

Municipal adjustments budgets & supporting tables



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Municipality Name

DC35 Capricorn

Budget Year

2025/26

DC35 Capricorn - Contact Information			
A. GENERAL INFORMATION			
Municipality	DC35 Capricorn	Set name on 'Instructions' sheet	
Grade	5	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	LIM LIMPOPO		
Web Address	www.cdm.org.za		
e-mail Address	communications@cdm.org.za		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	P O BOX 4100		
City / Town	POLOKWANE		
Postal Code	0700		
Street address			
Building	Capricorn District Municipality		
Street No. & Name	41 Biccard Street		
City / Town	Polokwane		
Postal Code	0700		
General Contacts			
Telephone number	015 294 1000		
Fax number	015 295 7288		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	Lehong Kholofelo Adelaide	Name	Mathase Masilo Clement
Telephone number	015 294 1229	Telephone number	015 294 1254
Cell number	072 381 7753	Cell number	073 997 9746
Fax number	015 291 5959	Fax number	015 291 5959
E-mail address	lehongk@cdm.org.za	E-mail address	mathasem@cdm.org.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number	8108040609086	ID Number	
Title	Ms	Title	
Name	Mamedupi Teffo	Name	
Telephone number	015 294 1200	Telephone number	
Cell number	076 293 9147	Cell number	
Fax number	015 295 4010	Fax number	
E-mail address	teffomj@cdm.org.za	E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	7101315323088	ID Number	
Title	Mr	Title	Mr
Name	Ramakuntwane Selepe	Name	Benjamin Malebana
Telephone number	015 294 1076	Telephone number	015 294 1076
Cell number	082 569 6885	Cell number	060 398 2277
Fax number	015 294 1292	Fax number	086 292 1660
E-mail address	seleper@cdm.org.za	E-mail address	malebanab@cdm.org.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Tebogo Mohube Malaka	Name	Dimakatso Mooi
Telephone number	015 294 1079	Telephone number	015 294 1058
Cell number	073 850 5803	Cell number	072 876 1968
Fax number	015 295 7288	Fax number	015 295 7288
E-mail address	makalat@cdm.org.za	E-mail address	mooi@cdm.org.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	7707050001083	ID Number	7809030413089
Title	Mrs	Title	Ms
Name	Mariette Venter	Name	Triphina Kekana
Telephone number	015 294 1094	Telephone number	015 294 1127
Cell number	082 337 1067	Cell number	072 404 2780
Fax number	015 295 7288	Fax number	015 295 7288
E-mail address	venterm@cdm.org.za	E-mail address	kekanat@cdm.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Lindiwe Pholoana	Name	Maresca Leboho
Telephone number	015 294 1014	Telephone number	015 294 1135
Cell number	079 358 5973	Cell number	083 255 3592
Fax number	015 295 7288	Fax number	015 295 7288
E-mail address	pholoanal@cdm.org.za	E-mail address	lebohom@cdm.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Atalia Mabudusha	Name	Sekole Margaret
Telephone number	015 294 1024	Telephone number	015 294 1213
Cell number	076 869 6653	Cell number	082 455 1906
Fax number	015 295 7288	Fax number	015 295 7288
E-mail address	mabudushaa@cdm.org.za	E-mail address	sekolem@cdm.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	Violet Masemola	Name	Motlalepula Mafura
Telephone number	015 294 1210	Telephone number	015 294 1073
Cell number	082 417 2545	Cell number	071 957 2894
Fax number	015 295 7288	Fax number	015 295 7288
E-mail address	masemolav@cdm.org.za	E-mail address	mafurab@cdm.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	Nthabeleng Mamosebo	Name	Simon Mogale Shokane
Telephone number	015 294 1119	Telephone number	015 294 1074
Cell number	082 744 6801	Cell number	083 824 9865
Fax number	015 295 7288	Fax number	015 295 7288
E-mail address	mamosebon@cdm.org.za	E-mail address	shokanem@cdm.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number			
Title			
Name			
Telephone number			
Cell number			
E-mail address			

DC35 Capricorn - Table B2 Adjustments Budget Financial Performance (functional classification) - 30/04/2026

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12			
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		553 065	546 281	-	-	-	(940)	(6 540)	(7 480)	538 801	549 318	576 331
Executive and council		67 899	62 965	-	-	-	86	-	86	63 051	66 391	70 272
Finance and administration		474 287	473 107	-	-	-	(1 026)	(6 540)	(7 566)	465 541	472 001	494 331
Internal audit		10 879	10 209	-	-	-	-	-	-	10 209	10 926	11 728
<i>Community and public safety</i>		108 630	99 722	-	-	-	7 000	-	7 000	106 722	105 356	113 140
Community and social services		19 076	18 846	-	-	-	7 010	-	7 010	25 856	19 501	20 912
Sport and recreation		6 012	5 702	-	-	-	(10)	-	(10)	5 692	6 065	6 496
Public safety		58 292	53 712	-	-	-	-	-	-	53 712	57 301	61 684
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		25 250	21 462	-	-	-	-	-	-	21 462	22 489	24 048
<i>Economic and environmental services</i>		41 271	36 152	-	-	-	-	-	-	36 152	38 754	38 747
Planning and development		22 013	20 410	-	-	-	-	-	-	20 410	20 769	19 723
Road transport		9 621	9 231	-	-	-	-	-	-	9 231	11 157	11 845
Environmental protection		9 637	6 511	-	-	-	-	-	-	6 511	6 828	7 179
<i>Trading services</i>		720 838	739 436	-	-	-	17 940	-	17 940	757 376	719 502	787 939
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		720 838	739 436	-	-	-	17 940	-	17 940	757 376	719 502	787 939
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 423 804	1 421 591	-	-	-	24 000	(6 540)	17 460	1 439 051	1 412 930	1 516 157
Expenditure - Functional												
<i>Governance and administration</i>		602 836	653 330	-	-	-	-	(1 795)	(1 795)	651 535	605 375	647 248
Executive and council		67 899	62 965	-	-	-	-	86	86	63 051	66 391	70 272
Finance and administration		524 058	580 156	-	-	-	-	(1 881)	(1 881)	578 275	528 058	565 248
Internal audit		10 879	10 209	-	-	-	-	-	-	10 209	10 926	11 728
<i>Community and public safety</i>		108 630	99 860	-	-	(18)	-	18	-	99 860	105 356	113 140
Community and social services		19 076	18 984	-	-	(18)	-	28	10	18 994	19 501	20 912
Sport and recreation		6 012	5 702	-	-	-	-	(10)	(10)	5 692	6 065	6 496
Public safety		58 292	53 712	-	-	-	-	-	-	53 712	57 301	61 684
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		25 250	21 462	-	-	-	-	-	-	21 462	22 489	24 048
<i>Economic and environmental services</i>		55 066	50 115	-	-	-	-	(7 979)	(7 979)	42 136	51 408	52 390
Planning and development		35 808	34 191	-	-	-	-	(7 979)	(7 979)	26 212	33 423	33 366
Road transport		9 621	9 413	-	-	-	-	-	-	9 413	11 157	11 845
Environmental protection		9 637	6 511	-	-	-	-	-	-	6 511	6 828	7 179
<i>Trading services</i>		441 659	494 360	-	-	-	-	(24 951)	(24 951)	469 409	481 766	509 173
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		406 389	471 582	-	-	-	-	(19 651)	(19 651)	451 931	452 294	469 463
Waste water management		35 270	22 778	-	-	-	-	(5 300)	(5 300)	17 478	29 472	39 710
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 208 191	1 297 665	-	-	(18)	-	(34 708)	(34 725)	1 262 940	1 243 905	1 321 951
Surplus/ (Deficit) for the year		215 613	123 926	-	-	18	24 000	28 168	52 185	176 111	169 025	194 206

DC35 Capricorn - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 30/04/2026

Standard Classification Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousand	1												
Economic and environmental services		41 271	36 152	-	-	-	-	-	-	36 152	38 754	38 747	
Planning and development		22 013	20 410	-	-	-	-	-	-	20 410	20 769	19 723	
Billboards													
Corporate Wide Strategic Planning (IDPs, LEDs)		18 354	20 410	-	-	-	(402)	-	(402)	20 008	20 769	19 723	
Central City Improvement District													
Development Facilitation													
Economic Development/Planning													
Regional Planning and Development													
Town Planning, Building Regulations and Enforcement, Project Management Unit		3 659	(0)	-	-	-	402	-	402	402	-	-	
Provincial Planning													
Support to Local Municipalities													
Road transport		9 621	9 231	-	-	-	-	-	-	9 231	11 157	11 845	
Public Transport		9 621	9 231	-	-	-	-	-	-	9 231	11 157	11 845	
Road and Traffic Regulation													
Roads													
Taxi Ranks													
Environmental protection		9 637	6 511	-	-	-	-	-	-	6 511	6 828	7 179	
Biodiversity and Landscape													
Coastal Protection													
Indigenous Forests													
Nature Conservation													
Pollution Control		9 637	6 511	-	-	-	-	-	-	6 511	6 828	7 179	
Soil Conservation													
Trading services		720 838	739 436	-	-	-	17 940	-	17 940	757 376	719 502	787 939	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Electricity													
Street Lighting and Signal Systems													
Nonelectric Energy													
Water management		720 838	739 436	-	-	-	17 940	-	17 940	757 376	719 502	787 939	
Water Treatment		28 751	31 991	-	-	-	-	-	-	31 991	22 933	22 964	
Water Distribution		692 087	707 445	-	-	-	17 940	-	17 940	725 385	696 569	764 975	
Water Storage													
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Public Toilets													
Sewerage													
Storm Water Management													
Waste Water Treatment													
Waste management		-	-	-	-	-	-	-	-	-	-	-	
Recycling													
Solid Waste Disposal (Landfill Sites)													
Solid Waste Removal													
Street Cleaning													
Other		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs													
Air Transport													
Forestry													
Licensing and Regulation													
Markets													
Tourism													
Total Revenue - Functional	2	1 423 804	1 421 591	-	-	-	24 000	(6 540)	17 460	1 439 051	1 412 930	1 516 157	
Expenditure - Functional													
Municipal governance and administration		602 836	653 330	-	-	-	-	(1 795)	(1 795)	651 535	605 375	647 248	
Executive and council		67 899	62 965	-	-	-	-	86	86	63 051	66 391	70 272	
Mayor and Council		47 400	43 718	-	-	-	-	116	116	43 834	45 842	48 259	
Municipal Manager, Town Secretary and Chief Executive		20 499	19 247	-	-	-	-	(30)	(30)	19 217	20 549	22 013	
Finance and administration		524 058	580 156	-	-	-	-	(1 881)	(1 881)	578 275	528 058	565 248	
Administrative and Corporate Support		96 851	95 196	-	-	-	-	(440)	(440)	94 756	98 455	102 215	
Asset Management													
Finance		178 965	245 808	-	-	-	-	(1 600)	(1 600)	244 208	182 021	189 453	
Fleet Management													
Human Resources		99 811	92 203	-	-	-	-	203	203	92 406	95 184	102 790	
Information Technology		27 056	27 066	-	-	-	-	-	-	27 066	28 931	31 217	
Legal Services		20 293	20 676	-	-	-	-	42	42	20 718	16 375	20 612	
Marketing, Customer Relations, Publicity and Media Co-		12 511	10 538	-	-	-	-	(204)	(204)	10 334	11 051	11 673	
Property Services													
Risk Management		59 904	60 772	-	-	-	-	118	118	60 890	66 048	74 987	
Security Services													
Supply Chain Management		28 667	27 897	-	-	-	-	-	-	27 897	29 993	32 301	
Valuation Service													
Internal audit		10 879	10 209	-	-	-	-	-	-	10 209	10 926	11 728	
Governance Function		10 879	10 209	-	-	-	-	-	-	10 209	10 926	11 728	

