

CAPRICORN DISTRICT MUNICIPALITY



MTREF FINAL BUDGET 2025/26-2027/28

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1.MAYOR'S REPORT

PART 1 - ORIGINAL BUDGET

2025/26 MTREF Final Budget by Executive Mayor Cllr Mamedupi Teffo during a council meeting, Microsoft teams.

It is my honour to, in compliance with the Municipal Finance Management Act and relevant Treasury regulations, present to this council a proposed final budget for the financial year 2025/26.

1.1 2025/26 Budget Statement

Madam Speaker, Ladies and Gentlemen, to bring all these plans to life and respond to the pressing needs of our communities, the Council has, in accordance with the Municipal Finance Management Act and relevant Treasury regulations, approved a total budget of **R1.42 billion** for the 2025/2026 financial year.

For the 2025/2026 financial year, the Capital Budget stands at **R393.3 million**, funded through a mix of internally generated funds, the Municipal Infrastructure Grant (MIG), and the Water Services Infrastructure Grant (WSIG).

This budget enables us to invest in critical infrastructure that supports long-term service delivery. Key allocations include **R28 million** for Water Operations and Maintenance, and **R12.65 million** under Corporate Services to strengthen our internal systems and support functions.

The total revenue budget for the coming year is **R1.42 billion**, with **R1.04 billion** allocated to the Operating Budget, ensuring the municipality continues to meet its day-to-day service delivery responsibilities, and **R393.3 million** reserved for capital development and infrastructure investment. This balanced approach ensures we sustain essential operations while building for the future. This budget is more than numbers, it is a financial expression of our shared vision to build a responsive, inclusive, and forward-looking district. It reflects the hard choices we have had to make, the priorities we have set, and the promise we continue to pursue: a better life for all in the Capricorn District.

This budget comprises of **R 1 030 438 000** operational income and **R 393 366 000** capital income in allocations. The 2025/26 financial years' budget proposal is part of a **R 4 437 847 000** budget that is projected for the Medium-Term Revenue and Expenditure Framework (MTREF) period ending in 2028.

The 2025/26 budget represents an increase of R 20 887 000 from last year's budget of R 1 402 917 000 (after adjustment). The proposed overall budget of R 1 423 804 000 includes R1 294 602 000 of grants plus R 129 202 000 revenue from water sales and sanitation, the interest on investment, interest on debtors, and other income.

1.2 Operating funding

Interest on investments was increased with 1% totalling to R 63 922 000 from last year's adjusted budget, Service charges on water sales was increased by 1% totalling to R 49 944 000, Other income was decreased by R1 000 totalling R 48 000, sales on sanitation was increased by R 8 000.00 totalling R 288 000, and R 15 000 000 was allocated for interest raised on water debtors resulting in a decrease of R16 993 000 from last year's adjustment budget as a result of Installation of prepaid smart meters.

1.3 Operating expenditure

Operating expenditure was increased with R 3 714 000 from the 2025/26 adjusted budget. The overall operating expenditure inclusive of non-cashflow items amounts to R 1 030 438 000.

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 393m in the 2025/26 financial year.

1.5 Infrastructure

We are pleased that about 93% of the capital budget is allocated to our core mandate - water, which include operations and maintenance of water schemes. To this end, R5m is set aside for sanitation projects, R10.5m for operations and maintenance, and R 365 216 000 for Water Implementation.

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

This budget is strongly redistributive of the resources of the municipality and addresses the service delivery mandate that we carry in line with the six Key Strategic Thrusts or KPA's of local government including: Institutional Transformation and Organisational Development, Basic Services and Infrastructure Delivery, Spatial Analysis and Rationale, Local Economic

Development (LED), Good Governance and Public Participation, Municipal Financial Management and Viability.

Financial viability

Madam Chair, Ladies and Gentlemen, the future and functionality of any organ of state are deeply rooted in its financial viability and the manner in which it manages its resources. It is on this principle that we continue to strengthen our capacity in financial management, aiming not only to maintain fiscal discipline but also to retain our Grade 5 grading, implement a credible billing system, grow our budget base, and steadily reduce our dependence on grants.

As part of this financial sustainability drive, we have been rolling out smart metering systems across our 6 towns. This initiative is a critical step toward improving revenue collection and directly addressing the escalating consumer debt, which currently stands at over R700 million.

Ladies and Gentlemen, in line with our commitment to responsible water use and improved service delivery, I am pleased to report significant progress in the installation of prepaid and smart water meters throughout the district.

To date, we have installed:

- **11,774** prepaid meters have been installed in our 6 towns
- In Blouberg, with coverage in key areas such as Alldays, Senwabarwana, and Desmond Park, where **2,582** smart meters have been deployed.
- In Molemole Local Municipality, covering Mogwadi and Morebeng, we have successfully installed **1,027** prepaid meters.
- In Lebowakgomo, we have achieved the installation of **8,165** prepaid meters, which significantly enhances our ability to monitor water usage and curb losses.

Looking ahead, we remain steadfast in our rollout strategy. An additional **160 smart meters** will be installed in the new financial year, extending the benefits of accurate consumption monitoring, fair billing, and improved infrastructure maintenance to even more residents.

This progress is a testament to our dedication to sustainable resource management, enhanced revenue generation, and, most importantly, better and more accountable service to the communities we serve.

Let us continue this journey of transformation and financial resilience, because a financially sound municipality is a capable municipality. Let us pay for our services.

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 23 MAY 2025

ITEM

OC 07/2024 – 2025/5.2

Adoption of Final Budget for 2025/2026 FY

RESOLUTION

Council has duly:

(a) **Approved**, the Final MTREF Budget for 2025/2026 FY, as tabled.

CERTIFIED AS A TRUE EXTRACT FROM THE MINUTES.


CLLR PHUTI MASOGA
ACTING COUNCIL SPEAKER



23/05/2025
DATE

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 2025/26 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 2025/26 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 original budget, and Medium-Term Expenditure framework for the 2025/2026-2027/2028 is summarized as follows:

3.2 BUDGET SUMMARY 2025/26 MTREF

3.2.1 OPERATING REVENUE

This budget comprises of **R 1 030 438 000** operational income and **R 393 366 000** capital income in allocations. The 2025/26 financial years' budget proposal is part of a **R 4 437 847 000** budget that is projected for the Medium-Term Revenue and Expenditure Framework (MTREF) period ending in 2028.

The 2025/26 budget represents an increase of R 20 887 000 from last year's budget of R 1 402 917 000 (after adjustment). The proposed overall budget of R 1 423 804 000 includes R1 294 602 000 of grants plus R 129 202 000 revenue from water sales and sanitation, the interest on investment, interest on debtors, and other income.

90.93% 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

Source	FINAL 2nd ADJ BUDGET 2024/25	%	ORIGINAL BUDGET 2025/26	%	ORIGINAL BUDGET 2026/27	%	ORIGINAL BUDGET 2027/28
Equitable share	814 002 000	5.2%	856 194 000	5.4%	902 666 000	4.5%	943 499 000
LG Seta	447 000	-100.0%	-	0.0%	-	0.0%	-
FMG	1 000 000	0.0%	1 000 000	20.0%	1 200 000	16.7%	1 400 000
RRAMS	2 718 000	4.5%	2 840 000	4.5%	2 969 000	4.5%	3 103 000
MIG	283 563 000	-2.7%	275 909 000	9.1%	300 969 000	4.8%	315 502 000
EPWP	2 773 000	32.0%	3 659 000	-100.0%	-	0.0%	-
WSIG	134 998 000	14.8%	155 000 000	-9.7%	140 022 000	6.2%	148 773 000
Interest on Investments	63 289 000	1.0%	63 922 000	1.0%	64 561 000	1.1%	65 271 000
Other income	49 000	-2.0%	48 000	-2.1%	47 000	-2.1%	46 000
Sales water	47 276 000	5.6%	49 944 000	1.5%	50 692 000	4.0%	52 720 000
Sales sanitation	280 000	2.9%	288 000	3.1%	297 000	3.0%	306 000
Interest on debtors	31 993 000	-53.1%	15 000 000	-33.3%	10 000 000	0.0%	10 000 000
	1 382 388 000	3.0%	1 423 804 000	1.4%	1 473 423 000	1.4%	1 540 620 000

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

CDM's capital budget spending is projected at around **R 393 m, R 400 m and R 404 m** for **2025/26, 2026/27, 2027/28** respectively.

CAPITAL EXPENDITURE				
COSTS ELEMENTS	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Water implementation	421 450 000	365 216 000	372 993 000	382 608 000
Operations and maintenance	35 080 000	10 500 000	15 500 000	10 500 000
Sanitation	-	5 000 000	-	-
Corporate services	17 340 000	12 650 000	11 600 000	11 600 000
	473 870 000	393 366 000	400 093 000	404 708 000

4. BUDGET ANALYSIS

Personnel costs contribute 50% of the operating budget. There was an increase of 8.4% on salaries and 5% increase on councillor's allowances for the 2025/26 financial year from 2024/25 adjusted budget. Inventory consumed totalled 10.25% of the operating budget and 3% was budgeted for repairs and maintenance.

The revenue from water charges will increase by 5.6%. The services charges constitute 4.8% of the operating revenue budget.

Interest on investments was increased by 1% totalling to R 633 000. Water sales and sanitation was increased by 6% totalling to R50.2m. Other income was reduced by R 1 000 and Interest on debtors was decreased by 53.1% totalling R 15m due to the installation of prepaid smart meters.

	FINAL 2nd ADJ BUDGET 2024/25	VARIANCE	ORIGINAL BUDGET 2025/26	VARIANCE	ORIGINAL BUDGET 2026/27	VARIANCE	ORIGINAL BUDGET 2027/28
Salaries	456 777 000	8.4%	495 324 000	5.6%	523 258 000	7.4%	562 095 000
Councillors' allowances	19 538 000	5.0%	20 516 000	5.0%	21 543 000	5.0%	22 621 000
General expenses	280 109 000	1.0%	282 785 000	8.7%	307 343 000	9.0%	335 064 000
Operating projects	66 187 000	26.0%	83 408 000	-10.3%	74 820 000	-9.9%	67 421 000
Actuarial gains and losses	19 615 000	7.0%	20 989 000	8.0%	22 668 000	8.0%	24 482 000
Inventory consumed	103 968 000	1.6%	105 631 000	5.1%	111 027 000	4.2%	115 674 000
Repairs and maintenance	81 408 000	-63.5%	29 728 000	0.0%	29 728 000	0.0%	29 728 000
Debt impairment	62 458 000	-47.8%	32 616 000	-25.2%	24 396 000	-9.6%	22 059 000
Depreciation	130 942 000	4.8%	137 194 000	4.9%	143 859 000	4.9%	150 966 000
Total	1 221 002 000	-1.0%	1 208 191 000	4.2%	1 258 642 000	5.7%	1 330 110 000
Total cashflow transactions	1 026 724 000	0.4%	1 030 438 000	4.2%	1 073 330 000	5.8%	1 135 912 000

The operating budget amounts to R **1 030m**, R**1 073m** and R**1 135m** from 2025/26, 2026/27 and 2027/2028 financial years respectively.

Salaries were increased in:

2026 – 8.4% to account for the annual increase and to fill vacancies

2027 – 5.6% to account for the annual increase and to fill vacancies

2028 – 7.4% to account for the annual increase and to fill vacancies

Councillor allowances were increased with 5.0% to account for the annual increase of allowances and benefits yet to be determined by the upper limits. This also included the back-pay that is to be affected due to the late gazetting of upper limits.

General expenses amount to R 282 785 000, R 307 343 000 and R 335 064 000 for 2025/26, 2026/27 and 2027/28 years respectively.

Operating projects are zero based

Actuarial gains and losses were budgeted in relation to 2024/25 expenditure including salary increases.

Inventory consumed were budgeted R105 631 000, R111 027 000 and R115 674 000 for 2025/26, 2026/27 and 2027/28 years respectively.

Repairs and maintenance are zero based

Debt impairment was budgeted for in relation to 2024/25 expenditure including increased tariffs.

5. CASH FLOW MANAGEMENT

The municipality cash and cash equivalent at the end of the year amounts to R 396 131 000.

Net cash to be generated from operating activities amount to R341 673 000 in 2025/2026. The favourable net cash flow from operating activities is an indication that the municipality will be able to generate surplus cash from rendering municipal services such as water, sanitation etc.

DC35 Capricorn - Table A7 Budgeted Cash Flows

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates												
Service charges			-	-	4 086	58 029	30 729	30 729	30 729	49 944	50 692	52 720
Other revenue			102 391	98 098	132 088	109 449	49	49	49	109 048	109 047	105 046
Transfers and Subsidies - Operational		1	696 178	735 350	782 038	842 453	838 200	838 200	838 200	911 146	931 883	973 777
Transfers and Subsidies - Capital		1	367 121	411 738	457 020	351 262	421 830	421 830	421 830	383 456	415 943	438 500
Interest			-	-	63 637	63 289	63 289	63 289	63 289	63 922	64 561	65 271
Dividends										-	-	-
Payments												
Suppliers and employees			394 761	488 236	(897 389)	(963 735)	(975 040)	(975 040)	(975 040)	(1 175 843)	(1 117 311)	(1 177 456)
Interest			-	-	-	(470)	-	-	-	-	-	-
Transfers and Subsidies		1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			1 560 451	1 733 422	541 482	460 277	379 057	379 057	379 057	341 673	454 815	457 858
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE										-	-	-
Decrease (increase) in non-current receivables										-	-	-
Decrease (increase) in non-current investments										-	-	-
Payments												
Capital assets			(393 953)	(485 824)	(472 589)	(376 295)	(473 870)	(473 870)	(473 870)	(393 366)	(400 093)	(404 708)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(393 953)	(485 824)	(472 589)	(376 295)	(473 870)	(473 870)	(473 870)	(393 366)	(400 093)	(404 708)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-	-	-
Borrowing long term/refinancing										-	-	-
Increase (decrease) in consumer deposits										-	-	-
Payments												
Repayment of borrowing			-	-	-	(90)	(100)	(100)	(100)	(150)	(90)	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	-	(90)	(100)	(100)	(100)	(150)	(90)	-
NET INCREASE/ (DECREASE) IN CASH HELD			1 166 498	1 247 598	68 892	83 892	(94 913)	(94 913)	(94 913)	(51 843)	54 632	53 150
Cash/cash equivalents at the year begin:		2	427 266	493 700	493 700	528 640	580 733	580 733	580 733	447 974	396 131	450 763
Cash/cash equivalents at the year end:		2	1 593 764	1 741 298	562 593	612 532	485 821	485 821	485 821	396 131	450 763	503 913

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 will be **R393m**, **R400m** and **R404m** for 2025/26, 2026/27 and 2027/28 financial years respectively

CAPEX FUNDING				
COSTS ELEMENTS	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
WSIG	126 302 000	145 000 000	130 022 000	138 773 000
MIG	274 999 000	244 722 000	268 529 000	282 335 000
RBIG	20 529 000	-	-	-
Transfer (to)/from Operational Revenue	(45 637 000)	3 644 000	1 542 000	(16 400 000)
	376 193 000	393 366 000	400 093 000	404 708 000

6.1 WATER SUPPLY

Water projects allocation is **R365m**, which is included in **R145m** and **R242m** for conditional grant WSIG and MIG.

WATER PROJECTS - BLOUBERG MUNICIPALITY	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Bosehla water supply	27 000	3 000 000	26 087 000	24 670 000
Kromhoek/Makgato, Devrede, Taaibosch	18 674 000	6 660 000	-	-
New Stands Water Supply				
Thalane Water Supply	-	3 000 000	17 391 000	46 631 000
Grootpan, Sias, Ramaswikana, Longden, Mmamoleka Water Supply	10 416 000	28 531 000	-	-
	44 117 000	41 191 000	43 478 000	71 301 000
		-		
WATER PROJECTS - LEPELLE-NKUMPI MUNICIPALITY	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Mphahlele RWS Maijane, Sefalaolo, Makaepea, Sedimothole, Moshate & Mashite	-	3 000 000	43 478 000	43 478 000
Stocks Regional Water Scheme	120 599 000	83 933 000	65 787 000	52 109 000
Groothoek Regional water Scheme (Madisha-Ditoro, Madisha-Leolo, Motserereng, Mamogwasha)	-	3 000 000	26 087 000	35 961 000
	127 399 000	89 933 000	135 352 000	131 548 000
		-		
WATER PROJECTS - MOLEMOLE MUNICIPALITY	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Phasha Water Supply	14 057 000	26 087 000	8 927 000	-
Sefene Water Supply	62 023 000	53 322 000	43 478 000	40 391 000
	86 897 000	79 409 000	52 405 000	40 391 000
TOTAL WATER PROJECTS	421 450 000	365 216 000	372 993 000	382 608 000

6.2 OPERATION AND MAINTENANCE

4204 - WATER O&M	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Operations & maintenance term contracts	51 855 000	15 000 000	15 000 000	15 000 000
Procurement of O&M material	10 000 000	2 500 000	2 500 000	2 500 000
	61 855 000	17 500 000	17 500 000	17 500 000

4204 - WATER O&M	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Procurement of jet machines for sewer maintenance	-	650 000	650 000	650 000
Operations & maintenance term contracts	34 080 000	9 350 000	14 850 000	9 850 000
Mobile Generator		500 000		
	35 080 000	10 500 000	15 500 000	10 500 000

6.3 CORPORATE SERVICES

CORPORATE SERVICES - IKM PROJECTS	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Financial system enhancements	-	1 000 000	1 000 000	1 000 000
Access Control and Camera System	50 000	50 000	50 000	50 000
IT networks Infrastructure	200 000	200 000	200 000	200 000
IT Software	55 000	55 000	55 000	55 000
IT hardware	1 650 000	1 000 000	1 000 000	1 000 000
Community shared network	150 000	150 000	150 000	150 000
IT Security (Cameras)	50 000	50 000	50 000	50 000
Performance management system	400 000	400 000	400 000	400 000
IT Machinery and Equipment's	245 000	245 000	245 000	245 000
	2 800 000	3 150 000	3 150 000	3 150 000

ADMIN & LOGISTICS PROJECTS	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Procurement of Office Furniture	975 000	1 000 000	1 000 000	1 000 000
Procurement of air-conditioners	269 000	450 000	450 000	450 000
Procurement of Plants & Equipment's	5 250 000	4 500 000	4 500 000	4 500 000
Procurement of Water vehicles (trucks and bakkies)	830 000	-	-	-
Procurement of Revenue collection vehicles	-	1 000 000	-	-
Procurement of fire engines	6 016 000	2 000 000	2 000 000	2 000 000
Mobile offices (Blouberg)	1 200 000	500 000	500 000	500 000
Guard houses		50 000		
TOTAL ADMIN & LOGISTICS PROJECTS	14 540 000	9 500 000	8 450 000	8 450 000

6.4 SANITATION

WATER IMPLEMENTATION/ SANITATION	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Water and Sanitation Services in Lebowakgomo	5 000 000	-	-	-
WSIG Scheme Lepelle-Nkumpi Sanitation	8 696 000	10 000 000	10 000 000	10 000 000
Molemole rural sanitation	-	8 696 000	8 696 000	8 696 000
Blouberg Sanitation	-	8 696 000	8 696 000	8 696 000
Capricorn Household Sanitation (Planning)	5 000 000	5 000 000	5 000 000	-
Water Services Development plan	50 000	50 000	-	-
Water Sanitation Master Plan	50 000	50 000	-	-
	18 796 000	32 492 000	32 392 000	27 392 000

Sanitation is allocated **R32m** in **2025/26** 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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	81 788	84 041	78 861	89 276	47 556	47 556	47 556	50 232	50 989	53 026
Investment revenue	26 831	49 039	63 637	63 289	63 289	63 289	63 289	63 922	64 561	65 271
Transfer and subsidies - Operational	714 743	767 198	797 795	842 453	838 200	838 200	838 200	911 146	931 883	973 777
Other own revenue	36 858	69 063	50 143	25 449	32 042	32 042	32 042	15 048	10 047	10 046
Total Revenue (excluding capital transfers and contributions)	860 220	969 341	990 436	1 020 467	981 087	981 087	981 087	1 040 348	1 067 480	1 102 120
Employee costs	344 730	363 602	366 472	469 233	456 777	456 777	456 777	495 324	523 258	562 095
Remuneration of councillors	14 957	16 329	17 236	20 538	19 538	19 538	19 538	20 516	21 543	22 621
Depreciation and amortisation	84 230	90 567	97 620	109 599	121 199	121 199	121 199	126 850	132 987	139 538
Interest	211	116	59	470	470	470	470	470	470	470
Inventory consumed and bulk purchases	51 597	65 063	104 096	102 108	103 968	103 968	103 968	105 631	111 027	115 674
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–
Other expenditure	381 229	377 343	407 028	463 672	518 950	518 950	518 950	459 400	469 357	489 712
Total Expenditure	878 955	903 040	992 511	1 165 620	1 220 902	1 220 902	1 220 902	1 208 191	1 256 642	1 330 110
Surplus/(Deficit)	(16 735)	66 301	(2 075)	(145 153)	(239 815)	(239 815)	(239 815)	(167 843)	(201 162)	(227 990)
Transfers and subsidies - capital (monetary allocations)	325 670	380 891	441 263	351 262	421 830	421 830	421 830	383 456	415 943	438 500
Transfers and subsidies - capital (in-kind)	148	68	1 912	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	309 083	447 260	441 101	206 109	182 015	182 015	182 015	215 613	214 781	210 510
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	309 083	447 260	441 101	206 109	182 015	182 015	182 015	215 613	214 781	210 510
Capital expenditure & funds sources										
Capital expenditure	346 025	399 071	541 000	376 295	473 870	473 870	473 870	393 366	400 093	404 708
Transfers recognised - capital	240 367	281 573	390 453	304 310	367 158	367 158	367 158	335 316	342 993	362 608
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	105 658	117 498	150 547	71 985	106 712	106 712	106 712	58 050	57 100	42 100
Total sources of capital funds	346 025	399 071	541 000	376 295	473 870	473 870	473 870	393 366	400 093	404 708
Financial position										
Total current assets	619 647	709 824	817 238	522 726	602 301	602 301	602 301	482 896	464 336	449 901
Total non current assets	3 458 985	3 806 771	4 229 410	4 448 184	4 554 636	4 554 636	4 554 636	4 792 320	5 029 138	5 262 488
Total current liabilities	303 085	314 030	391 782	253 389	434 623	434 623	434 623	348 921	364 397	385 171
Total non current liabilities	128 035	107 541	118 742	120 143	124 824	124 824	124 824	131 680	139 097	147 120
Community wealth/Equity	3 647 512	4 095 024	4 536 124	4 597 379	4 597 489	4 597 489	4 597 489	4 794 614	4 989 979	5 180 097
Cash flows										
Net cash from (used) operating	1 560 451	1 733 422	541 482	460 277	379 057	379 057	379 057	341 673	454 815	457 858
Net cash from (used) investing	(393 953)	(485 824)	(472 589)	(376 295)	(473 870)	(473 870)	(473 870)	(393 366)	(400 093)	(404 708)
Net cash from (used) financing	–	–	–	(90)	(100)	(100)	(100)	(150)	(90)	–
Cash/cash equivalents at the year end	1 593 764	1 741 298	562 593	612 532	485 821	485 821	485 821	396 131	450 763	503 913
Cash backing/surplus reconciliation										
Cash and investments available	427 266	493 700	580 733	407 532	447 974	447 974	447 974	355 867	366 912	372 888
Application of cash and investments	76 352	123 625	27 669	67 837	335 802	335 802	335 802	29 709	96 421	160 653
Balance - surplus (shortfall)	350 914	370 075	553 064	339 695	112 172	112 172	112 172	326 158	270 492	212 236
Asset management										
Asset register summary (WDV)	2 328 595	2 455 228	2 614 929	2 363 186	2 523 577	2 523 577		2 419 945	2 313 770	2 184 512
Depreciation	75 511	75 885	80 411	86 447	88 047	88 047		92 040	96 437	101 160
Renewal and Upgrading of Existing Assets	40 873	(727)	–	84 347	128 817	128 817		124 783	111 758	119 368
Repairs and Maintenance	18 473	20 270	25 546	161 590	193 200	193 200		224 474	240 908	262 093
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–		998	1 013	1 054
Revenue cost of free services provided	–	–	–	–	–	–		–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	15	15	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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional											
Governance and administration			490 699	558 248	588 248	578 365	511 681	511 681	553 065	582 380	622 405
Executive and council			56 242	58 513	62 592	68 029	64 249	64 249	67 899	72 156	76 725
Finance and administration			427 670	491 945	516 222	500 197	437 280	437 280	474 287	496 554	533 156
Internal audit			6 787	7 789	9 434	10 139	10 152	10 152	10 879	11 670	12 524
Community and public safety			85 016	92 283	99 075	105 031	102 371	102 371	108 630	116 697	125 390
Community and social services			13 964	14 805	17 009	18 249	18 659	18 659	19 076	20 454	21 943
Sport and recreation			4 433	4 785	5 167	5 667	5 447	5 447	6 012	6 435	6 893
Public safety			44 735	50 984	53 450	57 302	54 452	54 452	58 292	62 801	67 649
Housing			-	-	-	-	-	-	-	-	-
Health			21 883	21 708	23 449	23 813	23 813	23 813	25 250	27 007	28 905
Economic and environmental services			38 472	(2 875 036)	34 022	37 507	38 107	38 107	41 271	38 413	40 840
Planning and development			20 641	17 912	17 914	19 222	19 152	19 152	22 013	18 216	19 360
Road transport			8 766	6 997	7 617	9 101	9 101	9 101	9 621	10 256	10 941
Environmental protection			9 065	(2 899 945)	8 491	9 184	9 854	9 854	9 637	9 941	10 539
Trading services			571 851	3 574 807	712 266	650 826	750 758	750 758	720 838	735 933	751 985
Energy sources			-	-	-	-	-	-	-	-	-
Water management			566 867	3 543 731	694 657	640 726	740 658	740 658	720 838	735 933	751 985
Waste water management			4 985	31 076	17 609	10 100	10 100	10 100	-	-	-
Waste management			-	-	-	-	-	-	-	-	-
Other		4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		2	1 186 038	1 350 301	1 433 612	1 371 729	1 402 917	1 402 917	1 423 804	1 473 423	1 540 620
Expenditure - Functional											
Governance and administration			406 272	443 725	509 834	603 276	627 232	627 232	602 836	627 474	663 318
Executive and council			47 761	52 168	50 159	68 029	64 249	64 249	67 899	72 156	76 725
Finance and administration			350 765	382 961	451 385	525 108	552 831	552 831	524 058	543 648	574 069
Internal audit			7 746	8 596	8 290	10 139	10 152	10 152	10 879	11 670	12 524
Community and public safety			81 327	80 438	83 693	105 031	103 144	103 144	108 630	116 697	125 390
Community and social services			13 734	14 849	15 005	18 249	18 963	18 963	19 076	20 454	21 943
Sport and recreation			3 169	3 700	4 019	5 667	5 630	5 630	6 012	6 435	6 893
Public safety			44 788	42 160	44 491	57 302	54 687	54 687	58 292	62 801	67 649
Housing			-	-	-	-	-	-	-	-	-
Health			19 636	19 730	20 178	23 813	23 844	23 844	25 250	27 007	28 905
Economic and environmental services			31 225	37 645	32 558	47 998	44 056	44 056	55 066	53 461	56 615
Planning and development			17 976	17 381	17 053	29 713	24 767	24 767	35 808	33 264	35 135
Road transport			6 706	7 382	8 064	9 101	9 001	9 001	9 621	10 256	10 941
Environmental protection			6 543	12 882	7 441	9 184	10 288	10 288	9 637	9 941	10 539
Trading services			358 131	341 232	366 427	409 315	446 470	446 470	441 659	461 010	484 787
Energy sources			-	-	-	-	-	-	-	-	-
Water management			284 516	302 854	342 614	387 873	425 028	425 028	406 389	425 701	454 333
Waste water management			73 614	38 378	23 812	21 442	21 442	21 442	35 270	35 309	30 454
Waste management			-	-	-	-	-	-	-	-	-
Other		4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		3	876 955	903 040	992 511	1 165 620	1 220 902	1 220 902	1 208 191	1 258 642	1 330 110
Surplus/(Deficit) for the year			309 083	447 260	441 101	206 109	182 015	182 015	215 613	214 781	210 510

