

RESOLUTION 43/2004

CAPE AGULHAS MUNICIPALITY

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024/25 TO 2026/2027



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
U MASIPALA WASECAPE AGULHAS

ANNUAL BUDGET OF CAPE AGULHAS MUNICIPALITY

2024/25 TO 2026/27 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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Table of Contents

PART 1 – ANNUAL BUDGET	4
1.1 VISION & MISSION	4
1.2 MAYOR'S REPORT	4
1.3 COUNCIL RESOLUTIONS – FINAL ADOPTED BUDGET.....	7
1.4 EXECUTIVE SUMMARY	9
1.5 OPERATING REVENUE FRAMEWORK.....	12
1.6 OPERATING EXPENDITURE FRAMEWORK.....	21
1.7 CAPITAL EXPENDITURE	25
1.8 ANNUAL BUDGET TABLES	26
PART 2 – SUPPORTING DOCUMENTATION	42
2.1 OVERVIEW OF ANNUAL BUDGET PROCESS	42
2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN	44
2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS	46
2.4 OVERVIEW OF BUDGET RELATED POLICIES.....	46
2.5 OVERVIEW OF BUDGET FUNDING	46
2.6 EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES	47
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 DRAFT MSCOA ROADMAP	54
2.15 LEGISLATION COMPLIANCE STATUS	59
2.16 OTHER SUPPORTING DOCUMENTATION	59
2.17 MANAGER'S QUALITY CERTIFICATE.....	75
PART 3 – APPENDICES	76
3.1 APPENDIX A – TARIFF LISTING	76
3.2 APPENDIX B – SDBIP	76
3.3 APPENDIX C – BUDGET COMPLIANCE POLICIES.....	76
3.4 APPENDIX E – PROCUREMENT PLAN FOR FINAL APPROVED BUDGET	76
3.5 APPENDIX D - SERVICE LEVEL STANDARDS	76

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 0,6 per cent is projected for 2023. Over the next three years, GDP growth is expected to average 1.6 per cent. Headline inflation is expected to moderate from 6 per cent in 2023 to 4.9 per cent in 2024 and in 2025 and 2026 as food and fuel inflation continues to decline.

The current economic challenges in the country place pressure on households' ability to pay municipal accounts, therefore municipal own revenue generation get affected.

The following macro-economic forecasts was considered when preparing the 2022-2027 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2022 – 2027

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.6%

Source: 2024 budget review.

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				
				1.6 - Strategic Services				
				1.9 - Administration				
				SO2: To create a culture of public participation and empower communities to participate in the affairs of the Municipality	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								
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				
				4.8 - Parks and Sports Facilities				
				5.1 - Director: Engineering Services				
				SO5: To promote tourism in the Municipal Area	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			
				SO8: To maintain infrastructure and undertake development of bulk infrastructure to ensure sustainable service delivery.	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	4.10 - Public Services			
4.4 - Cemetery								
4.7 - Library Services								
KPA6: Social and youth development	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	1.1 - Council Administration			
				1.8 - Socio & Economic Development				
				4.1 - Director: Management Services				
				SO12: To create and maintain a safe and healthy environment	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 administration is in the process of reviewing the organizational structure with the main aim to streamline the operational efficiency of the municipality. This project was partly funded by the Provincial government and is currently underway. The outcome report could not be tabled to the municipal council for this financial year. However, the intention of administration is implementing the revised organizational structure, and the impact of the revised structure is already articulated and included in the employee related cost as reflected in the Operational budget tabled.

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 compiled a new Integrated Development plan, titled the 5th 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 2024/25 as per Budget Related Resolutions of the budget document and indicative for the projected outer years 2025/26 and 2026/27 be tabled 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**
- 1.11 Supporting tables as per **SA1 to SA38**
- 2. Council approves and adopts the **Draft tariffs listing** for services as per Annexure A with effect **1 July 2024**. Council take note that the **Draft tariffs** 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 consider the Service Delivery and Budget Implementation plan (SDBIP) in respect of the 2024/25 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 2024 the following Draft policies:

Annexure C documentation:

- (i) The draft Borrowing, funds and reserve policy
 - (ii) The draft Cash and Investment policy
 - (iii) The draft Funding and reserves policy
 - (iv) The draft Policy relating to the Long-term financial planning
 - (v) The draft Policy related to the Management and Disposal of the assets
 - (vi) The draft policy relating to the dealing with Infrastructure investment and capital projects
 - (vii) The draft Policy relating to the budget Implementation and Management
 - (viii) The draft Supply chain management policy
 - (ix) The draft Indigent policy
 - (x) The draft Credit control and debt collection policy
 - (xi) The draft policy on Electricity tariffs
 - (xii) The draft policy on Property rates tariffs
 - (xiii) The draft policy on Refuse Removal and Solid waste tariffs
 - (xiv) The draft policy on Water tariffs
- 5. Council approved the Procurement plan for the **2024/25** 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 take note of the Draft mSCOA Roadmap as required in terms of the mSCOA regulations and guidelines issued by National Treasury. – Annexure F
 - 8. Council takes note of the Draft fixed Asset register as required. – Annexure G
 - 9. **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 2024 MTEF, the local government equitable share and direct conditional grants will be reduced by a total of R15.5 billion, made up of R9.6 billion in the local government equitable share and R5.9 billion in direct conditional grants. Despite reduction, local government equitable share growth remains high with transfers to local government significantly increasing by 5.2 per cent annually, driven mainly by the strong growth of local government equitable share by 6.1 per cent. National revenue share increases by 2.6 per cent annually, while transfers to provinces grow by 3.8 per cent annually, with the equitable share growing faster than conditional grants

The local government equitable share formula is being updated in various ways, including improving its responsiveness to the different functions assigned to district and local municipalities. In addition, the formula will be refined with reforms such as exploring the feasibility of introducing a cost differential model, community services components for health services and firefighting functions, objective criteria for benchmarking municipalities in relation to their administrative functions.

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	–	–	–	93 065	94 804	94 804	94 804	105 379	111 732	121 405
Service charges	197 038	224 928	225 179	236 549	248 131	248 131	273 184	273 600	307 911	346 655
Investment revenue	3 138	4 783	9 475	6 194	6 944	6 944	6 944	7 639	8 402	9 243
Transfer and subsidies - Operational	46 733	48 416	53 136	58 906	59 864	59 864	59 864	59 267	75 263	93 951
Other own revenue	29 897	35 277	30 010	60 963	56 138	56 138	56 138	52 199	47 881	51 346
Total Revenue (excluding capital transfers and contributions)	276 806	313 404	317 801	455 677	465 881	465 881	490 934	498 083	551 190	622 600
Employee costs	157 304	157 389	163 551	178 576	177 672	177 672	177 672	180 095	187 088	197 683
Remuneration of councillors	5 626	5 577	5 577	5 753	6 335	6 335	6 335	6 292	6 292	6 315
Depreciation and amortisation	16 715	19 950	21 507	11 311	11 311	11 311	11 311	12 442	13 437	14 243
Interest	6 972	9 430	8 264	6 900	7 000	7 000	7 000	7 246	7 507	7 117
Inventory consumed and bulk purchases	95 449	112 352	112 492	165 375	166 603	166 603	166 603	177 809	201 086	228 158
Transfers and subsidies	2 987	2 354	1 999	2 292	2 080	2 080	2 080	2 837	2 342	2 291
Other expenditure	45 912	52 121	78 642	80 581	89 694	89 694	89 694	101 899	101 115	103 891
Total Expenditure	330 966	359 172	392 033	450 787	460 693	460 693	460 693	488 619	518 867	559 699
Surplus/(Deficit)	(54 160)	(45 768)	(74 233)	4 890	5 187	5 187	30 241	9 464	32 324	62 901
Transfers and subsidies - capital (monetary allocations)	15 772	25 467	22 591	16 623	20 665	20 665	20 665	27 196	19 003	14 475
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(38 387)	(20 301)	(51 642)	21 513	25 852	25 852	50 905	36 661	51 327	77 375
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(38 387)	(20 301)	(51 642)	21 513	25 852	25 852	50 905	36 661	51 327	77 375
Capital expenditure & funds sources										
Capital expenditure	58 018	18 716	63 845	59 933	58 060	58 060	58 060	70 303	61 583	35 405
Transfers recognised - capital	15 093	24 729	18 465	16 623	20 675	20 675	20 675	27 196	19 003	14 475
Borrowing	31 181	13 718	18 246	22 634	18 125	18 125	18 125	19 275	20 347	–
Internally generated funds	11 745	(19 730)	27 134	20 675	19 261	19 261	19 261	23 832	22 234	20 930
Total sources of capital funds	58 018	18 716	63 845	59 933	58 060	58 060	58 060	70 303	61 583	35 405
Financial position										
Total current assets	152 053	182 700	207 950	282 779	231 140	231 140	231 140	228 632	237 791	264 766
Total non current assets	526 114	561 364	601 159	670 789	647 908	647 908	647 908	705 770	753 916	775 078
Total current liabilities	74 137	93 241	90 461	99 436	95 462	95 462	95 462	97 032	98 648	100 395
Total non current liabilities	152 290	180 793	181 421	216 271	199 285	199 285	199 285	220 823	243 796	246 810
Community wealth/Equity	447 103	479 768	508 658	637 860	584 302	584 302	584 302	616 547	649 264	692 639
Cash flows										
Net cash from (used) operating	53 614	472 143	1 409	16 900	26 382	26 382	26 382	56 225	62 265	71 257
Net cash from (used) investing	(46 487)	(36 203)	(41 506)	(44 933)	(48 060)	(48 060)	(48 060)	(62 803)	(61 583)	(35 405)
Net cash from (used) financing	34 200	34 626	363	12 496	12 531	12 531	12 894	10 875	11 747	(8 800)
Cash/cash equivalents at the year end	41 327	470 566	(39 734)	(15 536)	(9 146)	(9 146)	(8 783)	147 808	160 237	187 289
Cash backing/surplus reconciliation										
Cash and investments available	109 361	123 457	119 575	163 998	143 512	143 512	143 512	147 962	163 390	195 790
Application of cash and investments	69 512	45 562	52 158	68 097	123 187	123 187	124 018	84 899	92 759	99 894
Balance - surplus (shortfall)	39 849	77 895	67 416	95 902	20 324	20 324	19 493	63 063	70 630	95 896
Asset management										
Asset register summary (WDV)	525 960	561 218	601 023	634 913	609 982	609 982	609 982	633 240	652 505	664 673
Depreciation	15 005	16 397	18 307	11 311	11 311	11 311	11 311	12 442	13 437	14 243
Renewal and Upgrading of Existing Assets	340	1 300	19 423	45 955	43 939	43 939	43 939	52 910	49 597	31 843
Repairs and Maintenance	68 392	73 223	82 797	86 831	88 884	88 884	88 884	87 312	89 089	93 494
Free services										
Cost of Free Basic Services provided	22 360	25 683	24 811	16 183	25 054	25 054	–	26 500	28 533	31 220
Revenue cost of free services provided	–	–	–	–	2 050	2 050	–	2 373	2 503	2 842
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

As can be seen from the above, the municipality is projected to operate at an operating surplus over the 2024/25 MTREF. The municipality as per all municipalities in South Africa is experiencing challenges with the balancing of the “books” and ensuring that the municipality can continue delivering services on a sustainable manner to all citizens within the municipal areas.

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.