DC35 Capricorn - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 30/04/2026

Standard Classification Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Trading services		441 659	494 360	-	-	-	-	(24 951)	(24 951)	469 409	481 766	509 173
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Electricity												
Street Lighting and Signal Systems												
Nonelectric Energy												
Water management		406 389	471 582	-	-	-	-	(19 651)	(19 651)	451 931	452 294	469 463
Water Treatment		28 751	31 991	-	-	-	-	(5 489)	(5 489)	26 502	22 933	22 964
Water Distribution		377 638	439 591	-	-	-	-	(14 162)	(14 162)	425 429	429 361	446 499
Water Storage												
Waste water management		35 270	22 778	-	-	-	-	(5 300)	(5 300)	17 478	29 472	39 710
Public Toilets												
Sewerage		35 270	22 778	-	-	-	-	(5 300)	(5 300)	17 478	29 472	39 710
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	1 208 191	1 297 665	-	-	(18)	-	(34 708)	(34 725)	1 262 940	1 243 905	1 321 951
Surplus/ (Deficit) for the year		215 613	123 926	-	-	18	24 000	28 168	52 185	176 111	169 025	194 206

DC35 Capricorn - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/04/2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue by Vote	1											
Vote 1 - Municipal Manager		103 793	100 766	-	-	-	(116)	-	(116)	100 650	108 574	120 401
Vote 2 - Executive Mayor		47 400	43 718	-	-	-	116	-	116	43 834	45 842	48 259
Vote 3 - Corporate Services		217 964	221 381	-	-	-	(440)	245	(195)	221 186	217 217	234 155
Vote 4 - Chief Financial Officer		183 908	180 416	-	-	-	(500)	(6 785)	(7 285)	173 131	177 685	173 516
Vote 5 - Community and Social Services		108 630	99 722	-	-	-	7 000	-	7 000	106 722	105 356	113 140
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		37 612	36 152	-	-	-	(402)	-	(402)	35 750	38 754	38 747
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		724 497	739 436	-	-	-	18 342	-	18 342	757 778	719 502	787 939
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 423 804	1 421 591	-	-	-	24 000	(6 540)	17 460	1 439 051	1 412 930	1 516 157
Expenditure by Vote	1											
Vote 1 - Municipal Manager		103 793	100 766	-	-	-	-	(116)	(116)	100 650	108 574	120 401
Vote 2 - Executive Mayor		47 400	43 718	-	-	-	-	116	116	43 834	45 842	48 259
Vote 3 - Corporate Services		244 011	235 141	-	-	-	-	(195)	(195)	234 946	238 945	256 834
Vote 4 - Chief Financial Officer		207 632	273 705	-	-	-	-	(1 600)	(1 600)	272 105	212 014	221 754
Vote 5 - Community and Social Services		108 630	99 860	-	-	(18)	-	18	-	99 860	105 356	113 140
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		37 612	36 581	-	-	-	-	-	-	36 581	38 754	38 747
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		459 113	507 894	-	-	-	-	(32 930)	(32 930)	474 964	494 420	522 816
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 208 191	1 297 665	-	-	(18)	-	(34 708)	(34 725)	1 262 940	1 243 905	1 321 951
Surplus/ (Deficit) for the year	2	215 613	123 926	-	-	18	24 000	28 168	52 185	176 111	169 025	194 206

DC35 Capricorn - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 30/04/2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 208 191	1 297 665	-	-	(18)	-	(34 708)	(34 725)	1 262 940	1 243 905	1 321 951
Surplus/ (Deficit) for the year	2	215 613	123 926	-	-	18	24 000	28 168	52 185	176 111	169 025	194 206

DC35 Capricorn - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	49 944	35 944	-	-	-	-	2 950	2 950	38 894	28 755	29 330
Service charges - Waste Water Management	2	288	1 288	-	-	-	-	-	-	1 288	1 030	1 051
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		48	88	-	-	-	-	265	265	353	119	60
Agency services												
Interest												
Interest earned from Receivables		15 000	25 000	-	-	-	-	-	-	25 000	25 250	15 150
Interest earned from Current and Non Current Assets		63 922	63 922	-	-	-	-	(10 000)	(10 000)	53 922	64 561	65 271
Dividends												
Rent on Land												
Rental from Fixed Assets												
Special rating levies												
Licence and permits												
Operational Revenue		-	150	-	-	-	-	-	-	150	-	-
Non-Exchange Revenue												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes												
Fines, penalties and forfeits												
Licences or permits												
Transfer and subsidies - Operational		911 146	900 477	-	-	-	(25 632)	245	(25 387)	875 090	937 299	994 097
Interest												
Fuel Levy												
Operational Revenue												
Gains on disposal of Assets												
Other Gains												
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)		1 040 348	1 026 869	-	-	-	(25 632)	(6 540)	(32 172)	994 697	1 057 014	1 104 959
Expenditure By Type												
Employee related costs		495 324	467 035	-	-	-	-	(7 361)	(7 361)	459 674	496 577	533 337
Remuneration of councillors		20 516	18 630	-	-	-	-	-	-	18 630	19 563	20 543
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		105 631	118 577	-	-	-	-	(14 045)	(14 045)	104 532	93 631	104 724
Debt impairment		32 616	97 616	-	-	-	-	-	-	97 616	32 449	28 045
Depreciation and amortisation		126 850	136 130	-	-	-	-	-	-	136 130	145 918	157 505
Interest		470	470	-	-	-	-	-	-	470	303	327
Contracted services		181 789	203 966	-	-	(18)	-	(12 165)	(12 183)	191 783	186 238	186 425
Transfers and subsidies												
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		185 350	193 356	-	-	1	-	(398)	(398)	192 958	205 115	219 944
Losses on disposal of Assets		10 344	15 344	-	-	-	-	-	-	15 344	16 060	16 896
Other Losses		49 301	40 301	-	-	-	-	-	-	40 301	43 123	48 693
Total Expenditure		1 208 191	1 291 424	-	-	(18)	-	(33 968)	(33 986)	1 257 438	1 238 977	1 316 439
Surplus/(Deficit)		(167 843)	(264 555)	-	-	18	(25 632)	27 428	1 814	(262 741)	(181 963)	(211 480)
Transfers and subsidies - capital (monetary allocations)		383 456	394 722	-	-	-	49 632	-	49 632	444 354	355 916	411 198
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		215 613	130 167	-	-	18	24 000	27 428	51 446	181 613	173 953	199 718
Income Tax												
Surplus/(Deficit) after taxation		215 613	130 167	-	-	18	24 000	27 428	51 446	181 613	173 953	199 718
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities												
Surplus/(Deficit) attributable to municipality		215 613	130 167	-	-	18	24 000	27 428	51 446	181 613	173 953	199 718
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions												
Surplus/ (Deficit) for the year	1	215 613	130 167	-	-	18	24 000	27 428	51 446	181 613	173 953	199 718

DC35 Capricorn - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		12 650	15 946	-	440	-	-	-	440	16 386	10 100	11 600
Vote 4 - Chief Financial Officer		-	0	-	1 600	-	-	-	1 600	1 600	-	-
Vote 5 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		380 716	401 817	-	36 793	-	-	13 352	50 145	451 962	320 903	364 018
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	393 366	417 763	-	38 833	-	-	13 352	52 185	469 948	331 003	375 618
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	0	-	-	-	-	-	-	0	-	-
Vote 4 - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		-	12 808	-	-	-	-	-	-	12 808	-	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	0	-	-	-	-	-	-	0	-	-
Capital single-year expenditure sub-total		-	12 808	-	-	-	-	-	-	12 808	-	-
Total Capital Expenditure - Vote		393 366	430 571	-	38 833	-	-	13 352	52 185	482 756	331 003	375 618
Capital Expenditure - Functional												
Governance and administration		12 650	15 946	-	2 040	-	-	-	2 040	17 986	10 100	11 600
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		12 650	15 946	-	2 040	-	-	-	2 040	17 986	10 100	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		380 716	414 625	-	36 793	-	-	13 352	50 145	464 770	320 903	364 018
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		375 716	414 625	-	36 793	-	-	7 265	44 058	458 683	320 903	364 018
Waste water management		5 000	0	-	-	-	-	6 087	6 087	6 087	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	393 366	430 571	-	38 833	-	-	13 352	52 185	482 756	331 003	375 618
Funded by:												
National Government		335 316	346 523	-	32 921	-	-	6 087	39 008	385 531	306 862	352 868
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	335 316	346 523	-	32 921	-	-	6 087	39 008	385 531	306 862	352 868
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		58 050	84 048	-	5 912	-	-	7 265	13 177	97 225	24 141	22 750
Total Capital Funding		393 366	430 571	-	38 833	-	-	13 352	52 185	482 756	331 003	375 618

DC35 Capricorn - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 30/04/2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	0	-	-	-	-	-	-	-	0	-	-
Capital single-year expenditure sub-total		-	12 808	-	-	-	-	-	-	-	12 808	-	-
Total Capital Expenditure		393 366	430 571	-	38 833	-	-	13 352	52 185	482 756	331 003	375 618	

DC35 Capricorn - Table B6 Adjustments Budget Financial Position - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		355 867	589 296	-	-	-	-	-	-	589 296	638 215	689 217
Trade and other receivables from exchange transactions	1	93 713	23 836	-	-	-	-	-	-	23 836	17 667	5 823
Receivables from non-exchange transactions	1	-	-	-	-	-	-	-	-	-	-	-
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		10 903	17 200	-	-	-	-	(739)	(739)	16 460	21 388	26 900
VAT		22 413	18 187	-	-	-	-	-	-	18 187	-	-
Other current assets		-	-	-	-	-	-	-	-	-	-	-
Total current assets		482 896	648 519	-	-	-	-	(739)	(739)	647 780	677 270	721 941
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	4 790 463	4 941 167	-	38 833	-	-	13 352	52 185	4 993 352	5 109 774	5 310 646
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		71	32	-	-	-	-	-	-	32	32	32
Intangible assets		1 786	2 832	-	-	-	-	-	-	2 832	3 250	3 595
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		4 792 320	4 944 030	-	38 833	-	-	13 352	52 185	4 996 215	5 113 055	5 314 272
TOTAL ASSETS		5 275 215	5 592 550	-	38 833	-	-	12 613	51 446	5 643 995	5 790 326	6 036 213
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		467	1 066	-	-	-	-	-	-	1 066	1 006	940
Consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions		287 049	215 628	-	-	-	-	-	-	215 628	215 628	215 628
Trade and other payables from non-exchange transactions		0	(0)	-	-	-	-	-	-	(0)	-	-
Provisions		69 595	81 903	-	-	-	-	-	-	81 903	59 779	64 431
VAT		(8 189)	4 490	-	-	-	-	-	-	4 490	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		348 921	303 087	-	-	-	-	-	-	303 087	276 413	280 999
Non current liabilities												
Borrowing	1	660	908	-	-	-	-	-	-	908	605	278
Provisions	1	61 311	24 752	-	-	-	-	-	-	24 752	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		69 709	78 857	-	-	-	-	-	-	78 857	-	-
Total non current liabilities		131 680	104 517	-	-	-	-	-	-	104 517	605	278
TOTAL LIABILITIES		480 601	407 605	-	-	-	-	-	-	407 605	277 018	281 277
NET ASSETS	2	4 794 614	5 184 945	-	38 833	-	-	12 613	51 446	5 236 391	5 513 308	5 754 935
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4 794 614	5 184 945	-	-	-	-	51 446	51 446	5 236 391	5 359 504	5 559 876
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		4 794 614	5 184 945	-	-	-	-	51 446	51 446	5 236 391	5 359 504	5 559 876