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

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Revenue - Functional										
<i>Municipal governance and administration</i>		490 699	558 248	588 248	578 365	511 681	511 681	553 065	582 380	622 405
<i>Executive and council</i>		56 242	58 513	62 592	68 029	64 249	64 249	67 899	72 155	76 725
<i>Mayor and Council</i>		39 882	41 234	43 223	47 222	44 912	44 912	47 400	50 200	53 194
<i>Municipal Manager, Town Secretary and Chief Executive</i>		16 360	17 280	19 369	20 807	19 337	19 337	20 499	21 956	23 531
<i>Finance and administration</i>		427 670	491 945	516 222	500 197	437 280	437 280	474 287	498 554	533 156
<i>Administrative and Corporate Support</i>		51 699	71 767	82 520	86 668	97 712	97 712	92 115	98 073	105 823
<i>Asset Management</i>										
<i>Finance</i>		227 407	255 903	257 007	220 691	166 640	166 640	155 241	153 758	158 810
<i>Fleet Management</i>										
<i>Human Resources</i>		59 601	70 497	74 163	75 689	35 906	35 906	78 822	84 312	90 097
<i>Information Technology</i>		18 774	23 169	22 847	26 141	25 980	25 980	26 734	28 895	31 276
<i>Legal Services</i>		6 347	5 379	6 263	13 995	18 995	18 995	20 293	21 880	23 594
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>		11 266	11 406	11 255	11 911	11 971	11 971	12 511	13 243	14 034
<i>Property Services</i>										
<i>Risk Management</i>		29 532	29 409	34 740	37 900	52 900	52 900	59 904	68 002	77 266
<i>Security Services</i>										
<i>Supply Chain Management</i>		23 043	24 415	27 427	27 202	27 176	27 176	28 667	30 391	32 256
<i>Valuation Service</i>										
<i>Internal audit</i>		6 787	7 789	9 434	10 139	10 152	10 152	10 879	11 670	12 524
<i>Governance Function</i>		6 787	7 789	9 434	10 139	10 152	10 152	10 879	11 670	12 524
<i>Community and public safety</i>		85 916	92 283	99 075	105 031	102 371	102 371	108 630	116 897	125 390
<i>Community and social services</i>		13 964	14 805	17 009	18 249	18 659	18 659	19 076	20 454	21 943
<i>Ageed Care</i>										
<i>Agricultural</i>										
<i>Animal Care and Diseases</i>										
<i>Cemeteries, Funeral Parlours and Crematoriums</i>										
<i>Child Care Facilities</i>										
<i>Community Halls and Facilities</i>										
<i>Consumer Protection</i>										
<i>Cultural Matters</i>										
<i>Disaster Management</i>		13 964	14 805	17 009	18 249	18 659	18 659	19 076	20 454	21 943
<i>Education</i>										
<i>Indigenous and Customary Law</i>										
<i>Industrial Promotion</i>										
<i>Language Policy</i>										
<i>Libraries and Archives</i>										
<i>Literacy Programmes</i>										
<i>Media Services</i>										
<i>Museums and Art Galleries</i>										
<i>Population Development</i>										
<i>Provincial Cultural Matters</i>										
<i>Theatres</i>										
<i>Zoo's</i>										
<i>Sport and recreation</i>		4 433	4 785	5 167	5 667	5 447	5 447	6 012	6 435	6 893
<i>Beaches and Jetties</i>										
<i>Casinos, Racing, Gambling, Wagering</i>										
<i>Community Parks (including Nurseries)</i>										
<i>Recreational Facilities</i>		4 433	4 785	5 167	5 667	5 447	5 447	6 012	6 435	6 893
<i>Sports Grounds and Stadiums</i>										
<i>Public safety</i>		44 735	50 984	53 450	57 302	54 452	54 452	58 292	62 801	67 649
<i>Civil Defence</i>										
<i>Cleaning</i>										
<i>Control of Public Nuisances</i>										
<i>Fencing and Fences</i>										
<i>Fire Fighting and Protection</i>		44 735	50 984	53 450	57 302	54 452	54 452	58 292	62 801	67 649
<i>Licensing and Control of Animals</i>										
<i>Police Forces, Traffic and Street Parking Control</i>										
<i>Pounds</i>										
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>										
<i>Informal Settlements</i>										
<i>Health</i>		21 883	21 708	23 449	23 813	23 813	23 813	25 250	27 007	28 905
<i>Ambulance</i>										
<i>Health Services</i>		-	-	5 862	23 813	23 813	23 813	25 250	27 007	28 905
<i>Laboratory Services</i>										
<i>Food Control</i>		21 883	21 708	17 587	-	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases</i>										
<i>Vector Control</i>										
<i>Chemical Safety</i>										

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

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Economic and environmental services	1	38 472	(2 875 036)	34 022	37 507	38 107	38 107	41 271	38 413	40 840
Planning and development		20 641	17 912	17 914	19 222	19 152	19 152	22 013	18 216	19 360
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDIs)		20 641	17 912	17 914	16 449	16 379	16 379	18 354	18 216	19 360
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City										
Project Management Unit		-	-	-	2 773	2 773	2 773	3 669	-	-
Provincial Planning										
Support to Local Municipalities										
Road transport		8 766	6 997	7 617	9 101	9 101	9 101	9 621	10 256	10 941
Public Transport		8 766	6 997	7 617	9 101	9 101	9 101	9 621	10 256	10 941
Road and Traffic Regulation										
Roads										
Taxi Ranks										
Environmental protection		9 065	(2 899 945)	8 491	9 184	9 854	9 854	9 637	9 941	10 539
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control		9 065	(2 899 945)	8 491	9 184	9 854	9 854	9 637	9 941	10 539
Soil Conservation										
Trading services		571 851	3 574 807	712 266	650 826	750 758	750 758	720 638	735 933	751 985
Energy sources		-	-	-	-	-	-	-	-	-
Electricity										
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		566 867	3 543 731	694 657	640 726	740 658	740 658	720 638	735 933	751 985
Water Treatment		16 998	2 927 956	19 248	23 330	28 080	28 080	28 751	24 888	25 171
Water Distribution		549 868	615 774	675 409	617 396	712 578	712 578	692 087	711 045	726 814
Water Storage										
Waste water management		4 985	31 076	17 609	10 100	10 100	10 100	-	-	-
Public Toilets										
Sewerage		4 985	31 076	17 609	10 100	10 100	10 100	-	-	-
Storm Water Management										
Waste Water Treatment										
Waste management		-	-	-	-	-	-	-	-	-
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal										
Street Cleaning										
Other		-	-	-	-	-	-	-	-	-
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Revenue - Functional	2	1 186 038	1 350 301	1 433 612	1 371 729	1 402 917	1 402 917	1 423 804	1 473 423	1 540 620

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

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Expenditure - Functional										
Municipal governance and administration		406 272	443 725	509 834	603 276	627 232	627 232	602 636	627 474	663 318
Executive and council		47 761	52 188	50 159	68 029	64 289	64 289	67 899	72 158	76 725
Mayor and Council		34 884	35 871	35 024	47 222	44 912	44 912	47 400	50 200	53 194
Municipal Manager, Town Secretary and Chief Executive		12 877	16 298	15 135	20 807	19 337	19 337	20 499	21 956	23 531
Finance and administration		350 765	362 961	451 385	525 108	552 831	552 831	524 058	543 648	574 069
Administrative and Corporate Support		57 242	64 776	73 624	91 081	97 512	97 512	96 851	104 566	113 059
Asset Management										
Finance		145 904	183 705	211 068	220 691	222 085	222 085	178 965	169 384	167 607
Fleet Management										
Human Resources		61 712	39 108	56 541	95 304	95 303	95 303	99 811	106 980	114 579
Information Technology		19 687	20 371	21 477	27 024	26 889	26 889	27 056	29 202	31 674
Legal Services		9 212	15 524	25 127	13 995	18 995	18 995	20 293	21 880	23 594
Marketing, Customer Relations, Publicity and Media Co-ordination		10 190	11 110	10 562	11 911	11 971	11 971	12 511	13 243	14 034
Property Services										
Risk Management		27 952	30 353	32 595	37 900	52 900	52 900	59 904	68 002	77 266
Security Services										
Supply Chain Management		18 868	18 013	20 391	27 202	27 176	27 176	28 667	30 391	32 256
Valuation Service										
Internal audit		7 745	8 596	8 290	10 139	10 152	10 152	10 879	11 670	12 524
Governance Function		7 745	8 596	8 290	10 139	10 152	10 152	10 879	11 670	12 524
Community and public safety		81 327	80 438	83 893	105 031	103 144	103 144	108 630	116 897	125 390
Community and social services		13 734	14 849	15 005	18 249	18 983	18 983	19 076	20 454	21 943
Ageed Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums										
Child Care Facilities										
Community Halls and Facilities										
Consumer Protection										
Cultural Matters										
Disaster Management		13 734	14 849	15 005	18 249	18 983	18 983	19 076	20 454	21 943
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		3 169	3 700	4 019	5 667	5 630	5 630	6 012	6 435	6 893
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities		3 169	3 700	4 019	5 667	5 630	5 630	6 012	6 435	6 893
Sports Grounds and Stadiums										
Public safety		44 788	42 160	44 491	57 302	54 687	54 687	58 292	62 801	67 649
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		44 788	42 160	44 491	57 302	54 687	54 687	58 292	62 801	67 649
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control										
Pounds										
Housing		-	-	-	-	-	-	-	-	-
Housing										
Informal Settlements										
Health		19 636	19 730	20 178	23 813	23 844	23 844	25 250	27 007	28 905
Ambulance										
Health Services		-	-	4 795	23 813	23 844	23 844	25 250	27 007	28 905
Laboratory Services										
Food Control		19 636	19 730	15 383	-	-	-	-	-	-
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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Economic and environmental services		31 225	37 645	32 556	47 998	44 056	44 056	55 066	53 461	56 615
Planning and development		17 976	17 381	17 053	29 713	24 767	24 767	35 808	33 264	35 135
Billboards										
Corporate Wide Strategic Planning (IDPs, LEIDs)		15 159	14 362	13 655	16 449	16 689	16 689	18 354	18 216	19 360
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City										
Project Management Unit		2 817	3 019	3 398	13 264	8 078	8 078	17 454	15 048	15 775
Provincial Planning										
Support to Local Municipalities										
Road transport		6 706	7 382	8 064	9 101	9 001	9 001	9 621	10 256	10 941
Public Transport		6 706	7 382	8 064	9 101	9 001	9 001	9 621	10 256	10 941
Road and Traffic Regulation										
Roads										
Taxi Ranks										
Environmental protection		6 543	12 882	7 441	9 184	10 288	10 288	9 637	9 941	10 539
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control		6 543	12 882	7 441	9 184	10 288	10 288	9 637	9 941	10 539
Soil Conservation										
Trading services		358 131	341 232	366 427	409 315	446 470	446 470	441 659	461 910	484 787
Energy sources		-	-	-	-	-	-	-	-	-
Electricity										
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		284 516	302 854	342 614	387 873	425 028	425 028	406 389	425 701	454 333
Water Treatment		16 309	16 594	25 541	23 330	28 080	28 080	28 751	34 888	25 171
Water Distribution		268 207	286 270	317 074	364 543	396 948	396 948	377 638	400 813	429 162
Water Storage										
Waste water management		73 614	38 378	23 812	21 442	21 442	21 442	35 270	35 309	30 454
Public Toilets										
Sewerage		73 614	38 378	23 812	21 442	21 442	21 442	35 270	35 309	30 454
Storm Water Management										
Waste Water Treatment										
Waste management		-	-	-	-	-	-	-	-	-
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal										
Street Cleaning										
Other		-	-	-	-	-	-	-	-	-
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Expenditure - Functional	3	876 955	903 040	992 511	1 165 620	1 220 902	1 220 902	1 208 191	1 258 542	1 330 110
Surplus/(Deficit) for the year		309 083	447 260	441 101	206 109	182 015	182 015	215 613	214 781	210 510

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

Vote Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote		1									
Vote 1 - Municipal Manager			63 945	65 883	74 798	80 757	94 360	94 360	103 793	114 871	127 355
Vote 2 - Executive Mayor			39 882	41 234	43 223	47 222	44 912	44 912	47 400	50 200	53 194
Vote 3 - Corporate Services			136 421	170 812	185 793	202 493	178 593	178 593	217 964	233 160	250 790
Vote 4 - Chief Financial Officer			250 450	280 318	284 434	247 893	193 816	193 816	183 908	184 149	191 066
Vote 5 - Community and Social Services			85 016	92 283	99 075	105 031	102 371	102 371	108 630	116 697	125 390
Vote 6 - Health			-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS			38 472	(2 875 036)	34 022	34 734	35 334	35 334	37 612	38 413	40 840
Vote 8 - Public Transport			-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure			571 851	3 574 807	712 266	653 599	753 531	753 531	724 497	735 933	751 985
Vote 10 - Other			-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	1 186 038	1 350 301	1 433 612	1 371 729	1 402 917	1 402 917	1 423 804	1 473 423	1 540 620
Expenditure by Vote to be appropriated		1									
Vote 1 - Municipal Manager			58 765	66 357	66 582	80 757	94 360	94 360	103 793	114 871	127 355
Vote 2 - Executive Mayor			34 884	35 871	35 024	47 222	44 912	44 912	47 400	50 200	53 194
Vote 3 - Corporate Services			148 024	139 779	175 029	227 404	238 699	238 699	244 011	262 628	282 906
Vote 4 - Chief Financial Officer			164 772	234 070	262 217	247 893	249 261	249 261	207 632	199 775	199 863
Vote 5 - Community and Social Services			81 327	80 438	83 693	105 031	103 144	103 144	108 630	116 697	125 390
Vote 6 - Health			-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS			28 408	34 627	29 160	34 734	35 978	35 978	37 612	38 413	40 840
Vote 8 - Public Transport			-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure			360 948	353 223	360 853	422 579	454 548	454 548	459 113	476 058	500 562
Vote 10 - Other			-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	877 127	944 364	1 012 558	1 165 620	1 220 902	1 220 902	1 208 191	1 258 642	1 330 110
Surplus/(Deficit) for the year		2	308 911	405 937	421 054	206 109	182 015	182 015	215 613	214 781	210 510

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
9.5 - Water Operations and Maintenance		181 784	207 227	220 990	244 174	273 488	273 488	281 178	270 054	282 539
9.6 - Water Implementation		358 084	408 547	454 419	373 222	430 000	430 000	430 000	440 001	454 275
9.7 - Project Management Unit		-	-	-	2 773	2 773	2 773	3 659	-	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 188 038	1 360 301	1 438 812	1 371 229	1 402 917	1 402 917	1 429 804	1 479 428	1 540 829

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

C:\30 Capricorn - Table A2 Budgeted Financial Performance - revenue and expenditure by municipal vote.xls										
Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure by Vote	1									
Vote 1 - Municipal Manager		58 766	66 367	66 582	80 757	94 980	94 980	103 793	114 871	127 366
1.1 - Municipal Manager		1 510	2 048	2 135	3 585	3 585	3 585	3 827	4 123	4 446
1.2 - Intergovernmental Relations		1 064	2 553	2 458	3 181	3 211	3 211	3 359	3 570	3 800
1.3 - Strategic Management		3 705	3 952	3 900	4 901	4 901	4 901	5 212	5 591	6 000
1.4 - Project ISD		5 998	7 145	6 033	9 140	7 540	7 540	8 104	8 672	9 285
1.5 - Communications		10 190	11 110	10 592	11 911	11 971	11 971	12 511	13 243	14 034
1.6 - Risk Management		27 952	30 353	32 595	37 900	52 900	52 900	59 904	68 002	77 296
1.7 - Internal Audit		7 748	8 596	8 290	10 139	10 152	10 152	10 679	11 670	12 524
Vote 2 - Executive Mayor		34 884	36 871	36 024	47 222	44 912	44 912	47 400	50 200	53 194
2.1 - Office of the Executive Mayor		17 421	20 000	20 223	24 025	22 515	22 515	23 687	24 955	26 296
2.2 - Office of the Chief Whip		2 618	2 441	2 890	3 896	3 845	3 845	4 123	4 391	4 678
2.3 - Council Support		9 475	8 178	6 964	12 191	11 441	11 441	12 094	12 685	13 737
2.4 - Special Focus		5 171	5 245	4 938	7 109	7 109	7 109	7 496	7 969	8 481
Vote 3 - Corporate Services		148 024	139 779	176 028	227 404	238 888	238 889	244 011	282 928	282 908
3.1 - Corporate Support		1 204	1 581	1 538	2 407	1 872	1 872	2 036	2 194	2 362
3.2 - Administrative Support		56 038	63 195	70 346	88 674	95 640	95 640	94 815	102 372	110 607
3.3 - Human Resources		61 712	39 108	56 541	95 304	95 303	95 303	99 811	106 980	114 579
3.4 - Information Technology		19 687	20 371	21 477	27 024	26 889	26 889	27 096	29 202	31 674
3.5 - Legal Services		9 383	15 524	25 127	13 995	18 995	18 995	20 293	21 680	23 594
Vote 4 - Chief Financial Officer		164 772	234 070	262 217	347 883	349 281	349 281	337 682	399 775	399 888
4.1 - Budget and Treasury		6 004	6 474	6 974	9 687	9 581	9 581	10 324	11 077	11 682
4.2 - Chief Financial Officer		5 389	5 034	5 540	8 890	7 689	7 689	8 891	9 722	10 632
4.3 - Expenditure		4 373	4 578	4 624	6 383	6 383	6 383	6 624	7 362	7 943
4.4 - Supply Chain Management		18 868	18 013	20 391	27 202	27 176	27 176	28 667	30 391	32 256
4.5 - Income		130 140	199 971	224 688	195 752	198 332	198 332	152 925	141 223	137 140
Vote 5 - Community and Social Services		81 327	80 438	83 883	105 081	103 144	103 144	108 680	118 987	125 380
5.1 - Disaster Management		13 734	14 849	15 005	18 240	18 283	18 283	19 076	20 454	21 943
5.2 - Community Services Manager		3 169	3 700	4 019	5 987	5 830	5 830	6 012	6 435	6 893
5.3 - Fire Fighting and Protection		44 758	42 180	44 491	57 302	54 687	54 687	58 292	62 801	67 640
5.4 - Health services		19 636	19 730	20 178	23 813	23 844	23 844	25 250	27 007	28 905
Vote 6 - Health		-	-	-	-	-	-	-	-	-
Vote 7 - DPEMB		28 408	34 827	29 180	34 734	36 878	36 878	37 812	38 413	40 840
7.1 - DPEMB Manager		1 551	1 080	702	2 406	2 486	2 486	2 569	2 771	2 989
7.2 - Integrated Development Plan		9 887	9 559	8 428	7 969	8 129	8 129	8 245	8 757	9 308
7.3 - Local Economic Development		3 740	3 723	4 525	6 074	6 074	6 074	7 539	6 688	7 083
7.4 - Public Transport		6 706	7 382	8 094	9 101	9 001	9 001	9 821	10 256	10 941
7.5 - Pollution Control		6 543	12 882	7 441	9 184	10 288	10 288	9 837	9 941	10 539
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		380 948	363 223	380 863	422 579	454 548	454 548	458 113	478 068	500 582
9.1 - Infrastructure Manager		1 812	1 896	2 110	2 342	2 342	2 342	2 503	2 702	2 917
9.2 - Water Quality		14 497	14 685	23 431	20 988	25 738	25 738	26 248	22 186	22 254
9.3 - Sanitation		73 614	38 378	23 812	21 442	21 442	21 442	35 270	35 309	30 454

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
9.4 - Water Planning and Design		71 233	78 498	91 602	104 855	115 855	115 855	121 704	127 863	134 404
9.5 - Water Operations and Maintenance		165 612	205 457	204 854	245 226	266 631	266 631	240 558	256 426	277 058
9.6 - Water Implementation		11 163	11 325	11 636	14 482	14 482	14 482	15 378	16 494	17 702
9.7 - Project Management Unit		2 817	3 019	3 398	13 254	8 078	8 078	17 454	15 048	15 775
Vote 10 - Other		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	877 127	944 364	1 012 558	1 166 820	1 220 902	1 220 902	1 206 191	1 268 642	1 330 110
Surplus/(Deficit) for the year	2	338 811	405 887	421 054	208 109	182 015	182 015	215 613	214 761	210 610

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	70 670	72 036	66 289	89 276	47 276	47 276	47 276	49 944	50 692	52 720
Service charges - Waste Water Management	2	11 118	12 005	12 572	-	280	280	280	288	297	306
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		1 140	221	1 239	449	49	49	49	48	47	46
Agency services											
Interest											
Interest earned from Receivables		35 718	42 373	48 904	25 000	31 993	31 993	31 993	15 000	10 000	10 000
Interest earned from Current and Non Current Assets		26 831	49 039	63 637	63 289	63 289	63 289	63 289	63 922	64 561	65 271
Dividends											
Rent on Land											
Rental from Fixed Assets											
Licence and permits											
Special rating levies											
Operational Revenue		-	168	-	-	-	-	-	-	-	-
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes											
Fines, penalties and forfeits		0	26 301	-	-	-	-	-	-	-	-
Licences or permits											
Transfer and subsidies - Operational		714 743	767 198	797 795	842 453	838 200	838 200	838 200	911 146	931 883	973 777
Interest											
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets											
Other Gains											
Discontinued Operations											
Total Revenue (excluding capital transfers and contrib		860 220	969 341	990 436	1 020 467	981 087	981 087	981 087	1 040 348	1 057 480	1 102 120
Expenditure											
Employee related costs	2	344 730	353 602	366 472	469 233	456 777	456 777	456 777	495 324	523 258	562 095
Remuneration of councillors		14 957	16 329	17 236	20 538	19 538	19 538	19 538	20 516	21 543	22 621
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	51 597	65 083	104 096	102 108	103 968	103 968	103 968	105 631	111 027	115 674
Debt impairment	3	57 011	77 756	71 845	62 458	62 458	62 458	62 458	32 616	24 396	22 059
Depreciation and amortisation		84 230	90 567	97 620	109 599	121 199	121 199	121 199	126 850	132 987	139 538
Interest		211	116	59	470	470	470	470	470	470	470
Contracted services		139 816	116 674	132 982	152 277	208 517	208 517	208 517	181 789	183 188	185 728
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	4	-	-	-	-	-	-	-	-
Operational costs		136 314	153 891	162 197	190 689	189 727	189 727	189 727	185 350	200 487	218 824
Losses on disposal of Assets		10 765	16 244	20 368	9 743	9 743	9 743	9 743	10 344	10 872	11 428
Other Losses		37 324	12 773	19 635	48 505	48 505	48 505	48 505	49 301	50 414	51 673
Total Expenditure		876 955	903 040	992 511	1 165 620	1 220 902	1 220 902	1 220 902	1 208 191	1 258 642	1 330 110
Surplus/(Deficit)		(16 735)	66 301	(2 075)	(145 153)	(239 815)	(239 815)	(239 815)	(167 843)	(201 162)	(227 990)
Transfers and subsidies - capital (monetary	6	325 670	380 891	441 263	351 262	421 830	421 830	421 830	383 456	415 943	438 500
Transfers and subsidies - capital (in-kind)	6	148	68	1 912	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		309 083	447 260	441 101	206 109	182 015	182 015	182 015	215 613	214 781	210 510
Income Tax											
Surplus/(Deficit) after income tax		309 083	447 260	441 101	206 109	182 015	182 015	182 015	215 613	214 781	210 510
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		309 083	447 260	441 101	206 109	182 015	182 015	182 015	215 613	214 781	210 510
Share of Surplus/Deficit attributable to Associate	7										
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	309 083	447 260	441 101	206 109	182 015	182 015	182 015	215 613	214 781	210 510

