b>
	-	-	-
<b>C-000008 COUNCIL SUPPORT</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Women Dialogue	43 000	43 000	43 000
Youth Dialogue	50 000	50 000	50 000
Public participation programmes	155 000	155 000	155 000
Project visits	20 000	20 000	20 000
Ethics programmes	25 000	25 000	25 000
MPAC Oversight programme	250 000	250 000	250 000
Co-ordination Council meetings	50 000	50 000	50 000
Ward committee support	200 000	200 000	200 000
	<b>793 000</b>	<b>793 000</b>	<b>793 000</b>
	-	-	-
<b>C-000075 SPECIAL FOCUS</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Education support programmes	193 000	193 000	193 000
HIV AIDS Co-ordination Programmes	26 000	26 000	26 000
HIV & Aids Planning	52 000	52 000	52 000
HIV AIDS Prevention programmes	78 000	78 000	78 000
HIV AIDS Capacity Building	32 000	32 000	32 000
HIV AIDS Care & Support	52 000	52 000	52 000
Children development Programme	36 000	36 000	36 000
Disability development programme	36 000	36 000	36 000
Gender development programme	78 000	78 000	78 000
Older person development programme	36 000	36 000	36 000
Youth Development Programme	78 000	78 000	78 000
	<b>697 000</b>	<b>697 000</b>	<b>697 000</b>
	-	-	-
<b>C-000004 COMMUNICATIONS</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Stakeholder Participant	400 000	400 000	400 000
Batho Pelé campaign	113 000	113 000	113 000
State of the district address	400 000	400 000	400 000
Media relations	40 000	40 000	40 000
Customer Care Management	250 000	250 000	250 000
	<b>1 203 000</b>	<b>1 203 000</b>	<b>1 203 000</b>

<b>C-000005 INTERNAL AUDIT</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Review of AFS	200 000	205 000	210 000
	<b>200 000</b>	<b>205 000</b>	<b>210 000</b>
	-	-	-
<b>C-000079 I G R</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
IGR meetings	275 000	275 000	275 000
District Lekgotla	200 000	200 000	200 000
	<b>475 000</b>	<b>475 000</b>	<b>475 000</b>
	-	-	-
<b>TOTAL EXECUTIVE MANAGEMENT PROJECTS</b>	<b>3 689 000</b>	<b>3 694 000</b>	<b>3 699 000</b>
<b>WATER IMPLEMENTATION/ SANITATION</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
WSIG Scheme Lepelle-Nkumpi Sanitation	8 696 000	8 696 000	-
Molemole rural sanitation	-	17 391 000	17 391 000
Blouberg Sanitation	-	17 391 000	17 391 000
Water and Sanitation Services in Lebowakgomo	5 000 000	-	-
Capricorn Household Sanitation (Planning)	5 000 000	5 000 000	5 000 000
Water Services Development plan	50 000	-	-
Water Sanitation Master Plan	50 000	-	-
	<b>18 796 000</b>	<b>48 478 000</b>	<b>39 782 000</b>
	-	-	-
<b>4204 - WATER O&amp;M</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Operations & maintenance term contracts	22 500 000	25 000 000	25 000 000
Procurement of O&M material	10 000 000	2 500 000	2 500 000
	<b>32 500 000</b>	<b>27 500 000</b>	<b>27 500 000</b>
	-	-	-
<b>4201 - WATER TREATMENT</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Water Quality Laboratory Accreditation status	380 000	200 000	200 000
Water Quality Monitoring & Sampling	200 000	200 000	200 000
Unit Process Audit	203 000	183 000	183 000
Implementation of Water Safety and Security Plan	362 000	262 000	262 000
Laboratory equipment/instruments	350 000	350 000	350 000
Implementation of Wastewater Risk Assessment	150 000	150 000	150 000
Other water treatment and supply system (Mochemi,	1 500 000	1 250 000	1 250 000
Alldays water treatment and supply system	250 000	250 000	250 000
Botlokwa water treatment and supply system	500 000	500 000	500 000
Mogwadi water treatment and supply system	500 000	500 000	500 000
Senwabarwana water treatment and supply	800 000	800 000	800 000
Operations of wastewater treatment works	1 500 000	1 000 000	1 000 000
Disinfection Reservoir Floaters and Refill Cartridges	405 000	105 000	105 000
Inventory: Material and Supplies	600 000	600 000	600 000
Procurement of water & wastewater consumables	625 000	375 000	375 000
	<b>8 325 000</b>	<b>6 725 000</b>	<b>6 725 000</b>
<b>TOTAL INFRASTRUCTURE PROJECTS</b>	<b>59 621 000</b>	<b>82 703 000</b>	<b>74 007 000</b>

<b>ADMINISTRATION AND LOGISTICS 1201</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Refurbishment of Fire vehicles	550 000	-	-
<b>TOTAL ADMIN</b>	<b>550 000</b>	-	-
	-	-	-
<b>1207 - INFORMATION MANAGEMENT</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Disaster management software maintenance	240 000	-	-
Automation of internal forms	90 000	-	-
PhoenixERP	2 200 000	2 400 000	2 600 000
Integrated Wide Area Network	600 000	-	-
<b>TOTAL IKM</b>	<b>3 130 000</b>	<b>2 400 000</b>	<b>2 600 000</b>
	-	-	-
<b>TOTAL CORPORATE SERVICES PROJECTS</b>	<b>3 680 000</b>	<b>2 400 000</b>	<b>2 600 000</b>
<b>1205 - EXPENDITURE</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Employees benefits	50 000	50 000	50 000
	<b>50 000</b>	<b>50 000</b>	<b>50 000</b>
	-	-	-
<b>1213 - SUPPLY CHAIN MANAGEMENT</b>	<b>ORIGINAL BUDGET 2023/24</b>	<b>ORIGINAL BUDGET 2023/24</b>	<b>ORIGINAL BUDGET 2023/24</b>
Asset management	5 000 000	5 000 000	5 000 000
	<b>5 000 000</b>	<b>5 000 000</b>	<b>5 000 000</b>
	-	-	-
<b>1214 - INCOME</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Revenue management (Prepaid smart meters)	19 971 000	20 745 000	23 727 000
	<b>19 971 000</b>	<b>20 745 000</b>	<b>23 727 000</b>
<b>TOTAL FINANCE PROJECTS</b>	<b>25 021 000</b>	<b>25 795 000</b>	<b>28 777 000</b>
<b>PLANNING AND DEVELOPMENT</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Review of the Budget/IDP	374 000	374 000	374 000
Spatial Development coordination	502 000	502 000	502 000
Management of CDM GIS system	25 000	25 000	25 000
Strategic planning	306 000	306 000	306 000
IDP Awareness Sessions	14 000	14 000	14 000
Spatial Planning Awareness	20 000	20 000	20 000
	<b>1 241 000</b>	<b>1 241 000</b>	<b>1 241 000</b>
	-	-	-
<b>3103 - L E D</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
LED Stakeholder engagement	230 000	230 000	230 000
SMME support (exhibition and transport)	360 000	400 000	400 000
Entrepreneurship support for SMME'S(Incubation)	500 000	500 000	500 000
Entrepreneurship support for farmers	150 000	150 000	150 000
Entrepreneurship Support for SMMEs (Tourism Awareness Campaigns)	60 000	-	-
	<b>1 300 000</b>	<b>1 280 000</b>	<b>1 280 000</b>
	-	-	-
<b>ROAD TRANSPORT</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
RRAMS quarterly provincial meeting	30 000	-	-
RRAMS Training Services, Support Services & GIS Services	200 000	-	-
RRAMS software	495 000	842 000	842 000
Independent assessor for quality assurance services	117 000	-	-
	<b>842 000</b>	<b>842 000</b>	<b>842 000</b>

<b>3305 - POLLUTION CONTROL</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Support to WESSA Eco-Schools Environmental Education Campaign	250 000	-	-
Environmental awareness campaign	50 000	50 000	50 000
Compliance monitoring & Enforcement (EMI)	20 000	20 000	20 000
Implementation of EPWP projects (Environment Sector)	780 000	780 000	780 000
Green and beautifying the district	625 000	625 000	625 000
Operation, maintenance and repair of ambient air quality monitoring equipment	150 000	150 000	150 000
	<b>1 875 000</b>	<b>1 625 000</b>	<b>1 625 000</b>
	-	-	-
<b>TOTAL DPEMS</b>	<b>5 258 000</b>	<b>4 988 000</b>	<b>4 988 000</b>

<b>COMMUNITY AND SOCIAL SERVICES</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Coordination of community safety forums	192 000	192 000	192 000
Heritage celebration	113 000	113 000	113 000
Sports and recreation development	180 000	180 000	180 000
	<b>485 000</b>	<b>485 000</b>	<b>485 000</b>
	-	-	-
<b>2305 - FIRE FIGHTING AND PROTECTION</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Fire Safety Awareness Programme	150 000	170 000	190 000
Miscellaneous equipment and tools	500 000	500 000	500 000
Library and training materials	-	-	-
	<b>650 000</b>	<b>670 000</b>	<b>690 000</b>
	-	-	-
<b>2109 - DISASTER MANAGEMENT</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Internal workshops on disaster management for Tribal Authorities and Ward Committees	64 000	64 000	64 000
DM Awareness Services (International Disaster Risk Reduction Day)	100 000	100 000	100 000
DM school support programs	40 000	40 000	40 000
DM Disaster Management coordination	60 000	60 000	60 000
DM Awareness Services (Schools competition)	100 000	100 000	100 000
Recruitment, engagement and registration of disaster management volunteers	135 000	135 000	135 000
DM relieve material & shelters	1 016 000	716 000	716 000
	<b>1 515 000</b>	<b>1 215 000</b>	<b>1 215 000</b>



<b>2504 - HEALTH SERVICES</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Health awareness campaign	75 000	75 000	75 000
Monitoring accessories - Food and water quality	23 000	23 000	23 000
Monitoring equipment - Food and water quality	50 000	50 000	50 000
Food sampling and Moore Pad Planting	82 000	82 000	82 000
Cleanest school competition	100 000	100 000	100 000
Water quality sampling	20 000	20 000	20 000
	<b>350 000</b>	<b>350 000</b>	<b>350 000</b>
	-	-	-
<b>TOTAL COMMUNITY SERVICES</b>	<b>3 000 000</b>	<b>2 720 000</b>	<b>2 740 000</b>
<b>TOTAL OPERATIONAL PROJECTS</b>	<b>100 269 000</b>	<b>122 300 000</b>	<b>116 811 000</b>

## CAPITAL BUDGET PROJECT LIST

	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Planning projects	15 000 000	15 000 000	15 000 000
	<b>15 000 000</b>	<b>15 000 000</b>	<b>15 000 000</b>
<b>WSIG AND CO-FUNDING</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Equitable share co-funding	10 000 000	15 000 000	15 000 000
Inveraan water supply	5 000 000	-	-
Milbank water supply	5 000 000	-	-
WSIG Schemes	84 347 000	60 869 000	65 237 000
	<b>104 347 000</b>	<b>75 869 000</b>	<b>80 237 000</b>
<b>WATER PROJECTS - BLOUBERG MUNICIPALITY</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Boshela water supply	7 827 000	-	-
Kromhoek/Makgato, Devrede, Taaibosch New Stands Water Supply	35 474 000	-	-
Thalane Water Supply	7 827 000	19 205 000	26 087 000
Grootpan, Sias, Ramaswikana, Longden, Mmamoleka Water Supply	48 656 000	-	-
	<b>99 784 000</b>	<b>19 205 000</b>	<b>26 087 000</b>
<b>WATER PROJECTS - LEPELLE-NKUMPI MUNICIPALITY</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Mphahlele RWS Maijane, Sefalaolo, Makaepa, Sedimothole, Moshate & Mashite	5 218 000	43 478 000	43 478 000
Stocks Regional Water Scheme	47 040 000	43 478 000	52 174 000
Groothoek Regional water Scheme (Madisha-Ditoro, Madisha-Leolo, Motserereng, Mamogwasha)	8 696 000	43 478 000	43 478 000
	<b>60 954 000</b>	<b>130 434 000</b>	<b>139 130 000</b>

<b>WATER PROJECTS - MOLEMOLE MUNICIPALITY</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Phasha Water Supply	25 198 000	19 615 000	8 696 000
Ratsaka Water Supply	5 217 000	-	-
Sefene Water Supply	28 810 000	26 087 000	43 478 000
	<b>59 225 000</b>	<b>45 702 000</b>	<b>52 174 000</b>
<b>TOTAL WATER PROJECTS</b>	<b>339 310 000</b>	<b>286 210 000</b>	<b>312 628 000</b>
<b>4204 - WATER O&amp;M</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
O&M tools	1 000 000	-	-
Operations & maintenance term contracts	24 235 000	25 000 000	25 000 000
Procurement of jet machines for sewer maintenance	500 000	500 000	500 000
	<b>25 735 000</b>	<b>25 500 000</b>	<b>25 500 000</b>
<b>CORPORATE SERVICES - IKM PROJECTS</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Financial system upgrade and enhancement	-	1 000 000	-
Access Control and Camera System	50 000	50 000	50 000
IT networks Infrastructure	200 000	200 000	200 000
IT Software	55 000	55 000	55 000
IT hardware	1 650 000	1 000 000	1 000 000
Community shared network	150 000	150 000	150 000
IT Security (Cameras)	50 000	50 000	50 000
Performance management system	400 000	400 000	400 000
IT Machinery and Equipment's	245 000	245 000	245 000
	<b>2 800 000</b>	<b>3 150 000</b>	<b>2 150 000</b>
<b>ADMIN &amp; LOGISTICS PROJECTS</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Procurement of Office Furniture	450 000	-	-
Procurement of air-conditioners	-	450 000	450 000
Procurement of fire engines	3 500 000	3 500 000	3 500 000
Procurement of Plants & Equipment's	3 500 000	4 500 000	4 500 000
Mobile offices (Blouberg)	1 000 000	-	-
<b>TOTAL ADMIN &amp; LOGISTICS PROJECTS</b>	<b>8 450 000</b>	<b>8 450 000</b>	<b>8 450 000</b>
	<b>11 250 000</b>	<b>11 600 000</b>	<b>10 600 000</b>
<b>TOTAL CAPEX</b>	<b>376 295 000</b>	<b>323 310 000</b>	<b>348 728 000</b>
<b>OVERALL TOTAL FOR OPEX AND CAPEX PROJECTS</b>	<b>476 564 000</b>	<b>445 610 000</b>	<b>465 539 000</b>

