

# CAPRICORN DISTRICT MUNICIPALITY



## MTREF ANNUAL BUDGET 2026/27-2028/29

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## 1.EXECUTIVE MAYOR'S REPORT

### PART 1 - FINAL BUDGET

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#### **2026/27 MTREF Final Budget by Executive Mayor Cllr Mamedupi Teffo during a council meeting, Microsoft Teams.**

The honourable speaker of council, the chief whip of council, the leader of executive business, members of the mayoral committee, MPAC chairperson, the Chair of chairpersons, the leader of official opposition, honourable councillors, the administration lead by the Municipal Manager and members of the gallery, my very warm greetings to you all.

In line with section 24 (1) of the Municipal Finance Management Act, the Municipal Budgeting and Reporting Regulations, also guided by the budget circulars 132 & 134 of the Municipal Finance Management Act as issued by the National Treasury, please allow me honourable speaker to present in detail the 2026/27 MTREF final budget before this council for approval.

#### **1.1 Budget statement**

This budget comprises of **R 1 074 320 000** operational income and **R 331 003 000** capital income in allocations. The 2026/27 financial years' budget proposal is part of a **R 4 463 997 000** budget that is projected for the Medium-Term Expenditure Framework (MTEF) period ending in 2029.

The 2026/27 budget represents a decrease of R 16 268 000 from the 2025/26 adjusted budget of R 1 421 591 000. The proposed overall budget of R 1 405 323 000 is inclusive of R1 293 215 000 from grants plus R 112 108 000 revenue from water sales, sanitation sales, the interest on investment, interest on debtors and other income from sale of tenders and municipal health deposits.

#### **1.2 Operating funding**

Interest on investments was increased with 1% totalling to R 539 000. Other income was decreased by 50% totalling R 252 000. Water sales were decreased with 20% totalling R 7 789 000. Sales on sanitation was decreased by 20% totalling R 248 000. Interest on debtors was increased by 1% totalling R 250 000

#### **1.3 Operating expenditure**

Operating expenditure was increased with R 26 642 000 from the 2025/26 adjusted budget. The overall operating expenditure inclusive of non-cashflow items amounts to R 1 236 298 000.

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

Capital budget has projects that are funded by operating revenue, Water Services Infrastructure Grant (WSIG) from Department of Water Affairs and the Municipal Infrastructure Grant (MIG). The Final budget is allocated to various projects, which led to the overall amount of R 331m in the 2026/27 financial year.

#### **1.5 Infrastructure**

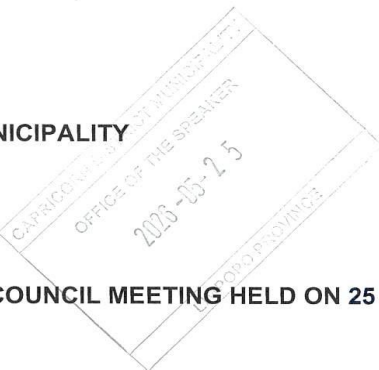
We are pleased that about 97% of the capital budget is allocated to our core mandate - water, which include operations and maintenance of water schemes. To this end, R26m is set aside for sanitation projects and R49m for operations and maintenance.

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

I thank you!

## 2. COUNCIL RESOLUTION

CAPRICORN DISTRICT MUNICIPALITY



EXTRACT FROM THE MINUTES OF ORDINARY COUNCIL MEETING HELD ON 25  
MAY 2026

OC 07/2025 – 2026/5.2.1

2026/2027 MTREF Budget

### COUNCIL RESOLUTION

**Council duly:**

(a) **Approved,**

- Operating Revenue for 2026/2027 amounted to total budget of **R1 074 320 000,**
- Operating Revenue for first outer year amounted to total budget of **R1 132 000 000,**
- Operating Revenue for second outer year amounted to total budget of **R1 175 153 000.**

(b) **Approved:** proposed tariff increases for 2026/2027 Financial Year.

(c) **Approved:** Total budget and capital expenditure for 2026/2027, 2027/2028 and 2028/2029 financial years.

CERTIFIED AS A TRUE EXTRACT FROM THE MINUTES

  
\_\_\_\_\_  
CLLR KHOLOFELO LEHONG  
COUNCIL SPEAKER



25/05/2026  
DATE

1

### 3. EXECUTIVE SUMMARY

#### 3.1 INTRODUCTION

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

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

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

The 2026/27 medium term budget and expenditure framework was developed within the municipality budget framework, municipal budget, reporting frameworks, and treasury guidelines. National Treasury's MFMA Circular No. 132 and 134 were used to guide the municipality with compilation of 2026/27 MTREF. In addition, this budget format and content incorporate the requirements of the Municipal Budget and Reporting Regulations.

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

Considering all the inputs made and recommendations, the proposed final budget, and Medium-Term Expenditure framework for the 2026/2027-2028/2029 is summarized as follows:

#### 3.2 BUDGET SUMMARY 2026/27 MTREF

##### 3.2.1 OPERATING REVENUE

DC35 Capricorn - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	84 041	78 861	88 286	50 232	40 182	40 182	40 182	32 145	32 788	33 444
Investment revenue	49 039	63 637	72 255	63 922	53 922	53 922	53 922	54 461	55 060	55 666
Transfer and subsidies - Operational	767 198	797 795	838 747	911 146	875 090	875 090	875 090	937 299	994 097	1 021 620
Other own revenue	69 063	50 143	52 976	15 048	25 503	25 503	25 503	25 502	15 276	12 246
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>969 341</b>	<b>990 436</b>	<b>1 052 264</b>	<b>1 040 348</b>	<b>994 697</b>	<b>994 697</b>	<b>994 697</b>	<b>1 049 407</b>	<b>1 097 221</b>	<b>1 122 976</b>

This budget comprises of **R1 049 407 000** operational income. The 2026/27 financial years' budget proposal is part of a **R 3 229 604 000** budget that is projected for the Medium-Term Expenditure Framework

The 2026/27 budget represents a decrease of R 54 710 000 from 2025/26 adjustment budget of R 994 697 000. The proposed overall budget of R 1 049 407 000 is inclusive of R937 299 000 of operational grants plus R 112 108 000 revenue from water sales, sanitation sales, the interest on investment, interest on debtors and other income from sale of tenders and municipal health deposits.

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

### 3.2.2 OPERATING EXPENDITURE

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
<b>Expenditure</b>											
Employee related costs	2	353 602	366 472	385 493	495 324	459 674	459 674	459 674	496 584	534 292	569 836
Remuneration of councillors	2	16 329	17 236	16 888	20 516	18 630	18 630	18 630	19 563	20 543	21 573
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	65 083	70 791	82 860	105 631	110 034	110 034	110 034	99 033	109 529	109 040
Debt impairment	2,3	110 108	102 585	95 847	32 616	97 616	97 616	97 616	32 449	28 045	26 447
Depreciation, amortisation and impairment	2	90 567	99 563	108 394	126 850	136 130	136 130	136 130	145 918	157 504	168 515
Interest, Dividends and Rent on Land	2	116	59	240	470	470	470	470	303	327	350
Contracted services	2	116 674	124 476	137 862	181 789	191 783	191 783	191 783	178 438	178 425	167 688
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	4	18	1	-	-	-	-	-	-	-
Operational costs	2	153 891	129 780	143 145	185 350	192 958	192 958	192 958	204 827	219 958	234 666
Disposal of Fixed and Intangible Assets	2	1 906	9 657	10 414	10 344	10 344	10 344	10 344	11 060	11 896	12 693
Other Losses	2	36 083	21 229	24 219	49 301	45 301	45 301	45 301	48 123	53 693	59 889
<b>Total Expenditure</b>		<b>944 364</b>	<b>941 868</b>	<b>1 005 362</b>	<b>1 208 191</b>	<b>1 262 940</b>	<b>1 262 940</b>	<b>1 262 940</b>	<b>1 236 298</b>	<b>1 314 212</b>	<b>1 370 697</b>

#### 3.2.2.1 Remuneration of employees

- The budgeted staff costs for 2026/27 amount to R 496 584 000, equating to 42% of the total budgeted operating expenditure. This is not within Treasury's norm of 25 – 40%.
- The annual increase is 5.01% (R 23 030 000) and 1.99% (R 13 880 000) will be used to fill vacancies.
- 2027/28 increased with 7.4% to R 534 292 000.
- 2028/29 increased with 6.6% to R 569 836 000.

#### 3.2.2.2 Councillor allowances

- The Councillors allowance is budgeted at R 19 563 000 for 2026/27 budget year, increased by 5% from the adjusted budget.
- The cost associated with the remuneration of councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been considered in compiling the provision for councillor remuneration.
- 2027/28 increased with 5% to R 20 543 000.
- 2028/29 increased with 5% to R 21 573 000.

#### 3.2.2.3 General expenses

- 2026/27 decreased with 5.3% to R 272 126 000, 2027/28 increased with 9.9% to R 299 327 000 and 2028/29 increased with 8.4% to R 324 355 000.

### 3.2.2.4 Operating projects

2026/27 increased with 4.5% to R 65 624 000, 2027/28 creased with 16.2% to R 76 265 000, and 2028/29 decreased with 12.1% to R 67 025 000.

### 3.2.2.4 Actuarial gains and losses

2026/27 increased with 7% to R 12 829 000, 2027/28 increased with 8% to R 13 855 000, and 2028/29 increased with 7% to R 14 825 000.

### 3.2.2.5 Inventory consumed

2026/27 increased with 17.1% to R 129 142 000, 2027/28 increased with 11.6% to R 144 139 000, and 2028/29 decreased with 3.3% to R 148 836 000.

## 3.2.3 CAPITAL BUDGET

3.2.3.1 CDM's capital budget spending is projected at around **R 331 003 000, R 375 618 000, R 375 102 000** for 2026/27, 2027/28, 2028/29 respectively.

CAPITAL EXPENDITURE				
COSTS ELEMENTS	ADJB 2025/26	ORIGINAL BUDGET 2026/27	ORIGINAL BUDGET 2027/28	ORIGINAL BUDGET 2028/29
Water implementation	392 523 000	319 753 000	362 868 000	366 852 000
Operations and maintenance	22 102 000	1 150 000	1 150 000	1 150 000
Corporate services	15 946 000	10 100 000	11 600 000	7 100 000
	<b>430 571 000</b>	<b>331 003 000</b>	<b>375 618 000</b>	<b>375 102 000</b>

3.2.3.2 Water implementation will decrease with 18.5% in 2026/27, Increase with 13.5% in 2027/28 and increase with 1.1% in 2028/29.

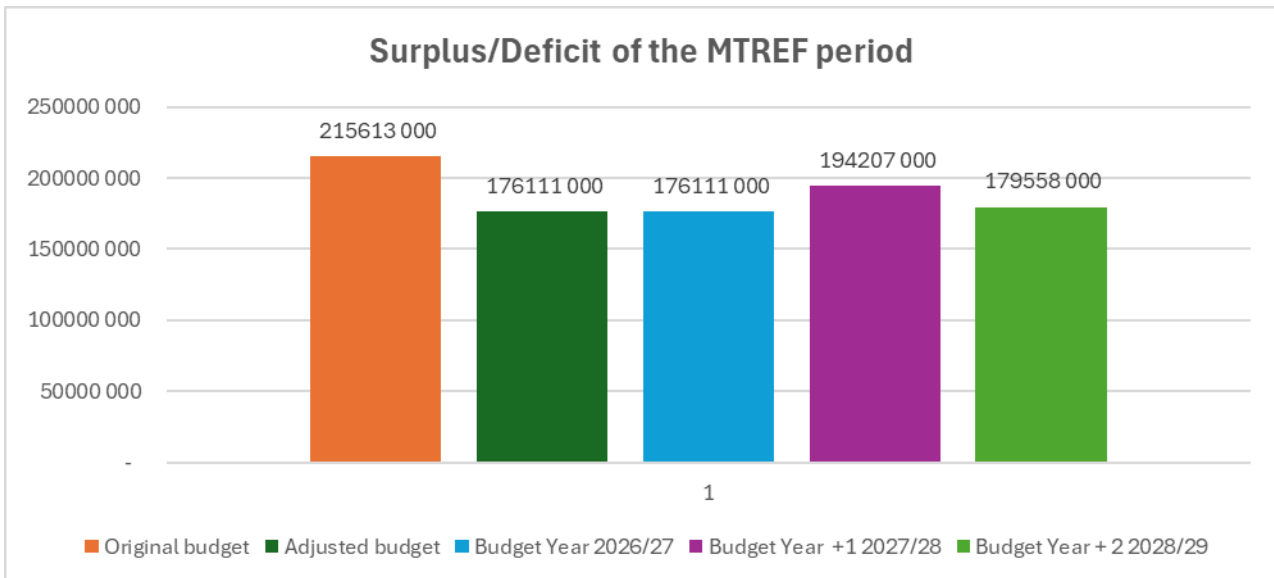
3.2.3.3 Water operational and maintenance will decrease with 94.8% in 2026/27, stay the same in 2027/28 and 2028/29.

3.2.3.4 Spending on corporate services will decrease with 36.7% in 2026/27, increase with 14.9% in 2027/28 and decrease with 38.8% in 2028/29

## 4 BUDGET ANALYSIS

### 4.1 Operating Revenue and Expenditure Summary:

Capricorn - Summary Revenue and Expenditure					
Description	Budget Year 2025/26		Medium Term Revenue and Expenditure Framework		
			Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	Original Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Total Operational Revenue	1 040 348	994 697	1 049 407	1 097 221	1 122 976
Total Expenditure	1 208 191	1 262 940	1 236 298	1 314 212	1 370 697
<b>Surplus/(Deficit)</b>	(167 843)	(268 243)	(186 891)	(216 991)	(247 721)
<b>Transfers and Subsidies-Capital(monetary allocations)</b>	383 456	444 354	355 916	411 198	427 279
<b>Surplus/(Deficit) after Capital transfers and contribution</b>	215 613	176 111	169 025	194 207	179 558



## 4.2 DORA ALLOCATIONS

The following projected grant allocations to the municipality in terms of the 2026/27 Division of Revenue Bill have been included in this medium term budget.

The indicative figures show the allocations in terms of each grant, either conditional or non-conditional.

Source	DORA for 2026/27 in 2025	% change	DORA for 2026/27 in 2026	% change	DORA for 2027/28 in 2026	% change	DORA for 2028/29 in 2026
Equitable share	902 666 000	-0.7%	896 736 000	4.8%	939 981 000	2.8%	966 276 000
FMG	1 200 000	0.0%	1 200 000	16.7%	1 400 000	14.3%	1 600 000
EPWP	-	0.0%	2 754 000	0.0%	-	0.0%	-
RRAMS	2 969 000	-0.5%	2 955 000	4.0%	3 073 000	3.1%	3 168 000
MIG	300 969 000	-7.1%	279 548 000	11.6%	312 068 000	3.3%	322 402 000
WSIG	140 022 000	-21.4%	110 022 000	35.2%	148 773 000	4.5%	155 453 000
	<b>1 347 826 000</b>	<b>-4.1%</b>	<b>1 293 215 000</b>	<b>8.7%</b>	<b>1 405 295 000</b>	<b>3.1%</b>	<b>1 448 899 000</b>

## The municipality continue to experience more strain in this 2026/27 MTREF

### 4.2.1 Total DoRA allocation for the MTREF

4.2.1.1 The total grant allocations for the budget year 2026/27 as per the DoRA amount to R1 293 215 000, being reduced with 0.4% when compared to that first issued in 2025/26.

4.2.1.2 The total grant allocations for the first outer year 2027/28 as per the DoRA amount to R1 405 295 000, being increased with 8,7% when compared to 2026/27 allocation.

4.2.1.3 The total grant allocations for the second outer year 2028/29 as per the DoRA amount to R1 448 899, being increased with 3,1% when compared to 2027/28 allocation.

### 4.2.2 Equitable share

4.2.2.1 The equitable share is allocated an amount of R 896 7360 000 for 2026/27 budget year. There has been reduction of 0.7% on this grant as compared to actual allocation of 2025/26. This is a constitutional, conditional grant allocated to fund basic services for poor households and essential functions.

4.2.2.2 2027/28 will increase by 4.8% to R 936 981 000.

4.2.3.3 2028/29 will increase by 2.8% to R 966 276 000.

### 4.2.3 Financial Management Grant

4.2.3.1 The Financial Management Grant is gazetted at an amount of R1 200 000 for the budget year 2026/27 as compared to R1 000 000 that was actually allocated in 2025/26.

4.2.3.2 2027/28 will increase by 16.7% to R 1 400 000.

4.2.3.3 2028/29 will increase by 14.3% to R 1 600 000.

#### **4.2.4 Expanded Public Works Programme**

4.2.4.1 The EPWP grant is allocated at R 2 754 000, being a reduction by 24,7% from 2025/26 actual allocations

#### **4.2.5 Rural Roads Asset Management Grant**

4.2.5.1 2026/27 will be R 2 955 000. The grant reduced with 0.5% from 2025/26 to 2026/27.

4.2.5.2 2027/28 will increase by 4% to R 3 073 000.

4.2.5.3 2028/29 will increase by 3.1% to R 3 168 000.

#### **4.2.6 Municipal Infrastructure Grant**

4.2.6.1 2026/27 will be R 279 548 000. The grant reduced with 7.1% from 2025/26 to 2026/27.

4.2.6.2 2027/28 will increase by 11.6% to R 312 068 000.

4.2.6.3 2028/29 will increase by 3.3% to R 322 402 000.

#### **4.2.7 Water Services Infrastructure Grant**

4.2.7.1 2026/27 will be R 110 022 000. The grant reduced with 21.4% from 2025/26 to 2026/27.

4.2.7.2 2027/28 will increase by 35.2% to R 148 773 000.

4.2.7.3 2028/29 will increase by 4.5% to R 155 453 000.

## 5. CASH FLOW MANAGEMENT

The table below reflects cash flow for 2026/27 mTREF period:

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates									-	-	-
Service charges		-	4 086	20 327	49 944	35 944	35 944	35 944	28 755	29 330	29 917
Other revenue		98 098	132 088	139 429	109 048	238	238	238	119	60	60
Transfers and Subsidies - Operational	1	735 350	782 038	818 075	911 146	900 477	900 477	900 477	937 289	994 097	1 021 620
Transfers and Subsidies - Capital	1	411 738	457 020	442 363	383 456	394 722	394 722	394 722	355 916	411 198	427 279
Interest		-	-	-	63 922	63 922	63 922	63 922	64 561	65 271	65 989
Dividends									-	-	-
<b>Payments</b>											
Suppliers and employees		488 236	472 877	266 689	(1 175 843)	(909 355)	(909 355)	(909 355)	(900 132)	(953 734)	(982 588)
Finance charges		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>1 733 422</b>	<b>1 848 110</b>	<b>1 686 883</b>	<b>341 673</b>	<b>485 948</b>	<b>485 948</b>	<b>485 948</b>	<b>486 518</b>	<b>546 222</b>	<b>562 277</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE									-	-	-
Decrease (increase) in non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Insurance Refund - Capital									-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments									-	-	-
<b>Payments</b>											
Capital assets		(485 824)	(472 589)	(469 806)	(393 366)	(430 571)	(430 571)	(430 571)	(331 003)	(375 618)	(375 102)
Retention (Capital)									-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(485 824)</b>	<b>(472 589)</b>	<b>(469 806)</b>	<b>(393 366)</b>	<b>(430 571)</b>	<b>(430 571)</b>	<b>(430 571)</b>	<b>(331 003)</b>	<b>(375 618)</b>	<b>(375 102)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	(150)	(470)	(470)	(470)	(61)	(65)	(70)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(150)</b>	<b>(470)</b>	<b>(470)</b>	<b>(470)</b>	<b>(61)</b>	<b>(65)</b>	<b>(70)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>1 247 598</b>	<b>1 375 520</b>	<b>1 217 077</b>	<b>(51 843)</b>	<b>54 907</b>	<b>54 907</b>	<b>54 907</b>	<b>155 454</b>	<b>170 539</b>	<b>187 105</b>
Cash/cash equivalents at the year begin:	2	493 700	580 733	661 150	447 974	661 150	661 150	661 150	589 296	744 751	915 289
Cash/cash equivalents at the year end:	2	1 741 298	1 956 254	1 878 228	396 131	716 057	716 057	716 057	744 751	915 289	1 102 394

5.1 The budgeted cash flow statement is the first measurement in determining if the budget is funded.

5.2 It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

5.3 The municipality cash and cash equivalent at the end of the year amounts to **R 744m**.

5.4 Net cash to be generated from operating activities amount to **R 486m** in 2026/27. The favourable net cash flow from operating activities is an indication that the municipality will be able to generate surplus cash from rendering municipal services such as water, sanitation etc.

## 6. Capital budget per Function

Capital budget is funded by the allocation made by National Treasury in the form of grants, transfer and subsidies. The level of capital spending is determined within prudential limits considering the available funds.

Spending for 2026/27 will be **R331m**, **R375m** in 2027/28 and **R375m** in 2028/29.

### 6.1 WATER SUPPLY

Water projects allocation is **R319m**, which include **R218m** and **R88m** for conditional grants MIG and WSIG, respectively.

### 6.2 OPERATION AND MAINTENANCE

<b>4204 - WATER O&amp;M</b>	<b>ADJB 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Procurement of jet machines for sewer maintenance	820 000	650 000	650 000	650 000
Operations & maintenance term contracts	20 782 000	500 000	500 000	500 000
	<b>22 102 000</b>	<b>1 150 000</b>	<b>1 150 000</b>	<b>1 150 000</b>

### 6.3 CORPORATE SERVICES

<b>CORPORATE SERVICES - IKM PROJECTS</b>	<b>ADJB 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Financial system enhancements	2 500 000	1 000 000	1 000 000	1 000 000
Access Control and Camera System	50 000	50 000	50 000	50 000
IT networks Infrastructure	200 000	200 000	200 000	200 000
IT Software	55 000	55 000	55 000	55 000
IT hardware	1 706 000	1 000 000	1 000 000	1 000 000
Community shared network	150 000	150 000	150 000	150 000
IT Security (Cameras)	50 000	50 000	50 000	50 000
Implementation of digital strategy		400 000	400 000	400 000
IT Machinery and Equipment's	245 000	245 000	245 000	245 000
	<b>5 156 000</b>	<b>3 150 000</b>	<b>3 150 000</b>	<b>3 150 000</b>

### 6.4 SANITATION

<b>WATER IMPLEMENTATION/ SANITATION</b>	<b>ADJB 2025/26</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
WSIG Scheme Lepelle-Nkumpi Sanitation	5 000 000	7 000 000	12 000 000	12 000 000
Molemole rural sanitation	5 000 000	7 000 000	12 000 000	12 000 000
Blouberg Sanitation	5 000 000	7 000 000	12 000 000	12 000 000
Capricorn Household Sanitation (Planning)	5 000 000	5 000 000	-	-
	<b>20 000 000</b>	<b>26 000 000</b>	<b>36 000 000</b>	<b>36 000 000</b>

A total of R 26 million budgeted towards the household sanitation in areas that are very remote and rural without any waste water infrastructure in the ground. Beneficiaries are

selected through a public consultation process ran in collaboration with the four local municipalities in the district.

## **7. TARIFF INCREASE FOR THE YEAR 2026/2027**

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality.

Moving to cost reflectivity is a goal that is seen by National Treasury as a critical tool to improve the sustainability of utilities, reducing costly subsidies and a prerequisite for attracting private capital. The inability to recover the cost of new generation via current electricity tariffs is a major barrier to investing in new large-scale generation and transmission projects.

It is apparent that the municipality is operating its trading services at a loss. This is mainly due to the tariff charges on the services not been cost reflective. This means that prices or tariffs do not accurately correspond to the true cost of providing the service, including direct costs, overheads, and a reasonable profit margin. Consequently, they do not ensure sustainability and not able to adequately maintain its ageing infrastructure, which are critical for service delivery.

For tariffs to be cost reflective, the total cost of service delivery must be determined, which includes:

### **7.1. Direct Costs**

Employee time (salaries/wages), materials used, and third-party fees (contracted services).

### **7.2. Indirect Costs (Overhead)**

Rent, utilities, software subscriptions, marketing, and administrative staff.

### **7.3. Depreciation**

Account for the wear and tear of equipment used to deliver the service.

### **7.4. Debt Impairment**

Include costs associated with payment defaults (bad debt)

Cost Reflective Tariff setting is a requirement of the Municipal Systems Act no 32 of 2000, which states in Section 74(2) that tariffs must “reflects the costs reasonably associated with rendering the service”.

The expenditure required for operations will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

Therefore, the municipality undertakes to review its tariffs in a manner that will ensure trading services are funded by the tariffs. Cost reflective tariffs cannot be achieved in one or two years, however over time. The municipality therefore consider applying a phase in approach wherein the tariffs will be gradually adjusted year-in-year-out to achieve the cost reflect tariffs.

Given the above, the tariff increases over the MTREF period are proposed as below:

Service Description	Current	MTREF Period Proposed % increase		
	2025/26	2026/27	2027/28	2028/29
Water Services (Lepelle Water is increasing bulk by 7.43%)	18%	<b>22%</b>	30%	35%
Water Services (Ground water - Same as LNW)	16%	<b>20%</b>	26%	32%
Sewerage	18%	<b>22%</b>	25%	30%
Other Sundry Services	12%	<b>14%</b>	15%	17%

## 8. ANNUAL BUDGET TABLES (A1-A10)

DC35 Capricorn - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	84 041	78 861	88 286	50 232	40 182	40 182	40 182	32 145	32 788	33 444
Investment revenue	49 039	63 637	72 255	63 922	53 922	53 922	53 922	54 461	55 060	55 666
Transfer and subsidies - Operational	767 198	797 795	838 747	911 146	875 090	875 090	875 090	937 299	994 097	1 021 620
Other own revenue	69 063	50 143	52 976	15 048	25 503	25 503	25 503	25 502	15 276	12 246
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>969 341</b>	<b>990 436</b>	<b>1 052 264</b>	<b>1 040 348</b>	<b>994 697</b>	<b>994 697</b>	<b>994 697</b>	<b>1 049 407</b>	<b>1 097 221</b>	<b>1 122 976</b>
Employee costs	353 602	366 472	385 493	495 324	459 674	459 674	459 674	496 584	534 292	569 836
Remuneration of councillors	16 329	17 236	16 888	20 516	18 630	18 630	18 630	19 563	20 543	21 573
Depreciation, amortisation and impairment	90 567	99 563	108 394	126 850	136 130	136 130	136 130	145 918	157 504	168 515
Interest, Dividends and Rent on Land	116	59	240	470	470	470	470	303	327	350
Inventory consumed and bulk purchases	65 083	70 791	82 860	105 631	110 034	110 034	110 034	99 033	109 529	109 040
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	418 667	387 747	411 487	459 400	538 002	538 002	538 002	474 897	492 017	501 383
<b>Total Expenditure</b>	<b>944 364</b>	<b>941 868</b>	<b>1 005 362</b>	<b>1 208 191</b>	<b>1 262 940</b>	<b>1 262 940</b>	<b>1 262 940</b>	<b>1 236 298</b>	<b>1 314 212</b>	<b>1 370 697</b>
<b>Surplus/(Deficit)</b>	<b>24 978</b>	<b>48 569</b>	<b>46 902</b>	<b>(167 843)</b>	<b>(268 243)</b>	<b>(268 243)</b>	<b>(268 243)</b>	<b>(186 891)</b>	<b>(216 991)</b>	<b>(247 721)</b>
Transfers and subsidies - capital (monetary allocations)	380 891	441 263	421 831	383 456	444 354	444 354	444 354	355 916	411 198	427 279
Transfers and subsidies - capital (in-kind)	68	1 912	155	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>405 937</b>	<b>491 744</b>	<b>468 888</b>	<b>215 613</b>	<b>176 111</b>	<b>176 111</b>	<b>176 111</b>	<b>169 025</b>	<b>194 207</b>	<b>179 558</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>405 937</b>	<b>491 744</b>	<b>468 888</b>	<b>215 613</b>	<b>176 111</b>	<b>176 111</b>	<b>176 111</b>	<b>169 025</b>	<b>194 207</b>	<b>179 558</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	399 071	0	(0)	393 366	482 756	482 756	482 756	331 003	375 618	375 102
Transfers recognised - capital	281 573	(127 319)	(102 805)	335 316	385 531	385 531	385 531	306 862	352 868	366 852
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	117 498	127 319	102 805	58 050	97 225	97 225	97 225	24 141	22 750	8 250
<b>Total sources of capital funds</b>	<b>399 071</b>	<b>0</b>	<b>(0)</b>	<b>393 366</b>	<b>482 756</b>	<b>482 756</b>	<b>482 756</b>	<b>331 003</b>	<b>375 618</b>	<b>375 102</b>
<b>Financial position</b>										
Total current assets	629 913	706 677	785 460	482 896	647 780	647 780	647 780	693 560	735 942	778 811
Total non current assets	3 797 800	4 273 154	4 664 933	4 792 320	4 996 215	4 996 215	4 996 215	5 165 240	5 366 458	5 555 352
Total current liabilities	308 050	258 920	248 333	348 921	303 087	303 087	303 087	342 107	384 249	429 339
Total non current liabilities	107 541	118 742	131 004	131 680	104 517	104 517	104 517	104 245	103 950	103 635
Community wealth/Equity	4 012 122	4 602 168	5 071 056	4 794 614	5 236 391	5 236 391	5 236 391	5 412 449	5 614 201	5 801 189
<b>Cash flows</b>										
Net cash from (used) operating	1 733 422	1 848 110	1 686 883	341 673	523 533	523 533	523 533	485 916	545 569	561 576
Net cash from (used) investing	(485 824)	(472 589)	(469 806)	(393 366)	(482 756)	(482 756)	(482 756)	(331 003)	(375 618)	(375 102)
Net cash from (used) financing	-	-	-	(150)	(470)	(470)	(470)	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>1 741 298</b>	<b>1 956 254</b>	<b>1 878 228</b>	<b>396 131</b>	<b>701 457</b>	<b>701 457</b>	<b>701 457</b>	<b>744 209</b>	<b>914 160</b>	<b>1 100 634</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	1 741 298	1 956 254	1 878 228	396 131	701 457	701 457	701 457	744 209	914 160	1 100 634
Application of cash and investments	226 120	62 890	26 319	(24 954)	256 411	256 411	256 411	239 633	255 809	273 676
<b>Balance - surplus (shortfall)</b>	<b>1 515 178</b>	<b>1 893 364</b>	<b>1 851 909</b>	<b>421 084</b>	<b>445 046</b>	<b>445 046</b>	<b>445 046</b>	<b>504 576</b>	<b>658 351</b>	<b>826 958</b>
<b>Asset management</b>										
Asset register summary (WDV)	2 455 228	2 658 801	2 838 075	2 419 945	2 745 513	2 745 513		2 607 285	2 455 135	2 277 177
Depreciation	75 885	82 355	93 390	92 040	101 120	101 120		107 972	116 578	124 773
Renewal and Upgrading of Existing Assets	(727)	(296)	127 309	124 783	135 970	135 970		88 671	117 368	123 177
Repairs and Maintenance	20 270	25 543	142 802	224 474	263 115	263 115		245 504	242 111	242 447
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	(998)	(1 098)	(1 098)		(1 098)	(3 699)	(3 847)
Revenue cost of free services provided	-	-	-	-	-	-		-	-	-
<b>Households below minimum service level</b>										
Water:	401	425	654	693	693	693		735	779	825
Sanitation/sewerage:	21	22	56	60	60	60		63	67	71
Energy:	-	-	-	-	-	-		-	-	-
Refuse:	-	-	-	-	-	-		-	-	-