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 2024/25 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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue	1										
Exchange Revenue											
Service charges - Electricity	2	130 028	147 271	142 668	161 815	169 965	169 965	170 465	189 559	218 195	251 314
Service charges - Water	2	30 188	35 549	36 890	38 188	41 358	41 358	50 108	43 944	46 157	48 009
Service charges - Waste Water Management	2	14 112	16 993	18 462	15 042	15 134	15 134	21 722	16 224	17 316	18 483
Service charges - Waste Management	2	22 729	25 115	27 359	21 524	21 675	21 675	30 889	23 874	26 243	28 850
Sale of Goods and Rendering of Services		8 130	9 586	9 814	12 901	12 901	12 901	12 901	13 802	14 770	15 804
Agency services		3 405	3 415	3 917	4 287	4 287	4 287	4 287	4 020	4 250	4 493
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	2	2	1	1 385	1 385	1 385	1 385	1 475	1 571	1 673
Interest earned from Current and Non Current Assets	3 138	4 783	9 475	6 194	6 944	6 944	6 944	6 944	7 639	8 402	9 243
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 338	2 940	2 345	2 788	2 588	2 588	2 588	2 588	2 763	2 908	3 135
Licence and permits	3	4	4	4	44	44	44	44	45	47	48
Operational Revenue	10 860	1 685	2 086	1 617	2 437	2 437	2 437	2 437	2 736	2 832	2 972
Non-Exchange Revenue	2										
Property rates		-	-	-	93 065	94 804	94 804	94 804	105 379	111 732	121 405
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 437	2 656	3 182	6 014	6 019	6 019	6 019	6 019	1 137	1 642	2 148
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 733	48 416	53 136	58 906	58 864	58 864	58 864	59 864	59 267	75 263	93 951
Interest	2 188	1 920	2 300	850	850	850	850	850	2 800	3 010	3 236
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	16 077	15 627	15 627	15 627	15 921	16 852	17 838
Gains on disposal of Assets	535	13 070	6 361	15 000	10 000	10 000	10 000	10 000	7 500	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contrib		276 806	313 404	317 801	455 677	465 881	465 881	490 934	498 083	551 190	622 600

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 2024/25 National Treasury issued the mSCOA chart version 6.8. The chart differs 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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Revenue by Vote										
Vote 1 - CORPORATE SERVICES DIRECTORATE	1	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION		39 467	38 743	42 040	43 732	43 732	43 732	48 192	49 145	52 298
Vote 3 - COUNCIL & EXECUTIVE ADMINISTRATION2		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES & IT DIRECTORATE		18 824	24 264	22 900	119 382	117 071	117 071	126 918	126 909	137 855
Vote 5 - MANAGEMENT SERVICES DIRECTORATE		5 823	5 684	6 929	9 518	9 518	9 518	5 043	5 773	6 518
Vote 6 - MANAGEMENT SERVICES DIRECTORATE2		7 446	7 927	8 709	15 312	15 875	15 875	15 249	28 198	43 927
Vote 7 - MANAGEMENT SERVICES DIRECTORATE3		5 677	6 436	7 322	9 761	9 761	9 761	10 251	10 968	11 735
Vote 8 - INFRASTRUCTURE SERVICES DIRECTORATE		168 976	192 922	182 683	205 107	217 949	217 949	237 118	265 650	304 396
Vote 9 - INFRASTRUCTURE SERVICES DIRECTORATE2		2 077	2 329	1 736	2 328	2 328	2 328	2 491	2 685	2 852
Vote 10 - INFRASTRUCTURE SERVICES DIRECTORATE3		30 176	43 259	49 525	47 140	50 079	50 079	58 413	57 887	53 016
Vote 11 - INFRASTRUCTURE SERVICES DIRECTORATE2		14 112	17 308	18 548	20 019	20 231	20 231	21 605	22 996	24 479
Vote 12 - INFRASTRUCTURE SERVICES DIRECTORATE3		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	292 578	338 872	340 391	472 299	486 545	486 545	525 280	570 193	637 075
Expenditure by Vote to be appropriated										
Vote 1 - CORPORATE SERVICES DIRECTORATE	1	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION		38 409	39 972	39 601	65 203	66 067	66 067	70 104	68 992	71 612
Vote 3 - COUNCIL & EXECUTIVE ADMINISTRATION2		-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES & IT DIRECTORATE		63 582	63 894	72 793	73 183	71 897	71 897	77 904	81 452	84 694
Vote 5 - MANAGEMENT SERVICES DIRECTORATE		18 842	19 238	19 814	26 512	25 949	25 949	28 533	30 333	32 398
Vote 6 - MANAGEMENT SERVICES DIRECTORATE2		25 411	25 144	28 254	35 004	35 024	35 024	35 215	50 452	67 623
Vote 7 - MANAGEMENT SERVICES DIRECTORATE3		7 501	8 494	8 376	9 888	10 358	10 358	9 523	9 991	10 506
Vote 8 - INFRASTRUCTURE SERVICES DIRECTORATE		133 834	155 723	167 216	180 927	189 837	189 837	204 681	226 290	253 893
Vote 9 - INFRASTRUCTURE SERVICES DIRECTORATE2		25 738	25 935	33 742	16 236	14 873	14 873	14 968	16 138	17 126
Vote 10 - INFRASTRUCTURE SERVICES DIRECTORATE3		21 664	23 963	29 704	27 297	30 049	30 049	33 213	34 144	35 449
Vote 11 - INFRASTRUCTURE SERVICES DIRECTORATE2		11 626	15 048	15 476	15 905	16 678	16 678	18 893	19 684	20 398
Vote 12 - INFRASTRUCTURE SERVICES DIRECTORATE3		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	346 607	377 409	414 976	450 156	460 732	460 732	493 034	537 477	593 699
Surplus/(Deficit) for the year	2	(54 029)	(38 538)	(74 585)	22 143	25 813	25 813	32 246	32 717	43 375

Percentage growth in revenue base by main revenue source for the 2024/25 Financial year:

A1ScheduleA4	TotBud 23/24	Bud 24/25	% Growth	% Total Revenue
0300: Exchange Revenue / Service charges - Electricity	- 169 964 956	- 189 558 659	11,5%	38,1%
0400: Exchange Revenue / Service charges - Water	- 41 357 730	- 43 943 610	6,3%	8,8%
0500: Exchange Revenue / Service charges - Waste Water Management	- 15 133 520	- 16 223 500	7,2%	3,3%
0600: Exchange Revenue / Service charges - Waste Management	- 21 674 650	- 23 874 044	10,1%	4,8%
Total Exchange Revenues	- 248 130 856	- 273 599 813	10,3%	54,9%
0700: Exchange Revenue / Sale of Goods and Rendering of Services	- 12 900 860	- 13 801 826	7,0%	2,8%
0800: Exchange Revenue / Agency services	- 4 287 290	- 4 020 380	-6,2%	0,8%
1000: Exchange Revenue / Interest earned from Receivables	- 1 385 020	- 1 475 043	6,5%	0,3%
1100: Exchange Revenue / Interest earned from Current and Non Current Assets	- 6 944 130	- 7 638 543	10,0%	1,5%
1400: Exchange Revenue / Rental from Fixed Assets	- 2 587 580	- 2 763 116	6,8%	0,6%
1500: Exchange Revenue / Licence and permits	- 44 170	- 45 410	2,8%	0,0%
1600: Exchange Revenue / Operational Revenue	- 2 436 527	- 2 735 922	12,3%	0,5%
1800: Non-Exchange Revenue / Property rates	- 94 803 630	- 105 378 600	11,2%	21,2%
2000: Non-Exchange Revenue / Fines, penalties and forfeits	- 6 019 460	- 1 136 614	-81,1%	0,2%
2200: Non-Exchange Revenue / Transfer and subsidies - Operational	- 55 558 900	- 59 267 000	6,7%	11,9%
2300: Non-Exchange Revenue / Interest	- 850 000	- 2 800 000	229,4%	0,6%
2500: Non-Exchange Revenue / Operational Revenue	- 15 626 820	- 15 921 096	1,9%	3,2%
2600: Non-Exchange Revenue / Gains on disposal of Assets	- 10 000 000	- 7 500 000	-25,0%	1,5%
Total Revenues	- 461 575 243	- 498 083 363	7,9%	100,0%

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 54.9% of from basic services relating to water, electricity, sanitation and refuse.

A observation to note is the contribution of the Service revenue – Electricity charges. Although a increase of 14.07% is included as the proposed electricity increase, the municipal revenue from the revenue source is contribution a total of 38% for the 2024/25 financial year. This is on par with previous years and stretches the importance of the Electricity revenues as contributor to the municipal revenue package.

The municipality needs to ensure the protection of this revenue source as a critical element to ensure sustainability. The current climate of encouraging customers to make use of alternative energy sources and reducing the reliance on the Eskom grid needs to be carefully monitored.

Cape Agulhas municipality, due to its coastal nature, is already experiencing a surge in consumers opting to move of the grid and reducing the reliability on Eskom as a source of electricity provision. This can have a significant impact on municipal revenues if not carefully managed. More details relating to the proposed measures currently being implemented as part of the discussion on municipal service charges below.

Electricity has always been used traditionally to cross-subsidize departments that are not generating income or generate inadequate income to fund the non-generation functions.

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 an average 76% 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

WC033 Cape Agulhas - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		39 823	39 919	44 150	46 248	46 248	46 248	46 136	47 701	50 754
Local Government Equitable Share		34 367	33 290	37 037	40 380	40 380	40 380	43 073	45 901	48 854
Energy Efficiency and Demand Side Management Grant		259	809	757	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		2 026	2 297	1 773	2 181	2 181	2 181	1 363	-	-
Infrastructure Skills Development Grant										
Local Government Financial Management Grant		1 266	1 550	1 550	1 550	1 550	1 550	1 700	1 800	1 900
Municipal Disaster Relief Grant										
Municipal Systems Improvement Grant										
Municipal Disaster Recovery Grant										
Municipal Demarcation Transition Grant										
Integrated City Development Grant										
Municipal Infrastructure Grant		1 905	1 953	1 451	2 137	2 137	2 137	-	-	-
Water Services Infrastructure Grant		-	20	1 582	-	-	-	-	-	-
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										
Provincial Government:		6 823	8 407	8 366	12 658	13 616	13 616	13 131	27 562	43 197
Infrastructure		65	0	-	-	-	-	-	-	-
Capacity Building		6 757	8 406	8 366	12 658	13 616	13 616	13 131	27 562	43 197
District Municipality:		-	90	619	-	-	-	-	-	-
Infrastructure		-	-	174	-	-	-	-	-	-
Capacity Building		-	90	446	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Other Grants Received		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	46 646	48 416	53 136	58 906	59 864	59 864	59 267	75 263	93 951
Capital Transfers and Grants										
National Government:		12 662	12 426	19 256	15 123	19 165	19 165	24 996	19 003	14 475
Integrated National Electrification Programme Grant		2 241	1 996	3 013	-	578	578	-	1 700	3 600
Municipal Infrastructure Grant		10 421	9 227	5 695	10 123	14 087	14 087	14 996	10 303	10 875
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		-	1 203	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	10 548	5 000	4 500	4 500	10 000	7 000	-
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										
Provincial Government:		3 111	12 676	3 335	1 500	1 500	1 500	2 200	-	-
Infrastructure										
Capacity Building		3 111	12 676	3 335	1 500	1 500	1 500	2 200	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Infrastructure										
Capacity Building										
Other grant providers:		-	365	-	-	-	-	-	-	-
Other Grants Received		-	365	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	15 772	25 467	22 591	16 623	20 665	20 665	27 196	19 003	14 475
TOTAL RECEIPTS OF TRANSFERS & GRANTS		62 418	73 883	75 727	75 529	80 529	80 529	86 463	94 266	108 426

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 more than 3-6 per cent, which is the current projected inflation rate for 2024/25.

The municipality budgets for the non-payment of accounts based on experience of recovery rates, also taking into account recovery rates achieved in the 2024/25 year to date. The municipality applies its Credit Control Policy stringently but there are always situations where there are defaults on payment.

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.

During the 2023/24 financial year the municipality was legislatively required to implement a new valuation roll. A new valuation roll was implemented, and numerous increases were experienced relating to the overall valuation of properties. The municipality is currently adhering to the National Treasury requirements of ensuring that an interim valuation roll is implemented with the mid-year assessment on a half-yearly basis to ensure that the valuation roll is kept up to date with changes in the valuations.

With the implementation of the valuation roll numerous positive spin-offs were experienced with improved performance for the total operation revenues reflected from property rates.

The proposal for the 2024/25 financial year is an **average increase of between 6% to 8%** on the Property rates revenue budgeted.

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

1.5.2 Sale of Water and Impact of Tariff Increases

Current 3kl water provisions to non-indigent households.