## 9.PART 2 - SUPPORTING DOCUMENTATION

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>REVENUE ITEMS:</b>											
<b>Non-exchange revenue by source</b>											
<b>Exchange Revenue</b>											
Total Property Rates	6										
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRSA)											
Net Property Rates											
<b>Exchange revenue service charges</b>											
<b>Service charges - Electricity</b>											
Total Service charges - Electricity	6										
Less Revenue Foregone (in excess of 50 kw/h per indigent household per month)											
Less Cost of Free Basis Services (90 kw/h per indigent household per month)											
Net Service charges - Electricity											
<b>Service charges - Water</b>											
Total Service charges - Water	6	70 908	70 670	72 636	81 028	75 028	75 028	75 028	89 276	91 954	95 632
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Lost or Free Basis Services (90 kilolitres per indigent household per month)											
Net Service charges - Water		70 908	70 670	72 636	81 028	75 028	75 028	75 028	89 276	91 954	95 632
<b>Service charges - Waste Water Management</b>											
Total Service charges - Waste Water Management	6	10 189	11 118	12 003	11 648	11 648	11 648	11 648			
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Lost or Free Basis Services (free sanitation service to indigent households)											
Net Service charges - Waste Water Management		10 189	11 118	12 003	11 648	11 648	11 648	11 648			
<b>Service charges - Waste Management</b>											
Total refuse removal revenue	6										
Total landfill revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Lost or Free Basis Services (removed once a week to indigent households)											
Net Service charges - Waste Management											
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	197 262	201 211	205 403	201 034	230 944	230 944	230 944	276 085	296 563	318 621
Pension and LIF Contributions		37 569	38 488	39 752	48 303	47 220	47 220	47 220	51 633	54 977	58 627
Medical Aid Contributions		16 014	16 487	16 565	20 472	20 297	20 297	20 297	22 172	23 965	25 501
Overtime		29 510	26 971	27 707	31 574	29 874	29 874	29 874	34 345	37 279	40 390
Performance Bonus		21 440	21 807	21 849	27 640	27 641	27 641	27 641	28 935	31 300	33 804
Motor Vehicle Allowance		21 133	20 989	21 839	26 025	25 930	25 930	25 930	26 965	27 147	27 340
Callphone Allowance		132	129	128	462	462	462	462	302	340	379
Housing Allowances		2 218	2 118	2 067	3 027	3 027	3 027	3 027	3 282	3 560	3 831
Other benefits and allowances		81	76	64	162	162	162	162	170	178	186
Payments in lieu of leave		7 516	1 543	(1 119)	4 008	4 008	4 008	4 008	4 341	4 696	5 072
Long service awards		2 648	2 962	3 648	3 415	3 508	3 508	3 508	4 232	4 578	4 944
Post-retirement benefit obligations	4	6 398	11 948	15 269	1 117	16 317	16 317	16 317	17 671	19 115	20 644
Entertainment											
Scarcity											
Acting and post related allowance											
In kind benefits											
Less: Employee costs capitalised to PPE	5	338 860	344 730	353 602	417 839	409 790	409 790	409 790	469 233	502 368	539 939
Total Employee related costs	1	338 860	344 730	353 602	417 839	409 790	409 790	409 790	469 233	502 368	539 939

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Depreciation and amortisation</b>											
Depreciation of Property, Plant & Equipment	1	69 802	74 626	74 924	90 274	82 114	82 114	82 114	85 968	89 173	93 367
Lease amortisation		844	886	961	2 581	981	981	981	1 079	1 187	1 308
Capital asset impairment		13 977	8 719	14 662	22 050	22 050	22 050	22 050	23 162	24 310	25 526
Total Depreciation and amortisation	1	84 623	84 231	90 547	114 905	105 145	105 145	105 145	109 599	114 670	120 199
<b>Bulk purchases - electricity</b>											
Electricity bulk purchases	1										
Total bulk purchases	1										
<b>Transfers and grants</b>											
Cash transfers and grants	1										
Non-cash transfers and grants		337									
Total transfers and grants	1	337									
<b>Contracted Services</b>											
Outsourced Services	1	94 390	76 342	35 779	99 473	60 031	60 031	60 031	62 147	65 222	72 439
Consultants and Professional Services		15 487	10 089	19 846	14 509	39 259	39 259	39 259	21 467	25 167	28 192
Contractors		17 517	47 785	60 860	53 632	81 219	81 219	81 219	64 663	93 855	80 230
Total contracted services	1	127 394	134 216	116 505	127 614	180 509	180 509	180 509	152 277	164 244	180 861
<b>Operational Costs</b>											
Collection costs	1	33 633	35 262	37 924	44 151	33 151	33 151	33 151	25 091	13 725	10 963
Contributions to 'other' provisions											
Audit fees		4 159	3 619	3 917	6 196	5 039	5 039	5 039	5 543	6 097	6 707
Other Operational Costs		65 581	97 443	112 665	154 149	141 965	141 965	141 965	160 796	177 189	193 526
Total Operational Costs	1	94 313	136 314	153 891	204 456	180 175	180 175	180 175	196 689	197 611	211 296
<b>Repairs and Maintenance by Expenditure Item</b>											
Employee related costs	6								105 830	113 567	121 769
Inventory Consumed (Project Maintenance)		819							4 613	5 074	5 981
Contracted Services		11 828	18 473	20 220	30 420	62 083	62 083	62 083	42 279	33 728	39 728
Operational Costs									5 869	6 348	6 833
Total Repairs and Maintenance Expenditure	6	12 646	18 473	20 220	30 420	62 083	62 083	62 083	161 590	164 719	173 927
<b>Inventory Consumed</b>											
Inventory Consumed - Water				78 925	89 422	99 322	99 322	99 322	67 524	77 162	90 078
Inventory Consumed - Other				18 226	9 388	33 418	33 418	33 418	34 984	37 307	16 633
Total Inventory Consumed & Other Material				98 151	98 810	132 740	132 740	132 740	102 508	114 469	106 711

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 - DPEMS	Vote 8 - Public Transport	Vote 9 - Infrastructure	Vote 10 - Other	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
R thousand																	
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity					89 276												89 276
Service charges - Waste Water Management																	
Service charges - Waste Management																	
Sale of Goods and Rendering of Services					449												449
Agency services																	
Interest																	
Interest earned from Receivables					25 000												25 000
Interest earned from Current and Non Current Assets					63 289												63 289
Dividends																	
Rent on Land																	
Rental from Fixed Assets																	
Licences and permits																	
Operational Revenue																	
<b>Non-Exchange Revenue</b>																	
Property rates																	
Surcharges and Taxes																	
Fines, penalties and forfeits																	
Licences or permits																	
Transfer and subsidies - Operational	80 757	47 222	202 493	89 879	105 031		34 734		302 337								842 453
Interest																	
Fuel Levy																	
Operational Revenue																	
Gains on disposal of Assets																	
Other Gains																	
<b>Discontinued Operations</b>																	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>80 757</b>	<b>47 222</b>	<b>202 493</b>	<b>247 893</b>	<b>105 031</b>	<b>-</b>	<b>34 734</b>	<b>-</b>	<b>302 337</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 020 467</b>
<b>Expenditure</b>																	
Employee related costs	44 882	20 448	94 302	37 552	50 682		27 254		149 053								469 233
Remuneration of councillors		20 538															20 538
Bulk purchases - electricity																	
Inventory consumed				27 325	1 016				73 767								102 108
Debt impairment				62 458													62 458
Depreciation and amortisation			15 862						93 737								109 599
Interest			470														470
Contracted services	31 282	1 617	27 203	25 023	2 203		4 830		60 119								152 277
Transfers and subsidies																	
Irrecoverable debts written off																	
Operational costs	4 613	4 619	69 208	95 455	5 130		2 650		8 914								190 689
Losses on disposal of Assets			694						9 059								9 743
Other Losses			19 615						28 890								48 505
<b>Total Expenditure</b>	<b>80 757</b>	<b>47 222</b>	<b>227 494</b>	<b>247 893</b>	<b>105 031</b>	<b>-</b>	<b>34 734</b>	<b>-</b>	<b>422 579</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 165 620</b>
<b>Surplus/(Deficit)</b>																	
Transfers and subsidies - capital (monetary allocations)			(24 911)						(120 242)								(145 153)
Transfers and subsidies - capital (in-kind)									351 262								351 262
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>-</b>	<b>(24 911)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>231 020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>206 109</b>



DC30 Capricorn - Supporting Table SAJ Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Descriptor	Net	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 - DPWS	Vote 8 - Public Transport	Vote 9 - Infrastructure	Vote 10 - Other	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
<b>Revenue</b>	1																
<b>Exchange Revenue</b>																	
Service charges - Electricity					88 275												88 275
Service charges - Water																	
Service charges - Waste Waste Management																	
Service charges - Waste Management																	
Sale of Goods and Rendering of Services					440												440
Agency services																	
Interest																	
Interest earned from Investments					25 990												25 990
Interest earned from Current and Non-Current loans					63 289												63 289
Dividends																	
Rent on Land																	
Rent from Fixed Assets																	
Licences and permits																	
Operational Revenue																	
<b>Non-Exchange Revenue</b>																	
Property sales																	
Surpluses and Taxes																	
Fines, penalties and forfeits																	
Licences or permits																	
Transfer and subsidies - Operational	88 757	47 232	382 480	347 963	188 031			34 754		382 237							843 452
Interest																	
Fuel Levy																	
Operational Revenue																	
Gains on disposal of Assets																	
Other Gains																	
<b>Discontinued Operations</b>																	
<b>Total Revenue (excluding capital transfers and contributions)</b>	88 757	47 232	382 480	347 963	188 031			34 754		382 237							1 628 457
<b>Expenditure</b>																	
Employee related costs	64 860	26 448	94 320	37 382	86 682			27 254		148 090							489 236
Remuneration of councillors			26 526														26 526
Bulk purchases - electricity																	
Inventory consumed				27 223	1 816					73 757							102 796
Asset impairment				42 468													42 468
Depreciation and amortisation				11 362						81 737							93 100
Interest				475													475
Contracted services	31 242	1 917	27 252	26 223	2 205			4 838		88 116							152 271
Transfer and subsidies																	
Accountable debts written off																	
Operational costs	3 813	4 479	96 298	38 493	5 130			2 990		9 814							156 647
Losses on disposal of Assets				864						9 399							9 399
Other losses				19 615						28 090							47 705
<b>Total Expenditure</b>	88 757	47 232	327 480	347 963	188 031			34 754		422 576							1 194 428
<b>Surplus/(Deficit)</b>																	434 029
Transfer and subsidies - capital (provisional allocations)										201 262							201 262
Transfer and subsidies - capital (in-kind)																	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>																	232 767

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Trade and other receivables from exchange transactions</b>											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		417 438	537 526	640 229	624 095	629 002	629 002	629 002	685 249	732 433	775 904
Waste		-	-	-	-	-	-	-	-	-	-
Waste Water		-	-	-	9 085	9 901	9 901	9 901	9 901	9 901	9 901
Other trade receivables from exchange transactions		2 714	9 495	9 089	8 802	9 089	9 089	9 089	9 089	9 089	9 089
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>420 152</b>	<b>547 021</b>	<b>649 318</b>	<b>641 983</b>	<b>647 992</b>	<b>647 992</b>	<b>647 992</b>	<b>704 239</b>	<b>751 423</b>	<b>794 894</b>
<b>Less: Impairment for debt</b>		<b>(327 915)</b>	<b>(392 943)</b>	<b>(479 947)</b>	<b>(327 699)</b>	<b>(357 572)</b>	<b>(357 572)</b>	<b>(357 572)</b>	<b>(620 038)</b>	<b>(673 507)</b>	<b>(715 766)</b>
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-
Impairment for Water		(327 527)	(391 655)	(478 465)	(326 411)	(356 900)	(356 900)	(356 900)	(619 448)	(672 925)	(715 178)
Impairment for Waste		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		12	(1 288)	(981)	(1 289)	(581)	(581)	(581)	(981)	(581)	(581)
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>92 237</b>	<b>154 078</b>	<b>170 271</b>	<b>114 283</b>	<b>90 420</b>	<b>90 420</b>	<b>90 420</b>	<b>84 201</b>	<b>77 916</b>	<b>79 128</b>
<b>Receivables from non-exchange transactions</b>											
Property rates		-	-	-	-	-	-	-	-	-	-
Less: Impairment of Property rates		-	-	-	-	-	-	-	-	-	-
<b>Net Property rates</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Impairment for other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
<b>Net other receivables from non-exchange transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Inventory</b>											
<b>Water</b>											
Opening Balance		229	249	249	249	352	352	352	(4 440)	(4 440)	(4 440)
System Input Volume		-	-	78 628	89 422	99 322	99 322	99 322	96 414	103 163	113 479
Water Treatment Works		-	-	78 628	89 422	99 322	99 322	99 322	96 414	103 163	113 479
Sub Purchases		-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption		-	-	(78 528)	(89 422)	(99 322)	(99 322)	(99 322)	(87 524)	(77 162)	(96 078)
Billed Authorised Consumption		-	-	(78 528)	(89 422)	(99 322)	(99 322)	(99 322)	(87 524)	(77 162)	(96 078)
Billed Metered Consumption		-	-	(78 528)	(89 422)	(99 322)	(99 322)	(99 322)	(87 524)	(77 162)	(96 078)
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	(87 524)	(77 162)	(96 078)
Revenue Water		-	-	(78 528)	(89 422)	(99 322)	(99 322)	(99 322)	-	-	-
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
Unbilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
<b>Water Losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 793)</b>	<b>(4 793)</b>	<b>(4 793)</b>	<b>(4 793)</b>	<b>(28 890)</b>	<b>(28 001)</b>	<b>(23 401)</b>
Apparent losses		-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	(4 793)	(4 793)	(4 793)	(4 793)	(28 890)	(28 001)	(23 401)
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		-	-	-	(4 793)	(4 793)	(4 793)	(4 793)	(28 890)	(28 001)	(23 401)
<b>Non-revenue Water</b>		<b>229</b>	<b>249</b>	<b>249</b>	<b>(4 793)</b>	<b>(4 440)</b>	<b>(4 440)</b>	<b>(4 440)</b>	<b>(4 440)</b>	<b>(4 440)</b>	<b>(4 440)</b>
<b>Closing Balance Water</b>		<b>229</b>	<b>249</b>	<b>249</b>	<b>(4 440)</b>	<b>(4 440)</b>	<b>(4 440)</b>	<b>(4 440)</b>	<b>(4 440)</b>	<b>(4 440)</b>	<b>(4 440)</b>
<b>Agricultural</b>											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Agricultural</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consumables</b>											
<b>Standard Rated</b>											
Opening Balance		311	376	376	5 699	253	253	253	253	253	253
Acquisitions		-	-	405	2 064	1 414	1 414	1 414	1 952	1 991	2 031
Issues		-	-	(388)	(2 064)	(1 414)	(1 414)	(1 414)	(1 952)	(1 991)	(2 031)
Adjustments		-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Standard Rated</b>		<b>311</b>	<b>376</b>	<b>253</b>	<b>5 699</b>	<b>253</b>	<b>253</b>	<b>253</b>	<b>253</b>	<b>253</b>	<b>253</b>
<b>Zero Rated</b>											
Opening Balance		463	426	426	426	442	442	442	442	442	442
Acquisitions		-	-	2 375	1 050	1 050	1 050	1 050	1 016	716	716
Issues		-	-	(2 358)	(1 030)	(1 050)	(1 050)	(1 050)	(1 016)	(716)	(716)
Adjustments		-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Zero Rated</b>		<b>463</b>	<b>426</b>	<b>442</b>	<b>426</b>	<b>442</b>	<b>442</b>	<b>442</b>	<b>442</b>	<b>442</b>	<b>442</b>