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

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		558 248	588 248	614 862	553 065	538 801	538 801	540 552	568 131	592 347
Executive and council		58 513	62 592	68 029	67 899	63 051	63 051	66 414	70 658	74 694
Finance and administration		491 945	516 222	536 694	474 287	465 541	465 541	463 212	485 745	505 162
Internal audit		7 789	9 434	10 139	10 879	10 209	10 209	10 926	11 728	12 491
<b>Community and public safety</b>		92 283	99 075	105 186	108 630	106 722	106 722	105 355	113 138	120 573
Community and social services		14 805	17 009	18 249	19 076	25 856	25 856	19 500	20 911	22 243
Sport and recreation		4 785	5 167	5 667	6 012	5 692	5 692	6 065	6 495	6 903
Public safety		50 984	53 450	57 457	58 292	53 712	53 712	57 301	61 684	65 900
Housing		-	-	-	-	-	-	-	-	-
Health		21 708	23 449	23 813	25 250	21 462	21 462	22 489	24 048	25 527
<b>Economic and environmental services</b>		(2 875 036)	34 022	37 507	41 271	36 152	36 152	41 717	41 770	43 849
Planning and development		17 912	17 914	19 222	22 013	20 410	20 410	20 771	19 667	20 682
Road transport		6 997	7 617	9 101	9 621	9 231	9 231	14 118	14 924	15 656
Environmental protection		(2 899 945)	8 491	9 184	9 637	6 511	6 511	6 828	7 179	7 511
<b>Trading services</b>		3 574 807	712 266	716 695	720 838	757 376	757 376	717 699	785 380	793 486
Energy sources		-	-	-	-	-	-	-	-	-
Water management		3 543 731	694 657	706 595	720 838	757 376	757 376	717 699	785 380	793 486
Waste water management		31 076	17 609	10 100	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	1 350 301	1 433 612	1 474 250	1 423 804	1 439 051	1 439 051	1 405 323	1 508 419	1 550 255
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		476 076	466 774	492 833	602 836	651 535	651 535	605 083	648 035	672 096
Executive and council		52 168	50 152	50 019	67 899	63 051	63 051	66 414	70 658	74 694
Finance and administration		415 313	408 332	434 675	524 058	578 275	578 275	527 743	565 649	584 911
Internal audit		8 596	8 290	8 139	10 879	10 209	10 209	10 926	11 728	12 491
<b>Community and public safety</b>		80 438	83 693	88 360	108 630	99 860	99 860	105 355	113 138	120 573
Community and social services		14 849	15 005	16 813	19 076	18 994	18 994	19 500	20 911	22 243
Sport and recreation		3 700	4 019	4 396	6 012	5 692	5 692	6 065	6 495	6 903
Public safety		42 160	44 491	47 722	58 292	53 712	53 712	57 301	61 684	65 900
Housing		-	-	-	-	-	-	-	-	-
Health		19 730	20 178	19 430	25 250	21 462	21 462	22 489	24 048	25 527
<b>Economic and environmental services</b>		37 645	32 558	34 648	55 066	42 136	42 136	51 416	52 340	55 257
Planning and development		17 381	17 053	19 923	35 808	26 212	26 212	33 425	33 310	35 258
Road transport		7 382	8 064	7 861	9 621	9 413	9 413	11 163	11 851	12 488
Environmental protection		12 882	7 441	6 864	9 637	6 511	6 511	6 828	7 179	7 511
<b>Trading services</b>		350 204	358 843	389 520	441 659	469 409	469 409	474 444	500 699	522 771
Energy sources		-	-	-	-	-	-	-	-	-
Water management		311 826	335 031	369 139	406 389	451 931	451 931	444 972	460 989	482 836
Waste water management		38 378	23 812	20 381	35 270	17 478	17 478	29 472	39 710	39 935
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	944 364	941 868	1 005 362	1 208 191	1 262 940	1 262 940	1 236 298	1 314 212	1 370 697
<b>Surplus/(Deficit) for the year</b>		405 937	491 744	468 888	215 613	176 111	176 111	169 025	194 207	179 558

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

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Municipal governance and administration</i>		558 248	588 248	614 862	553 065	538 801	538 801	540 552	568 131	592 347
Executive and council		58 513	62 592	68 029	67 899	63 051	63 051	66 414	70 658	74 694
Mayor and Council		41 234	43 223	47 222	47 400	43 834	43 834	45 864	48 646	51 299
Municipal Manager, Town Secretary and Chief Executive		17 280	19 369	20 807	20 499	19 217	19 217	20 550	22 012	23 395
Finance and administration		491 945	516 222	536 694	474 287	465 541	465 541	463 212	485 745	505 162
Administrative and Corporate Support		71 767	82 520	86 668	92 115	91 110	91 110	89 958	94 040	91 049
Asset Management										
Finance		255 903	256 083	256 194	155 241	145 084	145 084	138 915	132 222	132 520
Fleet Management										
Human Resources		70 497	74 163	76 683	78 822	80 794	80 794	82 192	88 863	94 375
Information Technology		23 169	22 847	26 141	26 734	28 564	28 564	28 529	30 566	32 562
Legal Services		5 379	6 263	13 995	20 293	20 718	20 718	16 420	20 698	22 110
Marketing, Customer Relations, Publicity and Media Co-ordination		11 406	11 255	11 911	12 511	10 334	10 334	11 031	11 651	12 296
Property Services										
Risk Management		29 409	34 740	37 900	59 904	60 890	60 890	66 175	75 209	85 345
Security Services										
Supply Chain Management		24 415	28 352	27 202	28 667	28 047	28 047	29 992	32 496	34 905
Valuation Service										
Internal audit		7 789	9 434	10 139	10 879	10 209	10 209	10 926	11 728	12 491
Governance Function		7 789	9 434	10 139	10 879	10 209	10 209	10 926	11 728	12 491
<b>Community and public safety</b>		92 283	99 075	105 186	108 630	106 722	106 722	105 355	113 138	120 573
Community and social services		14 805	17 009	18 249	19 076	25 856	25 856	19 500	20 911	22 243
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums										
Child Care Facilities										
Community Halls and Facilities										
Consumer Protection										
Cultural Matters										
Disaster Management		14 805	17 009	18 249	19 076	25 856	25 856	19 500	20 911	22 243
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives										
Literacy Programmes										
Media Services										
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		4 785	5 167	5 667	6 012	5 692	5 692	6 065	6 495	6 903
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities		4 785	5 167	5 667	6 012	5 692	5 692	6 065	6 495	6 903
Sports Grounds and Stadiums										
Public safety		50 984	53 450	57 457	58 292	53 712	53 712	57 301	61 684	65 900
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		50 984	53 450	57 457	58 292	53 712	53 712	57 301	61 684	65 900
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control										
Pounds										
Housing		-	-	-	-	-	-	-	-	-
Housing										
Informal Settlements										
Health		21 708	23 449	23 813	25 250	21 462	21 462	22 489	24 048	25 527
Ambulance										
Health Services		-	5 862	23 813	25 250	21 462	21 462	22 489	24 048	25 527
Laboratory Services										
Food Control		21 708	17 587	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases										
Vector Control										

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

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Economic and environmental services</b>		(2 875 036)	34 022	37 507	41 271	36 152	36 152	41 717	41 770	43 849
Planning and development		17 912	17 914	19 222	22 013	20 410	20 410	20 771	19 667	20 682
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		17 912	17 914	19 222	18 354	20 008	20 008	20 771	19 667	20 682
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City										
Project Management Unit		-	-	-	3 659	402	402	-	-	-
Provincial Planning										
Support to Local Municipalities										
Road transport		6 997	7 617	9 101	9 621	9 231	9 231	14 118	14 924	15 656
Public Transport		6 997	7 617	9 101	9 621	9 231	9 231	14 118	14 924	15 656
Road and Traffic Regulation										
Roads										
Taxi Ranks										
Environmental protection		(2 899 945)	8 491	9 184	9 637	6 511	6 511	6 828	7 179	7 511
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control		(2 899 945)	8 491	9 184	9 637	6 511	6 511	6 828	7 179	7 511
Soil Conservation										
<b>Trading services</b>		3 574 807	712 266	716 695	720 838	757 376	757 376	717 699	785 380	793 486
Energy sources		-	-	-	-	-	-	-	-	-
Electricity										
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		3 543 731	694 657	706 595	720 838	757 376	757 376	717 699	785 380	793 486
Water Treatment		2 927 956	19 248	23 330	28 751	31 991	31 991	23 233	22 964	24 030
Water Distribution		615 774	675 409	683 265	692 087	725 385	725 385	694 466	762 416	769 456
Water Storage										
Waste water management		31 076	17 609	10 100	-	-	-	-	-	-
Public Toilets										
Sewerage		31 076	17 609	10 100	-	-	-	-	-	-
Storm Water Management										
Waste Water Treatment										
Waste management		-	-	-	-	-	-	-	-	-
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal										
Street Cleaning										
<b>Other</b>		-	-	-	-	-	-	-	-	-
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 350 301</b>	<b>1 433 612</b>	<b>1 474 250</b>	<b>1 423 804</b>	<b>1 439 051</b>	<b>1 439 051</b>	<b>1 405 323</b>	<b>1 508 419</b>	<b>1 550 255</b>

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

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Expenditure - Functional</b>										
<i>Municipal governance and administration</i>		476 076	466 774	492 833	602 836	651 535	651 535	605 083	648 035	672 096
Executive and council		52 168	50 152	50 019	67 899	63 051	63 051	66 414	70 658	74 694
Mayor and Council		35 871	35 017	35 698	47 400	43 834	43 834	45 864	48 646	51 299
Municipal Manager, Town Secretary and Chief Executive		16 298	15 135	14 322	20 499	19 217	19 217	20 550	22 012	23 395
Finance and administration		415 313	408 332	434 675	524 058	578 275	578 275	527 743	565 649	584 911
Administrative and Corporate Support		64 776	71 884	74 120	96 851	94 756	94 756	98 455	102 213	104 832
Asset Management										
Finance		216 057	170 170	185 403	178 965	244 208	244 208	181 718	189 448	182 707
Fleet Management										
Human Resources		39 108	56 539	58 920	99 811	92 406	92 406	95 021	102 718	109 200
Information Technology		20 371	21 477	20 225	27 056	27 066	27 066	28 931	31 216	33 516
Legal Services		15 524	24 740	18 109	20 293	20 718	20 718	16 420	20 698	22 110
Marketing, Customer Relations, Publicity and Media Co-ordination		11 110	10 535	10 107	12 511	10 334	10 334	11 031	11 651	12 296
Property Services										
Risk Management		30 353	32 595	49 492	59 904	60 890	60 890	66 175	75 209	85 345
Security Services										
Supply Chain Management		18 013	20 391	18 298	28 667	27 897	27 897	29 992	32 496	34 905
Valuation Service										
Internal audit		8 596	8 290	8 139	10 879	10 209	10 209	10 926	11 728	12 491
Governance Function		8 596	8 290	8 139	10 879	10 209	10 209	10 926	11 728	12 491
<b>Community and public safety</b>		<b>80 438</b>	<b>83 693</b>	<b>88 360</b>	<b>108 630</b>	<b>99 860</b>	<b>99 860</b>	<b>105 355</b>	<b>113 138</b>	<b>120 573</b>
Community and social services		14 849	15 005	16 813	19 076	18 994	18 994	19 500	20 911	22 243
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums										
Child Care Facilities										
Community Halls and Facilities										
Consumer Protection										
Cultural Matters										
Disaster Management		14 849	15 005	16 813	19 076	18 994	18 994	19 500	20 911	22 243
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		3 700	4 019	4 396	6 012	5 692	5 692	6 065	6 495	6 903
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities		3 700	4 019	4 396	6 012	5 692	5 692	6 065	6 495	6 903
Sports Grounds and Stadiums										
Public safety		42 160	44 491	47 722	58 292	53 712	53 712	57 301	61 684	65 900
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		42 160	44 491	47 722	58 292	53 712	53 712	57 301	61 684	65 900
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control										
Pounds										
Housing		-	-	-	-	-	-	-	-	-
Housing										
Informal Settlements										
Health		19 730	20 178	19 430	25 250	21 462	21 462	22 489	24 048	25 527
Ambulance										
Health Services		-	4 795	19 430	25 250	21 462	21 462	22 489	24 048	25 527
Laboratory Services										
Food Control		19 730	15 383	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases										
Vector Control										
Chemical Safety										

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

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Economic and environmental services</b>	1	37 645	32 558	34 648	55 066	42 136	42 136	51 416	52 340	55 257
Planning and development		17 381	17 053	19 923	35 808	26 212	26 212	33 425	33 310	35 258
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		14 362	13 655	12 926	18 354	20 657	20 657	20 771	19 667	20 682
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City										
Project Management Unit		3 019	3 398	6 997	17 454	5 555	5 555	12 654	13 643	14 576
Provincial Planning										
Support to Local Municipalities										
Road transport		7 382	8 064	7 861	9 621	9 413	9 413	11 163	11 851	12 488
Public Transport		7 382	8 064	7 861	9 621	9 413	9 413	11 163	11 851	12 488
Road and Traffic Regulation										
Roads										
Taxi Ranks										
Environmental protection		12 882	7 441	6 864	9 637	6 511	6 511	6 828	7 179	7 511
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control		12 882	7 441	6 864	9 637	6 511	6 511	6 828	7 179	7 511
Soil Conservation										
Trading services		350 204	358 843	389 520	441 659	469 409	469 409	474 444	500 699	522 771
Energy sources		-	-	-	-	-	-	-	-	-
Electricity										
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		311 826	335 031	369 139	406 389	451 931	451 931	444 972	460 989	482 836
Water Treatment		16 584	25 541	23 282	28 751	26 502	26 502	23 233	22 964	24 030
Water Distribution		295 242	309 490	345 856	377 638	425 429	425 429	421 739	438 025	458 806
Water Storage										
Waste water management		38 378	23 812	20 381	35 270	17 478	17 478	29 472	39 710	39 935
Public Toilets										
Sewerage		38 378	23 812	20 381	35 270	17 478	17 478	29 472	39 710	39 935
Storm Water Management										
Waste Water Treatment										
Waste management		-	-	-	-	-	-	-	-	-
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal										
Street Cleaning										
Other		-	-	-	-	-	-	-	-	-
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
<b>Total Expenditure - Functional</b>	3	944 364	941 868	1 005 362	1 208 191	1 262 940	1 262 940	1 236 298	1 314 212	1 370 697
<b>Surplus/(Deficit) for the year</b>		405 937	491 744	468 888	215 613	176 111	176 111	169 025	194 207	179 558

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue by Vote</b>										
Vote 1 - Municipal Manager	1	65 883	74 798	80 757	103 793	100 650	100 650	108 682	120 600	133 527
Vote 2 - Executive Mayor		41 234	43 223	47 222	47 400	43 834	43 834	45 864	48 646	51 299
Vote 3 - Corporate Services		170 812	185 793	203 487	217 964	221 186	221 186	217 099	234 167	240 096
Vote 4 - Chief Financial Officer		280 318	284 434	283 396	183 908	173 131	173 131	168 907	164 718	167 425
Vote 5 - Community and Social Services		92 283	99 075	105 186	108 630	106 722	106 722	105 355	113 138	120 573
Vote 6 - Health		-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		(2 875 036)	34 022	37 507	37 612	35 750	35 750	41 717	41 770	43 849
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		3 574 807	712 266	716 695	724 497	757 778	757 778	717 699	785 380	793 486
Vote 10 - Other		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1 350 301</b>	<b>1 433 612</b>	<b>1 474 250</b>	<b>1 423 804</b>	<b>1 439 051</b>	<b>1 439 051</b>	<b>1 405 323</b>	<b>1 508 419</b>	<b>1 550 255</b>
<b>Expenditure by Vote to be appropriated</b>										
Vote 1 - Municipal Manager	1	66 357	66 555	82 059	103 793	100 650	100 650	108 682	120 600	133 527
Vote 2 - Executive Mayor		35 871	35 017	35 698	47 400	43 834	43 834	45 864	48 646	51 299
Vote 3 - Corporate Services		139 779	174 641	171 375	244 011	234 946	234 946	238 827	256 845	269 658
Vote 4 - Chief Financial Officer		234 070	190 561	203 702	207 632	272 105	272 105	211 710	221 944	217 612
Vote 5 - Community and Social Services		80 438	83 693	88 360	108 630	99 860	99 860	105 355	113 138	120 573
Vote 6 - Health		-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		34 627	29 160	27 651	37 612	36 581	36 581	38 762	38 697	40 681
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		353 223	362 241	396 517	459 113	474 964	474 964	487 098	514 342	537 347
Vote 10 - Other		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>944 364</b>	<b>941 868</b>	<b>1 005 362</b>	<b>1 208 191</b>	<b>1 262 940</b>	<b>1 262 940</b>	<b>1 236 298</b>	<b>1 314 212</b>	<b>1 370 697</b>
<b>Surplus/(Deficit) for the year</b>	<b>2</b>	<b>405 937</b>	<b>491 744</b>	<b>468 888</b>	<b>215 613</b>	<b>176 111</b>	<b>176 111</b>	<b>169 025</b>	<b>194 207</b>	<b>179 558</b>

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue by Vote</b>										
<b>Vote 1 - Municipal Manager</b>	1	65 883	74 798	80 757	103 793	100 650	100 650	108 682	120 600	133 527
1.1 - Municipal Manager		3 360	3 318	3 585	3 827	3 427	3 427	3 661	3 944	4 213
1.2 - Intergovernmental Relations		2 247	2 973	3 181	3 356	3 348	3 348	3 580	3 806	4 020
1.3 - Strategic Management		4 111	4 561	4 901	5 212	4 223	4 223	4 516	4 838	5 141
1.4 - Project ISD		7 561	8 517	9 140	8 104	8 219	8 219	8 793	9 424	10 021
1.5 - Communications		11 406	11 255	11 911	12 511	10 334	10 334	11 031	11 651	12 296
1.6 - Risk Management		29 409	34 740	37 900	59 904	60 890	60 890	66 175	75 209	85 345
1.7 - Internal Audit		7 789	9 434	10 139	10 879	10 209	10 209	10 926	11 728	12 491
<b>Vote 2 - Executive Mayor</b>		41 234	43 223	47 222	47 400	43 834	43 834	45 864	48 646	51 299
2.1 - Office of the Executive Mayor		20 218	20 835	24 026	23 687	21 957	21 957	22 608	23 837	25 069
2.2 - Office of the Chief Whip		3 565	3 724	3 896	4 123	3 999	3 999	4 246	4 530	4 806
2.3 - Council Support		10 880	11 815	12 191	12 094	11 297	11 297	11 822	12 649	13 376
2.4 - Special Focus		6 571	6 849	7 109	7 496	6 581	6 581	7 188	7 630	8 048
<b>Vote 3 - Corporate Services</b>		170 812	185 793	203 487	217 964	221 186	221 186	217 099	234 167	240 096
3.1 - Corporate Support		2 039	2 227	2 407	2 036	2 036	2 036	2 174	2 342	2 501
3.2 - Administrative Support		69 728	80 293	84 261	90 079	89 074	89 074	87 784	91 698	88 548
3.3 - Human Resources		70 497	74 163	76 683	78 822	80 794	80 794	82 192	88 863	94 375
3.4 - Information Technology		23 169	22 847	26 141	26 734	28 564	28 564	28 529	30 566	32 562
3.5 - Legal Services		5 379	6 263	13 995	20 293	20 718	20 718	16 420	20 698	22 110
<b>Vote 4 - Chief Financial Officer</b>		280 318	284 434	283 396	183 908	173 131	173 131	168 907	164 718	167 425
4.1 - Budget and Treasury		7 056	8 010	9 687	10 324	9 937	9 937	10 121	11 073	11 782
4.2 - Chief Financial Officer		8 823	9 259	8 869	8 891	8 561	8 561	9 157	9 887	10 577
4.3 - Expenditure		31 195	5 461	6 383	6 824	7 129	7 129	7 629	8 238	8 905
4.4 - Supply Chain Management		24 415	28 352	27 202	28 667	28 047	28 047	29 992	32 496	34 905
4.5 - Income		208 830	233 353	231 255	129 202	119 457	119 457	112 008	103 024	101 256
<b>Vote 5 - Community and Social Services</b>		92 283	99 075	105 186	108 630	106 722	106 722	105 355	113 138	120 573
5.1 - Disaster Management		14 805	17 009	18 249	19 076	25 856	25 856	19 500	20 911	22 243
5.2 - Community Services Manager		4 785	5 167	5 667	6 012	5 692	5 692	6 065	6 495	6 903
5.3 - Fire Fighting and Protection		50 984	53 450	57 457	58 292	53 712	53 712	57 301	61 684	65 900
5.4 - Health services		21 708	23 449	23 813	25 250	21 462	21 462	22 489	24 048	25 527
<b>Vote 7 - DPEMS</b>		(2 875 036)	34 022	37 507	37 612	35 750	35 750	41 717	41 770	43 849
7.1 - DPEMS Manager		2 084	2 262	2 406	2 569	2 699	2 699	2 883	3 108	3 321
7.2 - Integrated Development Plan		10 636	10 374	10 742	8 246	8 107	8 107	11 944	9 725	10 230
7.3 - Local Economic Development		5 191	5 278	6 074	7 539	9 202	9 202	5 944	6 834	7 131
7.4 - Public Transport		6 997	7 617	9 101	9 621	9 231	9 231	14 118	14 924	15 656
7.5 - Pollution Control		(2 899 945)	8 491	9 184	9 637	6 511	6 511	6 828	7 179	7 511

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Vote 8 - Public Transport</b>		-	-	-	-	-	-	-	-	-
<b>Vote 9 - Infrastructure</b>		3 574 807	712 266	716 695	724 497	757 778	757 778	717 699	785 380	793 486
9.1 - Infrastructure Manager		2 912 273	2 165	2 342	2 503	2 473	2 473	2 644	2 853	3 051
9.2 - Water Quality		15 683	17 083	20 988	26 248	29 518	29 518	20 589	20 111	20 979
9.3 - Sanitation		31 076	17 609	10 100	-	-	-	-	-	-
9.4 - Water Planning and Design										
9.5 - Water Operations and Maintenance		207 227	220 990	244 174	261 178	277 476	277 476	304 896	301 575	291 601
9.6 - Water Implementation		408 547	454 419	439 091	430 909	447 909	447 909	389 570	460 841	477 855
9.7 - Project Management Unit		-	-	-	3 659	402	402	-	-	-
<b>Total Revenue by Vote</b>	2	1 350 301	1 433 612	1 474 250	1 423 804	1 439 051	1 439 051	1 405 323	1 508 419	1 550 255

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Municipal Manager</b>		66 357	66 555	82 059	103 793	100 650	100 650	108 682	120 600	133 527
1.1 - Municipal Manager		2 648	2 135	2 613	3 827	3 427	3 427	3 661	3 944	4 213
1.2 - Intergovernmental Relations		2 553	2 458	2 826	3 356	3 348	3 348	3 580	3 806	4 020
1.3 - Strategic Management		3 952	3 909	3 685	5 212	4 223	4 223	4 516	4 838	5 141
1.4 - Project ISD		7 145	6 633	5 198	8 104	8 219	8 219	8 793	9 424	10 021
1.5 - Communications		11 110	10 535	10 107	12 511	10 334	10 334	11 031	11 651	12 296
1.6 - Risk Management		30 353	32 595	49 482	59 904	60 890	60 890	66 175	75 209	85 345
1.7 - Internal Audit		8 596	8 290	8 139	10 879	10 209	10 209	10 926	11 728	12 491
<b>Vote 2 - Executive Mayor</b>		35 871	35 017	35 698	47 400	43 834	43 834	45 864	48 646	51 299
2.1 - Office of the Executive Mayor		20 009	20 216	20 222	23 687	21 957	21 957	22 608	23 837	25 069
2.2 - Office of the Chief Whip		2 441	2 898	2 833	4 123	3 979	3 979	4 246	4 530	4 806
2.3 - Council Support		8 176	6 964	7 528	12 094	11 317	11 317	11 822	12 649	13 376
2.4 - Special Focus		5 245	4 938	5 115	7 496	6 581	6 581	7 188	7 630	8 048
<b>Vote 3 - Corporate Services</b>		139 779	174 641	171 375	244 011	234 946	234 946	238 827	256 845	269 658
3.1 - Corporate Support		1 581	1 538	565	2 036	2 036	2 036	2 174	2 342	2 501
3.2 - Administrative Support		63 195	70 346	73 565	94 815	92 720	92 720	96 281	99 871	102 331
3.3 - Human Resources		39 108	56 539	58 920	98 811	92 406	92 406	95 021	102 718	109 200
3.4 - Information Technology		20 371	21 477	20 225	27 056	27 066	27 066	28 931	31 216	33 516
3.5 - Legal Services		15 524	24 740	18 109	20 293	20 718	20 718	16 420	20 698	22 110

<b>Vote 4 - Chief Financial Officer</b>	<b>234 070</b>	<b>190 561</b>	<b>203 702</b>	<b>207 632</b>	<b>272 105</b>	<b>272 105</b>	<b>211 710</b>	<b>221 944</b>	<b>217 612</b>
4.1 - Budget and Treasury	6 474	6 974	7 603	10 324	9 437	9 437	10 121	11 073	11 782
4.2 - Chief Financial Officer	5 034	5 540	5 427	8 891	8 561	8 561	9 157	9 887	10 577
4.3 - Expenditure	4 578	4 624	5 601	6 824	7 129	7 129	7 629	8 238	8 905
4.4 - Supply Chain Management	18 013	20 391	18 298	28 667	27 897	27 897	29 992	32 496	34 905
4.5 - Income	199 971	153 032	166 772	152 926	219 081	219 081	154 811	160 250	151 443
<b>Vote 5 - Community and Social Services</b>	<b>80 438</b>	<b>83 693</b>	<b>88 360</b>	<b>108 630</b>	<b>99 860</b>	<b>99 860</b>	<b>105 355</b>	<b>113 138</b>	<b>120 573</b>
5.1 - Disaster Management	14 849	15 005	16 813	19 076	18 994	18 994	19 500	20 911	22 243
5.2 - Community Services Manager	3 700	4 019	4 396	6 012	5 692	5 692	6 065	6 495	6 903
5.3 - Fire Fighting and Protection	42 160	44 491	47 722	58 292	53 712	53 712	57 301	61 684	65 900
5.4 - Health services	19 730	20 178	19 430	25 250	21 462	21 462	22 489	24 048	25 527
<b>Vote 6 - Health</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 7 - DPEMS</b>	<b>34 627</b>	<b>29 160</b>	<b>27 651</b>	<b>37 612</b>	<b>36 581</b>	<b>36 581</b>	<b>38 762</b>	<b>38 697</b>	<b>40 681</b>
7.1 - DPEMS Manager	1 080	702	1 748	2 569	2 699	2 699	2 883	3 108	3 321
7.2 - Integrated Development Plan	9 559	8 428	6 414	8 246	8 756	8 756	9 190	9 725	10 230
7.3 - Local Economic Development	3 723	4 525	4 765	7 539	9 202	9 202	8 698	6 834	7 131
7.4 - Public Transport	7 382	8 064	7 861	9 621	9 413	9 413	11 163	11 851	12 488
7.5 - Pollution Control	12 882	7 441	6 864	9 637	6 511	6 511	6 828	7 179	7 511

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Vote 9 - Infrastructure</b>		<b>353 223</b>	<b>362 241</b>	<b>396 517</b>	<b>459 113</b>	<b>474 964</b>	<b>474 964</b>	<b>487 098</b>	<b>514 342</b>	<b>537 347</b>
9.1 - Infrastructure Manager		1 898	2 110	727	2 503	2 473	2 473	2 644	2 853	3 051
9.2 - Water Quality		14 685	23 431	22 555	26 248	24 029	24 029	20 589	20 111	20 979
9.3 - Sanitation		38 378	23 812	20 381	35 270	17 478	17 478	29 472	39 710	39 935
9.4 - Water Planning and Design		78 458	93 542	103 213	121 704	129 254	129 254	138 301	149 325	159 744
9.5 - Water Operations and Maintenance		205 457	204 312	230 525	240 558	282 939	282 939	269 276	273 514	282 909
9.6 - Water Implementation		11 328	11 636	12 118	15 376	13 236	13 236	14 162	15 186	16 153
9.7 - Project Management Unit		3 019	3 398	6 997	17 454	5 555	5 555	12 654	13 643	14 576
<b>Total Expenditure by Vote</b>	2	<b>944 364</b>	<b>941 868</b>	<b>1 005 362</b>	<b>1 208 191</b>	<b>1 262 940</b>	<b>1 262 940</b>	<b>1 236 298</b>	<b>1 314 212</b>	<b>1 370 697</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>405 937</b>	<b>491 744</b>	<b>468 888</b>	<b>215 613</b>	<b>176 111</b>	<b>176 111</b>	<b>169 025</b>	<b>194 207</b>	<b>179 558</b>

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	72 036	66 289	75 168	49 944	38 894	38 894	38 894	31 155	31 778	32 414
Service charges - Waste Water Management	2	12 005	12 572	13 118	288	1 288	1 288	1 288	990	1 010	1 030
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2	221	314	349	48	353	353	353	152	26	26
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	42 373	48 904	52 607	15 000	25 000	25 000	25 000	25 250	15 150	12 120
Interest earned from Current and Non Current Assets	2	49 039	63 637	72 255	63 922	53 922	53 922	53 922	54 461	55 060	55 666
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	-	-	-	-	-	-	-	-	-	-
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	168	925	20	-	150	150	150	100	100	100
<b>Non-Exchange Revenue</b>											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	26 301	-	-	-	-	-	-	-	-	-
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	767 198	797 795	838 747	911 146	875 090	875 090	875 090	937 299	994 097	1 021 620
Interest	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	-	-	-	-	-	-	-	-	-	-
Discontinued Operations											
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>969 341</b>	<b>990 436</b>	<b>1 052 264</b>	<b>1 040 348</b>	<b>994 697</b>	<b>994 697</b>	<b>994 697</b>	<b>1 049 407</b>	<b>1 097 221</b>	<b>1 122 976</b>
<b>Expenditure</b>											
Employee related costs	2	353 602	366 472	385 493	495 324	459 674	459 674	459 674	496 584	534 292	569 836
Remuneration of councillors	2	16 329	17 236	16 888	20 516	18 630	18 630	18 630	19 563	20 543	21 573
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	65 083	70 791	82 860	105 631	110 034	110 034	110 034	99 033	109 529	109 040
Debt impairment	2,3	110 108	102 585	95 847	32 616	97 616	97 616	97 616	32 449	28 045	26 447
Depreciation, amortisation and impairment	2	90 567	99 563	106 394	126 850	136 130	136 130	136 130	145 918	157 504	168 515
Interest, Dividends and Rent on Land	2	116	59	240	470	470	470	470	303	327	350
Contracted services	2	116 674	124 476	137 862	181 789	191 783	191 783	191 783	178 438	178 425	167 688
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	4	18	1	-	-	-	-	-	-	-
Operational costs	2	153 891	129 780	143 145	185 350	192 958	192 958	192 958	204 827	219 958	234 666
Disposal of Fixed and Intangible Assets	2	1 906	9 657	10 414	10 344	10 344	10 344	10 344	11 060	11 896	12 693
Other Losses	2	36 083	21 229	24 219	49 301	45 301	45 301	45 301	48 123	53 693	59 889
<b>Total Expenditure</b>		<b>944 364</b>	<b>941 868</b>	<b>1 005 362</b>	<b>1 208 191</b>	<b>1 262 940</b>	<b>1 262 940</b>	<b>1 262 940</b>	<b>1 236 298</b>	<b>1 314 212</b>	<b>1 370 697</b>
<b>Surplus/(Deficit)</b>		<b>24 978</b>	<b>48 569</b>	<b>46 902</b>	<b>(167 843)</b>	<b>(268 243)</b>	<b>(268 243)</b>	<b>(268 243)</b>	<b>(186 891)</b>	<b>(216 991)</b>	<b>(247 721)</b>
Transfers and subsidies - capital (monetary allocations)	6	380 891	441 263	421 831	383 456	444 354	444 354	444 354	355 916	411 198	427 279
Transfers and subsidies - capital (in-kind)	6	68	1 912	155	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>405 937</b>	<b>491 744</b>	<b>468 888</b>	<b>215 613</b>	<b>176 111</b>	<b>176 111</b>	<b>176 111</b>	<b>169 025</b>	<b>194 207</b>	<b>179 558</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>405 937</b>	<b>491 744</b>	<b>468 888</b>	<b>215 613</b>	<b>176 111</b>	<b>176 111</b>	<b>176 111</b>	<b>169 025</b>	<b>194 207</b>	<b>179 558</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>405 937</b>	<b>491 744</b>	<b>468 888</b>	<b>215 613</b>	<b>176 111</b>	<b>176 111</b>	<b>176 111</b>	<b>169 025</b>	<b>194 207</b>	<b>179 558</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>405 937</b>	<b>491 744</b>	<b>468 888</b>	<b>215 613</b>	<b>176 111</b>	<b>176 111</b>	<b>176 111</b>	<b>169 025</b>	<b>194 207</b>	<b>179 558</b>

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		(3 226)	1 683	936	12 600	16 386	16 386	16 386	9 991	11 600	7 100
Vote 4 - Chief Financial Officer		-	-	-	-	1 600	1 600	1 600	-	-	-
Vote 5 - Community and Social Services		(3 409)	(3 266)	466	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		-	-	-	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		241 009	(6 182)	(168 217)	375 716	464 770	464 770	464 770	320 903	364 018	368 002
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	234 374	(7 765)	(166 815)	388 316	482 756	482 756	482 756	330 894	375 618	375 102
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Municipal Manager		-	-	(868)	-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		3 337	526	-	50	-	-	-	109	-	-
Vote 4 - Chief Financial Officer		133	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services		13 039	929	129	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-
Vote 7 - DPEMS		-	-	(759)	-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-	-	-	-
Vote 9 - Infrastructure		148 187	6 308	168 313	5 000	-	-	-	-	-	-
Vote 10 - Other		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-