DC35 Capricorn - Table B7 Adjustments Budget Cash Flows - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates												
Service charges		49 944	35 944	-	-	-	-	2 950	2 950	38 894	28 755	29 330
Other revenue		109 048	238	-	-	-	-	265	265	503	119	60
Transfers and Subsidies - Operational	1	911 146	900 477	-	-	-	-	(25 387)	(25 387)	875 090	937 299	994 097
Transfers and Subsidies - Capital	1	383 456	394 722	-	-	-	-	49 632	49 632	444 354	355 916	411 198
Interest		63 922	63 922	-	-	-	-	(10 000)	(10 000)	53 922	64 561	65 271
Dividends												
Payments												
Suppliers and employees		(1 175 843)	(909 355)	-	-	-	-	20 125	20 125	(889 230)	(965 145)	(1 028 424)
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1											
NET CASH FROM/(USED) OPERATING ACTIVITIES		341 673	485 948	-	-	-	-	37 585	37 585	523 533	421 505	471 532
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	0	-	-	-	-	-	-	0	-	-
Decrease (increase) in non-current receivables												
Decrease (increase) in non-current investments												
Payments												
Capital assets		(335 316)	(346 523)	-	-	-	-	(39 008)	(39 008)	(385 531)	(306 862)	(352 868)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(335 316)	(346 523)	-	-	-	-	(39 008)	(39 008)	(385 531)	(306 862)	(352 868)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits												
Payments												
Repayment of borrowing		(150)	(470)	-	-	-	-	-	-	(470)	(61)	(65)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(150)	(470)	-	-	-	-	-	-	(470)	(61)	(65)
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	447 974	661 150	-	-	-	-	-	-	661 150	589 296	638 215
Cash/cash equivalents at the year end:	2	454 181	800 105	-	-	-	-	(1 423)	(1 423)	798 682	703 879	756 813

DC35 Capricorn - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	454 181	800 105	-	-	-	-	(1 423)	(1 423)	798 682	703 879	756 813
Other current investments > 90 days		(98 314)	(210 809)	-	-	-	-	1 423	1 423	(209 386)	(65 664)	(67 596)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		355 867	589 296	-	-	-	-	-	-	589 296	638 215	689 217
Applications of cash and investments												
Unspent conditional transfers		0	(0)	-	-	-	-	-	-	(0)	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(30 602)	(13 697)	-	-	-	-	-	-	(13 697)	-	-
Other working capital requirements	2	(9 285)	192 611	-	-	-	-	(65)	(65)	192 546	198 569	210 006
Other provisions		69 595	81 903	-	-	-	-	-	-	81 903	59 779	64 431
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		29 708	260 817	-	-	-	-	(65)	(65)	260 752	258 348	274 437
Surplus(shortfall)		326 158	328 479	-	-	-	-	65	65	328 544	379 867	414 781

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Total Upgrading of Existing Assets to be adjusted	2a	64 783	69 783	-	6 187	-	-	-	6 187	75 970	28 671	57 368
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		64 783	69 783	-	6 187	-	-	-	6 187	75 970	28 671	57 368
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		64 783	69 783	-	6 187	-	-	-	6 187	75 970	28 671	57 368
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	393 366	430 571	-	38 833	-	-	13 352	52 185	482 756	331 003	375 618
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		374 716	413 625	-	38 393	-	-	7 265	45 658	459 283	320 903	364 018
Sanitation Infrastructure		6 000	1 000	-	-	-	-	6 087	6 087	7 087	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		380 716	414 625	-	38 393	-	-	13 352	51 745	466 370	320 903	364 018
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		550	800	-	240	-	-	-	240	1 040	-	500
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		550	800	-	240	-	-	-	240	1 040	-	500
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 455	2 755	-	-	-	-	-	-	2 755	1 455	1 455
Intangible Assets		1 455	2 755	-	-	-	-	-	-	2 755	1 455	1 455
Computer Equipment		1 450	2 156	-	-	-	-	-	-	2 156	1 450	1 450
Furniture and Office Equipment		1 450	2 100	-	-	-	-	-	-	2 100	1 450	1 450
Machinery and Equipment		4 745	4 495	-	-	-	-	-	-	4 495	3 745	4 745
Transport Assets		3 000	3 640	-	200	-	-	-	200	3 840	2 000	2 000
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	393 366	430 571	-	38 833	-	-	13 352	52 185	482 756	331 003	375 618

DC35 Capricorn - Table B9 Asset Management - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
ASSET REGISTER SUMMARY - PPE (WDV)	5	2 419 945	2 740 749	-	(8 588)	-	-	13 352	4 764	2 745 513	2 603 021	2 451 370
<i>Roads Infrastructure</i>												
<i>Storm water Infrastructure</i>												
<i>Electrical Infrastructure</i>												
<i>Water Supply Infrastructure</i>		2 164 706	2 468 570	-	(9 028)	-	-	7 265	(1 763)	2 466 807	2 343 213	2 204 096
<i>Sanitation Infrastructure</i>		33 473	39 418	-	-	-	-	6 087	6 087	45 505	35 946	32 236
<i>Solid Waste Infrastructure</i>												
<i>Rail Infrastructure</i>												
<i>Coastal Infrastructure</i>												
<i>Information and Communication Infrastructure</i>												
Infrastructure		2 198 179	2 507 988	-	(9 028)	-	-	13 352	4 324	2 512 312	2 379 159	2 236 332
Community Assets		117 778	126 985	-	240	-	-	-	240	127 225	122 341	117 845
Heritage Assets		71	32	-	-	-	-	-	-	32	32	32
Investment properties												
Other Assets												
Biological or Cultivated Assets												
Intangible Assets		1 786	2 832	-	-	-	-	-	-	2 832	3 250	3 595
Computer Equipment		7 943	11 062	-	-	-	-	-	-	11 062	9 997	8 756
Furniture and Office Equipment		9 362	8 126	-	-	-	-	-	-	8 126	8 050	7 864
Machinery and Equipment		22 230	19 155	-	-	-	-	-	-	19 155	19 793	21 190
Transport Assets		49 407	51 382	-	200	-	-	-	200	51 582	47 212	42 569
Land		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	2 419 945	2 740 749	-	(8 588)	-	-	13 352	4 764	2 745 513	2 603 021	2 451 370
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		92 040	101 120	-	-	-	-	-	-	101 120	107 972	116 579
Repairs and Maintenance by asset class	3	224 474	277 397	-	-	-	-	(14 282)	(14 282)	263 115	252 784	250 212
<i>Roads Infrastructure</i>												
<i>Storm water Infrastructure</i>												
<i>Electrical Infrastructure</i>												
<i>Water Supply Infrastructure</i>		212 246	263 469	-	-	-	-	(13 842)	(13 842)	249 627	241 262	241 777
<i>Sanitation Infrastructure</i>												
<i>Solid Waste Infrastructure</i>												
<i>Rail Infrastructure</i>												
<i>Coastal Infrastructure</i>												
<i>Information and Communication Infrastructure</i>												
Infrastructure		212 246	263 469	-	-	-	-	(13 842)	(13 842)	249 627	241 262	241 777
Community Facilities												
Sport and Recreation Facilities												
Community Assets												
Heritage Assets												
Revenue Generating												
Non-revenue Generating												
Investment properties												
Operational Buildings		1 219	4 169	-	-	-	-	(440)	(440)	3 729	2 461	1 158
Housing												
Other Assets		1 219	4 169	-	-	-	-	(440)	(440)	3 729	2 461	1 158
Biological or Cultivated Assets												
Servitudes												
Licences and Rights												
Intangible Assets												
Computer Equipment		913	913	-	-	-	-	-	-	913	913	977
Furniture and Office Equipment												
Machinery and Equipment		2 311	2 311	-	-	-	-	-	-	2 311	2 459	2 156
Transport Assets		7 785	6 535	-	-	-	-	-	-	6 535	5 689	4 144
Land												
Zoo's, Marine and Non-biological Animals	6											
Mature												
Immature												
Living Resources												
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		316 514	378 517	-	-	-	-	(14 282)	(14 282)	364 235	360 756	366 791
Renewal and upgrading of Existing Assets as % of total capex		31.7%	30.1%							28.2%	26.8%	31.2%
Renewal and upgrading of Existing Assets as % of deprecn"		135.6%	128.3%							134.5%	82.1%	100.7%
R&M as a % of PPE		9.3%	10.1%							9.6%	9.7%	10.2%
Renewal and upgrading and R&M as a % of PPE		14.4%	14.9%							14.5%	13.1%	15.0%

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H	+1 2026/27	+2 2027/28	
R thousands													
REVENUE ITEMS													
Non-exchange revenue by source													
Property rates													
Total Property Rates										-	-		
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>										-	-		
Net Property Rates		-	-	-	-	-	-	-	-	-	-	-	-
Exchange revenue service charges													
Service charges - Electricity													
Total Service charges - Electricity										-	-		
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>										-	-		
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water													
Total Service charges - water		50 942	36 942	-	-	-	-	3 000	3 000	39 942	31 122	31 791	
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>										-	-		
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		998	998	-	-	-	-	50	50	1 048	2 367	2 461	
Net Service charges - Water		49 944	35 944	-	-	-	-	2 950	2 950	38 894	28 755	29 330	
Service charges - Waste Water Management													
Total Service charges - Waste Water Management		288	1 338	-	-	-	-	-	-	1 338	2 362	2 437	
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>										-	-		
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	50	-	-	-	-	-	-	50	1 332	1 386	
Net Service charges - Waste Water Management		288	1 288	-	-	-	-	-	-	1 288	1 030	1 051	
Service charges - Waste Management													
Total refuse removal revenue										-	-		
Total landfill revenue										-	-		
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>										-	-		
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		291 463	265 330	-	-	-	-	(7 889)	(7 889)	257 442	282 198	302 470	
Pension and UIF Contributions		54 676	51 394	-	-	-	(10)	414	404	51 798	54 994	59 227	
Medical Aid Contributions		24 013	23 898	-	-	-	-	295	295	24 193	25 572	27 618	
Overtime		35 581	34 161	-	-	-	-	(100)	(100)	34 061	36 553	39 478	
Performance Bonus		29 892	28 599	-	-	-	-	-	-	28 599	28 674	32 378	
Motor Vehicle Allowance		27 334	24 211	-	-	-	-	(123)	(123)	24 088	26 425	26 636	
Cellphone Allowance		541	3 690	-	-	10	-	93	103	3 793	3 916	4 231	
Housing Allowances		3 564	3 088	-	-	-	-	(52)	(52)	3 036	3 298	3 561	
Other benefits and allowances		179	283	-	-	-	-	1	1	284	299	317	
Payments in lieu of leave		4 645	4 645	-	-	-	-	-	-	4 645	4 970	5 368	
Long service awards		4 528	3 528	-	-	-	-	-	-	3 528	3 775	4 077	
Post-retirement benefit obligations	4	18 908	24 208	-	-	-	-	-	-	24 208	25 903	27 976	
Entertainment										-	-		
Scarcity										-	-		
Acting and post related allowance										-	-		
In kind benefits										-	-		
sub-total		495 324	467 035	-	-	-	-	(7 361)	(7 361)	459 674	496 577	533 337	
<i>Less: Employees costs capitalised to PPE</i>										-	-		
Total Employee related costs	1	495 324	467 035	-	-	-	-	(7 361)	(7 361)	459 674	496 577	533 337	