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 354	(2 574)	1 683	11 250	17 340	17 340	17 340	11 600	11 600	11 600
Vote 4 - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		4 726	7 236	(3 974)	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-
Vote 7 - DPBMS		-	-	-	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		-	239 499	450 050	352 000	456 530	456 530	456 530	374 716	388 493	393 108
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	6 080	244 162	447 759	363 250	473 870	473 870	473 870	386 316	400 093	404 708
Single-year expenditure, to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		(1 342)	2 685	526	-	-	-	-	1 050	-	-
Vote 4 - Chief Financial Officer		-	133	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		(382)	2 393	1 637	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-
Vote 7 - DPBMS		(204)	-	-	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		341 883	149 697	(449 923)	13 045	-	-	-	6 000	-	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		339 944	154 909	(447 759)	13 045	-	-	-	7 050	-	-
Total Capital Expenditure - Vote		346 025	399 071	-	376 295	473 870	473 870	473 870	393 366	400 093	404 708
Capital Expenditure - Functional											
Governance and administration		(19 550)	(3 478)	19 066	11 250	17 340	17 340	17 340	12 650	11 600	11 600
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		(19 550)	(3 478)	19 066	11 250	17 340	17 340	17 340	12 650	11 600	11 600
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		6 627	13 352	1 801	-	-	-	-	-	-	-
Community and social services		-	68	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		6 598	13 284	1 801	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		29	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		358 947	389 196	520 133	365 045	456 530	456 530	456 530	380 716	388 493	393 108
Energy services		-	-	-	-	-	-	-	-	-	-
Water management		358 947	383 629	515 788	365 045	456 530	456 530	456 530	375 716	388 493	393 108
Waste water management		-	5 567	4 346	-	-	-	-	5 000	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	346 025	399 071	541 000	376 295	473 870	473 870	473 870	393 366	400 093	404 708
Funded by:											
National Government		240 367	281 573	390 453	304 310	367 158	367 158	367 158	335 316	342 993	362 608
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	240 367	281 573	390 453	304 310	367 158	367 158	367 158	335 316	342 993	362 608
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		105 658	117 498	150 547	71 985	106 712	106 712	106 712	58 050	57 100	42 100
Total Capital Funding	7	346 025	399 071	541 000	376 295	473 870	473 870	473 870	393 366	400 093	404 708

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
1.1 - Municipal Manager											
1.2 - Intergovernmental Relations											
1.3 - Strategic Management											
1.4 - Project ISO											
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		1 354	(2 574)	1 683	11 250	17 340	17 340	17 340	11 600	11 600	11 600
3.1 - Corporate Support											
3.2 - Administrative Support		(301)	(2 330)	1 082	8 450	14 540	14 540	14 540	8 450	8 450	8 450
3.3 - Human Resources											
3.4 - Information Technology		1 655	(243)	601	2 800	2 800	2 800	2 800	3 150	3 150	3 150
3.5 - Legal Services											
Vote 4 - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-
4.1 - Budget and Treasury											
4.2 - Chief Financial Officer											
4.3 - Expenditure											
4.4 - Supply Chain Management											
4.5 - Income											
Vote 5 - Community and Social Services		4 726	7 236	(3 974)	-	-	-	-	-	-	-
5.1 - Disaster Management											
5.2 - Community Services Manager											
5.3 - Fire Fighting and Protection		4 726	7 236	(3 974)	-	-	-	-	-	-	-
5.4 - Health services											
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-

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

[illegible]

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

[illegible]

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
<u>Capital expenditure - Municipal Vote</u>											
<u>Single-year expenditure appropriation</u>											
Vote 1 - Municipal Manager	2	-	-	-	-	-	-	-	-	-	-
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		(1 342)	2 685	526	-	-	-	-	1 050	-	-
3.1 - Corporate Support											
3.2 - Administrative Support		202	2 459	1 127	-	-	-	-	1 050	-	-
3.3 - Human Resources											
3.4 - Information Technology		(1 545)	226	(601)	-	-	-	-	-	-	-
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		(392)	2 393	1 637	-	-	-	-	-	-	-
5.1 - Disaster Management		(2 255)	68	-	-	-	-	-	-	-	-
5.2 - Community Services Manager											
5.3 - Fire Fighting and Protection		1 872	2 325	1 637	-	-	-	-	-	-	-
5.4 - Health services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Vote 7 - DPEMS		(204)	-	-	-	-	-	-	-	-	-
7.1 - DPEMS Manager											
7.2 - Integrated Development Plan											
7.3 - Local Economic Development											
7.4 - Public Transport		-	-	-	-	-	-	-	-	-	-
7.5 - Pollution Control		(204)	-	-	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		341 883	149 697	(449 923)	13 045	-	-	-	6 000	-	-
9.1 - Infrastructure Manager											
9.2 - Water Quality											
9.3 - Sanitation		-	6 305	2 746	-	-	-	-	5 000	-	-
9.4 - Water Planning and Design		28 791	3 037	2 595	-	-	-	-	1 000	-	-
9.5 - Water Operations and Maintenance		16 657	43 501	(296)	-	-	-	-	-	-	-
9.6 - Water Implementation		296 435	96 853	(454 967)	13 045	-	-	-	-	-	-
9.7 - Project Management Unit											
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		339 944	154 909	(447 759)	13 045	-	-	-	7 050	-	-
Total Capital Expenditure		346 025	399 071	-	376 295	473 870	473 870	473 870	393 366	400 093	404 708

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

Vote Description	Ref	Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget				Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
		Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1											
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
1.1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
1.2 - Intergovernmental Relations		-	-	-	-	-	-	-	-	-	-	-
1.3 - Strategic Management		-	-	-	-	-	-	-	-	-	-	-
1.4 - Project ISO		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	11 600	11 600	11 600
3.1 - Corporate Support		-	-	-	-	-	-	-	-	-	-	-
3.2 - Administrative Support		-	-	-	-	-	-	-	-	8 450	8 450	8 450
3.3 - Human Resources		-	-	-	-	-	-	-	-	-	-	-
3.4 - Information Technology		-	-	-	-	-	-	-	-	3 150	3 150	3 150
3.5 - Legal Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-	-
4.1 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-
4.2 - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-	-
4.3 - Expenditure		-	-	-	-	-	-	-	-	-	-	-
4.4 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-
4.5 - Income		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
5.1 - Disaster Management		-	-	-	-	-	-	-	-	-	-	-
5.2 - Community Services Manager		-	-	-	-	-	-	-	-	-	-	-
5.3 - Fire Fighting and Protection		-	-	-	-	-	-	-	-	-	-	-
5.4 - Health services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-

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

[illegible]

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

[illegible]

DC35 Capricorn - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		427 266	493 700	580 733	407 532	447 974	447 974	447 974	355 867	366 912	372 888
Trade and other receivables from exchange transactions	1	154 078	170 271	198 219	84 209	111 041	111 041	111 041	93 713	79 614	67 861
Receivables from non-exchange transactions	1	—	—	—	—	—	—	—	—	—	—
Current portion of non-current receivables											
Inventory	2	3 437	7 426	11 873	2 634	16 873	16 873	16 873	10 903	(604)	(13 262)
VAT		34 866	38 426	26 413	28 351	26 413	26 413	26 413	22 413	18 413	22 413
Other current assets											
Total current assets		619 647	709 824	817 238	522 726	602 301	602 301	602 301	482 896	464 336	449 901
Non current assets											
Investments											
Investment property											
Property, plant and equipment	3	3 455 403	3 804 151	4 227 197	4 445 209	4 553 047	4 553 047	4 553 047	4 790 463	5 027 132	5 260 464
Biological assets											
Living and non-living resources											
Heritage assets		71	71	71	71	71	71	71	71	71	71
Intangible assets		3 511	2 550	2 142	2 905	1 518	1 518	1 518	1 786	1 935	1 953
Trade and other receivables from exchange transactions											
Non-current receivables from non-exchange transactions											
Other non-current assets											
Total non current assets		3 458 985	3 806 771	4 229 410	4 448 184	4 554 636	4 554 636	4 554 636	4 792 320	5 029 138	5 262 488
TOTAL ASSETS		4 078 632	4 516 595	5 046 648	4 970 911	5 156 936	5 156 936	5 156 936	5 275 215	5 493 473	5 712 388
LIABILITIES											
Current liabilities											
Bank overdraft											
Financial liabilities		1 625	1 133	717	18	617	617	617	467	377	377
Consumer deposits											
Trade and other payables from exchange transactions	4	262 470	264 936	347 236	193 177	386 579	386 579	386 579	287 049	287 519	291 989
Trade and other payables from non-exchange transactions	5	273	0	—	—	0	0	0	0	0	0
Provision		29 355	41 634	25 010	60 194	55 617	55 617	55 617	69 595	84 691	100 995
VAT		9 362	6 329	1 275	—	(8 189)	(8 189)	(8 189)	(8 189)	(8 189)	(8 189)
Other current liabilities		—	—	17 544	—	—	—	—	—	—	—
Total current liabilities		303 085	314 030	391 782	253 389	434 623	434 623	434 623	348 921	364 397	385 171
Non current liabilities											
Financial liabilities	6	874	—	1 285	—	815	815	815	660	505	350
Provision	7	59 626	40 525	47 748	53 127	54 300	54 300	54 300	61 311	68 883	77 061
Long term portion of trade payables		—	—	—	—	—	—	—	—	—	—
Other non-current liabilities		67 535	67 016	69 709	67 016	69 709	69 709	69 709	69 709	69 709	69 709
Total non current liabilities		128 035	107 541	118 742	120 143	124 824	124 824	124 824	131 680	139 097	147 120
TOTAL LIABILITIES		431 120	421 571	510 524	373 532	559 448	559 448	559 448	480 601	503 494	532 291
NET ASSETS		3 647 512	4 095 024	4 536 124	4 597 379	4 597 489	4 597 489	4 597 489	4 794 614	4 989 979	5 180 097
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	3 647 512	4 095 024	4 536 124	4 597 379	4 597 489	4 597 489	4 597 489	4 794 614	4 989 979	5 180 097
Reserves and funds	9	—	—	—	—	—	—	—	—	—	—
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	3 647 512	4 095 024	4 536 124	4 597 379	4 597 489	4 597 489	4 597 489	4 794 614	4 989 979	5 180 097

DC35 Capricorn - Table A7 Budgeted Cash Flows

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates										-	-	-
Service charges			-	-	4 086	58 029	30 729	30 729	30 729	49 944	50 692	52 720
Other revenue			102 391	98 098	132 088	109 449	49	49	49	109 048	109 047	105 046
Transfers and Subsidies - Operational		1	696 178	735 350	782 038	842 453	838 200	838 200	838 200	911 146	931 883	973 777
Transfers and Subsidies - Capital		1	367 121	411 738	457 020	351 262	421 830	421 830	421 830	383 456	415 943	438 500
Interest			-	-	63 637	63 289	63 289	63 289	63 289	63 922	64 561	65 271
Dividends										-	-	-
Payments												
Suppliers and employees			394 761	488 236	(897 389)	(963 735)	(975 040)	(975 040)	(975 040)	(1 175 843)	(1 117 311)	(1 177 456)
Interest			-	-	-	(470)	-	-	-	-	-	-
Transfers and Subsidies		1										
NET CASH FROM/(USED) OPERATING ACTIVITIES			1 560 451	1 733 422	541 482	460 277	379 057	379 057	379 057	341 673	454 815	457 858
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE										-	-	-
Decrease (increase) in non-current receivables										-	-	-
Decrease (increase) in non-current investments										-	-	-
Payments												
Capital assets			(393 953)	(485 824)	(472 589)	(376 295)	(473 870)	(473 870)	(473 870)	(393 366)	(400 093)	(404 708)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(393 953)	(485 824)	(472 589)	(376 295)	(473 870)	(473 870)	(473 870)	(393 366)	(400 093)	(404 708)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-	-	-
Borrowing long term/refinancing										-	-	-
Increase (decrease) in consumer deposits										-	-	-
Payments												
Repayment of borrowing			-	-	-	(90)	(100)	(100)	(100)	(150)	(90)	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	-	(90)	(100)	(100)	(100)	(150)	(90)	-
NET INCREASE/(DECREASE) IN CASH HELD												
			1 166 498	1 247 598	68 892	83 892	(94 913)	(94 913)	(94 913)	(51 843)	54 632	53 150
Cash/cash equivalents at the year begin:		2	427 266	493 700	493 700	528 640	580 733	580 733	580 733	447 974	396 131	450 763
Cash/cash equivalents at the year end:		2	1 593 764	1 741 298	562 593	612 532	485 821	485 821	485 821	396 131	450 763	503 913

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

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available												
Cash/cash equivalents at the year end	1		1 593 764	1 741 298	562 593	612 532	485 821	485 821	485 821	396 131	450 763	503 913
Other current investments > 90 days			(1 166 498)	(1 247 598)	18 140	(205 000)	(37 847)	(37 847)	(37 847)	(40 264)	(83 850)	(131 024)
Non current Investments	1		-	-	-	-	-	-	-	-	-	-
Cash and investments available:			427 266	493 700	580 733	407 532	447 974	447 974	447 974	355 867	366 912	372 888
Application of cash and investments												
Unspent conditional transfers			273	0	-	-	0	0	0	0	0	0
Unspent borrowing			-	-	-	-	-	-	-	-	-	-
Statutory requirements	2		(25 504)	(32 098)	(25 139)	(28 351)	(34 602)	(34 602)	(34 602)	(30 602)	(26 602)	(30 602)
Other working capital requirements	3		72 229	114 090	10 253	35 995	314 787	314 787	314 787	(9 284)	38 332	90 260
Other provisions			29 355	41 634	42 554	60 194	55 617	55 617	55 617	69 595	84 691	100 995
Long term investments committed	4		-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5		-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:			76 352	123 625	27 669	67 837	335 802	335 802	335 802	29 709	96 421	160 653
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits			350 914	370 075	553 064	339 695	112 172	112 172	112 172	326 158	270 492	212 236
Creditors transferred to Debt Relief - Non-current portion			-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits			350 914	370 075	553 064	339 695	112 172	112 172	112 172	326 158	270 492	212 236

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements											
Debtors		190 241	150 846	336 983	157 182	71 792	71 792	71 792	296 333	249 187	201 729
Creditors due		262 470	264 936	347 236	193 177	386 579	386 579	386 579	287 049	287 519	291 989
Total		(72 229)	(114 090)	(10 253)	(35 995)	(314 787)	(314 787)	(314 787)	9 284	(38 332)	(90 260)
Debtors collection assumptions											
Balance outstanding - debtors		154 078	170 271	198 219	84 209	111 041	111 041	111 041	93 713	79 614	67 861
Estimate of debtors collection rate		123.5%	88.6%	170.0%	186.7%	64.7%	64.7%	64.7%	316.2%	313.0%	297.3%
Long term investments committed											
(Insert description, eg sinking fund)											
		-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	-	-	-	-
Employee Benefit reserve		-	-	-	-	-	-	-	-	-	-
Non-current Provisions reserve		-	-	-	-	-	-	-	-	-	-
Valuation roll reserve		-	-	-	-	-	-	-	-	-	-
Investment in associate account		-	-	-	-	-	-	-	-	-	-
Capitalisation		-	-	-	-	-	-	-	-	-	-
	6	-	-	-	-	-	-	-	-	-	-

DC35 Capricorn - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	305 151	399 797	541 000	291 948	345 053	345 053	268 583	288 335	285 340
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		301 247	382 931	513 372	279 698	326 713	326 713	249 933	276 735	273 740
Sanitation Infrastructure		(873)	5 567	4 346	-	-	-	6 000	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		300 374	388 498	517 718	279 698	326 713	326 713	255 933	276 735	273 740
Community Facilities		4 726	10 646	755	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		4 726	10 646	755	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		451	654	2 288	-	1 200	1 200	550	500	500
Housing		-	-	-	-	-	-	-	-	-
Other Assets		451	654	2 288	-	1 200	1 200	550	500	500
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	677	455	455	455	1 455	1 455	1 455
Intangible Assets		-	-	677	455	455	455	1 455	1 455	1 455
Computer Equipment		-	(24)	865	2 100	2 100	2 100	1 450	1 450	1 450
Furniture and Office Equipment		-	-	4 006	450	1 244	1 244	1 450	1 450	1 450
Machinery and Equipment		(281)	24	5 172	5 745	5 495	5 495	4 745	4 745	4 745
Transport Assets		(118)	-	9 519	3 500	7 846	7 846	3 000	2 000	2 000
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	40 873	(727)	-	-	-	-	60 000	60 000	60 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		40 451	-	-	-	-	-	60 000	60 000	60 000
Sanitation Infrastructure		873	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		41 325	-	-	-	-	-	60 000	60 000	60 000
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		(451)	(727)	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		(451)	(727)	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Living Resources	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	40 873	(727)	-	-	-	60 000	60 000	60 000
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	40 451	-	-	-	-	-	60 000	60 000	60 000
Sanitation Infrastructure	873	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	41 325	-	-	-	-	-	60 000	60 000	60 000
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	(451)	(727)	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Other Assets	(451)	(727)	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-

Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	346 025	399 071	541 000	376 295	473 870	473 870	393 366	400 093	404 708
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		341 698	382 931	513 372	364 045	435 407	435 407	374 716	388 493	393 108
Sanitation Infrastructure		-	5 567	4 346	-	20 123	20 123	6 000	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		341 698	388 498	517 718	364 045	455 530	455 530	380 716	388 493	393 108
Community Facilities		4 726	10 646	755	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		4 726	10 646	755	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	(73)	2 288	-	1 200	1 200	550	500	500
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	(73)	2 288	-	1 200	1 200	550	500	500
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	677	455	455	455	1 455	1 455	1 455
Intangible Assets		-	-	677	455	455	455	1 455	1 455	1 455
Computer Equipment		-	(24)	865	2 100	2 100	2 100	1 450	1 450	1 450
Furniture and Office Equipment		-	-	4 006	450	1 244	1 244	1 450	1 450	1 450
Machinery and Equipment		(281)	24	5 172	5 745	5 495	5 495	4 745	4 745	4 745
Transport Assets		(118)	-	9 519	3 500	7 846	7 846	3 000	2 000	2 000
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		346 025	399 071	541 000	376 295	473 870	473 870	393 366	400 093	404 708

DC35 Capricorn - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
ASSET REGISTER SUMMARY - PPE (WDV)	5	2 328 595	2 455 228	2 614 929	2 363 186	2 523 577	2 523 577	2 419 945	2 313 770	2 184 512
Roads Infrastructure										
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure		2 133 545	2 203 361	2 351 382	2 112 895	2 260 602	2 260 602	2 164 706	2 068 148	1 949 486
Sanitation Infrastructure		38 872	38 360	38 017	33 244	36 251	36 251	33 473	30 556	27 494
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		2 172 417	2 241 721	2 389 399	2 146 139	2 296 853	2 296 853	2 198 179	2 098 704	1 976 980
Community Assets		57 666	119 180	124 046	111 544	121 335	121 335	117 778	113 966	109 938
Heritage Assets		71	71	71	71	71	71	71	71	71
Investment properties										
Other Assets										
Biological or Cultivated Assets										
Intangible Assets		3 511	2 550	2 142	2 905	1 518	1 518	1 786	1 935	1 953
Computer Equipment		9 195	6 938	9 282	4 631	8 778	8 778	7 943	7 242	6 581
Furniture and Office Equipment		11 454	11 103	9 472	10 607	9 348	9 348	9 362	9 304	9 171
Machinery and Equipment		12 909	14 826	17 476	22 179	20 295	20 295	22 300	24 024	25 670
Transport Assets		48 965	45 653	49 852	51 924	52 190	52 190	49 407	45 335	40 959
Land		12 408	13 188	13 188	13 188	13 188	13 188	13 188	13 188	13 188
Zoo's, Marine and Non-biological Animals										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 328 595	2 455 228	2 614 929	2 363 186	2 523 577	2 523 577	2 419 945	2 313 770	2 184 512
EXPENDITURE OTHER ITEMS	7	93 984	96 155	105 958	248 037	281 247	281 247	316 514	337 345	363 253
Depreciation	3	75 511	75 885	80 411	86 447	88 047	88 047	92 040	96 437	101 160
Repairs and Maintenance by Asset Class		18 473	20 270	25 546	161 590	193 200	193 200	224 474	240 908	262 093
Roads Infrastructure										
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure		1 295	25 717	16 583	148 812	175 217	175 217	212 246	228 680	249 865
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		1 295	25 717	16 583	148 812	175 217	175 217	212 246	228 680	249 865
Community Facilities			794							
Sport and Recreation Facilities										
Community Assets			794							
Heritage Assets										
Revenue Generating										
Non-revenue Generating										
Investment properties										
Operational Buildings		2 535	1 387	1 023	1 219	2 115	2 115	1 219	1 219	1 219
Housing										
Other Assets		2 535	1 387	1 023	1 219	2 115	2 115	1 219	1 219	1 219
Biological or Cultivated Assets										
Servitudes										
Licences and Rights										
Intangible Assets										
Computer Equipment		487	588	386	913	813	813	913	913	913
Furniture and Office Equipment										
Machinery and Equipment		12 861	(9 932)	1 411	2 311	2 875	2 875	2 311	2 311	2 311
Transport Assets		1 294	1 715	6 143	8 335	12 180	12 180	7 785	7 785	7 785
Land										
Zoo's, Marine and Non-biological Animals										
Mature										
Immature										
Living Resources										
TOTAL EXPENDITURE OTHER ITEMS		93 984	96 155	105 958	248 037	281 247	281 247	316 514	337 345	363 253
TOTAL EXPENDITURE OTHER ITEMS		93 984	96 155	105 958	248 037	281 247	281 247	316 514	337 345	363 253
Renewal and upgrading of Existing Assets as % of total capex		11.8%	-0.2%	0.0%	22.4%	27.2%	27.2%	31.7%	27.9%	29.5%
Renewal and upgrading of Existing Assets as % of deprecn		54.1%	-1.0%	0.0%	97.6%	146.3%	146.3%	135.6%	115.9%	118.0%
R&M as a % of PPE & Investment Property		0.8%	0.8%	1.0%	6.8%	7.7%	7.7%	9.3%	10.4%	12.0%
Renewal and upgrading and R&M as a % of PPE and Investment Property		2.6%	0.8%	1.0%	10.4%	12.8%	12.8%	14.4%	15.3%	17.5%

DC35 Capricorn - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		162 899	162 899	162 899	162 899	162 899	162 899	162 899	162 899	162 899
Piped water inside yard (but not in dwelling)		155 368	155 368	155 368	155 368	155 368	155 368	155 368	155 368	155 368
Using public tap (at least min.service level)	2	54 617	54 617	54 617	54 617	54 617	54 617	54 617	54 617	54 617
Other water supply (at least min.service level)	4	54 289	54 289	54 289	54 289	54 289	54 289	54 289	54 289	54 289
<i>Minimum Service Level and Above sub-total</i>		427 173	427 173	427 173	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		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		–	–	–	–	–	–	–	–	–
Total number of households	5	427 173	427 173	427 173	427 173	427 173	427 173	427 173	427 173	427 173
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		122 142	122 142	122 142	122 142	122 142	122 142	179 115	179 115	179 115
Flush toilet (with septic tank)		20 952	20 952	20 952	20 952	20 952	20 952	–	–	–
Chemical toilet		8 650	8 650	8 650	8 650	8 650	8 650	4 267	4 267	4 267
Pit toilet (ventilated)		249 256	249 256	249 256	249 256	249 256	249 256	228 719	228 719	228 719
Other toilet provisions (> min.service level)		15 532	15 532	15 532	15 532	15 532	15 532	–	–	–
<i>Minimum Service Level and Above sub-total</i>		416 532	416 532	416 532	416 532	416 532	416 532	412 101	412 101	412 101
Bucket toilet		5 655	5 655	5 655	5 655	5 655	5 655	5 655	5 655	5 655
Other toilet provisions (< min.service level)		3 604	3 604	3 604	3 604	3 604	3 604	3 604	3 604	3 604
No toilet provisions		5 813	5 813	5 813	5 813	5 813	5 813	5 813	5 813	5 813
<i>Below Minimum Service Level sub-total</i>		15 072	15 072	15 072	15 072	15 072	15 072	15 072	15 072	15 072
Total number of households	5	431 604	431 604	431 604	431 604	431 604	431 604	427 173	427 173	427 173
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	998	1 013	1 054
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	–	–	–	–	–	–	998	1 013	1 054
Highest level of free service provided per household										
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		4	4	4	4	4	4	4	4	4
Sanitation (Rand per household per month)		205	210	216	230	230	230	242	254	267
Electricity (kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9	–	–	–	–	–	–	–	–	–
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	6	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–