Vote 13 -		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		164 896	7 765	166 815	5 050	-	-	-	109	-	-
<b>Total Capital Expenditure - Vote</b>		399 071	(0)	-	393 366	482 756	482 756	482 756	331 003	375 618	375 102
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		(3 478)	(2 224)	(1 242)	12 650	17 986	17 986	17 986	10 100	11 600	7 100
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		(3 478)	(2 224)	(1 242)	12 650	17 986	17 986	17 986	10 100	11 600	7 100
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		13 352	1 801	595	-	-	-	-	-	-	-
Community and social services		68	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		13 284	1 801	466	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	129	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	551	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	551	-	-	-	-	-	-	-
<b>Trading services</b>		389 196	424	96	380 716	464 770	464 770	464 770	320 903	364 018	368 002
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		383 629	(1 985)	1 495	375 716	458 683	458 683	458 683	320 903	364 018	368 002
Waste water management		5 567	2 408	(1 399)	5 000	6 087	6 087	6 087	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	399 071	0	(0)	393 366	482 756	482 756	482 756	331 003	375 618	375 102
<b>Funded by:</b>											
National Government		281 573	(127 319)	(102 805)	335 316	385 531	385 531	385 531	306 862	352 868	366 852
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)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	281 573	(127 319)	(102 805)	335 316	385 531	385 531	385 531	306 862	352 868	366 852
<b>Borrowing</b>	6										
<b>Internally generated funds</b>		117 498	127 319	102 805	58 050	97 225	97 225	97 225	24 141	22 750	8 250
<b>Total Capital Funding</b>	7	399 071	0	(0)	393 366	482 756	482 756	482 756	331 003	375 618	375 102

DC35 Capricorn - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents	1	493 700	580 733	661 150	355 867	589 296	589 296	589 296	638 913	690 667	744 789
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	100 618	103 088	107 443	109 143	36 115	36 115	36 115	29 906	18 021	4 724
Receivables from non-exchange transactions	3	-	-	-	-	-	-	-	-	-	-
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	7 426	11 873	10 959	10 903	16 460	16 460	16 460	18 833	21 345	23 390
VAT Receivable	6	28 169	10 983	5 909	6 983	5 909	5 909	5 909	5 909	5 909	5 909
Other current assets	7	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>		<b>629 913</b>	<b>706 677</b>	<b>785 460</b>	<b>482 896</b>	<b>647 780</b>	<b>647 780</b>	<b>647 780</b>	<b>693 560</b>	<b>735 942</b>	<b>778 811</b>
<b>Non current assets</b>											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	10	3 795 179	4 270 941	4 663 638	4 790 463	4 993 352	4 993 352	4 993 352	5 162 109	5 363 142	5 551 953
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	71	71	32	71	32	32	32	32	32	32
Intangible assets	14	2 550	2 142	1 264	1 786	2 832	2 832	2 832	3 100	3 285	3 368
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>3 797 800</b>	<b>4 273 154</b>	<b>4 664 933</b>	<b>4 792 320</b>	<b>4 996 215</b>	<b>4 996 215</b>	<b>4 996 215</b>	<b>5 165 240</b>	<b>5 366 458</b>	<b>5 555 352</b>
<b>TOTAL ASSETS</b>		<b>4 427 713</b>	<b>4 979 831</b>	<b>5 450 394</b>	<b>5 275 215</b>	<b>5 643 995</b>	<b>5 643 995</b>	<b>5 643 995</b>	<b>5 858 800</b>	<b>6 102 400</b>	<b>6 334 164</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	1 133	717	1 066	467	1 066	1 066	1 066	1 354	1 665	1 997
Consumer deposits	19	-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions	20	262 044	217 969	206 265	281 179	222 543	222 543	222 543	222 543	222 543	222 543
Trade and other payables from non-exchange transactions	21	0	-	-	0	-	-	-	-	-	-
Provision	22	22 302	20 683	20 949	34 273	55 472	55 472	55 472	59 779	64 431	69 409
VAT Payable	23	3 240	(2 319)	(2 425)	(2 319)	(2 425)	(2 425)	(2 425)	(2 425)	(2 425)	(2 425)
Other current liabilities	24	19 332	21 871	22 478	35 322	26 431	26 431	26 431	60 856	98 035	137 815
<b>Total current liabilities</b>		<b>308 050</b>	<b>258 920</b>	<b>248 333</b>	<b>348 921</b>	<b>303 087</b>	<b>303 087</b>	<b>303 087</b>	<b>342 107</b>	<b>384 249</b>	<b>429 339</b>
<b>Non current liabilities</b>											
Financial liabilities	25	-	1 285	908	660	908	908	908	636	341	26
Provision	26	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	107 541	117 457	130 096	131 020	103 609	103 609	103 609	103 609	103 609	103 609
<b>Total non current liabilities</b>		<b>107 541</b>	<b>118 742</b>	<b>131 004</b>	<b>131 680</b>	<b>104 517</b>	<b>104 517</b>	<b>104 517</b>	<b>104 245</b>	<b>103 950</b>	<b>103 635</b>
<b>TOTAL LIABILITIES</b>		<b>415 591</b>	<b>377 663</b>	<b>379 337</b>	<b>480 601</b>	<b>407 605</b>	<b>407 605</b>	<b>407 605</b>	<b>446 352</b>	<b>488 199</b>	<b>532 975</b>
<b>NET ASSETS</b>		<b>4 012 122</b>	<b>4 602 168</b>	<b>5 071 056</b>	<b>4 794 614</b>	<b>5 236 391</b>	<b>5 236 391</b>	<b>5 236 391</b>	<b>5 412 449</b>	<b>5 614 201</b>	<b>5 801 189</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	29	4 012 122	4 602 168	5 071 056	4 794 614	5 236 391	5 236 391	5 236 391	5 412 449	5 614 201	5 801 189
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	32	<b>4 012 122</b>	<b>4 602 168</b>	<b>5 071 056</b>	<b>4 794 614</b>	<b>5 236 391</b>	<b>5 236 391</b>	<b>5 236 391</b>	<b>5 412 449</b>	<b>5 614 201</b>	<b>5 801 189</b>

DC35 Capricorn - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		-	4 086	20 327	49 944	38 894	38 894	38 894	31 155	31 778	32 414
Service charges		98 098	132 088	139 429	109 048	503	503	503	252	126	126
Other revenue		735 350	782 038	818 075	911 146	875 090	875 090	875 090	937 299	994 097	1 021 620
Transfers and Subsidies - Operational	1	411 738	457 020	442 363	383 456	444 354	444 354	444 354	355 916	411 198	427 279
Transfers and Subsidies - Capital	1	-	-	-	63 922	53 922	53 922	53 922	54 461	55 060	55 666
Interest		-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		488 236	472 877	266 689	(1 175 843)	(889 230)	(889 230)	(889 230)	(893 167)	(946 690)	(975 529)
Finance charges		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>1 733 422</b>	<b>1 848 110</b>	<b>1 686 883</b>	<b>341 673</b>	<b>523 533</b>	<b>523 533</b>	<b>523 533</b>	<b>485 916</b>	<b>545 569</b>	<b>561 576</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(485 824)	(472 589)	(469 806)	(393 366)	(482 756)	(482 756)	(482 756)	(331 003)	(375 618)	(375 102)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(485 824)</b>	<b>(472 589)</b>	<b>(469 806)</b>	<b>(393 366)</b>	<b>(482 756)</b>	<b>(482 756)</b>	<b>(482 756)</b>	<b>(331 003)</b>	<b>(375 618)</b>	<b>(375 102)</b>

<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	(150)	(470)	(470)	(470)	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(150)</b>	<b>(470)</b>	<b>(470)</b>	<b>(470)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>1 247 598</b>	<b>1 375 520</b>	<b>1 217 077</b>	<b>(51 843)</b>	<b>40 307</b>	<b>40 307</b>	<b>40 307</b>	<b>154 913</b>	<b>169 951</b>	<b>186 474</b>
Cash/cash equivalents at the year begin:	2	493 700	580 733	661 150	447 974	661 150	661 150	661 150	589 296	744 209	914 160
Cash/cash equivalents at the year end:	2	1 741 298	1 956 254	1 878 228	396 131	701 457	701 457	701 457	744 209	914 160	1 100 634

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	1 741 298	1 956 254	1 878 228	396 131	701 457	701 457	701 457	744 209	914 160	1 100 634
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>1 741 298</b>	<b>1 956 254</b>	<b>1 878 228</b>	<b>396 131</b>	<b>701 457</b>	<b>701 457</b>	<b>701 457</b>	<b>744 209</b>	<b>914 160</b>	<b>1 100 634</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		0	-	-	0	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(36 950)	(31 943)	(29 975)	(30 602)	(13 697)	(13 697)	(13 697)	(13 697)	(13 697)	(13 697)
Other working capital requirements	3	221 437	52 279	12 867	(63 946)	188 205	188 205	188 205	193 551	205 075	217 964
Other provisions		41 634	42 554	43 427	69 595	81 903	81 903	81 903	59 779	64 431	69 409
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>226 120</b>	<b>62 890</b>	<b>26 319</b>	<b>(24 954)</b>	<b>256 411</b>	<b>256 411</b>	<b>256 411</b>	<b>239 633</b>	<b>255 809</b>	<b>273 676</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>1 515 178</b>	<b>1 893 364</b>	<b>1 851 909</b>	<b>421 084</b>	<b>445 046</b>	<b>445 046</b>	<b>445 046</b>	<b>504 576</b>	<b>658 351</b>	<b>826 958</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>1 515 178</b>	<b>1 893 364</b>	<b>1 851 909</b>	<b>421 084</b>	<b>445 046</b>	<b>445 046</b>	<b>445 046</b>	<b>504 576</b>	<b>658 351</b>	<b>826 958</b>

DC35 Capricorn - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	399 797	459 148	278 486	268 583	300 788	300 788	242 332	258 250	251 925
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		382 931	454 452	278 740	249 933	283 842	283 842	232 232	246 650	244 825
Sanitation Infrastructure		5 567	2 408	(1 399)	6 000	1 000	1 000	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>388 498</b>	<b>456 860</b>	<b>277 342</b>	<b>255 933</b>	<b>284 842</b>	<b>284 842</b>	<b>232 232</b>	<b>246 650</b>	<b>244 825</b>
Community Facilities		10 646	755	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>10 646</b>	<b>755</b>							
<b>Heritage Assets</b>										
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>										
Operational Buildings		654	2 288	1 144	550	800	800	-	500	500
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>654</b>	<b>2 288</b>	<b>1 144</b>	<b>550</b>	<b>800</b>	<b>800</b>		<b>500</b>	<b>500</b>
<b>Biological or Cultivated Assets</b>										
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	1 455	2 755	2 755	1 455	1 455	1 455
<b>Intangible Assets</b>					<b>1 455</b>	<b>2 755</b>	<b>2 755</b>	<b>1 455</b>	<b>1 455</b>	<b>1 455</b>
Computer Equipment		(24)	-	(0)	1 450	2 156	2 156	1 450	1 450	1 450
Furniture and Office Equipment		-	-	-	1 450	2 100	2 100	1 450	1 450	1 450
<b>Machinery and Equipment</b>		<b>24</b>	<b>239</b>		<b>4 745</b>	<b>4 495</b>	<b>4 495</b>	<b>3 745</b>	<b>4 745</b>	<b>245</b>
<b>Transport Assets</b>			(994)	(0)	<b>3 000</b>	<b>3 640</b>	<b>3 640</b>	<b>2 000</b>	<b>2 000</b>	<b>2 000</b>
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>										
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>										
<b>Total Renewal of Existing Assets</b>	2	(727)	(296)	(1 240)	60 000	60 000	60 000	60 000	60 000	60 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	60 000	60 000	60 000	60 000	60 000	60 000
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>					<b>60 000</b>	<b>60 000</b>	<b>60 000</b>	<b>60 000</b>	<b>60 000</b>	<b>60 000</b>
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>										
<b>Heritage Assets</b>										
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>										
Operational Buildings		(727)	(296)	(1 240)	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>(727)</b>	<b>(296)</b>	<b>(1 240)</b>						
<b>Biological or Cultivated Assets</b>										
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>										
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>										
<b>Transport Assets</b>										
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>										
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>										

DC35 Capricorn - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Total Upgrading of Existing Assets</b>	6	-	-	128 549	64 783	69 783	69 783	28 671	57 368	63 177
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	108 425	64 783	69 783	69 783	28 671	57 368	63 177
Sanitation Infrastructure		-	-	20 124	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	128 549	64 783	69 783	69 783	28 671	57 368	63 177
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	399 071	458 852	405 794	393 366	430 571	430 571	331 003	375 618	375 102
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		382 931	454 452	387 165	374 716	413 625	413 625	320 903	364 018	368 002
Sanitation Infrastructure		5 567	2 408	18 725	6 000	1 000	1 000	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		388 498	456 860	405 890	380 716	414 625	414 625	320 903	364 018	368 002
Community Facilities		10 646	755	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		10 646	755	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		(73)	1 992	(96)	550	800	800	-	500	500
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		(73)	1 992	(96)	550	800	800	-	500	500
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	1 455	2 755	2 755	1 455	1 455	1 455
<b>Intangible Assets</b>		-	-	-	1 455	2 755	2 755	1 455	1 455	1 455
Computer Equipment		(24)	-	(0)	1 450	2 156	2 156	1 450	1 450	1 450
Furniture and Office Equipment		-	-	-	1 450	2 100	2 100	1 450	1 450	1 450
Machinery and Equipment		24	239	-	4 745	4 495	4 495	3 745	4 745	245
<b>Transport Assets</b>		-	(994)	(0)	3 000	3 640	3 640	2 000	2 000	2 000
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		399 071	458 852	405 794	393 366	430 571	430 571	331 003	375 618	375 102

DC35 Capricorn - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	2 455 228	2 658 801	2 838 075	2 419 945	2 740 749	2 740 749	2 603 021	2 451 370	2 273 410
Roads Infrastructure										
Storm water Infrastructure										
Electrical Infrastructure										
Water Supply Infrastructure		2 203 361	2 394 690	2 562 874	2 164 706	2 468 570	2 468 570	2 343 213	2 204 096	2 044 810
Sanitation Infrastructure		38 360	38 017	40 521	33 473	39 418	39 418	35 946	32 236	28 301
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
<b>Infrastructure</b>		<b>2 241 721</b>	<b>2 432 707</b>	<b>2 603 395</b>	<b>2 198 179</b>	<b>2 507 988</b>	<b>2 507 988</b>	<b>2 379 159</b>	<b>2 236 332</b>	<b>2 073 111</b>
Community Assets		119 180	124 611	130 369	117 778	126 985	126 985	122 341	117 845	113 017
Heritage Assets		71	71	32	71	32	32	32	32	32
Investment properties										
Other Assets										
Biological or Cultivated Assets										
Intangible Assets		2 550	2 142	1 264	1 786	2 832	2 832	3 250	3 595	3 851
Computer Equipment		6 938	9 282	11 271	7 943	11 062	11 062	9 997	8 756	7 299
Furniture and Office Equipment		11 103	9 472	7 462	9 362	8 126	8 126	8 050	7 864	7 574
Machinery and Equipment		14 826	17 476	17 570	22 230	19 155	19 155	19 793	21 190	17 860
Transport Assets		45 653	48 852	53 525	49 407	51 382	51 382	47 212	42 569	37 479
Land		13 188	13 188	13 188	13 188	13 188	13 188	13 188	13 188	13 188
Zoo's, Marine and Non-biological Animals										
Living Resources										
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>2 455 228</b>	<b>2 658 801</b>	<b>2 838 075</b>	<b>2 419 945</b>	<b>2 740 749</b>	<b>2 740 749</b>	<b>2 603 021</b>	<b>2 451 370</b>	<b>2 273 410</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>96 155</b>	<b>107 898</b>	<b>236 192</b>	<b>316 514</b>	<b>378 517</b>	<b>378 517</b>	<b>360 756</b>	<b>366 791</b>	<b>375 755</b>
Depreciation	7	75 885	82 355	93 390	92 040	101 120	101 120	107 972	116 579	124 775
<b>Repairs and Maintenance by Asset Class</b>	3	<b>20 270</b>	<b>25 543</b>	<b>142 802</b>	<b>224 474</b>	<b>277 397</b>	<b>277 397</b>	<b>252 784</b>	<b>250 212</b>	<b>250 980</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		25 717	16 583	133 333	212 246	263 469	263 469	241 262	241 777	246 378
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>25 717</b>	<b>16 583</b>	<b>133 333</b>	<b>212 246</b>	<b>263 469</b>	<b>263 469</b>	<b>241 262</b>	<b>241 777</b>	<b>246 378</b>
Community Facilities		794	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>794</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1 387	1 023	2 264	1 219	4 169	4 169	2 461	1 158	1 239
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>1 387</b>	<b>1 023</b>	<b>2 264</b>	<b>1 219</b>	<b>4 169</b>	<b>4 169</b>	<b>2 461</b>	<b>1 158</b>	<b>1 239</b>
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		588	386	663	913	913	913	913	977	1 056
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		(9 932)	1 411	2 015	2 311	2 311	2 311	2 459	2 156	2 307
Transport Assets		1 715	6 140	4 527	7 785	6 535	6 535	5 689	4 144	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>96 155</b>	<b>107 898</b>	<b>236 192</b>	<b>316 514</b>	<b>378 517</b>	<b>378 517</b>	<b>360 756</b>	<b>366 791</b>	<b>375 755</b>
Renewal and upgrading of Existing Assets as % of total capex		-0.2%	-0.1%	31.4%	31.7%	30.1%	30.1%	26.8%	31.2%	32.8%
Renewal and upgrading of Existing Assets as % of deprecn		-1.0%	-0.4%	136.3%	135.6%	128.3%	128.3%	82.1%	100.7%	98.7%
R&M as a % of PPE & Investment Property		0.8%	1.0%	5.0%	9.3%	10.1%	10.1%	9.7%	10.2%	11.1%
Renewal and upgrading and R&M as a % of PPE and Investment Property		0.8%	1.0%	9.5%	14.4%	14.9%	14.9%	13.1%	15.0%	16.5%

DC35 Capricorn - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		78 355	83 057	196 646	197 844	197 844	197 844	209 715	222 298	235 636
Piped water inside yard (but not in dwelling)		185 845	196 966	497 404	527 248	527 248	527 248	558 883	592 416	627 961
Using public tap (at least min.service level)	2	40 667	43 107	108 843	115 374	115 374	115 374	122 296	129 634	137 412
Other water supply (at least min.service level)	4	--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		304 867	323 159	792 892	840 466	840 466	840 466	890 894	944 348	1 001 008
Using public tap (< min.service level)	3	304 867	323 159	425 339	450 859	450 859	450 859	477 910	506 586	536 980
Other water supply (< min.service level)	4	21 590	22 885	128 647	136 366	136 366	136 366	144 548	153 221	162 414
No water supply		74 542	79 015	99 755	105 740	105 740	105 740	112 084	118 809	125 938
Below Minimum Service Level/ sub-total		400 999	425 059	653 740	692 964	692 964	692 964	734 542	778 615	825 322
<b>Total number of households</b>	5	<b>705 866</b>	<b>748 218</b>	<b>1 446 632</b>	<b>1 533 430</b>	<b>1 533 430</b>	<b>1 533 430</b>	<b>1 625 436</b>	<b>1 722 962</b>	<b>1 826 349</b>
<b>Sanitation/sewage:</b>										
Flush toilet (connected to sewerage)		96 582	102 377	230 091	243 865	243 865	243 865	258 497	274 007	290 447
Flush toilet (with septic tank)		7 195	7 543	16 950	17 567	17 567	17 567	19 045	20 188	21 399
Chemical toilet		2 104	2 230	5 012	5 313	5 313	5 313	5 632	5 969	6 328
Pit toilet (ventilated)		40 032	42 434	95 357	101 079	101 079	101 079	107 144	113 572	120 387
Other toilet provisions (> min.service level)		196 527	208 319	468 134	496 222	496 222	496 222	525 995	557 556	591 008
Minimum Service Level and Above sub-total		342 361	362 903	815 515	864 446	864 446	864 446	916 312	971 291	1 029 568
Bucket toilet		2 143	2 272	5 736	6 081	6 081	6 081	6 448	6 832	7 242
Other toilet provisions (< min.service level)		--	--	--	--	--	--	--	--	--
No toilet provisions		18 904	20 038	50 596	53 631	53 631	53 631	56 849	60 260	63 876
Below Minimum Service Level/ sub-total		21 047	22 310	56 332	59 712	59 712	59 712	63 295	67 093	71 118
<b>Total number of households</b>	5	<b>363 408</b>	<b>385 213</b>	<b>871 847</b>	<b>924 158</b>	<b>924 158</b>	<b>924 158</b>	<b>979 607</b>	<b>1 038 384</b>	<b>1 100 687</b>
<b>Energy:</b>										
Electricity (at least min service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (min.service level)		--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Electricity (< min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min. service level)		--	--	--	--	--	--	--	--	--
Other energy sources		--	--	--	--	--	--	--	--	--
Below Minimum Service Level/ sub-total		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	5	--	--	--	--	--	--	--	--	--
<b>Refuse:</b>										
Removed at least once a week		--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Removed less frequently than once a week		--	--	--	--	--	--	--	--	--
Using communal refuse dump		--	--	--	--	--	--	--	--	--
Using own refuse dump		--	--	--	--	--	--	--	--	--
Other rubbish disposal		--	--	--	--	--	--	--	--	--
No rubbish disposal		--	--	--	--	--	--	--	--	--
Below Minimum Service Level/ sub-total		--	--	--	--	--	--	--	--	--
<b>Total number of households</b>	5	--	--	--	--	--	--	--	--	--
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free minimum level service)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed at least once a week)		--	--	--	--	--	--	--	--	--
Informal Settlements		--	--	--	--	--	--	--	--	--
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		--	--	--	(566)	(938)	(566)	(938)	(2 367)	(2 461)
Sanitation (free sanitation service to indigent households)		--	--	--	--	(50)	(50)	(50)	(1 332)	(1 396)
Electricity/other energy (50kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed once a week for indigent households)		--	--	--	--	--	--	--	--	--
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
Total cost of FBS provided	8	--	--	--	(566)	(1 048)	(1 048)	(1 048)	(3 699)	(3 847)
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment)   impermissible values per section 17 of MPRA)										
Property rates (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)										
Water (in excess of 6 kilolitres per indigent household per month)										
Sanitation (in excess of free sanitation service to indigent households)										
Electricity/other energy (in excess of 50 kwh per indigent household per month)										
Refuse (in excess of one removal a week for indigent households)										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other	6									
<b>Total revenue cost of subsidised services provided</b>										

## 9.PROJECT LIST FOR MTREF BUDGET

<b>OPEX PROJECTS</b>			
<b>EXECUTIVE MAYOR 1111</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Mayoral outreach programme	225 000	225 000	225 000
	<b>225 000</b>	<b>225 000</b>	<b>225 000</b>
	-	-	-
<b>C-000002 OFFICE OF THE CHIEF WHIP</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Whipper management	30 000	30 000	30 000
	<b>30 000</b>	<b>30 000</b>	<b>30 000</b>
	-	-	-
<b>C-000008 COUNCIL SUPPORT</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Public participation programmes	155 000	155 000	155 000
Project visits	20 000	20 000	20 000
Ethics programmes	25 000	25 000	25 000
MPAC Oversight programme	300 000	300 000	300 000
Council sittings	150 000	150 000	150 000
Ward committee support	200 000	200 000	200 000
	<b>850 000</b>	<b>850 000</b>	<b>850 000</b>
	-	-	-
<b>C-000075 SPECIAL FOCUS</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
HIV AIDS Programmes	240 000	240 000	240 000
Disability development programme	36 000	36 000	36 000
Gender programmes and women dialogue	120 000	120 000	120 000
Older person development programme	36 000	36 000	36 000
Children and Youth Development Programs	347 000	347 000	347 000
Gender based violence and femicide programs	98 000	98 000	98 000
	<b>877 000</b>	<b>877 000</b>	<b>877 000</b>
	-	-	-
<b>C-000004 COMMUNICATIONS</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Stakeholder Participant	400 000	400 000	400 000
Batho Pelé campaign	113 000	113 000	113 000
State of the district address	400 000	400 000	457 000
Media relations	40 000	40 000	40 000
Customer Care Management	250 000	250 000	250 000
	<b>1 203 000</b>	<b>1 203 000</b>	<b>1 260 000</b>

<b>C-000005 INTERNAL AUDIT</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Review of AFS	352 000	387 000	426 000
	<b>352 000</b>	<b>387 000</b>	<b>426 000</b>
	-	-	-
<b>C-000079 I G R</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
I GR meetings	175 000	175 000	175 000
District Lekgotla	300 000	300 000	300 000
	<b>475 000</b>	<b>475 000</b>	<b>475 000</b>
	-	-	-
<b>TOTAL EXECUTIVE MANAGEMENT PROJECTS</b>	<b>4 012 000</b>	<b>4 047 000</b>	<b>4 143 000</b>
<b>WATER IMPLEMENTATION/ SANITATION</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
WSIG Scheme Lepelle-Nkumpi Sanitation	7 000 000	12 000 000	12 000 000
Molemole rural sanitation	7 000 000	12 000 000	12 000 000
Blouberg Sanitation	7 000 000	12 000 000	12 000 000
Capricorn Household Sanitation (Planning)	5 000 000	-	-
	<b>26 000 000</b>	<b>36 000 000</b>	<b>36 000 000</b>
	-	-	-
<b>4204 - WATER O&amp;M</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Operations & maintenance term contracts	34 481 000	14 911 000	6 990 000
Procurement of O&M material	13 985 000	13 993 000	6 124 000
	<b>48 466 000</b>	<b>28 904 000</b>	<b>13 114 000</b>
	-	-	-
<b>4201 - WATER TREATMENT</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Water Quality Laboratory Accreditation status	600 000	200 000	200 000
Water Quality Monitoring & Sampling	300 000	200 000	200 000
Unit Process Audit	283 000	183 000	183 000
Implementation of Water Safety and Security Plan	362 000	262 000	262 000
Laboratory equipment/instruments	350 000	350 000	350 000
Implementation of Wastewater Risk Assessment	150 000	150 000	150 000
Alldays water treatment and supply system	250 000	250 000	250 000
Botlokwa water treatment and supply system	500 000	500 000	500 000
Mogwadi water treatment and supply system	500 000	500 000	500 000
Senwabarwana water treatment and supply	800 000	800 000	800 000
Other water treatment and supply system	850 000	850 000	850 000
Tooseng water treatment and supply system	200 000	200 000	200 000
Bodutulo water treatment and supply system	200 000	200 000	200 000
Lebowakgomo waste water treatment works	300 000	200 000	200 000
Lebowakgomo Oxidation ponds	200 000	200 000	200 000
Mogwadi Oxidation ponds	200 000	200 000	200 000
Senwabarwana Oxidation ponds	200 000	200 000	200 000
Alldays Oxidation ponds	200 000	200 000	200 000
Disinfection Reservoir Floaters and Refill Cartridges	405 000	105 000	105 000
Inventory: Material and Supplies	600 000	600 000	600 000
Procurement of water & wastewater consumables	675 000	375 000	375 000
	<b>8 125 000</b>	<b>6 725 000</b>	<b>6 725 000</b>
	-	-	-
<b>TOTAL INFRASTRUCTURE PROJECTS</b>	<b>82 591 000</b>	<b>71 629 000</b>	<b>55 839 000</b>

<b>1207 - INFORMATION MANAGEMENT</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
PhoenixERP	3 380 000	3 718 000	4 090 000
<b>TOTAL IKM</b>	<b>3 380 000</b>	<b>3 718 000</b>	<b>4 090 000</b>
	-	-	-
<b>TOTAL CORPORATE SERVICES PROJECTS</b>	<b>3 380 000</b>	<b>3 718 000</b>	<b>4 090 000</b>
<b>1205 - EXPENDITURE</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Employees benefits	143 000	157 000	262 000
	<b>143 000</b>	<b>157 000</b>	<b>262 000</b>
	-	-	-
<b>Pension Fund Contribution Employer</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Asset management	5 500 000	6 050 000	6 655 000
	<b>5 500 000</b>	<b>6 050 000</b>	<b>6 655 000</b>
	-	-	-
<b>1214 - INCOME</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Revenue management	10 425 000	11 044 000	448 000
	<b>10 425 000</b>	<b>11 044 000</b>	<b>448 000</b>
	-	-	-
<b>TOTAL FINANCE PROJECTS</b>	<b>16 068 000</b>	<b>17 251 000</b>	<b>7 365 000</b>
<b>PLANNING AND DEVELOPMENT</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Review of the Budget/IDP	474 000	474 000	474 000
Spatial Development coordination	559 000	559 000	559 000
Management of CDM GIS system	25 000	25 000	25 000
Strategic planning	606 000	606 000	606 000
Spatial Panning Awareness	20 000	20 000	20 000
IDP Awareness Sessions	14 000	14 000	14 000
SPLUMA/GIS Forum	40 000	40 000	40 000
	<b>1 738 000</b>	<b>1 738 000</b>	<b>1 738 000</b>

<b>3103 - L E D</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
LED Stakeholder engagement	230 000	230 000	230 000
Entrepreneurship support for SMME'S(Incubation)	500 000	500 000	500 000
SMME support (exhibition and transport)	340 000	340 000	340 000
EPWP Protective Clothing& Working Tools	655 000	503 000	503 000
Training for EPWP	74 000	74 000	74 000
Entrepreneurship Support for SMMEs (Tourism Awareness Campaigns)	60 000	60 000	60 000
Entrepreneurship support for farmers	150 000	150 000	150 000
LED Strategy	-	-	-
	<b>2 009 000</b>	<b>1 857 000</b>	<b>1 857 000</b>
	-	-	-
<b>ROAD TRANSPORT</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
RRAMS meetings	50 000	50 000	50 000
RRAMS Training Services, GIS Services, Software Support Services and Road Safety Promotions	800 000	852 000	880 000
RRAMS software and licencing	800 000	650 000	700 000
Independent assessor for quality assurance services	170 000	170 000	170 000
Assessment of structures	320 000	420 000	520 000
Data analysis, Data submission and report services	200 000	300 000	300 000
	<b>2 340 000</b>	<b>2 442 000</b>	<b>2 620 000</b>
	-	-	-
<b>3305 - POLUTION CONTROL</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Environmental awareness campaign	100 000	100 000	100 000
Compliance monitoring & Enforcement (EMI)	20 000	20 000	20 000
Implementation of EPWP projects (Environment Sector)	780 000	780 000	780 000
Green and beautifying the district	625 000	325 000	325 000
Operation, maintenance and repair of ambient air quality monitoring equipment	350 000	650 000	650 000
	<b>1 875 000</b>	<b>1 875 000</b>	<b>1 875 000</b>
	-	-	-
<b>TOTAL DPEMS</b>	<b>7 962 000</b>	<b>7 912 000</b>	<b>8 090 000</b>
<b>COMMUNITY AND SOSIAL SERVICES</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Coordination of community safety forums	192 000	192 000	192 000
Heritage celebration	113 000	113 000	113 000
Sports and recreation development	120 000	120 000	120 000
	<b>425 000</b>	<b>425 000</b>	<b>425 000</b>

<b>2305 - FIRE FIGHTING AND PROTECTION</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Fire Safety Awareness Programme	230 000	170 000	170 000
Miscellaneous equipment and tools	500 000	500 000	500 000
	<b>730 000</b>	<b>670 000</b>	<b>670 000</b>
	-	-	-
<b>2109 - DISASTER MANAGEMENT</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Internal workshops on disaster management for Tribal Authorities and Ward Committees	84 000	84 000	84 000
DM Awareness Services (International Disaster Risk Reduction Day)	100 000	90 000	90 000
DM school support programs	78 000	78 000	78 000
DM Disaster Management coordination	79 000	79 000	79 000
DM Awareness Services (Schools competition)	121 000	131 000	131 000
Recruitment, engagement and registration of disaster management volunteers	135 000	135 000	135 000
DM relieve material & shelters	716 000	716 000	716 000
	<b>1 313 000</b>	<b>1 313 000</b>	<b>1 313 000</b>
	-	-	-
<b>2504 - HEALTH SERVICES</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Commemoration of World Environmental Health day	75 000	75 000	75 000
Monitoring equipment and accessories - Food and water quality	23 000	23 000	23 000
Health awareness / Joint Operation Campaign	50 000	50 000	50 000
Food sampling and Moore Pad Planting	87 000	82 000	82 000
Cleanest School Competition	100 000	100 000	100 000
Water quality sampling	20 000	20 000	20 000
	<b>355 000</b>	<b>350 000</b>	<b>350 000</b>
	-	-	-
<b>TOTAL COMMUNITY SERVICES</b>	<b>2 823 000</b>	<b>2 758 000</b>	<b>2 758 000</b>
<b>TOTAL OPERATIONAL PROJECTS</b>	<b>116 836 000</b>	<b>107 315 000</b>	<b>82 285 000</b>