DC35 Capricorn - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		90 853	99 933	-	-	-	-	-	-	99 933	106 935	115 469
Lease amortisation		1 187	1 187	-	-	-	-	-	-	1 187	1 037	1 110
Capital asset impairment		34 810	35 010	-	-	-	-	-	-	35 010	37 946	40 926
Total Depreciation and amortisation	1	126 850	136 130	-	-	-	-	-	-	136 130	145 918	157 505
Bulk purchases												
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-	-
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants												
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Contracted services												
<i>Outsourced Services</i>		77 129	74 291	-	-	-	-	(1 756)	(1 756)	72 535	72 839	81 552
<i>Consultants and Professional Services</i>		36 742	41 236	-	-	-	-	(5 489)	(5 489)	35 747	27 657	31 827
<i>Contractors</i>		67 918	88 439	-	-	(18)	-	(4 920)	(4 938)	83 501	85 742	73 046
Total contracted services		181 789	203 966	-	-	(18)	-	(12 165)	(12 183)	191 783	186 238	186 425
Operational Costs												
Collection costs		4 728	12 748	-	-	-	-	-	-	12 748	13 640	14 731
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	-
Audit fees		6 097	6 097	-	-	-	-	-	-	6 097	6 524	7 046
<i>Other Operational Costs</i>		174 525	174 511	-	-	1	-	(398)	(398)	174 113	184 951	198 167
Total Other Operational Costs	1	185 350	193 356	-	-	1	-	(398)	(398)	192 958	205 115	219 944
Repairs and Maintenance by Expenditure Item												
Employee related costs	14	109 322	107 647	-	-	-	-	320	320	107 967	115 182	124 105
Inventory Consumed (Project Maintenance)		79 146	101 293	-	-	-	-	(14 784)	(14 784)	86 509	78 089	88 812
Contracted Services		-	-	-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	15	188 468	208 940	-	-	-	-	(14 464)	(14 464)	194 476	193 271	212 917
Inventory Consumed												
Inventory Consumed - Water		74 072	84 618	-	-	-	-	(13 775)	(13 775)	70 843	61 762	70 956
Inventory Consumed - Other		31 559	33 959	-	-	-	-	(270)	(270)	33 689	31 869	33 769
Total Inventory Consumed & Other Material		105 631	118 577	-	-	-	-	(14 045)	(14 045)	104 532	93 631	104 724

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
Trade and other receivables from exchange transactions												
Electricity												
Water		975 672	1 011 145	-	-	-	-	-	-	1 011 145	1 036 395	1 051 545
Waste												
Waste Water		568	1 288	-	-	-	-	-	-	1 288	2 318	3 369
Other trade receivables from exchange transactions		10 303	9 882	-	-	-	-	-	-	9 882	9 882	9 882
Gross: Trade and other receivables from exchange transactions		986 543	1 022 315	-	-	-	-	-	-	1 022 315	1 048 595	1 064 796
Less: Impairment for debt	1	(892 830)	(998 479)	-	-	-	-	-	-	(998 479)	(1 030 928)	(1 058 973)
Impairment for Electricity												
Impairment for Water		(892 830)	(998 479)	-	-	-	-	-	-	(998 479)	(1 030 928)	(1 058 973)
Impairment for Waste												
Impairment for Waste Water												
Impairment for other trade receivables from exchange transactions												
Total net Trade and other receivables from Exchange Transactions		93 713	23 836	-	-	-	-	-	-	23 836	17 667	5 823
Receivables from non-exchange transactions												
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		-	-	-	-	-	-	-	-	-	-	-
Inventory												
Water												
Opening Balance		5 362	366	-	-	-	-	-	-	366	4 094	7 345
System Input Volume		96 414	117 384	-	-	-	-	(14 500)	(14 500)	102 884	95 307	109 528
Water Treatment Works												
Bulk Purchases		96 414	117 384	-	-	-	-	(14 500)	(14 500)	102 884	95 307	109 528
Natural Sources												
Authorised Consumption	12	(74 072)	(84 618)	-	-	-	-	13 775	13 775	(70 843)	(61 762)	(70 956)
Billed Authorised Consumption		(74 072)	(84 618)	-	-	-	-	13 775	13 775	(70 843)	(61 762)	(70 956)
Billed Metered Consumption		(74 072)	(84 618)	-	-	-	-	13 775	13 775	(70 843)	(61 762)	(70 956)
Free Basic Water			0	-	-	-	-	-	-	0	-	-
Subsidised Water												
Revenue Water		(74 072)	(84 618)	-	-	-	-	13 775	13 775	(70 843)	(61 762)	(70 956)
Billed Unmetered Consumption		-	0	-	-	-	-	-	-	0	-	-
Free Basic Water												
Subsidised Water												
Revenue Water			0	-	-	-	-	-	-	0	-	-
Unbilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption												
Unbilled Unmetered Consumption												
Water Losses		(28 312)	(28 312)	-	-	-	-	-	-	(28 312)	(30 294)	(34 838)
Apparent losses		(28 312)	(28 312)	-	-	-	-	-	-	(28 312)	(30 294)	(34 838)
Unauthorised Consumption		(28 312)	(28 312)	-	-	-	-	-	-	(28 312)	(30 294)	(34 838)
Customer Meter Inaccuracies												
Real losses		-	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains												
Leakage and Overflows at Storage Tanks/Reservoirs												
Leakage on Service Connections up to the point of Customer Meter												
Data Transfer and Management Errors												
Unavoidable Annual Real Losses												
Non-revenue Water		(28 312)	(28 312)	-	-	-	-	-	-	(28 312)	(30 294)	(34 838)
Correction of Prior period errors										(28 312)		
Closing Balance Water		(608)	4 819	-	-	-	-	(725)	(725)	4 094	7 345	11 080
Agricultural												
Opening Balance												
Acquisitions												
Issues	13											
Adjustments	14											
Write-offs	15											
Correction of Prior period errors												
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-	-
Consumables												
Standard Rated												
Opening Balance		119	240	-	-	-	-	-	-	240	390	551
Acquisitions		2 501	3 001	-	-	-	-	-	-	3 001	3 211	3 468
Issues	13	(2 501)	(2 851)	-	-	-	-	-	-	(2 851)	(3 050)	(3 295)
Adjustments	14											
Write-offs	15											
Correction of Prior period errors												
Closing balance - Consumables Standard Rated		119	390	-	-	-	-	-	-	390	551	724

DC35 Capricorn - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
Provisions - non current												
Retirement benefits		69 709	78 857	-	-	-	-	-	-	78 857	-	-
Refuse landfill site rehabilitation										-		
Other		61 311	24 752	-	-	-	-	-	-	24 752	-	-
Total Provisions - non current		131 020	103 609	-	-	-	-	-	-	103 609	-	-
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		4 597 489	5 071 056	-	-	-	-	(16 278)	(16 278)	5 054 778	5 184 945	5 359 504
GRAP adjustments										-		
Restated balance		4 597 489	5 071 056	-	-	-	-	(16 278)	(16 278)	5 054 778	5 184 945	5 359 504
Surplus/(Deficit)		215 613	130 167	-	-	18	24 000	27 428	51 446	181 613	173 953	199 718
Transfers to/from Reserves										-		
Depreciation offsets										-		
Other adjustments		-	(0)	-	-	-	-	-	-	(0)	-	-
Accumulated Surplus/(Deficit)	1	4 813 102	5 201 223	-	-	18	24 000	11 150	35 167	5 236 391	5 358 898	5 559 222
Reserves												
Housing Development Fund										-		
Capital replacement										-		
Self-insurance										-		
Other reserves										-		
Revaluation										-		
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 813 102	5 201 223	-	-	18	24 000	11 150	35 167	5 236 391	5 358 898	5 559 222

DC35 Capricorn - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 30/04/2026

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating	na	na	na	na	na	na		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	na	na	na	2.7%	7.6%	7.8%	2.6%	2.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	na	na	na	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	na	na	na	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves	na	na	na	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	2.2%	2.3%	2.1%	138.4%	214.0%	213.7%	245.0%	256.9%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	2.2%	2.3%	2.1%	0.0%	12.7%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	1.9%	2.1%	2.0%	1.0	1.9	1.9	2.3	2.5
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	21.8%	21.1%	13.8%	5.1%	64.7%	64.6%	64.6%	99.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	5.1%	316.2%	96.6%	96.8%	96.6%	96.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.5%	4.7%	3.9%	12.2%	5.8%	5.9%	3.7%	3.0%
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%
<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%
Creditors to Cash and Investments		16.5%	15.2%	61.7%	61.4%	27.5%	27.6%	30.6%	28.5%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	n/a	na	na	na	na	na	na	na
	Total Volume Losses (kW) non technical	na	na	na	na	na	na	na	na
	Total Cost of Losses (Rand '000)	na	na	na	na	na	na	na	na
	% Volume (units purchased and generated less units sold)/units purchased and generated	na	na	na	na	na	na	na	na
Water Volumes :System input	Bulk Purchase	74 317	48 450	67 524	67 202	67 202	67 202	71 234	75 508
	Water treatment works								
	Natural sources	na	na	na	na	na	na	na	na
Water Distribution Losses (2)	Total Volume Losses (kℓ)	38.9%	38.3%	29.7%	32.7%	32.7%	29.7%	31.1%	29.6%
	Total Cost of Losses (Rand '000)	33 198	30 075	26 651	31 233	31 233	27 233	29 671	28 188
	% Volume (units purchased and generated less units sold)/units purchased and generated	na	na	24 917	24 917	27 325	27 325	18 141	19 229
Employee costs	Employee costs/(Total Revenue - capital revenue)	40.1%	36.5%	37.0%	47.6%	45.5%	46.2%	47.0%	48.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.5%	37.8%	38.4%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.1%	2.1%	2.0%	21.6%	27.0%	26.5%	23.9%	22.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.8%	9.4%	9.9%	13.3%	21.1%	20.3%	11.9%	12.0%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	0.0%	15.2%	15.6%	3200.1%	3158.7%	3059.7%	3760.2%	3930.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	46.2%	54.4%	47.8%	9.0%	2.3%	2.4%	1.7%	0.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	30.3%	32.0%	9.7%	6.9	11.4	11.4	9.4	0.0

DC35 Capricorn - Supporting Table SB6 Adjustments Budget - funding measurement - 30/04/2026

Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	1 593 764	1 741 298	562 593	454 181	800 105	798 682	703 879	756 813
Cash + investments at the yr end less applications - R'000	2	18(1)b	350 914	370 075	553 064	326 158	328 479	328 544	379 867	414 781
Cash year end/monthly employee/supplier payments	3	18(1)b	(739 232)	(683 765)	(684 101)	0	0	0	0	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	285 382	267 366	292 481	215 613	130 167	181 613	173 953	199 718
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	6,0%	3,2%	12,2%	41,4%	0,0%	30,9%	-4,3%	-11,9%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	316,2%	96,6%	96,8%	96,6%	96,5%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	69,7%	92,5%	91,1%	0,0%	0,0%	0,0%	0,0%	0,0%
Capital payments % of capital expenditure	8	18(1)c;19	92,0%	121,7%	87,4%	85,2%	80,5%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	99,0%	100,0%	100,0%	108,7%	31,3%	35,2%	27,5%	29,1%
Current consumer debtors % change - incr(decr)	11	18(1)a	30,6%	40,4%	67,0%	0,0%	0,0%	0,0%	-25,9%	-16,2%
Long term receivables % change - incr(decr)	12	18(1)a	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	0,8%	0,2%	0,4%	9,3%	10,1%	9,6%	9,7%	10,2%
Asset renewal % of capital budget	14	20(1)(vi)	2,6%	1,3%	0,1%	15,3%	13,9%	12,4%	18,1%	16,0%

DC35 Capricorn - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 30/04/2026

Description	Ref	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		911 146	899 880	-	(25 632)	-	(25 632)	874 248	937 299	994 097
Local Government Equitable Share		856 194	856 194	-	-	-	-	856 194	896 736	939 981
Municipal Disaster Recovery Grant	3									
Municipal Disaster Relief Grant										
Energy Efficiency and Demand Side Management Grant										
Local Government Financial Management Grant		1 000	1 000	-	-	-	-	1 000	1 200	1 400
Integrated City Development Grant										
Integrated National Electrification Programme Grant										
Infrastructure Skills Development Grant										
Integrated Urban Development Grant										
Municipal Demarcation Transition Grant										
Municipal Emergency Housing Grant										
Municipal Infrastructure Grant		37 453	31 187	-	(25 632)	-	(25 632)	5 555	26 654	37 643
Metro Informal Settlements Partnership Grant										
Municipal Rehabilitation Grant										
Municipal Systems Improvement Grant										
Neighbourhood Development Partnership Grant										
Programme and Project Preparation Support Grant										
Public Transport Network Grant										
Expanded Public Works Programme Integrated Grant		3 659	3 659	-	-	-	-	3 659	2 754	-
Regional Bulk Infrastructure Grant										
Rural Road Asset Management Systems Grant		2 840	2 840	-	-	-	-	2 840	2 955	3 073
Urban Settlement Development Grant										
Water Services Infrastructure Grant		10 000	5 000	-	-	-	-	5 000	7 000	12 000
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:		-	597	-	-	245	245	842	-	-
Other Grants Received		-	597	-	-	245	245	842	-	-
Total Operating Transfers and Grants	6	911 146	900 477	-	(25 632)	245	(25 387)	875 090	937 299	994 097
Capital Transfers and Grants										
National Government:		383 456	394 722	-	49 632	-	49 632	444 354	355 916	411 198
Municipal Disaster Recovery Grant										
Municipal Disaster Response Grant		-	(0)	-	7 000	-	7 000	7 000	-	-
Energy Efficiency and Demand Side Management Grant										
Local Government Financial Management Grant										
Integrated City Development Grant										
Integrated National Electrification Programme Grant										
Infrastructure Skills Development Grant										
Integrated Urban Development Grant										
Municipal Emergency Housing Grant										
Municipal Infrastructure Grant		238 456	244 722	-	35 632	-	35 632	280 354	252 894	274 425
Metro Informal Settlements Partnership Grant										
Neighbourhood Development Partnership Grant										
Public Transport Network Grant										
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant										
Urban Settlements Development Grant										
Water Services Infrastructure Grant		145 000	150 000	-	7 000	-	7 000	157 000	103 022	136 773
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:		-	-	-	-	-	-	-	-	-
Other Grants Received		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	383 456	394 722	-	49 632	-	49 632	444 354	355 916	411 198
TOTAL RECEIPTS OF TRANSFERS & GRANTS		1 294 602	1 295 199	-	24 000	245	24 245	1 319 444	1 293 215	1 405 295

DC35 Capricorn - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 30/04/2026

Description	Ref	Budget Year 2025/26						Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		928 462	923 422	-	-	(20 453)	(20 453)	902 970	946 896	1 001 876
Local Government Equitable Share		879 505	888 550	-	-	(3 169)	(3 169)	885 382	906 944	948 278
Municipal disaster recovery grant										
Municipal disaster relief grant										
Energy efficiency and demand side management grant										
Local government financial management grant		1 000	907	-	-	-	-	907	974	1 283
Integrated city development grant										
Integrated national electrification programme grant										
Infrastructure skills development grant										
Integrated urban development grant										
Municipal demarcation transition grant										
Municipal emergency housing grant										
Municipal infrastructure grant		31 187	21 826	-	-	(17 179)	(17 179)	4 647	26 654	37 643
Informal settlements upgrading partnership grant										
Municipal rehabilitation grant										
Municipal systems improvement grant										
Neighbourhood development partnership grant										
Programme and project preparation support grant										
Public transport network grant										
Expanded public works programme integrated grant		3 659	4 059	-	-	-	-	4 059	2 754	-
Regional bulk infrastructure grant										
Rural roads assets management systems grant		3 111	3 080	-	-	(5)	(5)	3 075	2 570	2 672
Urban settlements development grant										
Water services infrastructure grant		10 000	5 000	-	-	(100)	(100)	4 900	7 000	12 000
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:		-	532	-	-	245	245	777	-	-
Other Grants Received		-	532	-	-	245	245	777	-	-
Total operating expenditure of Transfers and Grants:		928 462	923 954	-	-	(20 208)	(20 208)	903 747	946 896	1 001 876
Capital expenditure of Transfers and Grants										
National Government:		335 316	346 523	32 921	-	6 087	39 008	385 531	306 862	352 868
Municipal Disaster Recovery Grant										
Municipal Disaster Response Grant		-	0	-	-	6 087	6 087	6 087	-	-
Energy Efficiency and Demand Side Management Grant										
Local Government Financial Management Grant		-	-	-	-	-	-	-	109	-
Integrated City Development Grant										
Integrated National Electrification Programme Grant										
Infrastructure Skills Development Grant										
Integrated Urban Development Grant										
Municipal Emergency Housing Grant										
Municipal Infrastructure Grant		210 533	216 740	26 734	-	-	26 734	243 474	218 082	235 500
Metro Informal Settlements Partnership Grant										
Neighbourhood Development Partnership Grant										
Public Transport Network Grant										
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant										
Urban Settlements Development Grant										
Water Services Infrastructure Grant		124 783	129 783	6 187	-	-	6 187	135 970	88 671	117 368
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:		-	-	-	-	-	-	-	-	-
Other Grants Received		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		335 316	346 523	32 921	-	6 087	39 008	385 531	306 862	352 868
Total capital expenditure of Transfers and Grants		1 263 778	1 270 477	32 921	-	(14 121)	18 801	1 289 278	1 253 758	1 354 744

DC35 Capricorn - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 30/04/2026

Summary of remuneration	Ref	Budget Year 2025/26									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Senior Managers of Entities											
Basic Salaries and Wages									-	-	
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations									-	-	
Entertainment									-	-	
Scarcity									-	-	
Acting and post related allowance									-	-	
In kind benefits									-	-	
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-	
% increase											
Other Staff of Entities											
Basic Salaries and Wages									-	-	
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations									-	-	
Entertainment									-	-	
Scarcity									-	-	
Acting and post related allowance									-	-	
In kind benefits									-	-	
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-	
% increase											
Total Municipal Entities		-	-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		511 312	482 137	-	-	-	-	(7 361)	(7 361)	474 776	-7.1%
% increase											
TOTAL MANAGERS AND STAFF		490 796	463 507	-	-	-	-	(7 361)	(7 361)	456 146	-7.1%

DC35 Capricorn - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 30/04/2026

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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Municipal Manager		43 247	-	-	-	-	34 598	-	-	25 948	7 893	7 835	(18 870)	100 650	108 574	120 401
Vote 2 - Executive Mayor		19 750	-	-	-	-	15 800	-	-	11 850	3 030	3 088	(9 683)	43 834	45 842	48 259
Vote 3 - Corporate Services		90 818	-	-	-	-	72 655	185	-	54 491	19 018	18 920	(34 901)	221 186	217 217	234 155
Vote 4 - Chief Financial Officer		24 634	10 176	29 958	3 727	17 252	30 572	15 246	9 957	18 931	16 783	13 535	(17 640)	173 131	177 685	173 516
Vote 5 - Community and Social Services		45 263	-	-	-	-	36 210	-	-	27 157	6 826	10 326	(19 059)	106 722	105 356	113 140
Vote 6 - Health													-	-	-	-
Vote 7 - DPEMS		14 681	291	486	120	810	12 042	497	509	9 217	1 955	1 754	(6 611)	35 750	38 754	38 747
Vote 8 - Public Transport													-	-	-	-
Vote 9 - Infrastructure		137 476	49 355	67 686	73 632	50 496	150 849	5 230	48 433	99 260	54 588	73 797	(53 023)	757 778	719 502	787 939
Vote 10 - Other													-	-	-	-
Vote 11 -													-	-	-	-
Vote 12 -													-	-	-	-
Vote 13 -													-	-	-	-
Vote 14 -													-	-	-	-
Vote 15 -													-	-	-	-
Total Revenue by Vote		375 868	59 822	98 129	77 479	68 558	352 725	21 157	58 899	246 855	110 091	129 254	(159 787)	1 439 051	1 412 930	1 516 157
Expenditure by Vote																
Vote 1 - Municipal Manager		3 426	7 029	11 031	3 965	7 589	7 835	7 806	7 499	7 989	7 480	7 647	21 354	100 650	108 574	120 401
Vote 2 - Executive Mayor		2 764	2 937	3 052	3 531	3 224	3 470	3 062	3 231	3 762	3 037	2 850	8 914	43 834	45 842	48 259
Vote 3 - Corporate Services		11 811	15 597	10 840	13 160	11 008	10 668	11 648	11 948	13 428	18 505	13 763	92 569	234 946	238 945	256 834
Vote 4 - Chief Financial Officer		5 304	11 991	16 145	9 194	9 093	10 310	9 529	7 446	6 514	39 956	34 880	111 743	272 105	212 014	221 754
Vote 5 - Community and Social Services		5 646	7 201	7 495	8 241	7 175	6 862	7 869	8 123	8 098	7 460	7 044	18 645	99 860	105 356	113 140
Vote 6 - Health													-	-	-	-
Vote 7 - DPEMS		2 372	1 983	2 095	2 357	2 748	1 741	1 990	2 515	3 131	2 843	2 729	10 077	36 581	38 754	38 747
Vote 8 - Public Transport													-	-	-	-
Vote 9 - Infrastructure		18 779	23 543	38 027	13 744	30 154	31 246	32 939	21 835	24 778	49 481	38 479	151 960	474 964	494 420	522 816
Vote 10 - Other													-	-	-	-
Vote 11 -													-	-	-	-
Vote 12 -													-	-	-	-
Vote 13 -													-	-	-	-
Vote 14 -													-	-	-	-
Vote 15 -													-	-	-	-
Total Expenditure by Vote		50 104	70 281	88 685	54 192	70 990	72 132	74 843	62 597	67 701	128 762	107 393	415 261	1 262 940	1 243 905	1 321 951
Surplus/ (Deficit)		325 765	(10 459)	9 444	23 287	(2 432)	280 593	(53 685)	(3 698)	179 154	(18 671)	21 861	(575 048)	176 111	169 025	194 206

