

# CAPE AGULHAS MUNICIPALITY

## MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023/2024 TO 2025/2026



KAAP AGULHAS MUNISIPALITEIT  
CAPE AGULHAS MUNICIPALITY  
U MASIPALA WASECAPE AGULHAS

ANNUAL BUDGET OF

# CAPE AGULHAS MUNICIPALITY

2023/24 TO 2025/26

## MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

Copies of this document can be viewed:

- In the foyers of all municipal buildings
- All public libraries within the municipality
- At [www.capeagulhas.gov.za](http://www.capeagulhas.gov.za)

# Table of Contents

<b>PART 1 – ANNUAL BUDGET</b> .....	<b>4</b>
1.1 VISION & MISSION .....	4
1.2 MAYOR'S REPORT .....	4
1.3 DRAFT COUNCIL RESOLUTIONS.....	7
1.4 EXECUTIVE SUMMARY .....	9
1.5 OPERATING REVENUE FRAMEWORK.....	11
1.6 OPERATING EXPENDITURE FRAMEWORK.....	23
1.7 CAPITAL EXPENDITURE .....	26
1.8 ANNUAL BUDGET TABLES .....	27
<b>PART 2 – SUPPORTING DOCUMENTATION</b> .....	<b>43</b>
2.1 OVERVIEW OF ANNUAL BUDGET PROCESS .....	43
2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN .....	44
2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS .....	44
2.4 OVERVIEW OF BUDGET RELATED-POLICIES .....	44
2.5 OVERVIEW OF BUDGET FUNDING .....	45
2.6 EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES .....	45
2.7 ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY . .....	47
2.8 COUNCILORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS .....	48
2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW .....	49
2.10 ANNUAL BUDGETS AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS – INTERNAL DEPARTMENTS .....	51
2.11 ANNUAL BUDGETS AND SERVICE DELIVERY AGREEMENTS – ENTITIES AND OTHER EXTERNAL MECHANISMS .....	51
2.12 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS.....	51
2.13 CAPITAL EXPENDITURE DETAILS .....	52
2.14 LEGISLATION COMPLIANCE STATUS .....	54
2.15 OTHER SUPPORTING DOCUMENTATION .....	54
2.16 MANAGER'S QUALITY CERTIFICATE.....	70
<b>PART 3 – APPENDICES</b> .....	<b>71</b>
3.1 APPENDIX A – TARIFF LISTING.....	71
3.2 APPENDIX B – SDBIP .....	71
3.3 APPENDIX C – SERVICE LEVEL STANDARDS .....	71

# Part 1 – Annual Budget

## 1.1 Vision & Mission

### Our Vision

Together for excellence

Saam vir uitnemendheid

Sisonke siyagqwesa

### Our Mission

To render excellent services through good governance, public ownership and partnership in order to create a safer environment that will promote socio-economic growth and ensure future financial sustainability in a prosperous southernmost community

This will be achieved through:

- Fairness
- Integrity
- Accountability and responsibility
- Transparency
- Innovativeness
- Responsiveness
- Empathy

## 1.2 Mayor's Report

In terms Section 152 of the Constitution of the Republic of South Africa, the objectives of local government are as follows:

- a) To provide democratic and accountable government for local communities;
- b) To ensure the provision of services to communities in a sustainable manner;
- c) To promote social and economic development;
- d) To promote a safe and healthy environment; and
- e) To encourage the involvement of communities and community organisations in the matters of Local Government.

A municipality must strive, within its financial and administrative capacity, to achieve these objective set out in Section 152.

As Mayor and Council we are committed to the following major focus areas:

- Youth Development;
- Development and upgrading of Recreational Facilities;
- Social Development and related projects;
- Local Economic Development (LED);
- Beautification of Communities;
- Sport Development;
- Uplift and support elderly;
- Safety and Security of the Community;
- Job creation initiatives/programs;

In order to achieve our goals in the focus areas identified, it is imperative that we:

- Spend at least 95% of our budget allocations;
- Tighten our oversight responsibility in each and every department (Financial monitoring and reporting);
- Be open minded, responsive and caring;
- Work closer as a collective and respect one another's job and responsibility;
- Employ capable officials who can contribute to service delivery;
- Ensure sustained financial viability for maximum development support;
- Sound financial administration;
- Ensure internal control over municipality's financial activities;
- Maximise Revenue potential through effective debt collection and credit control practices;
- Effective and efficient management of the municipality's assets and motor vehicle fleet to optimise the economic benefit over the useful life of the asset;
- Develop and implement ICT Governance to realise the following benefits:
  - o Integrates and institutionalise good practices to ensure that the ICT component supports the business objectives
  - o The organisation will use ICT Governance Framework to drive the Stakeholders' values.
  - o The organisation will also understand and manage the associated IT risks.
- Provide an effective and efficient financial management service to external and internal stakeholders in respect of council's assets, liabilities, revenue and expenditure in a sustained manner.

Real Gross Domestic Product (GDP) growth of 0,9 per cent is projected for 2023. Over the next three years, GDP growth is expected to average 1.8 per cent. Headline inflation is expected to remain between 3 to 6 per cent target range over the 2023/24 MTREF.

Commodity prices, which have supported South Africa's economic recovery, slowed and a number of other new risk is placing a developmental state like South Africa under additional growth pressures. Industrial action in the manufacturing sector, and the re-emergence of loadshedding, also slowed the pace of the recovery.

The following macro-economic forecasts was considered when preparing the 2023/24 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2021 - 2026**

Fiscal year	2021/22	2022/23	2023/24	2024/25	2025/26
	Actual	Estimate	Forecast		
<b>CPI Inflation</b>	4.9%	6.9%	5.3%	4.9%	4.7%

Source: Budget Review 2023.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

To implement the IDP the following strategic goals and objectives (aligned to both the National KPA's and the departments within the municipality) are contained in the IDP of Cape Agulhas Municipality:

National KPA	Municipal KPA	Strategic goal	Strategic objective	Department
KPA1: Good Governance and Public Participation	MKPA1: Good Governance and Public Participation	SG1: To ensure good governance and institutional sustainability	SO1: To create a culture of good governance	1.1 - Council Administration
				1.2 - Internal Audit
				1.3 - Municipal Manager
				1.4 - Council Support
				1.5 - Shared Services
			SO2: To create a culture of public participation and empower communities to participate in the affairs of the Municipality	1.6 - Strategic Services
				1.9 - Administration
				1.1 - Council Administration
				1.10 - Human Resources & Organisational Development
KPA2: Municipal Institutional Development and Transformation	MKPA2: Municipal Institutional Development and Transformation	SG2: To ensure institutional sustainability	SO3: To create an administration capable of delivering on service excellence.	1.10 - Human Resources & Organisational Development
				1.9 - Administration
				2.7 - Information Systems
				4.2 - Beaches & Holiday Resorts
				4.3 - Buildings and Commonage
				4.8 - Parks and Sports Facilities
KPA3: Local Economic Development	MKPA3: Local Economic Development and Tourism	SG3: To promote local economic development in the Cape Agulhas Municipal Area	SO4: To create an enabling environment for economic growth and development	1.10 - Human Resources & Organisational Development
				1.6 - Strategic Services
				4.11 - Social Development
			SO5: To promote tourism in the Municipal Area	4.8 - Parks and Sports Facilities
				5.1 - Director: Engineering Services
				1.1 - Council Administration
1.11 - Tourism				
KPA4: Municipal Financial Viability and Management	MKPA4: Municipal Financial Viability and Management	SG4: To improve the financial viability of the Municipality and ensure its long term financial sustainability	SO6: To provide effective financial, asset and procurement management	2.1 - Budget & Treasury
				2.2 - Expenditure Management
				2.3 - Director: Financial Services & ICT
				2.4 - Revenue Management
				2.5 - Supply Chain Management
KPA5: Basic Service Delivery	MKPA5: Basic Service Delivery	SG5: To ensure access to equitable affordable and sustainable municipal services for all citizens	SO10: Development of sustainable vibrant human settlements	1.7 - Town Planning
				4.6 - Human Settlements
				5.7 - Building Control
			SO7: Provision of equitable quality basic services to all households	1.1 - Council Administration
				2.6 - Workshop
				5.1 - Director: Engineering Services
				5.10 - Air Quality
				5.2 - Sewerage Services
				5.3 - Refuse Removal Services
				5.4 - Streets & Stormwater
				5.5 - Water
				5.6 - Workshop
				5.8 - Electricity Services
				5.9 - PMU Unit
				SO9: To provide community facilities and services
4.4 - Cemetery				
4.7 - Library Services				
SG6: To create a safe and healthy environment for all citizens and visitors to the Cape Agulhas Municipality	MKPA6: Social and youth development	SG6: To create a safe and healthy environment for all citizens and visitors to the Cape Agulhas Municipality	SO10: Development of sustainable vibrant human settlements	4.6 - Human Settlements
				SO11: To promote social and youth development
SO12: To create and maintain a safe and healthy environment	1.1 - Council Administration			
	1.8 - Socio & Economic Development			
	4.1 - Director: Management Services			
	4.12 - Traffic & Law Enforcement			
	4.13 - Traffic Licencing & Vehicle Testing Station			
	4.5 - Environmental Services			
4.9 - Protective Services				
5.3 - Refuse Removal Services				

The Integrated Development Plan (IDP) is a 5-year strategic developmental plan, setting strategic and budget priorities as required in terms of the Municipal Systems Act of 2000.

The municipal Council compile a new Integrated Development plan, titled the 5<sup>th</sup> Generation IDP.

The IDP, set our budget priorities for the next five years, should be aligned with the development plans of provincial and national government, and is agreed upon between Cape Agulhas Municipality and the residents during the public participation process. Therefore the IDP enables Cape Agulhas Municipality to make the best use of scarce resources and it also enables the councillors to make decisions based on the needs and priorities of their communities.

With the IDP, Cape Agulhas Municipality can:

- Develop a clear vision
- Identify its key development priorities
- Formulate appropriate strategies
- Develop the appropriate organisational structure and systems
- Align resources with development priorities

### **1.3 Council Resolutions – Final adopted budget**

**1. Council resolves that the Tabled budget of the municipality for the financial year 2023/24 as per Budget Related Resolutions of the budget document and indicative for the projected outer years 2024/25 and 2025/26 be approved and adopted as set out in Annual Budget Tables in respect of the following schedules:**

**1.1 Executive summary of revenue & expenditure – Table A1;**

**1.2 Budgeted Financial Performance (Revenue and Expenditure by standard Classification) –Table A2;**

**1.3 Budgeted Financial Performance (revenue and expenditure by municipal vote) A – Table A3;**

**1.4 Budgeted Financial Performance (revenue and expenditure) – Table A4;**

**1.5 Budgeted Capital Expenditure by vote, standard classification and funding – Table A5;**

**1.6 Budgeted Financial Position – Table A6;**

**1.7 Budgeted Cash Flows Table A7;**

**1.8 Cash backed reserves/accumulated surplus reconciliation – Table A8;**

**1.9 Asset Management – Table A9;**

**1.10 Basic service delivery measurement table A10**

**2. Council approves and adopts the Final tariffs listing for services as per Annexure A with effect 1 July 2023. Council take note that the Final tariff in respect of the Electricity increase is still subject to final approval by NERSA, and that after Nersa issue the document the tariff will be updated based on the outcome letter.**

3. Council approved and adopts the Service Delivery and Budget Implementation plan (SDBIP) in respect of the 2023/24 budget year per Appendix B
4. The Council of Cape Agulhas Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2023 the following Draft policies:
  - (i) The Final Borrowing, funds and reserve policy as per Annexure C1
  - (ii) The Final Budget and veriment policy as per Annexure C2
  - (iii) The Final Cost containment policy as per Annexure C3
  - (iv) The Final Cash and Investment policy as per Annexure C4
  - (v) The Final Cost containment policy as per Annexure C5
  - (vi) The Final Funding and reserves policy as per Annexure C6
  - (vii) The Final Policy relating to the Long-term financial plan as per Annexure C7
  - (viii) The Final Policy related to the Management and Disposal of the assets as per Annexure C8
  - (ix) The Final policy relating to the dealing with Infrastructure investment and capital projects as per Annexure C9
5. Council approved the Procurement plan for the 2023/24 financial year as per Annexure D attached.
6. Council approves the KAM Service charter for the financial year for the period ending 30 June 2025 as per Annexure E
7. Council notes that the Executive Mayor will have an oversight role over the budget process before it is again submitted for final approval.



## 1.4 Executive Summary

Over the 2023 MTEF period, local government allocations will increase by a total of R14.3 billion, made up of R8.1 billion in the local government equitable share and R6.2 billion in direct conditional grants. This takes the total direct allocation to R521.7 billion over the same period. These allocations alleviate some of the financial pressures, particularly in basic services, where the costs of providing services are rising.

The local government equitable share and related allocations increases at an annual average rate of 7.8 per cent and municipal conditional grants increase by 3.5 per cent over the 2023 MTEF period.

The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the 2023 MTEF period. It also includes allocations for the operational and maintenance costs associated with the provision of free basic services.

The 2023 Budget has ensured that sufficient provision has been made to ensure that all municipalities are fully subsidized to support indigent households. Following this, R1.35 billion has been left unallocated in the LGES formula for 2023/24 to serve as a precautionary measure should municipal electricity tariffs exceed the 20.7 per cent provided for in the formula (see section 5.7 on why this is above the 18.7 per cent approved by the Energy Regulator). If the actual increase in municipal bulk tariffs exceeds the provision made in the formula, it will be the first call on those unallocated funds. We will consider funding broader cost relief measures for municipalities if funds remain available after that.

Similar to the rest of government, municipalities face a difficult fiscal environment. The weak economic growth has put pressure on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities, like Cape Agulhas Local Municipality, have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, Water Boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them and eliminate wasteful and non-core spending.

Municipalities must ensure that they render basic services, maintain their assets and clean environment. Furthermore, there must be continuous communication with the community and other stakeholders to improve the municipality's reputation. This will assist in attracting investment in the local economy which may result in reduced unemployment.

The municipality must focus on maximising the revenue generation of the municipal revenue base, while also setting cost reflective tariffs.

It should also be noted that it is easier for consumers to pay for services if they are reliable and when the environment is well maintained.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2023/24 Medium-term Revenue and Expenditure Framework:

## Consolidated Overview of the 2023/24 MTREF (R'000)

WC033 Cape Agulhas - Table A1 Budget Summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	93 065	98 795	104 881
Service charges	184 813	197 038	223 789	241 821	232 060	232 060	43 255	252 625	279 436	318 604
Investment revenue	6 283	3 138	4 783	2 506	5 506	5 506	365	6 194	6 968	7 665
Transfer and subsidies - Operational	45 328	46 733	48 416	53 037	70 502	70 502	14 444	58 906	81 525	85 748
Other own revenue	33 995	29 897	35 277	38 439	37 606	37 606	2 610	44 886	33 949	35 848
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>270 420</b>	<b>276 806</b>	<b>312 265</b>	<b>335 802</b>	<b>345 673</b>	<b>345 673</b>	<b>60 674</b>	<b>455 677</b>	<b>500 673</b>	<b>552 745</b>
Employee costs	130 122	157 304	157 389	167 932	164 121	164 121	24 699	178 576	183 503	190 491
Remuneration of councillors	5 632	5 626	5 577	5 777	5 549	5 549	966	5 753	5 753	5 753
Depreciation and amortisation	15 528	16 715	19 950	10 827	10 827	10 827	1 804	11 311	11 818	12 351
Finance charges	7 263	6 972	9 430	6 564	6 564	6 564	-	7 035	7 346	6 990
Inventory consumed and bulk purchases	89 051	95 449	115 049	140 266	164 232	164 232	30 291	165 714	202 343	229 322
Transfers and subsidies	4 831	2 987	2 354	2 361	2 283	2 283	578	2 292	2 297	2 302
Other expenditure	68 972	52 590	60 934	75 411	79 218	79 218	8 143	83 187	80 260	82 849
<b>Total Expenditure</b>	<b>321 398</b>	<b>337 644</b>	<b>370 682</b>	<b>409 138</b>	<b>432 794</b>	<b>432 794</b>	<b>66 481</b>	<b>453 867</b>	<b>493 321</b>	<b>530 059</b>
<b>Surplus/(Deficit)</b>	<b>(50 978)</b>	<b>(60 838)</b>	<b>(58 417)</b>	<b>(73 336)</b>	<b>(87 121)</b>	<b>(87 121)</b>	<b>(5 808)</b>	<b>1 809</b>	<b>7 352</b>	<b>22 686</b>
Transfers and subsidies - capital (monetary allocations)	20 778	15 772	25 467	31 504	33 322	33 322	-	16 623	14 019	12 422
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 808)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 808)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>

As can be seen from the above, the municipality is projected to operate at an operating surplus over the 2023/24 MTREF. This is considered positive as sufficient revenue will be raised to cover both cash and non-cash expenditure to be incurred. As previously mentioned, this will have a positive impact on the cash resources and sustainability of the municipality.

The municipal surplus budget is under tremendous pressures, and this is a direct result of the impact of the Global economic recessionary environment currently in operation as well as the impact of the Load shedding and currency depreciating that impact on the cost of fuel and diesel.

A new valuation roll is also being implemented and to accommodate that significant increases in the value of the properties the municipality needed to review the increases implemented for the property rates.