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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
	To increase the capacity of the district to deliver its mandate	CORP		-	-	3 939	10 559	12 933	12 933	10 646	10 096	10 096
A comprehensive, responsive and sustainable social protection system				-	-	-	-	-	-	57 593	66 232	72 855
A comprehensive, responsive and sustainable social protection system		CORP		-	-	-	-	-	-	16 869	18 183	19 577
A comprehensive, responsive and sustainable social protection system	To enhance conditions of economic growth and job creation	DPEMS		-	-	187	430	473	473	710	650	650
A comprehensive, responsive and sustainable social protection system	To increase the capacity of the district to deliver its mandate	SEMS		-	-	686	471	437	437	471	471	471
A comprehensive, responsive and sustainable social protection system	To provide sustainable basic services and infrastructure development	COMM		-	-	922	1 280	1 314	1 314	1 372	1 072	1 072
A long and healthy life for all South Africans		CORP		-	-	-	-	-	-	23 463	25 140	26 918
A long and healthy life for all South Africans	Improving access to basic services	INFRA		-	-	3 965	4 845	8 195	8 195	20 988	20 334	21 334
A long and healthy life for all South Africans	To increase the capacity of the district to deliver its mandate	SEMS		-	-	131	78	78	78	78	78	78
A long and healthy life for all South Africans	To provide sustainable basic services and infrastructure development	COMM		-	-	210	175	205	205	175	175	175
A skilled and capable workforce to support an inclusive growth path	To increase the capacity of the district to deliver its mandate	CORP		-	-	1 080	1 300	800	800	1 300	1 300	1 300
All people in South Africa are and feel safe		CORP		-	-	-	-	-	-	56 452	60 956	65 729
All people in South Africa are and feel safe	To provide sustainable basic services and infrastructure development	COMM		-	-	150	450	150	150	650	670	690
An efficient, competitive and responsive economic infrastructure network		INFRA		-	-	-	-	-	-	148 812	154 987	164 199
An efficient, competitive and responsive economic infrastructure network	Improving access to basic services	INFRA		-	-	28 310	13 605	11 793	11 793	18 696	45 978	37 282
An efficient, effective and development-oriented public service		INFRA		-	-	-	-	-	-	4 149	5 421	4 794
An efficient, effective and development-oriented public service	To enhance conditions of economic growth and job creation	DPEMS		-	-	408	657	1 671	1 671	1 377	1 764	1 764
An efficient, effective and development-oriented public service	To increase the capacity of the district to deliver its mandate	CORP		-	-	2 381	2 996	2 996	2 996	2 462	2 132	2 132
An efficient, effective and development-oriented public service	To increase the capacity of the district to deliver its mandate	FIN		-	-	746	21 064	8 124	8 124	138 159	122 116	90 333
An efficient, effective and development-oriented public service	To increase the capacity of the district to deliver its mandate	SEMS		-	-	1 645	1 612	1 512	1 512	1 703	1 807	1 918
An efficient, effective and development-oriented public service	To provide sustainable basic services and infrastructure development	COMM		-	-	-	250	280	280	280	280	280
Protect and enhance our environmental assets and natural resources		CORP		-	-	-	-	-	-	7 307	7 836	8 396
Protect and enhance our environmental assets and natural resources	To enhance conditions of economic growth and job creation	DPEMS		-	-	2 733	1 579	2 693	2 693	1 825	1 575	1 575

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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Responsive, accountable, effective and efficient local government				-	-	(887)	53 129	49 439	49 439	684	732	785
Responsive, accountable, effective and efficient local government		CORP		-	-	-	-	-	-	7 228	7 720	8 240
Responsive, accountable, effective and efficient local government		INFRA		-	-	-	-	-	-	50	-	-
Responsive, accountable, effective and efficient local government	To enhance conditions of economic growth and job creation	DPEMS		-	-	1 217	734	765	765	719	719	719
Responsive, accountable, effective and efficient local government	To increase the capacity of the district to deliver its mandate	CORP		-	-	686	500	297	297	135	500	700
Responsive, accountable, effective and efficient local government	To increase the capacity of the district to deliver its mandate	SEMS		-	-	588	825	633	633	875	880	885
Responsive, accountable, effective and efficient local government	To provide sustainable basic services and infrastructure development	COMM		-	-	113	113	113	113	113	113	113
Sustainable human settlements and improved quality of household life				662 297	762 143	815 386	941 170	968 181	968 181	638 041	684 333	738 537
Sustainable human settlements and improved quality of household life		SEMS		-	-	-	-	-	-	300	300	300
Sustainable human settlements and improved quality of household life	To enhance conditions of economic growth and job creation	DPEMS		-	-	49	50	50	50	80	50	50
Sustainable human settlements and improved quality of household life	To increase the capacity of the district to deliver its mandate	SEMS		-	-	1 732	1 889	1 817	1 817	1 783	1 783	1 783
Sustainable human settlements and improved quality of household life	To provide sustainable basic services and infrastructure development	COMM		-	-	67	75	45	45	75	75	75

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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousand													
Allocations to other priorities													
Total Expenditure				1	662 297	762 143	866 443	1 059 836	1 074 994	1 074 994	1 165 620	1 246 458	1 285 805



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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
	Improving access to basic services	INFRA		-	-	-	2 014	2 014	2 014	1 000	-	-
	To increase the capacity of the district to deliver its mandate	CORP		-	-	202	8 000	4 800	4 800	8 245	8 245	8 245
An efficient, competitive and responsive economic infrastructure network	Improving access to basic services	INFRA		-	-	107 213	203 863	303 605	303 605	364 045	311 710	338 128
An efficient, effective and development-oriented public service	To increase the capacity of the district to deliver its mandate	CORP		-	-	1 182	4 300	3 900	3 900	3 005	3 355	2 355
		B										
		C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
<b>Total Capital Expenditure</b>			1	-	-	108 597	218 177	314 319	314 319	376 295	323 310	348 728

DC35 Capricorn - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Borrowing Management</b>											
Credit Rating		0	0	0	0	0	0	0			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	2.4	2.0	2.3	2.2	1.9	1.9	1.9	2.1	1.8	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.4	2.0	2.3	2.2	1.9	1.9	1.9	2.1	1.8	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	2.2	1.9	2.1	2.0	1.8	1.8	1.8	1.9	1.7	1.5
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	0.0%	0.0%	0.0%	21.9%	14.9%	14.9%	14.9%	64.7%	64.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	21.9%	14.9%	14.9%	14.9%	64.7%	64.7%	64.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.5%	4.5%	4.8%	3.9%	3.6%	3.6%	3.6%	3.0%	2.5%	2.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		32.9%	22.5%	77.24%	-2961.4%	820.3%	820.3%	820.3%	31.5%	28.8%	27.4%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
Water Volumes -System input	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Bulk Purchase	9 019	847427300.0%	847427300.0%	889798665.0%	889798665.0%	889798665.0%	889798665.0%	934288598.3%	981003028.2%	#####
	Water treatment works Natural sources Total Volume Losses (kL)	4 357	3 803	3 651	3 468	3 468	3 468	3 468	3 295	3 130	2 973
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	35070452	332233253	34607311.46	32876945.89	32876945.89	32876945.89	32876945.89	31233098.59	29671443.66	28187871.48
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	38.9%	38.3%	34.5%	34.5%	34.5%	34.5%	32.7%	31.1%	29.6%
Employee costs	Employee costs/(Total Revenue - capital revenue)	40.0%	40.1%	36.5%	43.2%	42.2%	42.2%	42.2%	46.0%	46.1%	48.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.8%	41.8%	38.2%	45.1%	44.2%	44.2%	50.5%	48.0%	48.1%	50.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.5%	2.1%	2.1%	3.1%	6.4%	6.4%	16.7%	15.8%	15.1%	15.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.0%	9.8%	9.4%	11.9%	10.9%	10.9%	10.9%	10.8%	10.6%	10.7%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	17.5	23.2	15.9	15.9	15.9	15.3	15.5	16.1	16.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	46.4%	46.2%	54.7%	40.4%	40.2%	40.2%	40.2%	34.5%	29.2%	32.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	12.2	22.9	0.6	(0.1)	0.5	0.5	0.5	8.9	9.4	10.1

DC15 Capricorn - Supporting Table SA6 Social, economic and demographic statistics and assumptions

Description of economic indicator	Unit	Base of calculation	2021 Census	2027 Survey	2031 Census	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Population</b>												
Population		STATS SA	1 163	1 163	1 201	1 201	1 201	1 447	1 447	1 447	1 447	1 447
Female aged 3 - 14		STATS SA	163	163	172	172	172	141	141	141	141	141
Male aged 3 - 14		STATS SA	162	162	178	178	178	141	141	141	141	141
Female aged 15 - 34		STATS SA	273	273	271	271	271	245	245	245	245	245
Male aged 15 - 34		STATS SA	182	182	181	181	181	227	227	227	227	227
Unemployment		STATS SA	160	210	221	221	72	72	72	72	72	72
<b>Monthly household income (as of household)</b>												
No income		STATS SA	21 076	21 076	21 076	21 076	21 076	21 076	21 076	21 076	21 076	21 076
R1 - R10 000		STATS SA	3 980	3 980	3 980	3 980	3 980	3 980	3 980	3 980	3 980	3 980
R11 001 - R12 000		STATS SA	3 376	3 376	3 376	3 376	3 376	3 376	3 376	3 376	3 376	3 376
R13 001 - R14 000		STATS SA	14 796	14 796	14 796	14 796	14 796	14 796	14 796	14 796	14 796	14 796
R15 001 - R17 000		STATS SA	45 017	45 017	45 017	45 017	45 017	45 017	45 017	45 017	45 017	45 017
R18 001 - R25 000		STATS SA	25 164	25 164	25 164	25 164	25 164	25 164	25 164	25 164	25 164	25 164
R26 001 - R50 000		STATS SA	27 940	27 940	27 940	27 940	27 940	27 940	27 940	27 940	27 940	27 940
R51 001 - R100 000		STATS SA	39 860	39 860	39 860	39 860	39 860	39 860	39 860	39 860	39 860	39 860
R101 001 - R200 000		STATS SA	12 000	12 000	12 000	12 000	12 000	12 000	12 000	12 000	12 000	12 000
R200 001 - R500 000		STATS SA	7 001	7 001	7 001	7 001	7 001	7 001	7 001	7 001	7 001	7 001
R500 001 - R1 000 000		STATS SA	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000
> R1 000 000		STATS SA	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204
<b>Direct output (as of household)</b>												
+ R2 000 per household per month												
<b>Healthcare expenditure (R)</b>												
Number of people in municipal area		STATS SA	1 210 814	1 210 814	1 201 403	1 201	1 201	1 447	1 447	1 447	1 447	1 447
Number of older people in municipal area		STATS SA	485 107	485 107	504 900	505	505	557	557	557	557	557
Number of households in municipal area		STATS SA	273 072	273 072	242 808	243	243	243	243	243	243	243
Number of poor households in municipal area												
Expenditure of poor households (R per month)												
<b>Healthcare statistics</b>												
Female		STATS SA	330 194	330 194	318 276	318 276	318 276	318 276	318 276	318 276	318 276	318 276
Male		STATS SA	154 913	154 913	186 624	186 624	186 624	186 624	186 624	186 624	186 624	186 624
Total expenditure of households		STATS SA	1 162 814	1 162 814	1 201 403	1 201 403	1 201 403	1 447 203	1 447 203	1 447 203	1 447 203	1 447 203
Dwellings provided by province		STATS SA	4 089 462	4 089 462	5 404 808	5 404 808	5 404 808	6 172 721	6 172 721	6 172 721	6 172 721	6 172 721
Dwellings provided by private sector												
Total new housing dwellings			6 108 924	6 108 924	6 809 616	6 809 616	6 809 616	6 810 024	6 810 024	6 810 024	6 810 024	6 810 024
<b>Indicators</b>												
Infrastructure output (2019)						3.9%	4.0%	4.9%	6.0%	4.8%	4.8%	4.9%
Interest rate - borrowing						6.1%	3.7%	3.8%	6.0%	3.2%	3.2%	3.4%
Interest rate - investment						3.5%	2.5%	2.6%	3.2%	4.2%	4.2%	4.4%
Household income						86.0%	86.0%	86.0%	87.5%	86.0%	86.0%	86.0%
Consumption growth (percentage)						8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Consumption growth (year)												
<b>Collection rates</b>												
Property tax collection												
Rate of facilities & equipment												
Interest - external investments						100.0%	96.0%	96.0%	100.0%	100.0%	100.0%	100.0%
Interest - internal						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Revenue from agents services												

DC35 Capricorn - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Total municipal services		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
Unit		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Household services (except 2000)</b>										
<b>Water</b>										
	Piped water mains dwelling	79 807	79 207	79 807	102 800	102 800	102 800	102 800	102 800	102 800
	Piped water mains (not tied to dwelling)	123 441	123 429	123 421	193 800	193 289	193 289	193 289	193 289	193 289
	Using public tap (at least one service level)	32 405	32 400	32 405	54 017	54 017	54 017	54 017	54 017	54 017
	Other water supply (at least one service level)	36 993	36 993	36 993	54 289	54 289	54 289	54 289	54 289	54 289
	Minimum Service Level and Above sub-total	342 636	342 029	342 636	627 113	627 113	627 113	627 113	627 113	627 113
	Using public tap (no service level)	-	-	-	-	-	-	-	-	-
	Other water supply (no service level)	-	-	-	-	-	-	-	-	-
	No water supply	-	-	-	-	-	-	-	-	-
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	<b>342 636</b>	<b>342 029</b>	<b>342 636</b>	<b>627 113</b>	<b>627 113</b>	<b>627 113</b>	<b>627 113</b>	<b>627 113</b>	<b>627 113</b>
<b>Sanitation services</b>										
	Flush toilet (connected to sewerage)	97 828	97 828	97 828	170 116	170 116	170 116	170 116	170 116	170 116
	Flush toilet (not connected to sewerage)	-	-	-	-	-	-	-	-	-
	Chemical toilet	1 985	1 985	1 985	4 287	4 287	4 287	4 287	4 287	4 287
	No toilet provision (no service level)	223 823	223 196	223 823	228 118	228 118	228 118	228 118	228 118	228 118
	Other toilet provision (no service level)	-	-	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	323 641	323 009	323 641	412 119	412 119	412 119	412 119	412 119	412 119
	Below Minimum Service Level sub-total	3 000	2 000	2 000	5 900	5 900	5 900	5 900	5 900	5 900
	Other toilet provision (no service level)	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000
	No toilet provision	79 783	79 207	79 783	102 800	102 800	102 800	102 800	102 800	102 800
	Below Minimum Service Level sub-total	81 783	81 207	81 783	104 800	104 800	104 800	104 800	104 800	104 800
	<b>Total number of households</b>	<b>342 636</b>	<b>342 029</b>	<b>342 636</b>	<b>627 113</b>	<b>627 113</b>	<b>627 113</b>	<b>627 113</b>	<b>627 113</b>	<b>627 113</b>
<b>Energy</b>										
	Electricity (at least one service level)	-	-	-	-	-	-	-	-	-
	Electricity - prepaid (no service level)	-	-	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	Electricity (no service level)	-	-	-	-	-	-	-	-	-
	Electricity - prepaid (no service level)	-	-	-	-	-	-	-	-	-
	Other energy services	-	-	-	-	-	-	-	-	-
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Refuse</b>										
	Removed at least once a week	-	-	-	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
	Using container refuse dump	-	-	-	-	-	-	-	-	-
	Using non-refuse dump	-	-	-	-	-	-	-	-	-
	Other rubbish disposal	-	-	-	-	-	-	-	-	-
	No rubbish disposal	-	-	-	-	-	-	-	-	-
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Municipal in-house services</b>										
Unit		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Household services (except 2000)</b>										
<b>Water</b>										
	Piped water mains dwelling	79 807	79 207	79 807	102 800	102 800	102 800	102 800	102 800	102 800
	Piped water mains (not tied to dwelling)	123 441	123 429	123 421	193 800	193 289	193 289	193 289	193 289	193 289
	Using public tap (at least one service level)	32 405	32 400	32 405	54 017	54 017	54 017	54 017	54 017	54 017
	Other water supply (at least one service level)	36 993	36 993	36 993	54 289	54 289	54 289	54 289	54 289	54 289
	Minimum Service Level and Above sub-total	342 636	342 029	342 636	627 113	627 113	627 113	627 113	627 113	627 113
	Using public tap (no service level)	-	-	-	-	-	-	-	-	-
	Other water supply (no service level)	-	-	-	-	-	-	-	-	-
	No water supply	-	-	-	-	-	-	-	-	-
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-