DC35 Capricorn - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 30/04/2026

Description - Standard classification	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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		178 449	10 176	29 958	3 727	17 252	153 624	15 431	9 957	111 220	46 723	43 378	(81 094)	538 801	549 318	576 331
Executive and council		28 291	-	-	-	-	22 633	-	-	16 975	4 425	4 468	(13 741)	63 051	66 391	70 272
Finance and administration		145 625	10 176	29 958	3 727	17 252	127 365	15 431	9 957	91 526	41 559	38 171	(65 206)	465 541	472 001	494 331
Internal audit		4 533	-	-	-	-	3 626	-	-	2 720	739	739	(2 148)	10 209	10 926	11 728
Community and public safety		45 263	-	-	-	-	36 210	-	-	27 157	6 826	10 326	(19 059)	106 722	105 356	113 140
Community and social services		7 948	-	-	-	-	6 359	-	-	4 769	1 532	5 037	211	25 856	19 501	20 912
Sport and recreation		2 505	-	-	-	-	2 004	-	-	1 503	424	419	(1 162)	5 692	6 065	6 496
Public safety		24 288	-	-	-	-	19 431	-	-	14 573	3 713	3 713	(12 005)	53 712	57 301	61 684
Housing													-	-	-	-
Health		10 521	-	-	-	-	8 417	-	-	6 312	1 157	1 157	(6 102)	21 462	22 489	24 048
Economic and environmental services		14 681	291	486	521	810	12 042	497	509	9 217	2 160	2 160	(7 220)	36 152	38 754	38 747
Planning and development		7 656	106	287	337	378	6 430	296	314	4 799	1 434	1 434	(3 061)	20 410	20 769	19 723
Road transport		3 010	184	199	184	432	2 399	201	195	2 009	704	704	(990)	9 231	11 157	11 845
Environmental protection		4 015	-	-	-	-	3 212	-	-	2 409	22	22	(3 169)	6 511	6 828	7 179
Trading services		137 476	49 355	67 686	73 231	50 496	150 849	5 230	48 433	99 260	54 383	73 391	(52 413)	757 376	719 502	787 939
Energy sources													-	-	-	-
Water management		137 476	49 355	67 686	73 231	50 496	150 849	5 230	48 433	99 260	54 383	73 391	(52 413)	757 376	719 502	787 939
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management													-	-	-	-
Other													-	-	-	-
Total Revenue - Functional		375 868	59 822	98 129	77 479	68 558	352 725	21 157	58 899	246 855	110 091	129 254	(159 787)	1 439 051	1 412 930	1 516 157
Expenditure - Functional																
Governance and administration		23 306	37 554	41 068	29 850	30 914	32 282	32 046	30 124	31 694	68 978	59 141	234 579	651 535	605 375	647 248
Executive and council		3 961	4 167	4 273	5 117	4 710	5 163	4 560	4 757	5 272	4 304	4 360	12 407	63 051	66 391	70 272
Finance and administration		18 680	32 713	35 824	23 984	25 358	26 155	26 783	24 643	25 721	63 941	53 878	220 595	578 275	528 058	565 248
Internal audit		666	674	971	750	846	964	702	724	700	734	903	1 577	10 209	10 926	11 728
Community and public safety		5 646	7 201	7 495	8 241	7 175	6 862	7 869	8 123	8 098	7 460	7 044	18 645	99 860	105 356	113 140
Community and social services		985	1 266	1 243	1 392	1 236	1 215	1 360	2 021	1 460	1 905	1 659	3 251	18 994	19 501	20 912
Sport and recreation		340	352	528	336	348	399	386	372	342	399	391	1 499	5 692	6 065	6 496
Public safety		2 903	4 041	4 170	4 419	4 058	3 956	4 424	4 185	4 713	3 917	3 883	9 042	53 712	57 301	61 684
Housing													-	-	-	-
Health		1 419	1 543	1 554	2 095	1 532	1 293	1 699	1 544	1 583	1 238	1 111	4 853	21 462	22 489	24 048
Economic and environmental services		2 751	2 432	2 520	2 956	3 469	2 315	2 549	2 777	3 393	3 307	(777)	14 443	42 136	51 408	52 390
Planning and development		1 311	1 410	1 659	1 834	1 908	1 564	1 716	1 959	1 850	2 728	(1 320)	9 593	26 212	33 423	33 366
Road transport		516	699	554	611	1 247	442	501	492	911	636	570	2 234	9 413	11 157	11 845
Environmental protection		924	323	307	510	314	309	333	327	632	(57)	(28)	2 617	6 511	6 828	7 179
Trading services		18 400	23 094	37 601	13 145	29 432	30 671	32 379	21 573	24 516	49 017	41 986	147 594	469 409	481 766	509 173
Energy sources													-	-	-	-
Water management		14 395	22 905	37 423	12 960	29 254	30 482	32 193	21 403	22 821	48 295	41 919	137 881	451 931	452 294	469 463
Waste water management		4 005	189	179	185	179	189	186	169	1 694	723	66	9 713	17 478	29 472	39 710
Waste management													-	-	-	-
Other													-	-	-	-
Total Expenditure - Functional		50 104	70 281	88 685	54 192	70 990	72 132	74 843	62 597	67 701	128 762	107 393	415 261	1 262 940	1 243 905	1 321 951
Surplus/ (Deficit) 1.		325 765	(10 459)	9 444	23 287	(2 432)	280 593	(53 685)	(3 698)	179 154	(18 671)	21 861	(575 048)	176 111	169 025	194 206

DC35 Capricorn - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 30/04/2026

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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity													-	-	-	-
Service charges - Water		1 571	2 607	5 218	1 740	4 509	2 688	5 750	4 239	1 518	7 186	7 350	(5 483)	38 894	28 755	29 330
Service charges - Waste Water Management		-	722	74	-	56	-	49	25	-	274	274	(186)	1 288	1 030	1 051
Service charges - Waste Management													-	-	-	-
Sale of Goods and Rendering of Services													353	353	119	60
Agency services													-	-	-	-
Interest													-	-	-	-
Interest earned from Receivables		-	3 881	8 666	-	8 657	111	8 535	4 237	79	3 897	3 908	(16 970)	25 000	25 250	15 150
Interest earned from Current and Non Current Assets		643	2 890	15 516	1 896	3 945	9 814	850	1 259	3 671	986	(2 319)	14 770	53 922	64 561	65 271
Dividends													-	-	-	-
Rent on Land													-	-	-	-
Rental from Fixed Assets													-	-	-	-
Licence and permits													-	-	-	-
Special rating levies													-	-	-	-
Operational Revenue		-	-	-	36	48	-	24	123	-	38	38	(156)	150	-	-
Non-Exchange Revenue																
Property rates													-	-	-	-
Surcharges and Taxes													-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits													-	-	-	-
Transfer and subsidies - Operational		357 371	1 090	1 220	818	1 170	286 172	961	788	216 594	73 262	60 568	(124 924)	875 090	937 299	994 097
Interest													-	-	-	-
Fuel Levy													-	-	-	-
Operational Revenue													-	-	-	-
Gains on disposal of Assets													-	-	-	-
Other Gains													-	-	-	-
Discontinued Operations													-	-	-	-
Total Revenue		359 584	11 190	30 694	4 491	18 385	298 784	16 170	10 672	221 863	85 642	69 818	(132 596)	994 697	1 057 014	1 104 959
Expenditure By Type																
Employee related costs		27 675	31 205	29 291	33 307	32 885	30 809	34 166	35 897	32 183	34 907	31 128	106 220	459 674	496 577	533 337
Remuneration of councillors		1 294	1 366	1 346	1 366	1 405	1 454	1 349	1 413	1 406	1 265	1 197	3 768	18 630	19 563	20 543
Bulk purchases - electricity													-	-	-	-
Inventory consumed		307	723	3 573	16 559	191	8 327	8 366	1 067	10 435	12 632	3 363	38 989	104 532	93 631	104 724
Debt impairment		-	-	-	-	-	-	-	-	-	18 968	18 968	59 680	97 616	32 449	28 045
Depreciation and amortisation		7 049	8 057	7 260	4 224	14 344	8 321	8 321	7 518	8 428	12 891	12 891	36 827	136 130	145 918	157 505
Interest		-	-	50	-	-	44	-	-	38	-	-	338	470	303	327
Contracted services		4 928	12 902	32 087	(12 314)	12 266	11 012	12 848	8 110	4 751	21 050	21 348	62 794	191 783	186 238	186 425
Transfers and subsidies													-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		8 851	16 005	15 068	11 050	9 898	12 164	9 790	8 592	10 451	23 078	14 527	53 484	192 958	205 115	219 944
Losses on disposal of Assets		-	24	9	-	-	-	3	-	9	2 112	2 112	11 075	15 344	16 060	16 896
Other Losses		-	-	-	-	-	-	-	-	-	1 858	1 858	36 584	40 301	43 123	48 693
Total Expenditure		50 104	70 281	88 685	54 192	70 990	72 132	74 843	62 597	67 701	128 762	107 393	409 760	1 257 438	1 238 977	1 316 439
Surplus/(Deficit)		309 481	(59 091)	(57 990)	(49 701)	(52 605)	226 652	(58 673)	(51 925)	154 162	(43 120)	(37 575)	(542 355)	(262 741)	(181 963)	(211 480)
Transfers and subsidies - capital (monetary allocations)		16 266	48 583	67 406	72 969	50 158	53 917	4 967	48 170	24 956	24 435	59 289	(26 764)	444 354	355 916	411 198
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		325 747	(10 508)	9 415	23 268	(2 447)	280 570	(53 706)	(3 755)	179 118	(18 685)	21 715	(569 119)	181 613	173 953	199 718

DC35 Capricorn - Supporting Table SB15 Adjustments Budget - monthly cash flow - 30/04/2026