Although the decision to remove the 6kl free water to non-indigent households was made as part of the 2023/24 financial budget compilation process. The council together with the administration examine the outcome of this and deliberate whether the free kl water to indigents should be adjusted and reviewed upwards and the 3kl removed as per bullet point two above.

The strategic decision was taken to maintain the status quo of providing the 3kl water for non-indigents households for the 2024/25 financial year as is. This is to ensure the affordability package of municipal services can be maintained in line of the proposed increases for the other services.

An average increase of 5 per cent (in line with projected CPI) in the Water tariff is proposed for 2024/25 financial year.

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

1.5.3 Sale of Electricity and Impact of Tariff Increases

The National Energy Regulator of South Africa (NERSA) encourages municipalities to embark on a study to determine the Cost of Supply for municipal electricity services. During the 2023/24 financial year the administration completed the COS study and as per NERSA directive the municipality is allowed to implement the COS tariff as determined if this is deemed feasible.

The premise of the COS study is to determine what the “actual” cost of provision for electricity services is costing the municipality. In the absence of municipalities not completing a COS the universal NERSA approved tariff for electricity revenues is implemented.

For the 2024/25 financial year the decision to implement the COS compiled tariff is being recommended. The **recommended COS tariff of 14.07%** will form the basis of the Electricity consumption increases with a basic increase of 6% for all fixed cost charges.

The COS tariff of 14.07% is higher than the approved Nersa multi-year tariff of 12.7% as per the approved Nersa tariff for the 2024/25 financial year.

The main rationale for the implementation of the COS tariff is the following –

- Tariffs reflect the actual cost of delivering electricity for Cape Agulhas municipality.
- The municipality needs to ensure the Electricity Masterplan for infrastructure development is rolled out to ensure adequate maintenance of infrastructure.
- The impact of the roll-out loadshedding implemented by Eskom as protection of the grid is impacting the municipal revenues.
- The impact of the current trends of consumers reducing their reliance on the Eskom electricity suppliers and moving of the grid is significantly impacting the municipal revenues.

Based on the final COS study document the municipality factored a **14.07% increase** into the projections below. This is still subject to NERSA approvals.

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

1.5.3.2 Small Scale Energy Generation (SSEG) Tariffs

The municipality is supporting the National message of encouraging households to reduce their dependency on the national energy grid by implementing green energy solutions and consumption as part of the energy usage mix. The outcome of this should be a reduction in load shedding due to reduced usage of the National energy resources. This will significantly improve the overall economic conditions in the South Africa and contributes to economic growth.

The national rolling energy blackouts is seen as one of the biggest factors contributing to the slow economic recovery currently experienced.

As part of this support the municipality approved a Small-Scale Energy Generation (SSEG) policy in 2018. The aim of the policy was to regulate the municipal implementation of SSEG initiatives in the municipal areas.

As per the municipal SSEG policy item 6.1 the following is applicable –

6.1. Residential SSEG Tariff

The Residential SSEG tariff comprises of:

- A service and network charge

- Electricity consumption charges for kWh consumed
- A rate per kWh at which the Municipality shall purchase residential generation exported to the grid

6.1.1. Network charge

This charge ensures that fixed costs associated with maintaining and operating the municipal electrical grid are recovered through appropriate charges.

6.1.2. Service charge

The fixed costs associated with providing a retail service network (metering, billing, customer call centre) are recovered through appropriate service charges.

6.1.3. Energy charge (c/kWh)

The variable cost associated with the volume of energy consumed is recovered through appropriate charges. This is billed on a per kWh basis and may be simple (Flat or Inclining Block tariff) or complex (Time of Use or other tariff).

6.1.4. Export (Feed-in) rate (c/kWh)

The SSEG customer should be compensated through an export tariff for any resulting reduction of cost to the utility (energy bulk purchase costs and line loss costs).

For the 2024/25 financial year the municipality is implementing the following tariff for SSEG customers.

Current tariffs applicable:

Tariff H: Small Scale Embedded Generation		
Tariff	2023/24	
	Vat excluding	Vat Inclusive
Fixed network charge per month: All installations Bulk customers to retain original KVA capacity and demand charges.	R542,27	R623,61
Infeed tariff per KWh:	1.1643	1.3389

2024/25

Tariff H: Small Scale Embedded Generation		
Tariff	2024/25	2024/25
	Vat excluding	Vat Inclusive
Fixed network charge per month: All installations Bulk customers to retain original KVA capacity and demand charges.		
• Solar 30 Amp (Light)	R289,21	R330.30
• Solar 50 Amp (Medium)	R478.69	R550.05
• Solar 80 Amp (Heavy)	R765.91	R880.80
Infeed tariff per KWh:	1.2341	1.4192

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 2024/25 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

Due to legislation requirements the municipality is no longer allowed to use the main Waste facility at the Bredasdorp waste site. Administration together with Council explore various alternatives to ensure delivery of waste services can continue uninterrupted.

The outcome of numerous assessments was that the transport of the waste to the Regional District waste facility Kwyderskraal after all recycling measurements is implemented.

To ensure adequate funds available and cost provisions can be recovered the tariff for waste removal services had to be reviewed and aligned.

An **average increase of average 10%** in the Refuse Removal tariff is proposed for 2024/25 financial year.

Detailed communication and information sessions will be implemented to ensure all citizens are up to date with the new initiatives.

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:

Household profile 1

{Household.: 1 000 kWh / 30 kl.}		01-Jul-23		R	%	01 July 2024		R	%
Service Description	Units	Tariff	Amount	Difference	Increase	Tariff	Amount	Difference	Increase
Elec.: Single Phase (40Amp)	40	10,89	445,78	68,31		12,43	497,10	51,31	11,51%
Consumption	50	1,5875	79,38	10,41	15,10%	1,8109	90,54	11,17	14,07%
Consumption	350	2,0408	714,27	93,71	15,10%	2,3279	814,77	100,50	14,07%
Consumption	250	2,8727	718,17	94,22	15,10%	3,2769	819,22	101,05	14,07%
Consumption	350	3,3983	1 189,40	156,04	15,10%	3,8764	1 356,75	167,35	14,07%
Water : Basic Fee	1	187,00	187,00	13,96	8,07%	196,35	196,35	9,35	5,0%
Consumption	3	0,00	0,00	0,00		-	-	-	
Consumption	6	9,58	28,74	28,74		10,06	30,18	1,44	5,00%
Consumption	14	10,25	143,50	16,94	13,38%	10,76	150,68	7,18	5,00%
Consumption	10	13,75	137,50	40,80	42,19%	14,44	144,38	6,88	5,00%
Sewerage	1	195,00	195,00	14,13	7,81%	210,00	210,00	15,00	7,69%
Refuse Removal	1	220,00	220,00	15,12	7,38%	242,00	242,00	22,00	10,00%
			4 058,75	552,37	15,75%		4 551,96	493,21	12,15%
VAT i.r.o.services (15%)		0,15	608,81	82,86		0,15	682,79	73,98	12,15%
Sub-Total:	1 800 000		4 667,56	635,23	15,75%		5 234,75	567,20	12,15%
Property Rates	1 500 000	0,006835	845,83	-274,48	-24,50%	0,007245	896,58	50,75	6,00%
Total:			5 513,39	360,75	7,00%		6 131,33	617,95	11,2%

Household profile 2

{Household.: 500 kWh / 25 kl.}		01-Jul-23		R	%	01 July 2024		R	%
Service Description	Units	Tariff	Amount	Difference	styging	Tariff	Amount	Difference	styging
Elec.: Single Phase (40Amp)	40	10,89	445,78	68,31		12,43	497,10	497,10	
Consumption	50	1,5875	79,38	10,41	15,10%	1,8109	90,54	11,17	14,07%
Consumption	350	2,0408	714,27	93,71	15,10%	2,3279	814,77	100,50	14,07%
Consumption	100	2,8727	287,27	37,69	15,10%	3,2769	327,69	40,42	14,07%
Water : Basic Fee	1	187,00	187,00	13,96	8,07%	196,35	196,35	9,35	5,00%
Consumption	3	0,00	0,00	0,00		-	-	-	
Consumption	3	9,58	28,74	28,74		10,06	30,18	1,44	
Consumption	14	10,25	143,50	16,94	13,38%	10,76	150,68	7,18	5,00%
Consumption	5	13,75	68,75	20,40	42,19%	14,44	72,19	3,44	5,00%
Sewerage	1	195,00	195,00	14,13	7,81%	210,00	210,00	15,00	7,69%
Refuse Removal	1	220,00	220,00	15,12	7,38%	242,00	242,00	22,00	10,00%
			2 369,69	319,40	15,58%		2 631,49	261,80	11,05%
VAT i.r.o.services (15%)		0,15	355,45	47,91		0,15	394,72	394,72	
Sub-Total:	900 000		2 725,15	367,32	15,58%		3 026,22	301,07	11,0%
Property Rates	750 000	0,01	504,08	-50,42	-9,09%	0,007245	534,33	30,24	6,00%
Total:			3 229,23	316,90	10,88%		3 560,54	331,31	10,26%

Household profile 3

4. HOP-huis: 50 kWh / 6 kl (Indigent - 100%)		01-Jul-23		R	%	01 July 2024		R	%
Diens	Eenh.	Tarief	Bedrag	verskil	styging	Tarief	Bedrag	verskil	styging
Elektr.: P/pay - Verbruik	50	1,330348	0,00	-57,79	0,00%	1,51753	-	-	
Water : Basiese fooi	1	187,00	187,00	13,96	8,07%	196,35	196,35	9,35	5,00%
Verbruik	6	0,00	0,00	0,00		-	-	-	
Riolering	1	195,00	195,00	14,13	7,81%	210,00	210,00	15,00	7,69%
Afvalverwydering	1	220,00	220,00	15,12	7,38%	242,00	242,00	22,00	10,00%
			602,00	-14,58	-2,37%		648,35	46,35	7,70%
BTW op dienste (15%)		0,15	90,30	-2,19		0,15	97,25	97,25	
			692,30	-16,77	-2,37%		745,60	53,30	107,70%
Eiendomsbelasting (Vrystelling - Eerste R200 000 van eiendom waardasie)	200 000	0,006835	0,00	0,00		0,007245	-	-	
			692,30	-16,77	-2,37%		745,60	53,30	7,70%
MIN: Deernistoekening - 100% Korting op basiese heffings (inkomste <R4 200 p.m.)			692,30	-16,77			745,60	745,60	
			0,00	0,00	0,00%		-	-	0,00%

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 2024/25 budget and MTREF (classified per main type of operating expenditure):

Table 1 Summary of operating expenditure by standard classification item

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure											
Employee related costs	2	157 304	157 389	163 551	178 576	177 672	177 672	177 672	180 095	187 088	197 683
Remuneration of councillors		5 626	5 577	5 577	5 753	6 335	6 335	6 335	6 292	6 292	6 315
Bulk purchases - electricity	2	95 449	112 352	109 792	125 894	125 894	125 894	125 894	141 932	164 216	189 930
Inventory consumed	8	-	-	2 700	39 482	40 709	40 709	40 709	35 876	36 870	38 228
Debt impairment	3	18	1 531	12 906	6 085	5 720	5 720	5 720	14 204	14 209	14 209
Depreciation and amortisation		18 715	19 950	21 507	11 311	11 311	11 311	11 311	12 442	13 437	14 243
Interest		6 972	9 430	8 264	6 900	7 000	7 000	7 000	7 246	7 507	7 117
Contracted services		22 619	23 601	26 696	33 427	32 522	32 522	32 522	33 700	30 458	30 875
Transfers and subsidies		2 987	2 354	1 999	2 292	2 080	2 080	2 080	2 837	2 342	2 291
Irrecoverable debts written off		-	-	-	-	-	-	-	1 150	1 600	2 050
Operational costs		23 274	26 989	39 040	40 720	51 104	51 104	51 104	52 835	54 839	56 747
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	347	347	347	347	9	9	9
Total Expenditure		330 966	359 172	392 033	450 787	460 693	460 693	460 693	488 619	518 867	559 699

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

Employee related cost –

The municipality is in process of reviewing the municipal organigram structures to align council with the objectives of ensuring service are delivered to all citizens at the most cost effective and efficient manner possible. The timing of the project undertaken with the assistance of external consultants to date proof challenging and the full impact of the project could not be included as part of the draft operational information to date tabled to Council.