## CAPITAL PROJECTS

	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Planning projects	7 500 000	4 500 000	-
Upgrading of Lebowakgomo WWTW	500 000	500 000	
	<b>8 000 000</b>	<b>5 000 000</b>	<b>-</b>
<b>WSIG AND CO-FUNDING</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Co-funding (Own funds)	5 000 000	5 000 000	-
WSIG Schemes	88 671 000	117 368 000	123 177 000
	<b>93 671 000</b>	<b>122 368 000</b>	<b>123 177 000</b>
<b>WATER PROJECTS - BLOUBERG MUNICIPALITY</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Bosehla water supply	10 087 000	21 366 000	31 696 000
Interana Water Supply Phase 2	-	-	
Groot pan, Sias, Rameswaram, Longden, Mammalia Water Supply	35 531 000	-	
Thalane Water Supply	10 391 000	46 631 000	40 000 000
	<b>56 009 000</b>	<b>67 997 000</b>	<b>71 696 000</b>
<b>WATER PROJECTS - LEPELLE-NKUMPI MUNICIPALITY</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Mphahlele RWS Majjane, Sefalaolo, Makaepa, Sedimothole, Moshate & Mashite	3 000 000	42 214 000	45 002 000
Stocks Regional Water Scheme	89 617 000	48 805 000	46 696 000
Groothoek Regional water Scheme (Madisha- Ditoro, Madisha-Leolo, Motserereng, Mamogwasha)	3 000 000	35 961 000	40 000 000
	<b>95 617 000</b>	<b>126 980 000</b>	<b>131 698 000</b>
<b>WATER PROJECTS - MOLEMOLE MUNICIPALITY</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Phasha Water Supply	19 483 000	-	
Sefene Water Supply	46 973 000	40 523 000	40 281 000
	<b>66 456 000</b>	<b>40 523 000</b>	<b>40 281 000</b>
<b>TOTAL WATER PROJECTS</b>	<b>319 753 000</b>	<b>362 868 000</b>	<b>366 852 000</b>

<b>4204 - WATER O&amp;M</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Procurement of jet machines for sewer maintenance	650 000	650 000	650 000
Operations & maintenance term contracts	500 000	500 000	500 000
	<b>1 150 000</b>	<b>1 150 000</b>	<b>1 150 000</b>
	48 966 000	29 404 000	13 614 000
<b>TOTAL FOR INFRASTRUCTURE</b>	<b>320 903 000</b>	<b>364 018 000</b>	<b>368 002 000</b>

<b>CORPORATE SERVICES - IKM PROJECTS</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Financial system enhancements	1 000 000	1 000 000	1 000 000
Access Control and Camera System	50 000	50 000	50 000
IT networks Infrastructure	200 000	200 000	200 000
IT Software	55 000	55 000	55 000
IT hardware	1 000 000	1 000 000	1 000 000
Community shared network	150 000	150 000	150 000
IT Security (Cameras)	50 000	50 000	50 000
Performance management system			
IT Machinery and Equipment's	245 000	245 000	245 000
Implementation of digital strategy	400 000	400 000	400 000
	<b>3 150 000</b>	<b>3 150 000</b>	<b>3 150 000</b>

<b>ADMIN &amp; LOGISTICS PROJECTS</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Procurement of Office Furniture	1 000 000	1 000 000	1 000 000
Procurement of air-conditioners	450 000	450 000	450 000
Procurement of Plants & Equipment's	3 500 000	4 500 000	-
Procurement of fire engines	2 000 000	2 000 000	2 000 000
Mobile offices (Blouberg)	-	500 000	500 000
<b>TOTAL ADMIN &amp; LOGISTICS PROJECTS</b>	<b>6 950 000</b>	<b>8 450 000</b>	<b>3 950 000</b>
	<b>10 100 000</b>	<b>11 600 000</b>	<b>7 100 000</b>

<b>TOTAL CAPEX</b>	<b>331 003 000</b>	<b>375 618 000</b>	<b>375 102 000</b>
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<b>OVERALL TOTAL FOR OPEX AND CAPEX PROJECTS</b>	<b>447 839 000</b>	<b>482 933 000</b>	<b>457 387 000</b>
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## 10. PART 2 - SUPPORTING DOCUMENTATION

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
Exchange revenue											
<b>Service charges - Electricity</b>	6										
Appliance Maintenance											
Availability Charges											
Connection/Reconnection											
Electricity Distribution Revenue for Services											
Electricity Sales											
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenues											
Temporary Service Plant											
<b>Total Service charges - Electricity</b>		-	-	-	-	-	-	-	-	-	-
<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>											
<b>Net Service charges - Electricity</b>		-	-	-	-	-	-	-	-	-	-
<b>Service charges - Water</b>	6										
Agricultural and Rural Water Service											
Availability Charges											
Connection/Disconnection											
Industrial Water											
Meter Reading Fees											
Sale		72 036	66 289	75 168	50 942	39 942	39 942	39 942	33 522	34 239	34 973
Urban Higher Level Service											

Urban Higher Level Service											
<b>Total Service charges - Water</b>		72 036	66 289	75 168	50 942	39 942	39 942	39 942	33 522	34 239	34 973
<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)	(1 048)	(1 048)	(1 048)	(2 367)	(2 461)	(2 559)
<b>Net Service charges - Water</b>		72 036	66 289	75 168	49 944	38 894	38 894	38 894	31 155	31 778	32 414
<b>Service charges - Waste Water Management</b>	6										
Agricultural and Rural											
Availability Charges											
Connection/Reconnection											
Higher Level Service											
Industrial Effluent											
Industrial Waste Water											
Pump/Removal of Waste Water											
Sanitation Charges		12 005	12 572	13 118	288	1 338	1 338	1 338	2 322	2 396	2 471
Treatment of Effluent											
<b>Total Service charges - Waste Water Management</b>		12 005	12 572	13 118	288	1 338	1 338	1 338	2 322	2 396	2 471
<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)	(50)	(1 332)	(1 386)	(1 441)
<b>Net Service charges - Waste Water Management</b>		12 005	12 572	13 118	288	1 288	1 288	1 288	990	1 010	1 030
<b>Service charges - Waste Management</b>	6										
Availability Charges											
Carrier Bags											
Disposal Facilities											
Refuse Bags											
Refuse Removal											
Skip											
Waste Bins											
<b>Total refuse removal revenue</b>		-	-	-	-	-	-	-	-	-	-
<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>											

Sale of Carbon Credits										
Sale of Goods	221	314	349	48	353	353	353	152	26	26
Scrap, Waste & Other Goods										
Shared Services										
Squatter Re-allocation										
Stone and Gravel										
Streets/Street Markets (Informal Traders)										
Town Planning and Servitudes										
Traffic Control										
Transport Fees										
Valuation Services										
Water Meter Protectors										
Weighbridge Fees										
<b>Total Sales of Goods and Rendering of Services</b>	<b>221</b>	<b>314</b>	<b>349</b>	<b>48</b>	<b>353</b>	<b>353</b>	<b>353</b>	<b>152</b>	<b>26</b>	<b>26</b>
<b>Agency Services</b>										
<b>District Municipalities</b>										
Eastern Cape										
Free State										
Gauteng										
KwazuluNatal										
Limpopo										
Mpumalanga										
Northern Cape										
Northwest										
Western Cape										
<b>Total District Municipalities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>National</b>										
AARTO										
Department of Environmental Affairs										
<b>Total National</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provincial</b>										
Eastern Cape										
Free State										
Gauteng										
KwazuluNatal										
..										

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Interest - Deemed Interest</b>											
<b>Interest earned from Receivables</b>											
Affiliates/Related Parties/Associated Companies											
Electricity											
Housing											
Housing Land Sales											
Housing Selling Schemes											
Merchandising, Jobbing and Contracts											
Property Rental Debtors											
SARS		-	7	-	-	-	-	-	-	-	-
Service Charges											
Sporting and Other Bodies											
Staff											
Waste Management											
Waste Water Management											
Water		42 373	48 897	52 607	15 000	25 000	25 000	25 000	25 250	15 150	12 120
Shared Services											
<b>Total Interest earned from Receivables</b>		<b>42 373</b>	<b>48 904</b>	<b>52 607</b>	<b>15 000</b>	<b>25 000</b>	<b>25 000</b>	<b>25 000</b>	<b>25 250</b>	<b>15 150</b>	<b>12 120</b>
<b>Interest earned from Current and Non Current Assets</b>											
Bank Accounts		49 039	63 637	72 255	63 922	53 922	53 922	53 922	54 461	55 060	55 666
Financial Assets											
Short Term Investments and Call Accounts											
<b>Total Interest earned from Current and Non Current Assets</b>		<b>49 039</b>	<b>63 637</b>	<b>72 255</b>	<b>63 922</b>	<b>53 922</b>	<b>53 922</b>	<b>53 922</b>	<b>54 461</b>	<b>55 060</b>	<b>55 666</b>
<b>Dividends</b>											
External Investment											
Municipal Entities											
<b>Total Dividends</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

DC35 Capricorn - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		<b>Construction Contract Revenue</b>									
<b>Development Charges</b>											
<b>Operational Revenue</b>											
Administrative Handling Fees		168	-	-	-	-	-	-	-	-	
Arbor City Awards Competition											
Bad Debts Recovered				20	-	-	-	-	-	-	
Bontle Ke Botho Cleaning and Greening Award											
Breakages and Losses Recovered											
Bursary Repayment											
Collection Charges											
Commission											
Discounts and Early Settlements											
Incidental Cash Surpluses											
Inspection Fees											
Insurance Refund		-	925	-	-	150	150	150	100	100	
Merchandising, Jobbing and Contracts											
Recovery Maintenance											
Registration Fees											
Request for Information											
Sale of Property											
Skills Development Levy Refund											
Staff and Councillors Recoveries											
<b>Total Operational Revenue</b>		<b>168</b>	<b>925</b>	<b>20</b>	<b>-</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>100</b>	<b>100</b>	
<b>Non-Exchange revenue</b>											
<b>Property Rates</b>											
Agricultural Properties											
Business and Commercial Properties											

DC35 Capricorn - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		<b>Transfer and subsidies - Operational</b>									
<b>Allocations In-kind</b>											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government											
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government											
Public Corporations											
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Monetary Allocations</b>											
Departmental Agencies and Accounts		582	668	994	-	842	842	842	-	-	
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Governments		35 594	19 875	23 751	54 952	18 054	18 054	18 054	40 563	54 116	
National Revenue Fund		731 012	777 252	814 002	856 194	856 194	856 194	856 194	896 736	939 981	
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government											
Public Corporations											

Private Enterprises										
Provincial Government										
Public Corporations										
<b>Total Monetary Allocations</b>	<b>767 198</b>	<b>797 795</b>	<b>838 747</b>	<b>911 146</b>	<b>875 090</b>	<b>875 090</b>	<b>875 090</b>	<b>937 299</b>	<b>994 097</b>	<b>1 021 620</b>
<b>Total Transfer and subsidies - Operational</b>	<b>767 198</b>	<b>797 795</b>	<b>838 747</b>	<b>911 146</b>	<b>875 090</b>	<b>875 090</b>	<b>875 090</b>	<b>937 299</b>	<b>994 097</b>	<b>1 021 620</b>
<b>Interest Receivables</b>										
Property Rates										
<b>Service Charges</b>										
Electricity										
Waste Management										
Waste Water Management										
Water										
<b>Total Service Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Interest Receivables</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fuel Levy (RSC Replacement Grant)</b>										
<b>Operational Revenue - Service Charges</b>										
Electricity - Availability Charges										
Waste Management - Availability Charges										
Waste Water Management - Availability Charges										
Water - Availability Charges										
<b>Total Operational Revenue - Service Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains on Disposal of Fixed and Intangible Assets</b>										
Biological Assets										
Heritage Assets										
Intangible Assets										
Investment Property										
Living resources										
Property, Plant and Equipment										
<b>Total Disposal of Fixed and Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Gains</b>										
Debt waived										
<b>Discontinued Operations and Disposals of Non-current Assets</b>										
Inventory										
Fair value assessment - Water stock										
Increase to net-realizable Value										
Intangible Assets										
Investment Property										
Living resources										
Property, Plant and Equipment										
<b>Total Disposal of Fixed and Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Gains</b>										
Debt waived										
<b>Discontinued Operations and Disposals of Non-current Assets</b>										
Inventory										
Fair value assessment - Water stock										
Increase to net-realizable Value										
<b>Total Inventory</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fair Value Adjustment</b>										
<b>Actuarial Assessments</b>										
Leave Gratuity										
Long Service Awards										
Medical										
Pension Funds										
<b>Total Actuarial Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Biological Assets										
Heritage Assets										
Interest rate Swaps										
Investment Property										
Investments										
Living resources										
<b>Total Fair Value Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Foreign Exchange</b>										
<b>Contributions to Provisions for landfill sites</b>										
<b>Total Other Gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Discontinued Operations</b>										
<b>Total Revenue</b>	<b>969 341</b>	<b>990 436</b>	<b>1 052 264</b>	<b>1 040 348</b>	<b>994 697</b>	<b>994 697</b>	<b>994 697</b>	<b>1 049 407</b>	<b>1 097 221</b>	<b>1 122 976</b>

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
<b>Salaries and Allowances</b>											
Basic Salary	2	205 403	207 882	219 430	291 463	257 442	257 442	257 442	281 567	302 063	323 063
Bonuses		21 849	23 895	20 571	29 892	28 599	28 599	28 599	28 588	32 390	34 705
<b>Allowance</b>											
Accommodation, Travel and Incidental											
Cellular and Telephone		128	113	80	541	3 793	3 793	3 793	4 026	4 348	4 658
Housing Benefits		2 067	2 031	2 444	3 564	3 036	3 036	3 036	3 249	3 509	3 753
Non-pensionable											
Travel or Motor Vehicle		21 839	21 946	21 235	27 334	24 088	24 088	24 088	26 407	27 026	27 166
Voluntary Work											
<b>Total Allowance</b>		<b>24 034</b>	<b>24 090</b>	<b>23 759</b>	<b>31 439</b>	<b>30 917</b>	<b>30 917</b>	<b>30 917</b>	<b>33 682</b>	<b>34 883</b>	<b>35 577</b>
<b>Service Related Benefits</b>											
Acting											
Bonus											
Danger Allowance											
Entertainment											
Fire Brigade											
In-kind Benefits											
Leave Pay		(1 119)	3 419	6 809	4 645	4 645	4 645	4 645	4 970	5 388	5 744
Lifeguard/Duty Squads											
Long Service Award		31 355	29 766	31 106	40 109	37 589	37 589	37 589	3 775	4 077	4 362
Overtime		-	-	-	-	-	-	-	36 446	39 362	42 117
Scarcity											
Standby Allowance											
Tools Allowance											

Long Term Service Award		30 237	33 185	37 915	44 754	42 234	42 234	42 234	45 191	48 807	52 223
<b>Total Service Related Benefits</b>		<b>281 522</b>	<b>289 052</b>	<b>301 675</b>	<b>397 548</b>	<b>359 192</b>	<b>359 192</b>	<b>359 192</b>	<b>389 028</b>	<b>418 143</b>	<b>445 568</b>
<b>Social Contributions</b>											
Bargaining Council		64	70	71	179	284	284	284	301	319	336
Group Life Insurance											
Medical		16 955	17 680	19 369	24 013	24 193	24 193	24 193	25 905	27 978	29 935
Pension		38 651	39 218	41 350	52 887	50 106	50 106	50 106	53 639	57 930	61 984
Unemployment Insurance		1 141	1 120	1 156	1 789	1 692	1 692	1 692	1 808	1 946	2 080
<b>Total Social Contributions</b>		<b>56 811</b>	<b>58 088</b>	<b>61 947</b>	<b>78 868</b>	<b>76 275</b>	<b>76 275</b>	<b>76 275</b>	<b>81 653</b>	<b>88 173</b>	<b>94 335</b>
<b>Post-retirement Benefit</b>											
Medical		15 269	19 332	21 871	18 908	24 208	24 208	24 208	25 903	27 976	29 933
Other Benefits											
Pension											
<b>Total Post-retirement Benefit</b>		<b>15 269</b>	<b>19 332</b>	<b>21 871</b>	<b>18 908</b>	<b>24 208</b>	<b>24 208</b>	<b>24 208</b>	<b>25 903</b>	<b>27 976</b>	<b>29 933</b>
<b>Sub-Total</b>		<b>353 602</b>	<b>366 472</b>	<b>385 493</b>	<b>495 324</b>	<b>459 674</b>	<b>459 674</b>	<b>459 674</b>	<b>496 584</b>	<b>534 292</b>	<b>569 836</b>
Less: Employees costs capitalised to PPE											
<b>Total Employee Related Cost</b>		<b>353 602</b>	<b>366 472</b>	<b>385 493</b>	<b>495 324</b>	<b>459 674</b>	<b>459 674</b>	<b>459 674</b>	<b>496 584</b>	<b>534 292</b>	<b>569 836</b>
<b>Remuneration of Councillors</b>											
<b>Allowances and Service Related Benefits</b>											
Basic Salary											
Cell phone Allowance		1 278	1 322	1 222	1 606	1 406	1 406	1 406	1 477	1 551	1 630
Housing Allowance		-	-	-	33	33	33	33	35	37	39
In-kind Benefits											
Market Related Non-pensionable Allowance											
Motor Vehicle Allowance		3 038	3 082	2 832	3 580	2 889	2 889	2 889	3 033	3 185	3 345
Office-bearer Allowance		10 812	11 601	11 640	13 736	12 886	12 886	12 886	13 531	14 208	14 918
Out of pocket Expenses											
Travelling Allowance											
Use of Personal Facilities											
<b>Total Allowances and Service Related Benefits</b>		<b>15 128</b>	<b>16 005</b>	<b>15 694</b>	<b>18 955</b>	<b>17 214</b>	<b>17 214</b>	<b>17 214</b>	<b>18 076</b>	<b>18 981</b>	<b>19 932</b>
<b>Social Contributions</b>											
Medial Aid Benefits		148	152	132	196	181	181	181	191	201	211
Pension Fund Contributions		1 053	1 079	1 062	1 365	1 235	1 235	1 235	1 296	1 361	1 430
<b>Total Social Contributions</b>		<b>1 201</b>	<b>1 232</b>	<b>1 193</b>	<b>1 561</b>	<b>1 416</b>	<b>1 416</b>	<b>1 416</b>	<b>1 487</b>	<b>1 562</b>	<b>1 641</b>
<b>Total Remuneration of Councillors</b>	1.5	<b>16 329</b>	<b>17 236</b>	<b>16 888</b>	<b>20 516</b>	<b>18 630</b>	<b>18 630</b>	<b>18 630</b>	<b>19 563</b>	<b>20 543</b>	<b>21 573</b>

Total Remuneration of Councillors

1.5 | 16 329 | 17 236 | 16 888 | 20 516 | 18 630 | 18 630 | 18 630 | 19 563 | 20 543 | 21 573

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Bulk Purchases - Electricity</b>											
ESKOM											
<b>Independent Power Producers</b>											
Green Electricity											
Green Charges											
Green Rights and Certificates											
<b>Total Green Electricity</b>		-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc											
<b>Total Independent Power Producers</b>		-	-	-	-	-	-	-	-	-	-
Self Generation											
Capitalisation Electricity Costs (Credit Account)											
<b>Total Bulk Purchases - Electricity</b>	1	-	-	-	-	-	-	-	-	-	-
<b>Inventory Consumed</b>											
Agricultural											
Consumables		2 090	2 161	3 758	3 217	4 257	4 257	4 257	3 927	4 184	4 427
Finished Goods											
Housing Stock											
Land											
Materials and Supplies		14 543	5 050	11 900	28 342	31 205	31 205	31 205	30 628	31 233	19 431
Water		48 450	83 580	67 203	74 072	74 572	74 572	74 572	64 478	74 112	85 182
<b>Sub-total</b>		<b>65 083</b>	<b>70 791</b>	<b>82 860</b>	<b>105 631</b>	<b>110 034</b>	<b>110 034</b>	<b>110 034</b>	<b>99 033</b>	<b>109 529</b>	<b>109 040</b>
Less: Capitalisation of inventory consumed											
<b>Total Inventory Consumed</b>	1	<b>65 083</b>	<b>70 791</b>	<b>82 860</b>	<b>105 631</b>	<b>110 034</b>	<b>110 034</b>	<b>110 034</b>	<b>99 033</b>	<b>109 529</b>	<b>109 040</b>
<b>Debt Impairment</b>											
<b>Trade and Other Receivables from Exchange Transactions</b>											
Electricity											
Shared Services											
Waste Management											
Waste Water Management											
Water		110 108	102 585	95 847	32 616	97 616	97 616	97 616	32 449	28 045	26 447
Non Specific Accounts											
<b>Total Trade and Other Receivables from Exchange Transactions</b>		<b>110 108</b>	<b>102 585</b>	<b>95 847</b>	<b>32 616</b>	<b>97 616</b>	<b>97 616</b>	<b>97 616</b>	<b>32 449</b>	<b>28 045</b>	<b>26 447</b>
<b>Other Receivables from Non-exchange Revenue</b>											
Property Rates											
Property Rates General											
Agricultural Properties											
Business and Commercial Properties											
Industrial Properties											
Mining Properties											

<b>Total Service Charges</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Non Specific Accounts</b>											
<b>Total Other Receivables from Non-exchange Revenue</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Debt Impairment</b>	110 108	102 585	95 847	32 616	97 616	97 616	97 616	97 616	32 449	28 045	26 447
<b>Depreciation, Amortisation and Impairment</b>											
<b>Amortisation</b>											
Intangible Assets	961	1 084	878	1 187	1 187	1 187	1 187	1 187	1 187	1 270	1 372
<b>Total Amortisation</b>	961	1 084	878	1 187	1 187	1 187	1 187	1 187	1 187	1 270	1 372
<b>Depreciation</b>											
Biological or Cultivated Assets											
Coastal Infrastructure											
Community Assets	2 829	3 733	3 941	4 107	4 107	4 107	4 107	4 394	4 746	5 078	
Computer Equipment	2 835	2 418	2 290	1 967	2 047	2 047	2 047	2 047	2 190	2 365	
Electrical Infrastructure											
Furniture and Office Equipment	1 090	1 114	988	1 280	1 280	1 280	1 280	1 370	1 480	1 584	
Heritage Assets											
Information and Communication Infrastructure											
Investment Property											
Land											
Libraries											
Living resources											
Machinery and Equipment	1 816	2 208	2 181	2 810	2 810	2 810	2 810	3 007	3 248	3 475	
Other Assets											
Rail Infrastructure											
Roads Infrastructure											
Sanitation Infrastructure	2 080	2 122	2 093	2 560	2 560	2 560	2 560	2 739	2 958	3 165	
Solid Waste Infrastructure											
Storm water Infrastructure											
Transport Assets	4 556	4 801	5 157	5 525	5 525	5 525	5 525	5 912	6 385	6 832	
Water Supply Infrastructure	59 717	64 874	75 852	72 604	81 604	81 604	81 604	87 316	94 301	100 902	
Zoo, Marine and Non-biological Animals											
<b>Total Depreciation</b>	<b>74 924</b>	<b>81 271</b>	<b>92 511</b>	<b>90 853</b>	<b>99 933</b>	<b>99 933</b>	<b>99 933</b>	<b>106 785</b>	<b>115 308</b>	<b>123 401</b>	

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital Impairment Losses and Reversals</b>											
Biological or Cultivated Assets											
Construction Work-in-progress											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Contributions to Provisions for landfill sites											
Property, Plant and Equipment:											
Coastal Infrastructure											
Community Assets		162	208	145	-	200	200	200	200	200	
Computer Equipment											
Electrical Infrastructure											
Furniture and Office Equipment											
Housing											
Information and Communication Infrastructure											
Land											
Machinery and Equipment											
Operational Buildings											
Other Assets		-	-	39	-	-	-	-	-	-	
Rails Infrastructure											
Roads Infrastructure											
Sanitation Infrastructure		-	448	305	-	-	-	500	500	500	
Solid Waste Infrastructure											
Storm water Infrastructure											
Transport Assets											
Water Supply Infrastructure		14 519	16 551	14 516	34 810	34 810	34 810	34 810	37 246	40 226	
Zoo, Marine and Non-biological Assets											
<b>Total Property, Plant and Equipment</b>		<b>14 682</b>	<b>17 208</b>	<b>15 005</b>	<b>34 810</b>	<b>35 010</b>	<b>35 010</b>	<b>35 010</b>	<b>37 946</b>	<b>40 926</b>	
<b>Total Capital Impairment Losses and Reversals</b>		<b>14 682</b>	<b>17 208</b>	<b>15 005</b>	<b>34 810</b>	<b>35 010</b>	<b>35 010</b>	<b>35 010</b>	<b>37 946</b>	<b>40 926</b>	
<b>Total Depreciation, Amortisation and Impairment</b>		<b>90 567</b>	<b>99 563</b>	<b>108 394</b>	<b>126 850</b>	<b>136 130</b>	<b>136 130</b>	<b>136 130</b>	<b>145 918</b>	<b>157 504</b>	
<b>Interest, Dividends and Rent on Land</b>											
Dividends Paid											
Interest Paid		116	59	240	470	470	470	470	303	327	
Rent on Land											
<b>Total Interest, Dividends and Rent on Land</b>		<b>116</b>	<b>59</b>	<b>240</b>	<b>470</b>	<b>470</b>	<b>470</b>	<b>470</b>	<b>303</b>	<b>327</b>	
<b>Contracted Services</b>											
Consultants and Professional Services		19 965	38 625	29 865	36 742	35 747	35 747	35 747	27 857	31 827	
Contractors		60 930	50 172	54 589	67 918	83 501	83 501	83 501	77 742	65 046	

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Operational Cost and Other Cost</b>											
<b>Operational Cost</b>											
Achievements and Awards											
Advertising, Publicity and Marketing		1 941	1 334	1 519	2 805	2 794	2 794	2 794	1 605	1 605	
Assets less than the Capitalisation Threshold											
Atmospheric Emission Licence											
Bank Charges, Facility and Card Fees		141	125	113	350	200	200	200	214	231	
Bargaining Council											
Bond Issue Amortisation Costs											
Brokers Fees											
Bursaries (Employees)		988	664	709	450	450	450	450	450	450	
Cash Discount											
Cleaning Services											
Commission		37 924	5 288	11 136	4 728	12 748	12 748	12 748	13 640	14 731	
Communication		1 623	1 110	978	1 965	1 465	1 465	1 465	1 568	1 693	
Contribution to Provisions											
Copy Right Fees											
Cost relating to the Sale of Houses											
Courier and Delivery Services											
Deeds											
Drivers Licences and Permits											
Dumping Fees (District Council)											
Electricity Compliance Certificate											
Entertainment											
Entrance Fees											
Environmental Levy											
Eskom Connection Fees											
External Audit Fees		3 917	4 770	4 921	6 097	6 097	6 097	6 097	6 524	7 046	

External Computer Service	6 830	7 896	8 332	9 627	12 727	12 727	12 727	13 895	15 074	16 241
Fines and Penalties										
Firearm Handling Fees										
Freight Services										
Full Time Union Representative										
Hire Charges										
Honoraria (Voluntarily Workers)										
Indigent Relief										
Insurance Underwriting	2 576	2 943	1 369	3 853	3 853	3 853	3 853	4 123	4 453	4 765
Capitalisation of Wet Fuel Costs (Credit Account)										
Land Alienation Costs										
Learnerships and Internships	161	128	128	200	200	200	200	200	200	200
Levies Paid - Water Resource Management Charges										
Licences	832	688	730	1 415	1 115	1 115	1 115	1 192	1 286	1 375
Management Fee										
Municipal Services	37 113	43 140	50 734	69 237	69 337	69 337	69 337	76 642	83 073	88 884
Office Decorations										
Parking Fees										
Permits										
Personnel Agency Fees [Personnel Recruitment Costs]										
Printing, Publications and Books	1 170	1 491	1 643	2 057	2 057	2 057	2 057	2 193	2 328	2 469
Professional Bodies, Membership and Subscription	4 047	4 239	4 781	5 496	5 396	5 396	5 396	5 864	6 245	6 618
Registration Fees	4 324	3 230	5 128	5 993	7 206	7 206	7 206	6 656	6 761	6 839
Remuneration to Section 79 Committee Members										
Repayment of Forfeited Deposits										
Resettlement Cost										
Rewards Incentives										
Road Worthy Test										
Samples and Specimens										
Search Fees										
Seating Allowance for Traditional Leaders										
Servitudes and Land Surveys										
Signage										
Skills Development Fund Levy	2 957	3 003	3 128	4 021	3 985	3 985	3 985	4 265	4 606	4 929
Small Differences Tolerances										
Storage of Assets and Goods										

Storage of Assets and Goods										
Storage of Files (Archiving)										
Supplier Development Programme										
System Access and Information Fees										
Taking over Contractual Obligations										
Toll Gate Fees										
Transport Provided as Part of Departmental Activities										
Travel Agency and Visas										
Travel and Subsistence	20 275	16 744	15 877	21 953	20 222	20 222	20 222	19 664	21 107	22 485
Uniform and Protective Clothing	-	1 645	1 491	1 050	2 053	2 053	2 053	2 205	1 627	1 627
Vehicle Tracking										
Ward Committees										
Warrantees and Guarantees										
Wet Fuel	19 198	22 169	21 928	28 294	26 294	26 294	26 294	28 135	30 386	32 513
Witness Fees										
Workmens Compensation Fund	1 557	1 637	1 696	2 010	2 010	2 010	2 010	2 151	2 323	2 486
<b>Total Operational Cost</b>	<b>147 575</b>	<b>122 254</b>	<b>136 339</b>	<b>171 601</b>	<b>180 209</b>	<b>180 209</b>	<b>180 209</b>	<b>191 186</b>	<b>205 225</b>	<b>218 902</b>

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Y +2 2028/
<b>Operating Leases</b>											
Biological Assets											
Community Assets											
Computer Equipment											
Furniture and Office Equipment		583	1 661	1 074	2 432	1 432	1 432	1 432	1 532	1 655	1
Heritage Assets											
Infrastructure											
Intangible Assets											
Investment Properties											
Land											
Libraries											
Machinery and Equipment											
Other Assets		5 733	5 865	5 732	11 317	11 317	11 317	11 317	12 109	13 078	13
Transport Assets											
Zoo, Marine and Non-biological Animals											
<b>Total Operational Leases</b>		6 316	7 526	6 806	13 749	12 749	12 749	12 749	13 641	14 733	15
<b>Discontinued Operations</b>											
<b>Statutory Payments other than Income Taxes</b>											
<b>Total Operational Cost and Other Cost</b>	1	153 891	129 780	143 145	185 350	192 958	192 958	192 958	204 827	219 958	234
<b>Disposal of Fixed and Intangible Assets</b>											
Biological Assets											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Property, Plant and Equipment		1 906	9 657	10 414	10 344	10 344	10 344	10 344	11 060	11 896	12
<b>Total Disposal of Fixed and Intangible Assets</b>	1	1 906	9 657	10 414	10 344	10 344	10 344	10 344	11 060	11 896	12
<b>Other Losses</b>											

Property, Plant and Equipment		1 906	9 657	10 414	10 344	10 344	10 344	10 344	11 060	11 896	12 693
<b>Total Disposal of Fixed and Intangible Assets</b>	1	1 906	9 657	10 414	10 344	10 344	10 344	10 344	11 060	11 896	12 693
<b>Other Losses</b>											
<b>Inventory</b>											
Decrease in net-realizable Value		-	-	23	-	-	-	-	-	-	-
<b>Total Inventory</b>		-	-	23	-	-	-	-	-	-	-
<b>Water Losses</b>											
<b>Apparent Losses</b>											
Customer Meter Inaccuracies											
Unauthorized Consumption											
<b>Total Apparent Losses</b>		-	-	-	-	-	-	-	-	-	-
<b>Data Transfer and Management Errors</b>		-	-	-	-	-	-	-	-	-	-
<b>Real Losses</b>											
Leakage and Overflows at Storage Tanks/Reservoirs											
Leakage on Service Connections up to the point of Customer Meter											
Leakage on Transmission and Distribution Mains											
<b>Total Real Losses</b>		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		30 075	26 651	27 325	28 312	28 312	28 312	28 312	30 294	34 838	40 064
<b>Total Water Losses</b>		30 075	26 651	27 325	28 312	28 312	28 312	28 312	30 294	34 838	40 064
<b>Fair Value Adjustment</b>											
<b>Actuarial Assessments</b>											
Leave Gratuity		-	-	-	7 025	4 025	4 025	4 025	4 307	4 652	4 978
Long Service Awards		(2 820)	4 766	339	7 011	4 011	4 011	4 011	4 292	4 635	4 959
Medical		(14 482)	(10 187)	(6 132)	6 953	3 953	3 953	3 953	4 230	4 568	4 888
Pension Funds											
<b>Total Actuarial Assessments</b>		(17 302)	(5 421)	(5 794)	20 989	11 989	11 989	11 989	12 829	13 855	14 825
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property											
Investments											
Living resources											
<b>Total Fair Value Adjustment</b>		(17 302)	(5 421)	(5 794)	20 989	11 989	11 989	11 989	12 829	13 855	14 825
<b>Foreign Exchange</b>											
Discontinued Operations and Disposals of Non-current Assets		23 310	-	2 665	-	5 000	5 000	5 000	5 000	5 000	5 000