Monthly cash flows	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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates													-			
Service charges - electricity revenue													-			
Service charges - water revenue		1 806	1 468	1 742	1 740	1 494	2 198	1 629	1 725	1 518	7 186	7 350	9 037	38 894	28 755	29 330
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse																
Rental of facilities and equipment																
Interest earned - external investments		643	2 890	15 516	1 896	3 945	9 814	850	1 259	3 671	986	(2 319)	14 770	53 922	64 561	65 271
Interest earned - outstanding debtors																
Dividends received																
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits																
Agency services																
Transfers and Subsidies - Operational		356 748	1 915	-	0	1 647	285 398	2	-	215 145	73 262	60 568	(119 595)	875 090	937 299	994 097
Other revenue		88	300	326	300	816	383	335	26 026	(1 600)	52	184	(26 706)	503	119	60
Cash Receipts by Source		359 286	6 573	17 584	3 936	7 903	297 792	2 816	29 010	218 734	81 485	65 783	(122 494)	968 409	1 030 734	1 088 758
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		88 977	56 988	-	120 500	-	68 216	-	50 000	73 068	24 435	59 289	(97 119)	444 354	355 916	411 198
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		54	-	-	214	-	220	-	165	246	-	-	(899)	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets																
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits																
VAT Control (receipts)		(9 239)	(238)	(15 266)	(18 161)	(15 477)	(10 461)	(12 254)	-	(4 255)	-	-	85 351	-	-	-
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source		439 077	63 323	2 318	106 489	(7 575)	355 768	(9 437)	79 175	287 793	105 920	125 072	(135 161)	1 412 763	1 386 650	1 499 956
Cash Payments by Type																
Employee related costs		34 440	33 841	35 083	36 257	35 961	43 056	30 093	45 546	38 220	33 001	29 262	45 955	440 715	444 939	476 981
Remuneration of councillors		230	71	52	73	97	113	18	85	116	-	-	(855)	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	2															
Acquisitions - water & other inventory	3	1 444	12 082	11 642	10 318	9 330	8 949	16 148	7 812	9 013	6 769	6 035	38 802	138 346	128 853	145 074
Contracted services		6 373	14 047	21 252	18 886	14 182	12 741	6 966	8 517	17 033	21 050	21 348	29 386	191 783	186 238	186 425
Transfers and grants - other municipalities																
Transfers and grants - other																
Other expenditure		39 268	21 445	18 575	16 182	11 721	13 160	7 908	9 572	15 119	23 078	14 527	2 405	192 958	205 115	219 944
Cash Payments by Type		81 754	81 486	86 605	81 716	71 292	78 019	61 133	71 532	79 501	83 899	71 172	115 692	963 802	965 145	1 028 424
Other Cash Flows/Payments by Type																
Capital assets		10 157	45 605	63 125	76 591	48 580	47 915	4 967	45 379	22 040	29 786	45 046	(53 660)	385 531	306 862	352 868
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	470	470	61	65
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		91 911	127 091	149 730	158 308	119 871	125 934	66 100	116 911	101 541	113 685	116 219	62 502	1 349 803	1 272 068	1 381 357
NET INCREASE/(DECREASE) IN CASH HELD		347 167	(63 768)	(147 413)	(51 818)	(127 446)	229 834	(75 537)	(37 736)	186 251	(7 765)	8 854	(197 663)	62 960	114 582	118 599
Cash/cash equivalents at the month/year beginning:		661 150	1 008 317	944 549	797 137	745 318	617 872	847 706	772 169	734 433	920 685	912 920	921 774	661 150	724 110	838 693
Cash/cash equivalents at the month/year end:		1 008 317	944 549	797 137	745 318	617 872	847 706	772 169	734 433	920 685	912 920	921 774	724 110	724 110	838 693	957 291

DC35 Capricorn - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 30/04/2026

Description - Municipal Vote	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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Municipal Manager													-	-	-	-
Vote 2 - Executive Mayor													-	-	-	-
Vote 3 - Corporate Services		-	45	63	893	104	-	720	1 512	101	846	1 746	10 357	16 386	10 100	11 600
Vote 4 - Chief Financial Officer		-	-	-	-	-	-	-	-	1 550	-	-	50	1 600	-	-
Vote 5 - Community and Social Services													-	-	-	-
Vote 6 - Health													-	-	-	-
Vote 7 - DPEMS													-	-	-	-
Vote 8 - Public Transport													-	-	-	-
Vote 9 - Infrastructure		9 569	41 340	66 385	98 206	54 075	56 570	1 764	47 419	46 177	36 873	48 597	(55 013)	451 962	320 903	364 018
Vote 10 - Other													-	-	-	-
Vote 11 -													-	-	-	-
Vote 12 -													-	-	-	-
Vote 13 -													-	-	-	-
Vote 14 -													-	-	-	-
Vote 15 -													-	-	-	-
Capital Multi-year expenditure sub-total	3	9 569	41 385	66 449	99 099	54 179	56 570	2 484	48 931	47 828	37 718	50 342	(44 606)	469 948	331 003	375 618
Single-year expenditure appropriation																
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor													-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	(50)	-	50	0	-	-
Vote 4 - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Health													-	-	-	-
Vote 7 - DPEMS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Public Transport													-	-	-	-
Vote 9 - Infrastructure		-	-	-	-	-	-	-	-	-	-	3 044	9 765	12 808	-	-
Vote 10 - Other													-	-	-	-
Vote 11 -													-	-	-	-
Vote 12 -													-	-	-	-
Vote 13 -													-	-	-	-
Vote 14 -													-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	0	0	-	-
Capital single-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	(50)	3 044	9 815	12 808	-	-
Total Capital Expenditure	2	9 569	41 385	66 449	99 099	54 179	56 570	2 484	48 931	47 828	37 668	53 386	(34 791)	482 756	331 003	375 618

DC35 Capricorn - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 30/04/2026

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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		-	45	63	893	104	-	720	1 512	1 650	796	1 746	10 458	17 986	10 100	11 600
Executive and council													-	-	-	-
Finance and administration		-	45	63	893	104	-	720	1 512	1 650	796	1 746	10 458	17 986	10 100	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		9 569	41 340	66 385	98 206	54 075	56 570	1 764	47 419	46 177	36 873	51 640	(45 249)	464 770	320 903	364 018
Energy sources													-	-	-	-
Water management		9 569	41 340	66 385	95 431	51 850	56 570	6 764	47 419	46 177	36 456	48 180	(47 459)	458 683	320 903	364 018
Waste water management		-	-	-	2 775	2 225	-	(5 000)	-	-	417	3 460	2 210	6 087	-	-
Waste management													-	-	-	-
Other													-	-	-	-
Total Capital Expenditure - Functional		9 569	41 385	66 449	99 099	54 179	56 570	2 484	48 931	47 828	37 668	53 386	(34 791)	482 756	331 003	375 618

DC35 Capricorn - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Halls													
Centres													
Crèches													
Clinics/Care Centres													
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	-
Testing Stations													
Museums													
Galleries													
Theatres													
Libraries													
Cemeteries/Crematoria													
Police													
Parks													
Public Open Space													
Nature Reserves													
Public Ablution Facilities													
Markets													
Stalls													
Abattoirs													
Airports													
Taxi Ranks/Bus Terminals													
Capital Spares													
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities													
Outdoor Facilities													
Capital Spares													
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Monuments													
Historic Buildings													
Works of Art													
Conservation Areas													
Other Heritage		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Improved Property													
Unimproved Property													
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Improved Property													
Unimproved Property													
Other assets		550	800	-	240	-	-	-	240	1 040	-	500	-
Operational Buildings		550	800	-	240	-	-	-	240	1 040	-	500	-
Municipal Offices		550	800	-	240	-	-	-	240	1 040	-	500	-
Pay/Enquiry Points													
Building Plan Offices													
Workshops													
Yards													
Stores													
Laboratories													
Training Centres													
Manufacturing Plant													
Depots													
Capital Spares													
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing													
Social Housing													
Capital Spares													
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets													
Intangible Assets		1 455	2 755	-	-	-	-	-	-	2 755	1 455	1 455	-
Servitudes													
Licences and Rights		1 455	2 755	-	-	-	-	-	-	2 755	1 455	1 455	-
Water Rights													
Effluent Licenses													
Solid Waste Licenses													
Computer Software and Applications		1 455	2 755	-	-	-	-	-	-	2 755	1 455	1 455	-
Load Settlement Software Applications													
Unspecified													
Computer Equipment		1 450	2 156	-	-	-	-	-	-	2 156	1 450	1 450	-
Computer Equipment		1 450	2 156	-	-	-	-	-	-	2 156	1 450	1 450	-

DC35 Capricorn - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 30/04/2026

Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Furniture and Office Equipment		1 450	2 100	-	-	-	-	-	-	2 100	1 450	1 450
Furniture and Office Equipment		1 450	2 100	-	-	-	-	-	-	2 100	1 450	1 450
Machinery and Equipment		4 745	4 495	-	-	-	-	-	-	4 495	3 745	4 745
Machinery and Equipment		4 745	4 495	-	-	-	-	-	-	4 495	3 745	4 745
Transport Assets		3 000	3 640	-	200	-	-	-	200	3 840	2 000	2 000
Transport Assets		3 000	3 640	-	200	-	-	-	200	3 840	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 to be adjusted	1	268 583	300 788	-	32 646	-	-	13 352	45 998	346 786	242 332	258 250

DC35 Capricorn - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment												
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment												
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets												
Land		-	-	-	-	-	-	-	-	-	-	-
Land												
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals												
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection												
Zoological plants and animals												
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection												
Zoological plants and animals												
Total Capital Expenditure on renewal of existing assets to be adjusted	1	60 000	60 000	-	-	-	-	-	-	60 000	60 000	60 000

DC35 Capricorn - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		1 219	4 169	-	-	-	-	(440)	(440)	3 729	2 461	1 158
Operational Buildings		1 219	4 169	-	-	-	-	(440)	(440)	3 729	2 461	1 158
Municipal Offices		1 219	4 169	-	-	-	-	(440)	(440)	3 729	2 461	1 158
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		913	913	-	-	-	-	-	-	913	913	977
Computer Equipment		913	913	-	-	-	-	-	-	913	913	977

DC35 Capricorn - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment												
Machinery and Equipment		2 311	2 311	-	-	-	-	-	-	2 311	2 459	2 156
Machinery and Equipment		2 311	2 311	-	-	-	-	-	-	2 311	2 459	2 156
Transport Assets		7 785	6 535	-	-	-	-	-	-	6 535	5 689	4 144
Transport Assets		7 785	6 535	-	-	-	-	-	-	6 535	5 689	4 144
Land		-	-	-	-	-	-	-	-	-	-	-
Land												
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals												
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>												
<i>Zoological plants and animals</i>												
Immature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>												
<i>Zoological plants and animals</i>												
Total Repairs and Maintenance Expenditure to be adjusted	1	224 474	277 397	-	-	-	-	(14 282)	(14 282)	263 115	252 784	250 212

DC35 Capricorn - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Community Assets		4 107	4 107	-	-	-	-	-	-	4 107	4 394	4 746
Community Facilities		4 107	4 107	-	-	-	-	-	-	4 107	4 394	4 746
Halls										-	-	-
Centres		4 107	4 107	-	-	-	-	-	-	4 107	4 394	4 746
Crèches										-	-	-
Clinics/Care Centres										-	-	-
Fire/Ambulance Stations										-	-	-
Testing Stations										-	-	-
Museums										-	-	-
Galleries										-	-	-
Theatres										-	-	-
Libraries										-	-	-
Cemeteries/Crematoria										-	-	-
Police										-	-	-
Purls										-	-	-
Public Open Space										-	-	-
Nature Reserves										-	-	-
Public Ablution Facilities										-	-	-
Markets										-	-	-
Stalls										-	-	-
Abattoirs										-	-	-
Airports										-	-	-
Taxi Ranks/Bus Terminals										-	-	-
Capital Spares										-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities										-	-	-
Outdoor Facilities										-	-	-
Capital Spares										-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments										-	-	-
Historic Buildings										-	-	-
Works of Art										-	-	-
Conservation Areas										-	-	-
Other Heritage										-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property										-	-	-
Unimproved Property										-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property										-	-	-
Unimproved Property										-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices										-	-	-
Pay/Enquiry Points										-	-	-
Building Plan Offices										-	-	-
Workshops										-	-	-
Yards										-	-	-
Stores										-	-	-
Laboratories										-	-	-
Training Centres										-	-	-
Manufacturing Plant										-	-	-
Depots										-	-	-
Capital Spares										-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing										-	-	-
Social Housing										-	-	-
Capital Spares										-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										-	-	-
Intangible Assets		1 187	1 187	-	-	-	-	-	-	1 187	1 037	1 110
Servitudes										-	-	-
Licences and Rights		1 187	1 187	-	-	-	-	-	-	1 187	1 037	1 110
Water Rights										-	-	-
Effluent Licenses										-	-	-
Solid Waste Licenses										-	-	-
Computer Software and Applications		1 187	1 187	-	-	-	-	-	-	1 187	1 037	1 110
Load Settlement Software Applications										-	-	-
Unspecified										-	-	-
Computer Equipment		1 967	2 047	-	-	-	-	-	-	2 047	2 197	2 351
Computer Equipment		1 967	2 047	-	-	-	-	-	-	2 047	2 197	2 351