DC35 Capricorn Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
			<b>Funding measures</b>									
Cash/cash equivalents at the year end - R'000	18(1)(b)	1	526 989	1 166 496	34 346	(6 524)	34 939	34 939	34 939	612 532	695 729	774 159
Cash + investments at the yr end less applications - R'000	18(1)(b)	2	193 490	350 914	287 835	190 181	360 222	360 222	360 222	339 695	285 266	238 791
Cash year end/monthly employee/supplier payments	18(1)(b)	3	12.2	22.9	0.6	(0.1)	0.5	0.5	0.5	8.9	9.4	10.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	494 612	360 679	415 767	292 481	286 284	286 284	286 284	206 109	145 093	169 491
Service charge rev % change - macro CPIX target exclusive	18(1)(a)(2)	5	N.A.	(5.1%)	(3.2%)	4.3%	(12.5%)	(6.0%)	(6.0%)	(3.0%)	(3.0%)	(2.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)(a)(2)	6	2.6%	123.5%	40.4%	22.4%	154.3%	154.3%	154.3%	186.7%	183.1%	174.4%
Debt impairment expense as a % of total billable revenue	18(1)(a)(2)	7		69.7%	92.5%	73.9%	90.6%	90.6%	90.6%	70.0%	58.2%	44.2%
Capital payments % of capital expenditure	18(1)(c)(19)	8	121.1%	113.9%	107.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)(c)	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)(a)	10								100.0%	100.0%	100.0%
Current consumer debtors % change - inc/(decr)	18(1)(a)	11	N.A.	67.1%	10.5%	(32.9%)	(20.9%)	0.0%	0.0%	(6.9%)	(7.5%)	1.6%
Long term receivables % change - inc/(decr)	18(1)(a)	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	0.6%	0.8%	0.8%	1.4%	2.5%	6.8%	6.8%	7.2%	7.9%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	0.5%	11.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

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

<b>Supporting indicators</b>												
% inc total service charges (incl prop rates)	18(1)(a)	0.0%	0.9%	2.8%	10.3%	(6.5%)	0.0%	0.0%	3.0%	3.0%	4.0%	
% inc Property Tax	18(1)(a)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% inc Service charges - Electricity	18(1)(a)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% inc Service charges - Water	18(1)(a)	0.0%	(0.3%)	1.9%	12.5%	(7.4%)	0.0%	0.0%	19.0%	3.0%	4.0%	
% inc Service charges - Waste Water Management	18(1)(a)	0.0%	9.1%	8.0%	(3.0%)	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%	
% inc Service charges - Waste Management	18(1)(a)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% inc in Sale of Goods and Rendering of Services	18(1)(a)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total billable revenue	18(1)(a)	81 097	81 788	84 041	92 676	86 676	86 676	86 676	86 676	89 276	91 954	95 632
Service charges		81 097	81 788	84 041	92 676	86 676	86 676	86 676	86 676	89 276	91 954	95 632
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		70 908	70 670	72 036	81 028	75 028	75 028	75 028	75 028	89 276	91 954	95 632
Service charges - sanitation revenue		10 189	11 118	12 005	11 648	11 648	11 648	11 648	11 648	-	-	-
Service charges - refuse removal		-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding		92 626	105 658	127 393	70 256	133 186	133 186	133 186	133 186	71 985	67 100	66 100
Cash receipts from ratepayers	18(1)(a)	2 124	102 391	98 129	20 834	134 446	134 446	134 446	134 446	167 478	169 223	167 619
Ratepayer & Other revenue	18(1)(a)	83 067	82 928	243 076	93 121	87 121	87 121	87 121	87 121	89 725	92 407	96 090
Change in consumer debtors (current and non-current)		N/A	61 859	16 193	(65 987)	(23 863)	-	-	-	(6 211)	(6 293)	1 218
Operating and Capital Grant Revenue	18(1)(a)	1 043 822	1 040 412	1 148 089	1 220 168	1 238 796	1 238 796	1 238 796	1 238 796	1 193 715	1 218 323	1 281 410
Capital expenditure - total	20(1)(v)	376 589	346 025	454 076	420 353	516 529	516 529	516 529	516 529	376 295	323 310	348 728
Capital expenditure - renewal	20(1)(v)	1 966	40 873	13	-	-	-	-	-	-	-	-
<b>Supporting benchmarks</b>												
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										856 389	923 471	905 534
DoRA capital grants total MFY										334 553	294 852	375 876
Provincial operating grants										2 773	-	-
Provincial capital grants										-	-	-
District Municipality grants										-	-	-
Total gazetted/advised national, provincial and district grants										1 193 715	1 218 323	1 281 410
Average annual collection rate (arrear's inclusive)												
<b>DoRA operating</b>												
Equitable share										814 002	854 598	896 905
FMG										1 000	1 000	1 200
RRAMS										2 718	2 840	2 970
MIG										29 973	56 337	4 459
EPWP										2 773	-	-
WSIG										8 696	8 696	-
										859 162	923 471	905 534
<b>DoRA capital</b>												
WSIG										98 304	71 304	75 022
MIG										236 249	223 548	300 854





DC35 Capricorn - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		708 810	714 125	766 606	813 669	797 124	797 124	842 453	917 160	951 171
Local Government Equitable Share		690 848	666 269	731 012	777 252	777 252	777 252	814 002	854 598	896 905
Energy Efficiency and Demand Side Management Grant										
Expanded Public Works Programme Integrated Grant		3 845	3 866	3 747	3 303	3 118	3 118	2 773	-	-
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	1 200
Municipal Disaster Relief Grant		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	20 381	20 817	4 457	4 457	13 264	50 026	50 096
Water Services Infrastructure Grant		1 412	1 551	7 275	8 696	8 696	8 696	8 696	8 696	-
Neighbourhood Development Partnership Grant										
Public Transport Network Grant										
Rural Road Asset Management Systems Grant		1 054	3 419	3 191	2 601	2 601	2 601	2 718	2 840	2 970
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										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
<b>Other grant providers:</b>		343	618	592	-	406	406	-	-	-
Other Grants Received		343	618	592	-	406	406	-	-	-
<b>Total Operating Transfers and Grants</b>	5	709 153	714 743	767 198	813 669	797 530	797 530	842 453	917 160	951 171
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		334 669	325 670	380 891	406 499	441 266	441 266	351 262	301 163	330 239
Integrated National Electrification Programme Grant										
Municipal Infrastructure Grant		229 981	207 221	223 166	257 170	304 937	304 937	252 958	229 859	255 217
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		104 688	118 449	157 725	149 329	136 329	136 329	98 304	71 304	75 022
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										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
<b>Other grant providers:</b>		-	148	68	-	-	-	-	-	-
Other Grants Received		-	148	68	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	334 669	325 818	380 959	406 499	441 266	441 266	351 262	301 163	330 239
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		1 043 822	1 040 561	1 148 157	1 220 168	1 238 796	1 238 796	1 193 715	1 218 323	1 281 410

DC35 Capricorn - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		568 367	609 197	635 160	681 224	723 885	723 885	858 977	947 158	983 305
Local Government Equitable Share		549 967	554 447	597 087	643 628	703 770	703 770	833 165	884 198	928 537
Energy Efficiency and Demand Side Management Grant										
Expanded Public Works Programme Integrated Grant		3 845	3 866	3 747	3 303	3 118	3 118	2 773	-	-
Infrastructure Skills Development Grant										
Integrated City Development Grant										
Local Government Financial Management Grant		1 000	907	886	1 000	896	896	935	1 300	1 500
Municipal Demarcation Transition Grant										
Municipal Disaster Relief Grant		219	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant										
Neighbourhood Development Partnership Grant										
Municipal Disaster Recovery Grant										
Rural Road Asset Management Systems Grant		1 028	3 359	3 507	3 780	3 830	3 830	2 917	2 938	3 172
Municipal Infrastructure Grant		10 988	41 533	20 182	20 817	3 575	3 575	10 491	50 026	50 096
Water Services Infrastructure Grant		1 319	5 084	9 752	8 696	8 696	8 696	8 696	8 696	-
Public Transport Network Grant										
Urban Settlement Development Grant										
Integrated National Electrification Programme Grant										
Municipal Rehabilitation Grant										
Regional Bulk Infrastructure Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Programme and Project Preparation Support Grant										
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
Other transfers/grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
<b>Other grant providers:</b>		-	-	-	-	61	61	-	-	-
Expenditure on Other Grants		-	-	-	-	61	61	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		568 367	609 197	635 160	681 224	723 946	723 946	858 977	947 158	983 305
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		283 963	240 367	326 682	350 097	383 343	383 343	304 310	256 210	282 628
Integrated National Electrification Programme Grant										
Municipal Infrastructure Grant		188 969	133 923	192 897	221 380	265 930	265 930	219 963	195 341	217 391
Neighbourhood Development Partnership Grant										
Rural Road Asset Management Systems Grant										
Urban Settlement Development Grant										
Integrated City Development Grant										
Municipal Disaster Recovery Grant										
Energy Efficiency and Demand Side Management Grant										
Local Government Financial Management Grant										
Public Transport Network Grant										
Regional Bulk Infrastructure Grant										
Water Services Infrastructure Grant		94 994	106 443	133 786	128 717	117 413	117 413	84 347	60 869	65 237
Infrastructure Skills Development Grant										
Municipal Disaster Relief Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Expenditure on Other Grants		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		283 963	240 367	326 682	350 097	383 343	383 343	304 310	256 210	282 628
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		852 330	849 563	961 842	1 031 321	1 107 289	1 107 289	1 163 287	1 203 368	1 265 933



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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		(8 698)	(2 476)	(2 749)	(2 476)	(5 499)	(5 499)	(5 499)	(5 499)	(5 499)
Current year receipts		-	-	32 844	36 417	19 872	19 872	28 451	62 562	54 266
Repayment of grants										
<b>Conditions met - transferred to revenue</b>		(8 698)	(2 476)	30 095	33 941	14 373	14 373	22 952	57 063	48 767
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	406	406	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	406	406	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		(8 698)	(2 476)	30 095	33 941	14 779	14 779	22 952	57 063	48 767
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		12 574	2 749	2 749	2 749	5 499	5 499	5 499	5 499	5 499
Current year receipts		-	-	383 641	406 499	441 266	441 266	351 262	301 163	330 239
<b>Conditions met - transferred to revenue</b>		12 574	2 749	386 390	409 248	446 765	446 765	356 761	306 662	335 738
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		12 574	2 749	386 390	409 248	446 765	446 765	356 761	306 662	335 738
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		3 876	273	416 485	443 189	461 544	461 544	379 713	363 725	384 505
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

DC35 Capricorn - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>										
	1									
Basic Salaries and Wages										
Pension and UIF Contributions		1 118	892	1 053	1 348	1 198	1 198	1 299	1 404	1 516
Medical Aid Contributions		86	104	148	192	172	172	186	201	217
Motor Vehicle Allowance		2 430	2 579	3 038	3 560	3 150	3 150	3 410	3 690	3 986
Cellphone Allowance		1 089	1 087	1 278	1 458	1 433	1 433	1 530	1 655	1 787
Housing Allowances		14	5	-	29	29	29	31	34	37
Other benefits and allowances		10 475	10 290	10 812	12 378	12 983	12 983	14 082	15 233	16 450
<b>Sub Total - Councillors</b>		<b>15 213</b>	<b>14 957</b>	<b>16 329</b>	<b>18 965</b>	<b>18 965</b>	<b>18 965</b>	<b>20 538</b>	<b>22 217</b>	<b>23 993</b>
<b>% increase</b>	4		(1.7%)	9.2%	16.1%	-	-	8.3%	8.2%	8.0%
<b>Senior Managers of the Municipality</b>										
	2									
Basic Salaries and Wages		7 755	5 682	5 265	9 347	5 742	5 742	10 118	10 944	11 820
Pension and UIF Contributions		639	496	670	1 122	1 020	1 020	1 212	1 309	1 412
Medical Aid Contributions		179	200	162	290	290	290	314	340	366
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3	1 092	1 025	1 058	1 756	1 756	1 756	1 901	2 056	2 220
Cellphone Allowance	3	132	129	128	222	222	222	239	259	280
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										
In kind benefits										
<b>Sub Total - Senior Managers of Municipality</b>		<b>9 798</b>	<b>7 533</b>	<b>7 283</b>	<b>12 737</b>	<b>9 030</b>	<b>9 030</b>	<b>13 784</b>	<b>14 908</b>	<b>16 098</b>
<b>% increase</b>	4		(23.1%)	(3.3%)	74.9%	(29.1%)	-	52.6%	8.2%	8.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		189 447	195 529	200 137	241 687	225 202	225 202	264 967	284 109	306 801
Pension and UIF Contributions		36 929	37 992	39 121	47 181	46 200	46 200	50 321	53 668	57 215
Medical Aid Contributions		15 835	16 287	16 793	20 182	20 007	20 007	21 858	23 645	25 535
Overtime		26 510	26 971	27 707	31 574	29 874	29 874	34 345	37 279	40 390
Performance Bonus		21 440	21 807	21 849	27 640	27 641	27 641	28 935	31 300	33 804
Motor Vehicle Allowance	3	20 041	19 964	20 781	24 869	24 174	24 174	25 064	25 091	25 120
Cellphone Allowance	3	-	-	-	240	240	240	263	281	299
Housing Allowances	3	2 218	2 118	2 067	3 027	3 027	3 027	3 282	3 550	3 831
Other benefits and allowances	3	81	76	64	162	162	162	170	178	186
Payments in lieu of leave	3	7 516	1 543	(1 119)	4 008	4 008	4 008	4 341	4 696	5 072
Long service awards		2 648	2 962	3 648	3 415	3 908	3 908	4 232	4 578	4 944
Post-retirement benefit obligations	6	6 398	11 948	15 269	1 117	16 317	16 317	17 671	19 115	20 644
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
<b>Sub Total - Other Municipal Staff</b>		<b>329 063</b>	<b>337 198</b>	<b>346 319</b>	<b>405 102</b>	<b>400 760</b>	<b>400 760</b>	<b>455 449</b>	<b>487 490</b>	<b>523 841</b>
<b>% increase</b>	4		2.5%	2.7%	17.0%	(1.1%)	-	13.6%	7.0%	7.5%
<b>Total Parent Municipality</b>		<b>354 073</b>	<b>359 688</b>	<b>369 931</b>	<b>436 804</b>	<b>428 755</b>	<b>428 755</b>	<b>489 771</b>	<b>524 615</b>	<b>563 932</b>
			1.6%	2.8%	18.1%	(1.8%)	-	14.2%	7.1%	7.5%
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4		-	-	-	-	-	-	-	-