Foreign Exchange	23 310	-	2 665	-	5 000	5 000	5 000	5 000	5 000	5 000
Discontinued Operations and Disposals of Non-current Assets										
Contributions to Provisions for landfill sites										
<b>Total Other Losses</b>	36 083	21 229	24 219	49 301	45 301	45 301	45 301	48 123	53 693	59 889
<b>Total Expenditure</b>	944 364	941 868	1 005 362	1 208 191	1 262 940	1 262 940	1 262 940	1 236 298	1 314 212	1 370 697
<b>Surplus/(Deficit)</b>	24 978	48 569	46 902	(167 843)	(268 243)	(268 243)	(268 243)	(186 691)	(216 991)	(247 721)
<b>Transfers and subsidies - capital (monetary allocations)</b>										
Departmental Agencies and Accounts										
District Municipalities										
Foreign Government and International Organisations										
Higher Educational Institutions										
Households										
National Government	380 891	441 263	421 831	383 456	444 354	444 354	444 354	355 916	411 198	427 279
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Governments										
Public Corporations										
<b>Total Transfers and subsidies - capital (monetary allocations)</b>	380 891	441 263	421 831	383 456	444 354	444 354	444 354	355 916	411 198	427 279

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

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		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Transfers and subsidies - capital (in-kind)</b>											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
Local Municipalities											
National Government											
Non Profit Institutions											
Parent Municipality											
Private Enterprises				155	-	-	-	-	-	-	-
Provincial Governments											
Public Corporations	68	1 912	-	-	-	-	-	-	-	-	-
<b>Total Transfers and subsidies - capital (in-kind)</b>	68	1 912	155	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	405 937	491 744	468 888	215 613	176 111	176 111	176 111	169 025	194 207	179 558	
<b>Income Tax</b>											
Continuing Operations											
Discontinued Operations											
<b>Total Income Tax</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	405 937	491 744	468 888	215 613	176 111	176 111	176 111	169 025	194 207	179 558	
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
<b>Surplus/(Deficit) attributable to municipality</b>	405 937	491 744	468 888	215 613	176 111	176 111	176 111	169 025	194 207	179 558	
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent-subsidiary Transactions											
<b>Surplus/(Deficit) for the year</b>	405 937	491 744	468 888	215 613	176 111	176 111	176 111	169 025	194 207	179 558	
<b>Repairs and Maintenance by Expenditure Item</b>											
Employee related costs		-	-	91 411	109 322	107 967	107 967	107 967	115 525	124 707	133 181
Inventory Consumed (Project Maintenance)		-	-	8 327	79 146	86 509	86 509	86 509	78 463	88 105	91 306
Contracted Services		20 270	25 543	37 269	29 728	62 861	62 861	62 861	46 003	23 346	11 592
Operational Costs		-	-	5 796	6 278	5 778	5 778	5 778	5 513	5 953	6 368
<b>Total Repairs and Maintenance Expenditure</b>	9	20 270	25 543	142 802	224 474	263 115	263 115	263 115	245 504	242 111	242 447

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

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Executive Mayor	Vote 3 - Corporate Services	Vote 4 - Chief Financial Officer	Vote 5 - Community and Social Services	Vote 6 - Health	Vote 7 - DPENS	Vote 8 - Public Transport	Vote 9 - Infrastructure	Vote 10 - Other	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
<b>R thousand</b>																	
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity					31 155												31 155
Service charges - Water					990												990
Service charges - Waste Water Management																	
Service charges - Waste Management					152												152
Sale of Goods and Rendering of Services																	
Agency services																	
Interest																	
Interest earned from Receivables					25 250												25 250
Interest earned from Current and Non Current Assets					54 461												54 461
Dividends																	
Rent on Land																	
Rental from Fixed Assets																	
Licence and permits																	
Special rating levies																	
Construction Contract Revenue																	
Development Charges																	
Operational Revenue					100												100
<b>Non-Exchange Revenue</b>																	
Property rates																	
Surcharges and Taxes																	
Fines, penalties and forfeits																	
Licences or permits																	
Transfer and subsidies - Operational		108 682	45 864	217 099	56 799	105 355		41 717		361 783							937 299
Interest																	
Fuel Levy																	
Operational Revenue																	
Gains on disposal of Fixed and Intangible Assets																	
Other Gains																	
<b>Discontinued Operations</b>																	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>108 682</b>	<b>45 864</b>	<b>217 099</b>	<b>168 907</b>	<b>105 355</b>		<b>41 717</b>		<b>361 783</b>							<b>1 049 407</b>

<b>Expenditure</b>																	
Employee related costs		45 877	20 312	101 651	43 817	97 604		28 752		158 571							496 584
Remuneration of councillors			19 563														19 563
Bulk purchases - electricity					18 174	716				80 143							99 033
Inventory consumed					32 449												32 449
Debt impairment																	
Depreciation, amortisation and impairment				18 117						127 801							145 918
Interest, Dividends and Rent on Land				303													303
Contracted services		58 039	1 788	26 813	16 070	2 281		6 279		67 168							178 436
Transfers and subsidies																	
Irrecoverable debts written off																	
Operational costs		4 766	4 201	78 232	101 200	4 754		3 731		7 943							204 827
Disposal of Fixed and Intangible Assets				882						10 178							11 060
Other Losses				12 829						35 294							48 123
<b>Total Expenditure</b>		<b>108 682</b>	<b>45 864</b>	<b>238 827</b>	<b>211 710</b>	<b>105 355</b>		<b>38 762</b>		<b>487 088</b>							<b>1 236 298</b>
<b>Surplus/(Deficit)</b>																	
Transfers and subsidies - capital (monetary allocations)				(21 728)	(42 803)			2 955		(125 315)							(166 891)
Transfers and subsidies - capital (n-kind)										355 916							355 916
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>																	<b>169 025</b>

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

Description	Ref	Current Year 2025/26							2026/27 Medium Term Revenue & Expenditure Framework		
		2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current Assets</b>											
<b>Cash and Cash Equivalents</b>											
Call Deposits and Investments		476 500	573 806	659 508	573 806	659 508	659 508	659 508	659 508	659 508	659 508
Cash at Bank		17 169	6 896	1 612	(217 971)	(70 242)	(70 242)	(70 242)	(20 626)	31 129	85 251
Cash on Hand		31	31	31	31	31	31	31	31	31	31
<b>Total Cash and Cash Equivalents</b>		<b>493 700</b>	<b>580 733</b>	<b>661 150</b>	<b>355 867</b>	<b>589 296</b>	<b>589 296</b>	<b>589 296</b>	<b>638 913</b>	<b>690 667</b>	<b>744 789</b>
<b>Short term Investments</b>											
Deposit Taking Institutions											
<b>Trade and other receivables from exchange transactions</b>											
Electricity											
Waste Management					568	1 288	1 288	1 288	2 278	3 288	4 318
Waste Water Management											
Water		764 960	877 770	986 145	975 672	1 011 145	1 011 145	1 011 145	1 036 395	1 051 545	1 063 665
Other trade receivables from exchange transactions		9 504	10 303	9 882	10 303	9 882	9 882	9 882	9 882	9 882	9 882
VAT Receivable Input Tax Accrual		10 258	12 771	12 278	15 430	12 278	12 278	12 278	12 278	12 278	12 278
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>784 722</b>	<b>900 843</b>	<b>1 008 305</b>	<b>1 001 973</b>	<b>1 034 593</b>	<b>1 034 593</b>	<b>1 034 593</b>	<b>1 060 833</b>	<b>1 076 993</b>	<b>1 090 143</b>
<b>Less: Impairment for debt</b>											
Impairment for Electricity											
Impairment for Waste Management											
Impairment for Waste Water Management											
Impairment for Water		(683 522)	(797 756)	(900 863)	(892 830)	(998 479)	(998 479)	(998 479)	(1 030 928)	(1 058 973)	(1 085 420)
Impairment for other trade receivables from exchange transactions		(581)									
<b>Total Less: Impairment for debt</b>		<b>(684 103)</b>	<b>(797 756)</b>	<b>(900 863)</b>	<b>(892 830)</b>	<b>(998 479)</b>	<b>(998 479)</b>	<b>(998 479)</b>	<b>(1 030 928)</b>	<b>(1 058 973)</b>	<b>(1 085 420)</b>
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>100 618</b>	<b>103 088</b>	<b>107 443</b>	<b>109 143</b>	<b>36 115</b>	<b>36 115</b>	<b>36 115</b>	<b>29 906</b>	<b>18 021</b>	<b>4 724</b>
<b>Receivables from non-exchange transactions</b>											
Property rates											

Inventory										
Agricultural										
Consumables	695	1 118	1 072	1 118	1 285	1 285	1 285	1 481	1 690	1 912
Finished Goods										
Housing Stock										
Land										
Materials and Supplies	6 379	10 393	9 521	10 393	11 081	11 081	11 081	12 612	14 174	15 146
Water	352	362	366	(608)	4 094	4 094	4 094	4 739	5 480	6 332
Work-in-progress										
<b>Total Inventory</b>	<b>7 426</b>	<b>11 873</b>	<b>10 959</b>	<b>10 903</b>	<b>16 460</b>	<b>16 460</b>	<b>16 460</b>	<b>18 833</b>	<b>21 345</b>	<b>23 390</b>

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

Description	2022/23			2023/24			2024/25			Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29						
<b>VAT Receivable</b>																
Input Tax Capital	(4 020)	(2 816)	(3 865)	(2 816)	(3 865)	(3 865)	(3 865)	(3 865)	(3 865)	(3 865)	(3 865)	(3 865)	(3 865)	(3 865)	(3 865)	
Input Tax General	265	357	453	357	453	453	453	453	453	453	453	453	453	453	453	
VAT Control (Receivable)	31 924	13 443	9 320	9 443	9 320	9 320	9 320	9 320	9 320	9 320	9 320	9 320	9 320	9 320	9 320	
<b>Total VAT Receivable</b>	<b>28 169</b>	<b>10 983</b>	<b>5 909</b>	<b>6 983</b>	<b>5 909</b>	<b>5 909</b>	<b>5 909</b>	<b>5 909</b>	<b>5 909</b>	<b>5 909</b>	<b>5 909</b>	<b>5 909</b>	<b>5 909</b>	<b>5 909</b>	<b>5 909</b>	
<b>Other current assets</b>																
Construction Contracts and Receivables																
Control, Clearing and Interface Accounts																
Deposits																
Fair Value Adjustments																
Income Tax Receivable																
Operating Lease - Straight Lining																
Intercompany/Parent-subsiary Transactions																
<b>Total Other current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Current Assets</b>	<b>628 913</b>	<b>706 877</b>	<b>785 460</b>	<b>482 896</b>	<b>647 780</b>	<b>647 780</b>	<b>647 780</b>	<b>683 560</b>	<b>735 942</b>	<b>778 811</b>						
<b>Non-current Assets</b>																
<b>Investments</b>																
Bank Repurchase Agreements																
Bankers Acceptance Certificate																
Deposit Taking Institutions																
Derivative Financial Assets																
Guaranteed Endowment Policies (Sinking)																
Interest Rate Swaps																
Listed/Unlisted Bonds and Stocks																
Municipal Bonds																
National Government Securities																
Neotiable Certificate of Deposits																

<b>Total Investment Property</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Property, Plant and Equipment</b>															
Property, Plant and Equipment at Cost / Revaluation	3 329 434	3 603 082	3 874 578	3 608 421	3 915 391	3 915 391	3 915 391	3 921 626	3 925 525	3 914 627					
Leases recognised as Property, Plant and Equipment	4 139	1 971	2 601	1 971	2 601	2 601	2 601	2 601	2 601	2 601					
Less: Accumulated Depreciation	(827 333)	(892 624)	(979 080)	(1 068 420)	(1 079 013)	(1 079 013)	(1 079 013)	(1 185 798)	(1 301 106)	(1 424 507)					
Less: Accumulated Impairment	(53 632)	(55 840)	(61 320)	(123 883)	(96 330)	(96 330)	(96 330)	(134 276)	(175 202)	(218 944)					
<b>Total Property, Plant and Equipment</b>	<b>2 452 608</b>	<b>2 656 588</b>	<b>2 836 779</b>	<b>2 418 088</b>	<b>2 742 649</b>	<b>2 742 649</b>	<b>2 742 649</b>	<b>2 604 153</b>	<b>2 451 818</b>	<b>2 273 777</b>					
<b>Construction Work-in-progress</b>															
Acquisitions	(0)	0	0	341 316	423 844	423 844	423 844	307 253	353 368	366 852					
Opening Balance	1 352 775	1 617 807	1 830 313	2 035 745	1 830 313	1 830 313	1 830 313	2 254 157	2 561 410	2 914 778					
Prior period corrections	(8 972)	-	-	-	-	-	-	-	-	-					
Transfer to Heritage asset															
Transfer to Intangible Assets															
Transfer to Investment property															
Transfer to PPE															
Less: Accumulated Impairment	(1 232)	(3 454)	(3 454)	(4 686)	(3 454)	(3 454)	(3 454)	(3 454)	(3 454)	(3 454)					
<b>Total Construction Work-in-progress</b>	<b>1 342 571</b>	<b>1 614 353</b>	<b>1 826 859</b>	<b>2 372 375</b>	<b>2 280 703</b>	<b>2 280 703</b>	<b>2 280 703</b>	<b>2 557 956</b>	<b>2 911 324</b>	<b>3 278 176</b>					
<b>Biological Assets</b>															
Biological Assets at Cost / Fair Value															
Less: Accumulated Depreciation															
Less: Accumulated Impairment															
<b>Total Biological Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					
<b>Living resources</b>															
Living resources at Cost / Revaluation															
Less: Accumulated Depreciation															
Less: Accumulated Impairment															
<b>Total Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					
<b>Heritage Assets</b>															
Heritage Assets at Cost / Revaluation	71	71	71	71	71	71	71	71	71	71					
Less: Accumulated Impairment	-	-	(39)	-	(39)	(39)	(39)	(39)	(39)	(39)					
<b>Total Heritage Assets</b>	<b>71</b>	<b>71</b>	<b>32</b>	<b>71</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>					
<b>Intangible Assets</b>															
Heritage Assets at Cost / Revaluation	7 228	6 040	4 967	7 960	7 722	7 722	7 722	9 177	10 632	12 087					
Less: Accumulated Amortisation	(4 678)	(3 898)	(3 703)	(6 164)	(4 890)	(4 890)	(4 890)	(6 077)	(7 347)	(8 719)					

Total Living resources	-	-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>										
Heritage Assets at Cost / Revaluation	71	71	71	71	71	71	71	71	71	71
Less: Accumulated Impairment	-	-	(39)	-	(39)	(39)	(39)	(39)	(39)	(39)
<b>Total Heritage Assets</b>	71	71	32	71	32	32	32	32	32	32
<b>Intangible Assets</b>										
Heritage Assets at Cost / Revaluation	7 228	6 040	4 967	7 950	7 722	7 722	7 722	9 177	10 632	12 087
Less: Accumulated Amortisation	(4 678)	(3 898)	(3 703)	(6 164)	(4 890)	(4 890)	(4 890)	(6 077)	(7 347)	(8 719)
Less: Accumulated Impairment										
<b>Total Intangible Assets</b>	2 550	2 142	1 264	1 786	2 832	2 832	2 832	3 100	3 285	3 368
<b>Trade and other receivables from exchange transactions</b>										
Electricity										
Property Rental Debtors										
Service Charges										
Waste Management										
Waste Water Management										
Water										
<b>Total Trade and other Receivables from Exchange Transactions</b>	-	-	-	-	-	-	-	-	-	-

Deposits	-	-	-	-	-	-	-	-	-	-
<b>Total Other non-current assets</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Non Current Assets</b>	3 797 800	4 273 154	4 664 933	4 792 320	4 996 215	4 996 215	4 996 215	5 165 240	5 366 458	5 555 352
<b>TOTAL ASSETS</b>	4 427 713	4 979 831	5 450 394	5 275 215	5 643 995	5 643 995	5 643 995	5 888 800	6 102 400	6 334 164
<b>Liabilities</b>										
<b>Current Liabilities</b>										
<b>Bank Overdraft</b>										
ABSA										
First National Bank										
Nedbank										
Rand Merchant Bank										
Standard Bank										
Unspecified										
<b>Total Bank Overdraft</b>	-	-	-	-	-	-	-	-	-	-
<b>Financial Liabilities</b>										
Concessionary Loan										
Short-term Borrowings	258	123	196	(127)	196	196	196	196	196	196
Current portion of Finance Lease Liabilities	874	593	870	593	870	870	870	1 158	1 468	1 801
Current portion of Non-current Borrowings										
Current portion of Operating Lease Liabilities										
Unamortised Premium on Long-term Debts										
<b>Total Financial Liabilities</b>	1 133	717	1 066	467	1 066	1 066	1 066	1 354	1 665	1 997
<b>Consumer Deposits</b>										
Building Plans										
Buying Card										
Electricity										
Hiring of Decorative Items										
Library Books										
Posters										
Refuse										
Rental Properties										
Sewer										
Street Closure										

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28
<b>R thousand</b>										
<b>Trade and Other Payable Exchange Transactions</b>										
Accrued Interest		-	-	-	940	-	-	-	-	-
Advance Payments		192	1 013	1 130	1 013	1 130	1 130	1 130	1 130	1 130
Affiliates, Related Parties and Associated Companies										
Agency Fees Payable		97 883	5 637	10 052	172 923	10 052	10 052	10 052	10 052	10 052
Auditor-General of South Africa		-	-	-	-	-	-	-	-	-
Bonus		5 831	5 968	6 349	5 968	6 349	6 349	6 349	6 349	6 349
Compensation Commission (COID)										
Control, Clearing and Interface Accounts		8 549	5 025	3 613	6 721	3 613	3 613	3 613	3 613	3 613
Deferred Revenue										
Dividends Declared										
Electricity Bulk Purchase										
Fair Value Adjustment										
Intercompany/Parent-subsidary Transactions										
Leave Accrual		-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	-	-	-	-	-	-
Municipal Debt Relief										
Overtime		2 119	2 541	2 949	2 541	2 949	2 949	2 949	2 949	2 949
Payables and Accruals		30 168	62 946	37 020	(43 596)	(37 552)	(37 552)	(37 552)	(102 030)	(176 142)
PAYE Deductions										
Pension and Retirement Contributions										
Retentions		119 066	140 719	154 216	140 548	154 216	154 216	154 216	154 216	154 216
Standby										
Tender documentation										
Unallocated Deposits		-	-	298	-	298	298	298	298	298
Water Inventory Bulk Purchases		-	-	-	-	74 572	74 572	139 050	213 162	298 344
VAT Payables Output Tax Accrual		31 218	42 153	52 109	42 153	124 419	124 419	124 419	124 419	124 419
VAT Payables Output Tax Provision for Doubtful Debt Impairment		(32 982)	(48 023)	(61 472)	(48 023)	(117 504)	(117 504)	(117 504)	(117 504)	(117 504)

<b>Total Trade and Other Payable Exchange Transactions</b>	2.5	262 044	217 969	206 265	281 179	222 543	222 543	222 543	222 543	222 543
<b>Trade and Other Payable Non-exchange Transactions</b>										
<b>Transfers and Subsidies Payable</b>										
Capital										
Operational										
<b>Total Transfers and Subsidies Payable</b>		-	-	-	-	-	-	-	-	-
<b>Transfers and Subsidies Unspent</b>										
Capital		5 499	16 800	17 354	(0)	17 354	17 354	17 354	17 354	17 354
Operational		(5 499)	(16 800)	(17 354)	0	(17 354)	(17 354)	(17 354)	(17 354)	(17 354)
<b>Total Transfers and Subsidies Unspent</b>		0	-	-	0	-	-	-	-	-
VAT Payables Output Tax Accrual										
VAT Payables Output Tax Provision for Doubtful Debt Impairment										
<b>Total Trade and Other Payable Non-exchange Transactions</b>	2	0	-	-	0	-	-	-	-	-
<b>Provision</b>										
Alien Vegetation										
Bonus		6 562	8 293	6 962	8 293	6 962	6 962	6 962	6 962	6 962
Decommissioning, Restoration and Similar Liabilities										
Ex-gratia Pension										
Insurance Claims										
Leave		15 740	12 391	13 967	25 981	48 510	48 510	52 817	57 469	62 447
Litigation										
Pension Fund Investment Return Shortfall										
Staff Party										
Impairment										
<b>Total Provision</b>		22 302	20 683	20 949	34 273	55 472	55 472	55 472	69 779	64 431
<b>VAT Payable</b>										
VAT Payable: Output Tax		3 218	(2 425)	(2 425)	(2 425)	(2 425)	(2 425)	(2 425)	(2 425)	(2 425)
VAT Payable: VAT Control		23	106	0	106	0	0	0	0	0
<b>Total VAT Payable</b>		3 240	(2 319)	(2 425)	(2 319)	(2 425)	(2 425)	(2 425)	(2 425)	(2 425)
<b>Other current liabilities</b>										
<b>Employee Benefits</b>										
Post-employment Benefits		15 796	17 544	18 317	30 995	22 270	22 270	52 403	84 947	119 768
Other Long-Term Benefits		3 534	4 327	4 161	4 327	4 161	4 161	8 453	13 088	18 047

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Total Borrowings</b>	4	-	1 285	908	660	908	908	908	636	341	26
Operating Lease Liability											
<b>Total Financial Liabilities</b>		-	1 285	908	660	908	908	908	636	341	26

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Employee Benefits</b>		15 798	17 544	18 317	30 995	22 270	22 270	22 270	52 403	84 947	119 768
Post-employment Benefits		3 534	4 327	4 161	4 327	4 161	4 161	4 161	8 453	13 088	18 047
Other Long-Term Benefits											
Termination Benefits											
<b>Total Employee Benefits</b>		19 332	21 871	22 478	35 322	26 431	26 431	26 431	60 856	98 036	137 815
Deferred Tax Liabilities											
Income Tax Payable											
Intercompany/Parent-subsidary Transactions											
<b>Total Other current liabilities</b>		19 332	21 871	22 478	35 322	26 431	26 431	26 431	60 856	98 036	137 815
<b>Total Current Liabilities</b>		308 050	258 920	248 333	348 921	303 087	303 087	303 087	342 107	384 249	429 339
<b>Non-current Liabilities</b>											
<b>Financial Liabilities</b>											
<b>Borrowings</b>											
Annuity and Bullet Loans											
Bankers Acceptance Certificate											
Concessionary Loan											
Derivative Financial Liability											
Finance Lease Liability		-	1 285	908	660	908	908	908	636	341	26
Government Loans											
Intercompany/Parent-subsidary Transactions											
Local Registered Stock											
Marketable Bonds											
Non-annuity Loans											
Non-marketable Bonds											
PPP Liabilities											
Securities											
Interest Rate Swaps											

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Provisions</b>											
Alien Vegetation											
Bonus											
Decommissioning, Restoration and Similar Liabilities											
Ex-gratia Pension											
Impairment											
Insurance Claims											
Leave											
Litigation											
Pension Fund Investment Return Shortfall											
Staff Party											
<b>Total Provisions</b>		-	-	-	-	-	-	-	-	-	-
<b>Long term Trade and other Payables</b>											
Bulk Water											
Electricity Bulk Purchase											
Municipal Debt Relief											
Payables and Accruals											
<b>Total Long term Trade and other Payables</b>		-	-	-	-	-	-	-	-	-	-
<b>Other non-current liabilities</b>											
<b>Employee Benefits</b>		67 016	69 709	78 857	69 709	78 857	78 857	78 857	78 857	78 857	78 857
Post-employment Benefits		40 525	47 748	51 239	61 311	24 752	24 752	24 752	24 752	24 752	24 752
Other Long-Term Benefits											
Termination Benefits											
<b>Total Employee Benefits</b>		107 541	117 457	130 096	131 020	103 609	103 609	103 609	103 609	103 609	103 609
Deferred Tax Liabilities											
Intercompany/Parent-subsidary Transactions											
<b>Total Other non-current liabilities</b>		107 541	117 457	130 096	131 020	103 609	103 609	103 609	103 609	103 609	103 609
<b>Total non current liabilities</b>		107 541	118 742	131 004	131 680	104 517	104 517	104 517	104 245	103 950	103 635

Total Employee Benefits	107 541	117 457	130 096	131 020	103 609	103 609	103 609	103 609	103 609	103 609
Deferred Tax Liabilities										
Intercompany/Parent-subsidary Transactions										
<b>Total Other non-current liabilities</b>	<b>107 541</b>	<b>117 457</b>	<b>130 096</b>	<b>131 020</b>	<b>103 609</b>	<b>103 609</b>	<b>103 609</b>	<b>103 609</b>	<b>103 609</b>	<b>103 609</b>
<b>Total non current liabilities</b>	<b>107 541</b>	<b>118 742</b>	<b>131 004</b>	<b>131 680</b>	<b>104 517</b>	<b>104 517</b>	<b>104 517</b>	<b>104 245</b>	<b>103 950</b>	<b>103 635</b>
<b>TOTAL LIABILITIES</b>	<b>415 591</b>	<b>377 663</b>	<b>379 337</b>	<b>480 601</b>	<b>407 605</b>	<b>407 605</b>	<b>407 605</b>	<b>446 352</b>	<b>488 199</b>	<b>532 975</b>
<b>CHANGES IN NET ASSETS</b>	<b>4 012 122</b>	<b>4 602 168</b>	<b>5 071 056</b>	<b>4 794 614</b>	<b>5 236 391</b>	<b>5 236 391</b>	<b>5 236 391</b>	<b>5 412 449</b>	<b>5 614 201</b>	<b>5 801 189</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
<b>Accumulated Surplus/(Deficit)</b>										
Changes in Accounting Policy										
Correction of Prior Period Error	(41 155)	98 303	-	-	-	-	-	-	-	-
Depreciation Offsets										
Opening Balance	4 094 651	4 433 176	5 071 056	4 597 489	5 054 778	5 054 778	5 054 778	5 236 391	5 412 449	5 614 201
Transfers to/from operating revenue and expenditure	(41 374)	70 690	-	197 125	181 613	181 613	181 613	176 058	201 752	186 968
Transfers to/from Reserves										
<b>Total Accumulated Surplus/(Deficit)</b>	<b>4 012 122</b>	<b>4 602 168</b>	<b>5 071 056</b>	<b>4 794 614</b>	<b>5 236 391</b>	<b>5 236 391</b>	<b>5 236 391</b>	<b>5 412 449</b>	<b>5 614 201</b>	<b>5 801 189</b>
<b>Reserves and Funds</b>										
Capital Replacement Reserve										
Capitalisation Reserve										
Compensation for Occupational Injuries and Diseases										
Employee Benefit Reserve										
Housing Development Fund										
Investment in associate account										
Non-current Provisions Reserve										
Revaluation Reserve										
Self Insurance Reserve										
Valuation Reserve										
<b>Total Reserves and Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>										
<b>Equity</b>										
Capital Contributed by Other Government Units										
Ordinary Shares										
Preference Shares										
Share Premium										

Movement during the year										
<b>Total Non-controlling Interest</b>	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions										
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>4 012 122</b>	<b>4 602 168</b>	<b>5 071 056</b>	<b>4 794 614</b>	<b>5 236 391</b>	<b>5 236 391</b>	<b>5 236 391</b>	<b>5 412 449</b>	<b>5 614 201</b>	<b>5 801 189</b>

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

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>												
A comprehensive, responsive and sustainable social protection system				-	-	-	-	-	-	1 049 407	1 097 221	1 122 976
Responsive, accountable, effective and efficient local government				969 341	990 436	1 052 264	1 041 346	995 795	995 795	-	-	-
Allocations to other priorities			2									
<b>Total Revenue (excluding capital transfers and contributions)</b>			1	<b>969 341</b>	<b>990 436</b>	<b>1 052 264</b>	<b>1 040 348</b>	<b>994 697</b>	<b>994 697</b>	<b>1 049 407</b>	<b>1 097 221</b>	<b>1 122 976</b>

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

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
				-	-	-	-	-	-	852 203	918 018	981 021
		DPEMS		-	-	-	-	-	-	2 984	807	807
		SEMS		-	-	-	-	-	-	236	236	236
	Improving access to basic services	KPA2		-	-	-	-	-	-	310 865	324 625	334 888
	To increase the capacity of the district to deliver its mandate	KPA4		-	-	-	-	-	-	25 388	27 204	12 675
	To increase the capacity of the district to deliver its mandate	KPA6		3 939	7 073	4 898	10 096	8 846	8 846	31 789	30 410	27 965
	To increase the capacity of the district to deliver its mandate	SEMS		-	-	-	-	-	-	5 653	5 797	5 990
	To provide sustainable basic services and infrastructure development	COMM		-	-	-	-	-	-	2 467	2 402	2 402
	n/a	KPA1		-	-	-	-	-	-	4 713	4 713	4 713
A comprehensive, responsive and sustainable social protection system				-	-	48 879	66 212	66 212	66 212	-	-	-
A comprehensive, responsive and sustainable social protection system	To increase the capacity of the district to deliver its mandate	KPA6		-	-	14 874	16 928	16 160	16 160	-	-	-
A comprehensive, responsive and sustainable social protection system	To increase the capacity of the district to deliver its mandate	SEMS		214	111	160	164	164	164	-	-	-
A comprehensive, responsive and sustainable social protection system	To provide sustainable basic services and infrastructure	COMM		922	975	1 574	1 072	1 654	1 654	-	-	-

A comprehensive, responsive and sustainable social protection system	n/a	KPA1		187	419	617	650	650	650	-	-	-
A long and healthy life for all South Africans	Improving access to basic services	KPA2		3 246	10 478	21 904	26 248	24 029	24 029	-	-	-
A long and healthy life for all South Africans	To provide sustainable basic services and infrastructure development	COMM		144	112	100	125	189	189	-	-	-
A skilled and capable workforce to support an inclusive growth path	To increase the capacity of the district to deliver its mandate	KPA6		1 080	483	763	1 300	1 300	1 300	-	-	-
All people in South Africa are and feel safe	To increase the capacity of the district to deliver its mandate	KPA6		-	-	-	370	270	270	-	-	-
All people in South Africa are and feel safe	To provide sustainable basic services and infrastructure development	COMM		150	214	158	670	770	770	-	-	-
An efficient, competitive and responsive economic infrastructure network	Improving access to basic services	KPA2		34 278	16 583	802	272 950	292 639	292 639	-	-	-
An efficient, effective and development-oriented public service	To increase the capacity of the district to deliver its mandate	KPA4		746	0	115 497	41 708	33 108	33 108	-	-	-
An efficient, effective and development-oriented public service	To increase the capacity of the district to deliver its mandate	KPA6		1 975	1 208	1 482	2 132	4 642	4 642	-	-	-
An efficient, effective and development-oriented public service	To increase the capacity of the district to deliver its mandate	SEMS		1 302	1 362	1 120	1 750	1 996	1 996	-	-	-
An efficient, effective and development-oriented public service	To provide sustainable basic services and infrastructure development	COMM		-	118	85	280	140	140	-	-	-
An efficient, effective and development-oriented public service	n/a	KPA1		489	329	556	922	989	989	-	-	-

service												
An efficient, effective and development-oriented public service	To increase the capacity of the district to deliver its mandate	SEMS	1 302	1 362	1 120	1 750	1 996	1 996	-	-	-	
An efficient, effective and development-oriented public service	To provide sustainable basic services and infrastructure development	COMM	-	118	85	280	140	140	-	-	-	
An efficient, effective and development-oriented public service	n/a	KPA1	489	329	556	922	989	989	-	-	-	

Protect and enhance our environmental assets and natural resources	n/a	KPA1	2 516	1 635	1 752	1 575	1 575	1 575	-	-	-
Responsive, accountable, effective and efficient local government			(887)	20 788	133	45 154	45 354	45 354	-	-	-
Responsive, accountable, effective and efficient local government	To increase the capacity of the district to deliver its mandate	KPA6	686	297	805	1 000	947	947	-	-	-
Responsive, accountable, effective and efficient local government	To increase the capacity of the district to deliver its mandate	SEMS	496	209	379	675	678	678	-	-	-
Responsive, accountable, effective and efficient local government	To provide sustainable basic services and infrastructure development	COMM	113	107	44	113	113	113	-	-	-
Responsive, accountable, effective and efficient local government	n/a	KPA1	1 217	421	721	719	1 119	1 119	-	-	-
Sustainable human settlements and improved quality of household life			856 829	851 942	549 249	707 838	750 289	750 289	-	-	-
Sustainable human settlements and improved quality of household life	To increase the capacity of the district to deliver its mandate	SEMS	1 055	898	1 218	2 125	2 351	2 351	-	-	-
Sustainable human settlements and improved quality of household life	To provide sustainable basic services and infrastructure development	COMM	67	40	75	75	75	75	-	-	-
Sustainable human settlements and improved quality of household life	n/a	KPA1	49	34	63	80	80	80	-	-	-