DC35 Capricorn - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Furniture and Office Equipment		1 280	1 280	-	-	-	-	-	-	1 280	1 370	1 480
Furniture and Office Equipment		1 280	1 280	-	-	-	-	-	-	1 280	1 370	1 480
Machinery and Equipment		2 810	2 810	-	-	-	-	-	-	2 810	3 007	3 248
Machinery and Equipment		2 810	2 810	-	-	-	-	-	-	2 810	3 007	3 248
Transport Assets		5 525	5 525	-	-	-	-	-	-	5 525	5 912	6 385
Transport Assets		5 525	5 525	-	-	-	-	-	-	5 525	5 912	6 385
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	92 040	101 120	-	-	-	-	-	-	101 120	107 972	116 579

DC35 Capricorn - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 30/04/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment												
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment												
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets												
Land		-	-	-	-	-	-	-	-	-	-	-
Land												
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals												
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>												
<i>Zoological plants and animals</i>												
Immature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>												
<i>Zoological plants and animals</i>												
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	64 783	69 783	-	6 187	-	-	-	6 187	75 970	28 671	57 368

DC35 Capricorn - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 30/04/2026

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework						
												Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28		
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
R thousands																		
Parent municipality:																		
<i>List all capital projects grouped by Function</i>																		
<i>Administrative and Corporate Support</i>																		
	Mobile Offices	PC0020030030010	New	and development-	Growth		Other Assets	Operational Buildings	WHOLE OF THE DISTRICT	0	0	500	1 040	-	-	-	-	
Administrative and Corporate Support	Office Furniture	PC002003005_634	New	An efficient, effective and development-oriented public service	Growth		Furniture and Office Equipment		ADMINISTRATIVE OR HEAD OFFICE, WHOLE OF THE DISTRICT	0	0	1 000	1 650	-	-	-	-	
Administrative and Corporate Support	Plants and Equipments	PC002003009_636	New		Growth		Machinery and Equipment		ADMINISTRATIVE OR HEAD OFFICE, WHOLE OF THE DISTRICT	0	0	4 500	4 250	-	-	-	-	
Administrative and Corporate Support	Revenue Collection Vehicles	PC002003010_930	New		Growth		Transport Assets		ADMINISTRATIVE OR HEAD OFFICE, WHOLE OF THE DISTRICT	0	0	1 000	1 040	-	-	-	-	
Finance	Inveraan Water Supply	PC001002004007_733	New	An efficient, competitive and responsive economic infrastructure network	Growth		Water Supply Infrastructure	Distribution	ADMINISTRATIVE OR HEAD OFFICE, LIM351 BLOUENSTADT	0	0	-	7 380	-	-	-	-	
Finance	Integrated ICT network	PC002003004_679	New	An efficient, effective and development-oriented public service	Growth		Computer Equipment		ADMINISTRATIVE OR HEAD OFFICE, LIM351 BLOUENSTADT	0	0	-	200	-	-	-	-	
Finance	Installation of airconditioners	PC002003005_635	New	An efficient, effective and development-oriented public service	Growth		Furniture and Office Equipment		ADMINISTRATIVE OR HEAD OFFICE, WHOLE OF THE DISTRICT	0	0	450	450	-	-	-	-	
Finance	Purchase of fire engines	PC002003010_637	New		Growth		Transport Assets		ADMINISTRATIVE OR HEAD OFFICE, WHOLE OF THE DISTRICT	0	0	2 000	2 800	-	-	-	-	
Information Technology	Access Control Systems and Camera systems	PC002003004_678	New	An efficient, effective and development-oriented public service	Growth		Computer Equipment		ADMINISTRATIVE OR HEAD OFFICE, WHOLE OF THE DISTRICT	0	0	-	50	-	-	-	-	
Information Technology	Computer equipments, software and network	PC002003004_680	New	An efficient, effective and development-oriented public service	Growth		Computer Equipment		ADMINISTRATIVE OR HEAD OFFICE, WHOLE OF THE DISTRICT	0	0	-	1 706	-	-	-	-	
Information Technology	Performance management system	PC002003004_885	New	An efficient, effective and development-oriented public service	Growth		Computer Equipment		WHOLE OF THE DISTRICT	0	0	-	150	-	-	-	-	
Information Technology	IT Security Cameras	PC002003004_886	New	An efficient, effective and development-oriented public service	Growth		Computer Equipment		WHOLE OF THE DISTRICT	0	0	-	50	-	-	-	-	
Information Technology	PhoenixERP	PC0020030070020_04_684	New	An efficient, effective and development-oriented public service	Growth		Intangible Assets	Licences and Rights	ADMINISTRATIVE OR HEAD OFFICE, WHOLE OF THE DISTRICT	0	0	1 000	2 500	-	-	-	-	
Information Technology	Performance management system	PC0020030070020_04_883	New	An efficient, effective and development-oriented public service	Growth		Intangible Assets	Licences and Rights	WHOLE OF THE DISTRICT	0	0	-	200	-	-	-	-	
Information Technology	IT Software	PC0020030070020_04_884	New	An efficient, effective and development-oriented public service	Growth		Intangible Assets	Licences and Rights	WHOLE OF THE DISTRICT	0	0	-	55	-	-	-	-	
Information Technology	IT Machinery and Equipment's	PC002003009_887	New		Growth		Machinery and Equipment		ADMINISTRATIVE OR HEAD OFFICE	0	0	-	245	-	-	-	-	
Sewerage	Refreshment of water purification package	PC001002005002_849	New	An efficient, competitive and responsive economic infrastructure network	Growth		Sanitation Infrastructure	Reticulation	ADMINISTRATIVE OR HEAD OFFICE, WHOLE OF THE DISTRICT	0	0	-	1 000	-	-	-	-	
Sewerage	Malatane water treatment plant	PC001002005002_850	New	An efficient, competitive and responsive economic infrastructure network	Growth		Sanitation Infrastructure	Reticulation	WHOLE OF THE DISTRICT	0	0	-	6 087	-	-	-	-	

Water Distribution	Water Service Infrastructure Grant: Renew	PC001001001004007_935	Existing	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Renewal	Water Supply Infrastructure	WHOLE OF THE DISTRICT	0	0	-	60 000	-	-	-	-
Water Distribution	Water Service Infrastructure Grant: Upgrade	PC001001002004007_934	Existing	An efficient, competitive and responsive economic infrastructure network	Inclusion and access	Upgrading	Water Supply Infrastructure	WHOLE OF THE DISTRICT	0	0	-	75 970	-	-	-	-
Water Distribution	Borehole diesel generators	PC001002004002_749	New	An efficient, competitive and responsive economic infrastructure network	Growth	Water Supply Infrastructure	Boreholes	ADMINISTRATIVE OR HEAD OFFICE,WHOLE OF THE DISTRICT	0	0	-	16 125	-	-	-	-
Water Distribution	Infrastructure Repairs and Maintenance: Repairs	PC001002004003_816	New	An efficient, competitive and responsive economic infrastructure network	Growth	Water Supply Infrastructure	Reservoirs	WHOLE OF THE DISTRICT	0	0	-	1 962	-	-	-	-
Water Distribution	OWN: Williamsham RWS (Lethaleng, Radimontse)	PC001002004007_766	New	An efficient, competitive and responsive economic infrastructure network	Growth	Water Supply Infrastructure	Distribution	ADMINISTRATIVE OR HEAD OFFICE,LIM351 BLOUBERG,LIM355 MOLEMOLE	0	0	-	15 299	-	-	-	-
Water Distribution	OWN: Diepsloot Makgari, Ga-Mashamaite, Bafokeng	PC001002004007_805	New	An efficient, competitive and responsive economic infrastructure network	Growth	Water Supply Infrastructure	Distribution	ADMINISTRATIVE OR HEAD OFFICE,LIM351 BLOUBERG,LIM355 MOLEMOLE	0	0	-	8 408	-	-	-	-
Water Distribution	PEX Own: Mathibela, Moletlane,Mogoto R	PC001002004007_806	New	An efficient, competitive and responsive economic infrastructure network	Growth	Water Supply Infrastructure	Distribution	ADMINISTRATIVE OR HEAD OFFICE,LIM351 BLOUBERG,LIM355 MOLEMOLE	0	0	-	7 225	-	-	-	-
Water Distribution	OWN: Upgrading of Lebowakgomo and Mogwale	PC001002004007_807	New	An efficient, competitive and responsive economic infrastructure network	Growth	Water Supply Infrastructure	Distribution	ADMINISTRATIVE OR HEAD OFFICE,LIM351 BLOUBERG,WHOLE OF THE DISTRICT	0	0	-	9 668	-	-	-	-
Water Distribution	OWN: Water Infrastructure Repairs and Maintenance	PC001002004007_814	New	An efficient, competitive and responsive economic infrastructure network	Growth	Water Supply Infrastructure	Distribution	ADMINISTRATIVE OR HEAD OFFICE	0	0	-	14 519	-	-	-	-
Water Distribution	OWN: Mafikeng (Botatjane, Phalakwane, Makurung)	PC001002004007_842	New	An efficient, competitive and responsive economic infrastructure network	Growth	Water Supply Infrastructure	Distribution	ADMINISTRATIVE OR HEAD OFFICE,LIM355 LEPELLE-LEPELE	0	0	-	3 600	-	-	-	-
Water Distribution	CAPEX Own: Co-Funding	PC001002004007_936	New	An efficient, competitive and responsive economic infrastructure network	Growth	Water Supply Infrastructure	Distribution	ADMINISTRATIVE OR HEAD OFFICE,LIM353 MOLEMOLE,LIM355 LEPELLE-LEPELE	0	0	-	236 094	-	-	-	-
Water Distribution	CAPEX Own: Milbank East Water Supply	PC001002004007_947	New	An efficient, competitive and responsive economic infrastructure network	Growth	Water Supply Infrastructure	Distribution	LIM351 BLOUBERG	0	0	-	800	-	-	-	-
Water Distribution	Infrastructure Repairs and Maintenance: Repairs	PC001002004010_746	New	An efficient, competitive and responsive economic infrastructure network	Growth	Water Supply Infrastructure	Capital Spares	ADMINISTRATIVE OR HEAD OFFICE,LIM351 BLOUBERG,WHOLE OF THE DISTRICT	0	0	-	2 233	-	-	-	-

Entities:	List all capital projects grouped by Municipal Entity															
Entity Name	Project name															