8.PROJECT LIST FOR MTREF PROJECT

OPEX PROJECTS				
EXECUTIVE MAYOR 1111	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Mayoral outreach programme	257 000	267 000	267 000	267 000
Traditional authorities Support	-	-	-	-
	257 000	267 000	267 000	267 000
	-	-	-	-
C-000002 OFFICE OF THE CHIEF WHIP	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Whipper management	4 000	54 000	54 000	54 000
	4 000	54 000	54 000	54 000
	-	-	-	-
C-000008 COUNCIL SUPPORT	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Women Dialogue	43 000	43 000	43 000	43 000
Youth Dialogue	50 000	50 000	50 000	50 000
Public participation programmes	175 000	155 000	155 000	155 000
Project visits	20 000	20 000	20 000	20 000
Ethics programmes	25 000	25 000	25 000	25 000
MPAC Oversight programme	250 000	250 000	250 000	250 000
Co-ordination Council meetings	50 000	50 000	50 000	50 000
Ward committee support	180 000	200 000	200 000	200 000
	793 000	793 000	793 000	793 000
	-	-	-	-
C-000075 SPECIAL FOCUS	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Education support programmes	193 000	193 000	193 000	193 000
HIV AIDS Co-ordination Programmes	26 000	26 000	26 000	26 000
HIV & Aids Planning	52 000	52 000	52 000	52 000
HIV AIDS Prevention programmes	78 000	78 000	78 000	78 000
HIV AIDS Capacity Building	32 000	32 000	32 000	32 000
HIV AIDS Care & Support	52 000	52 000	52 000	52 000
Children development Programme	36 000	36 000	36 000	36 000
Disability development programme	36 000	36 000	36 000	36 000
Gender development programme	78 000	78 000	78 000	78 000
Older person development programme	36 000	36 000	36 000	36 000
Youth Development Programme	78 000	78 000	78 000	78 000
	697 000	697 000	697 000	697 000

C-000004 COMMUNICATIONS	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Stakeholder Participant	400 000	400 000	400 000	400 000
Batho Pelé campaign	113 000	113 000	113 000	113 000
State of the district address	400 000	400 000	400 000	400 000
Media relations	-	40 000	40 000	40 000
Customer Care Management	190 000	250 000	250 000	250 000
	1 103 000	1 203 000	1 203 000	1 203 000
	-	-	-	-
C-000005 INTERNAL AUDIT	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Review of AFS	213 000	320 000	352 000	387 000
	213 000	320 000	352 000	387 000
	-	-	-	-
C-000079 I G R	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
IGR meetings	275 000	275 000	275 000	275 000
District Lekgotla	200 000	200 000	200 000	200 000
	475 000	475 000	475 000	475 000
	-	-	-	-
TOTAL EXECUTIVE MANAGEMENT PROJECTS	3 542 000	3 809 000	3 841 000	3 876 000
WATER IMPLEMENTATION/ SANITATION	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Water and Sanitation Services in Lebowakgomo	5 000 000	-	-	-
WSIG Scheme Lepelle-Nkumpi Sanitation	8 696 000	10 000 000	10 000 000	10 000 000
Molemole rural sanitation	-	8 696 000	8 696 000	8 696 000
Blouberg Sanitation	-	8 696 000	8 696 000	8 696 000
Capricorn Household Sanitation (Planning)	5 000 000	5 000 000	5 000 000	-
Water Services Development plan	50 000	50 000	-	-
Water Sanitation Master Plan	50 000	50 000	-	-
	18 796 000	32 492 000	32 392 000	27 392 000

4204 - WATER O&M	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Operations & maintenance term contracts	51 855 000	15 000 000	15 000 000	15 000 000
Procurement of O&M material	10 000 000	2 500 000	2 500 000	2 500 000
	61 855 000	17 500 000	17 500 000	17 500 000
	-	-	-	-
4201 - WATER TREATMENT	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Water Quality Laboratory Accreditation status	580 000	580 000	200 000	200 000
Water Quality Monitoring & Sampling	200 000	200 000	200 000	200 000
Unit Process Audit	203 000	203 000	183 000	183 000
Implementation of Water Safety and Security Plan	362 000	362 000	262 000	262 000
Laboratory equipment/instruments	350 000	350 000	350 000	350 000
Implementation of Wastewater Risk Assessment	150 000	200 000	150 000	150 000
Other water treatment and supply system (Mochemi, Montz, Windhoek, Molotone, Lisa, Slaaphoek, Aurora B, Vienna, Sadu, Lekgwara, Letswatla, Klipheuwil, Malatane, Glenfernis, Witten, Avon, Pax, Bull-Bull, Brana, Dithabaneng BLM, Dithabaneng LNLN, Silvermine, Langlaagte, Nyakellang)	2 550 000	2 000 000	2 250 000	1 250 000
Alldays water treatment and supply system	250 000	250 000	250 000	250 000
Botlokwa water treatment and supply system	1 350 000	1 000 000	500 000	500 000
Mogwadi water treatment and supply system	800 000	800 000	500 000	500 000
Senwabarwana water treatment and supply	1 450 000	1 400 000	800 000	800 000
Tooseng water treatment and supply system		250 000		
Bodutulo water treatment and supply system		350 000		
Operations of wastewater treatment works	2 350 000	-	1 000 000	1 000 000
Lebowakgomo waste water treatment works		800 000		
Lebowakgomo Oxidation ponds		350 000		
Mogwadi Oxidation ponds		400 000		
Senwabarwana Oxidation ponds		350 000		
Alldays Oxidation ponds		450 000		
Disinfection Reservoir Floaters and Refill Cartridges	405 000	405 000	105 000	105 000
Inventory: Material and Supplies	950 000	950 000	600 000	600 000
Procurement of water & wastewater	1 125 000	1 125 000	375 000	375 000
Consumables				
City of Tlokweng Municipality MTREF FINAL BUDGET 2025/2026				
	13 075 000	12 775 000	7 725 000	6 725 000

TOTAL INFRASTRUCTURE PROJECTS	93 726 000	62 767 000	57 617 000	51 617 000
ADMINISTRATION AND LOGISTICS 1201	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Assessment and Installation of alternative power supply	1 300 000	-	-	
TOTAL ADMIN	1 300 000	-	-	-
	-	-	-	-
1207 - INFORMATION MANAGEMENT	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Disaster management software maintenance	340 000	-	-	
Automation of internal forms	90 000	-	-	
PhoenixERP	2 265 000	2 400 000	2 640 000	2 904 000
Integrated Wide Area Network	600 000	-		
TOTAL IKM	3 295 000	2 400 000	2 640 000	2 904 000
	-	-	-	-
TOTAL CORPORATE SERVICES PROJECTS	4 595 000	2 400 000	2 640 000	2 904 000
1205 - EXPENDITURE	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Employees benefits	50 000	50 000	50 000	50 000
	50 000	50 000	50 000	50 000
	-	-	-	-
1213 - SUPPLY CHAIN MANAGEMENT	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2027/28
Asset management	4 974 000	5 000 000	5 000 000	5 000 000
	4 974 000	5 000 000	5 000 000	5 000 000
	-	-	-	-
1214 - INCOME	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Revenue management (Prepaid smart meters)	15 676 000	20 920 000	17 240 000	15 542 000
	15 676 000	20 920 000	17 240 000	15 542 000
	-	-	-	-
TOTAL FINANCE PROJECTS	20 700 000	25 970 000	22 290 000	20 592 000

PLANNING AND DEVELOPMENT	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Review of the Budget/IDP	374 000	374 000	374 000	374 000
Spatial Development coordination	788 000	502 000	502 000	502 000
Management of CDM GIS system	25 000	25 000	25 000	25 000
Strategic planning	306 000	306 000	306 000	306 000
Spatial Planning Awareness	14 000	20 000	20 000	20 000
IDP Awareness Sessions	14 000	14 000	14 000	14 000
	1 521 000	1 241 000	1 241 000	1 241 000
	-	-	-	-
3103 - L E D	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
LED Stakeholder engagement	230 000	230 000	230 000	230 000
Entrepreneurship support for SMME'S(Incubation)	500 000	500 000	500 000	500 000
SMME support (exhibition and transport)	360 000	340 000	340 000	340 000
Entrepreneurship Support for SMMEs (Tourism Awareness Campaigns)	60 000	60 000	60 000	60 000
Entrepreneurship support for farmers	150 000	150 000	150 000	150 000
LED Strategy	-	1 200 000	-	-
	1 300 000	2 480 000	1 280 000	1 280 000
	-	-	-	-
ROAD TRANSPORT	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
RRAMS quarterly provincial meeting	30 000	30 000	30 000	30 000
RRAMS Training Services, Support Services & GIS Services	600 000	200 000	200 000	200 000
RRAMS software	495 000	495 000	495 000	495 000
Independent assessor for quality assurance services	117 000	117 000	117 000	117 000
	1 242 000	842 000	842 000	842 000
	-	-	-	-
3305 - POLLUTION CONTROL	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Purchase of two air quality monitoring sensors	600 000	-	-	-
Support to WESSA Eco-Schools Environmental Education Campaign	250 000	250 000	-	-
Environmental awareness campaign	50 000	50 000	50 000	50 000
Compliance monitoring & Enforcement (EMI)	20 000	20 000	20 000	20 000
Implementation of EPWP projects (Environment Sector)	850 000	780 000	780 000	780 000
Green and beautifying the district	625 000	625 000	625 000	625 000
Operation, maintenance and repair of ambient air quality monitoring equipment	584 000	150 000	150 000	150 000
	2 979 000	1 875 000	1 625 000	1 625 000
Capricorn District Municipality MTREF FINAL BUDGET 2025/2026	-	-	-	-
TOTAL DPEMS	7 042 000	6 438 000	4 988 000	4 988 000

COMMUNITY AND SOSIAL SERVICES	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Coordination of community safety forums	242 000	192 000	192 000	192 000
Heritage celebration	113 000	113 000	113 000	113 000
Sports and recreation development	103 000	180 000	180 000	180 000
	458 000	485 000	485 000	485 000
	-	-	-	-
2305 - FIRE FIGHTING AND PROTECTION	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Fire Safety Awareness Programme	200 000	170 000	190 000	190 000
Miscellaneous equipment and tools	500 000	500 000	500 000	500 000
	700 000	670 000	690 000	690 000
	-	-	-	-
2109 - DISASTER MANAGEMENT	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Internal workshops on disaster management for Tribal Authorities and Ward Committees	109 000	64 000	64 000	64 000
DM Awareness Services (International Disaster Risk Reduction Day)	65 000	100 000	100 000	100 000
DM school support programs	69 000	40 000	40 000	40 000
DM Disaster Management coordination	85 000	60 000	60 000	60 000
DM Awareness Services (Schools competition)	250 000	100 000	100 000	100 000
Recruitment, engagement and registration of disaster management volunteers	100 000	135 000	135 000	135 000
DM relieve material & shelters	1 526 000	716 000	716 000	716 000
	2 204 000	1 215 000	1 215 000	1 215 000
	-	-	-	-
2504 - HEALTH SERVICES	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Health awareness campaign	75 000	75 000	75 000	75 000
Monitoring accessories - Food and water quality	25 000	23 000	23 000	23 000
Monitoring equipment - Food and water quality	50 000	50 000	50 000	50 000
Food sampling and Moore Pad Planting	113 000	82 000	82 000	82 000
Cleanest school competition	100 000	100 000	100 000	100 000
Water quality sampling	18 000	20 000	20 000	20 000
	381 000	350 000	350 000	350 000
	-	-	-	-
TOTAL COMMUNITY SERVICES	3 743 000	2 720 000	2 740 000	2 740 000
TOTAL OPERATIONAL PROJECTS	133 348 000	104 104 000	94 116 000	86 717 000

CAPITAL BUDGET PROJECT LIST

	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Planning projects	32 851 000	18 900 000	20 000 000	10 000 000
Upgrading of Lebowakgomo WWTW	2 306 000	1 000 000	-	-
	48 851 000	19 900 000	20 000 000	10 000 000
WSIG AND CO-FUNDING	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Equitable share co-funding	5 492 000	10 000 000	10 000 000	10 000 000
WSIG Schemes	108 694 000	124 783 000	111 758 000	119 368 000
	114 186 000	134 783 000	121 758 000	129 368 000
WATER PROJECTS - BLOUBERG MUNICIPALITY	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Bosehla water supply	27 000	3 000 000	26 087 000	24 670 000
Kromhoek/Makgato, Devrede, Taaibosch New Stands Water Supply	18 674 000	6 660 000	-	-
Thalane Water Supply	-	3 000 000	17 391 000	46 631 000
Grootpan, Sias, Ramaswikana, Longden, Mmamoleka Water Supply	10 416 000	28 531 000	-	-
	44 117 000	41 191 000	43 478 000	71 301 000
		-		
WATER PROJECTS - LEPELLE- NKUMPI MUNICIPALITY	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Mphahlele RWS Maijane, Sefalaolo, Makaepea, Sedimothole, Moshate & Mashite	-	3 000 000	43 478 000	43 478 000
Stocks Regional Water Scheme	120 599 000	83 933 000	65 787 000	52 109 000
Groothoek Regional water Scheme (Madisha-Ditoro, Madisha-Leolo, Motserereng, Mamogwasha)	-	3 000 000	26 087 000	35 961 000
	127 399 000	89 933 000	135 352 000	131 548 000
		-		
WATER PROJECTS - MOLEMOLE MUNICIPALITY	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Rosenkrantz Water Supply	6 600 000	-	-	-
Phasha Water Supply	14 057 000	26 087 000	8 927 000	-
Ratsaka Water Supply	4 217 000	-	-	-
Sefene Water Supply	62 023 000	53 322 000	43 478 000	40 391 000
	86 897 000	79 409 000	52 405 000	40 391 000
TOTAL WATER PROJECTS	421 450 000	365 216 000	372 993 000	382 608 000

4204 - WATER O&M	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Procurement of jet machines for sewer maintenance	-	650 000	650 000	650 000
Operations & maintenance term contracts	34 080 000	9 350 000	14 850 000	9 850 000
Mobile Generator		500 000		
	35 080 000	10 500 000	15 500 000	10 500 000
		15		
SANITATION	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Refurbishment of water purification package plant		5 000 000		
	-	5 000 000	-	
TOTAL FOR INFRASTRUCTURE	456 530 000	380 716 000	388 493 000	393 108 000

CORPORATE SERVICES - IKM PROJECTS	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Financial system enhancements	-	1 000 000	1 000 000	1 000 000
Access Control and Camera System	50 000	50 000	50 000	50 000
IT networks Infrastructure	200 000	200 000	200 000	200 000
IT Software	55 000	55 000	55 000	55 000
IT hardware	1 650 000	1 000 000	1 000 000	1 000 000
Community shared network	150 000	150 000	150 000	150 000
IT Security (Cameras)	50 000	50 000	50 000	50 000
Performance management system	400 000	400 000	400 000	400 000
IT Machinery and Equipment's	245 000	245 000	245 000	245 000
	2 800 000	3 150 000	3 150 000	3 150 000
ADMIN & LOGISTICS PROJECTS	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Procurement of Office Furniture	975 000	1 000 000	1 000 000	1 000 000
Procurement of air-conditioners	269 000	450 000	450 000	450 000
Procurement of Plants & Equipment's	5 250 000	4 500 000	4 500 000	4 500 000
Procurement of Water vehicles (trucks and bakkies)	830 000	-	-	-
Procurement of Revenue collection vehicles	-	1 000 000	-	-
Procurement of fire engines	6 016 000	2 000 000	2 000 000	2 000 000
Mobile offices (Blouberg)	1 200 000	500 000	500 000	500 000
Guard houses		50 000		
TOTAL ADMIN & LOGISTICS PROJECTS	14 540 000	9 500 000	8 450 000	8 450 000
	17 340 000	12 650 000	11 600 000	11 600 000
TOTAL CAPEX	473 870 000	393 366 000	400 093 000	404 708 000
OVERALL TOTAL FOR OPEX AND CAPEX PROJECTS	607 218 000	497 470 000	494 209 000	491 425 000

9.PART 2 - SUPPORTING DOCUMENTATION

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates											
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity											
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		-	-	-	-	-	-	-	-	-	-
Service charges - Water	6										
Total Service charges - Water		70 670	72 036	66 289	89 276	47 276	47 276	47 276	50 942	51 705	53 774
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	998	1 013	1 054
Net Service charges - Water		70 670	72 036	66 289	89 276	47 276	47 276	47 276	49 944	50 692	52 720
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		11 118	12 005	12 572		280	280	280	288	297	306
Less Revenue Foregone (in excess of free sanitation service to indigent households)											

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	201 211	205 403	207 882	275 085	265 582	265 582	265 582	291 463	305 729	329 808
Pension and UIF Contributions		38 488	39 792	40 338	51 533	51 687	51 687	51 687	54 676	58 303	62 213
Medical Aid Contributions		16 487	16 955	17 680	22 172	22 442	22 442	22 442	24 013	25 935	28 011
Overtime		26 971	27 707	29 766	34 345	33 145	33 145	33 145	35 581	38 541	41 738
Performance Bonus		21 807	21 849	23 895	28 935	26 452	26 452	26 452	29 892	32 285	34 870
Motor Vehicle Allowance		20 989	21 839	21 946	26 965	27 210	27 210	27 210	27 334	27 522	27 727
Cellphone Allowance		129	128	113	502	505	505	505	541	581	625
Housing Allowances		2 118	2 067	2 031	3 282	3 338	3 338	3 338	3 564	3 847	4 153
Other benefits and allowances		76	64	70	170	172	172	172	179	187	196
Payments in lieu of leave		1 543	(1 119)	3 419	4 341	4 341	4 341	4 341	4 645	5 017	5 418
Long service awards		2 962	3 648	3 534	4 232	4 232	4 232	4 232	4 528	4 890	5 281
Post-retirement benefit obligations	4	11 948	15 269	15 798	17 671	17 671	17 671	17 671	18 908	20 421	22 055
Entertainment											
Scarcity											
Acting and post related allowance											
In kind benefits											
sub-total	5	344 730	353 602	366 472	469 233	456 777	456 777	456 777	495 324	523 258	562 095
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	344 730	353 602	366 472	469 233	456 777	456 777	456 777	495 324	523 258	562 095

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		74 526	74 924	79 327	85 368	86 968	86 968	86 968	90 853	95 131	99 723
Lease amortisation		986	961	1 084	1 079	1 079	1 079	1 079	1 187	1 306	1 437
Capital asset impairment		8 719	14 682	17 208	23 152	33 152	33 152	33 152	34 810	36 550	38 378
Total Depreciation and amortisation	1	84 230	90 567	97 620	109 599	121 199	121 199	121 199	126 850	132 987	139 538
Bulk purchases - electricity											
Electricity bulk purchases											
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	-	-	-	-	-	-	-
Contracted Services											
Outsourced Services		76 342	35 779	43 795	62 147	72 556	72 556	72 556	77 129	80 645	87 504
Consultants and Professional Services		15 689	19 965	39 012	25 467	35 275	35 275	35 275	36 742	34 586	35 246
Contractors		47 785	60 930	50 175	64 863	100 686	100 686	100 686	67 918	67 957	62 978
Total contracted services		139 816	116 674	132 982	152 277	208 517	208 517	208 517	181 789	183 188	185 728
Operational Costs											
Collection costs		35 252	37 924	37 680	25 051	25 051	25 051	25 051	4 728	4 994	5 069
Contributions to 'other' provisions											
Audit fees		3 619	3 917	4 770	5 543	5 543	5 543	5 543	6 097	6 707	7 378
Other Operational Costs		97 443	112 050	119 748	160 095	159 133	159 133	159 133	174 525	188 786	206 377
Total Operational Costs	1	136 314	153 891	162 197	190 689	189 727	189 727	189 727	185 350	200 487	218 824
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		-	-	-	105 830	102 880	102 880	102 880	109 322	111 896	119 960
Inventory Consumed (Project Maintenance)		-	-	-	4 613	4 613	4 613	4 613	79 146	92 505	105 085
Contracted Services		18 473	20 270	25 546	45 278	79 838	79 838	79 838	29 728	29 728	29 728
Operational Costs		-	-	-	5 869	5 869	5 869	5 869	6 278	6 779	7 320
Total Repairs and Maintenance Expenditure	9	18 473	20 270	25 546	161 590	193 200	193 200	193 200	224 474	240 908	262 093
Inventory Consumed											
Inventory Consumed - Water		-	-	90 230	67 524	62 524	62 524	62 524	74 072	86 924	98 946
Inventory Consumed - Other		-	-	43 580	34 584	41 444	41 444	41 444	31 559	24 103	16 728
Total Inventory Consumed & Other Material		-	-	133 811	102 108	103 968	103 968	103 968	105 631	111 027	115 674

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 - DEPEMS	Vote 8 - Public Transport	Vote 9 - Infrastructure	Vote 10 - Other	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	49 944	-	-	-	-	-	-	-	-	-	-	-	49 944
Service charges - Water		-	-	-	288	-	-	-	-	-	-	-	-	-	-	-	288
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	48	-	-	-	-	-	-	-	-	-	-	-	48
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	15 000	-	-	-	-	-	-	-	-	-	-	-	15 000
Interest earned from Receivables		-	-	-	63 922	-	-	-	-	-	-	-	-	-	-	-	63 922
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		103 793	47 400	217 964	54 706	108 630	-	37 612	-	341 041	-	-	-	-	-	-	911 146
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		483 761	27 268	247 964	483 968	488 256	-	37 612	-	341 041	-	-	-	-	-	-	4 638 185

Total Revenue (excluding capital transfers and contribution)	183 793	47 400	217 964	183 968	188 638	-	37 612	-	341 041	-	-	-	-	-	-	-	1 040 348
Expenditure																	
Employee related costs	46 076	20 933	99 172	41 374	100 248	-	28 976	-	158 545	-	-	-	-	-	-	-	495 324
Remuneration of councillors	-	20 516	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20 516
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	23 289	716	-	-	-	81 626	-	-	-	-	-	-	-	105 631
Debt impairment	-	-	-	32 616	-	-	-	-	-	-	-	-	-	-	-	-	32 616
Depreciation and amortisation	-	-	16 876	-	-	-	-	-	109 974	-	-	-	-	-	-	-	126 850
Interest	-	-	470	-	-	-	-	-	-	-	-	-	-	-	-	-	470
Contracted services	52 915	1 617	32 283	25 972	2 223	-	4 810	-	61 969	-	-	-	-	-	-	-	181 789
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	4 802	4 334	73 389	84 381	5 443	-	3 826	-	9 175	-	-	-	-	-	-	-	185 358
Losses on disposal of Assets	-	-	832	-	-	-	-	-	9 512	-	-	-	-	-	-	-	19 344
Other Losses	-	-	20 989	-	-	-	-	-	28 312	-	-	-	-	-	-	-	49 381
Total Expenditure	183 793	47 400	244 011	287 632	188 638	-	37 612	-	459 113	-	-	-	-	-	-	-	1 288 191
Surplus(Deficit)	-	-	(26 047)	(23 724)	-	-	-	-	(118 072)	-	-	-	-	-	-	-	(167 843)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	383 456	-	-	-	-	-	-	-	383 456
Surplus(Deficit) after capital transfers & contributions	-	-	(26 047)	(23 724)	-	-	-	-	265 384	-	-	-	-	-	-	-	215 613