The budget presented is aligned to the following vote structure:

Vote	Executive and Council	Financial Services & ICT	Management Services	Engineering Services
Department	Council Administration	Budget & Treasury	Beaches & Holiday Resorts	Director: Engineering Services
	Strategic Services	Expenditure Management	Buildings and Commonage	Sewerage Services
	Town Planning	Director: Financial Services & ICT	Cemetery	Refuse Removal Services
	Socio & Economic Development	Revenue Management	Human Settlements	Water
	Administration	Supply Chain Management	Library Services	Building Control
	Human Resources & Organisational Development	Workshop	Parks and Sports Facilities	Electricity Services
	Tourism	Information Systems	Traffic & Law Enforcement	Streets & Stormwater
	Internal Audit		Traffic Licencing & Vehicle Testing Station	PMU Unit
	Municipal Manager		Director: Management Services	Air Quality
	Council Support		Environmental Services	
	Shared Services		Protective Services	
			Public Services	

In line with the municipal structure, the following revenue and expenditure is appropriated to each vote:

WC033 Cape Agulhas - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		69 481	69 998	77 897	72 299	74 066	74 066	175 821	172 169	183 081
Executive and council		30 598	34 393	33 385	37 037	37 037	37 037	40 380	43 729	47 082
Finance and administration		38 883	35 605	44 512	35 262	37 029	37 029	135 441	128 440	135 999
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		13 503	12 945	14 160	16 790	35 356	35 356	24 731	44 596	46 226
Community and social services		6 376	6 810	7 259	7 463	8 281	8 281	10 479	10 104	10 545
Sport and recreation		6 956	5 959	6 726	8 483	9 483	9 483	10 027	10 587	11 432
Public safety		-	-	-	-	-	-	-	-	-
Housing		172	175	175	844	17 592	17 592	4 225	23 906	24 249
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 835	9 967	9 663	11 054	11 471	11 471	12 563	12 803	13 400
Planning and development		5 353	4 144	3 979	3 180	3 697	3 697	3 044	3 059	3 206
Road transport		2 708	3 405	3 415	4 045	4 045	4 045	4 287	4 492	4 701
Environmental protection		8 773	2 417	2 268	3 830	3 730	3 730	5 231	5 252	5 494
<i>Trading services</i>		191 378	199 669	236 012	267 163	258 102	258 102	259 185	285 123	322 460
Energy sources		129 688	132 651	151 470	174 958	165 198	165 198	165 993	191 204	222 441
Water management		28 691	30 176	43 259	49 444	50 144	50 144	47 140	44 876	47 791
Waste water management		13 136	14 112	17 308	18 314	18 314	18 314	20 019	21 319	22 703
Waste management		19 864	22 729	23 975	24 446	24 446	24 446	26 034	27 725	29 525
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	291 197	292 578	337 732	367 306	378 996	378 996	472 299	514 692	565 167
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		97 232	112 128	115 302	118 757	125 269	125 269	134 581	136 348	141 513
Executive and council		16 586	15 579	15 456	15 017	15 341	15 341	38 256	38 521	39 980
Finance and administration		79 369	95 043	98 233	101 909	108 351	108 351	94 437	95 880	99 500
Internal audit		1 278	1 506	1 612	1 831	1 577	1 577	1 888	1 946	2 033
<i>Community and public safety</i>		32 749	31 331	31 858	35 897	52 336	52 336	43 750	61 861	62 775
Community and social services		13 357	11 926	10 913	13 061	12 894	12 894	14 124	14 459	14 908
Sport and recreation		12 384	12 535	14 188	14 957	15 050	15 050	16 451	15 034	14 952
Public safety		4 468	4 028	3 625	4 082	3 843	3 843	5 537	4 903	4 963
Housing		2 541	2 843	3 133	3 798	20 549	20 549	7 638	27 465	27 952
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		45 374	40 802	42 027	48 039	46 767	46 767	53 259	54 418	56 978
Planning and development		10 749	12 124	12 791	15 157	14 823	14 823	16 928	17 049	18 116
Road transport		20 750	20 324	21 578	21 625	21 344	21 344	24 052	24 807	25 799
Environmental protection		13 875	8 355	7 659	11 258	10 600	10 600	12 278	12 562	13 064
<i>Trading services</i>		159 379	169 168	197 280	206 467	208 459	208 459	222 617	241 034	269 135
Energy sources		103 888	110 190	129 515	140 202	141 466	141 466	148 894	166 332	192 348
Water management		22 369	24 007	26 168	24 946	25 624	25 624	29 102	29 586	30 630
Waste water management		12 453	12 627	15 859	13 701	13 931	13 931	14 401	14 879	15 350
Waste management		20 669	22 344	25 738	27 619	27 438	27 438	30 220	30 237	30 806
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	334 735	353 430	386 468	409 161	432 831	432 831	454 206	493 662	530 402
<b>Surplus/(Deficit) for the year</b>		(43 538)	(60 852)	(48 736)	(41 855)	(53 836)	(53 836)	18 093	21 030	34 766

## 1.5 Operating Revenue Framework

Section 18 of the Municipal Finance Management Act, 2003, which deals with the funding of expenditure, states as follows:

- (1) "An annual budget may only be funded from –
  - (a) Realistically anticipated revenue to be collected from the approved sources of revenue;
  - (b) Cash-backed accumulated funds from previous financial years' surpluses not committed for other purposes; and
  - (c) Borrowed funds, but only for the capital budget referred to in section 17(2).
- (2) Revenue projections in the budget must be realistic, taking into account –

- (a) projected revenue for the current year based on collection levels to date; and
- (b) actual revenue collected in previous years.”

The following table is a summary of the 2023/24 MTREF (classified by main revenue source):

### Summary of revenue classified by main revenue source

WC033 Cape Agulhas - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	123 684	130 028	147 271	167 603	157 842	157 842	26 286	165 479	186 625	219 780
Service charges - Water	2	28 129	30 168	35 549	31 974	31 974	31 974	7 615	41 642	44 349	47 231
Service charges - Waste Water Management	2	13 136	14 112	16 993	18 089	18 089	18 089	3 726	19 780	21 066	22 436
Service charges - Waste Management	2	19 864	22 729	23 975	24 154	24 154	24 154	5 629	25 724	27 396	29 176
Sale of Goods and Rendering of Services		8 461	8 130	9 586	10 922	12 024	12 024	1 361	12 901	14 022	15 030
Agency services		2 708	3 405	3 415	4 045	4 045	4 045	348	4 287	4 492	4 701
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2	2	2	1 326	1 326	1 326	0	1 385	1 490	1 623
Interest earned from Current and Non Current Assets		6 283	3 138	4 783	2 506	5 506	5 506	365	6 194	6 968	7 665
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 330	2 338	2 940	1 564	2 554	2 554	249	2 788	2 924	3 062
Licence and permits		9	3	4	142	42	42	-	44	46	49
Operational Revenue		5 293	10 860	1 685	1 255	1 330	1 330	165	1 617	1 711	1 819
<b>Non-Exchange Revenue</b>											
Property rates	2	-	-	-	-	-	-	-	93 065	98 795	104 881
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8 836	2 437	2 656	3 520	3 620	3 620	185	6 014	5 363	5 609
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		45 328	46 733	48 416	53 037	70 502	70 502	14 444	58 906	81 525	85 748
Interest		1 378	2 188	1 920	665	665	665	301	650	901	965
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		4 976	535	13 070	15 000	12 000	12 000	2	15 000	3 000	3 000
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contrib</b>		<b>270 420</b>	<b>276 806</b>	<b>312 265</b>	<b>335 802</b>	<b>345 673</b>	<b>345 673</b>	<b>60 674</b>	<b>455 677</b>	<b>500 673</b>	<b>552 745</b>
<b>Expenditure</b>											
Employee related costs	2	130 122	157 304	157 389	167 932	164 121	164 121	24 699	178 576	183 503	190 491
Remuneration of councillors		5 632	5 626	5 577	5 777	5 549	5 549	966	5 753	5 753	5 753
Bulk purchases - electricity	2	89 051	95 449	112 352	116 487	109 248	109 248	27 172	125 894	141 932	167 054
Inventory consumed	8	-	-	2 696	23 779	54 984	54 984	3 118	39 820	60 411	62 268
Debt impairment	3	-	18	1 531	6 043	6 043	6 043	-	6 085	6 131	6 131
Depreciation and amortisation		15 528	16 715	19 950	10 827	10 827	10 827	1 804	11 311	11 818	12 351
Interest		7 263	6 972	9 430	6 564	6 564	6 564	-	7 035	7 346	6 960
Contracted services		26 481	22 619	23 601	30 263	28 227	28 227	2 232	33 427	29 187	29 943
Transfers and subsidies		4 831	2 987	2 354	2 361	2 283	2 283	578	2 292	2 297	2 302
Irrecoverable debts written off		19 861	6 678	8 813	2 975	2 975	2 975	-	3 750	3 923	4 103
Operational costs		22 631	23 274	26 989	36 119	41 963	41 963	5 911	39 916	41 011	42 662
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	10	10	10	-	8	9	9
<b>Total Expenditure</b>		<b>321 398</b>	<b>337 644</b>	<b>370 682</b>	<b>409 138</b>	<b>432 794</b>	<b>432 794</b>	<b>66 481</b>	<b>453 867</b>	<b>493 321</b>	<b>530 059</b>
<b>Surplus/(Deficit)</b>		<b>(50 978)</b>	<b>(60 838)</b>	<b>(58 417)</b>	<b>(73 336)</b>	<b>(87 121)</b>	<b>(87 121)</b>	<b>(5 806)</b>	<b>- 1 809</b>	<b>7 352</b>	<b>22 686</b>
Transfers and subsidies - capital (monetary)	6	20 778	15 772	25 467	31 504	33 322	33 322	-	16 623	14 019	12 422
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 806)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 806)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 806)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 806)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

For the financial year 2023/24 National Treasury issued the mSCOA chart version 6.7. The chart differ from the previous versions due to alignment of the chart with the Grap Annual Financial statements format. The municipality was required to reclassify the current financial year information to ensure correlation with the budgeted information.

This was done to ensure comparisons could be done with the current financial year as well as the MTREF budget period.

### Summary of revenue classified by municipal vote

WC033 Cape Agulhas - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue by Vote</b>	1									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		38 002	39 467	38 743	39 493	41 302	41 302	43 732	46 751	50 249
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		23 176	18 824	24 284	21 118	21 593	21 593	119 382	112 962	120 019
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		11 482	5 823	5 684	7 874	7 774	7 774	9 518	9 744	10 195
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		7 011	7 446	7 927	8 896	26 462	26 462	15 312	34 417	35 220
Vote 5 - MANAGEMENT SERVICES DIRECTORATE3		6 713	5 677	6 436	8 219	9 219	9 219	9 761	10 538	11 382
Vote 6 - ENGINEERING SERVICES DIRECTORATE		155 602	168 976	192 922	211 921	202 160	202 160	205 107	231 641	265 052
Vote 7 - ENGINEERING SERVICES DIRECTORATE2		7 385	2 077	2 329	2 027	2 027	2 027	2 328	2 442	2 557
Vote 8 - ENGINEERING SERVICES DIRECTORATE3		28 691	30 176	43 259	49 444	50 144	50 144	47 140	44 876	47 791
Vote 9 - ENGINEERING SERVICES DIRECTORATE4		13 136	14 112	17 308	18 314	18 314	18 314	20 019	21 319	22 703
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>291 198</b>	<b>292 578</b>	<b>338 872</b>	<b>367 306</b>	<b>378 996</b>	<b>378 996</b>	<b>472 299</b>	<b>514 692</b>	<b>565 167</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		40 410	38 409	39 972	40 961	41 073	41 073	65 203	65 632	68 642
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		50 685	64 315	67 162	70 541	70 276	70 276	73 183	74 150	77 015
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		25 567	21 129	20 847	25 207	24 183	24 183	30 262	30 119	31 139
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		25 823	25 411	25 144	29 351	45 721	45 721	35 004	54 870	56 063
Vote 5 - MANAGEMENT SERVICES DIRECTORATE3		7 368	7 501	8 494	8 791	8 798	8 798	9 888	8 776	8 708
Vote 6 - ENGINEERING SERVICES DIRECTORATE		127 555	134 293	156 887	169 619	170 202	170 202	180 927	196 412	225 067
Vote 7 - ENGINEERING SERVICES DIRECTORATE2		22 506	25 738	25 935	26 043	33 023	33 023	16 236	17 238	17 787
Vote 8 - ENGINEERING SERVICES DIRECTORATE3		22 369	24 007	26 168	24 946	25 624	25 624	29 102	29 586	30 630
Vote 9 - ENGINEERING SERVICES DIRECTORATE4		12 453	12 627	15 859	13 701	13 931	13 931	14 401	14 879	15 350
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>334 736</b>	<b>353 431</b>	<b>386 468</b>	<b>409 161</b>	<b>432 831</b>	<b>432 831</b>	<b>454 206</b>	<b>493 662</b>	<b>530 402</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(43 538)</b>	<b>(60 852)</b>	<b>(47 597)</b>	<b>(41 855)</b>	<b>(53 836)</b>	<b>(53 836)</b>	<b>18 093</b>	<b>21 030</b>	<b>34 766</b>

## Percentage growth in revenue base by main revenue source

WC033 Cape Agulhas - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	123 684	130 028	147 271	167 603	157 842	157 842	26 286	165 479	186 625	219 760
Service charges - Water	2	28 129	30 168	35 549	31 974	31 974	31 974	7 615	41 642	44 349	47 231
Service charges - Waste Water Management	2	13 136	14 112	16 993	18 089	18 089	18 089	3 726	19 780	21 066	22 436
Service charges - Waste Management	2	19 864	22 729	23 975	24 154	24 154	24 154	5 629	25 724	27 396	29 176
Sale of Goods and Rendering of Services		8 461	8 130	9 586	10 922	12 024	12 024	1 361	12 901	14 022	15 030
Agency services		2 708	3 405	3 415	4 045	4 045	4 045	348	4 287	4 492	4 701
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	2	2	2	1 326	1 326	1 326	0	1 385	1 490	1 623
Interest earned from Current and Non Current Assets		6 283	3 138	4 783	2 506	5 506	5 506	365	6 194	6 968	7 665
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 330	2 338	2 940	1 564	2 554	2 554	249	2 788	2 924	3 062
Licence and permits		9	3	4	142	42	42	-	44	46	49
Operational Revenue		5 293	10 860	1 685	1 255	1 330	1 330	165	1 617	1 711	1 819
<b>Non-Exchange Revenue</b>											
Property rates	2	-	-	-	-	-	-	-	93 065	98 795	104 881
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8 836	2 437	2 656	3 520	3 620	3 620	185	6 014	5 363	5 609
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		45 328	46 733	48 416	53 037	70 502	70 502	14 444	58 906	81 525	85 748
Interest		1 378	2 188	1 920	665	665	665	301	850	901	955
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		4 976	535	13 070	15 000	12 000	12 000	2	15 000	3 000	3 000
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contrib)</b>		<b>270 420</b>	<b>276 806</b>	<b>312 265</b>	<b>335 802</b>	<b>345 673</b>	<b>345 673</b>	<b>60 674</b>	<b>455 677</b>	<b>500 673</b>	<b>552 745</b>
<b>Expenditure</b>											
Employee related costs	2	130 122	157 304	157 389	167 932	164 121	164 121	24 699	178 576	183 503	190 491
Remuneration of councillors		5 632	5 626	5 577	5 777	5 549	5 549	966	5 753	5 753	5 753
Bulk purchases - electricity	2	89 051	95 449	112 352	116 487	109 248	109 248	27 172	125 894	141 932	167 054
Inventory consumed	8	-	-	2 696	23 779	54 984	54 984	3 118	39 820	60 411	62 268
Debt impairment	3	-	18	1 531	6 043	6 043	6 043	-	6 085	6 131	6 131
Depreciation and amortisation		15 528	16 715	19 950	10 827	10 827	10 827	1 804	11 311	11 818	12 351
Interest		7 263	6 972	9 430	6 564	6 564	6 564	-	7 035	7 346	6 990
Contracted services		26 451	22 619	23 601	30 263	28 227	28 227	2 232	33 427	29 187	29 943
Transfers and subsidies		4 831	2 987	2 354	2 361	2 283	2 283	578	2 292	2 297	2 302
Irrecoverable debts written off		19 861	6 678	8 813	2 975	2 975	2 975	-	3 750	3 923	4 103
Operational costs		22 631	23 274	26 989	36 119	41 963	41 963	5 911	39 916	41 011	42 662
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	10	10	10	-	8	9	9
<b>Total Expenditure</b>		<b>321 398</b>	<b>337 644</b>	<b>370 682</b>	<b>409 138</b>	<b>432 794</b>	<b>432 794</b>	<b>66 481</b>	<b>453 867</b>	<b>493 321</b>	<b>530 059</b>
<b>Surplus/(Deficit)</b>		<b>(50 978)</b>	<b>(60 838)</b>	<b>(58 417)</b>	<b>(73 336)</b>	<b>(87 121)</b>	<b>(87 121)</b>	<b>(5 808)</b>	<b>1 809</b>	<b>7 352</b>	<b>22 686</b>
Transfers and subsidies - capital (monetary)	6	20 778	15 772	25 467	31 504	33 322	33 322	-	16 623	14 019	12 422
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 808)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 808)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 808)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 808)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>

As can be seen from the above table, the new National Treasury reporting format, provides an interesting analysis between the Exchange and Non-exchange traded services as well as the total contribution from the Rates and Services to the municipal revenue budget.

Exchange traded services are classified and defined as services where there is an exchange of goods and services, the municipality delivers a service in exchange for the service tariffs or fees charged to the consumer or user. The table indicates that the municipality collects projected a total of 63% of revenue from exchange related functions.

A observation to note is the contribution of the Service revenue – Electricity charges. Although a increase of 18.49% is included as the proposed electricity increase based on the Nersa approve tariff, the municipal revenue from the revenue source is only increasing from 36 to 38% over the reporting period. The low increase is mainly due to the impact of Loadshedding on the sale of electricity units. This income source will be carefully monitored over the budget period and any significant changes need to be addressed due to the significant contributor of electricity to the municipal revenues. Electricity has also always been used traditionally to cross-subsidize department that is not generating income or generate inadequate income to fund the function.

Non-exchange services are the opposite of exchange whereas no back and forth of services is exchanged in the production of income. The levied of property rates is regarded as a non-exchange service and contributes the biggest component of these revenues together with the Operational transfers.

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the Municipality. Rates and service charge revenues comprise between 68 and 72 percent of the total revenue mix.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:



## Operating Transfers and Grant Receipts

Description		2023/24 Medium Term Revenue & Expenditure Framework		
		Adjusted Budget	Budget Year 2023/24	Budget Year +1 2024/25
<b>R thousand</b>				
<b>RECEIPTS:</b>				
<b>Operating Transfers and Grants</b>				
<b>National Government:</b>	<b>44 708</b>	<b>44 111</b>	<b>49 279</b>	<b>50 770</b>
<b>Local Government Equitable Share</b>	37 037	40 380	43 729	47 082
Finance Management	1 550	1 550	1 550	1 688
Integrated National Electrification Programme	4 348	-	4 000	2 000
EPWP Incentive	1 773	2 181	-	-
<b>Provincial Government:</b>	<b>26 867</b>	<b>14 158</b>	<b>33 653</b>	<b>34 421</b>
Regional Socio Economic Program (RSEP)	1 117	130	-	-
Community Development Workers (CDW)	56	57	57	57
Housing	2 454	4 085	23 906	24 249
Housing - Rent to own	15 000	-	-	-
Library Support grant	7 395	9 796	9 600	10 020
Proclaimed Roads - subsidy	95	90	90	95
DPLG Capacity building Grant	300	-	-	-
Thusong Grant	150	-	-	-
WC Financial support grant	300	-	-	-
-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>71 575</b>	<b>58 269</b>	<b>82 932</b>	<b>85 191</b>
<b>Capital Transfers and Grants</b>				
<b>National Government:</b>	<b>28 929</b>	<b>17 260</b>	<b>12 612</b>	<b>12 979</b>
Municipal Infrastructure Grant (MIG)	11 929	12 260	12 612	12 979
Water Service Infrastructure Grant (WSIG)	17 000	5 000	-	-
<b>Provincial Government:</b>	<b>820</b>	<b>-</b>	<b>-</b>	<b>-</b>
WC Meter Intervention Grant (Smart metering)	700	-	-	-
DPLG Capacity building Grant (Shieldhouse)	120	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>29 749</b>	<b>17 260</b>	<b>12 612</b>	<b>12 979</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>101 324</b>	<b>75 529</b>	<b>95 544</b>	<b>98 170</b>

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities must justify in their budget documentation all increases in excess of the 3-6 per cent, which is the current projected inflation rate for 2023/24.

The municipality budgets for the non-payment of accounts based on past experience of recovery rates, also taking into account recovery rates achieved in the 2023/24 year to date. The municipality applies its Credit Control Policy stringently but there are always situations where there are defaults on payment. The process with regards to the collection of outstanding debts is currently under review with numerous processes being investigated that increase additional revenues relating to outstanding debt will be collected.