With the compilation of the draft budget information all internal controls to date to ensure that employee related cost is affordable and within the National Treasury norm of 40% can be achieved. This was achieved to date, and draft employee related cost is within the norm as per Circular 71.

In the absence of a approved South African Local Government Bargaining Council (SALGBC) who expires in 2024 the municipality implement the following measures with budgeting for the draft 2024/25 financial year –

- Salary increases of 6% based on the January 2024 projections of the South African Reserve Bank estimates for CPI
- Current SALGBC conditions included and kept as is for all relevant employee-related cost items.
- No own funded EPWP project funding is included in the budget document.
- No employee Notch increases included in the draft information to date.

This information and assumptions will need to be reviewed with the final budget table as more guidance and information become available.

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.

Bulk purchases electricity –

The bulk purchases is budgeted for a 12.7% increase for the 2024/25 financial year. This is based on the multi-year agreement approved for NERSA in 2023/24 with the section year increase at 12.7% and 15.7% for the 3rd year respectively.

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.

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.

Debt impairment –

Debt impairment accounts 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.

The provision of debt impairment for service debtors was determined based on an annual collection rate of average 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.

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 2024/25 budgets and MTREF's, municipalities must ensure they prioritise asset management and take into consideration the following:

- 1) 40 per cent of its 2024/25 to 2026/27 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:

2024/25 Medium-term capital budget per vote

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional											
Governance and administration		3 577	(19 385)	(11 782)	3 761	3 487	3 487	3 487	1 984	4 399	2 936
Executive and council		37	13	–	–	210	210	210	–	–	–
Finance and administration		3 540	(19 397)	(11 782)	3 761	3 277	3 277	3 277	1 984	4 399	2 936
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		2 068	2 348	2 451	5 258	5 209	5 209	5 209	9 688	3 195	2 095
Community and social services		63	82	624	2 524	2 502	2 502	2 502	1 802	–	20
Sport and recreation		1 980	1 910	1 806	2 324	2 282	2 282	2 282	7 681	2 385	75
Public safety		23	355	21	410	425	425	425	205	810	2 000
Housing		2	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		10 563	20 827	31 088	20 247	19 880	19 880	19 880	24 592	16 230	9 400
Planning and development		1 473	1 314	1 417	–	5	5	5	990	35	–
Road transport		9 090	19 045	29 281	19 842	19 185	19 185	19 185	23 572	15 650	9 400
Environmental protection		–	468	390	405	690	690	690	30	545	–
Trading services		41 810	14 926	42 088	30 668	29 484	29 484	29 484	34 039	37 759	20 974
Energy sources		6 148	7 810	12 268	7 836	4 257	4 257	4 257	6 648	9 211	3 724
Water management		1 927	2 086	7 927	12 486	11 640	11 640	11 640	14 750	11 190	2 646
Waste water management		29 982	3 976	10 621	1 610	2 136	2 136	2 136	5 541	15 209	3 730
Waste management		3 753	1 055	11 272	8 736	11 452	11 452	11 452	7 100	2 150	10 875
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	58 018	18 716	63 845	59 933	58 060	58 060	58 060	70 303	61 583	35 405
Funded by:											
National Government		12 840	20 106	15 758	15 123	19 165	19 165	19 165	24 996	19 003	14 475
Provincial Government		2 253	4 623	2 710	1 500	1 510	1 510	1 510	2 200	–	–
District Municipality transfers and subsidies - capital (monetary allocations) (Nat / Prov Depart Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	15 093	24 729	18 465	16 623	20 675	20 675	20 675	27 196	19 003	14 475
Borrowing	6	31 181	13 718	18 246	22 634	18 125	18 125	18 125	19 275	20 347	–
Internally generated funds		11 745	(19 730)	27 134	20 675	19 261	19 261	19 261	23 832	22 234	20 930
Total Capital Funding	7	58 018	18 716	63 845	59 933	58 060	58 060	58 060	70 303	61 583	35 405

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 2024/25 budget and MTREF to be approved by the Council.

Table A1 - Budget Summary

WC033 Cape Agulhas - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	-	-	-	93 065	94 804	94 804	94 804	105 379	111 732	121 405
Service charges	197 038	224 928	225 179	236 549	248 131	248 131	273 184	273 600	307 911	346 655
Investment revenue	3 138	4 783	9 475	6 194	6 944	6 944	6 944	7 639	8 402	9 243
Transfer and subsidies - Operational	46 733	48 416	53 136	58 906	59 864	59 864	59 864	59 267	75 263	93 951
Other own revenue	29 897	35 277	30 010	60 963	56 138	56 138	56 138	52 199	47 881	51 346
Total Revenue (excluding capital transfers and contributions)	276 806	313 404	317 801	455 677	465 881	465 881	490 934	498 083	551 190	622 600
Employee costs	157 304	157 389	163 551	178 576	177 672	177 672	177 672	180 095	187 088	197 683
Remuneration of councillors	5 626	5 577	5 577	5 753	6 335	6 335	6 335	6 292	6 292	6 315
Depreciation and amortisation	16 715	19 950	21 507	11 311	11 311	11 311	11 311	12 442	13 437	14 243
Interest	6 972	9 430	8 264	6 900	7 000	7 000	7 000	7 246	7 507	7 117
Inventory consumed and bulk purchases	95 449	112 352	112 492	165 375	166 603	166 603	166 603	177 809	201 086	228 158
Transfers and subsidies	2 987	2 354	1 999	2 292	2 080	2 080	2 080	2 837	2 342	2 291
Other expenditure	45 912	52 121	78 642	80 581	89 694	89 694	89 694	101 899	101 115	103 891
Total Expenditure	330 966	359 172	392 033	450 787	460 693	460 693	460 693	488 619	518 867	559 699
Surplus/(Deficit)	(54 160)	(45 768)	(74 233)	4 890	5 187	5 187	30 241	9 464	32 324	62 901
Transfers and subsidies - capital (monetary allocations)	15 772	25 467	22 591	16 623	20 665	20 665	20 665	27 196	19 003	14 475
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(38 387)	(20 301)	(51 642)	21 513	25 852	25 852	50 905	36 661	51 327	77 375
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(38 387)	(20 301)	(51 642)	21 513	25 852	25 852	50 905	36 661	51 327	77 375
Capital expenditure & funds sources										
Capital expenditure	58 018	18 716	63 845	59 933	58 060	58 060	58 060	70 303	61 583	35 405
Transfers recognised - capital	15 093	24 729	18 465	16 623	20 675	20 675	20 675	27 196	19 003	14 475
Borrowing	31 181	13 718	18 246	22 634	18 125	18 125	18 125	19 275	20 347	-
Internally generated funds	11 745	(19 730)	27 134	20 675	19 261	19 261	19 261	23 832	22 234	20 930
Total sources of capital funds	58 018	18 716	63 845	59 933	58 060	58 060	58 060	70 303	61 583	35 405
Financial position										
Total current assets	152 053	182 700	207 950	282 779	231 140	231 140	231 140	228 632	237 791	264 766
Total non current assets	526 114	561 364	601 159	670 789	647 908	647 908	647 908	705 770	753 916	775 078
Total current liabilities	74 137	93 241	90 461	99 436	95 462	95 462	95 462	97 032	96 648	100 395
Total non current liabilities	152 290	180 793	181 421	216 271	199 285	199 285	199 285	220 823	243 796	246 810
Community wealth/Equity	447 103	479 768	508 658	637 860	584 302	584 302	584 302	616 547	649 264	692 639
Cash flows										
Net cash from (used) operating	53 614	472 143	1 409	16 900	26 382	26 382	26 382	56 225	62 265	71 257
Net cash from (used) investing	(46 487)	(36 203)	(41 506)	(44 933)	(48 060)	(48 060)	(48 060)	(62 803)	(61 583)	(35 405)
Net cash from (used) financing	34 200	34 626	363	12 496	12 531	12 531	12 894	10 875	11 747	(8 800)
Cash/cash equivalents at the year end	41 327	470 566	(39 734)	(15 536)	(9 146)	(9 146)	(8 783)	147 808	160 237	187 289
Cash backing/surplus reconciliation										
Cash and investments available	109 361	123 457	119 575	163 998	143 512	143 512	143 512	147 962	163 390	195 790
Application of cash and investments	69 512	45 562	52 158	68 097	123 187	123 187	124 018	84 899	92 759	99 894
Balance - surplus (shortfall)	39 849	77 895	67 416	95 902	20 324	20 324	19 493	63 063	70 630	95 896
Asset management										
Asset register summary (WDV)	525 960	561 218	601 023	634 913	609 982	609 982		633 240	652 505	664 673
Depreciation	15 005	16 397	18 307	11 311	11 311	11 311		12 442	13 437	14 243
Renewal and Upgrading of Existing Assets	340	1 300	19 423	45 955	43 939	43 939		52 910	49 597	31 843
Repairs and Maintenance	68 392	73 223	82 797	86 831	88 884	88 884		87 312	89 089	93 494
Free services										
Cost of Free Basic Services provided	22 360	25 683	24 811	16 183	25 054	25 054		26 500	28 533	31 220
Revenue cost of free services provided	-	-	-	-	2 050	2 050		2 373	2 503	2 842
Households below minimum service level										
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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional	1									
Governance and administration		69 998	77 897	71 204	175 821	177 474	177 474	189 276	186 216	200 873
Executive and council		34 393	33 385	37 037	40 380	40 380	40 380	43 073	45 901	48 854
Finance and administration		35 605	44 512	34 167	135 441	137 094	137 094	146 203	140 315	152 019
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 945	14 160	15 803	24 731	25 294	25 294	25 106	38 746	55 215
Community and social services		6 810	7 259	8 089	10 479	10 397	10 397	10 098	8 866	9 163
Sport and recreation		5 959	6 726	7 576	10 027	10 027	10 027	10 301	11 021	11 792
Public safety		-	-	-	-	-	-	-	-	-
Housing		175	175	138	4 225	4 870	4 870	4 707	18 859	34 260
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		9 967	9 663	10 379	12 563	12 563	12 563	8 859	9 106	10 082
Planning and development		4 144	3 979	3 450	3 044	3 044	3 044	3 817	3 333	3 565
Road transport		3 405	3 415	3 917	4 287	4 287	4 287	4 020	4 250	4 493
Environmental protection		2 417	2 268	3 012	5 231	5 231	5 231	1 022	1 524	2 025
Trading services		199 669	237 152	243 006	259 185	271 215	271 215	302 038	336 124	370 905
Energy sources		132 651	151 470	147 574	165 993	174 720	174 720	193 985	224 586	259 883
Water management		30 176	43 259	49 525	47 140	50 079	50 079	58 413	57 887	53 016
Waste water management		14 112	17 308	18 548	20 019	20 231	20 231	21 605	22 996	24 479
Waste management		22 729	25 115	27 359	26 034	26 185	26 185	28 035	30 655	33 528
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	292 578	338 872	340 391	472 299	486 545	486 545	525 280	570 193	637 075
Expenditure - Functional										
Governance and administration		111 395	112 033	125 105	134 581	133 854	133 854	144 559	148 595	154 915
Executive and council		15 579	15 457	15 069	38 256	38 419	38 419	40 588	41 353	42 882
Finance and administration		94 310	94 965	108 430	94 437	93 772	93 772	101 991	105 161	109 844
Internal audit		1 506	1 612	1 607	1 888	1 663	1 663	1 980	2 081	2 189
Community and public safety		31 331	31 858	34 211	43 750	43 886	43 886	43 081	58 647	76 156
Community and social services		11 926	10 913	13 383	14 124	13 030	13 030	13 739	14 217	15 024
Sport and recreation		12 535	14 188	14 311	16 451	17 185	17 185	16 331	16 819	17 716
Public safety		4 028	3 625	3 403	5 537	5 231	5 231	5 066	5 262	5 484
Housing		2 843	3 133	3 115	7 638	8 439	8 439	7 946	22 349	37 932
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		38 515	40 418	44 339	49 509	48 093	48 093	49 461	50 631	53 065
Planning and development		12 124	12 791	12 811	16 928	16 156	16 156	16 012	15 258	15 705
Road transport		20 324	21 578	24 515	24 052	22 933	22 933	23 807	25 256	26 547
Environmental protection		6 068	6 049	7 012	8 528	9 004	9 004	9 642	10 117	10 814
Trading services		165 365	193 100	211 321	222 317	234 900	234 900	254 783	278 003	307 513
Energy sources		110 896	129 161	135 427	148 894	157 418	157 418	171 052	194 323	221 265
Water management		21 664	23 963	29 704	27 297	30 049	30 049	33 213	34 144	35 449
Waste water management		11 625	15 048	15 476	15 905	16 678	16 678	18 893	19 684	20 398
Waste management		21 179	24 928	30 714	30 220	30 755	30 755	31 626	29 852	30 401
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	346 607	377 409	414 976	450 156	460 732	460 732	491 884	535 877	591 649
Surplus/(Deficit) for the year		(54 028)	(38 538)	(74 585)	22 143	25 813	25 813	33 396	34 317	45 425