Allocations to other priorities												
<b>Total Expenditure</b>			<b>1</b>	<b>910 811</b>	<b>915 834</b>	<b>767 907</b>	<b>1 202 931</b>	<b>1 256 339</b>	<b>1 256 339</b>	<b>1 236 298</b>	<b>1 314 212</b>	<b>1 370 697</b>



DC35 Capricorn - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Borrowing Management</b>											
Credit Rating		n/a	n/a	n/a	n/a	n/a	n/a	n/a			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	2.0	2.7	3.2	1.4	2.1	2.1	2.1	2.0	1.9	1.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.0	2.7	0.8	(0.4)	0.1	0.1	0.0	0.0	0.2	0.4
Liquidity Ratio	Monetary Assets/Current Liabilities	1.9	2.6	3.1	1.3	2.1	2.1	2.1	1.9	1.8	1.7
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	0.0%	5.2%	22.9%	99.3%	96.3%	96.3%	96.3%	96.2%	96.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	5.2%	22.9%	99.3%	96.3%	96.3%	96.3%	96.2%	96.4%	96.4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	3.7%	2.3%	1.6%	1.7%	2.3%	2.3%	2.3%	2.7%	3.0%	3.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors to Cash and Investments		15.0%	11.1%	11.0%	71.0%	31.1%	31.1%	31.1%	29.9%	24.3%	20.2%
<b>Other Indicators</b>											
	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical	0	0	0	0	0	0	0	0	0	0
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0	0
	Bulk Purchase	0	0	0	0	0	0	0	0	0	0

Water Volumes :System input	Bulk Purchase	0	0	0	0	0	0	0	0	0	0
	Water treatment works	0	0	0	0	0	0	0	0	0	0
	Natural sources	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kℓ)	74316512	48449918	67524000	67202000	67202000	67202000	71234120	75508167.2	79283575.56	83247754.34
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	33197973	30075071	26650640	31233098	31233098	27233098	29671443	28187871	29597264.55	31077127.78
	% Volume (units purchased and generated less units sold)/units purchased and generated	0.383	0.383	0.2967	0.327	0.327	0.211	0.311	0.296	0.288	0.28
Employee costs	Employee costs/(Total Revenue - capital revenue)	36.5%	37.0%	36.6%	47.6%	45.5%	45.5%	45.5%	47.0%	48.3%	50.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	37.1%	38.1%	37.7%	48.0%	45.8%	45.8%	48.6%	47.2%	48.5%	50.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.1%	2.6%	13.6%	21.6%	27.0%	27.0%	24.6%	23.9%	22.6%	22.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.4%	10.1%	10.3%	12.2%	13.3%	13.3%	13.3%	13.8%	14.3%	14.9%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	16.4	16.2	15.9	15.9	15.9	16.2	16.7	17.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	42.2%	28.9%	19.0%	35.6%	61.9%	61.9%	61.9%	93.8%	110.2%	127.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	30.5	34.0	31.0	5.6	9.4	9.4	9.4	10.4	12.2	14.3

<b>Economic</b>											
Inflation/inflation outlook (CPI)	6				5.5%	6.0%	6.9%	4.6%	3.7%	3.3%	3.2%
Interest rate - borrowing					7.0%	7.3%	7.8%	7.3%	6.8%	7.0%	7.1%
Interest rate - investment					4.1%	4.2%	3.8%	4.5%	6.3%	7.4%	6.5%
Remuneration increases											
Consumption growth (electricity)					65.4%	75.6%	79.0%	87.3%	87.3%	92.5%	97.2%
Consumption growth (water)											
<b>Collection rates</b>											
Property tax/service charges	7				21.8%	21.1%	13.8%	64.6%	70.0%	80.0%	85.0%
Rental of facilities & equipment											
Interest - external investments					102.0%	154.0%	114.0%	105.0%	100.0%	100.0%	100.0%
Interest - debtors					4.5%	4.7%	3.9%	30.0%	27.0%	25.0%	60.0%
Revenue from agency services											

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

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population		STATISTICS SA	715	715	132	1 376	1 450	1 620	1 717	1 820	1 930	2 045
Females aged 5 - 14			162	236	136	261	275	307	326	345	366	388
Males aged 5 - 14			161	235	241	260	274	307	325	345	365	387
Females aged 15 - 34			211	224	221	246	262	292	310	328	348	369
Males aged 15 - 34			180	210	221	232	244	273	289	307	325	345
Unemployment												
<b>Monthly household income (no. of households)</b>												
No income	1, 12		416 116	593 768	522 213	657 123	692 608	773 809	820 238	869 452	921 619	976 916
R1 - R1 600			157 070	515 821	167 829	570 859	601 685	672 227	712 561	755 314	800 633	848 671
R1 601 - R3 200			26 251	30 365	49 235	33 605	35 420	39 572	41 947	44 463	47 131	49 959
R3 201 - R6 400			23 163	29 297	31 764	32 423	34 174	38 180	40 471	42 899	45 473	48 202
R6 401 - R12 800			9 838	27 018	32 947	28 901	31 515	35 210	37 323	39 562	41 936	44 452
R12 801 - R25 600			2 446	9 213	26 158	10 196	10 747	12 007	12 727	13 491	14 300	15 158
R25 601 - R51 200			891	2 626	1 708	2 906	3 063	3 422	3 628	3 845	4 076	4 321
R52 201 - R102 400			492	792	855	877	924	1 032	1 094	1 160	1 229	1 303
R102 401 - R204 800			281	953	669	1 055	1 112	1 242	1 316	1 395	1 479	1 568
R204 801 - R409 600			138	72	157	80	84	94	99	105	112	118
R409 601 - R819 200												
> R819 200												
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month												
Insert description	2											
<b>Household/demographics (000)</b>												
Number of people in municipal area			1 261 463	1 261 463	1 261 463	1 396	1 471	2 388	3 678	3 899	4 133	4 381
Number of poor people in municipal area			584 057	584 057	584 057	646	681	1 106	1 703	1 805	1 913	2 028
Number of households in municipal area			342 837	342 837	342 837	379	400	528	813	862	914	968
Number of poor households in municipal area			138 099	138 099	138 099	153	161	261	403	427	452	480
Definition of poor household (R per month)												
<b>Housing statistics</b>												
Formal	3		315 411	349 065	367 915	411 049	435 712	461 855	489 566	518 940	544 887	572 131
Informal			26 056	28 836	30 393	33 956	35 994	38 153	40 442	42 869	45 012	47 263
<b>Total number of households</b>			341 467	377 901	398 308	445 005	471 706	500 008	530 009	561 809	589 900	619 395
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
<b>Total new housing dwellings</b>			-	-	-	-	-	-	-	-	-	-
<b>Economic</b>												
Inflation/inflation outlook (CPIX)	6					5.5%	6.0%	6.9%	4.6%	3.7%	3.3%	3.2%
Interest rate - borrowing						7.0%	7.3%	7.8%	7.3%	6.8%	7.0%	7.1%
Interest rate - investment						4.1%	4.2%	3.8%	4.5%	6.3%	7.4%	6.5%
Remuneration increases												
Consumption growth (electricity)						65.4%	75.6%	79.0%	87.3%	87.3%	92.5%	97.2%
Consumption growth (water)												
<b>Collection rates</b>												
Property tax/service charges	7					21.8%	21.1%	13.8%	64.6%	70.0%	80.0%	85.0%
Rental of facilities & equipment												
Interest - external investments						102.0%	154.0%	114.0%	105.0%	100.0%	100.0%	100.0%
Interest - debtors						4.5%	4.7%	3.9%	30.0%	27.0%	25.0%	60.0%
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		<b>Household service targets (000)</b>									
		<b>Water:</b>									
		Piped water inside dwelling	78 355	83 057	186 646	197 844	197 844	197 844	209 715	222 298	235 636
		Piped water inside yard (but not in dwelling)	185 845	196 995	497 404	527 248	527 248	527 248	558 883	592 416	627 961
	8	Using public tap (at least min.service level)	40 667	43 107	108 843	115 374	115 374	115 374	122 296	129 634	137 412
	10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	304 867	323 159	792 892	840 466	840 466	840 466	890 894	944 348	1 001 008
		Using public tap (< min.service level)	304 867	323 159	425 339	450 859	450 859	450 859	477 910	506 585	536 980
	9	Other water supply (< min.service level)	21 590	22 885	128 647	136 366	136 366	136 366	144 548	153 221	162 414
	10	No water supply	74 542	79 015	99 755	105 740	105 740	105 740	112 084	118 809	125 938
		<i>Below Minimum Service Level sub-total</i>	409 999	425 059	653 740	692 964	692 964	692 964	734 542	778 615	825 332
		<b>Total number of households</b>	<b>705 866</b>	<b>748 218</b>	<b>1 446 632</b>	<b>1 533 430</b>	<b>1 533 430</b>	<b>1 533 430</b>	<b>1 625 436</b>	<b>1 722 962</b>	<b>1 826 340</b>
		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)	96 582	102 377	230 061	243 865	243 865	243 865	258 497	274 007	290 447
		Flush toilet (with septic tank)	7 116	7 543	16 950	17 967	17 967	17 967	19 045	20 188	21 399
		Chemical toilet	2 104	2 230	5 012	5 313	5 313	5 313	5 632	5 969	6 328
		Pit toilet (ventilated)	40 032	42 434	95 357	101 079	101 079	101 079	107 144	113 572	120 387
		Other toilet provisions (> min.service level)	196 527	208 319	468 134	496 222	496 222	496 222	525 995	557 555	591 008
		<i>Minimum Service Level and Above sub-total</i>	342 361	362 903	815 515	864 446	864 446	864 446	916 312	971 291	1 029 568
		Bucket toilet	2 143	2 272	5 736	6 081	6 081	6 081	6 446	6 832	7 242
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	18 904	20 038	50 596	53 631	53 631	53 631	56 849	60 280	63 876
		<i>Below Minimum Service Level sub-total</i>	21 047	22 310	56 332	59 712	59 712	59 712	63 295	67 093	71 118
		<b>Total number of households</b>	<b>363 408</b>	<b>385 213</b>	<b>871 847</b>	<b>924 158</b>	<b>924 158</b>	<b>924 158</b>	<b>979 607</b>	<b>1 038 384</b>	<b>1 100 687</b>
		<b>Energy:</b>									
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
		<b>Refuse:</b>									
		Removed at least once a week	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-	-	-

Municipal in-house services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		<b>Household service targets (000)</b>									
		<b>Water:</b>									
		Piped water inside dwelling	78 355	83 057	186 646	197 844	197 844	197 844	209 715	222 298	235 636
		Piped water inside yard (but not in dwelling)	185 845	196 995	497 404	527 248	527 248	527 248	558 883	592 416	627 961
	8	Using public tap (at least min.service level)	40 667	43 107	108 843	115 374	115 374	115 374	122 296	129 634	137 412
	10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	304 867	323 159	792 892	840 466	840 466	840 466	890 894	944 348	1 001 008
		Using public tap (< min.service level)	304 867	323 159	425 339	450 859	450 859	450 859	477 910	506 585	536 980
	9	Other water supply (< min.service level)	21 590	22 885	128 647	136 366	136 366	136 366	144 548	153 221	162 414
	10	No water supply	74 542	79 015	99 755	105 740	105 740	105 740	112 084	118 809	125 938
		<i>Below Minimum Service Level sub-total</i>	409 999	425 059	653 740	692 964	692 964	692 964	734 542	778 615	825 332
		<b>Total number of households</b>	<b>705 866</b>	<b>748 218</b>	<b>1 446 632</b>	<b>1 533 430</b>	<b>1 533 430</b>	<b>1 533 430</b>	<b>1 625 436</b>	<b>1 722 962</b>	<b>1 826 340</b>
		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)	96 582	102 377	230 061	243 865	243 865	243 865	258 497	274 007	290 447
		Flush toilet (with septic tank)	7 116	7 543	16 950	17 967	17 967	17 967	19 045	20 188	21 399
		Chemical toilet	2 104	2 230	5 012	5 313	5 313	5 313	5 632	5 969	6 328
		Pit toilet (ventilated)	40 032	42 434	95 357	101 079	101 079	101 079	107 144	113 572	120 387
		Other toilet provisions (> min.service level)	196 527	208 319	468 134	496 222	496 222	496 222	525 995	557 555	591 008
		<i>Minimum Service Level and Above sub-total</i>	342 361	362 903	815 515	864 446	864 446	864 446	916 312	971 291	1 029 568
		Bucket toilet	2 143	2 272	5 736	6 081	6 081	6 081	6 446	6 832	7 242
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	18 904	20 038	50 596	53 631	53 631	53 631	56 849	60 280	63 876
		<i>Below Minimum Service Level sub-total</i>	21 047	22 310	56 332	59 712	59 712	59 712	63 295	67 093	71 118
		<b>Total number of households</b>	<b>363 408</b>	<b>385 213</b>	<b>871 847</b>	<b>924 158</b>	<b>924 158</b>	<b>924 158</b>	<b>979 607</b>	<b>1 038 384</b>	<b>1 100 687</b>
		<b>Energy:</b>									
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
		<b>Refuse:</b>									
		Removed at least once a week	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-	-	-	-

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Name of municipal entity</b>		<b>Household service targets (000)</b>									
		<b>Water:</b>									
		Piped water inside dwelling	--	--	--	--	--	--	--	--	--
		Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
	8	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
		No water supply	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
<b>Name of municipal entity</b>		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--
		Chemical toilet	--	--	--	--	--	--	--	--	--
		Pit toilet (ventilated)	--	--	--	--	--	--	--	--	--
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
		Bucket toilet	--	--	--	--	--	--	--	--	--
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
		No toilet provisions	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
<b>Name of municipal entity</b>		<b>Energy:</b>									
		Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
<b>Name of municipal entity</b>		<b>Refuse:</b>									
		Removed at least once a week	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
		Removed less frequently than once a week	--	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--	--
		No rubbish disposal	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--

Services provided by 'external mechanisms'	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Names of service providers</b>		<b>Household service targets (000)</b>									
		<b>Water:</b>									
		Piped water inside dwelling	--	--	--	--	--	--	--	--	--
		Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
	8	Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
	9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	10	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
		No water supply	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
<b>Names of service providers</b>		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--
		Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--
		Chemical toilet	--	--	--	--	--	--	--	--	--
		Pit toilet (ventilated)	--	--	--	--	--	--	--	--	--
		Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
		Bucket toilet	--	--	--	--	--	--	--	--	--
		Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
		No toilet provisions	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
<b>Names of service providers</b>		<b>Energy:</b>									
		Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
		Other energy sources	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
<b>Names of service providers</b>		<b>Refuse:</b>									
		Removed at least once a week	--	--	--	--	--	--	--	--	--
		<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
		Removed less frequently than once a week	--	--	--	--	--	--	--	--	--
		Using communal refuse dump	--	--	--	--	--	--	--	--	--
		Using own refuse dump	--	--	--	--	--	--	--	--	--
		Other rubbish disposal	--	--	--	--	--	--	--	--	--
		No rubbish disposal	--	--	--	--	--	--	--	--	--
		<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
		<b>Total number of households</b>	--	--	--	--	--	--	--	--	--

Detail of Free Basic Services (FBS) provided	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Outcome	Outcome	Outcome						
<b>Electricity</b>	Ref	<b>Location of households for each type of FBS</b>								
List type of FBS service		<b>Formal settlements - (50 kwh per indigent household per month Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Informal settlements (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Informal settlements targeted for upgrading (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Living in informal backyard rental agreement (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Other (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Total cost of FBS - Electricity for informal settlements</b>								
		-	-	-	-	-	-	-	-	-
<b>Water</b>	Ref	<b>Location of households for each type of FBS</b>								
List type of FBS service		<b>Formal settlements - (6 kilolitre per indigent household per month Rands)</b>								
		-	-	-	998 000	998 000	998 000	2 367 000	2 461 000	2 559 000
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Informal settlements (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Informal settlements targeted for upgrading (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Living in informal backyard rental agreement (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Other (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Total cost of FBS - Water for informal settlements</b>								
		-	-	-	-	-	-	-	-	-
<b>Sanitation</b>	Ref	<b>Location of households for each type of FBS</b>								
List type of FBS service		<b>Formal settlements - (free sanitation service to indigent households)</b>								
		-	-	-	-	50 000	50 000	1 332 000	1 386 000	1 441 000
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Informal settlements (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Informal settlements targeted for upgrading (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Living in informal backyard rental agreement (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Other (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Total cost of FBS - Sanitation for informal settlements</b>								
		-	-	-	-	-	-	-	-	-
<b>Refuse Removal</b>	Ref	<b>Location of households for each type of FBS</b>								
List type of FBS service		<b>Formal settlements - (removed once a week to indigent households)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Informal settlements (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Informal settlements targeted for upgrading (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Living in informal backyard rental agreement (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Other (Rands)</b>								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		<b>Total cost of FBS - Refuse Removal for informal settlements</b>								
		-	-	-	-	-	-	-	-	-

**DC35 Capricorn Supporting Table SA10 Funding measurement**

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	1 741 298	1 956 254	1 878 228	396 131	716 057	716 057	716 057	744 751	915 289	1 102 394
Cash + investments at the yr end less applications - R'000	18(1)b	2	1 515 178	1 893 364	1 851 909	421 084	459 497	459 497	459 497	505 040	659 489	828 818
Cash year end/monthly employee/supplier payments	18(1)b	3	30.5	34.0	31.0	5.6	9.4	9.4	9.4	10.4	12.2	14.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	405 937	491 744	468 888	215 613	123 926	123 926	123 926	169 025	194 206	179 556
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(12.2%)	6.0%	(49.1%)	(31.9%)	(6.0%)	(6.0%)	(26.0%)	(4.0%)	(4.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	40.4%	160.7%	180.0%	316.2%	94.7%	94.7%	94.7%	96.6%	96.5%	96.5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	131.0%	130.1%	108.6%	64.9%	262.2%	262.2%	262.2%	108.9%	92.3%	85.3%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	2.5%	4.2%	1.6%	(66.9%)	0.0%	0.0%	(17.1%)	(39.6%)	(73.2%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.8%	1.0%	5.0%	9.3%	10.1%	10.1%	9.7%	10.2%	11.1%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	(0.2%)	(9864100.0%)	124000000.0%	15.3%	13.9%	13.9%	0.0%	18.1%	16.0%	16.0%
<b>References</b>												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												

Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		0.0%	(6.2%)	12.0%	(43.1%)	(25.9%)	0.0%	0.0%	(20.0%)	2.0%	2.0%
% incr Property Tax	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Electricity	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Water	18(1)a		0.0%	(8.0%)	13.4%	(33.6%)	(28.0%)	0.0%	0.0%	(20.0%)	2.0%	2.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	4.7%	4.3%	(97.8%)	347.2%	0.0%	0.0%	(20.0%)	2.0%	2.0%
% incr Service charges - Waste Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		84 041	78 861	88 286	50 232	37 232	37 232	37 232	29 785	30 381	30 989
Service charges			84 041	78 861	88 286	50 232	37 232	37 232	37 232	29 785	30 381	30 989
Property rates			-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue			-	-	-	-	-	-	-	-	-	-
Service charges - water revenue			72 036	66 289	75 168	49 944	35 944	35 944	35 944	28 755	29 330	29 917
Service charges - sanitation revenue			12 005	12 572	13 118	288	1 288	1 288	1 288	1 030	1 051	1 072
Service charges - refuse removal			-	-	-	-	-	-	-	-	-	-
Agency services			-	-	-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding			117 498	127 319	102 805	58 050	84 048	84 048	84 048	24 141	22 750	8 250
Cash receipts from ratepayers	18(1)a		98 098	136 174	159 756	158 992	36 182	36 182	36 182	28 874	29 390	29 977
Ratepayer & Other revenue	18(1)a		243 076	84 724	88 753	50 280	38 220	38 220	38 220	29 904	30 441	31 049
Change in consumer debtors (current and non-current)		N/A		2 469	4 355	1 700	(73 028)	-	-	(6 169)	(11 844)	(13 255)
Operating and Capital Grant Revenue	18(1)a		1 148 089	1 239 058	1 260 578	1 294 602	1 295 199	1 295 199	1 295 199	1 293 215	1 405 295	1 448 899
Capital expenditure - total	20(1)(vi)		399 071	0	(0)	393 366	430 571	430 571	430 571	331 003	375 618	375 102
Capital expenditure - renewal	20(1)(vi)		(727)	(296)	(1 240)	60 000	60 000	60 000		60 000	60 000	60 000
<b>Supporting benchmarks</b>												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										937 299	994 097	1 021 620
DoRA capital grants total MFY										355 916	411 198	427 279
Provincial operating grants										-	-	-
Provincial capital grants										-	-	-
District Municipality grants										-	-	-
Total gazetted/advised national, provincial and district grants										1 293 215	1 405 295	1 448 899
Average annual collection rate (arrears inclusive)												

DC35 Capricorn Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>DoRA operating</b>												
<i>List operating grants</i>												
Equitable Shares										896 736	939 981	966 276
Financial Management Grant										1 200	1 400	1 600
Rural Road Assets Management System										2 955	3 073	3 168
Expanded Public Works Programme										2 754	-	-
Municipal Infrastructure Grant										26 654	37 643	38 576
Water Infrastructure Grant										7 000	12 000	12 000
										<b>937 299</b>	<b>994 097</b>	<b>1 021 620</b>
<b>DoRA capital</b>												
<i>List operating grants</i>												
Municipal Infrastructure Grant										252 894	274 425	283 826
Water Infrastructure Grant										103 022	136 773	143 453
										<b>355 916</b>	<b>411 198</b>	<b>427 279</b>
<b>Trend</b>												
Change in consumer debtors (current and non-current)			N/A	2 469	4 355	1 700	(73 028)	-	-	(6 169)	(11 844)	(13 255)
<b>Total Operating Revenue</b>			969 341	990 436	1 052 264	1 040 348	1 026 869	1 026 869	1 026 869	1 057 014	1 104 959	1 130 778
<b>Total Operating Expenditure</b>			944 364	941 868	1 005 362	1 208 191	1 297 665	1 297 665	1 297 665	1 243 905	1 321 951	1 378 501
<b>Operating Performance Surplus/(Deficit)</b>			24 978	48 569	46 902	(167 843)	(270 796)	(270 796)	(270 796)	(186 891)	(216 992)	(247 723)
<b>Cash and Cash Equivalents (30 June 2012)</b>										744 751		
<b>Revenue</b>												
% Increase in Total Operating Revenue				2.2%	6.2%	(1.1%)	(1.3%)	0.0%	0.0%	2.9%	4.5%	2.3%
% Increase in Property Rates Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				(6.2%)	12.0%	(43.1%)	(25.9%)	0.0%	0.0%	(20.0%)	2.0%	2.0%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure			0.0%	(0.3%)	6.7%	20.2%	7.4%	0.0%	0.0%	(4.1%)	6.3%	4.3%
% Increase in Employee Costs			0.0%	3.6%	5.2%	28.5%	(5.7%)	0.0%	0.0%	6.3%	7.4%	6.6%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	0	0	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)			0	0	0	0	0	0	0	0	0	0
R&M % of PPE			0.8%	1.0%	5.0%	9.3%	10.1%	10.1%	9.7%	9.7%	10.2%	11.1%
Asset Renewal and R&M as a % of PPE			0.8%	1.0%	9.5%	14.4%	14.9%	14.9%	13.1%	13.1%	15.0%	16.5%
Debt Impairment % of Total Billable Revenue			131.0%	130.1%	108.6%	64.9%	262.2%	262.2%	262.2%	108.9%	92.3%	85.3%
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)			117 498	127 319	102 805	58 050	84 048	84 048	84 048	24 141	22 750	8 250
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			281 573	(127 319)	(102 805)	335 316	346 523	346 523	346 523	306 862	352 868	366 852
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			70.6%	#####	#####	85.2%	80.5%	80.5%	80.5%	92.7%	93.9%	97.8%
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)			399 071	0	(0)	393 366	430 571	430 571	430 571	331 003	375 618	375 102
Asset Renewal			(727)	(296)	127 309	124 783	129 783	129 783	-	88 671	117 368	123 177
Asset Renewal % of Total Capital Expenditure			(0.2%)	(9864100.0%)	#####	31.7%	30.1%	30.1%	0.0%	26.8%	31.2%	32.8%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			40.4%	160.7%	180.0%	316.2%	94.7%	94.7%	94.7%	96.6%	96.5%	96.5%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
<b>Borrowing</b>												
Most recent Credit Rating										n/a		
Capital Charges to Operating			0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>												
Uncommitted reserves after application of cash and investments			1 515 178	1 893 364	1 851 909	421 084	459 497	459 497	459 497	505 040	659 489	828 818
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	(0.1%)	(0.1%)	(0.1%)	(0.1%)	(0.4%)	(0.4%)	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			969 341	990 436	1 052 264	1 040 348	1 026 869	1 026 869	1 026 869	1 057 014	1 104 959	1 130 778
Total Operating Expenditure			944 364	941 868	1 005 362	1 208 191	1 297 665	1 297 665	1 297 665	1 243 905	1 321 951	1 378 501
Surplus/(Deficit) Budgeted Operating Statement			24 978	48 569	46 902	(167 843)	(270 796)	(270 796)	(270 796)	(186 891)	(216 992)	(247 723)
Surplus/(Deficit) Considering Reserves and Cash Backing			1 515 178	1 893 364	1 851 909	421 084	459 497	459 497	459 497	505 040	659 489	828 818
MTREF Funded (1) / Unfunded (0)	15		1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

DC35 Capricorn - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Valuation:</b>	1	1900/01/00	1900/01/00	1900/01/00	1900/01/00					
Date of valuation:		1900/01/00	1900/01/00	1900/01/00	1900/01/00					
Financial year valuation used		1900/01/00	1900/01/00	1900/01/00	1900/01/00			1900/01/00		
Municipal by-laws s6 in place? (Y/N)	2	0	0	0	0			0		
Municipal/assistant valuer appointed? (Y/N)		0	0	0	0			0		
Municipal partnership s38 used? (Y/N)		0	0	0	0	0	0	0	0	0
No. of assistant valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of data collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)		0	0	0	0			0		
Implementation time of new valuation roll (mths)		-	-	-	-			-		
No. of properties	5	-	-	-	-	-	-	-	-	-
No. of sectional title values	5	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-
No. of objections by rate payers		-	-	-	-	-	-	-	-	-
No. of appeals by rate payers		-	-	-	-	-	-	-	-	-
No. of successful objections	8	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	8	-	-	-	-	-	-	-	-	-
Supplementary valuation		-	-	-	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	-	-	-	-	-	-	-	-	-
Municipality owned property value (Rm)		-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	-	-	-	-	-	-	-	-	-
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	-	-	-	-	-	-	-	-	-

<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		0	0	0	0			0		
Differential rates used? (Y/N)	5	0	0	0	0			0		
Limit on annual rate increase (s20)? (Y/N)		0	0	0	0	0	0	0	0	0
Special rating area used? (Y/N)		0	0	0	0			0		
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		0	0	0	0			0		
Fixed amount minimum value (R'000)		-	-	-	-			-		
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)	6	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-

DC35 Capricorn - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
<b>Current Year 2025/26</b>												
<b>Valuation:</b>												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?		0	0	0	0	0	0	0	0	0	0	0
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>												
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
<b>Rating:</b>												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-

DC35 Capricorn - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
<b>Budget Year 2026/27</b>												
<b>Valuation:</b>												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0
Fiat rate used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?		0	0	0	0	0	0	0	0	0	0	0
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>												
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
<b>Rating:</b>												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-

DC35 Capricorn - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Property rates (rate in the Rand)</b>	1								
Residential properties		-	-	-	-	-	-	-	-
Residential properties - vacant land		-	-	-	-	-	-	-	-
Formal/informal settlements		-	-	-	-	-	-	-	-
Small holdings		-	-	-	-	-	-	-	-
Farm properties - used		-	-	-	-	-	-	-	-
Farm properties - not used		-	-	-	-	-	-	-	-
Industrial properties		-	-	-	-	-	-	-	-
Business and commercial properties		-	-	-	-	-	-	-	-
Communal land - residential		-	-	-	-	-	-	-	-
Communal land - small holdings		-	-	-	-	-	-	-	-
Communal land - farm property		-	-	-	-	-	-	-	-
Communal land - business and commercial		-	-	-	-	-	-	-	-
Communal land - other		-	-	-	-	-	-	-	-
State-owned properties		-	-	-	-	-	-	-	-
Municipal properties		-	-	-	-	-	-	-	-
Public service infrastructure		-	-	-	-	-	-	-	-
Privately owned towns serviced by the owner		-	-	-	-	-	-	-	-
State trust land		-	-	-	-	-	-	-	-
Restitution and redistribution properties		-	-	-	-	-	-	-	-
Protected areas		-	-	-	-	-	-	-	-
National monuments properties		-	-	-	-	-	-	-	-
<b>Property rates by usage</b>		-	-	-	-	-	-	-	-
Business and commercial properties		-	-	-	-	-	-	-	-
Industrial properties		-	-	-	-	-	-	-	-
Mining properties		-	-	-	-	-	-	-	-
Residential properties		-	-	-	-	-	-	-	-
Agricultural properties		-	-	-	-	-	-	-	-
Public benefit organisations		-	-	-	-	-	-	-	-
Public service purpose properties		-	-	-	-	-	-	-	-
Public service infrastructure properties		-	-	-	-	-	-	-	-
Vacant land		-	-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)		-	-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)		-	-	-	-	-	-	-	-

<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate									
General residential rebate		-	-	-	-	-	-	-	-
Indigent rebate or exemption		-	-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption		-	-	-	-	-	-	-	-
Temporary relief rebate or exemption		-	-	-	-	-	-	-	-
Bona fide farmers rebate or exemption		-	-	-	-	-	-	-	-
<b>Other rebates or exemptions</b>		-	-	-	-	-	-	-	-
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixd fee (Rands/month)		-	-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		114	120.0300	126.3500	133.0000	140.0000	165.2000	194.7000	229.7400
Water usage - flat rate tariff (c/kl)		-	-	-	-	-	-	-	-
Water usage - life line tariff		-	-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)		4	4.1000	4.3000	4.7000	5.4000	6.5000	7.8000	9.4000
Water usage - Block 2 (c/kl)		4	4.5000	4.7000	5.2000	6.0000	7.2000	8.6000	10.3000
Water usage - Block 3 (c/kl)		4	4.6000	4.8000	5.3000	6.1000	7.3000	8.8000	10.6000
Water usage - Block 4 (c/kl)		5	5.7000	6.0000	6.5000	7.5000	9.0000	10.8000	13.0000
Water usage - Block 5 (c/kl)		6	6.4000	6.7000	7.3000	8.4000	10.1000	12.1000	14.5000
Water usage - Block 6 (c/kl)		7	7.2000	7.6000	8.3000	9.5000	11.4000	13.7000	16.4000
<b>Other</b>		2	8	8.4000	8.8000	9.6000	11.0000	13.2000	15.8000
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixd fee (Rands/month)		87	91.6000	97.0000	102.0000	116.0000	137.0000	162.0000	191.0000
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-	-
Waste water - flat rate tariff (c/kl)		-	-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)		-	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)		-	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)		-	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)		-	-	-	-	-	-	-	-
<b>Other</b>		2	-	-	-	-	-	-	-

**DC35 Capricorn - Supporting Table SA13a Service Tariffs by category**

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fixd fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE									
Life-line tariff - meter									
Life-line tariff - prepaid									
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid(c/kwh)									
Meter - IBT Block 1 (c/kwh)									
Meter - IBT Block 2 (c/kwh)									
Meter - IBT Block 3 (c/kwh)									
Meter - IBT Block 4 (c/kwh)									
Meter - IBT Block 5 (c/kwh)									
Prepaid - IBT Block 1 (c/kwh)									
Prepaid - IBT Block 2 (c/kwh)									
Prepaid - IBT Block 3 (c/kwh)									
Prepaid - IBT Block 4 (c/kwh)									
Prepaid - IBT Block 5 (c/kwh)									
<b>Other</b>									
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge									
Basic charge/fixd fee									
80l bin - once a week									
250l bin - once a week									