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
<u>Trade and other receivables from exchange transactions</u>											
Electricity											
Water		537 526	640 229	748 482	685 249	960 672	960 672	960 672	975 672	985 672	995 672
Waste											
Waste Water		-	-	-	9 901	280	280	280	568	865	1 171
Other trade receivables from exchange transactions		9 495	9 089	8 867	9 089	10 303	10 303	10 303	10 303	10 303	10 303
Gross: Trade and other receivables from exchange transactions		547 021	649 318	757 349	704 239	971 255	971 255	971 255	986 543	996 840	1 007 146
Less: Impairment for debt		(392 943)	(479 047)	(559 129)	(620 030)	(860 214)	(860 214)	(860 214)	(892 830)	(917 226)	(939 285)
Impairment for Electricity											
Impairment for Water		(391 655)	(478 465)	(558 429)	(619 448)	(860 214)	(860 214)	(860 214)	(892 830)	(917 226)	(939 285)
Impairment for Waste											
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		(1 288)	(581)	(700)	(581)	-	-	-	-	-	-
Total net Trade and other receivables from Exchange Transactions		154 078	170 271	198 219	84 209	111 041	111 041	111 041	93 713	79 614	67 861
<u>Receivables from non-exchange transactions</u>											
Property rates											
Less: Impairment of Property rates											
Net Property rates		-	-	-	-	-	-	-	-	-	-
Other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Impairment for other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Total net Receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
<u>Inventory</u>											
<u>Water</u>											
Opening Balance		249	352	352	(4 440)	362	362	362	5 362	(608)	(12 115)
System Input Volume		-	-	90 241	96 414	96 414	96 414	96 414	96 414	103 163	113 479
Water Treatment Works											
Bulk Purchases		-	-	90 241	96 414	96 414	96 414	96 414	96 414	103 163	113 479
Natural Sources											
Authorised Consumption	6	-	-	(90 230)	(67 524)	(62 524)	(62 524)	(62 524)	(74 072)	(86 924)	(98 946)

Billed Authorised Consumption	-	-	(90 230)	(67 524)	(62 524)	(62 524)	(62 524)	(74 072)	(86 924)	(98 946)
Billed Metered Consumption	-	-	(90 230)	(67 524)	(62 524)	(62 524)	(62 524)	(74 072)	(86 924)	(98 946)
Free Basic Water	-	-	-	-	-	-	-	-	-	-
Subsidised Water	-	-	-	(67 524)	-	-	-	-	-	-
Revenue Water	-	-	(90 230)	-	(62 524)	(62 524)	(62 524)	(74 072)	(86 924)	(98 946)
Billed Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
Free Basic Water	-	-	-	-	-	-	-	-	-	-
Subsidised Water	-	-	-	-	-	-	-	-	-	-
Revenue Water	-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
Water Losses	-	-	-	(28 890)	(28 890)	(28 890)	(28 890)	(28 312)	(27 746)	(27 191)
Apparent losses	-	-	-	-	(28 890)	(28 890)	(28 890)	(28 312)	(27 746)	(27 191)
Unauthorized Consumption	-	-	-	-	(28 890)	(28 890)	(28 890)	(28 312)	(27 746)	(27 191)
Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
Real losses	-	-	-	(28 890)	-	-	-	-	-	-
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	-	-	-	(28 890)	-	-	-	-	-	-
Non-revenue Water	-	-	-	(28 890)	(28 890)	(28 890)	(28 890)	(28 312)	(27 746)	(27 191)
Correction of Prior period errors	-	-	-	-	-	-	-	-	-	-
Closing Balance Water	249	352	362	(4 440)	5 362	5 362	5 362	(608)	(12 115)	(24 773)
Agricultural										
Opening Balance										
Acquisitions										
Issues										
Adjustments										
Write-offs										
Correction of Prior period errors										
Closing balance - Agricultural	-	-	-	-	-	-	-	-	-	-
Consumables										
Standard Rated										
Real losses	-	-	-	(28 890)	-	-	-	-	-	-
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	-	-	-	(28 890)	-	-	-	-	-	-
Non-revenue Water	-	-	-	(28 890)	(28 890)	(28 890)	(28 890)	(28 312)	(27 746)	(27 191)
Correction of Prior period errors	-	-	-	-	-	-	-	-	-	-
Closing Balance Water	249	352	362	(4 440)	5 362	5 362	5 362	(608)	(12 115)	(24 773)
Agricultural										
Opening Balance										
Acquisitions										
Issues										
Adjustments										
Write-offs										
Correction of Prior period errors										
Closing balance - Agricultural	-	-	-	-	-	-	-	-	-	-
Consumables										
Standard Rated										
Opening Balance	376	253	253	253	119	119	119	119	119	119
Acquisitions	-	-	16	1 952	2 452	2 452	2 452	2 501	2 551	2 602
Issues	-	-	(149)	(1 952)	(2 452)	(2 452)	(2 452)	(2 501)	(2 551)	(2 602)
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated	376	253	119	253	119	119	119	119	119	119
Zero Rated										
Opening Balance	426	442	442	442	999	999	999	999	999	999
Acquisitions	-	-	3 034	1 016	1 526	1 526	1 526	716	716	716
Issues	-	-	(2 478)	(1 016)	(1 526)	(1 526)	(1 526)	(716)	(716)	(716)
Adjustments	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors	-	-	-	-	-	-	-	-	-	-

Correction of Prior period errors										
Closing balance - Consumables Standard Rated	376	253	119	253	119	119	119	119	119	119
Zero Rated										
Opening Balance	426	442	442	442	999	999	999	999	999	999
Acquisitions	-	-	3 034	1 016	1 526	1 526	1 526	716	716	716
Issues	-	-	(2 478)	(1 016)	(1 526)	(1 526)	(1 526)	(716)	(716)	(716)
Adjustments										
Write-offs										
Correction of Prior period errors										

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Closing balance - Consumables Zero Rated		426	442	999	442	999	999	999	999	999	999

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Finished Goods											
Opening Balance											
Acquisitions											
Issues	7										
Adjustments	8										
Write-offs	9										
Correction of Prior period errors											
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-	-
Materials and Supplies											
Opening Balance		2 386	6 379	6 379	6 379	10 393	10 393	10 393	10 393	10 393	10 393
Acquisitions		-	-	44 378	31 616	37 466	37 466	37 466	28 342	20 836	13 410
Issues	7	-	-	(40 953)	(31 616)	(37 466)	(37 466)	(37 466)	(28 342)	(20 836)	(13 410)
Adjustments	8	-	-	589	-	-	-	-	-	-	-
Write-offs	9										
Correction of Prior period errors											
Closing balance - Materials and Supplies		2 386	6 379	10 393	6 379	10 393	10 393	10 393	10 393	10 393	10 393
Work-in-progress											
Opening Balance											
Materials											
Transfers											
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-
Housing Stock											
Opening Balance											
Acquisitions											
Transfers											
Sales											
Correction of Prior period errors											
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-
Land											

Closing Balance - Land		-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		3 437	7 426	11 873	2 634	16 873	16 873	10 903	(604)	(13 262)
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)		4 206 507	4 627 345	5 115 826	5 435 885	5 528 644	5 528 644	5 528 644	5 856 913	6 188 713
Leases recognised as PPE	3	4 139	4 139	1 971	4 139	1 971	1 971	1 971	1 971	1 971
Less: Accumulated depreciation		(755 243)	(827 333)	(890 599)	(994 815)	(977 567)	(977 567)	(977 567)	(1 068 420)	(1 163 551)
Total Property, plant and equipment (PPE)	2	3 455 403	3 804 151	4 227 197	4 445 209	4 553 047	4 553 047	4 553 047	4 790 463	5 027 132
LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)		207	258	123	18	23	23	(127)	(217)	(217)
Current portion of long-term liabilities		1 418	874	593	-	593	593	593	593	593
Total Current liabilities - Borrowing		1 625	1 133	717	18	617	617	617	467	377
Trade and other payables										
Trade and other payables from exchange transactions	5	262 470	264 936	347 236	193 177	386 579	386 579	386 579	287 049	287 519
Other trade payables from exchange transactions										
Trade payables from Non-exchange transactions: Unspent conditional Grants		273	0	-	-	0	0	0	0	0
Trade payables from Non-exchange transactions: Other										
VAT		9 362	6 329	1 275	-	(8 189)	(8 189)	(8 189)	(8 189)	(8 189)
Total Trade and other payables	2	272 105	271 264	348 511	193 177	378 390	378 390	378 390	278 860	279 330
Non current liabilities - Financial liabilities										
Borrowing	4	874	-	1 285	-	815	815	815	660	505
Other financial liabilities										
Total Non current liabilities - Financial liabilities		874	-	1 285	-	815	815	815	660	505
Non current liabilities - Long Term portion of trade payables										
Electricity Bulk Purchases										
Payables and Accruals - General										
Water Bulk Purchases										
Municipal Debt Relief										
Total Non current liabilities - Long Term portion of trade payables		-	-	-	-	-	-	-	-	-
Provisions - non-current										
Retirement benefits		67 535	67 016	69 709	67 016	69 709	69 709	69 709	69 709	69 709
Refuse landfill site rehabilitation										
Other		59 626	40 525	47 748	53 127	54 300	54 300	54 300	61 311	68 883
Total Provisions - non-current		127 161	107 541	117 457	120 143	124 009	124 009	124 009	131 020	138 592
CHANGES IN NET ASSETS										
Accumulated surplus/(deficit)										
Accumulated surplus/(deficit) - opening balance		3 732 180	4 094 651	4 094 651	4 408 972	4 433 176	4 433 176	4 433 176	4 597 489	4 794 614
GRAP adjustments										
Restated balance		3 732 180	4 094 651	4 094 651	4 408 972	4 433 176	4 433 176	4 433 176	4 597 489	4 794 614
Surplus/(Deficit)		309 083	447 260	441 101	206 109	182 015	182 015	182 015	215 613	214 781
Transfers to/from Reserves										
Depreciation offsets										
Other adjustments		(67 554)	423	423	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	3 973 708	4 542 334	4 536 174	4 615 081	4 615 191	4 615 191	4 615 191	4 813 102	5 009 395

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 973 708	4 542 334	4 536 174	4 615 081	4 615 191	4 615 191	4 615 191	4 813 102	5 009 395	5 200 489

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
A comprehensive, responsive and sustainable social protection system				-	-	-	-	-	-	(998)	(1 013)	(1 054)
Responsive, accountable, effective and efficient local government				860 208	969 341	990 436	1 020 467	981 087	981 087	1 041 346	1 058 493	1 103 174
Sustainable human settlements and improved quality of household life				11	-	-	-	-	-	-	-	-
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)			1	860 220	969 341	990 436	1 020 467	981 087	981 087	1 040 348	1 057 480	1 102 120

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
	CORP-Municipal Transformation and Organizational Development	KPA6		–	3 939	7 077	10 096	9 796	9 796	10 096	10 096	10 096
A comprehensive, responsive and sustainable social protection system				–	–	–	57 593	57 593	57 593	66 212	72 167	79 393
A comprehensive, responsive and sustainable social protection system		SEMS		–	–	–	–	–	–	36	36	36
A comprehensive, responsive and sustainable social protection system	COMM-Provide a safe, secure and stable environment	COMM		–	922	975	1 372	1 692	1 692	1 072	1 072	1 072
A comprehensive, responsive and sustainable social protection system	CORP-Municipal Transformation and Organizational Development	KPA6		–	–	–	16 869	16 879	16 879	16 928	18 226	19 629
A comprehensive, responsive and sustainable social protection system	DPEMS-Spatial rationale and environmental analysis	KPA1		–	167	419	650	650	650	650	650	650
A comprehensive, responsive and sustainable social protection system	SEMS-Good governance and public participation analysis	SEMS		–	686	372	471	471	471	471	471	471
A long and healthy life for all South Africans	COMM-Provide a safe, secure and stable environment	COMM		–	210	112	175	175	175	175	175	175
A long and healthy life for all South Africans	INFRA-Basic services delivery and infrastructure analysis	KPA2		–	3 246	10 478	20 388	24 788	24 788	26 248	22 186	22 254
A skilled and capable workforce to support an inclusive growth path	CORP-Municipal Transformation and Organizational Development	KPA6		–	1 080	483	1 300	800	800	1 300	1 300	1 300
All people in South Africa are and feel safe		KPA6		–	–	–	–	–	–	370	370	370
All people in South Africa are and feel safe	COMM-Provide a safe, secure and stable environment	COMM		–	150	214	650	700	700	670	690	690
An efficient, competitive and responsive economic infrastructure network	INFRA-Basic services delivery and infrastructure analysis	KPA2		–	34 278	16 583	10 000	10 000	10 000	272 950	288 818	304 448
An efficient, effective and development-oriented public		KPA2		–	–	–	–	–	–	3 659	–	–

development-oriented public service											
An efficient, effective and development-oriented public service	COMM-Provide a safe, secure and stable environment	COMM	-	-	118	280	100	100	280	280	280
An efficient, effective and development-oriented public service	CORP-Municipal Transformation and Organizational Development	KPA6	-	1 975	1 208	2 132	1 732	1 732	2 132	2 132	2 132
An efficient, effective and development-oriented public service	DPEMS-Spatial rationale and environmental analysis	KPA1	-	408	1 168	1 377	1 297	1 297	1 417	1 417	1 417
An efficient, effective and development-oriented public service	FIN-Financial viability analysis	KPA4	-	746	5 740	138 159	140 739	140 739	41 708	31 415	21 733
An efficient, effective and development-oriented public service	INFRA-Basic services delivery and infrastructure analysis	KPA2	-	-	-	50	50	50	50	-	-
An efficient, effective and development-oriented public service	SEMS-Good governance and public participation analysis	SEMS	-	1 386	1 405	1 453	1 403	1 403	1 793	1 903	2 022
Protect and enhance our environmental assets and natural resources	DPEMS-Spatial rationale and environmental analysis	KPA1	-	2 733	1 852	1 825	2 329	2 329	1 825	1 575	1 575
Responsive, accountable, effective and efficient local government			-	(887)	22 527	684	684	684	45 154	47 422	49 806
Responsive, accountable, effective and efficient local government	COMM-Provide a safe, secure and stable environment	COMM	-	113	107	113	113	113	113	113	113
Responsive, accountable, effective and efficient local government	CORP-Municipal Transformation and Organizational Development	KPA6	-	686	297	635	648	648	1 000	1 200	1 400
Responsive, accountable, effective and efficient local government	DPEMS-Spatial rationale and environmental analysis	KPA1	-	1 217	421	719	769	769	719	719	719

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

Table 3: Supporting Table 3A: Reconciliation of IDP Strategic Objectives and Budget (Operating Expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
Responsive, accountable, effective and efficient local government	INFRA-Basic services delivery and infrastructure analysis	KPA2		–	–	–	50	50	50	50	–	–
Responsive, accountable, effective and efficient local government	SEMS-Good governance and public participation analysis	SEMS		–	588	386	875	868	868	995	1 027	1 062
Sustainable human settlements and improved quality of household life				762 143	815 505	895 102	638 041	654 971	654 971	707 838	750 902	804 987
Sustainable human settlements and improved quality of household life		SEMS		–	–	–	–	–	–	240	240	240
Sustainable human settlements and improved quality of household life	COMM-Provide a safe, secure and stable environment	COMM		–	67	40	75	75	75	75	75	75
Sustainable human settlements and improved quality of household life	DPEMS-Spatial rationale and environmental analysis	KPA1		–	49	34	80	80	80	80	80	80
Sustainable human settlements and improved quality of household life	SEMS-Good governance and public participation analysis	SEMS		–	1 055	898	1 485	1 435	1 435	1 885	1 885	1 885

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
An efficient, competitive and responsive economic infrastructure network An efficient, effective and development-oriented public service An efficient, effective and development-oriented public service	CORP-Municipal Transformation and Organizational Development	KPA6		–	–	2 130	8 245	10 511	10 511	7 745	6 745	6 745
	INFRA-Basic services delivery and infrastructure analysis	KPA2		–	–	77 616	–	10 666	10 666	380 716	388 493	393 108
	CORP-Municipal Transformation and Organizational Development	KPA6		–	–	2 270	2 855	4 574	4 574	4 755	4 705	4 705
	To increase the capacity of the district to deliver its mandate	KPA6		–	–	–	150	150	150	150	150	150
Allocations to other priorities			3									
Total Capital Expenditure			1	–	–	82 016	11 250	25 901	25 901	393 366	400 093	404 708

DC35 Capricorn - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Borrowing Management</u>											
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%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	2.0	2.3	2.1	2.1	1.4	1.4	1.4	1.4	1.3	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.0	2.3	2.1	2.1	1.4	1.4	1.4	1.4	1.3	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	1.9	2.1	2.0	1.9	1.3	1.3	1.3	1.3	1.2	1.1
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	0.0%	0.0%	5.1%	64.7%	64.6%	64.6%	64.6%	99.3%	99.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	5.1%	64.7%	64.6%	64.6%	64.6%	99.3%	99.3%	99.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.5%	4.7%	3.9%	3.0%	4.4%	4.4%	4.4%	3.2%	1.7%	0.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>											
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		16.5%	15.2%	61.7%	31.5%	79.6%	79.6%	79.6%	72.5%	63.8%	57.9%
<u>Other Indicators</u>											
	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical	0	0	0	0	0	0	0	0	0	0
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										

	% Volume (units purchased and generated less units sold)/units purchased and generated	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources	0	38.3%	29.7%	32.7%	32.7%	32.7%	31.1%	29.6%	29.1%	28.7%
	Total Volume Losses (kℓ)	33 198	30 075	26 651	31 233	31 233	31 233	31 233	29 671	27 188	26 987
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	33197973	30075071	26650640	31233098	31233098	31233098	31233098	29671443	27187871	26987000
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	38.3%	29.7%	32.7%	32.7%	32.7%	31.1%	29.6%	29.1%	28.7%
Employee costs	Employee costs/(Total Revenue - capital revenue)	40.1%	36.5%	37.0%	46.0%	46.6%	46.6%	46.6%	47.6%	49.5%	51.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.5%	37.8%	38.4%	47.6%	48.1%	48.1%	52.1%	49.1%	51.1%	52.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.1%	2.1%	2.6%	15.8%	19.7%	19.7%	22.9%	21.6%	22.8%	23.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.8%	9.4%	9.9%	10.8%	12.4%	12.4%	12.4%	12.2%	12.6%	12.7%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	–	15.2	15.6	16.1	15.5	15.5	15.3	16.1	16.2	16.9
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	46.2%	54.4%	47.8%	34.5%	90.9%	90.9%	90.9%	66.3%	34.9%	17.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	30.3	32.0	9.7	8.9	6.7	6.7	6.7	5.6	6.2	6.5

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

DC39 Capricorn - Supporting Table SA9 Social, economic and demographic statistics and assumptions						2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		STATS SA	1 163	1 163	1 261	1 261	1 447	1 447	1 447	1 447	1 447	1 447
Females aged 5 - 14		STATS SA	163	163	132	132	141	141	141	141	141	141
Males aged 5 - 14		STATS SA	162	162	136	136	141	141	141	141	141	141
Females aged 15 - 34		STATS SA	213	213	231	231	240	240	240	240	240	240
Males aged 15 - 34		STATS SA	182	182	361	361	237	237	237	237	237	237
Unemployment		STATS SA	180	210	221	72	59	59	59	59	59	59
Monthly household income (no. of households)	1, 12											
No income		STATS SA	21 073	21 073	21 073	50 307	50 307	50 307	50 307	50 307	50 307	50 307
R1 - R1 600		STATS SA	3 550	3 550	3 550	7 371	7 371	7 371	7 371	7 371	7 371	7 371
R1 601 - R3 200		STATS SA	3 375	3 375	3 375	11 372	11 372	11 372	11 372	11 372	11 372	11 372
R3 201 - R6 400		STATS SA	14 796	14 796	14 796	35 302	35 302	35 302	35 302	35 302	35 302	35 302
R6 401 - R12 800		STATS SA	45 817	45 817	45 817	79 690	79 690	79 690	79 690	79 690	79 690	79 690
R12 801 - R25 600		STATS SA	39 743	39 743	39 743	73 120	73 120	73 120	73 120	73 120	73 120	73 120
R25 601 - R51 200		STATS SA	27 846	27 846	27 846	34 027	34 027	34 027	34 027	34 027	34 027	34 027
R52 201 - R102 400		STATS SA	29 892	29 892	29 892	22 753	22 753	22 753	22 753	22 753	22 753	22 753
R102 401 - R204 800		STATS SA	23 839	23 839	23 839	18 625	18 625	18 625	18 625	18 625	18 625	18 625
R204 801 - R409 600		STATS SA	7 011	7 011	7 011	10 632	10 632	10 632	10 632	10 632	10 632	10 632
R409 601 - R819 200		STATS SA	1 570	1 570	1 570	3 275	3 275	3 275	3 275	3 275	3 275	3 275
> R819 200		STATS SA	1 294	1 294	1 294	1 539	1 539	1 539	1 539	1 539	1 539	1 539
Poverty profiles (no. of households)												
< R2 080 per household per month	13											
Insert description	2											
Household demographics (000)												
Number of people in municipal area		STATS SA	1 216 918	1 216 918	1 216 918	1 261	1 447	1 447	1 447	1 447	1 447	1 447
Number of poor people in municipal area		STATS SA	465 167	465 167	465 167	505	651	651	651	651	651	651
Number of households in municipal area		STATS SA	272 672	272 672	272 672	343	343	427	427	427	427	427
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal		STATS SA	225 745	225 745	315 275	315 275	315 275	409 038	409 038	409 038	409 038	409 038
Informal		STATS SA	46 927	46 927	27 562	27 562	27 562	18 135	18 135	18 135	18 135	18 135
Total number of households			272 672	272 672	342 837	342 837	342 837	427 173	427 173	427 173	427 173	427 173
Dwellings provided by municipality	4	STATS SA	1 162 918	1 162 918	1 261 463	1 261 463	1 447 103	1 447 103	1 447 103	1 447 103	1 447 103	1 447 103
Dwellings provided by province/s		STATS SA	4 995 462	4 995 462	5 404 868	5 404 868	6 572 721	6 572 721	6 572 721	6 572 721	6 572 721	6 572 721
Dwellings provided by private sector	5											
Total new housing dwellings			6 158 380	6 158 380	6 666 331	6 666 331	8 019 824	8 019 824	8 019 824	8 019 824	8 019 824	8 019 824
Economic	6											
Inflation/inflation outlook (CPIX)						4.5%	6.9%	6.0%	4.9%	4.6%	4.5%	4.4%
Interest rate - borrowing												
Interest rate - investment						3.7%	3.8%	6.9%	9.0%	9.5%	9.8%	9.8%
Remuneration increases						3.5%	3.5%	3.5%	4.5%	5.4%	5.4%	5.4%
Consumption growth (electricity)						96.0%	89.0%	87.4%	96.0%	96.0%	96.0%	96.0%
Consumption growth (water)						87.0%	89.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Collection rates	7											
Property tax/service charges						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rental of facilities & equipment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - external investments												
Interest - debtors												
Revenue from agency services						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	162 899	162 899	162 899	162 899	162 899	162 899	162 899	162 899	162 899
		Piped water inside yard (but not in dwelling)	155 368	155 368	155 368	155 368	155 368	155 368	155 368	155 368	155 368
8		Using public tap (at least min.service level)	54 617	54 617	54 617	54 617	54 617	54 617	54 617	54 617	54 617
10		Other water supply (at least min.service level)	54 289	54 289	54 289	54 289	54 289	54 289	54 289	54 289	54 289
		Minimum Service Level and Above sub-total	427 173	427 173	427 173	427 173	427 173	427 173	427 173	427 173	427 173
9		Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
10		Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	427 173	427 173	427 173	427 173	427 173	427 173	427 173	427 173	427 173
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	122 142	122 142	122 142	122 142	122 142	122 142	179 115	179 115	179 115
		Flush toilet (with septic tank)	20 952	20 952	20 952	20 952	20 952	20 952	-	-	-
		Chemical toilet	8 650	8 650	8 650	8 650	8 650	8 650	4 267	4 267	4 267
		Pit toilet (ventilated)	249 256	249 256	249 256	249 256	249 256	249 256	228 719	228 719	228 719
		Other toilet provisions (> min.service level)	15 532	15 532	15 532	15 532	15 532	15 532	-	-	-
		Minimum Service Level and Above sub-total	416 532	416 532	416 532	416 532	416 532	416 532	412 101	412 101	412 101
		Bucket toilet	5 655	5 655	5 655	5 655	5 655	5 655	5 655	5 655	5 655
		Other toilet provisions (< min.service level)	3 604	3 604	3 604	3 604	3 604	3 604	3 604	3 604	3 604
		No toilet provisions	5 813	5 813	5 813	5 813	5 813	5 813	5 813	5 813	5 813
		Below Minimum Service Level sub-total	15 072	15 072	15 072	15 072	15 072	15 072	15 072	15 072	15 072
		Total number of households	431 604	431 604	431 604	431 604	431 604	431 604	427 173	427 173	427 173
		Forecast:									

Municipal in-house services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	162 899	162 899	162 899	162 899	162 899	162 899	162 899	162 899	162 899
		Piped water inside yard (but not in dwelling)	155 368	155 368	155 368	155 368	155 368	155 368	155 368	155 368	155 368
8		Using public tap (at least min.service level)	54 617	54 617	54 617	54 617	54 617	54 617	54 617	54 617	54 617
10		Other water supply (at least min.service level)	54 289	54 289	54 289	54 289	54 289	54 289	54 289	54 289	54 289
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
9		Using public tap (< min.service level)									
10		Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-

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

			Total number of households	-	-	-	-	-	-	-	-
			Sanitation/sewerage:								
		Flush toilet (connected to sewerage)		122 142	122 142	122 142	122 142	122 142	179 115	179 115	179 115
		Flush toilet (with septic tank)		20 952	20 952	20 952	20 952	20 952	-	-	-
		Chemical toilet		8 650	8 650	8 650	8 650	8 650	4 267	4 267	4 267
		Pit toilet (ventilated)		249 256	249 256	249 256	249 256	249 256	228 719	228 719	228 719
		Other toilet provisions (> min.service level)		15 532	15 532	15 532	15 532	15 532	-	-	-
		Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-
		Bucket toilet		5 655	5 655	5 655	5 655	5 655	5 655	5 655	5 655
		Other toilet provisions (< min.service level)		3 604	3 604	3 604	3 604	3 604	3 604	3 604	3 604
		No toilet provisions		5 813	5 813	5 813	5 813	5 813	5 813	5 813	5 813
		Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-