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote										
Vote 1 - CORPORATE SERVICES DIRECTORATE	1	–	–	–	–	–	–	–	–	–
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION		39 467	38 743	42 040	43 732	43 732	43 732	48 192	49 145	52 298
Vote 3 - COUNCIL & EXECUTIVE ADMINISTRATION2		–	–	–	–	–	–	–	–	–
Vote 4 - FINANCIAL SERVICES & IT DIRECTORATE		18 824	24 264	22 900	119 382	117 071	117 071	126 918	126 909	137 855
Vote 5 - MANAGEMENT SERVICES DIRECTORATE		5 823	5 684	6 929	9 518	9 518	9 518	5 043	5 773	6 518
Vote 6 - MANAGEMENT SERVICES DIRECTORATE2		7 446	7 927	8 709	15 312	15 875	15 875	15 249	28 198	43 927
Vote 7 - MANAGEMENT SERVICES DIRECTORATE3		5 677	6 436	7 322	9 761	9 761	9 761	10 251	10 968	11 735
Vote 8 - INFRASTRUCTURE SERVICES DIRECTORATE		168 976	192 922	182 683	205 107	217 949	217 949	237 118	265 650	304 396
Vote 9 - INFRASTRUCUTRE SERVICES DIRECTORATE2		2 077	2 329	1 736	2 328	2 328	2 328	2 491	2 665	2 852
Vote 10 - INFRASTRUCTURE SERVICES DIRECTORATE		30 176	43 259	49 525	47 140	50 079	50 079	58 413	57 887	53 016
Vote 11 - INFRASTRUCTURE SERVICES DIRECTORATE		14 112	17 308	18 548	20 019	20 231	20 231	21 605	22 996	24 479
Vote 12 - INFRASTRUCTURE SERVICES DIRECTORATE		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	292 578	338 872	340 391	472 299	486 545	486 545	625 280	670 193	637 075
Expenditure by Vote to be appropriated										
Vote 1 - CORPORATE SERVICES DIRECTORATE	1	–	–	–	–	–	–	–	–	–
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION		38 409	39 972	39 601	65 203	66 067	66 067	70 104	68 992	71 612
Vote 3 - COUNCIL & EXECUTIVE ADMINISTRATION2		–	–	–	–	–	–	–	–	–
Vote 4 - FINANCIAL SERVICES & IT DIRECTORATE		63 582	63 894	72 793	73 183	71 897	71 897	77 904	81 452	84 694
Vote 5 - MANAGEMENT SERVICES DIRECTORATE		18 842	19 238	19 814	26 512	25 949	25 949	28 533	30 333	32 398
Vote 6 - MANAGEMENT SERVICES DIRECTORATE2		25 411	25 144	28 254	35 004	35 024	35 024	35 215	50 452	67 623
Vote 7 - MANAGEMENT SERVICES DIRECTORATE3		7 501	8 494	8 376	9 888	10 358	10 358	9 523	9 991	10 506
Vote 8 - INFRASTRUCTURE SERVICES DIRECTORATE		133 834	155 723	167 216	180 927	189 837	189 837	204 681	226 290	253 893
Vote 9 - INFRASTRUCUTRE SERVICES DIRECTORATE2		25 738	25 935	33 742	16 236	14 873	14 873	14 968	16 138	17 126
Vote 10 - INFRASTRUCTURE SERVICES DIRECTORATE		21 664	23 963	29 704	27 297	30 049	30 049	33 213	34 144	35 449
Vote 11 - INFRASTRUCTURE SERVICES DIRECTORATE		11 626	15 048	15 476	15 905	16 678	16 678	18 893	19 684	20 398
Vote 12 - INFRASTRUCTURE SERVICES DIRECTORATE		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	346 607	377 409	414 976	450 156	460 732	460 732	493 034	537 477	593 899
Surplus/(Deficit) for the year	2	(54 029)	(38 538)	(74 585)	22 143	25 813	25 813	32 246	32 717	43 375

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	130 028	147 271	142 668	161 815	169 965	169 965	170 465	189 559	218 195	251 314
Service charges - Water	2	30 168	35 549	36 690	38 188	41 358	41 358	50 108	43 944	46 157	48 009
Service charges - Waste Water Management	2	14 112	16 993	18 462	15 042	15 134	15 134	21 722	16 224	17 316	18 483
Service charges - Waste Management	2	22 729	25 115	27 359	21 524	21 675	21 675	30 889	23 874	26 243	28 850
Sale of Goods and Rendering of Services		8 130	9 586	9 814	12 901	12 901	12 901	12 901	13 802	14 770	15 804
Agency services		3 405	3 415	3 917	4 287	4 287	4 287	4 287	4 020	4 250	4 493
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	2	2	1	1 385	1 385	1 385	1 385	1 475	1 571	1 673
Interest earned from Current and Non Current Assets		3 138	4 783	9 475	6 194	6 944	6 944	6 944	7 639	8 402	9 243
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 338	2 940	2 345	2 788	2 588	2 588	2 588	2 763	2 908	3 135
Licence and permits	3	4	4	4	44	44	44	44	45	47	48
Operational Revenue		10 860	1 685	2 086	1 617	2 437	2 437	2 437	2 736	2 832	2 972
Non-Exchange Revenue											
Property rates	2	-	-	-	93 065	94 804	94 804	94 804	105 379	111 732	121 405
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 437	2 656	3 182	6 014	6 019	6 019	6 019	1 137	1 642	2 148
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		46 733	48 416	53 136	58 906	59 864	59 864	59 864	59 267	75 263	93 951
Interest		2 188	1 920	2 300	850	850	850	850	2 800	3 010	3 236
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	16 077	15 627	15 627	15 627	15 921	16 852	17 838
Gains on disposal of Assets		535	13 070	6 361	15 000	10 000	10 000	10 000	7 500	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contrib		276 806	313 404	317 801	455 677	465 881	465 881	490 934	498 083	551 190	622 600
Expenditure											
Employee related costs	2	157 304	157 389	163 551	178 576	177 672	177 672	177 672	180 095	187 088	197 683
Remuneration of councillors		5 626	5 577	5 577	5 753	6 335	6 335	6 335	6 292	6 292	6 315
Bulk purchases - electricity	2	95 449	112 352	109 792	125 894	125 894	125 894	125 894	141 932	164 216	189 930
Inventory consumed	8	-	-	2 700	39 482	40 709	40 709	40 709	35 876	36 870	38 228
Debt impairment	3	18	1 531	12 906	6 085	5 720	5 720	5 720	14 204	14 209	14 209
Depreciation and amortisation		16 715	19 950	21 507	11 311	11 311	11 311	11 311	12 442	13 437	14 243
Interest		6 972	9 430	8 264	6 900	7 000	7 000	7 000	7 246	7 507	7 117
Contracted services		22 619	23 601	26 696	33 427	32 522	32 522	32 522	33 700	30 458	30 875
Transfers and subsidies		2 987	2 354	1 999	2 292	2 080	2 080	2 080	2 837	2 342	2 291
Irrecoverable debts written off		-	-	-	-	-	-	-	1 150	1 600	2 050
Operational costs		23 274	26 989	39 040	40 720	51 104	51 104	51 104	52 835	54 839	56 747
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	347	347	347	347	9	9	9
Total Expenditure		330 966	359 172	392 033	450 787	460 693	460 693	460 693	488 619	518 867	559 699
Surplus/(Deficit)		(54 160)	(45 768)	(74 233)	4 890	5 187	5 187	30 241	9 464	32 324	62 901
Transfers and subsidies - capital (monetary)	6	15 772	25 467	22 591	16 623	20 665	20 665	20 665	27 196	19 003	14 475
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(38 387)	(20 301)	(51 642)	21 513	25 852	25 852	50 905	36 661	51 327	77 375
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(38 387)	(20 301)	(51 642)	21 513	25 852	25 852	50 905	36 661	51 327	77 375
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(38 387)	(20 301)	(51 642)	21 513	25 852	25 852	50 905	36 661	51 327	77 375
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(38 387)	(20 301)	(51 642)	21 513	25 852	25 852	50 905	36 661	51 327	77 375