DC35 Capricorn - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>											
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		138.00	145.00	152.00	288.00	288.00	288.00	18.0%	340.00	401.00	473.00
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	116.00	18.0%	137.00	162.00	191.00
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>138.00</b>	<b>145.00</b>	<b>152.00</b>	<b>288.00</b>	<b>288.00</b>	<b>404.00</b>	<b>65.6%</b>	<b>477.00</b>	<b>563.00</b>	<b>664.00</b>
VAT on Services		-	-	-	-	-	-	-	-	-	-
<b>Total large household bill:</b>		<b>138.00</b>	<b>145.00</b>	<b>152.00</b>	<b>288.00</b>	<b>288.00</b>	<b>404.00</b>	<b>65.6%</b>	<b>477.00</b>	<b>563.00</b>	<b>664.00</b>
<b>% increase/-decrease</b>		-	<b>5.1%</b>	<b>4.8%</b>	<b>89.5%</b>	-	<b>40.3%</b>	<b>(79.8%)</b>	<b>18.1%</b>	<b>18.0%</b>	<b>17.9%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>											
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		138.00	145.00	152.00	288.00	288.00	288.00	18.0%	340.00	401.00	473.00
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	116.00	18.0%	137.00	162.00	191.00
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>138.00</b>	<b>145.00</b>	<b>152.00</b>	<b>288.00</b>	<b>288.00</b>	<b>404.00</b>	<b>65.6%</b>	<b>477.00</b>	<b>563.00</b>	<b>664.00</b>
VAT on Services		-	-	-	-	-	-	-	-	-	-
<b>Total small household bill:</b>		<b>138.00</b>	<b>145.00</b>	<b>152.00</b>	<b>288.00</b>	<b>288.00</b>	<b>404.00</b>	<b>65.6%</b>	<b>477.00</b>	<b>563.00</b>	<b>664.00</b>
<b>% increase/-decrease</b>		-	<b>5.1%</b>	<b>4.8%</b>	<b>89.5%</b>	-	<b>40.3%</b>	<b>(79.8%)</b>	<b>18.1%</b>	<b>18.0%</b>	<b>17.9%</b>
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>											
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
VAT on Services		-	-	-	-	-	-	-	-	-	-
<b>Total small household bill:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-

DC35 Capricorn - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>Parent municipality</b>														
FNB CALL		Months	Call	Yes	Variable	5.65	0	N/A	30 June 2027	297	229	5 000	2 809	8 335
NEDANK		Months	Fixed	Yes	Fixed	7	0	N/A	31 March 2027		20 019	150 000	281 982	452 601
STANDARD BANK		Months	Fixed	Yes	Fixed	8.17	0	N/A	30 April 2027	299 556	29 150	260 000	330 072	918 778
ABSA		Months	Fixed	Yes	Fixed	8.08	0	N/A	31 May 2026	359 540	24 360	135 000	77 730	596 630
														-
														-
														-
														-
<b>Municipality sub-total</b>										659 393		550 000	692 593	1 975 744
<b>Entities</b>														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-	-	-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	1									659 393		550 000	692 593	1 975 744

<b>Finance Lease Liability</b>														
Banks														
Development Bank of South Africa														
Foreign Government and International Organisations														
General Public				1 285	908	660	908	908	908	605	278	(72)		
Infrastructure Finance Corporation														
Insurance Companies and Private Pension Funds														
Municipal Pension Funds														
Other Public Pension Funds														
Private Enterprises														
Public Corporations														
Public Investments Commissioners														
<b>Total Finance Lease Liability</b>				1 285	908	660	908	908	908	605	278	(72)		
<b>Government Loans</b>														
<b>Intercompany/Parent-subsidiary Transactions</b>														
<b>Local Registered Stock</b>														
Banks														
Development Bank of South Africa														
Foreign Government and International Organisations														
General Public														
Infrastructure Finance Corporation														
Insurance Companies and Private Pension Funds														
Municipal Pension Funds														
Other Public Pension Funds														
Private Enterprises														
Public Corporations														
Public Investments Commissioners														
<b>Total Registered Stock</b>														

<b>PPP Liabilities</b>										
Banks	-	-	-	-	-	-	-	-	-	
Development Bank of South Africa	-	-	-	-	-	-	-	-	-	
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	
General Public	-	-	-	-	-	-	-	-	-	
Infrastructure Finance Corporation	-	-	-	-	-	-	-	-	-	
Insurance Companies and Private Pension Funds	-	-	-	-	-	-	-	-	-	
Municipal Pension Funds	-	-	-	-	-	-	-	-	-	
Other Public Pension Funds	-	-	-	-	-	-	-	-	-	
Private Enterprises	-	-	-	-	-	-	-	-	-	
Public Corporations	-	-	-	-	-	-	-	-	-	
Public Investments Commissioners	-	-	-	-	-	-	-	-	-	
<b>Total PPP Liabilities</b>	-	-	-	-	-	-	-	-	-	
<b>Securities</b>										
Banks	-	-	-	-	-	-	-	-	-	
Development Bank of South Africa	-	-	-	-	-	-	-	-	-	
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	
General Public	-	-	-	-	-	-	-	-	-	
Infrastructure Finance Corporation	-	-	-	-	-	-	-	-	-	
Insurance Companies and Private Pension Funds	-	-	-	-	-	-	-	-	-	
Municipal Pension Funds	-	-	-	-	-	-	-	-	-	
Other Public Pension Funds	-	-	-	-	-	-	-	-	-	
Private Enterprises	-	-	-	-	-	-	-	-	-	
Public Corporations	-	-	-	-	-	-	-	-	-	
Public Investments Commissioners	-	-	-	-	-	-	-	-	-	
<b>Total Securities</b>	-	-	-	-	-	-	-	-	-	
<b>Interest Rate Swaps</b>										
<b>Total Borrowings</b>	1	-	1 285	908	660	908	908	605	278	(72)

**DC35 Capricorn - Supporting Table SA18 Transfers and grant receipts**

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>RECEIPTS</b>	1.2									
<b>Operating</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
Local Government Equitable Share		731 012	777 252	814 002	856 194	856 194	856 194	896 736	939 981	966 276
Municipal disaster recovery grant										
Municipal disaster relief grant										
Energy efficiency and demand side management grant										
Local government financial management grant		1 000	1 000	1 000	1 000	1 000	1 000	1 200	1 400	1 600
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		20 381	4 460	8 564	37 453	31 187	31 187	26 654	37 643	38 576
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		3 747	3 118	2 773	3 659	3 659	3 659	2 754	-	-
Regional bulk infrastructure grant										
Rural roads assets management systems grant		3 191	2 601	2 718	2 840	2 840	2 840	2 955	3 073	3 168
Urban settlements development grant										
Urban Development Financing Grant										
Water services infrastructure grant		7 275	8 696	8 696	10 000	5 000	5 000	7 000	12 000	12 000
<b>Total Monetary Allocations</b>		<b>766 606</b>	<b>797 127</b>	<b>837 753</b>	<b>911 146</b>	<b>899 880</b>	<b>899 880</b>	<b>937 299</b>	<b>994 097</b>	<b>1 021 620</b>
<b>Total Operating/National Government</b>		<b>766 606</b>	<b>797 127</b>	<b>837 753</b>	<b>911 146</b>	<b>899 880</b>	<b>899 880</b>	<b>937 299</b>	<b>994 097</b>	<b>1 021 620</b>
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
Infrastructure										
Capacity Building										
<b>Total Monetary Allocations</b>		-	-	-	-	-	-	-	-	-
<b>Allocations In-kind</b>										
Infrastructure										
Capacity Building										
<b>Total Allocations In-kind</b>		-	-	-	-	-	-	-	-	-
<b>Total Operating/Provincial Government</b>		-	-	-	-	-	-	-	-	-
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										

Infrastructure Capacity Building										
<b>Total Monetary Allocations</b>	-	-	-	-	-	-	-	-	-	-
<b>Allocations In-kind</b>										
Infrastructure Capacity Building										
<b>Total Allocations In-kind</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Operating/District Municipalities</b>	-	-	-	-	-	-	-	-	-	-
<b>Other Grant Providers</b>										
<b>Monetary Allocations</b>										
Other Grant Providers	592	668	994	-	597	597	-	-	-	-
<b>Total Monetary Allocations</b>	592	668	994	-	597	597	-	-	-	-
<b>Allocations In-kind</b>										
Other Grant Providers	-	-	-	-	-	-	-	-	-	-
<b>Total Allocations In-kind</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Operating/Other Grant Providers</b>	592	668	994	-	597	597	-	-	-	-
<b>Total Operating</b>	5	767 198	797 795	838 747	911 146	900 477	900 477	937 299	994 097	1 021 620

DC35 Capricorn - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Capital</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
Municipal Disaster Recovery Grant										
Municipal Disaster Relief Grant										
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	223 166	304 934	274 999	238 456	244 722	244 722	252 894	274 425	283 826	
Metro Informal Settlements Partnership Grant										
Neighbourhood Development Partnership Grant										
Public Transport Network Grant										
Regional Bulk Infrastructure Grant	-	-	20 530	-	-	-	-	-	-	
Rural Road Asset Management Systems Grant										
Urban Development Financing Grant										
Urban Settlements Development Grant										
Water Services Infrastructure Grant	157 725	136 329	126 302	145 000	150 000	150 000	103 022	136 773	143 453	
<b>Total Monetary Allocations</b>		380 891	441 263	421 831	383 456	394 722	394 722	355 916 000	411 198 000	427 279 000
<b>Total Capital/National Government</b>		380 891	441 263	421 831	383 456	394 722	394 722	355 916 000	411 198 000	427 279 000
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
Infrastructure Capacity Building										
<b>Total Monetary Allocations</b>		-	-	-	-	-	-	-	-	-
<b>Allocations In-kind</b>										
Infrastructure Capacity Building										
<b>Total Allocations In-kind</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital/Provincial Government</b>		-	-	-	-	-	-	-	-	-
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										
Infrastructure Capacity Building										
<b>Total Monetary Allocations</b>		-	-	-	-	-	-	-	-	-
<b>Allocations In-kind</b>										
Infrastructure Capacity Building										
<b>Total Allocations In-kind</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital/District Municipalities</b>		-	-	-	-	-	-	-	-	-
<b>Other Grant Providers</b>										
<b>Monetary Allocations</b>										
Other Grant Providers		-	-	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>		-	-	-	-	-	-	-	-	-
<b>Allocations In-kind</b>										
Other Grant Providers		-	-	-	-	-	-	-	-	-
<b>Total Allocations In-kind</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital/Other Grant Providers</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	5	380 891	441 263	421 831	383 456	394 722	394 722	355 916	411 198	427 279
<b>TOTAL RECEIPTS OF TRANSFERS AND GRANTS</b>		1 148 089	1 239 058	1 260 578	1 294 602	1 295 199	1 295 199	1 293 215	1 405 295	1 448 899

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
<b>EXPENDITURE</b>										
<b>Operating</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
Local Government Equitable Share		597 206	579 607	685 572	879 505	888 550	888 550	906 944	948 278	976 593
Municipal Disaster Recovery Grant										
Municipal Disaster Relief Grant										
Energy Efficiency and Demand Side Management Grant										
Local Government Financial Management Grant		886	645	917	1 000	907	907	974	1 283	1 457
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		20 182	3 398	4 224	31 187	21 826	21 826	26 654	37 643	38 576
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		3 747	3 118	2 773	3 659	4 059	4 059	2 754	-	-
Regional Bulk Infrastructure Grant										
Rural Road Asset Management Systems Grant		3 507	2 859	2 718	3 111	3 080	3 080	2 570	2 672	2 755
Urban Settlement Development Grant										
Urban Development Financing Grant										
Water Services Infrastructure Grant		9 752	7 720	8 334	10 000	5 000	5 000	7 000	12 000	12 000
<b>Total Monetary Allocations</b>		<b>635 279</b>	<b>597 346</b>	<b>704 538</b>	<b>928 462</b>	<b>923 422</b>	<b>923 422</b>	<b>946 896</b>	<b>1 001 876</b>	<b>1 031 381</b>
<b>Total National Government</b>		<b>635 279</b>	<b>597 346</b>	<b>704 538</b>	<b>928 462</b>	<b>923 422</b>	<b>923 422</b>	<b>946 896</b>	<b>1 001 876</b>	<b>1 031 381</b>
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
Infrastructure										
Capacity Building										
<b>Total Monetary Allocations</b>		-	-	-	-	-	-	-	-	-
<b>Allocations In-kind</b>										
Infrastructure										
Capacity Building										
<b>Total Allocations In-kind</b>		-	-	-	-	-	-	-	-	-
<b>Total Provincial Government</b>		-	-	-	-	-	-	-	-	-
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										
Infrastructure										
Capacity Building										
<b>Total Monetary Allocations</b>		-	-	-	-	-	-	-	-	-
<b>Allocations In-kind</b>		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
<b>Total Allocations In-kind</b>		-	-	-	-	-	-	-	-	-
<b>Total Operating/District Municipalities</b>		-	-	-	-	-	-	-	-	-
<b>Other Grant Providers</b>										
<b>Monetary Allocations</b>										
Other Grant Providers		-	-	554	-	532	532	-	-	-
<b>Total Monetary Allocations</b>		-	-	554	-	532	532	-	-	-
<b>Allocations In-kind</b>										
Other Grant Providers										
<b>Total Allocations In-kind</b>		-	-	-	-	-	-	-	-	-
<b>Total Operating/Other Grant Providers</b>		-	-	554	-	532	532	-	-	-
<b>Total operating expenditure of Transfers and Grants</b>		<b>635 279</b>	<b>597 346</b>	<b>705 092</b>	<b>928 462</b>	<b>923 954</b>	<b>923 954</b>	<b>946 896</b>	<b>1 001 876</b>	<b>1 031 381</b>

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
<b>Capital</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
Municipal Disaster Recovery Grant										
Municipal Disaster Relief Grant										
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		147 787	(245 798)	(229 032)	210 533	216 740	216 740	218 082	235 500	243 675
Municipal Infrastructure Grant										
Metro Informal Settlements Partnership Grant										
Neighbourhood Development Partnership Grant										
Public Transport Network Grant										
Regional Bulk Infrastructure Grant		-	-	17 802	-	-	-	-	-	-
Rural Road Asset Management Systems Grant										
Urban Development Financing Grant										
Urban Settlement Development Grant										
Water Services Infrastructure Grant		133 786	118 479	108 425	124 783	129 783	129 783	88 671	117 368	123 177
<b>Total National Government</b>		<b>147 787</b>	<b>(245 798)</b>	<b>(211 230)</b>	<b>210 533</b>	<b>216 740</b>	<b>216 740</b>	<b>218 191</b>	<b>235 500</b>	<b>243 675</b>
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
Infrastructure										
Capacity Building										
<b>Total Monetary Allocations</b>		-	-	-	-	-	-	-	-	-
<b>Allocations In-kind</b>										
Infrastructure										
Capacity Building										
<b>Total Allocations In-kind</b>		-	-	-	-	-	-	-	-	-
<b>Total Provincial Government</b>		-	-	-	-	-	-	-	-	-
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										
Infrastructure										
Capacity Building										
<b>Total Monetary Allocations</b>		-	-	-	-	-	-	-	-	-
<b>Allocations In-kind</b>										
Infrastructure										
Capacity Building										
<b>Total Allocations In-kind</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital/District Municipalities</b>		-	-	-	-	-	-	-	-	-
<b>Other Grant Providers</b>										
<b>Monetary Allocations</b>										
Other Grant Providers										
<b>Total Monetary Allocations</b>		-	-	-	-	-	-	-	-	-
<b>Allocations In-kind</b>										
Other Grant Providers										
<b>Total Allocations In-kind</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital/Other Grant Providers</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>147 787</b>	<b>(245 798)</b>	<b>(211 230)</b>	<b>210 533</b>	<b>216 740</b>	<b>216 740</b>	<b>218 191</b>	<b>235 500</b>	<b>243 675</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>783 066</b>	<b>351 548</b>	<b>493 862</b>	<b>1 138 995</b>	<b>1 140 694</b>	<b>1 140 694</b>	<b>1 165 087</b>	<b>1 237 376</b>	<b>1 275 056</b>

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Operating transfers and grants:</b>	1,3									
<b>Monetary Allocations</b>										
Balance unspent at beginning of the year		(5 499)	(16 800)	(16 800)	0	(16 800)	(16 800)	(16 800)	(16 800)	(16 800)
Current year receipts		-	-	-	54 952	43 686	43 686	40 563	54 116	55 344
Repayment of grants										
<b>Conditions met - transferred to revenue</b>		(5 499)	(16 800)	(16 800)	54 952	26 886	26 886	23 763	37 316	38 544
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	(554)	-	(554)	(554)	(554)	(554)	(554)
Current year receipts		-	-	-	-	597	597	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	(554)	-	43	43	(554)	(554)	(554)
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		(5 499)	(16 800)	(17 354)	54 952	26 929	26 929	23 209	36 762	37 990
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>Monetary Allocations</b>										
Balance unspent at beginning of the year		5 499	16 800	16 800	(0)	16 800	16 800	16 800	16 800	16 800
Current year receipts		-	-	-	383 456	394 722	394 722	355 916	411 198	427 279
<b>Conditions met - transferred to revenue</b>		5 499	16 800	16 800	383 456	411 522	411 522	372 716	427 998	444 079
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	554	-	554	554	554	554	554
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	554	-	554	554	554	554	554
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		5 499	16 800	17 354	383 456	412 076	412 076	373 270	428 552	444 633
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		0	-	-	438 408	439 005	439 005	396 479	465 314	482 623
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-



<b>Total Increase</b>									
<b>Service Related Benefits</b>									
Acting	3								
Bonus	3								
Danger Allowance	3								
Entertainment	3								
Fire Brigade									
In-kind Benefits	3								
Leave Pay	3								
Lifeguard/Duty Squads									
Long Service Award									
Overtime									
Scarcity	3								
Standby Allowance	3								
Tools Allowance	3								
Uniform/Special/Protective Clothing	3								
Leave gratuity									
Long Term Service Award									
<b>Total Service Related Benefits</b>									
<b>Total Salaries and Allowances</b>									
<b>Social Contributions</b>									
Bargaining Council									
Group Life Insurance									
Medical									
Pension									
Unemployment Insurance									
<b>Total Social Contributions</b>									
<b>Post-retirement Benefit</b>	6								
Medical									
Other Benefits									
Pension									
<b>Total Post-retirement Benefit</b>									
Costs Capitalised to PPE									
<b>Sub Total - Other Municipal Staff</b>									
% increase	4								
<b>Total Parent Municipality</b>									
		359 161	377 065	397 133	498 853	462 857	462 857	499 619	536 987
<b>Board Members of Entities</b>									
<b>Salaries and Allowances</b>									
Basic Salary									
Bonuses									
<b>Allowance</b>									
Accommodation, Travel and Incidental									
Cellular and Telephone	3								
Housing Benefits	3								
Non-pensionable									
Travel or Motor Vehicle	3								



DC35 Capricorn - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity																	
Service charges - Water		1 187	2 039	4 596	2 408	2 324	2 622	3 139	2 498	2 773	1 889	2 528	3 152	31 155	31 778	32 414	
Service charges - Waste Water Management		(111)	154	388	144	(111)	138	137	(23)	(76)	(111)	133	321	990	1 010	1 030	
Service charges - Waste Management																	
Sale of Goods and Rendering of Services		2	2	2	2	2	2	2	2	6	6	63	63	152	26	26	
Agency services																	
Interest																	
Interest earned from Receivables			2 448	4 931	2 480		2 491	2 498	2 483	2 435		2 462	3 002	25 250	15 150	12 120	
Interest earned from Current and Non Current Assets		1 935	1 501	12 776	98	2 825	9 585	636	4 620	8 047	1 067	3 038	8 334	54 461	55 060	55 666	
Dividends																	
Rent on Land																	
Rental from Fixed Assets																	
Licence and permits																	
Special rating levies																	
Construction Contract Revenue																	
Development Charges																	
Operational Revenue		6	6	6	6	6	6	6	6	6	6	6	6	100	100	100	
<b>Non-Exchange Revenue</b>																	
Property rates																	
Surcharges and Taxes																	
Fines, penalties and forfeits																	
Licences or permits																	
Transfer and subsidies - Operational		78 108	78 108	78 108	78 108	78 108	78 108	78 108	78 108	78 108	78 108	78 108	78 108	937 299	994 097	1 021 620	
Interest																	
Fuel Levy																	
Operational Revenue																	
Gains on disposal of Fixed and Intangible Assets																	
Other Gains																	
<b>Discontinued Operations</b>																	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>81 129</b>	<b>84 259</b>	<b>100 819</b>	<b>83 247</b>	<b>83 157</b>	<b>92 954</b>	<b>84 529</b>	<b>87 696</b>	<b>91 299</b>	<b>80 967</b>	<b>86 361</b>	<b>92 988</b>	<b>1 049 407</b>	<b>1 097 221</b>	<b>1 122 976</b>	
<b>Expenditure</b>																	
Employee related costs		30 800	34 489	38 518	36 261	35 510	37 600	39 111	37 889	37 637	38 201	38 649	91 919	496 584	534 292	569 836	
Remuneration of councillors		1 362	1 583	1 617	1 510	2 316	1 652	1 538	1 698	1 696	1 652	1 674	1 266	19 563	20 543	21 573	
Bulk purchases - electricity																	
Inventory consumed		276	309	214	27 225	817	6 403	15 274	5 576	8 513	5 780	17 415	11 231	99 033	109 529	109 040	
Debt impairment																	
Depreciation, amortisation and impairment		4 781	10 518	7 749	9 086	8 805	9 300	9 168	8 293	9 165	8 943	9 188	51 041	145 918	157 504	168 515	
Interest, Dividends and Rent on Land		25	25	25	25	25	25	25	25	25	25	25	25	303	327	350	
Contracted services		3 862	27 097	14 222	15 864	19 238	13 592	8 360	20 965	8 955	16 338	15 283	14 661	178 438	178 425	167 688	
Transfer and subsidies																	
<b>FINANCIAL AND OPERATIONAL</b>																	
Irrecoverable debts written off																	
Operational costs		13 909	21 970	22 679	10 467	17 425	15 243	12 757	19 745	15 190	12 291	21 423	21 728	204 827	219 958	234 666	
Disposal of Fixed and Intangible Assets																	
Other Losses																	
<b>Total Expenditure</b>		<b>55 015</b>	<b>95 991</b>	<b>85 023</b>	<b>100 439</b>	<b>84 136</b>	<b>83 816</b>	<b>86 234</b>	<b>94 192</b>	<b>81 181</b>	<b>83 131</b>	<b>103 637</b>	<b>283 503</b>	<b>1 236 298</b>	<b>1 314 212</b>	<b>1 370 697</b>	
<b>Surplus/(Deficit)</b>		<b>26 114</b>	<b>(11 731)</b>	<b>15 796</b>	<b>(17 191)</b>	<b>(979)</b>	<b>9 138</b>	<b>(1 705)</b>	<b>(6 495)</b>	<b>10 118</b>	<b>(2 164)</b>	<b>(17 276)</b>	<b>(190 515)</b>	<b>(186 891)</b>	<b>(216 991)</b>	<b>(247 721)</b>	
Transfers and subsidies - capital (monetary allocations)		68 224	15 000	10 000		63 224	15 000		63 224	30 000		63 224	28 022	355 916	411 198	427 279	
Transfers and subsidies - capital (in-kind)																	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>94 337</b>	<b>3 269</b>	<b>25 796</b>	<b>(17 191)</b>	<b>62 245</b>	<b>24 138</b>	<b>(1 705)</b>	<b>56 728</b>	<b>40 118</b>	<b>(2 164)</b>	<b>45 947</b>	<b>(162 493)</b>	<b>169 025</b>	<b>194 207</b>	<b>179 558</b>	
Income Tax																	
<b>Surplus/(Deficit) after income tax</b>		<b>94 337</b>	<b>3 269</b>	<b>25 796</b>	<b>(17 191)</b>	<b>62 245</b>	<b>24 138</b>	<b>(1 705)</b>	<b>56 728</b>	<b>40 118</b>	<b>(2 164)</b>	<b>45 947</b>	<b>(162 493)</b>	<b>169 025</b>	<b>194 207</b>	<b>179 558</b>	
Share of Surplus/Deficit attributable to Joint Venture																	
Share of Surplus/Deficit attributable to Minorities																	
<b>Surplus/(Deficit) attributable to municipality</b>		<b>94 337</b>	<b>3 269</b>	<b>25 796</b>	<b>(17 191)</b>	<b>62 245</b>	<b>24 138</b>	<b>(1 705)</b>	<b>56 728</b>	<b>40 118</b>	<b>(2 164)</b>	<b>45 947</b>	<b>(162 493)</b>	<b>169 025</b>	<b>194 207</b>	<b>179 558</b>	
Share of Surplus/Deficit attributable to Associate																	
Intercompany/Parent subsidiary transactions																	
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>94 337</b>	<b>3 269</b>	<b>25 796</b>	<b>(17 191)</b>	<b>62 245</b>	<b>24 138</b>	<b>(1 705)</b>	<b>56 728</b>	<b>40 118</b>	<b>(2 164)</b>	<b>45 947</b>	<b>(162 493)</b>	<b>169 025</b>	<b>194 207</b>	<b>179 558</b>	

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>Revenue - by Vote</b>																	
Vote 1 - Municipal Manager		9 057	9 057	9 057	9 057	9 057	9 057	9 057	9 057	9 057	9 057	9 057	9 057	108 682	120 600	133 527	
Vote 2 - Executive Mayor		3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	3 822	45 864	48 646	51 299	
Vote 3 - Corporate Services		18 092	18 092	18 092	18 092	18 092	18 092	18 092	18 092	18 092	18 092	18 092	18 092	217 099	234 167	240 096	
Vote 4 - Chief Financial Officer		7 754	10 884	27 444	9 872	9 782	19 579	11 154	14 321	17 824	7 592	12 996	19 613	168 907	164 719	167 425	
Vote 5 - Community and Social Services		8 780	8 780	8 780	8 780	8 780	8 780	8 780	8 780	8 780	8 780	8 780	8 780	105 355	113 138	120 573	
Vote 6 - Health																	
Vote 7 - DPEMS		3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	41 717	41 770	43 849	
Vote 8 - Public Transport																	
Vote 9 - Infrastructure		98 372	45 149	40 149	30 149	93 372	45 149	30 149	93 372	60 149	30 149	93 372	58 171	717 699	785 380	793 486	
Vote 10 - Other																	
Vote 11 -																	
Vote 12 -																	
Vote 13 -																	
Vote 14 -																	
Vote 15 -																	
<b>Total Revenue by Vote</b>		149 353	99 259	119 819	83 247	146 300	107 954	84 529	159 920	121 299	89 967	149 584	121 010	1 405 323	1 508 419	1 550 255	
<b>Expenditure by Vote to be appropriated</b>																	
Vote 1 - Municipal Manager		3 696	8 886	9 565	9 570	9 389	9 371	9 176	9 538	10 053	14 577	9 332	5 449	108 682	120 600	133 527	
Vote 2 - Executive Mayor		3 023	3 691	3 802	3 601	4 612	3 592	3 918	4 023	4 063	4 063	3 568	4 824	45 864	48 646	51 299	
Vote 3 - Corporate Services		16 495	19 848	16 705	13 753	17 957	13 876	12 060	12 745	12 590	12 103	16 470	74 243	238 627	258 945	289 658	
Vote 4 - Chief Financial Officer		8 606	15 407	21 168	12 800	9 428	14 738	21 948	18 444	11 688	12 017	21 235	44 230	211 710	221 944	217 612	
Vote 5 - Community and Social Services		6 486	7 720	9 118	8 939	8 635	8 719	8 982	8 234	8 766	8 388	9 408	11 961	105 355	113 138	120 573	
Vote 6 - Health																	
Vote 7 - DPEMS		2 869	2 949	3 341	3 161	2 930	3 573	2 698	3 542	3 275	3 235	3 899	3 289	38 762	38 697	40 681	
Vote 8 - Public Transport																	
Vote 9 - Infrastructure		13 841	37 419	21 324	48 614	31 226	29 946	28 003	37 771	30 786	28 717	39 724	139 727	487 098	514 342	537 347	
Vote 10 - Other																	
Vote 11 -																	
Vote 12 -																	
Vote 13 -																	
Vote 14 -																	
Vote 15 -																	
<b>Total Expenditure by Vote</b>		55 015	95 991	85 023	100 439	84 136	83 816	86 234	94 192	81 181	83 131	103 637	283 503	1 236 298	1 314 212	1 370 697	
<b>Surplus/(Deficit) before assoc.</b>		94 337	3 269	25 796	(17 191)	62 245	24 138	(1 705)	56 728	40 118	(2 164)	45 947	(162 493)	169 025	194 207	179 558	
Income Tax																	
Share of Surplus/Deficit attributable to Minorities																	
Intercompany/Parent subsidiary transactions																	
<b>Surplus/(Deficit)</b>	1	94 337	3 269	25 796	(17 191)	62 245	24 138	(1 705)	56 728	40 118	(2 164)	45 947	(162 493)	169 025	194 207	179 558	

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>																
Governance and administration		38 725	41 855	58 415	49 843	49 752	59 549	42 125	45 292	48 894	38 563	43 956	59 584	549 552	568 131	592 347
Executive and council		5 534	5 534	5 534	5 534	5 534	5 534	5 534	5 534	5 534	5 534	5 534	5 534	66 414	70 658	74 694
Finance and administration		32 280	35 410	51 970	34 309	34 307	44 104	35 680	39 847	42 449	32 118	37 511	44 139	463 212	455 745	505 162
Internal audit		911	911	911	911	911	911	911	911	911	911	911	911	10 926	11 728	12 491
Community and public safety		8 780	8 780	8 780	8 780	8 780	8 780	8 780	8 780	8 780	8 780	8 780	8 780	105 355	113 138	120 573
Community and social services		1 625	1 625	1 625	1 625	1 625	1 625	1 625	1 625	1 625	1 625	1 625	1 625	19 500	20 911	22 243
Sport and recreation		505	505	505	505	505	505	505	505	505	505	505	505	6 065	6 495	6 903
Public safety		4 775	4 775	4 775	4 775	4 775	4 775	4 775	4 775	4 775	4 775	4 775	4 775	57 301	61 684	65 900
Housing																
Health		1 874	1 874	1 874	1 874	1 874	1 874	1 874	1 874	1 874	1 874	1 874	1 874	22 489	24 048	25 527
Economic and environmental services		3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	3 476	41 717	41 770	43 849
Planning and development		1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	1 731	20 771	19 667	20 682
Road transport		1 177	1 177	1 177	1 177	1 177	1 177	1 177	1 177	1 177	1 177	1 177	1 177	14 118	14 924	15 668
Environmental protection		569	569	569	569	569	569	569	569	569	569	569	569	6 828	7 179	7 511
<b>Trading services</b>		98 372	45 149	40 149	30 149	93 372	45 149	30 149	93 372	60 149	30 149	93 372	58 171	717 699	785 380	793 486
Energy sources																
Water management		98 372	45 149	40 149	30 149	93 372	45 149	30 149	93 372	60 149	30 149	93 372	58 171	717 699	785 380	793 486
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management																
Other																
<b>Total Revenue - Functional</b>		149 353	99 259	119 819	83 247	146 300	107 954	84 529	159 920	121 299	89 967	149 584	121 010	1 405 323	1 508 419	1 550 255
<b>Expenditure - Functional</b>																
Governance and administration		31 820	47 903	51 240	39 724	41 346	41 577	46 552	44 645	38 354	42 791	50 605	128 526	605 083	648 035	672 096
Executive and council		4 515	5 278	5 572	5 325	6 245	5 326	5 022	5 543	5 651	5 974	5 288	6 676	66 414	70 658	74 694
Finance and administration		26 597	41 738	44 376	33 340	34 245	35 224	40 773	38 172	31 783	36 034	44 440	121 019	527 743	565 649	584 911
Internal audit		707	887	1 292	1 058	856	1 025	756	930	921	783	878	831	10 926	11 728	12 491
Community and public safety		6 486	7 720	9 118	8 939	8 635	8 719	8 982	8 234	8 766	8 388	9 408	11 961	105 355	113 138	120 573
Community and social services		1 076	1 395	1 578	1 657	1 696	1 635	1 754	1 564	1 596	1 565	2 235	1 758	19 500	20 911	22 243
Sport and recreation		423	453	494	440	439	618	439	439	447	442	571	691	8 065	8 485	8 903
Public safety		3 343	4 177	4 905	4 992	4 707	4 750	4 997	4 532	4 947	4 625	4 899	4 627	57 301	61 684	65 900
Housing																
Health		1 644	1 696	1 971	1 850	1 793	1 716	1 792	1 699	1 786	1 758	1 703	3 084	22 489	24 048	25 527
Economic and environmental services		3 854	3 892	4 654	4 189	4 052	4 538	3 742	4 507	4 415	4 268	4 893	4 411	51 416	52 340	55 257
Planning and development		2 674	2 431	2 873	2 780	2 787	2 564	2 502	3 136	3 181	2 905	2 862	2 730	33 425	33 310	35 258
Road transport		780	845	923	939	803	865	802	867	857	991	1 671	779	11 163	11 851	12 488
Environmental protection		401	616	658	469	461	1 109	438	466	377	371	360	902	6 828	7 179	7 511
<b>Trading services</b>		12 856	36 476	20 911	47 586	30 103	28 981	26 958	36 905	29 646	27 685	38 731	138 696	474 444	500 699	522 771
Energy sources																
Water management		11 456	30 067	19 631	46 188	28 715	27 580	25 559	35 429	28 245	26 292	37 331	129 477	444 972	460 989	482 636
Waste water management		1 399	6 409	1 380	1 398	1 388	1 401	1 399	1 376	1 400	1 393	1 400	9 129	29 472	39 710	39 935
Waste management																
Other																
<b>Total Expenditure - Functional</b>		55 015	95 991	85 02												