### 1.5.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

The municipality as part of the compilation of the budget was required by legislation to implement a new valuation roll for the 2023/24 MTREF period after applying for exemption with the 2022/23 MTREF budget process.

The new valuation roll is currently out for public comment and available at all municipal facilities and offices. The objection and appeal process for complaints on the new valuation roll has lapsed and the next phase of the implementation, is addressing the appeals and objections as received.

The impact of the new valuation roll is an 24% increase on the average property valuations of residential plots with even significantly higher increases on the vacant plots in certain areas.

Implementing a tariff increase during periods of implementing a new valuation roll is also complicated due to the "double taxation" nature of the circumstances. That is receiving an increase in the value of the property as well as an increase in the property rates tariff as per normal municipal practices.

To ensure affordability and the impact on the tariff can be kept to a minimum and not significantly negatively impacting the average household the municipality implemented a reduction in the c/R tariff for the 2023/24 financial year. That is also in line with communication received from Provincial government to ensure that the impact on households is limited given the current economic climate.

The proposal for the 2023/24 financial year is an **average increase of 6% to 8%** on the Property rates revenue budgeted, based on the Adjustment budget information for the 2022/23 financial year. This in effect means that no rates increases are anticipated for the financial year due to the New valuation roll with a subsequent reduction in the c/R value to accommodate property value increases.

### 1.5.2 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure cost reflective tariffs are achieved.

With effect from the 1<sup>st</sup> of July with the implementation of the new budget and tariffs the municipality implemented a significant change that will impact most households within the municipal areas if implemented. Historically all municipal residential households received a 6kl free water monthly. Standards practice with most local municipalities is that this benefit is mostly only afforded to the municipal registered indigents on the municipal database.

The municipal administrative after numerous debates decided to implement the following as part of the budget process for the 2023/24 financial year:

- The 6kl free water will only be available to households registered on the municipal Indigent database register. The registration on the database is ongoing and all household that struggle with the payment of municipal accounts due to economic hardships are encouraged to register on the municipal database.

- All other households who historically also received the 6kl free water will only be given 3kl free with the implementation of the 2023/24 financial year, and this benefit will be reduce to 0 with effect from the 2024/25 financial year.
- The tariff for water usage is based on a scale with higher tariff charged the higher the usage of the household of the consumer.
- The scales currently implemented is also being reviewed and this is done to ensure the security of the water resources with the municipal boundaries.
- The average household usage will be determine and a penalty tariff will be implemented with the scales to deter wastage of the municipal water resources.

All the above are proposed to ensure the municipality project the limited natural water resources within the municipal boundaries.

An average increase of 6 per cent (in line with projected CPI) in the Water tariff is proposed for 2023/24 financial year.

The following projections are applicable to the water service:

Although this service is running, the following should also be taken into account when coming to a final conclusion with regards to the service provided:

- The increase in the tariff is aligned to the Long Term financial plan of the municipality. It is imperative that the service generates a surplus not only to provide the required funding needed for capital purposes, but also to increase the cash reserves of the municipality that will ensure that the basic services are provided on a sustainable manner.
- The service should be reviewed in conjunction with the provision of Sewerage and Sanitation Services. It is estimated that 70% of all water consumption eventually filters through into the sewerage systems of the municipality. In order to ensure that the level of services in the municipal area are maintained from a sewerage point of view, it is only considered fair that the large water consumers contribute to the needs of the Sewerage Infrastructure requirements of the municipality.

**Full details regarding the tariffs are included as Appendix A to this document.**

### **1.5.3 Sale of Electricity and Impact of Tariff Increases**

Based on the final approval from NERSA the municipality factored a **15.1% increase** into the projections below.

The biggest component with respect to the adjustment to municipal household accounts is the component of Electricity charges on the account. The NERSA tariffs decision will have a significant impact on available disposable funds of households.

The municipality is mindful of above and residents is urge to register on the municipal indigent database if qualification criteria is met.

**Full details regarding the tariffs are included as Appendix A to this document.**

### **1.5.4 Sanitation and Impact of Tariff Increases**

An **average increase of between 6 to 7.81%** in the Sanitation tariff is proposed for 203/24 financial year. This is in line with projected CPI and is required to ensure that the service provides a surplus in order to provide support to the capital funding requirements associated with the service.

**Full details regarding the tariffs are included as Appendix A to this document.**

### **1.5.5 Waste Removal and Impact of Tariff Increases**

An **average increase of between 6% to 7.38%** in the Refuse Removal tariff is proposed for 2023/24 financial year. The service is currently being operated at a deficit (also taking into account the municipality's obligation to rehabilitate landfill sites). The municipality should investigate the service to ensure that the service becomes cost reflective over time.

## 1.5.6 Overall impact of tariff increases on households

Information on the impact on households can be illustrated below.

Household profile used for municipal Account based on National Treasury guideline document:

Description	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Rand/cent</b>							
<b>Monthly Account for Household - 'Middle Income Range'</b>							
<b>Rates and services charges:</b>							
Property rates	516,78	516,78	516,78	6,5%	550,37	586,14	624,24
Electricity: Basic levy	452,72	452,72	207,62	9,0%	226,30	241,01	283,76
Electricity: Consumption	2 359,06	2 359,06	2 359,06	15,1%	2 715,28	3 061,20	3 604,26
Water: Basic levy	173,04	173,04	173,04	8,1%	187,00	199,16	212,10
Water: Consumption	223,26	223,26	223,26	7,5%	240,00	255,60	272,22
Sanitation	180,87	180,87	180,87	7,8%	195,00	207,68	221,17
Refuse removal	205,22	205,22	205,22	7,2%	220,00	234,30	249,53
Other							
<b>sub-total</b>	<b>4 110,95</b>	<b>4 110,95</b>	<b>3 865,85</b>	<b>-</b>	<b>4 333,95</b>	<b>4 785,09</b>	<b>5 467,29</b>
VAT on Services	539,13	539,13	539,13	-	539,13	539,13	539,13
<b>Total large household bill:</b>	<b>4 650,07</b>	<b>4 650,07</b>	<b>4 404,97</b>		<b>4 873,07</b>	<b>5 324,21</b>	<b>6 006,41</b>
<b>% increase/decrease</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>10,6%</b>	<b>9,3%</b>	<b>12,8%</b>

Description	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Rand/cent</b>							
<b>Monthly Account for Household - 'Affordable Range'</b>							
<b>Rates and services charges:</b>							
Property rates	365,89	365,89	365,89	6,5%	389,68	415,00	441,98
Electricity: Basic levy	452,72	452,72	207,62	9,0%	226,30	241,01	283,76
Electricity: Consumption	956,30	956,30	956,30	15,1%	1 100,70	1 240,93	1 461,07
Water: Basic levy	173,04	173,04	173,04	6,5%	184,35	196,33	209,09
Water: Consumption	174,91	174,91	174,91	6,9%	187,00	199,16	212,10
Sanitation	180,87	180,87	180,87	7,8%	195,00	207,68	221,17
Refuse removal	205,22	205,22	205,22	7,2%	220,00	234,30	249,53
Other							
<b>sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
VAT on Services	321,46	321,46	284,69	11,2%	316,60	347,91	395,51
<b>Total small household bill:</b>	<b>2 830,41</b>	<b>2 830,41</b>	<b>2 548,55</b>		<b>2 819,62</b>	<b>3 082,32</b>	<b>3 474,22</b>
<b>% increase/decrease</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>10,6%</b>	<b>9,3%</b>	<b>12,7%</b>

Description	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Rand/cent</b>							
<b>Monthly Account for Household - 'Indigent'</b>							
<b>Household receiving free basic services</b>							
<b>Rates and services charges:</b>							
Property rates	215,01	215,01	215,01	6,5%	228,98	243,87	259,72
Electricity: Basic levy						-	-
Electricity: Consumption	521,57	521,57	521,57	15,1%	600,33	676,81	796,87
Water: Basic levy	173,04	173,04	173,04	8,1%	187,00	199,16	212,10
Water: Consumption	126,56	126,56	126,56	7,5%	136,05	144,90	154,31
Sanitation	180,87	180,87	180,87	7,8%	195,00	207,68	221,17
Refuse removal	205,22	205,22	205,22	7,2%	220,00	234,30	249,53
Other						-	-
<b>sub-total</b>	<b>1 422,27</b>	<b>1 422,27</b>	<b>1 422,27</b>	<b>-</b>	<b>1 567,36</b>	<b>1 706,70</b>	<b>1 893,71</b>
VAT on Services	181,09	181,09	181,09	10,9%	200,76	219,43	245,10
<b>Total small household bill:</b>	<b>1 603,36</b>	<b>1 603,36</b>	<b>1 603,36</b>		<b>1 768,12</b>	<b>1 926,13</b>	<b>2 138,81</b>
<b>% increase/-decrease</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>10,3%</b>	<b>8,9%</b>	<b>11,0%</b>

## 1.6 Operating Expenditure Framework

Municipalities are still urged to implement the cost containment measures on six focus areas namely, consultancy fees, no credit cards, travel and related costs, advertising, catering, events costs and accommodation. With the implementation of cost containment measures, municipalities must control unnecessary spending on nice-to-have items and non-essential and non-priority activities.

The following table is a high-level summary of the 2023/24 budget and MTREF (classified per main type of operating expenditure):

**Table 1 Summary of operating expenditure by standard classification item**

Expenditure											
Employee related costs	2	130 122	157 304	157 389	167 932	164 121	164 121	24 699	178 576	183 503	190 491
Remuneration of councillors		5 632	5 626	5 577	5 777	5 549	5 549	966	5 753	5 753	5 753
Bulk purchases - electricity	2	89 051	95 449	112 352	116 487	109 248	109 248	27 172	125 894	141 932	167 054
Inventory consumed	8	-	-	2 696	23 779	54 984	54 984	3 118	39 820	60 411	62 268
Debt impairment	3	-	18	1 531	6 043	6 043	6 043	-	6 085	6 131	6 131
Depreciation and amortisation		15 528	16 715	19 950	10 827	10 827	10 827	1 804	11 311	11 818	12 351
Interest		7 263	6 972	9 430	6 564	6 564	6 564	-	7 035	7 346	6 990
Contracted services		26 481	22 619	23 601	30 263	28 227	28 227	2 232	33 427	29 187	29 943
Transfers and subsidies		4 831	2 987	2 354	2 361	2 283	2 283	578	2 292	2 297	2 302
Irrecoverable debts written off		19 861	6 678	8 813	2 975	2 975	2 975	-	3 750	3 923	4 103
Operational costs		22 631	23 274	26 989	36 119	41 963	41 963	5 911	39 916	41 011	42 662
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	10	10	10	-	8	9	9

Analyzing the budgeted expenditures, the following important observations can be observed –

### Employee related cost –

The municipality has been struggling in recent years to keep the employee related cost within the National Treasury norms of 30-40% as per Circular 71 financial ratios. Numerous interventions have been implemented and this seem to bear the fruits with the compilation of the draft budget information. For the current as well as over the MTREF period the municipality managed to budget for employee related cost less than the 40% ratios.

Careful consideration needs to be made of the implementation of the budget as per planned targets to ensure actual performance is also within the stipulated targets. The impact of loadshedding due to the operational nature of restarting generations has however already indicated to be a huge challenging factor to ensure spending will be kept within targets. The current trend is that the loadshedding also contributes to significant increase in breakdown of infrastructure as well as the operating of the backup equipment that needed to be managed.

The improved planning of operational activities to date, however, proof fruitful in reducing the spending on overtime and standby budgets.

### Bulk purchases electricity –

Bulk purchases contributed almost 25% of total operational expenditure over the MTREF period. The biggest risk currently experienced relating to these expenditures is the limited control the municipality have with respect to the yearly increases being implemented. The nature of the expenditures was traditionally offset with the collection of revenue from sale of electricity but the current trend for the foreseeable future is that the expenditures will significantly

impact the municipal operations. This is mainly due to the calculation of the liability due to Eskom by the municipality. A huge component of the monthly payment is based on a fixed charges component, and this is not impacted by the total sales generated. This in effect results in a negative net monthly surplus in situations of extreme stages of loadshedding because the municipality will not be able to recover the cost from the consumer. This is negatively impacted the net surplus from the Electricity function. The proposed plan to address this impact is a review of the municipal tariff structure relating to the provision of electricity services. This will be implemented in the future MTREF periods to ensure that the municipality will be able adequately provide for the funding of the infrastructure network related expenses.

### **Remuneration of Councilors -**

The cost associated with the remuneration of councilors is determined by the Minister of Co-operative 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 taken into account in compiling the Municipality's budget.

### **Inventory consumed –**

The biggest component relating to the inventory consumed is the Housing grant allocated recorded under this section. This records in the fluctuation of the weight of the component relative to the other expenditures. This range within the current 7% decreasing and settling on average 5% over the MTREF period.

### **Debt impairment –**

Debt impairment account for the component of traffic fines not being collected as well as the provision for doubtful debts of service charges relating to the water / electricity / refuse / sewerage debtors.

In respect of the traffic fines the municipality implement a improved revenue from the current year performance to the protection services department. This is to account for the improved operational aspects currently being implemented in the unit. The collection rate has been increased to 25% that is significantly higher than the provincial average fine collection rate of other municipalities. The administration is however optimistic that these collections can be achieved.

The provision of debt impairment for service debtors was determined based on an annual collection rate of 98 per cent and the Debt Write-off Policy of the Municipality. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

### **Depreciation and amortization -**

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate of asset consumption.

### **Bulk purchases -**

Bulk purchases are largely informed by the purchase of electricity from Eskom, which is projected to increase by 18.49%. Although the municipality is not in control of the increase in the cost of bulk purchases, the municipality could still implement measures to reduce distribution losses as well as internal consumption. The municipality should also explore options to reduce dependency on Eskom (ie solar initiatives).

### **Contracted services –**



Contracted services accounts for 6% of operational cost on average over the MTREF period. These cost is mostly originating from contractual obligations or the hiring of expertise to perform specialized functions. The municipality is currently also exploring the possibility of utilizing the contracted services component of the budget to implement Local Economic development, by means of empowering local entrepreneurs to access municipal resources to stimulate the local economy.

### **Operational cost -**

Other expenditure and Other materials comprise of various line items relating to the daily operations of the municipality (including repairs and maintenance as well as operating grant expenditure). These items should be reviewed by the municipality to ensure that all non-priority expenditure is eliminated.

#### **1.6.1 Priority given to repairs and maintenance**

National Treasury observed that budget appropriations for asset renewal as part of the capital programme and operational repairs and maintenance of existing asset infrastructure is still not receiving adequate priority by municipalities, regardless of guidance supplied in previous Budget Circulars. Asset management is a strategic imperative for any municipality and needs to be prioritised as a spending objective in the budget of municipalities.

For the 2023/24 budgets and MTREF's, municipalities must ensure they prioritise asset management and take into consideration the following:

- 1) 40 per cent of its 2023/24 to 2024/25 Capital Budget should be allocated to the renewal/upgrade of existing assets it.
- 2) Operational repairs and maintenance should not be less than 8 per cent of the asset value (write down value) of the municipality's Property Plant and Equipment (PPE).

The municipality have made great strides to achieve both these benchmarks. A large contributing factor to reaching the required levels of repairs and maintenance can be attributed to the costing system of the municipality where employee related and other costs directly related to repairs and maintenance projects now accurately being allocated to this line item.

#### **1.6.2 Free Basic Services: Basic Social Services Package**

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table A10 (Basic Service Delivery Measurement).

The cost of the social package of the registered indigent households is financed by the municipality self and largely by utilising the municipality's unconditional equitable share grant, allocated in terms of the Constitution to local government, and received in terms of the annual Division of Revenue Act.

With the increase in households experiencing financial distress and the negative impact this have on the municipal financial performance the administration is currently in process of reviewing the complete provision of the free basic services component of the municipal operations. Numerous investigations has been conducted to establish the feasibility of a call center to ensure optimal resources and collection of revenues can be achieved. This is currently in discussions.

To support these initiatives the policy related to the provisions of FBS to households are also being reviewed to ensure it is aligned with the current best practices and fairness to all residents and households within the municipality.

## 1.7 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

### 2022/23 Medium-term capital budget per vote

<b>Capital Expenditure - Functional</b>											
Governance and administration		1 932	3 577	(15 107)	1 903	1 635	1 635	4 354	3 761	1 319	3 177
Executive and council		9	37	13	-	-	-	-	-	-	-
Finance and administration		1 922	3 540	(15 120)	1 903	1 635	1 635	4 354	3 761	1 319	3 177
Internal audit											
<b>Community and public safety</b>		<b>(250)</b>	<b>2 068</b>	<b>2 509</b>	<b>3 498</b>	<b>2 633</b>	<b>2 633</b>	<b>165</b>	<b>5 258</b>	<b>2 200</b>	<b>2 920</b>
Community and social services		(673)	63	82	1 368	717	717	1	2 524	300	370
Sport and recreation		(31)	1 980	2 071	2 101	1 895	1 895	164	2 324	1 500	2 350
Public safety		466	23	355	29	21	21	-	410	400	200
Housing		(12)	2	-	-	-	-	-	-	-	-
Health											
<b>Economic and environmental services</b>		<b>49</b>	<b>10 563</b>	<b>20 620</b>	<b>16 753</b>	<b>17 136</b>	<b>17 136</b>	<b>(135)</b>	<b>20 247</b>	<b>18 560</b>	<b>24 500</b>
Planning and development		3 070	1 473	1 314	1 188	1 542	1 542	-	-	-	-
Road transport		(3 021)	9 090	18 838	14 655	14 879	14 879	(135)	19 642	18 560	24 500
Environmental protection		-	-	468	910	715	715	-	405	-	-
<b>Trading services</b>		<b>6 560</b>	<b>41 810</b>	<b>19 640</b>	<b>48 463</b>	<b>50 225</b>	<b>50 225</b>	<b>4 742</b>	<b>30 668</b>	<b>30 139</b>	<b>32 674</b>
Energy sources		4 131	6 148	7 810	12 156	13 167	13 167	-	7 836	11 579	12 360
Water management		94	1 927	9 478	8 325	8 114	8 114	7 421	12 486	14 360	12 864
Waste water management		1 080	29 982	1 849	19 320	19 033	19 033	(2 127)	1 610	3 250	6 150
Waste management		1 255	3 753	503	8 662	9 912	9 912	(552)	8 736	950	1 300
Other											
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	<b>8 291</b>	<b>58 018</b>	<b>27 661</b>	<b>70 616</b>	<b>71 629</b>	<b>71 629</b>	<b>9 126</b>	<b>59 933</b>	<b>52 217</b>	<b>63 271</b>
<b>Funded by:</b>											
National Government		4 403	12 840	20 106	27 302	27 302	27 302	-	15 123	14 019	12 422
Provincial Government		3 740	2 253	4 623	703	2 521	2 521	1	1 500	-	-
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)											
<b>Transfers recognised - capital</b>	<b>4</b>	<b>8 143</b>	<b>15 093</b>	<b>24 729</b>	<b>28 004</b>	<b>29 822</b>	<b>29 822</b>	<b>1</b>	<b>16 623</b>	<b>14 019</b>	<b>12 422</b>
<b>Borrowing</b>	<b>6</b>	<b>(4 085)</b>	<b>31 181</b>	<b>13 937</b>	<b>19 088</b>	<b>21 403</b>	<b>21 403</b>	<b>248</b>	<b>22 634</b>	<b>12 880</b>	<b>21 471</b>
Internally generated funds		4 233	11 745	(11 005)	23 524	20 404	20 404	8 877	20 675	25 318	29 378
<b>Total Capital Funding</b>	<b>7</b>	<b>8 291</b>	<b>58 018</b>	<b>27 661</b>	<b>70 616</b>	<b>71 629</b>	<b>71 629</b>	<b>9 126</b>	<b>59 933</b>	<b>52 217</b>	<b>63 271</b>

## 1.8 Annual Budget Tables

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2023/24 budget and MTREF to be approved by the Council.