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - CORPORATE SERVICES DIRECTORATE		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION		1 287	1 229	1 059	58	223	223	223	30	336	3
Vote 3 - COUNCIL & EXECUTIVE ADMINISTRATION2		-	-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES & IT DIRECTORATE		3 090	2 642	3 167	3 066	2 739	2 739	2 739	1 829	2 907	2 883
Vote 5 - MANAGEMENT SERVICES DIRECTORATE		50	917	422	1 870	2 223	2 223	2 223	291	1 390	2 000
Vote 6 - MANAGEMENT SERVICES DIRECTORATE2		1 976	1 130	1 985	3 934	3 801	3 801	3 801	2 458	1 636	70
Vote 7 - MANAGEMENT SERVICES DIRECTORATE3		253	273	303	550	550	550	550	1 850	1 475	75
Vote 8 - INFRASTRUCTURE SERVICES DIRECTORATE		6 035	13 022	10 954	15 593	15 156	15 156	15 156	12 270	10 431	14 599
Vote 9 - INFRASTRUCTURE SERVICES DIRECTORATE2		9 266	16 041	9 199	20 765	19 593	19 593	19 593	25 024	13 775	9 400
Vote 10 - INFRASTRUCTURE SERVICES DIRECTORATE3		4 443	5 073	1 938	12 486	11 640	11 640	11 640	13 850	11 190	2 646
Vote 11 - INFRASTRUCTURE SERVICES DIRECTORATE4		-	25 025	7 402	1 610	2 136	2 136	2 136	5 541	4 906	3 730
Vote 12 - INFRASTRUCTURE SERVICES DIRECTORATE5		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		2 266	1 749	17 937	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	28 668	67 101	54 366	59 933	58 060	58 060	58 060	63 144	48 045	35 405
Single-year expenditure to be appropriated	2										
Vote 1 - CORPORATE SERVICES DIRECTORATE		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION		45	-	1 722	-	-	-	-	910	-	-
Vote 3 - COUNCIL & EXECUTIVE ADMINISTRATION2		-	-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES & IT DIRECTORATE		40	203	80	-	-	-	-	-	-	-
Vote 5 - MANAGEMENT SERVICES DIRECTORATE		313	95	17	-	-	-	-	50	-	-
Vote 6 - MANAGEMENT SERVICES DIRECTORATE2		1 028	600	2 080	-	-	-	-	5 300	-	-
Vote 7 - MANAGEMENT SERVICES DIRECTORATE3		-	-	173	-	-	-	-	-	430	-
Vote 8 - INFRASTRUCTURE SERVICES DIRECTORATE		3 538	(955)	8 972	-	-	-	-	-	105	-
Vote 9 - INFRASTRUCTURE SERVICES DIRECTORATE2		31	(4 645)	5	-	-	-	-	-	2 700	-
Vote 10 - INFRASTRUCTURE SERVICES DIRECTORATE3		-	(1 632)	17 230	-	-	-	-	900	-	-
Vote 11 - INFRASTRUCTURE SERVICES DIRECTORATE4		29 982	2 003	-	-	-	-	-	-	10 303	-
Vote 12 - INFRASTRUCTURE SERVICES DIRECTORATE5		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		19 902	787	16 452	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		54 878	(3 544)	46 730	-	-	-	-	7 160	13 538	-
Total Capital Expenditure - Vote		83 545	63 557	101 096	59 933	58 060	58 060	58 060	70 303	61 583	35 405
Capital Expenditure - Functional											
Governance and administration		3 577	(19 385)	(11 782)	3 761	3 487	3 487	3 487	1 984	4 399	2 936
Executive and council		37	13	-	-	210	210	210	-	-	-
Finance and administration		3 540	(19 397)	(11 782)	3 761	3 277	3 277	3 277	1 984	4 399	2 936
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		2 068	2 348	2 451	5 258	5 209	5 209	5 209	9 688	3 195	2 095
Community and social services		63	82	624	2 524	2 502	2 502	2 502	1 802	-	20
Sport and recreation		1 980	1 910	1 806	2 324	2 282	2 282	2 282	7 681	2 385	75
Public safety		23	355	21	410	425	425	425	205	810	2 000
Housing		2	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		10 563	20 827	31 088	20 247	19 880	19 880	19 880	24 592	16 230	9 400
Planning and development		1 473	1 314	1 417	-	5	5	5	990	35	-
Road transport		9 090	19 045	29 281	19 842	19 185	19 185	19 185	23 572	15 650	9 400
Environmental protection		-	468	390	405	690	690	690	30	545	-
Trading services		41 810	14 926	42 088	30 668	29 484	29 484	29 484	34 039	37 759	20 974
Energy sources		6 148	7 810	12 268	7 836	4 257	4 257	4 257	6 648	9 211	3 724
Water management		1 927	2 086	7 927	12 486	11 640	11 640	11 640	14 750	11 190	2 646
Waste water management		29 982	3 976	10 621	1 610	2 136	2 136	2 136	5 541	15 209	3 730
Waste management		3 753	1 055	11 272	8 736	11 452	11 452	11 452	7 100	2 150	10 875
Other											
Total Capital Expenditure - Functional	3	58 018	18 716	63 845	59 933	58 060	58 060	58 060	70 303	61 583	35 405
Funded by:											
National Government		12 840	20 106	15 756	15 123	19 165	19 165	19 165	24 996	19 003	14 475
Provincial Government		2 253	4 623	2 710	1 500	1 510	1 510	1 510	2 200	-	-
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	15 093	24 729	18 465	16 623	20 675	20 675	20 675	27 196	19 003	14 475
Borrowing	6	31 181	13 718	18 246	22 634	18 125	18 125	18 125	19 275	20 347	-
Internally generated funds		11 745	(19 730)	27 134	20 675	19 261	19 261	19 261	23 832	22 234	20 930
Total Capital Funding	7	58 018	18 716	63 845	59 933	58 060	58 060	58 060	70 303	61 583	35 405

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSETS											
Current assets											
Cash and cash equivalents		109 361	123 457	119 575	163 998	143 512	143 512	143 512	147 962	163 390	195 790
Trade and other receivables from exchange transactions	1	36 499	51 449	44 877	102 004	67 230	67 230	67 230	61 388	56 108	51 471
Receivables from non-exchange transactions	1	587	419	36 148	10 071	13 745	13 745	13 745	12 629	11 641	10 852
Current portion of non-current receivables		3	2	4	2	4	4	4	4	4	4
Inventory	2	1 565	1 802	2 200	1 132	1 503	1 503	1 503	1 503	1 503	1 503
VAT		3 532	4 917	4 445	4 917	4 445	4 445	4 445	4 445	4 445	4 445
Other current assets		505	655	701	655	701	701	701	701	701	701
Total current assets		162 053	182 700	207 950	282 779	231 140	231 140	231 140	228 632	237 791	264 766
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		40 320	40 127	39 598	40 107	39 588	39 588	39 588	39 577	39 565	39 552
Property, plant and equipment	3	481 153	517 269	558 297	627 440	605 429	605 429	605 429	663 711	712 312	733 956
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets		4 486	3 822	3 129	3 095	2 756	2 756	2 756	2 346	1 903	1 433
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		154	147	136	147	136	136	136	136	136	136
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		526 114	561 384	601 159	670 789	647 908	647 908	647 908	705 770	753 916	775 078
TOTAL ASSETS		678 167	744 085	809 109	953 568	879 048	879 048	879 048	934 402	991 708	1 039 844
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		8 000	12 047	11 662	12 047	11 662	11 662	11 662	11 662	11 662	11 662
Consumer deposits		6 095	5 903	6 245	5 903	6 245	6 245	6 245	6 245	6 245	6 245
Trade and other payables from exchange transactions	4	42 588	54 710	45 950	54 711	45 985	45 985	45 985	45 985	45 985	45 985
Trade and other payables from non-exchange transactions	5	95	864	5 731	5 448	9 891	9 891	9 891	9 891	9 891	9 891
Provision		13 810	14 353	15 006	15 965	15 813	15 813	15 813	17 382	18 998	20 746
VAT		3 569	5 363	5 866	5 363	5 866	5 866	5 866	5 866	5 866	5 866
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		74 137	93 241	90 461	99 436	95 462	95 462	95 462	97 032	98 648	100 395
Non current liabilities											
Financial liabilities	6	46 963	69 594	57 982	91 586	68 978	68 978	68 978	79 853	91 599	82 799
Provision	7	68 008	71 920	83 880	82 182	89 136	89 136	89 136	94 650	100 417	106 444
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		37 319	39 279	39 559	42 503	41 171	41 171	41 171	46 321	51 780	57 567
Total non current liabilities		152 290	180 793	181 421	216 271	199 285	199 285	199 285	220 823	243 796	246 810
TOTAL LIABILITIES		226 426	274 034	271 882	315 707	294 747	294 747	294 747	317 855	342 444	347 205
NET ASSETS		451 740	470 030	537 227	637 860	584 302	584 302	584 302	616 547	649 264	692 639
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	409 603	440 268	451 069	598 360	526 713	526 713	526 713	558 959	591 675	635 050
Reserves and funds	9	37 500	39 500	57 589	39 500	57 589	57 589	57 589	57 589	57 589	57 589
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	447 103	479 768	508 658	637 860	584 302	584 302	584 302	616 547	649 264	692 639

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		41 873	73 858	73 127	93 147	94 704	94 704	94 704	103 078	109 295	118 759
Service charges		140 241	237 107	203 552	272 935	284 962	284 962	284 962	285 294	320 003	359 124
Other revenue		7 568	15 438	54 386	22 505	22 130	22 130	22 130	22 618	24 091	25 769
Transfers and Subsidies - Operational	1	20 780	38 998	60 322	18 396	19 354	19 354	19 354	59 267	75 263	93 951
Transfers and Subsidies - Capital	1	1 461	15 298	11 205	16 623	20 665	20 665	20 665	27 196	19 003	14 475
Interest		-	-	-	5 002	4 902	4 902	4 902	11 776	12 836	13 994
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(158 309)	91 444	(401 184)	(411 707)	(420 334)	(420 334)	(420 334)	(443 728)	(486 346)	(541 117)
Interest		-	-	-	-	-	-	-	(6 440)	(6 701)	(6 228)
Transfers and Subsidies	1	-	-	-	-	-	-	-	(2 837)	(5 178)	(7 469)
NET CASH FROM/(USED) OPERATING ACTIVITIES		63 614	472 143	1 409	16 900	26 382	26 382	26 382	56 225	62 265	71 257
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		79	4 115	13 528	15 000	10 000	10 000	10 000	7 500	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(46 566)	(40 319)	(55 034)	(59 933)	(58 060)	(58 060)	(58 060)	(70 303)	(61 583)	(35 405)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(46 487)	(36 203)	(41 506)	(44 933)	(48 060)	(48 060)	(48 060)	(62 803)	(61 583)	(35 405)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		34 200	34 626	-	19 088	19 088	19 088	19 088	19 275	20 347	-
Increase (decrease) in consumer deposits		-	-	363	(363)	(363)	(363)	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	(6 229)	(6 194)	(6 194)	(6 194)	(8 400)	(8 600)	(8 800)
NET CASH FROM/(USED) FINANCING ACTIVITIES		34 200	34 626	363	12 496	12 531	12 531	12 894	10 875	11 747	(8 800)
NET INCREASE/ (DECREASE) IN CASH HELD		41 327	470 566	(39 734)	(15 536)	(9 146)	(9 146)	(8 783)	4 296	12 429	27 052
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	143 512	147 808	160 237
Cash/cash equivalents at the year end:	2	41 327	470 566	(39 734)	(15 536)	(9 146)	(9 146)	(8 783)	147 808	160 237	187 289

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available											
Cash/cash equivalents at the year end	1	41 327	470 566	(39 734)	(15 536)	(9 146)	(9 146)	(8 783)	147 808	160 237	187 289
Other current investments > 90 days		88 034	(347 109)	159 309	179 534	152 658	152 658	152 295	154	3 153	8 501
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		109 361	123 457	119 575	163 998	143 512	143 512	143 512	147 962	163 390	195 790
Application of cash and investments											
Unspent conditional transfers		95	864	5 731	3 156	9 891	9 891	9 891	9 891	9 891	9 891
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	36	446	27 204	446	27 204	27 204	27 204	27 204	27 204	27 204
Other working capital requirements	3	18 071	(9 602)	(53 372)	9 030	12 691	12 691	13 522	(27 167)	(20 923)	(15 536)
Other provisions		13 810	14 353	15 006	15 965	15 813	15 813	15 813	17 382	18 998	20 746
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	37 500	39 500	57 589	39 500	57 589	57 589	57 589	57 589	57 589	57 589
Total Application of cash and investments:		69 512	45 562	52 158	68 097	123 187	123 187	124 018	84 899	92 759	99 894
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		39 849	77 895	67 416	95 902	20 324	20 324	19 493	63 063	70 630	95 896
Creditors transferred to Debt Relief - non-current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		39 849	77 895	67 416	95 902	20 324	20 324	19 493	63 063	70 630	95 896

References

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

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 2024/25 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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	(340)	(1 300)	44 555	13 978	14 121	14 121	17 393	11 986	3 562
Roads Infrastructure		-	-	(145)	-	-	-	-	-	-
Storm water Infrastructure		-	(1 300)	14 628	-	-	-	-	-	-
Electrical Infrastructure		(668)	-	3 784	1 068	553	553	1 478	825	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	450	810	810	200	-	-
Solid Waste Infrastructure		-	-	2 589	2 200	2 177	2 177	2 400	900	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		(668)	(1 300)	20 856	3 718	3 540	3 540	4 078	1 725	-
Community Facilities		329	-	1 598	-	-	-	1 080	-	-
Sport and Recreation Facilities		(0)	-	172	3 194	3 071	3 071	5 651	430	-
Community Assets		329	-	1 769	3 194	3 071	3 071	6 731	430	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		(1 749)	-	432	2 650	2 650	2 650	3 050	1 750	2 000
Housing		-	-	-	-	-	-	-	-	-
Other Assets		(1 749)	-	432	2 650	2 650	2 650	3 050	1 750	2 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		(0)	(0)	689	1 133	1 098	1 098	807	1 507	1 021
Furniture and Office Equipment		(0)	-	178	143	114	114	58	394	42
Machinery and Equipment		(0)	(0)	17 768	706	701	701	1 825	786	499
Transport Assets		1 749	-	2 862	2 433	2 947	2 947	845	5 395	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	322	(0)	2 519	23 413	29 001	29 001	39 974	26 537	5 605
Roads Infrastructure		(0)	-	(5 486)	4 620	13 785	13 785	20 746	8 950	3 100
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		668	-	6 285	5 395	1 657	1 657	4 244	6 182	-
Water Supply Infrastructure		(0)	-	(2 151)	9 942	9 542	9 542	11 170	8 012	1 537
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		668	-	(1 353)	19 956	24 983	24 983	36 160	23 144	4 637
Community Facilities		(329)	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		(329)	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	73	100	100	100	-	1 075	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	73	100	100	100	-	1 075	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	544	600	592	592	979	853	843
Furniture and Office Equipment		(18)	-	131	100	140	140	355	260	75
Machinery and Equipment		(0)	(0)	11	57	56	56	180	206	50
Transport Assets		-	-	3 113	2 600	3 130	3 130	2 300	1 000	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