DC35 Capricorn Supporting Table SA10 Funding measurement

2025/26 Medium Term Revenue & Expenditure Framework												
Description	MFMA section	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	1 593 764	1 741 298	562 593	612 532	485 821	485 821	485 821	396 131	450 763	503 913
Cash + investments at the yr end less applications - R'000	18(1)b	2	350 914	370 075	553 064	339 695	112 172	112 172	112 172	326 158	270 492	212 236
Cash year end/monthly employee/supplier payments	18(1)b	3	30.3	32.0	9.7	8.9	6.7	6.7	6.7	5.6	6.2	6.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	309 083	447 260	441 101	206 109	182 015	182 015	182 015	215 613	214 781	210 510
Service charge rev % change - macro CPI-X target exclusive	18(1)a,(2)	5	N.A.	(3.2%)	(12.2%)	7.2%	(52.7%)	(6.0%)	(6.0%)	(0.4%)	(4.5%)	(2.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	123.5%	88.6%	170.0%	186.7%	64.7%	64.7%	64.7%	316.2%	313.0%	297.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	69.7%	92.5%	91.1%	70.0%	131.3%	131.3%	131.3%	64.9%	47.8%	41.6%
Capital payments % of capital expenditure	18(1)c;19	8	113.9%	121.7%	87.4%	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.	10.5%	16.4%	(57.5%)	31.9%	0.0%	0.0%	(15.6%)	(15.0%)	(14.8%)
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)(vi)	13	0.8%	0.8%	1.0%	6.8%	7.7%	7.7%	9.3%	10.4%	12.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	11.8%	(0.2%)	0.0%	0.0%	0.0%	0.0%	0.0%	15.3%	15.0%	14.8%

Supporting indicators											
% incr total service charges (incl prop rates)	18(1)a	0.0%	2.8%	(6.2%)	13.2%	(46.7%)	0.0%	0.0%	5.6%	1.5%	4.0%
% incr 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%
% incr 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%
% incr Service charges - Water	18(1)a	0.0%	1.9%	(8.0%)	34.7%	(47.0%)	0.0%	0.0%	5.6%	1.5%	4.0%
% incr Service charges - Waste Water Management	18(1)a	0.0%	8.0%	4.7%	(100.0%)	0.0%	0.0%	0.0%	2.9%	3.1%	3.0%
% incr 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%
% incr in Sale of Goods and Rendering of Services	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	81 788	84 041	78 861	89 276	47 556	47 556	47 556	50 232	50 989	53 026
Service charges		81 788	84 041	78 861	89 276	47 556	47 556	47 556	50 232	50 989	53 026
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		70 670	72 036	66 289	89 276	47 276	47 276	47 276	49 944	50 692	52 720
Service charges - sanitation revenue		11 118	12 005	12 572	-	280	280	280	288	297	306
Service charges - refuse removal		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding		105 658	117 498	150 547	71 985	106 712	106 712	106 712	58 050	57 100	42 100
Cash receipts from ratepayers	18(1)a	102 391	98 098	136 174	167 478	30 778	30 778	30 778	158 992	159 739	157 766
Ratepayer & Other revenue	18(1)a	82 927	110 731	80 100	89 725	47 605	47 605	47 605	50 280	51 036	53 072
Change in consumer debtors (current and non-current)		N/A	16 193	27 948	(114 010)	26 832	-	-	(17 328)	(14 099)	(11 753)
Operating and Capital Grant Revenue	18(1)a	1 040 412	1 148 089	1 239 058	1 193 715	1 260 030	1 260 030	1 260 030	1 294 602	1 347 826	1 412 277
Capital expenditure - total	20(1)(vi)	346 025	399 071	541 000	376 295	473 870	473 870	473 870	393 366	400 093	404 708
Capital expenditure - renewal	20(1)(vi)	40 873	(727)	-	-	-	-	-	60 000	60 000	60 000
Supporting benchmarks											
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY									891 352	923 555	965 541
DoRA capital grants total MFY									403 250	424 271	446 736
Provincial operating grants									-	-	-
Provincial capital grants									-	-	-
District Municipality grants									-	-	-
Total gazetted/advised national, provincial and district grants									1 294 602	1 347 826	1 412 277
Average annual collection rate (arrears inclusive)											
DoRA operating											
List operating grants											
Equitable share									856 194	902 666	943 499
FMG									1 000	1 200	1 400
RRAMS									2 840	2 969	3 103
MIG									18 963	16 720	17 539
EPWP									3 659	-	-
WSIG									8 696	8 696	-
									891 352	923 555	965 541
DoRA capital											
List capital grants											
WSIG									146 304	140 022	148 773

DC35 Capricorn Supporting Table SA10 Funding measurement

MIG									256 946	284 249	297 963
									403 250	424 271	446 736
Trend											
Change in consumer debtors (current and non-current)		N/A	16 193	27 948	(114 010)	26 832	-	-	(17 328)	(14 099)	(11 753)
Total Operating Revenue											
Total Operating Revenue		860 220	969 341	990 436	1 020 467	981 087	981 087	981 087	1 040 348	1 057 480	1 102 120
Total Operating Expenditure		876 955	903 040	992 511	1 165 620	1 220 902	1 220 902	1 220 902	1 208 191	1 258 642	1 330 110
Operating Performance Surplus/(Deficit)		(16 735)	66 301	(2 075)	(145 153)	(239 815)	(239 815)	(239 815)	(167 843)	(201 162)	(227 990)
Cash and Cash Equivalents (30 June 2012)									396 131		

DC35 Capricorn Supporting Table SA10 Funding measurement

Revenue											
% Increase in Total Operating Revenue			12.7%	2.2%	3.0%	(3.9%)	0.0%	0.0%	6.0%	1.6%	4.2%
% Increase in Property Rates Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges			2.8%	(6.2%)	13.2%	(46.7%)	0.0%	0.0%	5.6%	1.5%	4.0%
Expenditure											
% Increase in Total Operating Expenditure			0.0%	3.0%	9.9%	17.4%	4.7%	0.0%	0.0%	(1.0%)	5.7%
% Increase in Employee Costs			0.0%	2.6%	3.6%	28.0%	(2.7%)	0.0%	0.0%	8.4%	5.8%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			158	306	368				384		
Average Cost Per Councillor (Remuneration)			638	761					760		
R&M % of PPE			0.8%	0.8%	1.0%	6.8%	7.7%	7.7%	9.3%	10.4%	12.0%
Asset Renewal and R&M as a % of PPE			2.6%	0.8%	1.0%	10.4%	12.8%	12.8%	14.4%	15.3%	17.5%
Debt Impairment % of Total Billable Revenue			69.7%	92.5%	91.1%	70.0%	131.3%	131.3%	64.9%	47.8%	41.6%
Capital Revenue											
Internally Funded & Other (R'000)			105 658	117 498	150 547	71 985	106 712	106 712	58 050	57 100	42 100
Borrowing (R'000)			—	—	—	—	—	—	—	—	—
Grant Funding and Other (R'000)			240 367	281 573	390 453	304 310	367 158	367 158	335 316	342 993	362 608
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			69.5%	70.6%	72.2%	80.9%	77.5%	77.5%	85.2%	85.7%	89.6%
Capital Expenditure											
Total Capital Programme (R'000)			346 025	399 071	541 000	376 295	473 870	473 870	393 366	400 093	404 708
Asset Renewal			40 873	(727)	—	84 347	128 817	128 817	124 783	111 758	119 368
Asset Renewal % of Total Capital Expenditure			11.8%	(0.2%)	0.0%	22.4%	27.2%	27.2%	31.7%	27.9%	29.5%
Cash											
Cash Receipts % of Rate Payer & Other			123.5%	88.6%	170.0%	186.7%	64.7%	64.7%	316.2%	313.0%	297.3%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0
Borrowing											
Most recent Credit Rating									0		
Capital Charges to Operating			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves											
Uncommitted reserves after application of cash and investments			350 914	370 075	553 064	339 695	112 172	112 172	326 158	270 492	212 236
Free Services											
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Reserves											
Uncommitted reserves after application of cash and investments			350 914	370 075	553 064	339 695	112 172	112 172	326 158	270 492	212 236
Free Services											
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance											
Total Operating Revenue			860 220	969 341	990 436	1 020 467	981 087	981 087	1 040 348	1 057 480	1 102 120
Total Operating Expenditure			876 955	903 040	992 511	1 165 620	1 220 902	1 220 902	1 208 191	1 258 642	1 330 110
Surplus/(Deficit) Budgeted Operating Statement			(16 735)	66 301	(2 075)	(145 153)	(239 815)	(239 815)	(167 843)	(201 162)	(227 990)
Surplus/(Deficit) Considering Reserves and Cash Backing			350 914	370 075	553 064	339 695	112 172	112 172	326 158	270 492	212 236
MTREF Funded (1) / Unfunded (0)	15		1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✖	15		✓	✓	✓	✓	✓	✓	✓	✓	✓

DC35 Capricorn - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank			476 500	573 806	478 000	478 000	478 000	573 806	428 698	401 256
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	–	476 500	573 806	478 000	478 000	478 000	573 806	428 698	401 256
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		–	476 500	573 806	478 000	478 000	478 000	573 806	428 698	401 256

DC35 Capricorn - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premiums Withdrawal (€)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality	1													
Name of institution & investment ID														
Deposits - Bank		3	Short-term	Yes	Variable	8.4	0	0		478 000	63 722	(655 476)	687 560	573 806
														-
														-
														-
														-
														-
														-
Municipality sub-total										478 000		(655 476)	687 560	573 806
Entities														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									478 000		(655 476)	687 560	573 806

DC35 Capricorn - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		714 125	766 606	797 127	842 453	837 753	837 753	911 146	931 883	973 777
Local Government Equitable Share		666 269	731 012	777 252	814 002	814 002	814 002	856 194	902 666	943 499
Energy Efficiency and Demand Side Management Grant										
Expanded Public Works Programme Integrated Grant		3 866	3 747	3 118	2 773	2 773	2 773	3 659	–	–
Infrastructure Skills Development Grant										
Local Government Financial Management Grant		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 200	1 400
Municipal Disaster Relief Grant		595	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant										
Municipal Demarcation Transition Grant										
Integrated City Development Grant										
Municipal Infrastructure Grant		37 425	20 381	4 460	13 264	8 564	8 564	37 453	15 048	15 775
Water Services Infrastructure Grant		1 551	7 275	8 696	8 696	8 696	8 696	10 000	10 000	10 000
Neighbourhood Development Partnership Grant										
Public Transport Network Grant										
Rural Road Asset Management Systems Grant		3 419	3 191	2 601	2 718	2 718	2 718	2 840	2 969	3 103
Urban Settlement Development Grant										
Integrated National Electrification Programme Grant										
Municipal Rehabilitation Grant										
Municipal Emergency Housing Grant										
Regional Bulk Infrastructure Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Programme and Project Preparation Support Grant										
Provincial Government:		–	–	–	–	–	–	–	–	–
Infrastructure (Monetary)										
Infrastructure (In Kind)										
Capacity Building (Monetary)										
Capacity Building (In Kind)										
District Municipality:		–	–	–	–	–	–	–	–	–
Infrastructure (Monetary)										
Infrastructure (In Kind)										
Capacity Building (Monetary)										
Capacity Building (In Kind)										
Other grant providers:		618	592	668	–	447	447	–	–	–
Other Grants Received		618	592	668	–	447	447	–	–	–
Total Operating Transfers and Grants	5	714 743	767 198	797 795	842 453	838 200	838 200	911 146	931 883	973 777

Capital Transfers and Grants											
National Government:		325 670	380 891	441 263	351 262	421 830	421 830	383 456	415 943	438 500	
Integrated National Electrification Programme Grant											
Municipal Infrastructure Grant		207 221	223 166	304 934	252 958	274 999	274 999	238 456	285 921	299 727	
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											
Local Government Financial Management Grant											
Water Services Infrastructure Grant		118 449	157 725	136 329	98 304	126 302	126 302	145 000	130 022	138 773	
Public Transport Network Grant											
Regional Bulk Infrastructure Grant		–	–	–	–	20 529	20 529	–	–	–	
Infrastructure Skills Development Grant											
Municipal Disaster Relief Grant											
Municipal Emergency Housing Grant											
Metro Informal Settlements Partnership Grant											
Integrated Urban Development Grant											
Provincial Government:		–	–	–	–	–	–	–	–	–	
Infrastructure (Monetary)											
Infrastructure (In Kind)											
Capacity Building (Monetary)											
Capacity Building (In Kind)											
District Municipality:		–	–	–	–	–	–	–	–	–	
Infrastructure (Monetary)											
Infrastructure (In Kind)											
Capacity Building (Monetary)											
Capacity Building (In Kind)											
Other grant providers:		148	68	1 912	–	–	–	–	–	–	
Other Grants Received		148	68	1 912	–	–	–	–	–	–	
Total Capital Transfers and Grants		5	325 818	380 959	443 175	351 262	421 830	421 830	383 456	415 943	438 500
TOTAL RECEIPTS OF TRANSFERS & GRANTS			1 040 561	1 148 157	1 240 970	1 193 715	1 260 030	1 260 030	1 294 602	1 347 826	1 412 277

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		609 197	635 279	635 224	858 977	907 757	907 757	929 460	968 189	1 022 558
Local Government Equitable Share		554 447	597 206	617 484	833 165	887 402	887 402	880 503	921 205	974 395
Energy Efficiency and Demand Side Management Grant										
Expanded Public Works Programme Integrated Grant		3 866	3 747	3 118	2 773	2 773	2 773	3 659	-	-
Infrastructure Skills Development Grant										
Integrated City Development Grant										
Local Government Financial Management Grant		907	886	645	935	961	961	1 000	1 200	1 400
Municipal Demarcation Transition Grant										
Municipal Disaster Relief Grant										
Municipal Systems Improvement Grant										
Neighbourhood Development Partnership Grant										
Municipal Disaster Recovery Grant										
Rural Road Asset Management Systems Grant		3 359	3 507	2 859	2 917	2 620	2 620	3 111	3 344	3 596
Municipal Infrastructure Grant		41 533	20 182	3 398	10 491	5 305	5 305	31 187	32 440	33 167
Water Services Infrastructure Grant		5 084	9 752	7 720	8 696	8 696	8 696	10 000	10 000	10 000
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]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure (Monetary)										
Infrastructure (In Kind)										
Capacity Building (Monetary)										
Capacity Building (In Kind)										
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure (Monetary)										
Infrastructure (In Kind)										
Capacity Building (Monetary)										
Capacity Building (In Kind)										
Other grant providers:		-	-	-	-	632	632	-	-	-
Expenditure on Other Grants		-	-	-	-	632	632	-	-	-
Total operating expenditure of Transfers and Grants:		609 197	635 279	635 224	858 977	908 389	908 389	929 460	968 189	1 022 558

Capital expenditure of Transfers and Grants									
National Government:	240 367	281 573	390 453	304 310	367 158	367 158	335 316	342 993	362 608
Integrated National Electrification Programme Grant									
Municipal Infrastructure Grant	133 923	147 787	271 974	219 963	241 813	241 813	210 533	231 235	243 240
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	–	–	–	–	17 851	17 851	–	–	–
Water Services Infrastructure Grant	106 443	133 786	118 479	84 347	107 494	107 494	124 783	111 758	119 368
Infrastructure Skills Development Grant									
Municipal Disaster Relief Grant									
Municipal Emergency Housing Grant									
Metro Informal Settlements Partnership Grant									
Integrated Urban Development Grant									
Provincial Government:	–	–	–	–	–	–	–	–	–
Infrastructure (Monetary)									
Infrastructure (In Kind)									
Capacity Building (Monetary)									
Capacity Building (In Kind)									
District Municipality:	–	–	–	–	–	–	–	–	–
Infrastructure (Monetary)									
Infrastructure (In Kind)									
Capacity Building (Monetary)									
Capacity Building (In Kind)									
Other grant providers:	–	–	–	–	–	–	–	–	–
Expenditure on Other Grants									
Total capital expenditure of Transfers and Grants	240 367	281 573	390 453	304 310	367 158	367 158	335 316	342 993	362 608
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	849 563	916 852	1 025 677	1 163 287	1 275 547	1 275 547	1 264 776	1 311 182	1 385 166

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2023/26 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(2 476)	(5 499)	(1 043)	(5 499)	(16 800)	(16 800)	0	0	0
Current year receipts		-	-	4 118	28 451	23 751	23 751	54 952	29 217	30 278
Repayment of grants										
Conditions met - transferred to revenue		(2 476)	(5 499)	3 075	22 952	6 951	6 951	54 952	29 217	30 278
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	447	447	-	-	-
Conditions met - transferred to revenue		-	-	-	-	447	447	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		(2 476)	(5 499)	3 075	22 952	7 398	7 398	54 952	29 217	30 278
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		2 749	5 499	1 043	5 499	16 800	16 800	(0)	(0)	(0)
Current year receipts		-	-	457 020	351 262	421 830	421 830	383 456	415 943	438 500
Conditions met - transferred to revenue		2 749	5 499	458 063	356 761	438 630	438 630	383 456	415 943	438 500
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		2 749	5 499	458 063	356 761	438 630	438 630	383 456	415 943	438 500
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		273	0	461 138	379 713	446 028	446 028	438 408	445 160	468 778
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

DC35 Capricorn - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1									
Pension and UIF Contributions		892	1 053	1 079	1 299	1 299	1 299	1 365	1 433	1 505
Medical Aid Contributions		104	148	152	186	186	186	196	206	216
Motor Vehicle Allowance		2 579	3 038	3 082	3 410	3 410	3 410	3 580	3 759	3 947
Cellphone Allowance		1 087	1 278	1 322	1 530	1 530	1 530	1 606	1 687	1 771
Housing Allowances		5	-	-	31	31	31	33	35	37
Other benefits and allowances		10 290	10 812	11 601	14 082	13 082	13 082	13 736	14 423	15 145
Sub Total - Councillors		14 957	16 329	17 236	20 538	19 538	19 538	20 516	21 543	22 621
% increase	4		9.2%	5.6%	19.2%	(4.9%)	-	5.0%	5.0%	5.0%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	5 682	5 265	4 945	10 118	7 758	7 758	8 799	9 504	10 265
Pension and UIF Contributions		496	670	723	1 212	1 282	1 282	1 402	1 512	1 631
Medical Aid Contributions		200	162	165	314	319	319	342	369	399
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3	1 025	1 058	863	1 901	1 901	1 901	2 002	2 162	2 336
Cellphone Allowance	3	129	128	113	239	239	239	256	277	300
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										
Sub Total - Senior Managers of Municipality		7 533	7 283	6 809	13 784	11 499	11 499	12 801	13 824	14 931
% increase	4		(3.3%)	(6.5%)	102.4%	(16.6%)	-	11.3%	8.0%	8.0%
Other Municipal Staff										
Basic Salaries and Wages		195 529	200 137	202 937	264 967	257 824	257 824	282 664	296 225	319 543
Pension and UIF Contributions		37 992	39 121	39 615	50 321	50 405	50 405	53 274	56 791	60 582
Medical Aid Contributions		16 287	16 793	17 515	21 858	22 123	22 123	23 671	25 566	27 612
Overtime		26 971	27 707	29 766	34 345	33 145	33 145	35 581	38 541	41 738
Performance Bonus		21 807	21 849	23 895	28 935	26 452	26 452	29 882	32 285	34 870
Motor Vehicle Allowance	3	19 964	20 781	21 083	25 064	25 309	25 309	25 332	25 360	25 391
Cellphone Allowance	3	-	-	-	263	266	266	285	304	325
Housing Allowances	3	2 118	2 067	2 031	3 282	3 338	3 338	3 564	3 847	4 153
Other benefits and allowances	3	76	64	70	170	172	172	179	187	196
Payments in lieu of leave		1 543	(1 119)	3 419	4 341	4 341	4 341	4 645	5 017	5 418
Long service awards										
Post-retirement benefit obligations	6	11 948	15 269	15 798	17 671	17 671	17 671	18 908	20 421	22 055
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Municipal Staff		334 236	342 670	356 130	451 217	441 046	441 046	477 995	504 544	541 883
% increase	4		2.5%	3.9%	26.7%	(2.3%)	-	8.4%	5.6%	7.4%
Total Parent Municipality		356 726	366 283	380 175	485 539	472 083	472 083	511 312	539 911	579 435
			2.7%	3.8%	27.7%	(2.8%)	-	8.3%	5.6%	7.3%
TOTAL SALARY, ALLOWANCES & BENEFITS										
		356 726	366 283	380 175	485 539	472 083	472 083	511 312	539 911	579 435
% increase	4		2.7%	3.8%	27.7%	(2.8%)	-	8.3%	5.6%	7.3%
TOTAL MANAGERS AND STAFF										
	5,7	341 768	349 953	362 938	465 001	452 545	452 545	490 796	518 368	556 814

DC35 Capricorn - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4							-
Chief Whip								-
Executive Mayor								-
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors								-
Total Councillors	8	-	-	-	-			-
Senior Managers of the Municipality	5							
Municipal Manager (MM)								-
Chief Finance Officer								-
Executive Manager: SEMS		1	801 000	207 000	308 000	-		1 316 000
Executive Manager: Corporate Services		2	708 000	375 000	274 000	-		1 357 000
Executive Manager: Community Services		3	1 654 000	302 000	410 000	-		2 366 000
Executive Manager: DPEMS		4	1 499 000	265 000	435 000	-		2 199 000
Executive Manager: Infrastructure		5	1 182 000	186 000	356 000	-		1 724 000
		6						-
		7						-
		8						-
		9						-
		10						-
		11						-
		12						-
		13						-
		14						-
		15						-
		16						-
		17						-
		18						-
		19						-
		20						-
Total Senior Managers of the Municipality	8,10	820	5 844 000	1 335 000	1 783 000	-		8 962 000
A Heading for Each Entity	6,7							
List each member of board by designation								
		1						-
		2						-
		3						-
		4						-
		5						-
		6						-
		7						-
		8						-
		9						-
		10						-
		11						-
		12						-
		13						-
		14						-
		15						-
		16						-
Total for municipal entities	8,10	136	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	956	5 844 000	1 335 000	1 783 000	-		8 962 000

DC35 Capricorn - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		27	27	27	27	27	27	27	27	27
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	5	5	5	3	3	3	7	7	7
Other Managers	7	13	13	–	13	13	–	16	16	16
Professionals		68	68	–	72	72	–	77	77	–
Finance		11	11	–	15	15	–	17	17	–
Spatial/town planning		1	1	–	2	2	–	2	2	–
Information Technology		4	4	–	4	4	–	6	6	–
Roads		7	7	–	6	6	–	7	7	–
Electricity										
Water		18	18	–	18	18	–	18	18	–
Sanitation		14	14	–	14	14	–	14	14	–
Refuse										
Other		13	13	–	13	13	–	13	13	–
Technicians		129	104	13	130	102	9	132	132	11
Finance		13	6	7	13	6	3	13	13	5
Spatial/town planning		1	1	–	2	2	–	2	2	–
Information Technology		4	4	–	4	4	–	6	6	–
Roads										
Electricity		25	25	–	25	25	–	25	25	–
Water										
Sanitation		40	28	–	40	25	–	40	40	–
Refuse										
Other		46	40	6	46	40	6	46	46	6
Clerks (Clerical and administrative)		141	138	–	141	138	–	141	141	–
Service and sales workers		374	202	–	374	202	–	374	374	–
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		210	168	234	210	168	234	210	210	234
Elementary Occupations		333	220	–	333	220	–	333	333	–
TOTAL PERSONNEL NUMBERS	9	1 300	945	279	1 303	945	273	1 317	1 317	295
% increase					0.2%	–	(2.2%)	1.1%	39.4%	8.1%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

DC35 Capricorn - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity														–	–	–
Service charges - Water		(83)	2 820	3 262	3 018	3 141	3 131	2 838	3 376	2 667	10 686	9 375	5 914	49 944	50 692	52 720
Service charges - Waste Water Management		–	23	38	25	23	28	26	26	26	24	24	24	288	297	306
Service charges - Waste Management														–	–	–
Sale of Goods and Rendering of Services		4	4	4	4	4	4	4	4	4	4	4	4	48	47	46
Agency services														–	–	–
Interest														–	–	–
Interest earned from Receivables		–	1 285	1 345	1 324	1 323	1 364	1 365	1 380	1 393	1 397	1 408	1 416	15 000	10 000	10 000
Interest earned from Current and Non Current Assets		953	3 461	12 406	1 431	3 164	8 765	1 752	3 070	11 200	986	2 681	14 052	63 922	64 561	65 271
Dividends														–	–	–
Rent on Land														–	–	–
Rental from Fixed Assets														–	–	–
Licence and permits														–	–	–
Special rating levies														–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Non-Exchange Revenue																
Property rates														–	–	–
Surcharges and Taxes														–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences or permits														–	–	–
Transfer and subsidies - Operational		75 929	75 929	75 929	75 929	75 929	75 929	75 929	75 929	75 929	75 929	75 929	75 929	911 146	931 883	973 777
Interest														–	–	–
Fuel Levy														–	–	–
Operational Revenue														–	–	–
Gains on disposal of Assets														–	–	–
Other Gains														–	–	–
Discontinued Operations														–	–	–
Total Revenue (excluding capital transfers and contrib		76 803	83 522	92 983	81 731	83 584	89 221	81 714	83 785	91 228	89 826	89 421	97 339	1 040 348	1 057 489	1 102 128