DC35 Capricorn - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
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										
In kind benefits										
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4	-	-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
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										
In kind benefits										
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		354 073	359 688	369 931	436 804	428 755	428 755	489 771	524 615	563 932
<b>% increase</b>	4		1.6%	2.8%	18.1%	(1.8%)	-	14.2%	7.1%	7.5%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	338 860	344 730	353 602	417 839	409 790	409 790	469 233	502 398	539 939



OCIS Capitem - Supporting Table SA25 Budgeted monthly revenue and expenditures

Description	Jul	Budget Year 202425												Medium Term Revenue and Expenditure Framework			
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 202425	Budget Year 202526	Budget Year 202627	
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Service charges - Water	7,942	722	--	12,888	8,671	9,139	8,888	8,193	8,888	8,988	9,304	--	9,794	81,275	81,954	80,622	
Service charges - Waste Water Management	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Service charges - Waste Management	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Sale of Goods and Rendering of Services	188	111	52	91	--	--	38	--	--	--	--	--	8	449	822	808	
Agency services	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Interest	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Interest earned from Receivables	1,882	20	--	2,825	1,948	2,611	1,876	2,587	2,128	2,880	4,156	2,201	25,203	18,000	19,888		
Interest earned from Current and Non-Current Assets	1,588	1,748	10,880	1,225	4,260	8,122	2,421	2,019	11,728	5,611	8,217	11,728	82,288	88,821	87,788		
Dividends	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Rent on Land	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Rent from Fixed Assets	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Leases and permits	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Operational Revenue	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
<b>Non-Exchange Revenue</b>																	
Property rates	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Surcharges and Taxes	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Fees, penalties and forfeits	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Licenses and permits	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Tonnes and subsidies - Operational	10,204	10,204	10,204	10,204	10,204	10,204	10,204	10,204	10,204	10,204	10,204	10,204	842,832	817,888	881,121		
Interest	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Fuel Levy	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Operational Revenue	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Gains on disposal of Assets	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Other Gains	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
<b>Discontinued Operations</b>																	
<b>Total Revenue (including capital transfers and loans)</b>	<b>87,281</b>	<b>12,211</b>	<b>87,878</b>	<b>88,286</b>	<b>83,984</b>	<b>89,878</b>	<b>87,224</b>	<b>84,548</b>	<b>82,123</b>	<b>88,871</b>	<b>84,260</b>	<b>82,871</b>	<b>1,628,487</b>	<b>1,688,388</b>	<b>1,728,287</b>		
<b>Expenditure</b>																	
Employee related costs	28,884	28,128	28,271	28,276	28,288	27,981	28,784	28,845	45,812	28,479	28,580	42,914	488,222	522,288	528,828		
Remuneration of councillors	1,538	1,732	1,884	1,889	1,887	1,874	1,875	1,738	1,888	1,788	1,755	1,788	22,528	22,277	22,983		
Bulk purchase - electricity	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Inventory consumed	2,287	842	2,248	11,818	7,782	2,488	16,484	1,088	21,882	2,848	18,712	3,883	182,128	178,488	188,711		
DEP equipment	8,288	8,208	8,288	8,288	8,288	8,288	8,288	8,288	8,288	8,288	8,288	8,288	82,888	82,888	82,888		
Depreciation and amortisation	7,988	7,782	7,811	7,884	7,883	7,815	7,815	8,088	7,388	7,221	7,381	8,819	188,888	178,875	188,188		
Interest	--	--	--	--	--	288	--	--	188	--	--	88	472	472	472		
Contracted services	8,842	16,176	10,275	12,881	14,288	16,888	8,188	18,448	16,888	9,875	14,284	16,878	182,177	188,384	182,887		
Tonnes and subsidies	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--		
Investment debt interest off	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--		
Operational costs	17,822	16,778	17,822	21,712	16,118	12,228	16,578	16,248	18,872	8,882	17,208	18,782	188,888	188,811	211,288		
Leases on disposal of Assets	184	184	184	184	184	184	184	184	184	184	184	184	1,714	1,714	1,714		
Other Loans	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	16,282	16,282	16,282		
<b>Total Expenditure</b>	<b>81,424</b>	<b>84,871</b>	<b>88,888</b>	<b>88,882</b>	<b>82,888</b>	<b>83,488</b>	<b>87,224</b>	<b>87,227</b>	<b>118,882</b>	<b>79,888</b>	<b>88,888</b>	<b>182,778</b>	<b>1,788,888</b>	<b>1,788,888</b>	<b>1,888,888</b>		
<b>Surplus/(Deficit)</b>	<b>5,857</b>	<b>(2,660)</b>	<b>8,990</b>	<b>(6,602)</b>	<b>8,096</b>	<b>2,654</b>	<b>1,600</b>	<b>(2,679)</b>	<b>(6,759)</b>	<b>8,983</b>	<b>(4,628)</b>	<b>(15,907)</b>	<b>(160,401)</b>	<b>(100,500)</b>	<b>(160,601)</b>		
Transfers and subsidies - capital (primary allocations)	(2,728)	(8,887)	11,888	(8,888)	28,811	48,871	14,887	71,818	42,228	(2,888)	61,728	42,728	281,282	281,182	282,228		
Transfers and subsidies - capital (in-kind)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--		
Surplus/(Deficit) after capital transfers & in-kind	12,229	(2,877)	7,402	(8,888)	10,287	23,883	(1,182)	66,778	(11,881)	18,883	24,878	(17,025)	288,188	188,888	188,401		
Income Tax	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--		
Surplus/(Deficit) after income tax	12,229	(2,877)	7,402	(8,888)	10,287	23,883	(1,182)	66,778	(11,881)	18,883	24,878	(17,025)	288,188	188,888	188,401		
Share of Surplus/Deficit attributable to Joint Venture	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--		
Share of Surplus/Deficit attributable to Director	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--		
Surplus/(Deficit) attributable to municipality	12,229	(2,877)	7,402	(8,888)	10,287	23,883	(1,182)	66,778	(11,881)	18,883	24,878	(17,025)	288,188	188,888	188,401		
Share of Surplus/Deficit attributable to Associate	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--		
Intercompany/Parent subsidiary transactions	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--		
<b>Surplus/(Deficit) for the year</b>	<b>12,229</b>	<b>(2,877)</b>	<b>7,402</b>	<b>(8,888)</b>	<b>10,287</b>	<b>23,883</b>	<b>(1,182)</b>	<b>66,778</b>	<b>(11,881)</b>	<b>18,883</b>	<b>24,878</b>	<b>(17,025)</b>	<b>288,188</b>	<b>188,888</b>	<b>188,401</b>		



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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
<b>Multi-year expenditure to be appropriated</b>	1																
Vote 1 - Municipal Manager																	
Vote 2 - Executive Mayor																	
Vote 3 - Corporate Services		142	142	142	142	342	142	4 642	3 742	302	142	142	307	11 252	11 600	10 600	
Vote 4 - Chief Financial Officer																	
Vote 5 - Community and Social Services																	
Vote 6 - Health																	
Vote 7 - DPMS																	
Vote 8 - Public Transport																	
Vote 9 - Infrastructure		27 746	33 067	24 045	44 623	30 563	26 563	18 620	25 727	33 027	13 381	42 781	20 705	248 043	311 719	336 128	
Vote 10 - Other																	
Vote 11 -																	
Vote 12 -																	
Vote 13 -																	
Vote 14 -																	
Vote 15 -																	
<b>Capital multi-year expenditure sub-total</b>	2	27 888	33 209	24 187	44 765	30 905	26 704	21 462	25 478	33 419	15 527	42 908	20 642	258 255	323 319	346 728	
<b>Single-year expenditure to be appropriated</b>																	
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		417	417	3 634	417	6 274	417	417	417	1 958	417	1 801	417	17 000			
Vote 10 - Other																	
Vote 11 -																	
Vote 12 -																	
Vote 13 -																	
Vote 14 -																	
Vote 15 -																	
<b>Capital single-year expenditure sub-total</b>	3	417	417	3 634	417	6 274	417	417	417	1 958	417	1 801	417	17 000			
<b>Total Capital Expenditure</b>	3	28 305	33 626	27 821	45 182	37 179	27 121	21 879	25 895	35 376	15 944	44 709	21 059	275 255	323 319	346 728	

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
<b>Capital Expenditure - Functional</b>																	
<b>Governance and administration</b>		142	142	142	142	342	142	4 642	3 742	302	142	142	307	11 252	11 600	10 600	
- Executive and council																	
- Finance and administration		142	142	142	142	342	142	4 642	3 742	302	142	142	307	11 252	11 600	10 600	
- Internal audit																	
<b>Community and public safety</b>																	
- Community and social services																	
- Sport and recreation																	
- Public safety																	
- Housing																	
- Health																	
<b>Economic and environmental services</b>																	
- Planning and development																	
- Road transport																	
- Environmental protection																	
<b>Trading services</b>		28 163	33 483	27 679	45 040	36 636	26 679	17 236	26 154	34 884	13 801	44 367	20 122	260 845	311 719	336 128	
- Energy services																	
- Water management		28 163	33 483	27 679	45 040	36 636	26 679	17 236	26 154	34 884	13 801	44 367	20 122	260 845	311 719	336 128	
- Waste water management																	
- Waste management																	
<b>Other</b>																	
<b>Total Capital Expenditure - Functional</b>	3	28 305	33 626	27 821	45 182	37 179	27 121	21 879	25 895	35 376	15 944	44 709	21 059	275 255	323 319	346 728	
<b>Funded by:</b>																	
- National Government		22 246	27 367	17 845	38 688	27 863	23 862	14 320	23 227	30 527	10 881	48 266	27 205	304 319	256 218	283 628	
- Provincial Government																	
- District Municipality																	
- <i>allocations (Net / Non-Depot Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)</i>																	
- Transfers recognised - capital		22 246	27 367	17 845	38 688	27 863	23 862	14 320	23 227	30 527	10 881	48 266	27 205	304 319	256 218	283 628	
- Renewing																	
- Internally generated funds		6 059	6 259	10 176	6 494	8 316	3 259	7 200	6 859	5 000	3 000	4 243	3 854	71 885	57 100	66 100	
<b>Total Capital Funding</b>		28 305	33 626	27 821	45 182	37 179	27 121	21 879	25 895	35 376	15 944	44 709	21 059	275 255	323 319	346 728	

DC35 Capriorn - Supporting Table 3A38 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash Receipts by Source</b>															
Property rates															
Service charges - electricity revenue															
Service charges - water revenue	5 162	76	--	8 225	4 338	4 260	4 206	3 868	4 226	4 307	9 759	3 671	38 559	38 770	42 161
Service charges - sanitation revenue	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Service charges - refuse revenue	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Rental of facilities and equipment															
Interest earned - external investments	1 008	1 540	13 981	1 328	4 300	9 123	2 401	2 024	11 725	1 641	9 277	11 733	63 260	65 921	67 708
Interest earned - outstanding debits															
Dividends received															
Fees, penalties and rebates															
Grants and parties															
Agency services															
Transfers and subsidies - Operational	76 224	76 224	76 224	76 224	76 224	76 224	76 224	76 224	76 224	76 224	76 224	76 224	842 812	811 166	821 171
Other revenue	208	111	12	161	--	--	32	--	--	--	--	--	108 449	106 453	103 438
<b>Total Cash Receipts by Source</b>	<b>81 540</b>	<b>152 144</b>	<b>90 217</b>	<b>79 926</b>	<b>79 961</b>	<b>91 618</b>	<b>79 942</b>	<b>79 947</b>	<b>97 176</b>	<b>154 953</b>	<b>86 181</b>	<b>87 607</b>	<b>1 073 229</b>	<b>1 152 294</b>	<b>1 198 596</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) National / Provincial and District															
Transfers and subsidies - capital (monetary allocations) (State - Non-Separate Agencies, Municipalities, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets															
Short term loans															
Reversing long term financing															
Increase (decrease) in consumer deposits															
W&T Control (negative)															
Decrease (Increase) in non-current investments															
Decrease (Increase) in non-current investments															
<b>Total Cash Receipts by Source</b>	<b>81 540</b>	<b>152 144</b>	<b>90 217</b>	<b>79 926</b>	<b>79 961</b>	<b>91 618</b>	<b>79 942</b>	<b>79 947</b>	<b>97 176</b>	<b>154 953</b>	<b>86 181</b>	<b>87 607</b>	<b>1 073 229</b>	<b>1 152 294</b>	<b>1 198 596</b>
<b>Cash Payments by Type</b>															
Employee related costs	27 562	28 946	29 402	29 968	30 426	30 984	31 518	32 075	32 609	33 238	33 811	34 211	468 771	474 616	483 920
Remuneration of consultants															
Interest						360			102			83	470	470	470
Bank purchases - electricity															
Acquisitions - water & other inventory	2 207	2 471	2 246	2 246	2 260	28 622	3 264	3 059	3 625	2 940	3 400	3 000	120 966	140 472	126 112
Contracted services	6 942	13 178	13 376	13 249	14 202	16 854	9 193	13 448	14 002	9 575	14 246	16 072	152 277	164 284	163 807
Transfers and subsidies - other municipalities															
Transfers and subsidies - other															
Other expenditure	17 622	19 779	17 962	21 712	16 115	12 026	16 076	16 246	18 672	9 860	17 208	16 752	186 689	187 011	211 246
<b>Total Cash Payments by Type</b>	<b>52 333</b>	<b>65 274</b>	<b>63 986</b>	<b>67 198</b>	<b>69 789</b>	<b>90 766</b>	<b>59 266</b>	<b>72 228</b>	<b>64 110</b>	<b>67 533</b>	<b>67 854</b>	<b>78 934</b>	<b>844 305</b>	<b>864 858</b>	<b>869 967</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	28 305	22 622	45 182	28 027	37 179	27 121	21 878	29 898	35 076	12 941	44 000	31 000	276 206	323 312	346 718
Repayment of borrowing						90							90	10	--
Other Cash Flows/Payments															
<b>Total Cash Payments by Type</b>	<b>28 305</b>	<b>22 622</b>	<b>45 182</b>	<b>28 027</b>	<b>37 179</b>	<b>27 211</b>	<b>21 878</b>	<b>29 898</b>	<b>35 076</b>	<b>12 941</b>	<b>44 000</b>	<b>31 000</b>	<b>276 296</b>	<b>323 322</b>	<b>346 718</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>29 207</b>	<b>86 870</b>	<b>26 231</b>	<b>12 728</b>	<b>12 782</b>	<b>63 852</b>	<b>20 676</b>	<b>27 719</b>	<b>32 100</b>	<b>87 412</b>	<b>18 327</b>	<b>16 607</b>	<b>797 004</b>	<b>887 436</b>	<b>928 629</b>
Adjusted opening balance at the beginning of the month	208 249	297 119	305 356	483 738	611 154	691 381	811 002	817 029	1 428 004	1 437 226	1 511 078	1 617 130	2 315 534	3 202 970	4 131 600
Adjusted closing balance at the end of the month	237 456	383 989	331 587	496 466	623 936	755 233	831 678	844 748	1 459 126	1 524 638	1 529 405	1 533 742	2 315 534	3 202 970	4 131 600