**Table A1 - Budget Summary**

WC033 Cape Agulhas - Table A1 Budget Summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	93 065	98 795	104 881
Service charges	184 813	197 038	223 789	241 821	232 060	232 060	43 255	252 625	279 436	318 604
Investment revenue	6 283	3 138	4 783	2 506	5 506	5 506	365	6 194	6 968	7 665
Transfer and subsidies - Operational	45 328	46 733	48 416	53 037	70 502	70 502	14 444	58 906	81 525	85 748
Other own revenue	33 995	29 897	35 277	38 439	37 606	37 606	2 610	44 886	33 949	35 848
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>270 420</b>	<b>276 806</b>	<b>312 265</b>	<b>335 802</b>	<b>345 673</b>	<b>345 673</b>	<b>60 674</b>	<b>455 677</b>	<b>500 673</b>	<b>552 745</b>
Employee costs	130 122	157 304	157 389	167 932	164 121	164 121	24 689	178 576	183 503	190 491
Remuneration of councillors	5 632	5 626	5 577	5 777	5 549	5 549	966	5 753	5 753	5 753
Depreciation and amortisation	15 528	16 715	19 950	10 827	10 827	10 827	1 804	11 311	11 818	12 351
Finance charges	7 263	6 972	9 430	6 564	6 564	6 564	-	7 035	7 346	6 990
Inventory consumed and bulk purchases	89 051	95 449	115 049	140 266	164 232	164 232	30 291	165 714	202 343	229 322
Transfers and subsidies	4 831	2 987	2 354	2 361	2 283	2 283	578	2 292	2 297	2 302
Other expenditure	68 972	52 590	60 934	75 411	79 218	79 218	8 143	83 187	80 260	82 849
<b>Total Expenditure</b>	<b>321 398</b>	<b>337 644</b>	<b>370 682</b>	<b>409 138</b>	<b>432 794</b>	<b>432 794</b>	<b>66 481</b>	<b>453 867</b>	<b>493 321</b>	<b>530 059</b>
<b>Surplus/(Deficit)</b>	<b>(50 978)</b>	<b>(60 838)</b>	<b>(58 417)</b>	<b>(73 336)</b>	<b>(87 121)</b>	<b>(87 121)</b>	<b>(5 808)</b>	<b>1 809</b>	<b>7 352</b>	<b>22 686</b>
Transfers and subsidies - capital (monetary allocations)	20 778	15 772	25 467	31 504	33 322	33 322	-	16 623	14 019	12 422
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 808)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 808)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>8 291</b>	<b>58 018</b>	<b>27 661</b>	<b>70 616</b>	<b>71 629</b>	<b>71 629</b>	<b>9 126</b>	<b>59 933</b>	<b>52 217</b>	<b>63 271</b>
Transfers recognised - capital	8 143	15 093	24 729	28 004	29 822	29 822	1	16 623	14 019	12 422
Borrowing	(4 085)	31 181	13 937	19 088	21 403	21 403	248	22 634	12 880	21 471
Internally generated funds	4 233	11 745	(11 005)	23 524	20 404	20 404	8 877	20 675	25 318	29 378
<b>Total sources of capital funds</b>	<b>8 291</b>	<b>58 018</b>	<b>27 661</b>	<b>70 616</b>	<b>71 629</b>	<b>71 629</b>	<b>9 126</b>	<b>59 933</b>	<b>52 217</b>	<b>63 271</b>
<b>Financial position</b>										
Total current assets	115 360	152 053	182 700	82 871	232 319	232 319	206 377	282 779	325 279	374 924
Total non current assets	475 169	526 114	560 225	633 555	622 167	622 167	558 602	670 789	711 188	762 108
Total current liabilities	61 772	74 137	93 241	28 099	94 047	94 047	92 320	99 436	104 836	110 245
Total non current liabilities	113 007	152 290	180 793	172 756	198 407	198 407	180 912	216 271	215 310	214 625
Community wealth/Equity	393 520	447 103	478 628	499 912	565 761	565 761	506 675	637 860	716 321	812 162
<b>Cash flows</b>										
Net cash from (used) operating	293 504	53 614	174 912	45 691	38 190	38 190	(271 376)	16 173	30 772	42 379
Net cash from (used) investing	(29 998)	(46 487)	(36 203)	(55 616)	(59 629)	(59 629)	(8 007)	(44 933)	(49 217)	(60 271)
Net cash from (used) financing	-	34 200	34 626	13 330	13 330	13 330	-	12 859	(6 540)	(6 184)
<b>Cash/cash equivalents at the year end</b>	<b>263 506</b>	<b>41 327</b>	<b>173 334</b>	<b>3 405</b>	<b>(8 109)</b>	<b>(8 109)</b>	<b>(279 383)</b>	<b>128 776</b>	<b>103 790</b>	<b>79 713</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	73 089	109 361	123 457	62 595	144 676	144 676	140 629	163 271	175 367	191 992
Application of cash and investments	(8 150)	10 823	(14 836)	(24 655)	(58 701)	(58 701)	(22 944)	(57 528)	(84 907)	(114 408)
<b>Balance - surplus (shortfall)</b>	<b>81 239</b>	<b>98 537</b>	<b>138 293</b>	<b>87 251</b>	<b>203 377</b>	<b>203 377</b>	<b>163 573</b>	<b>220 799</b>	<b>260 273</b>	<b>306 400</b>
<b>Asset management</b>										
Asset register summary (WDV)	475 009	525 960	560 078	534 535	622 020	622 020	-	634 913	648 483	674 646
Depreciation	14 315	15 005	16 397	10 827	10 827	10 827	-	11 311	11 818	12 351
Renewal and Upgrading of Existing Assets	330	340	7 233	60 826	63 096	63 096	-	45 955	43 586	55 151
Repairs and Maintenance	59 735	68 392	73 223	82 007	91 015	91 015	-	86 696	87 638	90 267
<b>Free services</b>										
Cost of Free Basic Services provided	15 135	22 360	25 683	25 450	25 450	25 450	-	24 934	26 522	28 213
Revenue cost of free services provided	-	-	-	-	-	-	-	2 050	2 173	2 303
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

## Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The accumulated surplus is positive over the MTREF
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognised is reflected on the Financial Performance Budget;
    - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
    - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget.

## MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

WC033 Cape Agulhas - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue - Functional</b>	1									
<i>Governance and administration</i>		69 481	69 998	77 897	72 299	74 066	74 066	175 821	172 169	183 081
Executive and council		30 598	34 393	33 385	37 037	37 037	37 037	40 380	43 729	47 082
Finance and administration		38 883	35 605	44 512	35 262	37 029	37 029	135 441	128 440	135 999
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		13 503	12 945	14 160	16 790	35 356	35 356	24 731	44 596	46 226
Community and social services		6 376	6 810	7 259	7 463	8 281	8 281	10 479	10 104	10 545
Sport and recreation		6 956	5 959	6 726	8 483	9 483	9 483	10 027	10 587	11 432
Public safety		-	-	-	-	-	-	-	-	-
Housing		172	175	175	844	17 592	17 592	4 225	23 906	24 249
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 835	9 967	9 863	11 054	11 471	11 471	12 563	12 803	13 400
Planning and development		5 353	4 144	3 979	3 180	3 697	3 697	3 044	3 059	3 206
Road transport		2 708	3 405	3 415	4 045	4 045	4 045	4 287	4 492	4 701
Environmental protection		8 773	2 417	2 268	3 830	3 730	3 730	5 231	5 252	5 494
<i>Trading services</i>		191 378	199 669	236 012	267 163	258 102	258 102	259 185	285 123	322 441
Energy sources		129 688	132 651	151 470	174 959	165 198	165 198	165 993	191 204	222 441
Water management		28 691	30 176	43 259	49 444	50 144	50 144	47 140	44 876	47 791
Waste water management		13 136	14 112	17 308	18 314	18 314	18 314	20 019	21 319	22 703
Waste management		19 864	22 729	23 975	24 446	24 446	24 446	26 034	27 725	29 525
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	291 197	292 578	337 732	367 306	378 996	378 996	472 299	514 692	565 167
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		97 232	112 128	115 302	118 757	125 269	125 269	134 581	136 348	141 513
Executive and council		16 586	15 579	15 456	15 017	15 341	15 341	38 256	38 521	39 980
Finance and administration		79 369	95 043	98 233	101 909	108 351	108 351	94 437	95 880	99 500
Internal audit		1 278	1 506	1 612	1 831	1 577	1 577	1 888	1 946	2 033
<i>Community and public safety</i>		32 749	31 331	31 858	35 897	52 336	52 336	43 750	61 861	62 775
Community and social services		13 357	11 926	10 913	13 061	12 894	12 894	14 124	14 459	14 908
Sport and recreation		12 384	12 535	14 188	14 957	15 050	15 050	16 451	15 034	14 952
Public safety		4 468	4 028	3 625	4 082	3 843	3 843	5 537	4 903	4 963
Housing		2 541	2 843	3 133	3 798	20 549	20 549	7 638	27 465	27 952
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		45 374	40 802	42 027	48 039	46 767	46 767	53 259	54 418	56 978
Planning and development		10 749	12 124	12 791	15 157	14 823	14 823	16 928	17 049	18 116
Road transport		20 750	20 324	21 578	21 625	21 344	21 344	24 052	24 807	25 799
Environmental protection		13 875	8 355	7 659	11 258	10 600	10 600	12 278	12 562	13 064
<i>Trading services</i>		159 379	169 168	197 280	206 467	208 459	208 459	222 617	241 034	269 135
Energy sources		103 888	110 190	129 515	140 202	141 466	141 466	148 894	166 332	192 348
Water management		22 369	24 007	26 168	24 946	25 624	25 624	29 102	29 586	30 630
Waste water management		12 453	12 627	15 859	13 701	13 931	13 931	14 401	14 879	15 350
Waste management		20 669	22 344	25 738	27 619	27 438	27 438	30 220	30 237	30 806
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	334 735	353 430	386 468	409 161	432 831	432 831	454 206	493 662	530 402
<b>Surplus/(Deficit) for the year</b>		(43 538)	(60 852)	(48 736)	(41 855)	(53 836)	(53 836)	18 093	21 030	34 766

### Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 16 mSCOA functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- Note that as a general principle the revenues for the Trading Services should exceed their expenditures.
- Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources.
- The table includes capital grant revenue, but excludes internal charges between various departments such as electricity, water, sanitation and refuse. These items, although correctly included/excluded, should also be taken into account before coming to any conclusion with regards to the cost reflectiveness of tariffs and fees raised by the municipality.

## MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC033 Cape Agulhas - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue by Vote</b>										
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION	1	38 002	39 467	38 743	39 493	41 302	41 302	43 732	46 751	50 249
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		23 176	18 824	24 264	21 118	21 593	21 593	119 382	112 962	120 019
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		11 482	5 823	5 684	7 874	7 774	7 774	9 518	9 744	10 195
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		7 011	7 446	7 927	8 896	26 462	26 462	15 312	34 417	35 220
Vote 5 - MANAGEMENT SERVICES DIRECTORATE3		6 713	5 677	6 436	8 219	9 219	9 219	9 761	10 538	11 382
Vote 6 - ENGINEERING SERVICES DIRECTORATE		155 602	168 976	192 922	211 921	202 160	202 160	205 107	231 641	265 052
Vote 7 - ENGINEERING SERVICES DIRECTORATE2		7 385	2 077	2 329	2 027	2 027	2 027	2 328	2 442	2 557
Vote 8 - ENGINEERING SERVICES DIRECTORATE3		28 691	30 176	43 259	49 444	50 144	50 144	47 140	44 876	47 791
Vote 9 - ENGINEERING SERVICES DIRECTORATE4		13 136	14 112	17 308	18 314	18 314	18 314	20 019	21 319	22 703
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	291 198	292 578	338 872	367 306	378 996	378 996	472 299	514 692	565 167
<b>Expenditure by Vote to be appropriated</b>										
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION	1	40 410	38 409	39 972	40 961	41 073	41 073	65 203	65 632	68 642
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		50 685	64 315	67 162	70 541	70 276	70 276	73 183	74 150	77 015
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		25 567	21 129	20 847	25 207	24 183	24 183	30 262	30 119	31 139
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		25 823	25 411	25 144	29 351	45 721	45 721	35 004	54 870	56 063
Vote 5 - MANAGEMENT SERVICES DIRECTORATE3		7 368	7 501	8 494	8 791	8 798	8 798	9 888	8 776	8 708
Vote 6 - ENGINEERING SERVICES DIRECTORATE		127 555	134 293	156 887	169 619	170 202	170 202	180 927	198 412	225 067
Vote 7 - ENGINEERING SERVICES DIRECTORATE2		22 506	25 738	25 935	26 043	33 023	33 023	16 236	17 238	17 787
Vote 8 - ENGINEERING SERVICES DIRECTORATE3		22 369	24 007	26 168	24 946	25 624	25 624	29 102	29 586	30 630
Vote 9 - ENGINEERING SERVICES DIRECTORATE4		12 453	12 627	15 859	13 701	13 931	13 931	14 401	14 879	15 350
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	334 736	353 431	386 468	409 161	432 831	432 831	454 206	493 662	530 402
<b>Surplus/(Deficit) for the year</b>	2	(43 538)	(60 852)	(47 597)	(41 855)	(53 836)	(53 836)	18 093	21 030	34 766

### Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

- Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

## MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

WC033 Cape Agulhas - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	123 684	130 028	147 271	167 603	157 842	157 842	26 286	165 479	186 625	219 760
Service charges - Water	2	28 129	30 168	35 549	31 974	31 974	31 974	7 615	41 642	44 349	47 231
Service charges - Waste Water Management	2	13 136	14 112	16 993	18 089	18 089	18 089	3 726	19 780	21 066	22 436
Service charges - Waste Management	2	19 864	22 729	23 975	24 154	24 154	24 154	5 629	25 724	27 396	29 176
Sale of Goods and Rendering of Services		8 461	8 130	9 586	10 922	12 024	12 024	1 361	12 901	14 022	15 030
Agency services		2 708	3 405	3 415	4 045	4 045	4 045	348	4 287	4 492	4 701
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2	2	2	1 326	1 326	1 326	0	1 385	1 490	1 623
Interest earned from Current and Non Current Assets		6 283	3 138	4 783	2 506	5 506	5 506	365	6 194	6 968	7 665
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 330	2 338	2 940	1 564	2 554	2 554	249	2 788	2 924	3 062
Licence and permits		9	3	4	142	42	42	-	44	46	49
Operational Revenue		5 293	10 860	1 685	1 255	1 330	1 330	165	1 617	1 711	1 819
<b>Non-Exchange Revenue</b>											
Property rates	2	-	-	-	-	-	-	-	93 065	98 795	104 881
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8 836	2 437	2 656	3 520	3 620	3 620	185	6 014	5 363	5 609
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		45 328	46 733	48 416	53 037	70 502	70 502	14 444	58 906	81 525	85 748
Interest		1 378	2 188	1 920	665	665	665	301	850	901	955
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		4 976	535	13 070	15 000	12 000	12 000	2	15 000	3 000	3 000
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contrib</b>		<b>270 420</b>	<b>276 806</b>	<b>312 265</b>	<b>335 802</b>	<b>345 673</b>	<b>345 673</b>	<b>60 674</b>	<b>455 677</b>	<b>500 673</b>	<b>552 745</b>
<b>Expenditure</b>											
Employee related costs	2	130 122	157 304	157 389	167 932	164 121	164 121	24 699	178 576	183 503	190 491
Remuneration of councillors		5 632	5 626	5 577	5 777	5 549	5 549	966	5 753	5 753	5 753
Bulk purchases - electricity	2	89 051	95 449	112 352	116 487	109 248	109 248	27 172	125 894	141 932	167 054
Inventory consumed	8	-	-	2 696	23 779	54 984	54 984	3 118	39 820	60 411	62 268
Debt impairment	3	-	18	1 531	6 043	6 043	6 043	-	6 085	6 131	6 131
Depreciation and amortisation		15 528	16 715	19 950	10 827	10 827	10 827	1 804	11 311	11 818	12 351
Interest		7 263	6 972	9 430	6 564	6 564	6 564	-	7 035	7 346	6 990
Contracted services		26 481	22 619	23 601	30 263	28 227	28 227	2 232	33 427	29 187	29 943
Transfers and subsidies		4 831	2 987	2 354	2 361	2 283	2 283	578	2 292	2 297	2 302
Irrecoverable debts written off		19 861	6 678	8 813	2 975	2 975	2 975	-	3 750	3 923	4 103
Operational costs		22 631	23 274	26 989	36 119	41 963	41 963	5 911	39 916	41 011	42 662
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	10	10	10	-	8	9	9
<b>Total Expenditure</b>		<b>321 398</b>	<b>337 644</b>	<b>370 682</b>	<b>409 138</b>	<b>432 794</b>	<b>432 794</b>	<b>66 481</b>	<b>453 867</b>	<b>493 321</b>	<b>530 059</b>
<b>Surplus/(Deficit)</b>		<b>(50 978)</b>	<b>(60 838)</b>	<b>(58 417)</b>	<b>(73 336)</b>	<b>(87 121)</b>	<b>(87 121)</b>	<b>(5 808)</b>	<b>1 809</b>	<b>7 352</b>	<b>22 686</b>
Transfers and subsidies - capital (monetary)	6	20 778	15 772	25 467	31 504	33 322	33 322	-	16 623	14 019	12 422
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 808)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 808)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 808)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>(30 201)</b>	<b>(45 066)</b>	<b>(32 950)</b>	<b>(41 832)</b>	<b>(53 799)</b>	<b>(53 799)</b>	<b>(5 808)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>

### Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

- Table A4 represents the revenue per source as well as the expenditure per type. This classification is aligned to the GRAP disclosures in the annual financial statements of the municipality as well as the mSCOA reporting framework.

**MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure - to be appropriated</b>	2										
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		10	1 292	1 216	769	1 418	1 418	-	58	-	-
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		(2 212)	3 090	3 619	1 725	1 494	1 494	-	3 066	1 319	2 852
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		1 462	216	823	2 469	877	877	-	1 660	400	350
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		(741)	1 976	1 291	1 703	2 414	2 414	-	2 334	-	765
Vote 5 - MANAGEMENT SERVICES DIRECTORATE3		-	253	273	536	332	332	-	550	1 500	1 500
Vote 6 - ENGINEERING SERVICES DIRECTORATE		556	6 035	14 096	19 986	22 432	22 432	-	13 793	11 101	12 835
Vote 7 - ENGINEERING SERVICES DIRECTORATE2		672	9 266	16 041	15 782	15 515	15 515	-	20 765	18 188	25 325
Vote 8 - ENGINEERING SERVICES DIRECTORATE3		(2 479)	4 443	5 293	8 325	8 114	8 114	-	7 486	14 360	12 864
Vote 9 - ENGINEERING SERVICES DIRECTORATE4		-	-	9 653	19 320	19 033	19 033	-	1 610	3 250	3 500
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		(5 170)	13 428	5 046	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	(7 903)	40 000	57 351	70 616	71 629	71 629	-	51 323	50 117	59 991
<b>Single-year expenditure - to be appropriated</b>	2										
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		2 068	41	13	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		2 964	40	578	-	-	-	-	-	-	-
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		(1 041)	147	(56)	-	-	-	-	210	-	200
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		856	1 028	775	-	-	-	-	1 600	300	-
Vote 5 - MANAGEMENT SERVICES DIRECTORATE3		35	-	-	-	-	-	-	-	-	430
Vote 6 - ENGINEERING SERVICES DIRECTORATE		3 827	3 538	(955)	-	-	-	-	1 800	-	-
Vote 7 - ENGINEERING SERVICES DIRECTORATE2		3 832	31	(4 645)	-	-	-	-	-	1 800	-
Vote 8 - ENGINEERING SERVICES DIRECTORATE3		2 573	-	(1 632)	-	-	-	-	5 000	-	-
Vote 9 - ENGINEERING SERVICES DIRECTORATE4		1 080	29 982	17 375	-	-	-	-	-	-	2 650
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	8 740	4 838	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		16 194	43 545	16 291	-	-	-	-	8 610	2 100	3 280
<b>Total Capital Expenditure - Vote</b>		8 291	83 545	73 642	70 616	71 629	71 629	-	59 933	52 217	63 271
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		1 932	3 577	(15 107)	1 903	1 635	1 635	4 354	3 761	1 319	3 177
Executive and council		9	37	13	-	-	-	-	-	-	-
Finance and administration		1 922	3 540	(15 120)	1 903	1 635	1 635	4 354	3 761	1 319	3 177
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(250)	2 068	2 509	3 498	2 633	2 633	165	5 258	2 200	2 920
Community and social services		(673)	63	82	1 368	717	717	1	2 524	300	370
Sport and recreation		(31)	1 960	2 071	2 101	1 895	1 895	164	2 324	1 500	2 350
Public safety		466	23	355	29	21	21	-	410	400	200
Housing		(12)	2	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		49	10 563	20 620	16 753	17 136	17 136	(135)	20 247	18 560	24 500
Planning and development		3 070	1 473	1 314	1 188	1 542	1 542	-	-	-	-
Road transport		(3 021)	9 090	18 838	14 655	14 879	14 879	(135)	19 842	18 560	24 500
Environmental protection		-	-	468	910	715	715	-	405	-	-
<b>Trading services</b>		6 560	41 810	19 640	48 463	50 225	50 225	4 742	30 668	30 139	32 674
Energy sources		4 131	6 148	7 810	12 156	13 167	13 167	-	7 836	11 579	12 360
Water management		94	1 927	9 478	8 325	8 114	8 114	7 421	12 486	14 360	12 864
Waste water management		1 080	29 982	1 849	19 320	19 033	19 033	(2 127)	1 610	3 250	6 150
Waste management		1 255	3 753	503	8 662	9 912	9 912	(552)	8 736	950	1 300
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	8 291	58 018	27 661	70 616	71 629	71 629	9 126	59 933	52 217	63 271
<b>Funded by:</b>											
National Government		4 403	12 840	20 106	27 302	27 302	27 302	-	15 123	14 019	12 422
Provincial Government		3 740	2 253	4 623	703	2 521	2 521	1	1 500	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	8 143	15 093	24 729	28 004	29 822	29 822	1	16 623	14 019	12 422
Borrowing	6	(4 085)	31 181	13 937	19 088	21 403	21 403	248	22 634	12 880	21 471
Internally generated funds		4 233	11 745	(11 005)	23 524	20 404	20 404	8 877	20 675	25 318	29 378
<b>Total Capital Funding</b>	7	8 291	58 018	27 661	70 616	71 629	71 629	9 126	59 933	52 217	63 271

**Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**



1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
4. The capital program is funded from National, Provincial and Other grants and transfers, borrowing and internally generated funds from current and prior year surpluses.

## MBRR Table A6 - Budgeted Financial Position

WC033 Cape Agulhas - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		73 089	109 361	123 457	62 595	144 676	144 676	140 629	163 271	175 367	191 992
Trade and other receivables from exchange transactions	1	34 709	36 499	51 449	11 095	76 847	76 847	55 022	102 004	129 160	158 647
Receivables from non-exchange transactions	1	1 899	587	419	3 562	3 394	3 394	419	10 071	13 287	16 787
Current portion of non-current receivables		3	3	2	3	2	2	2	2	2	2
Inventory	2	1 936	1 565	1 802	1 578	1 829	1 829	1 944	1 659	1 891	1 925
VAT		3 220	3 532	4 917	3 532	4 917	4 917	7 707	4 917	4 917	4 917
Other current assets		504	505	655	505	655	655	655	655	655	655
<b>Total current assets</b>		<b>115 360</b>	<b>152 053</b>	<b>182 700</b>	<b>82 871</b>	<b>232 319</b>	<b>232 319</b>	<b>206 377</b>	<b>282 779</b>	<b>325 279</b>	<b>374 924</b>
<b>Non current assets</b>											
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		40 329	40 320	40 127	40 301	40 117	40 117	40 125	40 107	40 096	40 085
Property, plant and equipment	3	429 818	481 153	516 129	589 306	578 436	578 436	514 508	627 440	668 242	719 584
Biological assets		–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–
Intangible assets		4 861	4 486	3 822	3 793	3 467	3 467	3 822	3 095	2 703	2 292
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		161	154	147	154	147	147	147	147	147	147
Other non-current assets		–	–	–	–	–	–	–	–	–	–
<b>Total non current assets</b>		<b>475 169</b>	<b>526 114</b>	<b>560 225</b>	<b>633 555</b>	<b>622 167</b>	<b>622 167</b>	<b>558 602</b>	<b>670 789</b>	<b>711 188</b>	<b>762 108</b>
<b>TOTAL ASSETS</b>		<b>590 530</b>	<b>678 167</b>	<b>742 925</b>	<b>716 426</b>	<b>854 486</b>	<b>854 486</b>	<b>764 979</b>	<b>953 568</b>	<b>1 036 467</b>	<b>1 137 032</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		6 027	8 000	12 047	8 000	12 047	12 047	12 047	12 047	12 047	12 047
Consumer deposits		5 589	6 095	5 903	6 095	5 903	5 903	5 937	5 903	5 903	5 903
Trade and other payables from exchange transactions	4	33 947	42 568	54 711	42 628	54 711	54 711	45 924	54 711	54 711	54 711
Trade and other payables from non-exchange transactions	5	112	95	864	(46 808)	864	864	5 259	5 448	10 041	14 644
Provision		12 748	13 810	14 353	14 616	15 159	15 159	14 228	15 965	16 771	17 577
VAT		3 349	3 589	5 363	3 589	5 363	5 363	8 923	5 363	5 363	5 363
Other current liabilities		–	–	–	–	–	–	–	–	–	–
<b>Total current liabilities</b>		<b>61 772</b>	<b>74 137</b>	<b>93 241</b>	<b>28 099</b>	<b>94 047</b>	<b>94 047</b>	<b>92 320</b>	<b>99 436</b>	<b>104 836</b>	<b>110 245</b>
<b>Non current liabilities</b>											
Financial liabilities	6	20 763	46 963	69 594	57 997	80 590	80 590	69 594	91 586	83 495	75 403
Provision	7	57 396	68 008	71 920	71 556	76 926	76 926	71 920	82 162	87 701	93 496
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		34 848	37 319	39 279	43 202	40 891	40 891	39 398	42 503	44 115	45 727
<b>Total non current liabilities</b>		<b>113 007</b>	<b>152 290</b>	<b>180 793</b>	<b>172 756</b>	<b>198 407</b>	<b>198 407</b>	<b>180 912</b>	<b>216 271</b>	<b>215 310</b>	<b>214 625</b>
<b>TOTAL LIABILITIES</b>		<b>174 779</b>	<b>226 426</b>	<b>274 035</b>	<b>200 855</b>	<b>292 454</b>	<b>292 454</b>	<b>273 232</b>	<b>315 707</b>	<b>320 146</b>	<b>324 870</b>
<b>NET ASSETS</b>		<b>415 751</b>	<b>451 740</b>	<b>468 891</b>	<b>515 571</b>	<b>562 032</b>	<b>562 032</b>	<b>491 747</b>	<b>637 860</b>	<b>716 321</b>	<b>812 162</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	358 520	409 603	439 128	462 412	526 261	526 261	467 175	598 360	676 821	772 862
Reserves and funds	9	35 000	37 500	39 500	37 500	39 500	39 500	39 500	39 500	39 500	39 500
Other		–	–	–	–	–	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	<b>393 520</b>	<b>447 103</b>	<b>478 628</b>	<b>499 912</b>	<b>565 761</b>	<b>565 761</b>	<b>506 675</b>	<b>637 860</b>	<b>716 321</b>	<b>812 162</b>

### Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- Table A6 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;
  - Provisions non-current;
  - Changes in net assets; and

- Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
  5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

## MBRR Table A7 - Budgeted Cash Flow Statement

WC033 Cape Agulhas - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		60 259	41 873	73 858	80 404	85 794	85 794	16 398	93 147	98 879	104 966
Service charges		166 381	140 241	237 107	262 863	253 199	253 199	34 452	272 935	300 883	341 111
Other revenue		14 548	7 568	15 438	18 458	20 823	20 823	9 575	22 505	24 103	25 611
Transfers and Subsidies - Operational	1	41 798	20 780	38 998	16 620	34 602	34 602	25 959	18 396	37 796	38 666
Transfers and Subsidies - Capital	1	10 519	1 461	15 298	30 804	31 985	31 985	3 840	16 623	14 019	12 422
Interest		-	-	-	1 747	4 447	4 447	-	5 002	5 628	6 190
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		-	(158 309)	(205 788)	(365 404)	(392 660)	(392 660)	(361 599)	(412 435)	(450 537)	(486 587)
Interest		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>293 504</b>	<b>53 614</b>	<b>174 912</b>	<b>45 691</b>	<b>38 190</b>	<b>38 190</b>	<b>(271 376)</b>	<b>16 173</b>	<b>30 772</b>	<b>42 379</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	79	4 115	15 000	12 000	12 000	2 879	15 000	3 000	3 000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(29 998)	(46 566)	(40 319)	(70 616)	(71 629)	(71 629)	(10 886)	(59 933)	(52 217)	(63 271)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(29 998)</b>	<b>(46 487)</b>	<b>(36 203)</b>	<b>(55 616)</b>	<b>(59 629)</b>	<b>(59 629)</b>	<b>(8 007)</b>	<b>(44 933)</b>	<b>(49 217)</b>	<b>(60 271)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	34 200	34 626	19 088	19 088	19 088	-	19 088	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	(5 758)	(5 758)	(5 758)	-	(6 229)	(6 540)	(6 184)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>34 200</b>	<b>34 626</b>	<b>13 330</b>	<b>13 330</b>	<b>13 330</b>	<b>-</b>	<b>12 859</b>	<b>(6 540)</b>	<b>(6 184)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>263 506</b>	<b>41 327</b>	<b>173 334</b>	<b>3 405</b>	<b>(8 109)</b>	<b>(8 109)</b>	<b>(279 383)</b>	<b>(15 900)</b>	<b>(24 986)</b>	<b>(24 077)</b>
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	144 676	128 776	103 790
Cash/cash equivalents at the year end:	2	<b>263 506</b>	<b>41 327</b>	<b>173 334</b>	<b>3 405</b>	<b>(8 109)</b>	<b>(8 109)</b>	<b>(279 383)</b>	<b>128 776</b>	<b>103 790</b>	<b>79 713</b>

### Explanatory notes to Table A7 - Budgeted Cash Flow Statement

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

## MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

WC033 Cape Agulhas - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	263 506	41 327	173 334	3 405	(8 109)	(8 109)	(279 383)	128 776	103 790	79 713
Other current investments > 90 days		(190 417)	68 034	(49 877)	59 190	152 785	152 785	420 012	34 495	71 577	112 279
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>73 089</b>	<b>109 361</b>	<b>123 457</b>	<b>62 595</b>	<b>144 676</b>	<b>144 676</b>	<b>140 629</b>	<b>163 271</b>	<b>175 367</b>	<b>191 992</b>
<b>Application of cash and investments</b>											
Unspent conditional grants		112	95	864	(46 808)	864	864	5 259	5 448	10 041	14 644
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(8 262)	10 728	(15 700)	22 153	(59 565)	(59 565)	(28 204)	(62 975)	(94 947)	(129 051)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		<b>(8 150)</b>	<b>10 823</b>	<b>(14 836)</b>	<b>(24 655)</b>	<b>(58 701)</b>	<b>(58 701)</b>	<b>(22 944)</b>	<b>(57 528)</b>	<b>(84 907)</b>	<b>(114 408)</b>
<b>Surplus(shortfall)</b>		<b>81 239</b>	<b>98 537</b>	<b>138 293</b>	<b>87 251</b>	<b>203 377</b>	<b>203 377</b>	<b>163 573</b>	<b>220 799</b>	<b>260 273</b>	<b>306 400</b>

### Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. As part of the budgeting and planning guidelines that informed the compilation of the 2022/23 MTREF the end objective of the medium-term framework is to ensure the budget is funded and aligned to section 18 of the MFMA.

# MBRR Table A9 - Asset Management

WC033 Cape Agulhas - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	(330)	(340)	13 168	9 790	8 533	8 533	13 978	8 631	8 120
Roads Infrastructure		703	-	(207)	-	-	-	-	-	-
Storm water Infrastructure		-	-	(1 300)	-	-	-	-	-	-
Electrical Infrastructure		-	(668)	-	832	646	646	1 068	1 533	825
Water Supply Infrastructure		1 201	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	(0)	500	500	500	450	250	-
Solid Waste Infrastructure		556	-	(650)	500	471	471	2 200	900	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>2 460</b>	<b>(668)</b>	<b>(2 157)</b>	<b>1 832</b>	<b>1 617</b>	<b>1 617</b>	<b>3 718</b>	<b>2 683</b>	<b>825</b>
Community Facilities		(0)	329	5 141	825	1 524	1 524	-	300	-
Sport and Recreation Facilities		-	(0)	161	1 278	227	227	3 194	-	430
<b>Community Assets</b>		<b>(0)</b>	<b>329</b>	<b>5 303</b>	<b>2 103</b>	<b>1 751</b>	<b>1 751</b>	<b>3 194</b>	<b>300</b>	<b>430</b>
<b>Heritage Assets</b>										
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>										
Operational Buildings		(494)	(1 749)	(690)	-	242	242	2 650	2 150	200
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>(494)</b>	<b>(1 749)</b>	<b>(690)</b>		<b>242</b>	<b>242</b>	<b>2 650</b>	<b>2 150</b>	<b>200</b>
<b>Biological or Cultivated Assets</b>										
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>										
Computer Equipment		-	(0)	(245)	1 067	882	882	1 133	219	1 371
Furniture and Office Equipment		77	(0)	1 224	283	370	370	143	19	43
Machinery and Equipment		(2 374)	(0)	5 807	895	381	381	706	595	531
<b>Transport Assets</b>			<b>1 749</b>	<b>3 925</b>	<b>3 610</b>	<b>3 290</b>	<b>3 290</b>	<b>2 433</b>	<b>2 665</b>	<b>4 720</b>
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>										
<b>Total Renewal of Existing Assets</b>	2	<b>(938)</b>	<b>322</b>	<b>(1 397)</b>	<b>20 697</b>	<b>23 016</b>	<b>23 016</b>	<b>23 413</b>	<b>31 303</b>	<b>38 795</b>
Roads Infrastructure		-	(0)	-	9 000	9 360	9 360	4 620	13 100	18 200
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	668	-	4 069	5 683	5 683	5 395	5 350	7 601
Water Supply Infrastructure		-	(0)	(0)	3 500	4 192	4 192	9 942	11 919	10 722
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>			<b>668</b>	<b>(0)</b>	<b>16 569</b>	<b>19 234</b>	<b>19 234</b>	<b>19 956</b>	<b>30 369</b>	<b>36 523</b>
Community Facilities		(407)	(329)	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>(407)</b>	<b>(329)</b>							
<b>Heritage Assets</b>										
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>										
Operational Buildings		35	-	(2 366)	-	-	-	100	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>35</b>		<b>(2 366)</b>				<b>100</b>		
<b>Biological or Cultivated Assets</b>										
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>										
Computer Equipment		559	-	376	275	511	511	600	624	672
Furniture and Office Equipment		(13)	(18)	128	145	146	146	100	110	100
Machinery and Equipment		90	(0)	51	88	13	13	57	200	-
<b>Transport Assets</b>		<b>(1 202)</b>		<b>414</b>	<b>3 620</b>	<b>3 113</b>	<b>3 113</b>	<b>2 600</b>		<b>1 500</b>
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>										

WC033 Cape Agulhas - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Total Upgrading of Existing Assets</b>	6	1 268	18	8 630	40 130	40 080	40 080	22 542	12 283	16 356
Roads Infrastructure		(0)	(0)	(0)	4 500	4 500	4 500	11 987	1 000	3 000
Storm water Infrastructure		(139)	-	1 300	1 000	1 000	1 000	2 000	2 000	2 000
Electrical Infrastructure		(0)	(0)	6 862	5 603	5 547	5 547	192	3 878	1 950
Water Supply Infrastructure		-	-	(0)	4 450	3 500	3 500	1 250	500	1 500
Sanitation Infrastructure		-	(0)	(0)	17 000	17 000	17 000	460	3 050	4 750
Solid Waste Infrastructure		-	-	-	6 354	7 854	7 854	4 636	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		(139)	(0)	8 162	38 908	39 402	39 402	20 524	10 428	13 200
Community Facilities		1 399	-	-	55	65	65	60	-	325
Sport and Recreation Facilities		-	-	-	790	240	240	450	1 400	1 750
<b>Community Assets</b>		1 399	-	-	845	305	305	510	1 400	2 075
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	230	250	249	249	250	58	308
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	230	250	249	249	250	58	308
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	13	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	13	-	-	-	-	-	-
Computer Equipment		9	-	225	127	124	124	1 258	398	773
Furniture and Office Equipment		-	18	-	-	-	-	-	-	-
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	(0)	(0)	20 401	70 616	71 629	71 629	59 933	52 217	63 271
Roads Infrastructure		703	(0)	(207)	13 500	13 860	13 860	16 607	14 100	21 200
Storm water Infrastructure		(139)	-	-	1 000	1 000	1 000	2 000	2 000	2 000
Electrical Infrastructure		(0)	(0)	6 862	10 504	11 876	11 876	6 655	10 761	10 376
Water Supply Infrastructure		1 201	(0)	(0)	7 950	7 692	7 692	11 192	12 419	12 222
Sanitation Infrastructure		-	(0)	(0)	17 500	17 500	17 500	910	3 300	4 750
Solid Waste Infrastructure		556	-	(650)	6 854	8 325	8 325	6 836	900	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		2 321	(0)	6 005	57 308	60 253	60 253	44 199	43 479	50 547
Community Facilities		991	(0)	5 141	880	1 589	1 589	60	300	325
Sport and Recreation Facilities		-	(0)	161	2 068	467	467	3 644	1 400	2 180
<b>Community Assets</b>		991	(0)	5 303	2 948	2 056	2 056	3 704	1 700	2 505
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		(459)	(1 749)	(2 826)	250	491	491	3 000	2 208	508
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		(459)	(1 749)	(2 826)	250	491	491	3 000	2 208	508
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	13	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	13	-	-	-	-	-	-
Computer Equipment		568	(0)	356	1 469	1 517	1 517	2 991	1 241	2 817
Furniture and Office Equipment		64	(0)	1 352	428	516	516	243	129	143
Machinery and Equipment		(2 284)	(0)	5 859	983	394	394	762	795	531
<b>Transport Assets</b>		(1 202)	1 749	4 339	7 230	6 403	6 403	5 033	2 665	6 220
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		(0)	(0)	20 401	70 616	71 629	71 629	59 933	52 217	63 271