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue by Vote																
Vote 1 - Municipal Manager		8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	8 649	103 793	114 871	127 355
Vote 2 - Executive Mayor		3 950	3 950	3 950	3 950	3 950	3 950	3 950	3 950	3 950	3 950	3 950	3 950	47 400	50 200	53 194
Vote 3 - Corporate Services		18 164	18 164	18 164	18 164	18 164	18 164	18 164	18 164	18 164	18 164	18 164	18 164	217 964	233 160	250 790
Vote 4 - Chief Financial Officer		5 433	12 152	21 613	10 361	12 214	17 851	10 344	12 415	19 850	17 856	18 051	25 989	183 908	184 149	191 066
Vote 5 - Community and Social Services		9 053	9 053	9 053	9 053	9 053	9 053	9 053	9 053	9 053	9 053	9 053	9 052	108 630	116 697	125 390
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		3 134	3 134	3 134	3 134	3 134	3 134	3 134	3 134	3 134	3 134	3 134	3 134	37 612	38 413	40 840
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		39 911	42 785	43 320	67 037	82 049	75 586	47 644	88 907	66 837	50 038	60 077	60 325	724 497	735 933	751 985
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		88 294	97 867	107 883	129 348	137 213	136 387	100 938	144 272	129 637	110 644	121 077	129 244	1 423 884	1 473 423	1 548 620
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		8 116	4 605	8 565	8 702	8 296	8 726	8 098	7 970	8 405	8 237	8 462	15 612	103 793	114 871	127 355
Vote 2 - Executive Mayor		3 578	3 828	3 986	5 147	4 033	3 845	3 512	3 897	3 983	3 957	3 713	3 920	47 400	50 200	53 194
Vote 3 - Corporate Services		23 291	19 248	19 727	18 469	19 414	20 412	18 046	16 351	20 160	20 856	16 055	31 982	244 011	262 628	282 906
Vote 4 - Chief Financial Officer		13 221	16 176	17 978	23 453	16 241	20 079	15 787	13 976	12 516	23 438	18 361	16 407	207 632	199 775	199 863
Vote 5 - Community and Social Services		8 447	8 803	7 696	9 235	9 007	8 722	9 428	8 882	9 245	9 687	9 256	10 234	108 630	116 697	125 390
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		2 646	3 006	3 030	2 793	3 164	2 785	3 132	3 615	3 789	3 252	3 138	3 262	37 612	38 413	40 840
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		29 093	33 008	36 272	42 891	50 297	31 083	44 202	38 859	37 569	38 040	34 942	42 858	459 113	476 058	500 562
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		88 394	88 673	97 254	110 689	110 451	95 650	102 205	93 550	95 667	107 467	93 929	124 262	1 208 191	1 258 642	1 330 110
Surplus/(Deficit) before assoc.		(100)	9 194	10 629	9 659	26 762	40 737	(1 266)	50 722	33 978	3 177	27 149	4 981	215 613	214 781	210 510
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(100)	9 194	10 629	9 659	26 762	40 737	(1 266)	50 722	33 978	3 177	27 149	4 981	215 613	214 781	210 510

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

Description		Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional																	
Governance and administration																	
Executive and council			36 196	42 915	52 377	41 124	42 977	48 614	41 107	43 178	50 613	48 419	48 814	56 732	553 065	582 380	622 405
Finance and administration			5 658	5 658	5 658	5 658	5 658	5 658	5 658	5 658	5 658	5 658	5 658	5 658	67 899	72 156	76 725
Internal audit			29 631	36 350	45 812	34 559	36 412	42 049	34 542	36 613	44 048	41 854	42 249	50 167	474 287	498 554	533 156
Community and public safety			907	907	907	907	907	907	907	907	907	907	907	907	10 879	11 670	12 524
Community and social services			9 053	9 053	9 053	9 053	9 053	9 053	9 053	9 053	9 053	9 053	9 053	9 052	108 630	116 697	125 390
Sport and recreation			1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	1 590	19 076	20 454	21 943
Public safety			501	501	501	501	501	501	501	501	501	501	501	501	6 012	6 435	6 893
Housing			4 858	4 858	4 858	4 858	4 858	4 858	4 858	4 858	4 858	4 858	4 858	4 858	58 292	62 801	67 649
Health			2 104	2 104	2 104	2 104	2 104	2 104	2 104	2 104	2 104	2 104	2 104	2 104	25 250	27 007	28 905
Economic and environmental services			3 439	3 439	3 439	3 439	3 439	3 439	3 439	3 439	3 439	3 439	3 439	3 439	41 271	38 413	40 840
Planning and development			1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	22 013	18 216	19 360
Road transport			802	802	802	802	802	802	802	802	802	802	802	802	9 621	10 256	10 941
Environmental protection			803	803	803	803	803	803	803	803	803	803	803	803	9 637	9 941	10 539
Trading services			39 606	42 460	43 015	66 732	81 744	75 281	47 339	88 602	66 532	49 734	59 772	60 020	720 838	735 933	751 985
Energy sources																	
Water management			39 606	42 460	43 015	66 732	81 744	75 281	47 339	88 602	66 532	49 734	59 772	60 020	720 838	735 933	751 985
Waste water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional			88 294	97 867	107 883	120 348	137 213	136 387	100 938	144 272	129 637	110 644	121 077	129 244	1 423 884	1 473 423	1 540 620
Expenditure - Functional																	
Governance and administration																	
Executive and council			48 207	43 856	50 256	55 770	47 984	53 061	45 443	42 195	45 964	56 487	46 592	67 920	602 836	627 474	663 318
Finance and administration			5 243	5 609	5 778	7 039	5 786	5 584	5 066	5 405	5 525	5 537	5 550	5 776	67 899	72 156	76 725
Internal audit			42 080	37 403	43 665	47 854	41 348	46 374	39 519	35 966	38 480	50 049	39 971	61 339	524 058	543 648	574 069
Community and public safety			874	844	814	877	850	1 103	858	823	1 059	901	1 070	806	10 879	11 670	12 524
Community and social services			8 447	8 803	7 696	9 235	9 007	8 722	9 428	8 882	9 245	9 687	9 256	10 224	108 630	116 697	125 390
Community and social services			1 449	1 534	1 171	1 602	1 605	1 463	1 671	1 456	1 489	1 963	1 697	1 976	19 076	20 454	21 943
Sport and recreation			407	435	520	531	430	424	421	418	806	476	473	672	6 012	6 435	6 893
Public safety			4 725	4 755	3 785	5 017	4 902	4 730	5 250	4 928	4 813	5 062	5 028	5 296	58 292	62 801	67 649
Housing																	
Health			1 866	2 078	2 219	2 085	2 070	2 105	2 087	2 080	2 137	2 185	2 058	2 280	25 250	27 007	28 905
Economic and environmental services			4 196	4 381	4 766	4 152	4 565	4 137	4 485	4 967	5 159	4 652	4 557	5 049	55 966	53 461	56 615
Planning and development			2 631	2 707	3 082	2 506	2 543	2 589	2 772	3 472	3 565	3 194	3 136	3 611	35 808	33 264	35 135
Road transport			717	794	765	779	1 298	802	770	786	852	733	668	656	9 621	10 256	10 941
Environmental protection			848	881	920	867	724	745	842	710	741	724	754	782	9 637	9 941	10 539
Trading services			27 544	31 633	34 536	41 532	48 896	29 730	42 849	37 506	36 200	36 641	33 523	41 069	441 659	461 010	484 787
Energy sources																	
Water management			25 855	27 877	32 531	39 843	46 035	27 373	38 710	35 817	33 768	32 795	30 684	35 102	406 389	425 701	454 333
Waste water management			1 689	3 756	2 005	1 689	2 861	2 357	4 139	1 689	2 432	3 846	2 839	5 967	35 270	35 309	30 454
Waste management																	
Other																	
Total Expenditure - Functional			88 394	88 673	97 254	110 689	110 451	95 650	102 205	93 550	95 667	107 467	93 929	124 262	1 208 191	1 258 642	1 330 110
Surplus/(Deficit) before assoc.			(100)	9 194	10 629	9 659	26 762	40 737	(1 266)	50 722	33 970	3 177	27 149	4 981	215 613	214 781	210 510
Intercompany/Parent subsidiary transactions																	

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

Description		Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure to be appropriated																	
Vote 1 - Municipal Manager	1														-	-	-
Vote 2 - Executive Mayor															-	-	-
Vote 3 - Corporate Services			630	829	630	1 130	687	830	630	2 730	928	728	728	1 123	11 600	11 600	11 600
Vote 4 - Chief Financial Officer															-	-	-
Vote 5 - Community and Social Services			-	-	-	-	-	-	-	-	-	-	-		-	-	-
Vote 6 - Health															-	-	-
Vote 7 - DPEMS															-	-	-
Vote 8 - Public Transport															-	-	-
Vote 9 - Infrastructure			15 101	33 725	30 128	21 051	37 497	38 631	36 567	23 804	29 530	29 097	27 353	52 232	374 716	388 493	393 108
Vote 10 - Other															-	-	-
Vote 11 -															-	-	-
Vote 12 -															-	-	-
Vote 13 -															-	-	-
Vote 14 -															-	-	-
Vote 15 -															-	-	-
Capital multi-year expenditure sub-total																	
Single-year expenditure to be appropriated																	
Vote 1 - Municipal Manager	2		15 731	34 553	30 758	22 180	38 184	39 461	37 196	26 533	30 458	29 825	28 081	53 355	386 316	400 093	404 708
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			500	500	500	500	500	500	500	500	500	500	500	500	6 000		
Vote 10 - Other															-	-	-
Vote 11 -															-	-	-
Vote 12 -															-	-	-
Vote 13 -															-	-	-
Vote 14 -															-	-	-
Vote 15 -															-	-	-
Capital single-year expenditure sub-total	2		500	500	500	500	500	500	1 500	500	500	500	500	550	7 050		
Total Capital Expenditure	2		16 231	35 053	31 258	22 680	38 684	39 961	38 696	27 033	30 958	30 325	28 581	53 905	393 366	400 093	404 708

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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Municipal Manager																
Vote 2 - Executive Mayor																
Vote 3 - Corporate Services		630	829	630	1 130	687	830	630	2 730	928	728	728	1 123	11 600	11 600	11 600
Vote 4 - Chief Financial Officer																
Vote 5 - Community and Social Services																
Vote 6 - Health																
Vote 7 - DPEMS																
Vote 8 - Public Transport																
Vote 9 - Infrastructure		15 101	33 725	30 128	21 051	37 497	38 631	36 567	23 804	29 530	29 097	27 353	52 232	374 716	388 493	393 108
Vote 10 - Other																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 -																
Capital multi-year expenditure sub-total	2	15 731	34 553	30 758	22 180	38 184	39 461	37 196	26 533	30 458	29 825	28 081	53 355	386 316	400 093	404 708
Single-year expenditure to be appropriated																
Vote 1 - Municipal Manager																
Vote 2 - Executive Mayor																
Vote 3 - Corporate Services								1 000					50	1 050		
Vote 4 - Chief Financial Officer																
Vote 5 - Community and Social Services																
Vote 6 - Health																
Vote 7 - DPEMS																
Vote 8 - Public Transport																
Vote 9 - Infrastructure		500	500	500	500	500	500	500	500	500	500	500	500	6 000		
Vote 10 - Other																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 -																
Capital single-year expenditure sub-total	2	500	500	500	500	500	500	1 500	500	500	500	500	500	7 050		
Total Capital Expenditure	2	16 231	35 053	31 258	22 680	38 684	39 961	38 696	27 033	30 958	30 325	28 581	53 905	393 366	400 093	404 708

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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		630	829	630	1 130	687	830	1 630	2 730	928	728	728	1 173	12 650	11 600	11 600
Executive and council																
Finance and administration		630	829	630	1 130	687	830	1 630	2 730	928	728	728	1 173	12 650	11 600	11 600
Internal audit																
Community and public safety																
Community and social services																
Sport and recreation																
Public safety																
Housing																
Health																
Economic and environmental services																
Planning and development																
Road transport																
Environmental protection																
Trading services		15 601	34 225	30 628	21 551	37 997	39 131	37 067	24 304	30 030	29 597	27 853	52 732	380 716	388 493	393 108
Energy sources																
Water management		15 185	33 808	30 212	21 134	37 580	38 715	36 650	23 887	29 613	29 181	27 436	52 315	375 716	388 493	393 108
Waste water management		417	417	417	417	417	417	417	417	417	417	417	417	5 000		
Waste management																
Other																
Total Capital Expenditure - Functional	2	16 231	35 053	31 258	22 680	38 684	39 961	38 696	27 033	30 958	30 325	28 581	53 905	393 366	400 093	404 708
Funded by:																
National Government		13 489	32 112	28 516	19 438	35 885	37 019	34 954	22 191	27 917	26 985	25 740	31 069	335 316	342 993	362 688
Provincial Government																
District Municipality																
allocations (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)																
Transfers recognised - capital		13 489	32 112	28 516	19 438	35 885	37 019	34 954	22 191	27 917	26 985	25 740	31 069	335 316	342 993	362 688
Borrowing																
Internally generated funds		2 742	2 941	2 742	3 242	2 799	2 942	3 742	4 842	3 041	3 341	2 841	22 836	58 050	57 100	42 100
Total Capital Funding		16 231	35 053	31 258	22 680	38 684	39 961	38 696	27 033	30 958	30 325	28 581	53 905	393 366	400 093	404 708

DC35 Capricorn - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand													1		
Cash Receipts By Source															
Property rates													-		
Service charges - electricity revenue													-		
Service charges - water revenue	(83)	2 820	3 262	3 018	3 141	3 131	2 638	3 376	2 667	10 686	9 375	5 914	49 944	50 692	52 720
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue													-		
Rental of facilities and equipment													-		
Interest earned - external investments	953	3 461	12 406	1 431	3 164	8 765	1 752	3 070	11 200	986	2 681	14 052	63 922	64 561	65 271
Interest earned - outstanding debtors													-		
Dividends received													-		
Fines, penalties and forfeits													-		
Licences and permits													-		
Agency services													-		
Transfers and Subsidies - Operational	75 929	75 929	75 929	75 929	75 929	75 929	75 929	75 929	75 929	75 929	75 929	75 929	911 146	931 883	973 777
Other revenue	4	4	4	4	4	4	4	4	4	109 004	4	4	109 048	109 047	105 046
Cash Receipts by Source	78 803	82 214	91 801	80 382	82 238	87 828	80 322	82 379	89 898	196 865	87 989	95 899	1 134 060	1 156 183	1 198 814
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	11 491	14 345	14 900	38 617	53 629	47 166	19 224	60 487	38 417	21 618	31 657	31 905	383 456	415 943	438 500
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)													-		
Departments, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions													-		
Proceeds on Disposal of Fixed and Intangible Assets													-		
Short term loans													-		
Borrowing long term/financing													-		
Increase (decrease) in consumer deposits													-		
VAT Control (receipts)													-		
Decrease (increase) in non-current receivables													-		
Decrease (increase) in non-current investments													-		
Total Cash Receipts by Source	88 294	96 559	106 500	118 999	135 867	134 994	99 547	142 866	128 217	218 223	119 646	127 804	1 517 516	1 572 126	1 635 314
Cash Payments by Type															
Employee related costs	38 962	38 846	37 444	39 067	38 273	38 078	38 626	38 717	39 673	39 762	39 654	(47 069)	474 170	499 731	535 976
Remuneration of councillors	125	126	129	133	133	133	134	134	134	134	133	(113)	1 561	1 639	1 721
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity													-		
Acquisitions - water & other inventory	155	700	5 907	1 236	3 013	100 803	274	1 332	2 344	3 410	2 676	(6 123)	127 973	127 266	130 207
Contracted services	10 604	14 691	14 525	17 972	12 697	17 919	12 422	14 289	12 323	15 619	12 776	(25 952)	181 789	183 188	185 728
Transfers and subsidies - other municipalities													-		
Transfers and subsidies - other													-		
Other expenditure	17 030	12 672	14 322	17 351	15 069	13 109	16 314	10 100	14 628	227 034	13 525	(19 196)	390 350	305 487	323 824
Cash Payments by Type	66 877	67 634	72 327	75 759	69 186	179 042	67 769	64 571	69 101	285 959	66 764	(68 453)	1 175 843	1 117 311	1 177 456
Other Cash Flows/Payments by Type															
Capital assets	16 231	35 053	22 680	31 258	38 684	39 961	38 696	27 033	30 958	30 325	28 581	53 905	393 366	400 093	404 708
Repayment of borrowing	-	-	-	-	-	150	-	-	-	-	-	-	150	90	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	83 108	102 688	95 007	107 017	107 870	219 153	106 466	91 604	100 059	316 284	97 345	(44 548)	1 569 359	1 517 494	1 582 164
NET INCREASE/(DECREASE) IN CASH HELD	5 186	(5 329)	11 483	11 982	27 997	(75 158)	(6 919)	51 291	28 158	(88 061)	22 301	172 351	(51 843)	54 832	33 150
Cash/cash equivalents at the month/year begin:	447 974	453 160	447 631	459 124	471 106	495 103	423 944	417 025	468 286	496 444	398 384	420 684	447 974	396 151	450 763
Cash/cash equivalents at the month/year end:	453 160	447 631	459 124	471 106	499 103	423 944	417 025	468 286	496 444	398 384	420 684	593 036	396 131	450 763	503 913

DC35 Capricorn - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
		1.3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand														
Parent Municipality: <u>Revenue Obligation By Contract</u>	2													
Telkom SA		860 500	886 500	975 000	1 072 500	1 180 000	1 250 800	1 325 848	1 405 399	1 489 723	1 579 106	1 673 853	1 774 284	-
Vodacom		860 500	886 500	975 000	1 072 500	1 180 000	1 250 800	1 325 848	1 405 399	1 489 723	1 579 106	1 673 853	1 774 284	-
Contract 3 etc														
														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
Telkom SA		860 500	886 500	975 000	1 072 500	1 180 000	1 250 800	1 325 848	1 405 399	1 489 723	1 579 106	1 673 853	1 774 284	-
Contract 2		860 500	886 500	975 000	1 072 500	1 180 000	1 250 800	1 325 848	1 405 399	1 489 723	1 579 106	1 673 853	1 774 284	-
Contract 3 etc														
														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		300 374	388 498	517 718	279 698	326 713	326 713	255 933	276 735	273 740
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		301 247	382 931	513 372	279 698	326 713	326 713	249 933	276 735	273 740
Dams and Weirs										
Boreholes		(21 230)	(22 037)	-	4 000	8 490	8 490	-	-	-
Reservoirs		-	-	2 234	4 000	2 380	2 380	-	-	-
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		322 476	359 388	445 677	258 963	302 533	302 533	239 433	261 235	263 240
Distribution Points										
PRV Stations										
Capital Spares		-	45 579	65 462	12 735	13 310	13 310	10 500	15 500	10 500
Sanitation Infrastructure		(873)	5 567	4 346	-	-	-	6 000	-	-
Pump Station										
Reticulation		(873)	5 567	4 346	-	-	-	6 000	-	-
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Community Assets		4 726	10 646	755	-	-	-	-	-	-
Community Facilities		4 726	10 646	755	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		4 726	10 646	755	-	-	-	-	-	-
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		451	654	2 288	-	1 200	1 200	550	500	500
Operational Buildings		451	654	2 288	-	1 200	1 200	550	500	500
Municipal Offices		451	654	2 288	-	1 200	1 200	550	500	500
Pay/Enquiry Points										

Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	677	455	455	455	1 455	1 455	1 455
Servitudes									
Licences and Rights	-	-	677	455	455	455	1 455	1 455	1 455
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	-	-	677	455	455	455	1 455	1 455	1 455
Load Settlement Software Applications									
Unspecified									

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Computer Equipment		-	(24)	865	2 100	2 100	2 100	1 450	1 450	1 450
Computer Equipment		-	(24)	865	2 100	2 100	2 100	1 450	1 450	1 450
Furniture and Office Equipment		-	-	4 006	450	1 244	1 244	1 450	1 450	1 450
Furniture and Office Equipment		-	-	4 006	450	1 244	1 244	1 450	1 450	1 450
Machinery and Equipment		(281)	24	5 172	5 745	5 495	5 495	4 745	4 745	4 745
Machinery and Equipment		(281)	24	5 172	5 745	5 495	5 495	4 745	4 745	4 745
Transport Assets		(118)	-	9 519	3 500	7 846	7 846	3 000	2 000	2 000
Transport Assets		(118)	-	9 519	3 500	7 846	7 846	3 000	2 000	2 000
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	305 151	399 797	541 000	291 948	345 053	345 053	268 583	288 335	285 340

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		41 325	-	-	-	-	-	60 000	60 000	60 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		40 451	-	-	-	-	-	60 000	60 000	60 000
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		40 451	-	-	-	-	-	60 000	60 000	60 000
Distribution Points										
PRV Stations										
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		873	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers		873	-	-	-	-	-	-	-	-
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets										
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing assets	1	40 873	(727)	-	-	-	-	60 000	60 000	60 000
Renewal of Existing Assets as % of total capex		11.8%	-0.2%	0.0%	0.0%	0.0%	0.0%	15.3%	15.0%	14.8%
Renewal of Existing Assets as % of deprecn*		54.1%	-1.0%	0.0%	0.0%	0.0%	0.0%	65.2%	62.2%	59.3%

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1 295	25 717	16 583	148 812	175 217	175 217	212 246	228 680	249 865
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	16 583	148 812	175 217	175 217	212 246	228 680	249 865
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		-	-	-	138 812	165 217	165 217	-	-	-
Distribution Points										
PRV Stations										
Capital Spares		1 295	25 717	16 583	10 000	10 000	10 000	212 246	228 680	249 865
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Retoulution										
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										

<i>Unimproved Property</i>									
Other assets	2 535	1 387	1 023	1 219	2 115	2 115	1 219	1 219	1 219
Operational Buildings	2 535	1 387	1 023	1 219	2 115	2 115	1 219	1 219	1 219
Municipal Offices	2 535	1 387	1 023	1 219	2 115	2 115	1 219	1 219	1 219
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications									
Unspecified									

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Computer Equipment		487	588	386	913	813	813	913	913	913
Computer Equipment		487	588	386	913	813	813	913	913	913
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		12 861	(9 932)	1 411	2 311	2 875	2 875	2 311	2 311	2 311
Machinery and Equipment		12 861	(9 932)	1 411	2 311	2 875	2 875	2 311	2 311	2 311
Transport Assets		1 294	1 715	6 143	8 335	12 180	12 180	7 785	7 785	7 785
Transport Assets		1 294	1 715	6 143	8 335	12 180	12 180	7 785	7 785	7 785
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	18 473	20 270	25 546	161 590	193 200	193 200	224 474	240 908	262 093
R&M as a % of PPE & Investment Property		0.8%	0.8%	1.0%	6.8%	7.7%	7.7%	9.3%	10.4%	12.0%
R&M as % Operating Expenditure		2.1%	2.2%	2.6%	13.9%	15.8%	15.8%	18.4%	19.9%	20.8%

DC35 Capricorn - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		61 959	61 798	65 055	70 585	71 585	71 585	75 164	78 922	82 868
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		58 920	59 717	62 934	68 147	69 147	69 147	72 604	76 234	80 046
Dams and Weirs										
Boreholes		-	12 930	4 943	-	50	50	-	-	-
Reservoirs		17 440	13 534	13 981	16 015	15 965	15 965	16 763	17 601	18 481
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		9 194	-	8 958	14 404	15 404	15 404	16 227	17 038	17 890
Distribution Points		32 286	33 253	35 051	37 728	37 728	37 728	39 614	41 595	43 675
PRV Stations										
Capital Spares										
Sanitation Infrastructure		3 040	2 080	2 122	2 438	2 438	2 438	2 560	2 688	2 822
Pump Station										
Reticulation										
Waste Water Treatment Works		3 040	2 080	2 122	2 438	2 438	2 438	2 560	2 688	2 822
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										

DC35 Capricorn - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Community Assets		2 443	2 829	3 730	3 911	3 911	3 911	4 107	4 312	4 528
Community Facilities		2 443	2 829	3 730	3 911	3 911	3 911	4 107	4 312	4 528
Halls		2 443	-	-	-	-	-	-	-	-
Centres		-	2 829	3 730	3 911	3 911	3 911	4 107	4 312	4 528
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Investment Properties										

Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	986	961	1 084	1 079	1 079	1 079	1 187	1 306	1 437
Servitudes									
Licences and Rights	986	961	1 084	1 079	1 079	1 079	1 187	1 306	1 437
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	986	961	1 084	1 079	1 079	1 079	1 187	1 306	1 437
Load Settlement Software Applications									
Unspecified									