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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>	<b>1</b>									
<b>Infrastructure</b>		340 891	300 374	435 135	405 346	489 572	489 572	279 698	250 841	272 891
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		340 891	301 247	428 090	400 296	479 922	479 922	279 698	250 841	272 891
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		(694)	(21 230)	823	-	-	-	4 000	-	-
Reservoirs		-	-	-	-	-	-	4 000	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		341 586	322 476	381 688	370 097	444 941	444 941	258 963	225 341	247 391
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	45 579	30 199	34 981	34 981	12 735	25 500	25 500
Sanitation Infrastructure		-	(873)	7 045	5 050	9 650	9 650	-	-	-
Pump Station		-	(873)	7 045	5 050	9 650	9 650	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-



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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	<b>1</b>									
<b>Community Assets</b>		1 359	4 726	10 646	-	1 075	1 075	-	-	-
Community Facilities		1 359	4 726	10 646	-	1 075	1 075	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		1 359	4 726	10 646	-	1 075	1 075	-	-	-
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										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
<b>Other assets</b>		1 477	451	654	-	2 288	2 288	-	-	-
Operational Buildings		1 477	451	654	-	2 288	2 288	-	-	-
Municipal Offices		1 477	451	654	-	2 288	2 288	-	-	-
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<b>Intangible Assets</b>		1 391	-	-	2 055	1 960	1 960	455	1 455	455
Servitudes										
Licences and Rights		1 391	-	-	2 055	1 960	1 960	455	1 455	455
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications		1 391	-	-	2 055	1 960	1 960	455	1 455	455
Load Settlement Software Applications										
Unspecified										

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	1									
<b>Computer Equipment</b>		(0)	-	637	900	1 482	1 482	2 100	1 450	1 450
Computer Equipment		(0)	-	637	900	1 482	1 482	2 100	1 450	1 450
<b>Furniture and Office Equipment</b>		(1 477)	-	764	1 550	1 735	1 735	450	450	450
Furniture and Office Equipment		(1 477)	-	764	1 550	1 735	1 735	450	450	450
<b>Machinery and Equipment</b>		(0)	(281)	3 768	7 002	6 093	6 093	5 745	4 745	4 745
Machinery and Equipment		(0)	(281)	3 768	7 002	6 093	6 093	5 745	4 745	4 745
<b>Transport Assets</b>		-	(118)	2 459	3 500	12 324	12 324	3 500	3 500	3 500
Transport Assets		-	(118)	2 459	3 500	12 324	12 324	3 500	3 500	3 500
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	343 641	305 151	454 063	420 353	516 529	516 529	291 948	262 441	263 491

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		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 Stations										
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										
Retreatment										
Waste Water Treatment Works										
Outfall Sewers		3 356	873	-	-	-	-	-	-	-
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Cable Layers										
Distribution Layers										
Capital Spares										

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	<b>1</b>									
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	(451)	13	-	-	-	-	-	-
Operational Buildings		-	(451)	13	-	-	-	-	-	-
Municipal Offices		-	(451)	13	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		(1 391)	-	-	-	-	-	-	-	-
Servitudes		(1 391)	-	-	-	-	-	-	-	-
Licences and Rights		(1 391)	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-
Computer Software and Applications		(1 391)	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>1 966</b>	<b>40 873</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Renewal of Existing Assets as % of total capex</i>		0.5%	11.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal of Existing Assets as % of deprecn*</i>		2.8%	54.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	1 295	25 717	17 300	46 318	46 318	148 812	152 487	161 699
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		-	1 295	25 717	17 300	46 318	46 318	148 812	152 487	161 699
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		-	-	-	-	-	-	138 812	149 967	159 199
Distribution Points										
PRV Stations										
Capital Spares		-	1 295	25 717	17 300	46 318	46 318	10 000	2 500	2 500
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Community Assets</b>		331	-	794	-	-	-	-	-	-
Community Facilities		331	-	794	-	-	-	-	-	-
Halls		331	-	-	-	-	-	-	-	-
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations				794	-	-	-	-	-	-
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										
<b>Heritage assets</b>										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>		2 646	2 535	1 387	1 948	2 219	2 219	1 219	1 219	1 219
Operational Buildings		2 646	2 535	1 387	1 948	2 219	2 219	1 219	1 219	1 219
Municipal Offices		2 646	2 535	1 387	1 948	2 219	2 219	1 219	1 219	1 219
Pay/Equity Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	1									
<b>Computer Equipment</b>		-	487	588	613	613	613	913	913	913
Computer Equipment		-	487	588	613	613	613	913	913	913
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		6 879	12 861	(9 982)	1 224	2 311	2 311	2 311	2 311	2 311
Machinery and Equipment		6 879	12 861	(9 982)	1 224	2 311	2 311	2 311	2 311	2 311
<b>Transport Assets</b>		2 788	1 294	1 715	9 335	10 622	10 622	8 335	7 785	7 785
Transport Assets		2 788	1 294	1 715	9 335	10 622	10 622	8 335	7 785	7 785
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	12 645	18 473	20 220	30 420	62 083	62 083	161 590	164 715	173 927
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		0.6%	0.8%	0.8%	1.4%	2.5%	2.5%	6.8%	7.2%	7.9%
<b>R&amp;M as % Operating Expenditure</b>		1.8%	2.2%	2.2%	2.8%	5.5%	5.5%	14.4%	14.1%	14.0%

DC35 Capricorn - Supporting Table SA34d Depreciation by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Depreciation by Asset Class/Sub-class</b>	<b>1</b>									
<b>Infrastructure</b>		59 535	61 959	61 798	71 623	67 223	67 223	70 585	74 114	77 820
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		56 486	58 920	59 717	67 901	64 901	64 901	68 147	71 554	75 132
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	12 930	-	-	-	-	-	-
Reservoirs		16 972	17 440	13 534	16 752	15 252	15 252	16 015	16 816	17 657
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		8 549	9 194	-	13 418	13 718	13 718	14 404	15 124	15 880
Distribution Points		30 964	32 286	33 253	37 731	35 931	35 931	37 728	39 614	41 595
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3 049	3 040	2 080	3 722	2 322	2 322	2 438	2 560	2 688
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		3 049	3 040	2 080	3 722	2 322	2 322	2 438	2 560	2 688
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

DC35 Capricorn - Supporting Table SA34d Depreciation by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Community Assets</b>		2 436	2 443	2 829	3 375	3 725	3 725	3 911	4 107	4 312
Community Facilities		2 436	2 443	2 829	3 375	3 725	3 725	3 911	4 107	4 312
Halls		2 436	2 443	-	-	-	-	-	-	-
Centres		-	-	2 829	3 375	3 725	3 725	3 911	4 107	4 312
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		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		844	986	961	2 581	981	981	1 079	1 187	1 306
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		844	986	961	2 581	981	981	1 079	1 187	1 306
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		844	986	961	2 581	981	981	1 079	1 187	1 306
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-



DC35 Capricorn - Supporting Table SA34d Depreciation by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	<b>1</b>									
<b>Computer Equipment</b>		1 727	2 700	2 835	4 827	3 027	3 027	2 315	1 967	1 801
Computer Equipment		1 727	2 700	2 835	4 827	3 027	3 027	2 315	1 967	1 801
<b>Furniture and Office Equipment</b>		1 093	1 167	1 090	1 561	1 161	1 161	1 219	1 280	1 344
Furniture and Office Equipment		1 093	1 167	1 090	1 561	1 161	1 161	1 219	1 280	1 344
<b>Machinery and Equipment</b>		1 444	1 681	1 816	2 372	2 072	2 072	2 176	2 285	2 399
Machinery and Equipment		1 444	1 681	1 816	2 372	2 072	2 072	2 176	2 285	2 399
<b>Transport Assets</b>		3 567	4 575	4 556	6 516	4 906	4 906	5 162	5 420	5 691
Transport Assets		3 567	4 575	4 556	6 516	4 906	4 906	5 162	5 420	5 691
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>1</b>	<b>70 646</b>	<b>75 511</b>	<b>75 885</b>	<b>92 855</b>	<b>83 095</b>	<b>83 095</b>	<b>86 447</b>	<b>90 360</b>	<b>94 673</b>

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		36 126	-	-	-	-	-	84 347	60 869	65 237
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		36 126	-	-	-	-	-	84 347	60 869	65 237
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	84 347	60 869	65 237
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		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		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	<b>1</b>									
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>36 128</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84 347</b>	<b>60 869</b>	<b>65 237</b>
<b>Upgrading of Existing Assets as % of total capex</b>		<b>9.5%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>22.4%</b>	<b>18.8%</b>	<b>18.7%</b>
<b>Upgrading of Existing Assets as % of deprecn*</b>		<b>51.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>97.6%</b>	<b>67.4%</b>	<b>68.9%</b>

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

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Municipal Manager		-	-	-				
Vote 2 - Executive Mayor		-	-	-				
Vote 3 - Corporate Services		11 250	11 600	10 600				
Vote 4 - Chief Financial Officer		-	-	-				
Vote 5 - Community and Social Services		-	-	-				
Vote 6 - Health		-	-	-				
Vote 7 - DPEMS		-	-	-				
Vote 8 - Public Transport		-	-	-				
Vote 9 - Infrastructure		365 045	311 710	338 128				
Vote 10 - Other		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		376 295	323 310	348 728	-	-	-	-
<b>Future operational costs by vote</b>	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>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	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>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		376 295	323 310	348 728	-	-	-	-





## 10.2024/2025 IDP/BUDGET FRAMEWORK AND PROCESS PLAN

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### SECTION 1: INTRODUCTION

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#### 10.1 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:

- (1) *“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;*
- (2) *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*
- (3) *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:

- (1) *“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.*

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**SECTION 2: ORGANISATIONAL ARRANGEMENTS AND ROLES AND RESPONSIBILITIES**

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**10.2 INTERNAL ROLE PLAYERS AND RESPONSIBILITIES**

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

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

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

### 10.3. EXTERNAL ROLE PLAYERS AND RESPONSIBILITIES

ROLE PLAYER	COMPOSITION	ROLES AND RESPONSIBILITIES/ TOR
<b>Sector Departments Officials</b>		<ul style="list-style-type: none"> <li>▪ Provide sector budget</li> <li>▪ Ensure vertical alignment of the Municipal IDP with Provincial and National sector plans.</li> <li>▪ Monitor the development and review of IDP process</li> <li>▪ Contribute relevant information of Provincial Sector Departments</li> <li>▪ Contribute sector expertise and technical knowledge during the development and review of strategies and projects</li> <li>▪ Through the Provincial planning forum the provincial government will give hands on support to municipalities in order to produce credible IDPs.</li> </ul>
<b>Planning Professionals/ Service Providers</b>		<ul style="list-style-type: none"> <li>▪ Methodological guidance and training</li> <li>▪ Facilitation of planning workshops</li> <li>▪ Drafting sector plans</li> <li>▪ Assist with Performance Management System</li> <li>▪ Documentation of IDP</li> </ul>

ROLE PLAYER	COMPOSITION	ROLES AND RESPONSIBILITIES/ TOR
		<ul style="list-style-type: none"> <li>▪ Contribute information on plans, programmes and budget during the development and review process</li> <li>▪ Conduct tasks as commissioned by Steering Committee on identified gaps and make recommendations to the Steering Committee</li> <li>▪ Provide technical expertise</li> </ul>
<b>IDP Representative Forum</b>	<ul style="list-style-type: none"> <li>▪ Executive Mayor</li> <li>▪ Members of the Mayoral Committee</li> <li>▪ Councillors</li> <li>▪ Ward Committees</li> <li>▪ Community Development Workers</li> <li>▪ IDP/Budget Steering Committee members</li> <li>▪ Head of departments/Senior Officials from Sector Departments</li> <li>▪ Traditional Leaders</li> <li>▪ Representative of organised groups</li> <li>▪ Representatives of unorganised groups NGOs/CBOs and Youth Organisations</li> <li>▪ Businesses and Academic Institutions</li> <li>▪ Parastatals and SOEs</li> </ul>	<ul style="list-style-type: none"> <li>▪ Assist in the organizing of public consultation and participation engagements.</li> <li>▪ Represent the interest of their constituents and contribute knowledge and ideas</li> <li>▪ Form a structural link between the municipality and the public by informing interest groups, communities and organisations on relevant planning activities and their outcomes</li> <li>▪ Provide organizational mechanism for discussion, negotiation and decision-making between the stakeholders including municipal government</li> <li>▪ Analyse and integrate issues, determine priorities, strategies, projects and programmes and identify budget requirements</li> <li>▪ Discuss and comment on the draft IDP/Budget</li> <li>▪ Monitor performance of the planning and implementation process.</li> </ul>
<b>IDP Management Committee</b>	<p>The District IDP Manager will chair the IDP Management Committee. The committee will comprise of IDP Managers, Planners and M&amp;E practitioners of all municipalities in the district.</p>	<ul style="list-style-type: none"> <li>▪ Monitor, evaluate progress and provide feedback</li> <li>▪ Drafting of credible IDP</li> <li>▪ Provide technical guidance to IDP and review process at district level</li> <li>▪ Ensure and maintain alignment</li> <li>▪ Standardise the planning process</li> <li>▪ Recommends corrective measures</li> </ul>



ROLE PLAYER	COMPOSITION	ROLES AND RESPONSIBILITIES/ TOR
<b>District Development Planning Forum</b>	<ul style="list-style-type: none"> <li>▪ The district and its four local municipalities</li> <li>▪ Municipal Manager (Chair)</li> <li>▪ Development and Planning Managers</li> <li>▪ IDP Managers</li> <li>▪ GIS Managers</li> <li>▪ Technical Managers</li> <li>▪ Chief Finance Officer (CFO)</li> <li>▪ LED Managers</li> <li>▪ Spatial Planners</li> <li>▪ Transport Planning Managers</li> <li>▪ Parastatals i.e. State Owned Enterprise</li> <li>▪ Representatives from sector departments at planning sections</li> </ul>	<ul style="list-style-type: none"> <li>▪ The appropriate scope of development planning, including the relationships between spatial and non-spatial planning;</li> <li>▪ 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;</li> <li>▪ The appropriate emphasis that should be placed upon development, including land development for the benefit of low income and historically disadvantaged communities;</li> <li>▪ The appropriate methods of setting and monitoring compliance with the general development planning principles and performance criteria and objectives for land development by provincial and local government;</li> <li>▪ The appropriate levels and methods of public participation in the development planning activities at different levels of government;</li> <li>▪ The integration of environmental management with the development planning activities at different levels of government;</li> <li>▪ 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;</li> <li>▪ Integrating and clustering of projects and alignment of provincial and local priorities;</li> <li>▪ Establishment of mechanism aimed at aligning spatial choices around government spending across all sector departments and municipalities by mapping</li> </ul>

ROLE PLAYER	COPMPOSITION	ROLES AND RESPONSIBILITIES/ TOR
		<p>development potential and formulating principles for targeting development and spending;</p> <ul style="list-style-type: none"> <li>▪ 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</li> <li>▪ Alignment of the development planning and budgeting cycle of the sector departments and municipalities.</li> </ul>

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### **SECTION 3: MECHANISMS AND PROCEDURES FOR PARTICIPATION**

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#### **10.4 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.