WC033 Cape Agulhas - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	475 009	525 960	560 078	534 535	622 020	622 020	634 913	648 483	674 646
Roads Infrastructure		77 116	81 428	94 063	78 451	106 398	106 398	106 296	107 615	113 449
Storm water Infrastructure		51 433	51 433	51 433	51 382	52 391	52 391	51 664	50 901	50 100
Electrical Infrastructure		62 390	66 202	70 659	62 642	79 212	79 212	82 219	84 835	89 599
Water Supply Infrastructure		41 891	42 664	48 267	42 617	54 580	54 580	55 039	64 603	73 902
Sanitation Infrastructure		53 878	82 211	91 357	78 631	106 552	106 552	105 114	103 792	105 634
Solid Waste Infrastructure		4 745	9 794	6 707	17 158	16 074	16 074	18 171	18 963	18 850
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>291 454</b>	<b>333 733</b>	<b>362 487</b>	<b>330 681</b>	<b>415 206</b>	<b>415 206</b>	<b>418 504</b>	<b>430 709</b>	<b>451 534</b>
Community Assets		32 209	34 554	38 922	35 823	40 683	40 683	43 627	43 302	43 285
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		40 329	40 320	40 127	40 301	40 117	40 117	40 107	40 096	40 085
Other Assets		77 317	81 816	80 837	81 793	82 294	82 294	83 811	84 066	84 134
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		4 861	4 486	3 822	3 793	3 467	3 467	3 095	2 703	2 292
Computer Equipment		4 834	6 047	5 547	5 823	5 872	5 872	6 733	6 661	6 999
Furniture and Office Equipment		6 113	5 936	6 539	6 943	7 055	7 055	7 298	7 417	7 560
Machinery and Equipment		6 309	6 278	6 531	6 731	6 573	6 573	6 929	7 079	7 163
Transport Assets		11 583	12 788	15 267	22 445	20 753	20 753	24 810	26 450	31 594
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>475 009</b>	<b>525 960</b>	<b>560 078</b>	<b>534 535</b>	<b>622 020</b>	<b>622 020</b>	<b>634 913</b>	<b>648 483</b>	<b>674 646</b>
<b>EXPENDITURE OTHER ITEMS</b>										
Depreciation	7	74 050	83 397	89 621	92 834	101 842	101 842	98 006	99 456	102 618
<u>Repairs and Maintenance by Asset Class</u>	3	14 315	15 005	16 397	10 827	10 827	10 827	11 311	11 818	12 351
Roads Infrastructure		59 735	68 392	73 223	82 007	91 015	91 015	86 696	87 638	90 267
Storm water Infrastructure		11 325	11 325	11 772	13 126	13 005	13 005	14 290	14 731	15 307
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7 348	9 826	10 998	11 795	20 029	20 029	13 680	14 645	15 117
Sanitation Infrastructure		11 547	13 731	14 424	14 807	15 416	15 416	18 125	18 585	19 207
Solid Waste Infrastructure		6 793	7 829	8 453	8 239	8 405	8 405	10 774	11 154	11 526
Rail Infrastructure		2 346	2 656	2 708	4 317	4 263	4 263	5 747	5 314	5 381
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>39 359</b>	<b>45 367</b>	<b>48 355</b>	<b>52 284</b>	<b>61 118</b>	<b>61 118</b>	<b>62 615</b>	<b>64 429</b>	<b>66 538</b>
Community Facilities		5 236	5 577	5 997	6 433	6 469	6 469	6 982	6 793	6 812
Sport and Recreation Facilities		3 307	2 942	3 370	3 435	3 688	3 688	3 260	6 674	6 932
<b>Community Assets</b>		<b>8 543</b>	<b>8 519</b>	<b>9 367</b>	<b>9 868</b>	<b>10 157</b>	<b>10 157</b>	<b>14 212</b>	<b>13 467</b>	<b>13 744</b>
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		4 435	4 762	4 644	6 331	5 876	5 876	7 434	7 337	7 600
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>4 435</b>	<b>4 762</b>	<b>4 644</b>	<b>6 331</b>	<b>5 876</b>	<b>5 876</b>	<b>7 434</b>	<b>7 337</b>	<b>7 600</b>
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		3 265	4 198	5 109	5 678	6 169	6 169	8 563	8 329	8 699
<b>Intangible Assets</b>		<b>3 265</b>	<b>4 198</b>	<b>5 109</b>	<b>5 678</b>	<b>6 169</b>	<b>6 169</b>	<b>8 563</b>	<b>8 329</b>	<b>8 699</b>
Computer Equipment		170	192	188	230	249	249	288	303	317
Furniture and Office Equipment		37	4	9	60	55	55	46	47	37
Machinery and Equipment		417	339	377	751	774	774	965	1 017	1 057
Transport Assets		3 508	5 011	5 175	6 806	6 618	6 618	(7 446)	(7 291)	(7 725)
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>74 050</b>	<b>83 397</b>	<b>89 621</b>	<b>92 834</b>	<b>101 842</b>	<b>101 842</b>	<b>98 006</b>	<b>99 456</b>	<b>102 618</b>
Renewal and upgrading of Existing Assets as % of total capex		-2541307.7%	-1998505.9%	35.5%	86.1%	88.1%	88.1%	76.7%	83.5%	87.2%
Renewal and upgrading of Existing Assets as % of deprecn		2.3%	2.3%	44.1%	561.8%	582.8%	582.8%	406.3%	368.8%	446.5%
R&M as a % of PPE		13.9%	14.2%	14.2%	13.9%	15.7%	15.7%	16.9%	14.0%	13.5%
Renewal and upgrading and R&M as a % of PPE		13.0%	13.0%	14.0%	27.0%	25.0%	25.0%	21.0%	20.0%	22.0%

### Explanatory notes to Table A9 - Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.



2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The Municipality does not meet both these recommendations.

# MBRR Table A10 - Basic Service Delivery Measurement

WC033 Cape Agulhas - Table A10 Basic service delivery measurement

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<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>	5	-	-	-	-	-	-	-	-	-
<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>	5	-	-	-	-	-	-	-	-	-
<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>	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)		4 356	10 146	10 993	10 724	10 724	10 724	8 751	9 320	9 925
Sanitation (free sanitation service to indigent households)		4 370	5 716	6 127	6 073	6 073	6 073	6 468	6 888	7 336
Electricity/other energy (50kwh per indigent household per month)		120	303	123	-	-	-	500	500	500
Refuse (removed once a week for indigent households)		6 289	6 195	8 440	8 652	8 652	8 652	9 215	9 814	10 452
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>	8	15 135	22 360	25 683	25 450	25 450	25 450	24 934	26 522	28 213
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of subsidised services provided (R'000)</b>	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								2 050	2 173	2 303
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	6									
Other										
<b>Total revenue cost of subsidised services provided</b>		-	-	-	-	-	-	2 050	2 173	2 303

## Part 2 – Supporting Documentation

### 2.1 Overview of annual budget process

The municipal Council approved the “Schedule of the key deadlines” as per MFMA section 21(1)(b) that reads as follows –

**(b) at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for –**

- (i) the preparation, tabling and approval of the annual budget;
- (ii) the annual review of—
  - (aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and
  - (bb) the budget-related policies;
- (iii) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and
- (iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).

The administration as part of the Draft budget compilation process distributes the budget during February 2023. The process plan proposed the following dates that forms the cornerstone of the compilation of the draft budget as approved by Council.

PLANNED ACTIVITIES	Date	Timeframes
New budget MEMO guide	Tuesday	21 February 2023
Tariff discussions – CFO office	Wed / Thursday	01 and 02 March 2023
Update Budget MEMO -Circular 123 National Treasury information	Friday	03 March 2023
Management services budget discussion	Tuesday	7 March 2023
Infrastructure services budget discussion	Wednesday	8 March 2023
MM Office / Finance budget discussion	Wednesday	8 March 2023
<i>Mayoral committee – budget discussion</i>	<i>Wednesday</i>	<i>15 March 2023</i>
Budget due date		15 March 2023
<i>Mayco budget discussion</i>	<i>Friday</i>	<i>15 March 2023</i>

<i>Mayco budget discussion</i>	<i>Friday</i>	<i>20 March 2023</i>
<i>Mayco budget discussion</i>	<i>Friday</i>	<i>24 March 2023</i>
<i>Council workshop</i>	<i>Monday</i>	<i>27 March 2023</i>
Submit Budget information to Administration	Monday	27 March 2023
COUNCIL MEETING TABLING	Thursday	30 March 2023

After the tabling of the Draft concept budget the municipal administration advertise the budget as well Integrated Development plan documentation and invite the public to provide comments as per legislation. The public is also invited to participate in the community participation process where the Mayor table the budget to the communities.

The process with the compilation of the Annual budget will conclude with the Community participation meeting that will be scheduled during April / May as per approved process plan. The purpose of consultation process is to table the Draft concept Budget 2023/24 Medium Term Revenue and Expenditures framework (MTREF) as well as the Integrated Development plan to the community as per legislation.

**The process followed with the finalization of the budget was as follows:**

- 4 May 2023 – Budget meeting 1
- 9 May 2023 – Budget meeting 2
- 15 May 2023 – Mayco budget discussion
- 17 May 2023 – Management budget discussion
- 19 May 2023 – Budget steering committee / Full council
- 19 – 23 May – Prepare budget documentation for Council approval

## **2.2 Overview of alignment of annual budget with Integrated Development plan**

## **2.3 Measurable performance objectives and indicators**

## **2.4 Overview of budget related-policies**

The following list of policies is consulted and formed the cornerstone of the budget compilation process. These policies is also tabled to council as part of the budget documentation for review and approval –

Policies tabled as follows:

- (i) The Borrowing, funds and reserve policy
- (ii) The Budget and veriment policy
- (iii) The Cost containment policy
- (iv) The Cash and Investment policy
- (v) The Cost containment policy
- (vi) The funding and reserves policy
- (vii) The Policy relating to the Long-term financial plan
- (viii) The Policy related to the Management and Disposal of the assets
- (ix) The policy relating to the dealing with infrastructure investment and capital projects

## 2.5 Overview of budget funding

The municipality is funding the municipal budget from the following list of sources –

### Internal sources

- Property rates
- Services charges (basic services that include Water / Electricity / Refuse and Sewerages)
- Rental of facilities and equipment
- Fines, penalties and forfeits
- Gains from the sale of land.
- 

### External sources

- Transfers received from the via the National Division of Revenue act.
- Transfers and grants received via the Provincial Division of revenue.
- Functions performed on behalf of the Provincial and National departments.
- Other Ad-hoc donations received.

## 2.6 Expenditure on allocations and grant programmes

Expenditure of grant allocations will be processed based on the following table –

WC033 Cape Agulhas - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>		35 916	39 823	39 919	42 835	42 835	42 835	46 248	47 872	51 327
<b>National Government:</b>										
Local Government Equitable Share		29 908	34 367	33 290	37 037	37 037	37 037	40 380	43 729	47 082
Energy Efficiency and Demand Side Management Grant		840	259	809	401	401	401	-	400	300
Expanded Public Works Programme Integrated Grant		1 740	2 026	2 297	1 773	1 773	1 773	2 181	-	-
Infrastructure Skills Development Grant										
Local Government Financial Management Grant		1 550	1 266	1 550	1 550	1 550	1 550	1 550	1 550	1 688
Municipal Disaster Relief Grant										
Municipal Systems Improvement Grant										
Municipal Disaster Recovery Grant										
Municipal Demarcation Transition Grant										
Integrated City Development Grant										
Municipal Infrastructure Grant		1 878	1 905	1 953	2 075	2 075	2 075	2 137	2 193	2 257
Water Services Infrastructure Grant		-	-	20	-	-	-	-	-	-
Neighbourhood Development Partnership Grant										
Public Transport Network Grant										
Rural Road Asset Management Systems Grant										
Urban Settlement Development Grant										
Integrated National Electrification Programme Grant										
Municipal Rehabilitation Grant										
Municipal Emergency Housing Grant										
Regional Bulk Infrastructure Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
Programme and Project Preparation Support Grant										
<b>Provincial Government:</b>		2 909	6 823	8 407	10 202	27 667	27 667	12 658	33 653	34 421
Infrastructure		295	65	0	-	-	-	-	-	-
Capacity Building		2 614	6 757	8 406	10 202	27 667	27 667	12 658	33 653	34 421
<b>District Municipality:</b>		6 003	-	90	-	-	-	-	-	-
Infrastructure		6 003	-	-	-	-	-	-	-	-
Capacity Building		-	-	90	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Other Grants Received										
<b>Total Operating Transfers and Grants</b>	5	44 828	46 646	48 416	53 037	70 502	70 502	58 906	81 525	85 748
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		14 287	12 662	12 426	30 802	30 802	30 802	15 123	14 019	12 422
Integrated National Electrification Programme Grant		-	2 241	1 996	3 947	3 947	3 947	-	3 600	1 700
Municipal Infrastructure Grant		9 127	10 421	9 227	9 854	9 854	9 854	10 123	10 419	10 722
Neighbourhood Development Partnership Grant										
Rural Road Asset Management Systems Grant										
Urban Settlements Development Grant										
Integrated City Development Grant										
Municipal Disaster Recovery Grant										
Energy Efficiency and Demand Side Management Grant		5 160	-	1 203	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	17 000	17 000	17 000	5 000	-	-
Public Transport Network Grant										
Regional Bulk Infrastructure Grant										
Infrastructure Skills Development Grant										
Municipal Disaster Relief Grant										
Municipal Emergency Housing Grant										
Metro Informal Settlements Partnership Grant										
Integrated Urban Development Grant										
<b>Provincial Government:</b>		6 491	3 111	12 676	703	2 521	2 521	1 500	-	-
Infrastructure		2 004	-	-	-	-	-	-	-	-
Capacity Building		4 487	3 111	12 676	703	2 521	2 521	1 500	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
<b>Other grant providers:</b>		-	-	365	-	-	-	-	-	-
Other Grants Received		-	-	365	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	20 778	15 772	25 467	31 504	33 322	33 322	16 623	14 019	12 422
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		65 606	62 418	73 883	84 541	103 824	103 824	75 529	95 544	98 170

## 2.7 Allocations or grants made by the municipality.

Municipality made various allocations to organizations as per below table -

WC033 Cape Agulhas - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Cash Transfers to other municipalities</b>											
DISTRICT MUNICIPALITIES	1	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS	2	-	-	-	-	-	-	-	-	-	-
MUNICIPAL ENTITIES		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
DEPARTMENTAL AGENCIES AND ACCOUNTS	3	-	-	-	-	-	-	-	-	-	-
PROVINCIAL GOVERNMENT		-	-	-	-	-	-	-	-	-	-
HIGHER EDUCATIONAL INSTITUTIONS		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
NON-PROFIT INSTITUTIONS		315	271	287	317	329	329	102	342	347	352
PUBLIC CORPORATIONS		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Organisations</b>		315	271	287	317	329	329	102	342	347	352
<b>Cash Transfers to Groups of Individuals</b>											
HOUSEHOLDS		2 050	1 957	1 408	1 298	1 188	1 188	263	1 278	1 278	1 278
PRIVATE ENTERPRISES		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Groups Of Individuals:</b>		2 050	1 957	1 408	1 298	1 188	1 188	263	1 278	1 278	1 278
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	2 365	2 228	1 695	1 614	1 516	1 516	366	1 619	1 624	1 629
<b>Non-Cash Transfers to other municipalities</b>											
DISTRICT MUNICIPALITIES	1	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS	2	-	-	-	-	-	-	-	-	-	-
MUNICIPAL ENTITIES		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
DEPARTMENTAL AGENCIES AND ACCOUNTS	3	-	-	-	-	-	-	-	-	-	-
PROVINCIAL GOVERNMENT		-	-	-	-	-	-	-	-	-	-
HIGHER EDUCATIONAL INSTITUTIONS		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
NON-PROFIT INSTITUTIONS	4	72	12	48	-	-	-	-	-	-	-
PUBLIC CORPORATIONS		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Organisations</b>		72	12	48	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
HOUSEHOLDS	5	2 394	747	611	747	767	767	213	672	672	672
PRIVATE ENTERPRISES		-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		2 394	747	611	747	767	767	213	672	672	672
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		2 466	759	659	747	767	767	213	672	672	672
<b>TOTAL TRANSFERS AND GRANTS</b>	6	4 831	2 987	2 354	2 361	2 283	2 283	578	2 292	2 297	2 302