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	84 347	128 817	128 817	64 783	51 758	59 368
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		-	-	-	84 347	108 694	108 694	64 783	51 758	59 368
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		-	-	-	84 347	108 694	108 694	64 783	51 758	59 368
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	20 123	20 123	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers		-	-	-	-	20 123	20 123	-	-	-
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets										
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	84 347	128 817	128 817	64 783	51 758	59 388
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	22.4%	27.2%	27.2%	16.5%	12.9%	14.7%
Upgrading of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	97.6%	146.3%	146.3%	70.4%	53.7%	58.7%

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

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Municipal Manager		-	-	-				
Vote 2 - Executive Mayor		-	-	-				
Vote 3 - Corporate Services		12 650	11 600	11 600				
Vote 4 - Chief Financial Officer		-	-	-				
Vote 5 - Community and Social Services		-	-	-				
Vote 6 - Health		-	-	-				
Vote 7 - DPEMS		-	-	-				
Vote 8 - Public Transport		-	-	-				
Vote 9 - Infrastructure		380 716	388 493	393 108				
Vote 10 - Other		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		393 366	400 093	404 708	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Executive Mayor								
Vote 3 - Corporate Services								
Vote 4 - Chief Financial Officer								
Vote 5 - Community and Social Services								
Vote 6 - Health								
Vote 7 - DPEMS								
Vote 8 - Public Transport								
Vote 9 - Infrastructure								
Vote 10 - Other								
Vote 11 -								
Vote 12 -								
Vote 13 -								
Vote 14 -								
Vote 15 -								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		393 366	400 093	404 708	-	-	-	-

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	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity					89 276												89 276
Service charges - Water																	
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																	
Licence and permits																	
Operational Revenue																	
Non-Exchange Revenue																	
Property rates																	
Surcharges and Taxes																	
Fines, penalties and forfeits																	
Licences or permits																	
Transfer and subsidies - Operational	80 757	47 222	202 483	69 879	105 031		34 734		302 337								842 423
Interest																	
Fuel Levy																	
Operational Revenue																	
Gains on disposal of Assets																	
Other Gains																	
Discontinued Operations																	
Total Revenue (excluding capital transfers and contribute	80 757	47 222	202 483	247 893	105 031	--	34 734	--	302 337	--	--	--	--	--	--	--	1 620 467
Expenditure																	
Employee related costs	44 862	20 448	94 302	37 592	96 682	--	27 254	--	148 093	--	--	--	--	--	--	--	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	69 268	95 495	5 130	--	2 690	--	8 914	--	--	--	--	--	--	--	190 689
Losses on disposal of Assets	--	--	684	--	--	--	--	--	9 059	--	--	--	--	--	--	--	9 743
Other Losses	--	--	19 615	--	--	--	--	--	28 890	--	--	--	--	--	--	--	48 505
Total Expenditure	80 757	47 222	227 484	247 893	105 031	--	34 734	--	422 579	--	--	--	--	--	--	--	1 165 620
Surplus/(Deficit)	--	--	(24 911)	--	--	--	--	--	(120 242)	--	--	--	--	--	--	--	(145 153)
Transfers and subsidies - capital (monetary allocations)	--	--	--	--	--	--	--	--	351 262	--	--	--	--	--	--	--	351 262
Transfers and subsidies - capital (in-kind)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Surplus/(Deficit) after capital transfers & contributions	--	--	(24 911)	--	--	--	--	--	231 620	--	--	--	--	--	--	--	206 109

10. 2025/2026 IDP/BUDGET FRAMEWORK AND PROCESS PLAN

2025/2026 IDP/BUDGET FRAMEWORK AND PROCESS PLAN

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SECTION 1: INTRODUCTION

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.*

SECTION 2: ORGANISATIONAL ARRANGEMENTS AND ROLES AND RESPONSIBILITIES

10.2 INTERNAL ROLE PLAYERS AND RESPONSIBILITIES

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

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

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

10.3. EXTERNAL ROLE PLAYERS AND RESPONSIBILITIES

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

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

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

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"> ▪ Facilitation of the establishment of a framework for an in-depth consultative provincial planning processes for district and locals IDPs and follow-up meetings for feed-back purposes and ▪ Alignment of the development planning and budgeting cycle of the sector departments and municipalities.

3.

SECTION 3: MECHANISMS AND PROCEDURES FOR PARTICIPATION

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 2025. Schedule 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.

SECTION 5: MECHANISM AND PROCEDURE FOR ALIGNMENT

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 independently from each other, if this is done, a clear picture of what is happening will not be achieved. The strategy that we are going to follow applies to both horizontal alignments between the District and Local Municipalities, and vertical, between the municipalities, the province and the national departments and parastatals.

The alignment that is mentioned in here between municipalities on the one hand involves ensuring that their planning activities and processes are coordinated and addressed jointly. On the other hand, alignment between local government and other spheres of

government as well as parastatals or service providers ensures that the IDP is in line with national and provincial policies and strategies so that it is considered for the allocation of departmental budgets and conditional grants. The District IDP should reflect the integrated planning in its IDP in which both locals and sector departments' plans find an aligned expression in the document.

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 be due to unforeseen and critical circumstances after consultation with local municipalities, effect amendments to the framework/ Process Plan.

SECTION 6: IDP/BUDGET REVIEW ACTION PROGRAMME

PHASES OF THE IDP

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

10.7 2025/2026 IDP/BUDGET REVIEW PROCESS PLAN

IDP/ BUDGET REVIEW ACTIVITIES

ACTIVITY	DATE	LEGISLATION	RESPONSIBILITY
1 st IDP Rep Forum (Draft IDP/Budget Framework and Process Plan)	17 July 2024	MSA Sec. 28	Municipal Manager/Executive Mayor
Approval of IDP & Budget Framework/ Process Plan	25 July 2024	MSA Sec. 27 (1) and 28 (1)	Executive Mayor/Council
IDP Management Committee	06 August 2024		District and LMs IDP Managers/ Officers
Submission by departments for Budget adjustment, 2025/2026 Draft Projects and MTREF budget.	December 2024		All Departments/ Executive Managers
Analysis of Budget (adjustment consideration)	December 2024	MFMA s 28(2)(b), (d), (e), and (f)	Budget committee
Consideration of Budget adjustment	04 February 2025		Budget committee
Tabling of the Draft Budget adjustment.	27 February 2025	MFMA s 28(2)(b), (d), (e), and (f)	Mayoral Committee and Council
Review of Budgets related policies	January - March 2025	MSA s 74, 75	Finance
Departmental Strategic Planning Sessions	21,22,23,28,29 and 30 January 2025	MSA Sec 34 (a)	Management, Departments and Portfolio Committee/MMCs
Management Strategic Planning Sessions	27-28 February 2025	MSA Sec 34 (a)	Management Team
Consideration of Draft 2025/26 IDP/ Budget	04 March 2025	MFMA s 22 & 37; MSA Ch 4 as amended	Budget Committee
Engagement with Councillors on Draft IDP/Budget	12 March 2025		Municipal Manager/Council
2 nd IDP Rep Forum (Draft 2025/26 IDP/Budget and 2 nd Quarter Performance Report)	13 March 2025	MSA Sec 29 (1) (b)	Executive Mayor

Draft IDP/Budget and Budget related policies presented to Portfolio Committees	14 March 2025		Executive Managers
Draft IDP/Budget and Budget related policies presented to Mayoral Committee	20 March 2025		Municipal Manager/CFO
Draft IDP/Budget and Budget related policies tabled to Council	26 March 2025	MFMA s 16, 22, 23, 87; MSA s 34	Executive Mayor/Council
Consultation with the Audit Committee on the Draft IDP/Budget	14 April 2025	MFMA Sec. 166	Audit Committee
IDP/Budget Public Consultations	09, 10 and 11 April 2025	MSA Sec 29 (1) (b)	Speaker's Office, Councillors, Budget Committee, Management, relevant officials and stakeholders
Organisational Strategic Planning Session	07-08 May 2025	MSA Sec 34 (a)	Executive Management/ Mayoral Committee
Consideration of Final Draft 2025/26 IDP/ Budget	12 May 2025	MFMA s 23, 24; MSA Chapter 4 as amended	Budget Committee
Final Draft IDP/Budget presented to Portfolio Committee	14 May 2025		Executive Managers/ MMCs
Final Draft IDP/Budget presented to Mayoral Committee	19 May 2025		Mayoral Committee
Final IDP/Budget and Budget related policies	23 May 2025	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, National and Provincial Treasury.	June 2025 Within 10 days of the adoption	MSA Sec 32 (1) (a) MFMA s 24 (3)	Municipal Manager
Publish and distribute approved IDP/Budget	June 2025 Within 14 days of the adoption	MSA Sec 25 (4) (a)	Municipal Manager and CFO

PMS KEY ACTIVITIES

ACTIVITY	DATE	LEGISLATION	RESPONSIBILITY
Tabling and approval of the Annual Performance Report by Council (Sec. 52 Report, Performance Agreements and Approved SDBIP)	27 August 2025	MSA Sec 46 (2)	Municipal Manager/ Council
Submission of 1 st quarter performance report to Council for noting (In line with Sec. 52 Report)	25 October 2025		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	26 February 2025		Mayoral Committee/ Council
Approval of Draft SDBIP, and Draft Performance Agreements.	07 March 2025	MFMA Sec. 53	Executive Mayor
Publicise the reviewed SDBIP	07 March 2025	MFMA s 54 (3)	
Public hearings on 2023/24 Annual Report	05,07, March 2025		Municipal Manager/ Council
Tabling of Oversight Report for approval	26 March 2025		Executive Mayor/ Council
Approval and submission of Final 2025/26 SDBIP	June 2025	MFMA s 53 (1) (c) (ii)	Executive Mayor
Submission of draft performance agreements to the Executive Mayor	June 2025		Municipal Manager
Submission of final performance agreements to the Executive Mayor	18 July 2024	MSA s 57(2)(a)	Municipal Manager

10.7.1 SCHEDULE OF MEETINGS

IDP MANAGEMENT COMMITTEE MEETINGS

DATE	TIME	VENUE
06 August 2024	09h00	Blouberg Local Municipality
04 October 2024	09h00	Lepelle Nkumpi Local Municipality
06 February 2025	09h00	Polokwane Local Municipality

DISTRICT DEVELOPMENT PLANNING FORUM/ ENGAGEMENT SESSIONS

DATE	TIME	VENUE
27 August 2024	09H00	TBC
19 November 2024	09h00	TBC
26 February 2025	09h00	TBC

IDP/ BUDGET STEERING COMMITTEE MEETINGS

DATE	TIME	VENUE
06 December 2024	09h00	Executive Mayor `s Boardroom
04 February 2025	09h00	Executive Mayor `s Boardroom
04 March 2025	09h00	Executive Mayor `s Boardroom
12 May 2025	09h00	Executive Mayor `s Boardroom

IDP/BUDGET PUBLIC CONSULTATION MEETINGS

CONSULTATION	DATE	TIME	VENUE
IDP Management Committee Alignment Session	06 August 2024	09h00	TBC
1 st IDP Representative Forum	17 July 2024	10h00	TBC
Approval of 2024/25 IDP/Budget Review Framework and Process Plan	25 July 2024	10h00	TBC
Engagement with Councilors on 2025/26 Draft IDP/Budget	12 March 2025	09h00	Council Chamber
2 nd IDP Representative Forum	13 March 2025	10h00	TBC
Draft IDP/Budget and budget related policies tabled to Council	26 March 2025	14h00	TBC
Traditional Leaders	09 April 2025	10h00	TBC
Business and Academic Institutions	10 April 2025	07h00	TBC
Sector Departments and NGOs/CBOs	11 April 2025	10h00	TBC
2025-26 Budget Benchmark Engagement	April 2025	TBC	TBC
Final Draft IDP/Budget and budget related policies	23 May 2025	10h00	TBC

STRATEGIC PLANNING SESSIONS

PLANNED ACTIVITY	DATE	TIME	VENUE
Departmental Strategic Planning Session	21, 22, 23, 28, 29, 30 January 2025	08h30	CDM Council Chamber
Management Strategic Planning Sessions	27-28 February 2025	08h30	Protea Hotel Landmark
Organizational Strategic Planning Session	07-09 May 2025	08h30	Bolivia Lodge

INTER-GOVERNMENTAL RELATIONS (IGR)

PLANNED ACTIVITY	DATE	TIME	VENUE
Municipal Managers' IGR Forum	<ul style="list-style-type: none"> 10 September 2024 12 November 2024 05 March 2025 May 2025 	10h00 09h00 09h00 09h00	Council Chamber
District Mayors IGR Forum	<ul style="list-style-type: none"> 20 September 2024 20 November 2024 March 2025 June 2025 	10h00 10h00 10h00 10h00	To be confirmed
District Chief Whips IGR Forum	<ul style="list-style-type: none"> 28 August 2024 05 December 2024 05 February 2025 	10h00 10h00 10h00	To be confirmed
District Speakers IGR Forum	<ul style="list-style-type: none"> 11 July 2024 13 November 2024 29 January 2025 08 April 2025 	10h00 10h00 10h00 10h00	To be confirmed
CFOs Forum	<ul style="list-style-type: none"> 06 August 2024 15 October 2024 06 February 2025 	10h00 11h00 10h00	To be confirmed

PROPOSED ADOPTION DATES

MUNICIPALITY	DATES OF ADOPTION		
	Framework/ Process Plan	Draft IDP/Budget	Final IDP/Budget
Blouberg LM	28 August 2024	29 March 2025	28 May 2025
Lepelle-Nkumpi LM	28 August 2024	28 March 2025	28 May 2025
Molemole LM	August 2024	28 March 2025	30 May 2025
City of Polokwane	30 July 2024	27 March 2025	30 May 2025
Capricorn DM	25 July 2024	26 March 2025	23 May 2025

10.7.2 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

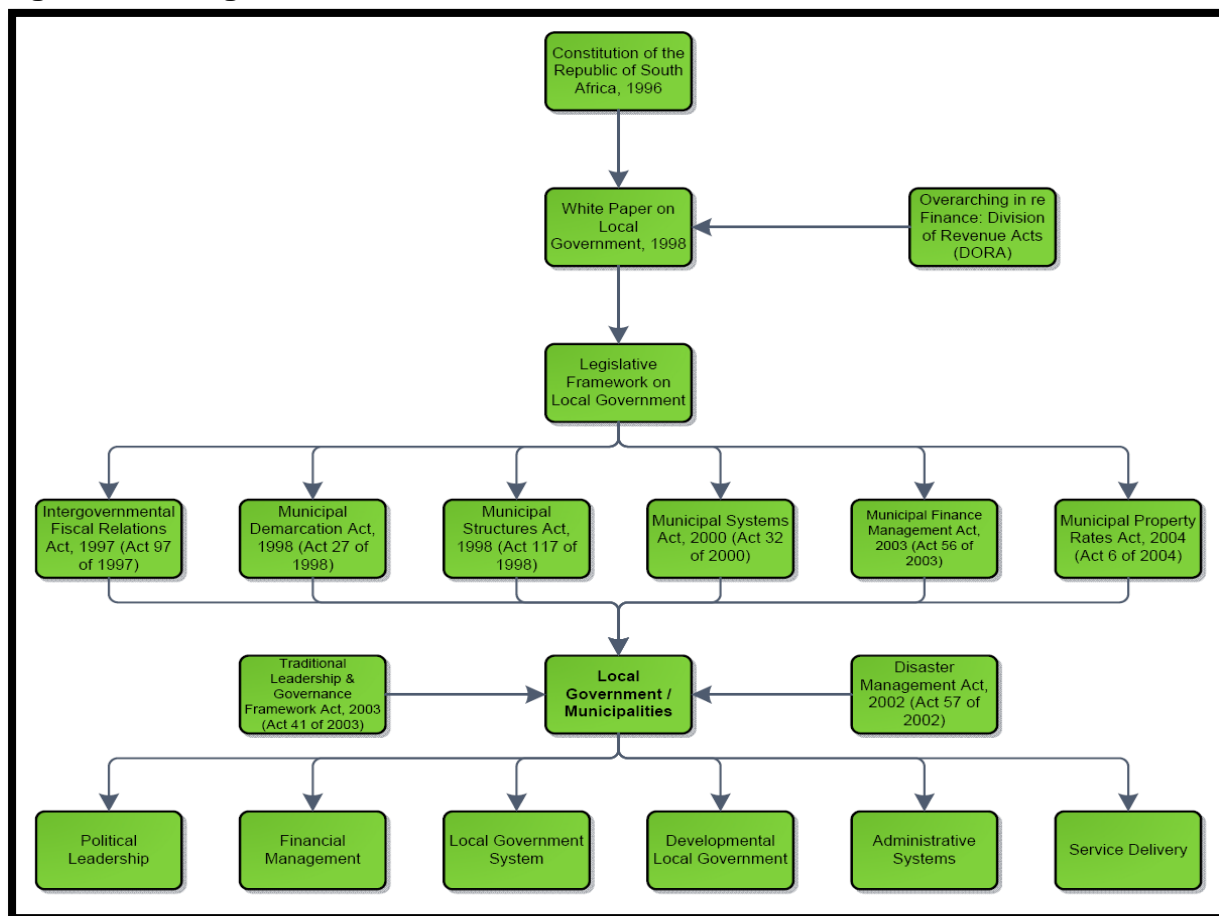
Skills Development Act, 1998

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-

5.2.1.1.1 revenue to be collected, by source; and

5.2.1.1.2 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—

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

5.2.1.1.4 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

5.2.1.1.5 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-

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

5.2.1.1.7 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.

Deletion of section 18.6 about deposit adjustment. Deposit will only be adjusted periodically for all to avoid system failure and customer been terminated while they have money.

Section 29.4 the Municipality has right to collect from arrears using the prepaid vending system. "The municipality may allocate the 60% of the purchase of water to the unpaid balance and only issue 40%-rand value to water purchase.

Municipality's right to collect from arrears using prepaid vending system

The municipality may allocate 60% of payment to the arrears and 40% to the purchase of water to customers who purchase prepaid water with other services or old debt in arrears.

12.2. Cash and investment policy.

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

Investment policy was reviewed to address the limitation of investment on one bank to 50% since the municipality is often given high interest rates by one or two banks.

12.3. Tariff policy

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

The municipality will load sewerage charges on prepaid water purchase monthly as a basic fee, the customers will have to first pay for the basic sewerage before been sold monthly water. Example the 1st purchase of water monthly should start with R132 which is a basic charge for sewerage for domestic customer.

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.

The indigent was amended to update the threshold and to lessen other requirements like the need to have social worker.

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

The tariff for 2025/26, 2026/27 and 2027/28 is proposed for increase CPI plus 1 rounded to the next % and Lepelle water is intending to increase tariffs by 10.20% which will be added the CPI.

Service Description	2023/2024	2024/2025	Proposed 2025/2026
<input type="checkbox"/> Water Services			
Lepelle Water is increasing bulk water by 10,91%	5%	13%	15%
<input type="checkbox"/> Water Services			
Groundwater	5%	13%	15%
<input type="checkbox"/> Sewerage	5%	13%	5%
<input type="checkbox"/> Other Sundry Services	5%	6%	5%

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.

12.15 Loss Control policy

To ensure a framework to enable the municipality to prevent, limit or reduce losses such as damage to property, loss of income, theft of assets as well as material and equipment.

New Policy

13.BUDGET ASSUMPTIONS

The municipality should comply with Section 18 of the MFMA and ensure that they fund their 2025/2026 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 municipality has considered the macro-economic forecasts when preparing the 2025/26 MTREF municipal budget as presented by National Treasury's MFMA Circular 129.

13.2 Local Government Conditional Grant Allocations

13.2.1 Grants and Subsidies

The municipality's national and provincial grants indicate an increase over the MTREF period based on the 2025/26 DORA allocations.

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.

13.3 Revenue budget

13.3.1 Collection rate for municipal services

In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 95% and this is in align with the National Treasury norms.

13.3.2 Interest on investment

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 1%.

13.3.3 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.

13.4 Tariffs increase

The tariff for 2025/26, 2026/27 and 2027/28 is proposed for increase CPI plus 1 rounded to the next % and Lepelle water is intending to increase tariffs by 10.20% which will be added the CPI.

Service Description	2023/2024	2024/2025	Proposed 2025/2026
<input type="checkbox"/> Water Services			
Lepelle Water is increasing bulk water by 10,91%	5%	13%	15%
<input type="checkbox"/> Water Services			
Groundwater	5%	13%	15%
<input type="checkbox"/> Sewerage	5%	13%	5%
<input type="checkbox"/> Other Sundry Services	5%	6%	5%

13.5 Average Salary Increases

An increase of 8.04% was applied for the salaries and allowances and that is aligned with the SALGA agreement in terms of the collective bargaining process.

13.6 Remuneration of Councillors

The municipality also used the upper limits of salaries, allowances and benefits of different members of municipal councils which take effect from 01 July 2025. The employee related costs, including councillor remuneration are aligned with the lower end of the National Treasury's recommended range of 25% - 40% to prevent personnel costs from outpacing service delivery improvements.

Councillor allowances was increased with 5.0% to account for the annual increase of allowances and benefits yet to be determined by the upper limits. This also included the back-pay that is to be affected due to the late gazetting of upper limits.

13.7 Repairs and Maintenance

Municipal infrastructure and assets will be maintained as per maintenance plans, and provision has been made for major and unplanned breakages. Repairs and maintenance are currently budgeted at 9,3% of the carrying value of the property, plant and equipment which is expected to increase to 10% over the MTREF period in terms of the Long-Term Financial Plan (LTFP) subject to funding availability.

13.8 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.

13.9 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.

13.10 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 2025/2026 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 2025/26 financial year and is increased to R2.8 billion over medium term.

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

Source	DORA for 2024/25		DORA for 2025/26		DORA for 2026/27		DORA for 2027/28
Equitable share	814 002 000	5.2%	856 194 000	5.4%	902 666 000	4.5%	943 499 000
FMG	1 000 000	0.0%	1 000 000	20.0%	1 200 000	16.7%	1 400 000
EPWP	2 773 000	0.0%	3 659 000	0.0%	-	0.0%	-
RRAMS	2 718 000	4.5%	2 840 000	4.5%	2 969 000	4.5%	3 103 000
MIG	263 563 000	4.7%	275 909 000	9.1%	300 969 000	4.8%	315 502 000
WSIG	107 000 000	44.9%	155 000 000	-9.7%	140 022 000	6.2%	148 773 000
	1 191 056 000	8.7%	1 294 602 000	4.1%	1 347 826 000	4.8%	1 412 277 000

14.2 Funding of capital revenue

Capital budget is funded by the allocation made to the municipality by National Treasury and internally generated funds. 93% of the capital budget has been channelled to water for infrastructure projects which is the core function of the municipality.

CAPEX FUNDING				
COSTS ELEMENTS	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
WSIG	126 302 000	145 000 000	130 022 000	138 773 000
MIG	274 999 000	244 722 000	268 529 000	282 335 000
RBIG	20 529 000	-	-	-
Transfer (to)/from Operational Revenue	(45 637 000)	3 644 000	1 542 000	(16 400 000)
	376 193 000	393 366 000	400 093 000	404 708 000

14.3 The following table indicate Capital budget per function

CAPITAL EXPENDITURE				
COSTS ELEMENTS	FINAL 2nd ADJ BUDGET 2024/25	ORIGINAL BUDGET 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28
Water implementation	421 450 000	365 216 000	372 993 000	382 608 000
Operations and maintenance	35 080 000	10 500 000	15 500 000	10 500 000
Sanitation	-	5 000 000	-	-
Corporate services	17 340 000	12 650 000	11 600 000	11 600 000
	473 870 000	393 366 000	400 093 000	404 708 000

- Capital Budget is R 393 366 000 and consists of the following:
- Capital budget has projects funded by own funding, Water Services Infrastructure Grant (WSIG) and Municipal Infrastructure Grant (MIG).
- Capital budget includes O&M of R10 5 million
- Sanitation have a budget of R5 million
- Corporate services have a budget of R12,6 million that will cover IT related expenses, purchase of furniture, vehicles, and fire services vehicles.

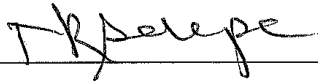
15.QUALITY CERTIFICATE

QUALITY CERTIFICATE

I, Ramakuntwane Selepe, the Municipal Manager of Capricorn District Municipality, hereby certify that the original budget for 2025/26 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under Act, and that the original budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Name Ramakuntwane Selepe

Municipal
Manager of CAPRICORN DISTRICT MUNICIPALITY (DC35)
(Name and demarcation code of Municipality)

Signature 

Date 30 May 2025

16.BUDGET LOCKING CERTIFICATE

**Certification that the Original budget for 2025/26 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 original 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 original 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.

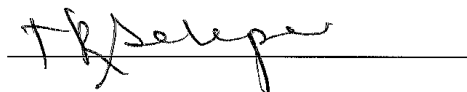
I, further certify that at the municipality has in place controls to ensure that any changes to the original budget will be captured separately and only in accordance with:

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

Print Name Ramakuntwane Selepe

Municipal Manager of **CAPRICORN DISTRICT MUNICIPALITY- DC35**

Signature



Date

30 May 2025