##### **10.4.1 MECHANISMS FOR PARTICIPATION**

The following mechanisms for participation will be utilised:

- **Media-** Local newspapers, District's newsletter, Facebook and WhatsApp and the virtual/hybrid platform 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.

##### **10.4.2 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 between the month of April and May 2023. 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 4: BINDING PLANS AND LEGISLATIONS

### 10.5 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/PRONOUNCEMENT

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 be incorporated into IDP	Housing Strategy	Department of Human Settlements	Housing Act (Chapter 4, Section 9)
	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 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



POLICY/PROGRAM MES	RESPONSIBLE DEPARTMENT	SUBJECT MATTER
		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 Water and Environmental Affairs	Blueprint for Sustainable Development. Delivering basic environmental, social and economic services. Local level planning. 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.

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## **SECTION 5: MECHANISM AND PROCEDURE FOR ALIGNMENT**

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### **10.6 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.

#### **10.6.1 HORIZONTAL AND VERTICAL ALIGNMENT**

Alignment is at two levels, i.e. horizontal and vertical. Largely 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 and aligned expression in the document.

#### **10.6.2. 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-coordinator to ensure alignment above District level and between districts, sector departments and parastatals within the Province.

#### **10.6.3. 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.

#### **10.6.4. AMENDMENT OF THE FRAMEWORK**

The District Executive Mayor/ or Mayoral Committee may due to unforeseen and critical circumstances after consultation with local municipalities, effect amendments to the framework/ Process Plan.

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## SECTION 6: IDP/BUDGET REVIEW ACTION PROGRAMME

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### PHASES OF THE IDP

<b>Preparation</b>	<b>July - August</b>
<ul style="list-style-type: none"><li>• Clarify roles and responsibilities</li><li>• Design of process plan including procedures for stakeholder participation</li><li>• Identification of relevant policies and legislation</li><li>• Engage with national and provincial departments to ensure alignment</li><li>• Develop budget for the planning process</li></ul>	
<b>Analysis</b>	<b>September - October</b>
<ul style="list-style-type: none"><li>• Gather &amp; synthesize existing information</li><li>• Community &amp; stakeholder issue analysis</li><li>• Reconcile existing information &amp; input from stakeholder analysis</li><li>• Undertake situational analysis including spatial, environmental, socio-economic and institutional</li><li>• Identify &amp; analyse priority issues</li><li>• Agree on priority issues</li></ul>	
<b>Strategies</b>	<b>November - December</b>
<ul style="list-style-type: none"><li>• Formulate Vision &amp; Objectives</li><li>• Develop local strategic guidelines</li><li>• Formulate development strategies</li><li>• Identify projects &amp; programmes</li></ul>	
<b>Projects</b>	<b>December - January</b>
<ul style="list-style-type: none"><li>• Allocate preliminary budgets for capital and operational expenditure</li><li>• Identify sources of finance</li><li>• Design project proposals and set objectives, targets and indicators</li><li>• Develop detailed project proposals</li></ul>	
<b>Integration</b>	<b>January - March</b>
<ul style="list-style-type: none"><li>• Screen draft projects proposals</li><li>• Integration of projects &amp; programmes</li><li>• Develop draft integrated plans and programmes<ul style="list-style-type: none"><li>- Financial/Capital Investment Plan</li><li>- Integrated Spatial Development Framework</li><li>- Integrated Institutional Plan</li><li>- Disaster Management Plan</li></ul></li></ul>	
<b>Approval</b>	<b>March and May</b>
<ul style="list-style-type: none"><li>• Invite and incorporate comments</li><li>• Municipal Council adopts IDP</li></ul>	

## 10.7 2024/2025 IDP/BUDGET REVIEW PROCESS PLAN

### 10.7.1 IDP/ BUDGET REVIEW ACTIVITIES

ACTIVITY	DATE	LEGISLATION	RESPONSIBILITY
IDP Management Committee Alignment Session	07 July 2023		District and LMs IDP Managers/ Officers
1 <sup>st</sup> IDP Rep Forum (Draft IDP/Budget Framework and Process Plan)	19 July 2023	MSA Sec. 28	Municipal Manager/Executive Mayor
Approval of IDP & Budget Framework/ Process Plan	26 July 2023	MSA Sec. 27 (1) and 28 (1)	Executive Mayor/Council
Submission by departments for Budget adjustment, 2023/2024 Draft Projects and MTREF	December 2023		All Departments/ Executive Managers
Analysis of Budget (adjustment consideration)	December 2023	MFMA s 28(2)(b),(d),(e), and (f)	Budget committee
Consideration of Budget adjustment	January/February 2024		Budget committee
Tabling of the Draft Budget adjustment.	27 February 2024	MFMA s 28(2)(b),(d),(e), and (f)	Mayoral Committee and Council
Review of Budgets related policies	January - March 2024	MSA s 74, 75	Finance
Departmental Strategic Planning Sessions	23,24,25,29, 30, 31 January 2024	MSA Sec 34 (a)	Management, Departments and Portfolio Committee/MMCs
Management Strategic Planning Sessions	22 - 23 February 2024	MSA Sec 34 (a)	Management Team
Engagement with Councillors on Draft IDP/Budget	13 March 2024		Municipal Manager/Council
2 <sup>nd</sup> IDP Rep Forum (Draft 2024/25 IDP/Budget and 2 <sup>nd</sup> Quarter Performance Report)	19 March 2024	MSA Sec 29 (1) (b)	Executive Mayor
Consideration of Draft 2024/25 IDP/Budget by IDP/Budget Steering Committee	March 2024	MFMA s 22 & 37; MSA Ch 4 as amended	Budget Committee

Draft IDP/Budget and Budget related policies presented to Portfolio Committees	11-15 March 2024		Executive Managers
Draft IDP/Budget and Budget related policies presented to Mayoral Committee	20 March 2024		Municipal Manager/CFO
Draft IDP/Budget and Budget related policies tabled to Council	26 March 2024	MFMA s 16, 22, 23, 87; MSA s 34	Executive Mayor/Council
Consultation with the Audit Committee on the Draft IDP/Budget	April 2024	MFMA Sec. 166	Audit Committee
IDP/Budget Consultations Meetings: Business & Academic Institutions; Traditional Leaders; NGOs/CBOs and Sector Departments	<b>11 and 12 April 2024</b>	MSA Sec 29 (1) (b)	Speaker's Office, Councillors, Budget Committee, Management, relevant officials and stakeholders
Organisational Strategic Planning Session / Lekgotla	<b>16-17 April 2024</b>	MSA Sec 34 (a)	Executive Management/ Mayoral Committee
Consideration of Final Draft 2024/25 IDP/ Budget	<b>17 April 2024</b>	MFMA s 23, 24; MSA Chapter 4 as amended	Budget Committee
Final Draft IDP/Budget presented to Portfolio Committee	<b>15 April 2024</b>		Executive Managers/ MMCs
Final Draft IDP/Budget presented to Mayoral Committee	<b>19 April 2024</b>		Mayoral Committee
Final IDP/Budget and Budget related policies	<b>25 April 2024</b>	MSA Sec 25 (1) MFMA s 16, 24, 53	Executive Mayor/ Council
Submission of approved IDP/Budget to MEC for Cooperative Governance, Human Settlement and Traditional Affairs and to National and Provincial Treasury.	03 May 2024 Within 10 days of the adoption	MSA Sec 32 (1) (a) MFMA s 24 (3)	Municipal Manager
Publish and distribute approved IDP/Budget	May 2024 Within 14 days of the adoption	MSA Sec 25 (4) (a)	Municipal Manager and CFO
Approval of Draft SDBIP, and Draft Performance Agreements tabled to Council.	June 2024	MFMA Sec. 53	Executive Mayor



## 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)		MSA Sec 46 (2)	Municipal Manager/ Council
Submission of 1 <sup>st</sup> quarter performance report to Council for noting (In line with Sec. 52 Report)	October 2024		Municipal Manager/ Council
Tabling and approval of the Draft Annual Report, Mid-year performance report. Adjustments Budgets, Budget Policy review plan and reviewed SDBIP to Council	January 2024		Mayoral Committee/ Council
Tabling and approval of the Adjustments Budgets, Budget Policy review plan and reviewed SDBIP to Council	February 2024		Municipal Manager/Council
Publicise the reviewed SDBIP		MFMA s 54 (3)	
Public hearings on 2022/23 Annual Report	March 2024		Municipal Manager/ Council
Tabling of Oversight Report for approval	March 2024		Executive Mayor/ Council
Adoption of the Annual Report	March 2024		Executive Mayor/ Council
Approval and submission of Final 2024/25 SDBIP	28 days after the approval of the IDP	MFMA s 53 (1) (c) (ii)	Executive Mayor
Submission of draft performance agreements to the Executive Mayor	28 days after the approval of the IDP		Municipal Manager
Submission of final performance agreements to the Executive Mayor			Municipal Manager

## 10.7.2 SCHEDULE OF MEETINGS

### IDP MANAGEMENT COMMITTEE MEETINGS

DATE	TIME	VENUE
07 July 2023	09h00	Virtual
October 2023	09h00	Molemole Local Municipality
14 February 2024	09h00	Lepelle-Nkumpi Local Municipality

### DISTRICT DEVELOPMENT PLANNING FORUM/ ENGAGEMENT SESSIONS

DATE	TIME	VENUE
July – September 2023	<b>09H00</b>	Lepelle - Nkumpi Local Municipality
October – December 2023	09h00	Polokwane Local Municipality
27-28 February 2024	09h00	Department of Transport Boardroom

### IDP/ BUDGET STEERING COMMITTEE MEETINGS

DATE	TIME	VENUE
07 December 2023	09h00	Executive Mayor `s Boardroom
Jan/Feb 2024	09h00	Executive Mayor `s Boardroom
March 2024	09h00	Executive Mayor `s Boardroom
May 2024	09h00	Executive Mayor `s Boardroom

**IDP/BUDGET PUBLIC CONSULTATION MEETINGS**

CONSULTATION	DATE	TIME	VENUE
IDP Management Committee Alignment Session	07 July 2023	09h00	Lepelle-Nkumpi LM
1 <sup>st</sup> IDP Representative Forum	19 July 2023	10h00	Bolivia Lodge
Approval of 2023/24 IDP/Budget Review Framework and Process Plan	26 July 2023	10h00	Council Chamber
Engagement with Councilors on 2023/24 Draft IDP/Budget	13 March 2024	09h00	Council Chamber
2 <sup>nd</sup> IDP Representative Forum	19 March 2024	10h00	Nirvana Municipal Hall
Draft IDP/Budget and budget related policies tabled to Council	26 March 2024	14h00	Virtual Platform
Business and Academic Institutions	<b>11 April 2024</b>	07h00	To be confirmed
Traditional Leaders (Magoshi)	<b>11 April 2024</b>	10h30	To be confirmed
Sector Departments and NGOs/CBOs	<b>12 April 2024</b>	10h00	To be confirmed
Final Reviewed IDP/Budget and budget related policies	<b>25 April 2024</b>	10h00	Council Chamber

**STRATEGIC PLANNING SESSIONS**

PLANNED ACTIVITY	DATE	TIME	VENUE
Departmental Strategic Planning Session	23,24,25,29, 30, 31 January 2024	08h30	To be confirmed
Management Strategic Planning Sessions	22 - 23 February 2024	08h30	To be confirmed
Organizational Strategic Planning Session	<b>16-17 April 2024</b>	08h30	To be confirmed

**INTER-GOVERNMENTAL RELATIONS (IGR)**

PLANNED ACTIVITY	DATE	TIME	VENUE
Municipal Managers' IGR Forum	August 2023	10h00	Council Chamber/ Virtual Platform
	November 2023	10h00	
	March 2024	09h00	
	May 2024	09h00	
District Mayors IGR Forum	August 2023	10h00	To be confirmed
	September 2023	10h00	
	November 2023	10h00	
	March 2024	10h00	

	June 2024		
District Chief Whips IGR Forum	September 2023 November 2023 February 2024 June 2024	10h00 10h00 10h00 10h00	To be confirmed
District Speakers IGR Forum	September 2023 18 November 2023 11 February 2024 23 June 2024	10h00 10h00 10h00 10h00	To be confirmed
CFOs Forum		10h00	To be confirmed

### PROPOSED ADOPTION DATES

MUNICIPALITY	DATES OF ADOPTION		
	Framework/ Process Plan	Draft IDP/Budget	Final IDP/Budget
Blouberg LM	August 2023	28 March 2024	03 May 2024
Lepelle-Nkumpi LM	29 August 2023	28 March 2024	April/May 2024
Molemole LM	August 2023	March 2024	April/May 2024
City of Polokwane	28 July 2023	27 March 2024	26 April 2024
Capricorn DM	26 July 2023	26 March 2024	25 April 2024

### 10.7. 3 BUDGET

Total budget of **R374 000** is allocated for the implementation of the IDP/Budget Framework and Process Plan to review the IDP/Budget.