## 2.8 Councilors and board member allowances and employee benefits

WC033 Cape Agulhas - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councilor remuneration	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		3 252	3 307	3 346	3 645	3 450	3 450	3 434	3 434	3 434
Pension and UIF Contributions		558	512	515	377	509	509	541	541	541
Medical Aid Contributions		42	36	3	-	-	-	30	30	30
Motor Vehicle Allowance		1 291	1 263	1 274	1 267	1 181	1 181	1 300	1 300	1 300
Cellphone Allowance		488	488	439	488	410	410	449	449	449
Housing Allowances										
Other benefits and allowances										
<b>Sub Total - Councillors</b>		<b>5 632</b>	<b>5 626</b>	<b>5 577</b>	<b>5 777</b>	<b>5 549</b>	<b>5 549</b>	<b>5 753</b>	<b>5 753</b>	<b>5 753</b>
<b>% increase</b>	4		<b>(0.1%)</b>	<b>(0.9%)</b>	<b>3.6%</b>	<b>(4.0%)</b>	<b>-</b>	<b>3.7%</b>	<b>-</b>	<b>-</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		4 399	4 206	3 952	3 973	3 432	3 432	4 159	4 359	4 555
Pension and UIF Contributions		9	100	152	10	11	11	167	175	183
Medical Aid Contributions		107	99	100	53	105	105	104	109	114
Overtime										
Performance Bonus		486	497	800	556	556	556	830	834	872
Motor Vehicle Allowance		252	264	299	179	299	299	299	299	299
Cellphone Allowance	3	65	65	65	50	58	58	65	65	65
Housing Allowances	3	-	-	-	-	-	-	89	93	93
Other benefits and allowances	3	28	30	36	0	38	38	117	123	128
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 346</b>	<b>5 281</b>	<b>5 405</b>	<b>4 822</b>	<b>4 499</b>	<b>4 499</b>	<b>5 829</b>	<b>6 056</b>	<b>6 308</b>
<b>% increase</b>	4		<b>(1.2%)</b>	<b>2.4%</b>	<b>(10.8%)</b>	<b>(6.7%)</b>	<b>-</b>	<b>29.6%</b>	<b>3.9%</b>	<b>4.2%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		80 729	93 151	100 496	109 109	106 193	106 193	115 334	118 203	123 074
Pension and UIF Contributions		14 383	15 865	16 909	18 591	17 826	17 826	19 495	20 415	21 334
Medical Aid Contributions		4 917	5 290	5 563	5 731	5 683	5 683	6 097	6 390	6 678
Overtime		4 738	4 767	5 175	3 518	3 879	3 879	3 307	3 307	3 307
Performance Bonus										
Motor Vehicle Allowance	3	5 770	6 113	6 652	6 646	6 788	6 788	7 481	7 481	7 481
Cellphone Allowance	3	431	476	467	454	444	444	475	475	475
Housing Allowances	3	1 033	901	811	860	805	805	803	831	868
Other benefits and allowances	3	11 743	12 581	15 060	13 745	14 002	14 002	15 445	16 067	16 665
Payments in lieu of leave		2 795	2 329	563	120	900	900	750	750	750
Long service awards		629	950	226	721	721	721	721	721	721
Post-retirement benefit obligations	6	(2 902)	8 980	(473)	3 012	1 612	1 612	1 612	1 612	1 612
Entertainment										
Scarcity										
Acting and post related allowance		509	621	536	604	769	769	1 228	1 196	1 220
In kind benefits										
<b>Sub Total - Other Municipal Staff</b>		<b>124 266</b>	<b>151 403</b>	<b>151 448</b>	<b>162 507</b>	<b>158 853</b>	<b>158 853</b>	<b>171 519</b>	<b>176 251</b>	<b>182 963</b>
<b>% increase</b>	4		<b>21.8%</b>	<b>0.0%</b>	<b>7.3%</b>	<b>(2.2%)</b>	<b>-</b>	<b>8.0%</b>	<b>2.8%</b>	<b>3.8%</b>
<b>Total Parent Municipality</b>		<b>135 244</b>	<b>162 309</b>	<b>162 430</b>	<b>173 106</b>	<b>168 901</b>	<b>168 901</b>	<b>183 101</b>	<b>188 060</b>	<b>195 025</b>
			<b>20.0%</b>	<b>0.1%</b>	<b>6.6%</b>	<b>(2.4%)</b>	<b>-</b>	<b>8.4%</b>	<b>2.7%</b>	<b>3.7%</b>
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## 2.9 Monthly targets for revenue, expenditure and cash flow

WC033 Cape Agulhas - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity		15 553	15 099	13 958	12 639	13 742	13 819	14 689	12 765	12 942	13 021	13 538	13 716	165 479	186 625	219 760	
Service charges - Water		3 460	3 352	2 812	2 528	3 388	3 260	4 060	3 939	3 683	3 575	4 344	3 243	41 642	44 349	47 231	
Service charges - Waste Water Management		1 844	2 111	1 272	1 613	1 539	1 592	1 728	1 681	1 620	1 537	1 592	1 650	19 780	21 066	22 436	
Service charges - Waste Management		2 385	2 649	1 715	2 135	2 060	2 140	2 144	2 135	2 105	2 003	2 099	2 153	25 724	27 396	29 176	
Sale of Goods and Rendering of Services		474	1 200	2 796	1 612	1 108	951	1 185	762	1 165	660	4	985	12 901	14 022	15 030	
Agency services		25	354	103	392	706	360	—	322	308	236	305	322	4 287	4 492	4 701	
Interest		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Interest earned from Receivables		116	116	116	116	115	115	115	115	115	115	115	115	1 385	1 490	1 623	
Interest earned from Current and Non Current Assets		373	453	208	583	413	440	647	652	378	492	926	632	6 194	6 968	7 665	
Dividends		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Rent on Land		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Rental from Fixed Assets		204	747	(779)	83	94	(103)	94	119	1 299	144	116	771	2 788	2 924	3 062	
Licence and permits		21	—	0	—	—	9	13	0	—	—	—	1	44	46	49	
Operational Revenue		(5)	(3)	22	78	221	104	173	73	34	124	131	664	1 617	1 711	1 819	
<b>Non-Exchange Revenue</b>																	
Property rates		34 954	5 396	5 435	3 994	5 458	5 375	5 379	5 377	5 460	5 390	5 409	5 437	93 065	98 795	104 881	
Surcharges and Taxes		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Fines, penalties and forfeits		607	547	389	413	300	296	902	550	613	442	403	552	6 014	5 363	5 609	
Licences or permits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Transfer and subsidies - Operational		16 833	8	1 798	1 207	230	23 478	613	780	10 398	1 053	2 290	220	58 906	81 525	85 748	
Interest		99	(0)	(0)	96	121	93	90	101	99	40	63	48	850	901	955	
Fuel Levy		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Operational Revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Gains on disposal of Assets		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	15 000	3 000	3 000	
Other Gains		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Discontinued Operations		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<b>Total Revenue (excluding capital transfers and contrib</b>		<b>78 192</b>	<b>33 275</b>	<b>31 092</b>	<b>28 763</b>	<b>30 717</b>	<b>53 177</b>	<b>33 947</b>	<b>30 620</b>	<b>41 467</b>	<b>30 082</b>	<b>32 585</b>	<b>31 758</b>	<b>455 677</b>	<b>500 673</b>	<b>552 745</b>	
<b>Expenditure</b>																	
Employee related costs		12 947	13 369	14 119	15 022	21 689	16 148	15 468	14 607	12 967	13 652	14 726	13 862	178 576	183 503	190 491	
Remuneration of councillors		581	562	562	562	385	422	419	431	431	431	431	536	5 753	5 753	5 753	
Bulk purchases - electricity		—	14 352	15 317	12 534	9 018	8 747	14 057	4 800	8 797	8 319	9 264	20 892	125 894	141 932	167 054	
Inventory consumed		2 102	2 790	3 801	3 651	3 422	3 162	3 217	3 204	3 383	3 399	3 148	4 541	39 820	60 411	62 268	
Debt impairment		507	507	507	507	507	507	507	507	507	507	507	507	6 085	6 131	6 131	
Depreciation and amortisation		943	943	943	943	943	943	943	943	943	943	943	942	11 311	11 818	12 351	
Interest		75	75	75	75	75	75	75	75	75	75	75	4 469	7 035	7 346	6 990	
Contracted services		1 237	1 794	1 801	2 555	4 486	1 963	1 731	2 807	2 820	1 505	3 975	6 755	33 427	29 187	29 943	
Transfers and subsidies		10	320	189	67	274	105	32	487	107	181	244	276	2 292	2 297	2 302	
Irrecoverable debts written off		313	313	313	313	313	313	313	313	313	313	313	313	3 750	3 923	4 103	
Operational costs		4 729	2 718	4 336	4 974	3 025	4 366	2 697	2 155	2 222	2 166	2 181	4 347	39 916	41 011	42 662	
Losses on disposal of Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other Losses		1	1	1	1	1	1	1	1	1	1	1	1	8	9	9	
<b>Total Expenditure</b>		<b>23 442</b>	<b>37 743</b>	<b>41 962</b>	<b>41 203</b>	<b>44 135</b>	<b>38 493</b>	<b>39 459</b>	<b>30 329</b>	<b>32 565</b>	<b>31 490</b>	<b>35 805</b>	<b>57 240</b>	<b>453 867</b>	<b>493 321</b>	<b>530 059</b>	
<b>Surplus/(Deficit)</b>		<b>54 750</b>	<b>(4 467)</b>	<b>(10 869)</b>	<b>(12 439)</b>	<b>(13 418)</b>	<b>14 684</b>	<b>(5 512)</b>	<b>290</b>	<b>8 902</b>	<b>(1 408)</b>	<b>(3 220)</b>	<b>(25 482)</b>	<b>1 809</b>	<b>7 352</b>	<b>22 686</b>	
Transfers and subsidies - capital (monetary allocations)		—	—	—	518	1 646	4 852	115	—	2 975	—	4 276	2 242	16 623	14 019	12 422	
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>54 750</b>	<b>(4 467)</b>	<b>(10 869)</b>	<b>(11 922)</b>	<b>(11 772)</b>	<b>19 536</b>	<b>(5 397)</b>	<b>290</b>	<b>11 876</b>	<b>(1 408)</b>	<b>1 055</b>	<b>(23 240)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>	
Income Tax		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<b>Surplus/(Deficit) after income tax</b>		<b>54 750</b>	<b>(4 467)</b>	<b>(10 869)</b>	<b>(11 922)</b>	<b>(11 772)</b>	<b>19 536</b>	<b>(5 397)</b>	<b>290</b>	<b>11 876</b>	<b>(1 408)</b>	<b>1 055</b>	<b>(23 240)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>	
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<b>Surplus/(Deficit) attributable to municipality</b>		<b>54 750</b>	<b>(4 467)</b>	<b>(10 869)</b>	<b>(11 922)</b>	<b>(11 772)</b>	<b>19 536</b>	<b>(5 397)</b>	<b>290</b>	<b>11 876</b>	<b>(1 408)</b>	<b>1 055</b>	<b>(23 240)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>	
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
<b>Surplus/(Deficit) for the year</b>	1	<b>54 750</b>	<b>(4 467)</b>	<b>(10 869)</b>	<b>(11 922)</b>	<b>(11 772)</b>	<b>19 536</b>	<b>(5 397)</b>	<b>290</b>	<b>11 876</b>	<b>(1 408)</b>	<b>1 055</b>	<b>(23 240)</b>	<b>18 432</b>	<b>21 371</b>	<b>35 108</b>	

WC033 Cape Agulhas - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	34 364	5 334	5 374	3 962	6 700	5 316	5 320	5 318	5 400	5 331	5 350	5 378	93 147	98 879	104 966
Service charges - electricity revenue	15 349	14 885	13 869	12 506	13 578	13 630	14 558	12 619	12 796	12 865	13 380	13 551	163 587	184 428	217 085
Service charges - water revenue	3 948	3 697	3 717	3 194	4 062	3 912	4 737	4 616	4 366	4 252	5 001	3 882	49 385	52 595	56 014
Service charges - sanitation revenue	2 140	2 203	2 160	2 124	2 086	2 098	2 233	2 202	2 159	2 062	2 111	2 145	25 724	27 396	29 176
Service charges - refuse revenue	2 859	2 883	2 871	2 865	2 827	2 864	2 870	2 872	2 872	2 753	2 838	2 865	34 240	36 465	38 835
Rental of facilities and equipment	204	747	(779)	83	94	(103)	94	119	1 299	144	116	771	2 788	2 924	3 062
Interest earned - external investments	319	413	232	293	377	440	647	509	248	440	806	278	5 002	5 628	6 190
Interest earned - outstanding debtors												-			
Dividends received												-			
Fines, penalties and forfeits	80	71	47	51	34	33	124	71	81	55	49	53	750	785	821
Licences and permits	-	-	0	-	-	9	13	-	-	-	-	1	23	24	25
Agency services	25	354	103	382	706	360	855	322	308	236	305	322	4 287	4 492	4 701
Transfers and Subsidies - Operational	8	8	1 798	1 207	230	10 017	613	780	173	1 053	2 290	220	18 396	37 796	38 666
Other revenue	491	1 197	2 818	1 689	1 329	1 054	1 356	834	1 198	784	134	1 772	14 657	15 879	17 002
<b>Cash Receipts by Source</b>	<b>59 786</b>	<b>31 792</b>	<b>32 210</b>	<b>28 366</b>	<b>32 023</b>	<b>39 631</b>	<b>33 419</b>	<b>30 263</b>	<b>30 901</b>	<b>29 975</b>	<b>32 381</b>	<b>31 238</b>	<b>411 985</b>	<b>467 290</b>	<b>516 544</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	518	1 646	4 852	115	-	2 975	-	4 276	2 242	16 623	14 019	12 422
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	15 000	3 000	3 000
Short term loans															
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	19 088	19 088	-	-
Increase (decrease) in consumer deposits															
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments															
<b>Total Cash Receipts by Source</b>	<b>61 036</b>	<b>33 042</b>	<b>33 460</b>	<b>30 134</b>	<b>34 919</b>	<b>45 733</b>	<b>34 784</b>	<b>31 513</b>	<b>35 126</b>	<b>31 225</b>	<b>37 906</b>	<b>53 818</b>	<b>462 696</b>	<b>484 308</b>	<b>531 966</b>
<b>Cash Payments by Type</b>															
Employee related costs	13 279	13 684	14 439	15 339	21 897	16 346	15 646	14 807	13 158	13 842	14 918	14 160	181 516	186 539	193 622
Remuneration of councillors															
Interest															
Bulk purchases - electricity	-	14 352	15 317	12 534	9 016	8 747	14 057	4 800	8 797	8 319	9 264	20 692	125 894	141 932	167 054
Acquisitions - water & other inventory	1 672	2 457	3 444	3 319	3 066	2 839	2 872	2 872	3 063	3 057	2 810	4 548	36 019	36 795	38 310
Contracted services	1 237	1 794	1 801	2 555	4 486	1 963	1 731	2 807	2 820	1 505	3 975	6 755	33 427	29 187	29 943
Transfers and subsidies - other municipalities															
Transfers and subsidies - other															
Other expenditure	4 562	2 339	4 089	4 705	2 714	3 787	2 333	1 686	1 937	1 725	1 912	3 790	35 579	56 084	57 657
<b>Cash Payments by Type</b>	<b>20 749</b>	<b>34 626</b>	<b>39 090</b>	<b>38 452</b>	<b>41 178</b>	<b>33 681</b>	<b>36 640</b>	<b>26 972</b>	<b>29 775</b>	<b>28 449</b>	<b>32 878</b>	<b>49 944</b>	<b>412 435</b>	<b>450 537</b>	<b>486 587</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	375	511	443	4 044	427	17 011	1 105	3 989	11 931	1 183	2 922	15 992	59 933	52 217	63 271
Repayment of borrowing	8	8	8	8	8	1 750	8	8	8	8	8	4 402	6 229	6 540	6 184
Other Cash Flows/Payments															
<b>Total Cash Payments by Type</b>	<b>21 132</b>	<b>35 145</b>	<b>39 540</b>	<b>42 504</b>	<b>41 613</b>	<b>52 442</b>	<b>37 753</b>	<b>30 968</b>	<b>41 713</b>	<b>29 639</b>	<b>35 808</b>	<b>70 338</b>	<b>478 596</b>	<b>509 294</b>	<b>556 043</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>39 904</b>	<b>(2 103)</b>	<b>(6 081)</b>	<b>(12 370)</b>	<b>(6 694)</b>	<b>(6 708)</b>	<b>(2 969)</b>	<b>545</b>	<b>(6 588)</b>	<b>1 585</b>	<b>2 098</b>	<b>(16 520)</b>	<b>(15 900)</b>	<b>(24 986)</b>	<b>(24 077)</b>
Cash/cash equivalents at the month/year begin:	144 676	184 580	182 477	176 396	164 026	157 332	150 623	147 855	148 200	141 612	143 197	145 296	144 676	128 776	103 790
Cash/cash equivalents at the month/year end:	184 580	182 477	176 396	164 026	157 332	150 623	147 655	148 200	141 612	143 197	145 296	128 776	128 776	103 790	79 713

## **2.10 Annual budgets and service delivery and budget implementation plans – internal departments**

Attached as annexure

## **2.11 Annual budgets and service delivery agreements – entities and other external mechanisms**

Not applicable

## **2.12 Contracts having future budgetary implications.**

Not applicable

## 2.13 Capital expenditure details

WC033 Cape Agulhas - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		-	-	8	-	-	50	-	-	-	-	-	-	58	-	-
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		-	-	188	-	-	2 174	-	-	-	-	-	704	3 066	1 319	2 852
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		-	-	55	10	-	605	-	-	1 200	-	-	(210)	1 660	400	350
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		-	-	247	-	-	1 558	-	-	455	-	-	75	2 334	-	765
Vote 5 - MANAGEMENT SERVICES DIRECTORATE3		-	-	-	-	-	-	-	-	225	-	-	325	550	1 500	1 500
Vote 6 - ENGINEERING SERVICES DIRECTORATE		375	511	1 059	375	375	5 435	375	375	3 111	375	375	1 051	13 793	11 101	12 835
Vote 7 - ENGINEERING SERVICES DIRECTORATE2		-	-	628	44	52	5 831	30	2 386	3 852	786	2 547	4 609	20 765	18 188	25 325
Vote 8 - ENGINEERING SERVICES DIRECTORATE3		-	-	1 800	14	-	457	-	-	1 437	-	-	3 779	7 486	14 360	12 864
Vote 9 - ENGINEERING SERVICES DIRECTORATE4		-	-	60	-	-	-	-	428	-	22	-	1 100	1 610	3 250	3 500
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	375	511	4 044	443	427	16 111	405	3 189	10 281	1 183	2 922	11 432	51 323	50 117	59 991
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES & IT DIRECTORATE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - MANAGEMENT SERVICES DIRECTORATE		-	-	-	-	-	-	-	-	-	-	-	210	210	-	200
Vote 4 - MANAGEMENT SERVICES DIRECTORATE2		-	-	-	-	-	100	700	800	-	-	-	-	1 600	300	-
Vote 5 - MANAGEMENT SERVICES DIRECTORATE3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	430
Vote 6 - ENGINEERING SERVICES DIRECTORATE		-	-	-	-	-	-	-	-	-	-	-	1 800	1 800	-	-
Vote 7 - ENGINEERING SERVICES DIRECTORATE2		-	-	-	-	-	-	-	-	-	-	-	-	-	1 800	-
Vote 8 - ENGINEERING SERVICES DIRECTORATE3		-	-	-	-	-	800	-	-	1 650	-	-	2 550	5 000	-	-
Vote 9 - ENGINEERING SERVICES DIRECTORATE4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 650
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	-	-	-	-	-	900	700	800	1 650	-	-	4 560	8 610	2 100	3 280
<b>Total Capital Expenditure</b>	2	375	511	4 044	443	427	17 011	1 105	3 989	11 931	1 183	2 922	15 992	59 933	52 217	63 271

WC033 Cape Agulhas - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital Expenditure - Functional</b>	1															
<i>Governance and administration</i>		-	-	202	-	-	2 794	-	-	60	-	-	704	3 761	1 319	3 177
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	202	-	-	2 794	-	-	60	-	-	704	3 761	1 319	3 177
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	240	10	-	1 288	700	800	1 820	-	-	400	5 258	2 200	2 920
Community and social services		-	-	240	-	-	1 044	-	-	1 165	-	-	75	2 524	300	370
Sport and recreation		-	-	-	-	-	44	700	800	455	-	-	325	2 324	1 500	2 350
Public safety		-	-	-	10	-	200	-	-	200	-	-	-	410	400	200
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	575	44	52	5 620	30	2 386	3 754	786	2 547	4 453	20 247	18 560	24 500
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	575	44	52	5 215	30	2 386	3 754	786	2 547	4 453	19 842	18 560	24 500
Environmental protection		-	-	-	-	-	405	-	-	-	-	-	-	405	-	-
<i>Trading services</i>		375	511	3 027	389	375	7 309	375	803	6 297	397	375	10 435	30 668	30 139	32 674
Energy sources		-	-	792	-	-	3 427	-	-	2 835	-	-	782	7 836	11 579	12 360
Water management		-	-	1 800	14	-	1 257	-	-	3 087	-	-	6 329	12 486	14 360	12 864
Waste water management		-	-	60	-	-	-	-	428	-	22	-	1 100	1 610	3 250	6 150
Waste management		375	511	375	375	375	2 625	375	375	375	375	375	2 225	8 736	950	1 300
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	375	511	4 044	443	427	17 011	1 105	3 989	11 931	1 183	2 922	15 992	59 933	52 217	63 271
<b>Funded by:</b>																
National Government		-	136	-	44	-	2 835	30	1 286	3 804	-	1 811	5 178	15 123	14 019	12 422
Provincial Government		-	-	240	-	-	1 020	-	-	165	-	-	75	1 500	-	-
District Municipality allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	136	240	44	-	3 855	30	1 286	3 969	-	1 811	5 253	16 623	14 019	12 422
Borrowing		375	375	1 033	375	375	7 328	1 075	2 275	3 354	375	375	5 319	22 634	12 880	21 471
Internally generated funds		-	-	2 771	24	52	5 828	-	428	4 608	808	736	5 420	20 675	25 318	29 378
<b>Total Capital Funding</b>		375	511	4 044	443	427	17 011	1 105	3 989	11 931	1 183	2 922	15 992	59 933	52 217	63 271

## **2.14 Legislation compliance status**

Municipality comply with all applicable legislation.