WC033 Cape Agulhas - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Total Upgrading of Existing Assets	6	18	1 300	16 905	22 542	14 938	14 938	12 936	23 060	26 238
Roads Infrastructure		(0)	(0)	4 486	11 987	2 000	2 000	2 800	2 000	6 300
Storm water Infrastructure		-	1 300	1 000	2 000	2 000	2 000	-	2 000	-
Electrical Infrastructure		(0)	-	982	192	769	769	173	1 950	3 705
Water Supply Infrastructure		-	-	2 752	1 250	850	850	500	660	685
Sanitation Infrastructure		(0)	-	(2 195)	460	480	480	5 341	14 209	3 730
Solid Waste Infrastructure		-	-	9 230	4 636	6 991	6 991	2 050	50	10 875
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		(0)	1 300	16 255	20 524	13 090	13 090	10 864	20 868	25 295
Community Facilities		-	-	65	60	-	-	-	-	-
Sport and Recreation Facilities		-	-	230	450	450	450	1 775	1 400	-
Community Assets		-	-	295	510	450	450	1 775	1 400	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	249	250	250	250	58	308	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	249	250	250	250	58	308	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	106	1 258	1 148	1 148	239	483	943
Furniture and Office Equipment		18	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	(0)	(0)	63 979	59 933	58 060	58 060	70 303	61 583	35 405
Roads Infrastructure		(0)	(0)	(1 145)	16 607	15 785	15 785	23 546	10 950	9 400
Storm water Infrastructure		-	-	15 628	2 000	2 000	2 000	-	2 000	-
Electrical Infrastructure		(0)	-	11 051	6 655	2 979	2 979	5 894	8 956	3 705
Water Supply Infrastructure		(0)	-	600	11 192	10 392	10 392	11 670	8 672	2 222
Sanitation Infrastructure		(0)	-	(2 195)	910	1 290	1 290	5 541	14 209	3 730
Solid Waste Infrastructure		-	-	11 819	6 836	9 168	9 168	4 450	950	10 875
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		(0)	(0)	35 759	44 199	41 613	41 613	51 102	45 737	29 932
Community Facilities		(0)	-	1 662	60	-	-	1 080	-	-
Sport and Recreation Facilities		(0)	-	402	3 644	3 521	3 521	7 426	1 830	-
Community Assets		(0)	-	2 064	3 704	3 521	3 521	8 506	1 830	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		(1 749)	-	754	3 000	3 000	3 000	3 108	3 133	2 000
Housing		-	-	-	-	-	-	-	-	-
Other Assets		(1 749)	-	754	3 000	3 000	3 000	3 108	3 133	2 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		(0)	(0)	1 339	2 991	2 839	2 839	2 024	2 842	2 807
Furniture and Office Equipment		(0)	-	309	243	254	254	413	654	117
Machinery and Equipment		(0)	(0)	17 779	762	756	756	2 005	992	549
Transport Assets		1 749	-	5 974	5 033	6 077	6 077	3 145	6 395	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		(0)	(0)	63 979	59 933	58 060	58 060	70 303	61 583	35 405

WC033 Cape Agulhas - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
ASSET REGISTER SUMMARY - PPE (WDV)	5	525 960	561 218	601 023	634 913	609 982	609 982	633 240	652 505	664 673
<i>Roads Infrastructure</i>		81 428	94 063	88 975	106 296	87 994	87 994	100 066	99 513	99 497
<i>Storm water Infrastructure</i>		51 433	51 433	86 212	51 664	65 485	65 485	64 686	63 822	62 907
<i>Electrical Infrastructure</i>		66 202	70 659	79 277	82 219	78 744	78 744	79 283	81 498	82 792
<i>Water Supply Infrastructure</i>		42 664	48 267	53 924	55 039	54 484	54 484	54 234	52 978	52 540
<i>Sanitation Infrastructure</i>		82 211	91 357	98 165	105 114	96 707	96 707	98 777	110 802	112 217
<i>Solid Waste Infrastructure</i>		9 794	7 847	14 098	18 171	18 915	18 915	18 851	19 179	29 925
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		333 733	363 627	400 651	418 504	402 329	402 329	415 896	427 792	439 878
Community Assets		34 554	38 922	39 735	43 627	40 996	40 996	46 386	46 018	45 628
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		40 320	40 127	39 598	40 107	39 588	39 588	39 577	39 565	39 552
Other Assets		81 816	80 837	80 549	83 811	80 531	80 531	80 978	82 320	83 613
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		4 486	3 822	3 129	3 095	2 756	2 756	2 346	1 903	1 433
Computer Equipment		6 047	5 547	5 733	6 733	6 442	6 442	6 775	7 292	7 964
Furniture and Office Equipment		5 936	6 539	6 032	7 298	6 286	6 286	6 699	7 353	7 470
Machinery and Equipment		6 278	6 531	5 950	6 929	6 307	6 307	7 765	8 208	8 308
Transport Assets		12 788	15 267	19 646	24 810	24 748	24 748	26 819	32 055	30 825
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	525 960	561 218	601 023	634 913	609 982	609 982	633 240	652 505	664 673
EXPENDITURE OTHER ITEMS		83 397	89 621	101 104	98 141	100 195	100 195	99 754	102 526	107 737
Depreciation	7	15 005	16 397	18 307	11 311	11 311	11 311	12 442	13 437	14 243
Repairs and Maintenance by Asset Class	3	68 392	73 223	82 797	86 831	88 884	88 884	87 312	89 089	93 494
<i>Roads Infrastructure</i>		11 325	11 772	12 400	14 290	13 511	13 511	13 488	14 300	15 059
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		9 826	10 998	15 515	13 680	14 158	14 158	14 257	14 837	15 742
<i>Water Supply Infrastructure</i>		13 731	14 424	15 766	18 125	19 221	19 221	19 852	18 374	19 257
<i>Sanitation Infrastructure</i>		7 829	8 453	8 297	10 774	11 283	11 283	10 683	11 149	11 599
<i>Solid Waste Infrastructure</i>		2 656	2 708	3 391	5 747	5 932	5 932	5 974	4 429	4 542
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		45 367	48 355	55 369	62 615	64 105	64 105	62 354	63 090	66 200
Community Facilities		5 577	5 997	6 366	6 982	7 154	7 154	7 149	7 286	7 706
Sport and Recreation Facilities		2 942	3 370	3 795	7 365	7 859	7 859	7 346	7 721	8 139
Community Assets		8 519	9 367	10 161	14 347	15 013	15 013	14 495	15 007	15 845
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		4 762	4 644	5 357	7 434	7 286	7 286	7 516	7 821	8 067
Housing		-	-	-	-	-	-	-	-	-
Other Assets		4 762	4 644	5 357	7 434	7 286	7 286	7 516	7 821	8 067
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		4 198	5 109	6 502	8 563	8 593	8 593	8 966	9 395	9 807
Intangible Assets		4 198	5 109	6 502	8 563	8 593	8 593	8 966	9 395	9 807
Computer Equipment		192	188	217	288	277	277	285	285	285
Furniture and Office Equipment		4	9	31	46	98	98	101	104	108
Machinery and Equipment		339	377	401	985	995	995	1 058	1 099	1 152
Transport Assets		5 011	5 175	4 758	(7 446)	(7 482)	(7 482)	(7 463)	(7 712)	(7 968)
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		83 397	89 621	101 104	98 141	100 195	100 195	99 754	102 526	107 737
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		-1998505.9%	-32493075.0%	30.4%	76.7%	75.7%	75.7%	75.3%	80.5%	89.9%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		2.3%	7.9%	106.1%	406.3%	388.5%	388.5%	425.3%	369.1%	223.6%
<i>R&M as a % of PPE & Investment Property</i>		12.3%	12.2%	12.8%	12.4%	13.2%	13.2%	12.4%	12.2%	12.6%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>		12.4%	12.5%	16.0%	19.7%	20.5%	20.5%	20.8%	19.9%	17.4%

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewage:										
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
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>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	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		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		10 146	10 993	11 663	-	8 751	8 751	8 751	9 188	10 130
Sanitation (free sanitation service to indigent households)		5 716	6 127	5 418	6 468	6 588	6 588	7 049	7 543	8 071
Electricity/other energy (50kwh per indigent household per month)		303	123	31	500	500	500	563	652	754
Refuse (removed once a week for indigent households)		6 195	8 440	7 699	9 215	9 215	9 215	10 136	11 150	12 265
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	22 360	25 683	24 811	16 183	25 054	25 054	26 500	28 533	31 220
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (R/and per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	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	2 050	2 373	2 503	2 842
Water (in excess of 6 kilolitres per indigent household per month)										
Sanitation (in excess of free sanitation service to indigent households)										
Electricity/other energy (in excess of 50 kwh per indigent household per month)										
Refuse (in excess of one removal a week for indigent households)										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6					2 050	2 050	2 373	2 503	2 842

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	13 Feb 2024
Budget steercom / Full council – engagement meeting	Tuesday	13 Feb 2024 – 14h00
Management team	Wednesday	21 Feb 2024 – 10h00
Due date BUDGET INFORMATION	Friday	23 Feb 2024
Management budget discussion	Thursday	7 March 2024 – 10h00
Management budget discussion	Tuesday	12 March 2024
Mayoral committee – budget discussion	Wednesday	13 March 2024
Council budget workshop	Monday	18 March 2024
Mayoral committee – budget discussion	Friday	22 March 2024
Council budget workshop	Tuesday	26 March 2024
Council meeting – Tabling	Thursday	28 March 2024

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 2024/25 Medium Term Revenue and Expenditures framework (MTREF) as well as the Integrated Development plan to the community as per legislation.

2.2 Overview of alignment of annual budget with Integrated Development plan

NationalKPA	MunicipalKPA	Bud 24/25	Bud 25/26	Bud 26/27
KPA1: Basic Service Delivery and Infrastructure Investment	SG1:To ensure good governance and institutional sustainability	8 641 100,00	7 463 600,00	2 666 200,00
KPA2: Financial Sustainability	SG2:To ensure institutional sustainability	4 399 000,00	4 242 390,00	2 806 975,00
KPA5: Community Safety, Development , Sustainable Environment	SG5:To ensure access to equitable affordable and sustainable municipal services for all citizens	57 233 051,00	49 147 232,00	29 931 735,00
KPA5: Community Safety, Development , Sustainable Environment	SG6:To create a safe and healthy environment for all citizens and visitors to the Cape Agulhas Municipality	30 000,00	730 000,00	-
		70 303 151,00	61 583 222,00	35 404 910,00

NationalKPA	MunicipalKPA	Bud 24/25	Bud 25/26	Bud 26/27
KPA1: Basic Service Delivery and Infrastructure Investment	SG1:To ensure good governance and institutional sustainability	- 51 265 726	- 60 941 123	- 70 899 460
KPA2: Financial Sustainability	SG2:To ensure institutional sustainability	38 653 517	39 948 696	41 709 552
KPA3: Good Governance and Public Participation	SG3:To improve the financial viability of the Municipality and ensure its long term financial sustainability	5 898 156	4 757 417	4 923 866
KPA4: Institutional Transformation	SG4:To improve the financial viability of the Municipality and ensure its long term financial sustainability	- 377 052 679	- 409 706 128	- 463 900 382
KPA5: Community Safety, Development , Sustainable Environment	SG5:To ensure access to equitable affordable and sustainable municipal services for all	307 396 412	348 819 909	397 877 612
KPA5: Community Safety, Development , Sustainable Environment	SG6:To create a safe and healthy environment for all citizens and visitors to the Cape Agulhas Municipality	44 124 579	44 404 717	46 913 607
		- 32 245 741	- 32 716 512	- 43 375 205