## **10.8 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:

Constitution of the Republic of South Africa (Act 108 of 1996) and Regulations

Local Government: Municipal Systems Act, (Act 32 of 2000) and Regulations

Local Government: Municipal Structures Act, (Act 117 of 1998) and Regulations

Municipal Finance Management Act (Act 56 of 2003) and Regulations

Preferential Procurement Policy Framework Act (Act 5 of 2000)

Local Government: Municipal Property Rates Act, (Act 6 of 2004) and Regulations

Local Government: Municipal Demarcation Act (Act 27 of 1998) and Regulations

Spatial Planning and Land Use Management Act (Act 16 of 2013)

White Paper of Transforming Public Service Delivery (Batho Pele White Paper of 1997)

White Paper on Local Government (1998)

Traditional Leadership and Government Framework Act (Act 41 of 2003) and Regulations

Intergovernmental Fiscal Relations Act No. 97 of 1997

Inter-Governmental Relations Framework Act (Act 13 of 2005)

Local Government: Municipal Electoral Act (Act 27 of 2000) and Regulations

National Environmental Management Act (Act 107 of 1998)

National Environmental Management Act: Air Quality Act (Act 39 of 2004)

National Land Transport Act, 2009 (Act 05 of 2009)

National Environmental Management Act: Waste Management Act (Act 59 of 2008)

Water Services Act (Act 108 of 1997)

Disaster Management Act (Act 57 of 2002)

Fire Brigade Services Act, (Act 99 of 1987)

Division of Revenue Act, (Act No.03 of 2017)

Employment Equity Act, 1998

Basic Conditions of Employment Act, 1997

Promotion of Access to Information Act, 2000

Promotion of Administrative Justice Act, 2000

Occupational Health and Safety Act, 1993

Skills Development Act, 1998

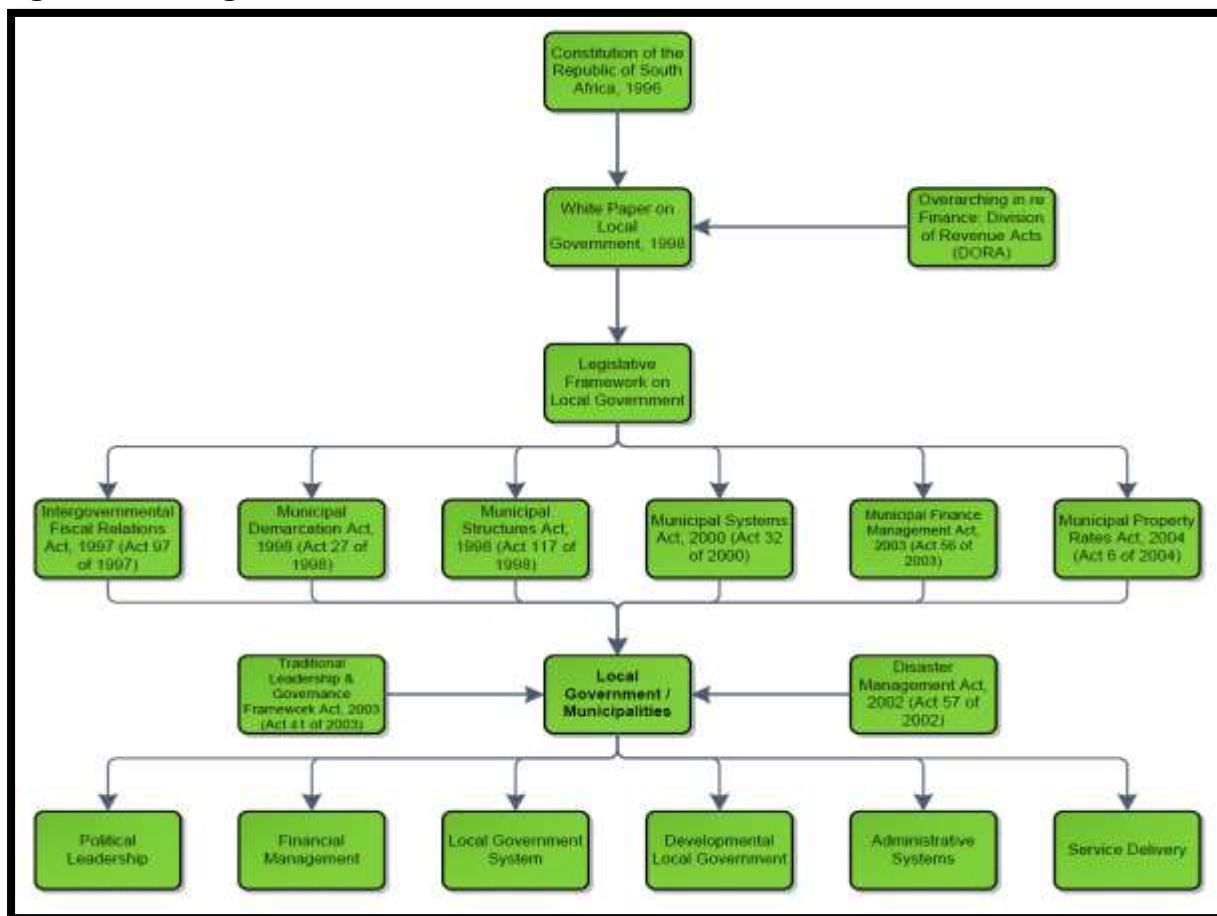
National Health Act, 2003

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**

### **11.1 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.

### **11.2 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-

projections for each month of-

11.2.1.1.1 revenue to be collected, by source; and

11.2.1.1.2 operational and capital expenditure, by vote.

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:

the monthly statements referred to in section 71 of the first half of the year

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,

the past year’s annual report, and progress on resolving problems identified in the annual report

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: 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 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

The accounting officer of a municipality must—

11.2.1.1.3 act with fidelity, honesty, integrity and in the best interests of the municipality in managing its financial affairs.

11.2.1.1.4 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

11.2.1.1.5 seek, within the sphere of influence of the accounting officer, to prevent any prejudice to the financial interests of the municipality.

An accounting officer may not-

11.2.1.1.6 act in a way that is inconsistent with the duties assigned to accounting officers of municipalities in terms of this Act; or

11.2.1.1.7 use the position or privileges of, or confidential information obtained as, accounting officer for personal gain or to improperly benefit another person.

### **11.3 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.

### **11.4 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.

### **11.5 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

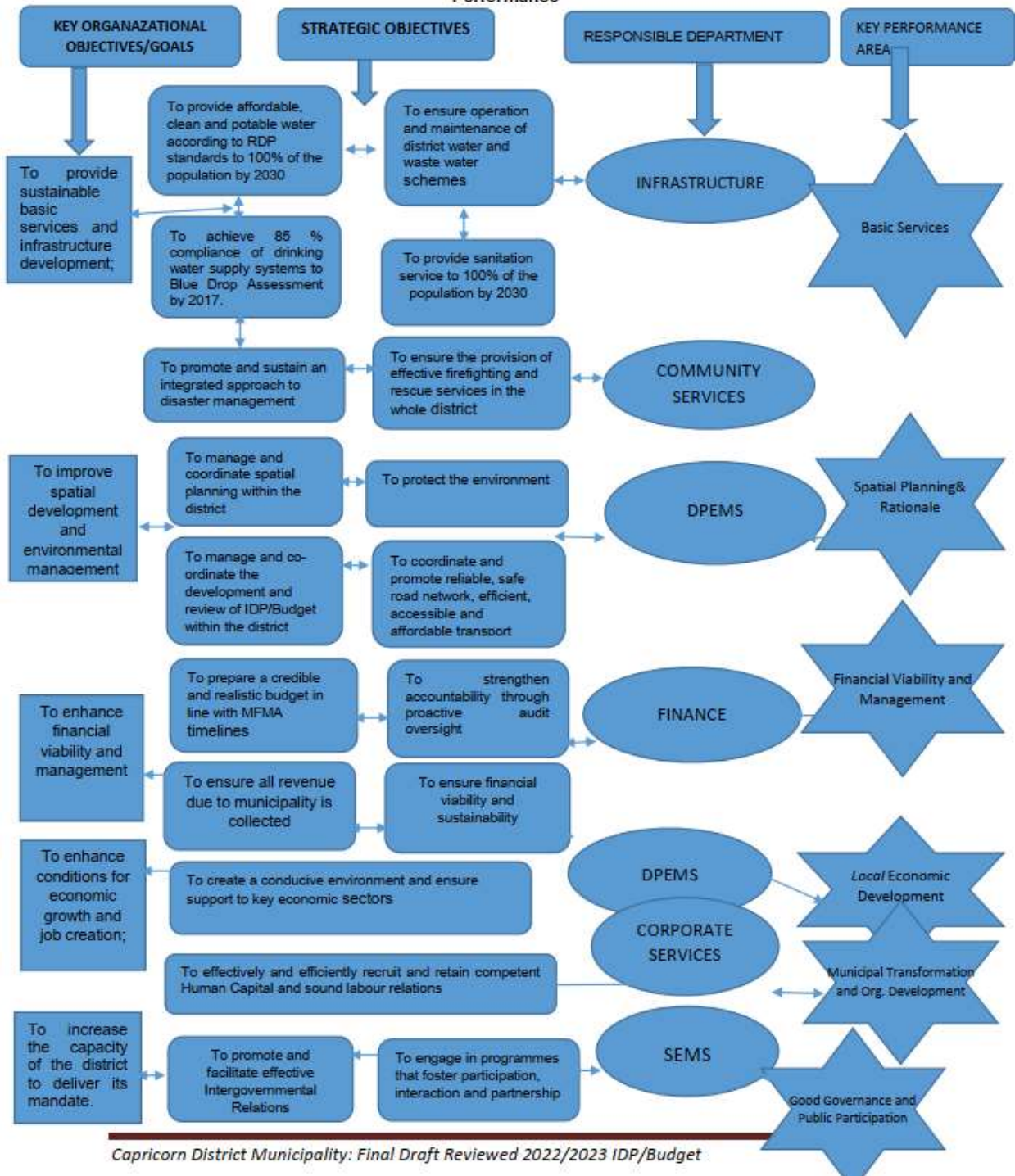
- P Partnership
- E Empowerment
- C Communication/Commitment
- T Trust

## **11.6 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 adopted any amendments or deletions on 25 April 2024 as final 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.

### **12.1. 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.

### **12.2. Cash and investment policy.**

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

No changes were made to the policy.

### **12.3. 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.

### **12.4. 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.

### **12.5. 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.

### **12.6. 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.

### **12.7. 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.

### **12.8. 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.

### **12.9. 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.

No changes were made to the policy.

### **12.10. 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.

### **12.11. 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.

### **12.12. Tariff structure.**

It is a pricing structure the municipality charges a customer for services.

With the new prepaid smart meters, basic water charges and basic sewerage was incorporated into the cost of water. Basic water amounts to 8.6% and basic sewerage 13% of the water tariff.

The tariff for 2024/25, 2025/26 and 2026/27 was increased by 20%(13% for basic sewerage, 8.6% for basic water) for all three years, respectively

### **12.13. Retention policy**

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

No changes were made to the policy.

### **12.14. Revenue enhancement strategy**

To develop and implement an effective system of revenue collection, it is important to understand the reasons and dynamics behind the current position.

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 2024/2025 MTREF budget from realistically anticipated revenue to be collected. The following budget assumptions was considered when preparing the budget:

### **13.1 General Inflation Outlook**

The National Treasury projects real economic growth of 0.8 per cent in 2023, compared with 0.9 percent projected in 2023 Budget Review. Growth is projected to average 1.4 per cent from 2024-2026.

### **13.2 Local government conditional grants allocations**

Over the 2024 MTEF period, transfers to municipalities will be reduced by a total of R12.8 billion, made up of R9.6 billion in the local government equitable shares R3.2 in direct conditional grants.

### **13.3 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).

### **13.4 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 2024/25 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.

### **13.5 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.

### 13.5 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.

### 13.6 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%.

### 13.7 Average Salary Increases

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, the municipality is advised to consider financial sustainability.

## **13.8 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 consider the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillor's 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.

### **13.9 Bulk water purchases**

The increase on bulk water purchases was done at 10% of the adjusted budget of 2024/25, taking into consideration the increase in consumers.

### **13.10 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.

### **13.11 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.

### **13.12 Policy formulation and Review**

Policy review process was aligned to the budget and IDP.



## 14 BUDGET FUNDING

### 14.1 Overview of Budget Funding

#### 14.1.1 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 2024/2025 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 2024/25 financial year and is increased to R2.6 billion over medium term.

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

<b>OPERATIONAL FUNDING</b>			
<b>Source</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Equitable share	814 002 000	854 598 000	896 905 000
LG Seta	-	-	-
FMG	1 000 000	1 000 000	1 200 000
RRAMS	2 718 000	2 840 000	2 970 000
MIG	29 973 000	56 337 000	4 459 000
EPWP	2 773 000	-	-
WSIG	8 696 000	8 696 000	-

### 14.2 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.

<b>CAPEX FUNDING</b>			
<b>COSTS ELEMENTS</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
WSIG	98 304 000	71 304 000	75 022 000
MIG	252 958 000	229 859 000	255 217 000
Transfer (to)/from Operational Revenue	25 033 000	22 147 000	18 489 000
	<b>376 295 000</b>	<b>323 310 000</b>	<b>348 728 000</b>

**14.3 THE FOLLOWING TABLE INDICATE CAPITAL BUDGET PER VOTE**

<b>CAPITAL EXPENDITURE</b>			
<b>COSTS ELEMENTS</b>	<b>TABLED BUDGET 2024/25</b>	<b>ORIGINAL BUDGET 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>
Water implementation	339 310 000	286 210 000	312 628 000
Operations and maintenance	25 735 000	25 500 000	25 500 000
Corporate services	11 250 000	11 600 000	10 600 000
	<b>376 295 000</b>	<b>323 310 000</b>	<b>348 728 000</b>

**Capital Budget is R 376 295 000 and consists of the following:**

- 14.4 Capital budget has projects funded by own funding, water services infrastructure grant (WSIG) and municipal infrastructure grant (MIG).**
- 14.5 The capital budget includes o&m of R25 735 000**
- 14.6 The corporate services have a budget of R11 250 000 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 Final Budget for 2024/25 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under Act, and that the Final 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)

Signature

R Selepe

Date

25/04/2024

## 16 BUDGET LOCKING CERTIFICATE

### **Certification that the Final budget for 2024/25 is correctly captured and locked on the municipality's financial management system**

I Ramakuntwane Selepe, in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted adjustment budget has been captured on the municipality's financial system.
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council.
- The adopted adjustment budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget strings have been submitted to LG Upload Portal.

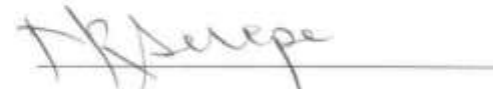
I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- A virement authorized by the municipal manager, or duly delegated official, in terms of a council approved virement policy; and
- An adjustments budget approved by council.

Print Name                      Ramakuntwane Selepe

Municipal Manager of CAPRICORN DISTRICT MUNICIPALITY- DC35

Signature



Date