## **2.15 Other supporting documentation**

**Other Supporting documentation contained in SA1 to SA38 of the Treasury A Schedules.**

WC033 Cape Agulhas - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>		2 460	(668)	(2 157)	1 832	1 617	1 617	3 718	2 683	825
Roads Infrastructure		703	-	(207)	-	-	-	-	-	-
Roads		-	-	(207)	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		703	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	(1 300)	-	-	-	-	-	-
Drainage Collection		-	-	(1 300)	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	(668)	-	832	646	646	1 068	1 533	825
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	(668)	-	-	-	-	90	105	-
LV Networks		-	-	-	832	646	646	978	1 428	825
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 201	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		1 201	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	(0)	500	500	500	450	250	-
Pump Station		-	-	(0)	-	-	-	-	-	-
Reticulation		-	-	-	500	500	500	450	250	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		556	-	(650)	500	471	471	2 200	900	-
Landfill Sites		556	-	(748)	500	471	471	2 200	900	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	96	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

WC033 Cape Agulhas - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>	1									
<b>Community Assets</b>		(0)	329	5 303	2 103	1 751	1 751	3 194	300	430
Community Facilities		(0)	329	5 141	825	1 524	1 524	-	300	-
Halls										
Centres		-	-	5 141	825	1 524	1 524	-	300	-
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		(0)	329	-	-	-	-	-	-	-
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	(0)	161	1 278	227	227	3 194	-	430
Indoor Facilities										
Outdoor Facilities		-	(0)	161	1 278	227	227	3 194	-	430
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>		(494)	(1 749)	(690)	-	242	242	2 650	2 150	200
Operational Buildings		(494)	(1 749)	(690)	-	242	242	2 650	2 150	200
Municipal Offices		(494)	(1 749)	(769)	-	-	-	-	-	-
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards		-	-	80	-	242	242	2 650	2 150	-
Stores		-	-	-	-	-	-	-	-	200
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										



WC033 Cape Agulhas - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Computer Equipment</b>		-	(0)	(245)	1 067	882	882	1 133	219	1 371
Computer Equipment		-	(0)	(245)	1 067	882	882	1 133	219	1 371
<b>Furniture and Office Equipment</b>		77	(0)	1 224	283	370	370	143	19	43
Furniture and Office Equipment		77	(0)	1 224	283	370	370	143	19	43
<b>Machinery and Equipment</b>		(2 374)	(0)	5 807	895	381	381	706	595	531
Machinery and Equipment		(2 374)	(0)	5 807	895	381	381	706	595	531
<b>Transport Assets</b>		-	1 749	3 925	3 610	3 290	3 290	2 433	2 665	4 720
Transport Assets		-	1 749	3 925	3 610	3 290	3 290	2 433	2 665	4 720
<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	(330)	(340)	13 168	9 790	8 533	8 533	13 978	8 631	8 120

WC033 Cape Agulhas - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	668	(0)	16 569	19 234	19 234	19 956	30 369	36 523
Roads Infrastructure		-	(0)	-	9 000	9 360	9 360	4 620	13 100	18 200
Roads		-	(0)	-	9 000	9 360	9 360	4 620	13 100	18 200
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	668	-	4 069	5 683	5 683	5 395	5 350	7 601
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		-	-	-	3 297	5 683	5 683	4 573	4 479	6 649
MV Switching Stations										
MV Networks		-	668	-	772	-	-	822	871	952
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	(0)	(0)	3 500	4 192	4 192	9 942	11 919	10 722
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	(0)	(0)	3 500	4 192	4 192	9 942	11 919	10 722
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										

WC033 Cape Agulhas - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>	<b>1</b>									
<b>Community Assets</b>		(407)	(329)	-	-	-	-	-	-	-
Community Facilities		(407)	(329)	-	-	-	-	-	-	-
Halls		-	(329)	-	-	-	-	-	-	-
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations		(407)	-	-	-	-	-	-	-	-
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>		35	-	(2 366)	-	-	-	100	-	-
Operational Buildings		35	-	(2 366)	-	-	-	100	-	-
Municipal Offices		35	-	(2 366)	-	-	-	100	-	-
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										

WC033 Cape Agulhas - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Computer Equipment</b>		559	-	376	275	511	511	600	624	672
Computer Equipment		559	-	376	275	511	511	600	624	672
<b>Furniture and Office Equipment</b>		(13)	(18)	128	145	146	146	100	110	100
Furniture and Office Equipment		(13)	(18)	128	145	146	146	100	110	100
<b>Machinery and Equipment</b>		90	(0)	51	88	13	13	57	200	-
Machinery and Equipment		90	(0)	51	88	13	13	57	200	-
<b>Transport Assets</b>		(1 202)	-	414	3 620	3 113	3 113	2 600	-	1 500
Transport Assets		(1 202)	-	414	3 620	3 113	3 113	2 600	-	1 500
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	(938)	322	(1 397)	20 697	23 016	23 016	23 413	31 303	38 795
<i>Renewal of Existing Assets as % of total capex</i>		7215015.4%	-1894817.6%	-6.8%	29.3%	32.1%	32.1%	39.1%	59.9%	61.3%
<i>Renewal of Existing Assets as % of deprecn*</i>		-6.6%	2.1%	-8.5%	191.2%	212.6%	212.6%	207.0%	264.9%	314.1%

WC033 Cape Agulhas - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		39 359	45 367	48 355	52 284	61 118	61 118	62 615	64 429	66 538
Roads Infrastructure		11 325	11 325	11 772	13 126	13 005	13 005	14 290	14 731	15 307
Roads		11 131	11 148	11 566	12 906	12 785	12 785	14 059	14 488	15 053
Road Structures										
Road Furniture		194	177	206	220	220	220	231	243	254
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		7 348	9 826	10 998	11 795	20 029	20 029	13 680	14 645	15 117
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		7 348	9 826	10 998	11 795	20 029	20 029	13 680	14 645	15 117
Capital Spares										
Water Supply Infrastructure		11 547	13 731	14 424	14 807	15 416	15 416	18 125	18 585	19 207
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		11 547	13 731	14 424	14 807	15 416	15 416	18 125	18 585	19 207
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		6 793	7 829	8 453	8 239	8 405	8 405	10 774	11 154	11 526
Pump Station										
Reticulation		6 793	7 829	8 453	8 239	8 405	8 405	10 774	11 154	11 526
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		2 346	2 656	2 708	4 317	4 263	4 263	5 747	5 314	5 381
Landfill Sites		2 346	2 656	2 708	4 317	4 263	4 263	5 747	5 314	5 381
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										

WC033 Cape Agulhas - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>	1									
<b>Community Assets</b>		8 543	8 519	9 367	9 868	10 157	10 157	14 212	13 467	13 744
Community Facilities		5 236	5 577	5 997	6 433	6 469	6 469	6 982	6 793	6 812
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		714	899	953	989	969	969	1 030	1 075	1 120
Police										
Parks		4 522	4 679	5 043	5 443	5 500	5 500	5 953	5 717	5 692
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		3 307	2 942	3 370	3 435	3 688	3 688	7 230	6 674	6 932
Indoor Facilities										
Outdoor Facilities		3 307	2 942	3 370	3 435	3 688	3 688	7 230	6 674	6 932
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>		4 435	4 762	4 644	6 331	5 876	5 876	7 434	7 337	7 600
Operational Buildings		4 435	4 762	4 644	6 331	5 876	5 876	7 434	7 337	7 600
Municipal Offices		4 435	4 762	4 644	6 331	5 876	5 876	7 434	7 337	7 600
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>		3 265	4 198	5 109	5 678	6 169	6 169	8 563	8 329	8 699
Servitudes										
Licences and Rights		3 265	4 198	5 109	5 678	6 169	6 169	8 563	8 329	8 699
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		3 265	4 198	5 109	5 678	6 169	6 169	8 563	8 329	8 699
Load Settlement Software Applications										
Unspecified										

WC033 Cape Agulhas - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>	<b>1</b>									
<u>Computer Equipment</u>		170	192	188	230	249	249	288	303	317
Computer Equipment		170	192	188	230	249	249	288	303	317
<u>Furniture and Office Equipment</u>		37	4	9	60	55	55	46	47	37
Furniture and Office Equipment		37	4	9	60	55	55	46	47	37
<u>Machinery and Equipment</u>		417	339	377	751	774	774	985	1 017	1 057
Machinery and Equipment		417	339	377	751	774	774	985	1 017	1 057
<u>Transport Assets</u>		3 508	5 011	5 175	6 806	6 618	6 618	(7 446)	(7 291)	(7 725)
Transport Assets		3 508	5 011	5 175	6 806	6 618	6 618	(7 446)	(7 291)	(7 725)
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>59 735</b>	<b>68 392</b>	<b>73 223</b>	<b>82 007</b>	<b>91 015</b>	<b>91 015</b>	<b>86 696</b>	<b>87 638</b>	<b>90 267</b>
<i>R&amp;M as a % of PPE</i>		13.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&amp;M as % Operating Expenditure</i>		18.6%	20.3%	19.8%	20.0%	21.0%	21.0%	130.4%	19.3%	18.3%

WC033 Cape Agulhas - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		9 237	9 572	10 557	7 173	7 173	7 173	7 474	7 790	8 122
Roads Infrastructure		3 756	4 137	4 294	1 525	1 525	1 525	1 601	1 681	1 766
Roads		-	-	-	1 418	1 418	1 418	1 488	1 563	1 641
Road Structures		-	-	-	20	20	20	21	22	23
Road Furniture		3 756	4 137	4 294	87	87	87	92	96	101
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	446	446	446	468	492	516
Drainage Collection		-	-	-	434	434	434	455	478	502
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	12	12	12	13	14	14
Electrical Infrastructure		2 106	2 224	2 405	1 823	1 823	1 823	1 915	2 010	2 111
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	182	182	182	191	201	211
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	630	630	630	662	695	730
LV Networks		2 106	2 224	2 405	1 011	1 011	1 011	1 062	1 115	1 171
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 404	1 511	1 570	1 229	1 229	1 229	1 291	1 355	1 423
Dams and Weirs		-	-	-	4	4	4	4	4	4
Boreholes		1 404	1 511	1 570	162	162	162	170	179	188
Reservoirs		-	-	-	380	380	380	399	419	440
Pump Stations		-	-	-	54	54	54	56	59	62
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	48	48	48	50	52	55
Distribution		-	-	-	582	582	582	611	642	674
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1 916	1 648	2 239	1 806	1 806	1 806	1 838	1 872	1 908
Pump Station		-	-	-	556	556	556	563	571	578
Reticulation		-	-	-	489	489	489	513	539	566
Waste Water Treatment Works		-	-	-	741	741	741	741	741	741
Outfall Sewers		1 916	1 648	2 239	1	1	1	1	1	1
Toilet Facilities		-	-	-	19	19	19	20	21	22
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		55	52	49	98	98	98	103	108	113
Landfill Sites		55	52	49	98	98	98	103	108	113
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	246	246	246	258	271	285
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	246	246	246	258	271	285
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		-	-	-	-	-	-	-	-	-



WC033 Cape Agulhas - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>	<b>1</b>									
<b>Community Assets</b>		682	767	934	295	295	295	310	325	342
Community Facilities		682	767	934	282	282	282	296	311	327
Halls		-	-	-	105	105	105	110	115	121
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	1	1	1	1	1	1
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	73	73	73	77	81	85
Cemeteries/Crematoria		682	767	934	1	1	1	1	1	1
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	102	102	102	108	113	119
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	13	13	13	14	14	15
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	13	13	13	14	14	15
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		9	9	9	10	10	10	10	11	11
Revenue Generating		9	9	9	10	10	10	10	11	11
Improved Property		9	9	9	10	10	10	10	11	11
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		353	409	422	534	534	534	561	589	618
Operational Buildings		353	409	422	534	534	534	561	589	618
Municipal Offices		353	409	422	534	534	534	561	589	618
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>		718	684	677	355	355	355	373	391	411
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		718	684	677	355	355	355	373	391	411
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		718	684	677	355	355	355	373	391	411
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-

WC033 Cape Agulhas - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Computer Equipment</b>		803	975	1 069	386	386	386	406	426	447
Computer Equipment		803	975	1 069	386	386	386	406	426	447
<b>Furniture and Office Equipment</b>		923	891	858	805	805	805	845	887	932
Furniture and Office Equipment		923	891	858	805	805	805	845	887	932
<b>Machinery and Equipment</b>		662	738	730	339	339	339	356	374	393
Machinery and Equipment		662	738	730	339	339	339	356	374	393
<b>Transport Assets</b>		928	961	1 141	930	930	930	976	1 025	1 076
Transport Assets		928	961	1 141	930	930	930	976	1 025	1 076
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	14 315	15 005	16 397	10 827	10 827	10 827	11 311	11 818	12 351

WC033 Cape Agulhas - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		(139)	(0)	8 162	38 908	39 402	39 402	20 524	10 428	13 200
Roads Infrastructure		(0)	(0)	(0)	4 500	4 500	4 500	11 987	1 000	3 000
Roads		(0)	(0)	(0)	4 500	4 500	4 500	11 987	1 000	3 000
Road Structures										
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares										
Storm water Infrastructure		(139)	-	1 300	1 000	1 000	1 000	2 000	2 000	2 000
Drainage Collection										
Storm water Conveyance		(139)	-	1 300	1 000	1 000	1 000	2 000	2 000	2 000
Attenuation										
Electrical Infrastructure		(0)	(0)	6 862	5 603	5 547	5 547	192	3 878	1 950
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		-	-	-	1 500	1 500	1 500	28	105	24
LV Networks		(0)	(0)	6 862	4 103	4 047	4 047	164	3 773	1 926
Capital Spares										
Water Supply Infrastructure		-	-	(0)	4 450	3 500	3 500	1 250	500	1 500
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		-	-	(0)	4 200	3 500	3 500	1 000	250	1 250
Bulk Mains		-	-	-	250	-	-	250	250	250
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	(0)	(0)	17 000	17 000	17 000	460	3 050	4 750
Pump Station		-	-	(0)	-	-	-	60	-	1 000
Reticulation		-	-	-	-	-	-	400	3 050	3 750
Waste Water Treatment Works		-	(0)	-	17 000	17 000	17 000	-	-	-
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	6 354	7 854	7 854	4 636	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points		-	-	-	6 354	7 854	7 854	4 636	-	-
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										

WC033 Cape Agulhas - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Community Assets</b>	1	1 399	-	-	845	305	305	510	1 400	2 075
Community Facilities		1 399	-	-	55	65	65	60	-	325
Halls		1 000	-	-	-	-	-	-	-	-
Centres		-	-	-	55	65	65	60	-	325
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		399	-	-	-	-	-	-	-	-
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		-	-	-	790	240	240	450	1 400	1 750
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	790	240	240	450	1 400	1 750
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>		-	-	230	250	249	249	250	58	308
Operational Buildings		-	-	230	250	249	249	250	58	308
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	230	250	249	249	250	-	250
Stores		-	-	-	-	-	-	-	58	58
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>		-	-	13	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	13	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	13	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-

WC033 Cape Agulhas - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Computer Equipment</b>		9	-	225	127	124	124	1 258	398	773
Computer Equipment		9	-	225	127	124	124	1 258	398	773
<b>Furniture and Office Equipment</b>		-	18	-	-	-	-	-	-	-
Furniture and Office Equipment		-	18	-	-	-	-	-	-	-
<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	1 268	18	8 630	40 130	40 080	40 080	22 542	12 283	16 356
<i>Upgrading of Existing Assets as % of total capex</i>		-9756323.1%	-103688.2%	42.3%	56.8%	56.0%	56.0%	37.6%	23.5%	25.9%
<i>Upgrading of Existing Assets as % of depren"</i>		8.9%	0.1%	52.6%	370.6%	370.2%	370.2%	199.3%	103.9%	132.4%

## 2.16 Manager's quality certificate

NAVRAE:  
ENQUIRIES: S Stanley

KONTAKNR  
CONTACT NO 028 425 5798

VERW:  
REF: 5/3/2023-24 (Final budget)

KANTOOR:  
OFFICES: Bredasdorp

DATUM  
DATE 31 May 2023



### QUALITY CERTIFICATE

I EO Phillips, municipal manager of **Cape Agulhas Municipality**,  
hereby certify that the **Final Budget 2023-24 MTREF** and supporting documentation  
have been prepared in accordance with the Municipal Finance Management Act and  
the regulations made under the Act.

Print name EO Phillips

Accounting Officer / Chief Financial Officer of **CAPE AGULHAS MUNICIPALITY**  
**WC033** (name and demarcation of municipality)

Signature \_\_\_\_\_

Date 26.05.2023

## **Part 3 – Appendices**

### **3.1 Appendix A – Tariff Listing**

Attached.

### **3.2 Appendix B – SDBIP**

Attached.

### **3.3 Appendix C – Budget compliance policies**

Attached.

### **3.4 Appendix E – Procurement plan for final approved budget**

Attached.

### **3.5 Appendix D - Service Level Standards**

Attached.