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>Multi-year expenditure to be appropriated</b>	1																
Vote 1 - Municipal Manager																	
Vote 2 - Executive Mayor																	
Vote 3 - Corporate Services				200		891	2 000		300	1 500	3 900	1 000	200	9 991	11 600	7 100	
Vote 4 - Chief Financial Officer																	
Vote 5 - Community and Social Services																	
Vote 6 - Health																	
Vote 7 - DPEMS																	
Vote 8 - Public Transport																	
Vote 9 - Infrastructure		21 927	17 481	26 133	17 481	48 956	45 835	20 478	23 940	33 879	18 503	18 524	27 768	320 903	364 018	368 002	
Vote 10 - Other																	
Vote 11 -																	
Vote 12 -																	
Vote 13 -																	
Vote 14 -																	
Vote 15 -																	
Capital multi-year expenditure sub-total	2	21 927	17 481	26 333	17 481	49 847	47 835	20 478	24 240	35 379	22 483	19 524	27 968	330 894	375 618	375 102	
<b>Single-year expenditure to be appropriated</b>																	
Vote 1 - Municipal Manager																	
Vote 2 - Executive Mayor																	
Vote 3 - Corporate Services						109								109			
Vote 4 - Chief Financial Officer																	
Vote 5 - Community and Social Services																	
Vote 6 - Health																	
Vote 7 - DPEMS																	
Vote 8 - Public Transport																	
Vote 9 - Infrastructure																	
Vote 10 - Other																	
Vote 11 -																	
Vote 12 -																	
Vote 13 -																	
Vote 14 -																	
Vote 15 -																	
Capital single-year expenditure sub-total	2					109								109			
<b>Total Capital Expenditure</b>	2	21 927	17 481	26 333	17 481	49 956	47 835	20 478	24 240	35 379	22 483	19 524	27 968	331 003	375 618	375 102	

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>Capital Expenditure - Functional</b>	1																
Governance and administration				200		1 000	2 000		300	1 500	3 900	1 000	200	10 100	11 600	7 100	
Executive and council																	
Finance and administration				200		1 000	2 000		300	1 500	3 900	1 000	200	10 100	11 600	7 100	
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		21 927	17 481	26 133	17 481	48 956	45 835	20 478	23 940	33 879	18 503	18 524	27 768	320 903	364 018	368 002	
Energy sources																	
Water management		21 927	17 481	26 133	17 481	48 956	45 835	20 478	23 940	33 879	18 503	18 524	27 768	320 903	364 018	368 002	
Waste water management																	
Waste management																	
Other																	
<b>Total Capital Expenditure - Functional</b>	2	21 927	17 481	26 333	17 481	49 956	47 835	20 478	24 240	35 379	22 483	19 524	27 968	331 003	375 618	375 102	
<b>Funded by:</b>																	
National Government		21 260	16 814	25 466	16 814	48 398	45 168	19 812	22 623	33 212	17 836	17 857	21 601	306 862	352 868	366 852	
Provincial Government																	
District Municipality																	
allocations) (Not / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)																	
Transfers recognised - capital		21 260	16 814	25 466	16 814	48 398	45 168	19 812	22 623	33 212	17 836	17 857	21 601	306 862	352 868	366 852	
Borrowing																	
Internally generated funds		667	667	667	667	1 558	2 667	667	1 617	2 167	4 567	1 667	6 367	24 141	22 750	8 250	
<b>Total Capital Funding</b>		21 927	17 481	26 333	17 481	49 956	47 835	20 478	24 240	35 379	22 483	19 524	27 968	331 003	375 618	375 102	

DC35 Capricorn - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Cash Receipts By Source</b>															
Property rates															
Service charges - electricity revenue															
Service charges - water revenue	1 187	2 039	4 596	2 408	2 324	2 622	3 139	2 498	2 773	1 889	2 528	3 152	31 155	31 778	32 414
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue															
Rental of facilities and equipment															
Interest earned - external investments	1 935	1 501	12 776	98	2 625	9 585	636	4 620	8 047	1 067	3 038	8 334	54 461	55 060	55 668
Interest earned - outstanding debtors															
Dividends received															
Fines, penalties and forfeits															
Licences and permits															
Agency services															
Transfers and Subsidies - Operational	78 108	78 108	78 108	78 108	78 108	78 108	78 108	78 108	78 108	78 108	78 108	78 108	937 299	994 097	1 021 620
Other revenue	10	10	10	10	10	10	10	10	14	14	71	71	252	126	126
<b>Cash Receipts by Source</b>	<b>81 249</b>	<b>81 658</b>	<b>95 490</b>	<b>80 624</b>	<b>83 268</b>	<b>90 325</b>	<b>81 894</b>	<b>85 237</b>	<b>88 942</b>	<b>81 078</b>	<b>83 745</b>	<b>89 666</b>	<b>1 023 167</b>	<b>1 081 061</b>	<b>1 109 826</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	68 224	15 000	10 000	-	63 224	15 000	-	63 224	30 000	-	63 224	28 022	355 916	411 198	427 279
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets															
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits															
Val Control (receipts)															
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments															
Insurance Refund - Capital															
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments															
<b>Total Cash Receipts by Source</b>	<b>149 464</b>	<b>96 658</b>	<b>105 490</b>	<b>80 624</b>	<b>146 491</b>	<b>105 325</b>	<b>81 894</b>	<b>148 460</b>	<b>119 942</b>	<b>81 078</b>	<b>146 969</b>	<b>117 688</b>	<b>1 379 083</b>	<b>1 492 259</b>	<b>1 537 105</b>
<b>Cash Payments by Type</b>															
Employee related costs	31 845	33 444	36 464	33 979	34 790	36 165	36 534	36 399	36 399	36 531	36 239	56 262	445 053	478 052	509 253
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity															
Acquisition inventory - water and other inventory	231	265	169	413	773	279	10 425	356	2 767	324	12 819	36 029	64 849	70 255	63 922
Contracted services	3 662	27 097	14 222	15 864	19 238	13 592	8 360	20 965	8 955	16 338	15 283	14 662	178 438	178 425	167 688

Transfers and subsidies - other municipalities															
Transfers and subsidies - other	13 909	21 970	22 679	10 467	17 425	15 243	12 757	19 745	15 190	12 291	21 423	21 728	204 827	219 958	234 686
Other expenditure															
<b>Cash Payments by Type</b>	<b>49 847</b>	<b>62 776</b>	<b>73 334</b>	<b>60 724</b>	<b>72 225</b>	<b>65 280</b>	<b>68 076</b>	<b>77 466</b>	<b>63 311</b>	<b>65 485</b>	<b>85 764</b>	<b>128 680</b>	<b>893 167</b>	<b>946 690</b>	<b>975 529</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	21 927	17 481	17 481	26 333	49 956	47 835	20 478	24 240	35 379	22 403	19 524	27 968	331 003	375 618	375 102
Retention (Capital)															
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments															
<b>Total Cash Payments by Type</b>	<b>71 774</b>	<b>100 257</b>	<b>91 014</b>	<b>87 057</b>	<b>122 181</b>	<b>113 114</b>	<b>88 554</b>	<b>101 706</b>	<b>98 689</b>	<b>87 888</b>	<b>105 288</b>	<b>156 648</b>	<b>1 224 170</b>	<b>1 322 308</b>	<b>1 350 631</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>77 690</b>	<b>(3 599)</b>	<b>14 476</b>	<b>(6 433)</b>	<b>24 311</b>	<b>(7 789)</b>	<b>(6 660)</b>	<b>46 754</b>	<b>20 233</b>	<b>(6 810)</b>	<b>41 680</b>	<b>(38 960)</b>	<b>154 913</b>	<b>169 951</b>	<b>186 474</b>
Cash/cash equivalents at the month/year begin:	589 296	666 986	663 367	677 864	671 431	695 741	687 952	681 292	728 046	748 299	741 489	783 170	589 296	744 209	914 160
Cash/cash equivalents at the month/year end:	666 986	663 387	677 864	671 431	695 741	687 952	681 292	728 046	748 299	741 489	783 170	744 209	744 209	914 160	1 100 634

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		388 498	456 860	277 342	255 933	284 842	284 842	232 232	246 650	244 825
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		382 931	454 452	278 740	249 933	283 842	283 842	232 232	246 650	244 825
Dams and Weirs										
Boreholes		(22 037)	(30 898)	-	-	8 885	8 885	-	-	-
Reservoirs		-	(5 744)	1 495	-	1 937	1 937	-	-	-
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		359 388	425 632	277 246	239 433	271 700	271 700	231 082	245 500	243 675
Distribution Points										
PRV Stations										
Capital Spares		45 579	65 462	-	10 500	1 320	1 320	1 150	1 150	1 150
Sanitation Infrastructure		5 567	2 408	(1 399)	6 000	1 000	1 000	-	-	-
Pump Station										
Reticulation		5 567	2 408	(1 399)	6 000	1 000	1 000	-	-	-
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										

Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites									
Waste Transfer Stations									
Waste Processing Facilities									
Waste Drop-off Points									
Waste Separation Facilities									
Electricity Generation Facilities									
Capital Spares									
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Rail Lines									
Rail Structures									
Rail Furniture									
Drainage Collection									
Storm water Conveyance									
Attenuation									
MV Substations									
LV Networks									
Capital Spares									
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps									
Piers									
Revetments									
Promenades									
Capital Spares									
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Community Assets</b>		10 646	755	-	-	-	-	-	-	-
Community Facilities		10 646	755	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		10 646	755	-	-	-	-	-	-	-
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-

<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
<b>Other assets</b>	654	2 288	1 144	550	800	800	-	500	500
Operational Buildings	654	2 288	1 144	550	800	800	-	500	500
Municipal Offices	654	2 288	1 144	550	800	800	-	500	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									
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
<b>Intangible Assets</b>	-	-	-	1 455	2 755	2 755	1 455	1 455	1 455
Servitudes									
Licences and Rights	-	-	-	1 455	2 755	2 755	1 455	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	1 455
Load Settlement Software Applications									
Unspecified									

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Computer Equipment</b>		(24)	-	(0)	1 450	2 156	2 156	1 450	1 450	1 450
Computer Equipment		(24)	-	(0)	1 450	2 156	2 156	1 450	1 450	1 450
<b>Furniture and Office Equipment</b>		-	-	-	1 450	2 100	2 100	1 450	1 450	1 450
Furniture and Office Equipment		-	-	-	1 450	2 100	2 100	1 450	1 450	1 450
<b>Machinery and Equipment</b>		24	239	-	4 745	4 495	4 495	3 745	4 745	245
Machinery and Equipment		24	239	-	4 745	4 495	4 495	3 745	4 745	245
<b>Transport Assets</b>		-	(984)	(0)	3 000	3 640	3 640	2 000	2 000	2 000
Transport Assets		-	(984)	(0)	3 000	3 640	3 640	2 000	2 000	2 000
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	399 797	459 148	278 486	268 583	300 788	300 788	242 332	258 250	251 925

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	60 000	60 000	60 000	60 000	60 000	60 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	60 000	60 000	60 000	60 000	60 000	60 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	60 000	60 000	60 000	60 000	60 000	60 000
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Water Supply Infrastructure	-	-	-	60 000	60 000	60 000	60 000	60 000	60 000
Dams and Weirs									
Boreholes									
Reservoirs									
Pump Stations									
Water Treatment Works									
Bulk Mains									
Distribution	-	-	-	60 000	60 000	60 000	60 000	60 000	60 000
Distribution Points									
PRV Stations									
Capital Spares									
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Pump Station									
Reticulation									
Waste Water Treatment Works									
Outfall Sewers									
Toilet Facilities									
Capital Spares									
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites									
Waste Transfer Stations									
Waste Processing Facilities									
Waste Drop-off Points									
Waste Separation Facilities									
Electricity Generation Facilities									
Capital Spares									
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Rail Lines									
Rail Structures									
Rail Furniture									
Drainage Collection									
Storm water Conveyance									
Attenuation									
MV Substations									
LV Networks									
Capital Spares									
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps									
Piers									
Revetments									
Promenades									
Capital Spares									
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										

<b>Other assets</b>	(727)	(296)	(1 240)	-	-	-	-	-	-
Operational Buildings	(727)	(296)	(1 240)	-	-	-	-	-	-
Municipal Offices	(727)	(296)	(1 240)	-	-	-	-	-	-
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets										
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
<b>Total Capital Expenditure on renewal of existing assets</b>	1	(727)	(296)	(1 240)	60 000	60 000	60 000	60 000	60 000	60 000
<b>Renewal of Existing Assets as % of total capex</b>		-0.2%	-0.1%	-0.3%	15.3%	13.9%	13.9%	18.1%	16.0%	16.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		-1.0%	-0.4%	-1.3%	65.2%	59.3%	59.3%	55.6%	51.5%	48.1%

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		25 717	16 583	133 333	212 246	263 469	263 469	241 262	241 777	246 378
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		25 717	16 583	133 333	212 246	263 469	263 469	241 262	241 777	246 378
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		-	-	132 531	-	-	-	-	-	-
Distribution Points										
PRV Stations										
Capital Spares		25 717	16 583	802	212 246	263 469	263 469	241 262	241 777	246 378
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										

Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>									
<i>Waste Transfer Stations</i>									
<i>Waste Processing Facilities</i>									
<i>Waste Drop-off Points</i>									
<i>Waste Separation Facilities</i>									
<i>Electricity Generation Facilities</i>									
<i>Capital Spares</i>									
Rail Infrastructure	-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>									
<i>Rail Structures</i>									
<i>Rail Furniture</i>									
<i>Drainage Collection</i>									
<i>Storm water Conveyance</i>									
<i>Attenuation</i>									
<i>MV Substations</i>									
<i>LV Networks</i>									
<i>Capital Spares</i>									
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>									
<i>Piers</i>									
<i>Revetments</i>									
<i>Promenades</i>									
<i>Capital Spares</i>									
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>									
<i>Core Layers</i>									
<i>Distribution Layers</i>									
<i>Capital Spares</i>									

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Community Assets</b>		794	-	-	-	-	-	-	-	-
Community Facilities		794	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		794	-	-	-	-	-	-	-	-
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										

<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
<b>Other assets</b>	<b>1 387</b>	<b>1 023</b>	<b>2 264</b>	<b>1 219</b>	<b>4 169</b>	<b>4 169</b>	<b>2 461</b>	<b>1 158</b>	<b>1 239</b>
Operational Buildings	1 387	1 023	2 264	1 219	4 169	4 169	2 461	1 158	1 239
Municipal Offices	1 387	1 023	2 264	1 219	4 169	4 169	2 461	1 158	1 239
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Computer Equipment</b>		588	386	663	913	913	913	913	977	1 056
Computer Equipment		588	386	663	913	913	913	913	977	1 056
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		(9 932)	1 411	2 015	2 311	2 311	2 311	2 459	2 156	2 307
Machinery and Equipment		(9 932)	1 411	2 015	2 311	2 311	2 311	2 459	2 156	2 307
<b>Transport Assets</b>		1 715	6 140	4 527	7 785	6 535	6 535	5 689	4 144	-
Transport Assets		1 715	6 140	4 527	7 785	6 535	6 535	5 689	4 144	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	20 270	25 543	142 802	224 474	277 397	277 397	252 784	250 212	250 980
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		0.8%	1.0%	5.0%	9.3%	10.1%	10.1%	9.7%	10.2%	11.1%
<b>R&amp;M as % Operating Expenditure</b>		2.1%	2.7%	14.2%	18.6%	21.4%	21.4%	19.5%	20.1%	19.0%

DC35 Capricorn - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		61 798	66 996	77 945	75 164	84 164	84 164	90 055	97 259	104 067
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		59 717	64 874	75 852	72 604	81 604	81 604	87 316	94 301	100 902
Dams and Weirs										
Boreholes		12 930	4 943	(3)	-	-	-	-	-	-
Reservoirs		13 534	13 981	15 076	16 763	16 763	16 763	17 936	19 371	20 727
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		-	8 965	15 524	16 227	16 227	16 227	17 363	18 752	20 065
Distribution Points		33 253	36 984	45 255	39 614	48 614	48 614	52 017	56 178	60 110
PRV Stations										
Capital Spares										
Sanitation Infrastructure		2 080	2 122	2 093	2 560	2 560	2 560	2 739	2 958	3 165
Pump Station										
Reticulation										
Waste Water Treatment Works		2 080	2 122	2 093	2 560	2 560	2 560	2 739	2 958	3 165
Outfall Sewers										
Toilet Facilities										
Capital Spares										

DC35 Capricorn - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Community Assets</b>		2 829	3 733	3 941	4 107	4 107	4 107	4 394	4 746	5 078
Community Facilities		2 829	3 733	3 941	4 107	4 107	4 107	4 394	4 746	5 078
Halls										
Centres		2 829	3 733	3 941	4 107	4 107	4 107	4 394	4 746	5 078
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										

<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
<b>Intangible Assets</b>	961	1 084	878	1 187	1 187	1 187	1 037	1 110	1 199
Servitudes									
Licences and Rights	961	1 084	878	1 187	1 187	1 187	1 037	1 110	1 199
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	961	1 084	878	1 187	1 187	1 187	1 037	1 110	1 199
Load Settlement Software Applications									
Unspecified									

DC35 Capricorn - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Computer Equipment</b>	1	2 835	2 418	2 290	1 967	2 047	2 047	2 197	2 351	2 540
Computer Equipment		2 835	2 418	2 290	1 967	2 047	2 047	2 197	2 351	2 540
<b>Furniture and Office Equipment</b>		1 090	1 114	998	1 280	1 280	1 280	1 370	1 480	1 584
Furniture and Office Equipment		1 090	1 114	998	1 280	1 280	1 280	1 370	1 480	1 584
<b>Machinery and Equipment</b>		1 816	2 208	2 181	2 810	2 810	2 810	3 007	3 248	3 475
Machinery and Equipment		1 816	2 208	2 181	2 810	2 810	2 810	3 007	3 248	3 475
<b>Transport Assets</b>		4 556	4 801	5 157	5 525	5 525	5 525	5 912	6 385	6 832
Transport Assets		4 556	4 801	5 157	5 525	5 525	5 525	5 912	6 385	6 832
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	75 885	82 355	93 390	92 040	101 120	101 120	107 972	116 579	124 775

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>		-	-	128 549	64 783	69 783	69 783	28 671	57 368	63 177
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	108 425	64 783	69 783	69 783	28 671	57 368	63 177
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		-	-	108 425	64 783	69 783	69 783	28 671	57 368	63 177
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	20 124	-	-	-	-	-	-
Bump Stations										

Pump Station									
Reticulation									
Waste Water Treatment Works									
Outfall Sewers	-	-	20 124	-	-	-	-	-	-
Toilet Facilities									
Capital Spares									
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites									
Waste Transfer Stations									
Waste Processing Facilities									
Waste Drop-off Points									
Waste Separation Facilities									
Electricity Generation Facilities									
Capital Spares									
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Rail Lines									
Rail Structures									
Rail Furniture									
Drainage Collection									
Storm water Conveyance									
Attenuation									
MV Substations									
LV Networks									
Capital Spares									
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps									
Piers									
Revetments									
Promenades									
Capital Spares									
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										

<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets										
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	-	-	128 549	64 783	69 783	69 783	28 671	57 368	63 177
<b>Upgrading of Existing Assets as % of total capex</b>		0.0%	0.0%	31.7%	16.5%	16.2%	16.2%	8.7%	15.3%	16.6%
<b>Upgrading of Existing Assets as % of deprecn"</b>		0.0%	0.0%	137.6%	70.4%	69.0%	69.0%	26.6%	49.2%	50.6%

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

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Municipal Manager		-	-	-	-	-	-	-
Vote 2 - Executive Mayor		-	-	-	-	-	-	-
Vote 3 - Corporate Services		10 100	11 600	7 100	7 810	8 591	9 450	-
Vote 4 - Chief Financial Officer		-	-	-	-	-	-	-
Vote 5 - Community and Social Services		-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-
Vote 7 - DPEMS		-	-	-	-	-	-	-
Vote 8 - Public Transport		-	-	-	-	-	-	-
Vote 9 - Infrastructure		320 903	364 018	368 002	403 537	443 891	488 280	-
Vote 10 - Other		-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>		<b>331 003</b>	<b>375 618</b>	<b>375 102</b>	<b>411 347</b>	<b>452 482</b>	<b>497 730</b>	<b>-</b>
<b>Future operational costs by vote</b>	2							
Vote 1 - Municipal Manager		108 574	120 401	133 326	146 659	161 324	177 457	-
Vote 2 - Executive Mayor		45 842	48 259	50 646	55 711	61 282	67 410	-
Vote 3 - Corporate Services		238 945	256 834	269 609	296 570	326 227	358 850	-
Vote 4 - Chief Financial Officer		212 014	221 754	217 278	239 006	262 906	289 197	-
Vote 5 - Community and Social Services		105 356	113 140	120 575	132 633	145 896	160 485	-
Vote 6 - Health		38 754	38 747	40 787	44 866	49 352	54 287	-
Vote 7 - DPEMS		494 420	522 816	546 280	600 908	660 999	727 099	-
Vote 8 - Public Transport		-	-	-	-	-	-	-
Vote 9 - Infrastructure		-	-	-	-	-	-	-
Vote 10 - Other		-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
<b>Total future operational costs</b>		<b>1 243 905</b>	<b>1 321 951</b>	<b>1 378 501</b>	<b>1 516 351</b>	<b>1 667 986</b>	<b>1 834 785</b>	<b>-</b>
<b>Future revenue by source</b>	3							
Exchange Revenue		-	-	-	-	-	-	-
Service charges - Electricity		-	-	-	-	-	-	-
Service charges - Water		28 755	29 330	29 917	32 909	36 200	39 820	-
Service charges - Waste Water Management		1 030	1 051	1 072	1 179	1 297	1 427	-
Service charges - Waste Management		-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-
<i>List other revenues sources if applicable</i>		89 930	80 481	78 169	85 986	94 584	104 043	-
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
<b>Total future revenue</b>		<b>119 715</b>	<b>110 862</b>	<b>109 158</b>	<b>120 074</b>	<b>132 081</b>	<b>145 289</b>	<b>-</b>

<b>Net Financial Implications</b>	<b>1 455 193</b>	<b>1 586 707</b>	<b>1 644 445</b>	<b>1 807 625</b>	<b>1 988 387</b>	<b>2 187 226</b>	<b>-</b>
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## 11. BUDGET RELATED POLICIES 2026/27

### Overview of budget related policies

A municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year. Section 17(3) requires, amongst others, which tabling of the budget must be accompanied by any proposed amendments to the budget related policies of the municipality.

11.1 Section 21(a) of the MFMA states that:

“The mayor of a municipality must -co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible”.

11.2 Section 17(3)(e) of the MFMA further states that:

“When an annual budget is tabled in terms of section 16(2). it must be accompanied in accordance with international best practice, as may be prescribed. by the following documents: any proposed amendments to the budget-related policies of the municipality”.

The MFMA and the Municipal Budget and Reporting requirements require the municipality to review and update budget related policies annually. Council has tabled any amendments or deletions on the 31<sup>st</sup> of March 2026 as draft policies.

### 11.3 DISCUSSIONS

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

#### 11.3.1 Credit control and debt collection policy

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

<b>Inclusion</b>
40% shall be deducted from every prepaid purchase of water, in the event that the customer has an outstanding debt balance of more than a month and provided that no payment arrangement was made thereof.
60% shall then be allocated to the prepaid purchases.

### 11.3.2 Credit control and debt collection by-law

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

Inclusion
40% shall be deducted from every prepaid purchase of water, in the event that the customer has an outstanding debt balance of more than a month and provided that no payment arrangement was made thereof.
60% shall then be allocated to the prepaid purchases.

### 11.3.3 Cash and investment policy

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

*No changes were made to the policy.*

### 11.3.4 Tariff policy

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

*The tariff policy will be updated to reflect the changes in the credit control and debt collection policy and by-law. The policy will further be updated to start billing the basic charges to the resident on prepaid vending effectively from July 2026.*

*The tariff policy is updated to start levying the basic water to the domestic customers including those with prepaid system from 1 July 2026. This is to subsidise the infrastructure maintenance since the tariffs are not cost reflective and subsidised through equitable share.*

### 11.3.5 Tariff structure

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

*The tariff for 2026/27 is proposed for increase to reflect a reasonable cost of providing the services and it will be done on a phase in approach.*

Service Description	Current	2026/27 Proposed % increase			MTREF
	2025/26	2026/27	2027/28	2028/29	
Water Services (Lepelle Water is increasing bulk by 7.43%)	18%	<b>22%</b>	30%	35%	
Water Services (Ground water - Same as LNW)	16%	<b>20%</b>	26%	32%	
Sewerage	18%	<b>22%</b>	25%	30%	
Other Sundry Services	12%	<b>14%</b>	15%	17%	

### 11.3.6 Virement policy

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

*No changes were made to the policy.*

### 11.3.7 Petty cash policy

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

*No changes were made to the policy.*

### 11.3.8 Supply chain management policy

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

*No changes were made to the policy.*

### 11.3.9 Asset management policy

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

<b>Inclusion</b>
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All capital assets shall be correctly recognised as assets and capitalised at the correct value in its significant components. The capitalisation threshold is set at
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R1000 (One thousand rand) and will be reviewed annually by the municipality. Items of property, plant and equipment with an estimated useful life of more than one year shall be recorded on a Minor Assets Control List. The existence of items recorded on such a list shall be physically verified from time to time, and at least once in every financial year, and any amendments which are made to such lists pursuant to such asset verifications shall be retained for audit purposes.

#### 11.3.10 Delegations of financial powers

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

*No changes were made to the policy.*

#### 11.3.11 Indigent policy

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

*No changes were made to the policy. The threshold is updated in the tariff schedule.*

#### 11.3.12 Bad debts provision and write off policy

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

*No changes were made to the policy.*

#### 11.3.13 Cost containment policy

The object of these Regulations, in line with sections 62(1)(a), 78(1)(b), 95(a) and 105(1)(b) of the Local Government Municipal Finance Management Act 2003, is to ensure that resources of a municipality are used effectively, efficiently and economically by implementing cost containment measures.

*No changes were made to the policy.*

#### 11.3.14 Revenue enhancement strategy

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

*No changes were made to the policy.*

#### 11.3.15 Retention policy

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

*No changes were made to the policy.*

#### 11.3.16 Loss control policy

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

*No changes were made to the policy.*

#### **11.3.17 Budget and Implementation policy**

The policy aims to establish and maintain a Policy framework by which managers can compile, control and review departmental budgets to ensure efficient and effective financial management.

*New policy.*

#### **11.3.18 Funding and Reserves policy**

This policy aims to set standards and guidelines towards ensuring financial viability over both the short and long term and includes funding as well as reserves requirements.

*New policy.*

#### **11.3.19 Infrastructure Investment and Capital Projects policy**

To ensure procedure and internal control are in place to drive capital projects and infrastructure development by improving existing service level and structure investment in a manner that promotes economic development.

*New policy.*

### **11.3.20 Long Term Financial Planning policy**

To ensure that all long-term financial planning is based on a structured and consistent methodology and identify revenue enhancement and cost saving strategies to improve service delivery at affordable rates.

*New policy.*

## **12.BUDGET ASSUMPTIONS**

The municipality should comply with Section 18 of the MFMA and ensure that they fund their 2026/2027 MTREF budget from realistically anticipated revenue to be collected. The following budget assumptions was considered when preparing the budget:

### **12.1 General Inflation Outlook**

GDP growth is expected to average 1.8 per cent from 2026 to 2028. Medium-term growth will be underpinned by household consumption supported by further gains in real purchasing power, moderately stronger wage growth, easing inflation, wealth gains from rising asset prices, improved consumer sentiment and better credit conditions.

Continued investments in renewable energy and easing structural constraints are expected to support higher investment.

Key factors for achieving faster economic growth and creating much-needed jobs include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

### **12.2 Classification of the Skills Development Levy**

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

### **12.3 Revenue budget**

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and

other customers while ensuring the financial sustainability of the municipality. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

Improving the effectiveness of revenue management processes and procedures.

**Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost.**

#### **12.4 Setting cost-reflective tariffs**

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

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

#### **12.5 Interest rates**

**An assumption on the amount to be invested, the period of investment and interest rates should be determined to realistically budget for interest income from investments. The assumption should further consider the economic factors for realistic projection. Interest on investments was increased by 1%.**

#### **12.6 Average Salary Increases**

The employee related cost has increased by 6% going into the 2026/27 financial year having considered the consumer price index projections and collective agreement signed by all parties to the salary negotiations of the municipal officials. The municipality must also consider the current fiscal constraints faced by government. Therefore, the municipality is advised to consider financial sustainability.

#### **12.7 Remuneration of Councillors**

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act:

Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints.

Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillor's contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councilor(s) concerned.

Remuneration of councillors has increased by 5.0% having considered the gazetted upper limits on members of the municipal council, included in the 7% increase in also a budget provision for the travelling expenses by council members when executing council activities throughout the 2026/27 financial year.

### **12.8 Bulk water purchases**

The bulk water purchases budget has increased quite significantly as Lepelle Northern Water has increased its bulk tariff in 2026/27 financial year. The increase on bulk water purchases was done at 13% of the adjusted budget of 2025/26 taking into consideration the increase in consumers.

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

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

### **12.10 Capital Grants and Subsidies**

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

### **12.11 Policy formulation and Review**

Policy review process was aligned to the budget and IDP.

## 13. BUDGET FUNDING

### 13.1 Overview of Budget Funding

#### 13.1.1 Funding of Operating Revenue

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

The following table is the operational revenue per revenue source for the 2026/2027 financial year.

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

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

Operating grants contribute a huge percentage of operating revenue in 2026/27 financial year and is increased to R2.9 billion over medium term.

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

<b>OPERATIONAL FUNDING</b>			
<b>Source</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Equitable share	896 736 000	939 981 000	966 276 000
FMG	1 200 000	1 400 000	1 600 000
RRAMS	2 955 000	3 073 000	3 168 000
MIG	26 654 000	37 643 000	38 576 000
EPWP	2 754 000	-	-
WSIG	7 000 000	12 000 000	12 000 000
<b>TOTAL FUNDING</b>	<b>937 299 000</b>	<b>994 097 000</b>	<b>1 021 620 000</b>

#### 13.1.2 FUNDING OF CAPITAL REVENUE

Capital budget is funded by the allocation made to the municipality by National Treasury and internally generated funds. 97% of the capital budget has been channelled to water for infrastructure projects which is the core function of the municipality.

<b>CAPEX FUNDING</b>			
<b>COSTS ELEMENTS</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
WSIG	103 022 000	136 773 000	143 453 000
MIG	252 894 000	274 425 000	283 826 000
	<b>355 916 000</b>	<b>411 198 000</b>	<b>427 279 000</b>

### 13.1.3 THE FOLLOWING TABLE INDICATE CAPITAL BUDGET PER VOTE

<b>CAPITAL EXPENDITURE</b>			
<b>COSTS ELEMENTS</b>	<b>ORIGINAL BUDGET 2026/27</b>	<b>ORIGINAL BUDGET 2027/28</b>	<b>ORIGINAL BUDGET 2028/29</b>
Water implementation	319 753 000	362 868 000	366 852 000
Operations and maintenance	1 150 000	1 150 000	1 150 000
Corporate services	10 100 000	11 600 000	7 100 000
	<b>331 003 000</b>	<b>375 618 000</b>	<b>375 102 000</b>

13.1.3.1 Capital Budget is R 331 003 000 and consists of the following:

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

The Capital Budget Includes O&M Of R 1 150 000

The Corporate Services have A Budget Of R 10 100 000. That will cover IT related expenses, Purchase of Furniture, Vehicles, and Fire Services fleet.

## 14.QUALITY CERTIFICATE

### QUALITY CERTIFICATE

I, Ramakuntwane Selepe, the Municipal Manager of Capricorn District Municipality, hereby certify that the Final Budget for 2026/27 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under Act, and that the Final Budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Name	Ramakuntwane Selepe
Municipal Manager of	<u>CAPRICORN DISTRICT MUNICIPALITY (DC35)</u>
Signature	<u></u>
Date	<u>26/05/2026</u>