WC033 Cape Agulhas - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
A comprehensive, responsive and sustainable social protection system				(22 360)	(25 683)	(24 811)	(16 183)	(27 104)	(27 104)	(28 873)	(31 036)	(34 062)
A comprehensive, responsive and sustainable social protection system	To create a safe and healthy environment for all citizens and visitors to the Cape Agulhas Municipality	SG6		21	105	15	-	-	-	-	-	-
A comprehensive, responsive and sustainable social protection system	To ensure access to equitable affordable and sustainable municipal services for all citizens	SG5		6 393	6 854	6 986	-	5	5	5	5	6
All people in South Africa are and feel safe	To create a safe and healthy environment for all citizens and visitors to the Cape Agulhas Municipality	SG6		2 417	2 268	3 012	-	-	-	-	-	-
An efficient, effective and development-oriented public service	To ensure access to equitable affordable and sustainable municipal services for all citizens	SG5		78 548	85 885	50 409	-	650	650	682	713	745
An efficient, effective and development-oriented public service	To ensure institutional sustainability	SG2		7 190	9 217	9 930	9 581	9 581	9 581	10 251	10 968	11 735
An efficient, effective and development-oriented public service	To improve the financial viability of the Municipality and ensure its long term financial sustainability	SG4		11 219	14 397	7 868	-	-	-	-	-	-
Responsive, accountable, effective and efficient local government				-	-	34 670	421 888	442 168	442 168	472 944	524 639	585 321
Responsive, accountable, effective and efficient local government	To ensure access to equitable affordable and sustainable municipal services for all citizens	SG5		24	18	27	-	-	-	-	-	-
Responsive, accountable, effective and efficient local government	To ensure good governance and institutional sustainability	SG1		34 381	33 293	37 041	40 380	40 380	40 380	43 073	45 901	48 854
Responsive, accountable, effective and efficient local government	To improve the financial viability of the Municipality and ensure its long term financial sustainability	SG3		574	580	510	-	-	-	-	-	-
Responsive, accountable, effective and efficient local government	To improve the financial viability of the Municipality and ensure its long term financial sustainability	SG4		458	758	854	-	-	-	-	-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	118 865	127 694	126 509	455 677	465 681	465 681	498 083	551 190	622 600

2.3 Measurable performance objectives and indicators

StrategicObjective	Bud 24/25	Bud 25/26	Bud 26/27
MKPA1: Good Governance and Public Participation	- 51 265 726	- 60 941 123	- 70 899 460
MKPA2: Municipal Institutional Development and Transformation	38 653 517	39 948 696	41 709 552
MKPA3: Local Economic Development and Tourism	5 898 156	4 757 417	4 923 866
MKPA4: Municipal Financial Viability and Management	- 377 052 679	- 409 706 128	- 463 900 382
MKPA5: Basic Service Delivery	307 396 412	348 819 909	397 877 612
MKPA6: Social and youth development	44 124 579	44 404 717	46 913 607
	- 32 245 741	- 32 716 512	- 43 375 205

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 draft Borrowing, funds and reserve policy
- (ii) The draft Cash and Investment policy
- (iii) The draft Funding and reserves policy
- (iv) The draft Policy relating to the Long-term financial planning
- (v) The draft Policy related to the Management and Disposal of the assets
- (vi) The draft policy relating to the dealing with Infrastructure investment and capital projects
- (vii) The draft Policy relating to the budget Implementation and Management
- (viii) The draft Supply chain management policy
- (ix) The draft Indigent policy
- (x) The draft Credit control and debt collection policy
- (xi) The draft policy on Electricity tariffs
- (xii) The draft policy on Property rates tariffs
- (xiii) The draft policy on Refuse Removal and Solid waste tariffs
- (xiv) The draft policy on Water tariffs

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 –

OwnDescription	Bud 24/25	Bud 25/26	Bud 26/27
EQUITABLE SHARE	- 43 073 000,00	- 45 901 000,00	- 48 854 000,00
EXPANDED PUBLIC WORKS PROGRAM (EPWP)	- 1 363 000,00	-	-
COMMUNITY DEVELOPMENT WORKERS (CDW)	- 57 000,00	- 57 000,00	- 57 000,00
FINANCIAL MANAGEMENT GRANT (FMG)	- 1 700 000,00	- 1 800 000,00	- 1 900 000,00
HOUSING GRANT (GAP HOUSING)	- 3 364 000,00	- 9 350 000,00	- 26 000 000,00
ISUP GRANT: PROVINCES (BENEFICIARIES)	- 1 051 000,00	- 9 260 000,00	- 8 000 000,00
HOUSING GRANT: TITLE DEED RESTORATION	- 292 000,00	- 249 000,00	- 260 000,00
LIBRARY SERVICES GRANT (VULNERABLE MUNICIPALITIES)	- 8 277 000,00	- 8 551 000,00	- 8 781 000,00
GRANT PROCLAIMED ROADS	- 90 000,00	- 95 000,00	- 99 000,00
	- 59 267 000,00	- 75 263 000,00	- 93 951 000,00

2.7 Allocations or grants made by the municipality.

Municipality made various allocations to organizations as per below table -

OwnDescription	Bud 24/25	Bud 25/26	Bud 26/27
CONTRIBUTION - ELIM COMMUNITY	847 600,00	847 600,00	847 600,00
CONTRIBUTION - SHIPWRECK MUSEUM	72 800,00	72 800,00	72 800,00
CONTRIBUTION - ONS HUIS	52 000,00	52 000,00	52 000,00
CONTRIBUTION - OVERBERG RADIO	155 000,00	160 000,00	124 800,00
CONTRIBUTION - SAVE HOUSE	104 000,00	104 000,00	104 000,00
CONTRIBUTION - SAVE HOUSE (WATER , ELEC. SERVICES)	15 000,00	15 000,00	15 000,00
DONATIONS	135 200,00	135 200,00	135 200,00
SOSIO ECONOMIC DEVELOPMENT	300 000,00	300 000,00	260 000,00
BURSARIES (NON-EMPLOYEES)	100 000,00	100 000,00	124 800,00
SOCIAL COMMUNITY PROJECTS (MAYOR)	500 000,00	-	-
COMMUNITY SERVICES - SOCIAL DEVELOPMENT	270 000,00	270 000,00	270 000,00
COMMUNITY SERVICES - FEEDING SCHEME (COVID 19 DISASTER)	185 000,00	185 000,00	185 000,00
SOCIAL SUPPORT	100 000,00	100 000,00	100 000,00
	2 836 600,00	2 341 600,00	2 291 200,00

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 Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 307	3 346	3 353	3 434	3 876	3 876	3 799	3 799	3 855
Pension and UIF Contributions		512	515	529	541	600	600	599	599	591
Medical Aid Contributions		36	3	-	30	20	20	34	34	20
Motor Vehicle Allowance		1 283	1 274	1 257	1 300	1 339	1 339	1 351	1 351	1 348
Cellphone Allowance		488	439	438	449	500	500	508	508	502
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		5 626	5 577	5 577	5 753	6 335	6 335	6 292	6 292	6 315
% increase	4		(0.9%)	0.0%	3.2%	10.1%	-	(0.7%)	-	0.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4 206	3 952	3 521	4 159	4 156	4 156	5 584	5 919	6 274
Pension and UIF Contributions		100	152	159	167	303	303	329	349	370
Medical Aid Contributions		99	100	103	104	141	141	102	108	114
Overtime										
Performance Bonus		497	800	475	830	340	340	358	370	383
Motor Vehicle Allowance	3	284	299	289	299	359	359	366	374	382
Cellphone Allowance	3	65	65	53	65	65	65	49	49	55
Housing Allowances	3	-	-	-	89	77	77	98	104	111
Other benefits and allowances	3	30	36	41	117	116	116	122	129	138
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Municipality		5 281	5 405	4 640	5 829	5 558	5 558	7 007	7 402	7 827
% increase	4		2.4%	(14.1%)	25.6%	(4.7%)	-	26.1%	5.6%	5.7%
Other Municipal Staff										
Basic Salaries and Wages		93 151	100 496	105 329	115 334	111 420	111 420	110 574	114 319	121 015
Pension and UIF Contributions		15 865	16 909	17 568	19 495	18 931	18 931	19 591	20 650	22 001
Medical Aid Contributions		5 290	5 563	5 786	6 097	5 874	5 874	6 516	6 904	7 260
Overtime		4 767	5 175	6 408	3 307	6 314	6 314	6 314	6 314	6 314
Performance Bonus										
Motor Vehicle Allowance	3	6 113	6 652	7 183	7 481	7 442	7 442	7 530	7 898	8 487
Cellphone Allowance	3	476	467	450	475	470	470	442	453	475
Housing Allowances	3	901	811	823	803	841	841	877	929	1 001
Other benefits and allowances	3	12 581	15 060	15 108	15 445	16 718	16 718	17 063	17 791	18 611
Payments in lieu of leave		2 329	563	1 823	750	750	750	795	843	893
Long service awards		950	226	93	721	721	721	764	810	858
Post-retirement benefit obligations	6	8 980	(473)	(2 751)	1 612	1 612	1 612	1 709	1 811	1 920
Entertainment										
Scarcity										
Acting and post related allowance		621	536	1 091	1 228	1 022	1 022	914	966	1 021
In kind benefits										
Sub Total - Other Municipal Staff		152 024	151 964	158 911	172 747	172 114	172 114	173 088	179 687	189 856
% increase	4		(0.0%)	4.6%	8.7%	(0.4%)	-	0.6%	3.8%	5.7%
Total Parent Municipality		162 930	162 966	169 128	184 329	184 006	184 006	186 388	193 381	203 998
% increase			0.0%	3.8%	9.0%	(0.2%)	-	1.3%	3.8%	5.5%
Board Members of Entities										
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										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-

2.9 Monthly targets for revenue, expenditure and cash flow

WC033 Cape Agulhas - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	R thousand												Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	July	August	Sept.	October	November	December	January	February	March	April	May	June			
Cash Receipts By Source													1		
Property rates	36 906	5 673	6 211	4 778	5 991	6 261	6 114	6 124	6 511	6 279	6 103	6 126	103 078	109 295	118 759
Service charges - electricity revenue	16 839	18 328	17 791	15 196	16 070	14 884	16 830	14 454	13 920	15 194	15 433	15 858	190 798	219 259	252 152
Service charges - water revenue	3 787	3 721	3 391	4 331	3 251	4 033	5 229	4 132	3 944	4 246	3 358	3 333	46 755	49 138	51 170
Service charges - sanitation revenue	1 624	1 745	1 873	1 666	1 711	1 739	1 982	1 830	1 629	1 701	1 569	1 723	20 792	22 131	23 556
Service charges - refuse revenue	2 262	2 296	2 296	2 252	2 192	2 274	2 229	2 249	2 242	2 249	2 155	2 254	26 949	29 475	32 246
Rental of facilities and equipment	240	234	230	235	237	228	225	235	230	229	231	232	2 786	2 933	3 161
Interest earned - external investments	252	525	302	583	631	637	252	563	904	325	743	1 921	7 639	8 402	9 243
Interest earned - outstanding debtors	304	288	292	307	323	393	368	385	370	408	335	363	4 137	4 433	4 751
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11	10	11	14	5	10	15	16	19	10	23	12	155	230	306
Licences and permits	-	-	-	-	-	18	5	-	-	-	-	-	23	23	23
Agency services	93	270	105	923	345	192	336	509	316	95	428	408	4 020	4 250	4 493
Transfers and Subsidies - Operational	4 939	4 939	4 939	4 939	4 939	4 939	4 939	4 939	4 939	4 939	4 939	4 939	59 267	75 263	93 951
Other revenue	1 329	1 234	1 503	1 222	1 373	1 254	1 269	1 414	1 250	1 211	1 363	1 213	15 634	16 655	17 786
Cash Receipts by Source	68 585	39 262	38 943	36 446	37 067	36 865	39 792	36 850	36 275	36 865	36 680	38 383	482 033	541 488	611 597
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	6 000	700	4 000	-	3 000	-	4 000	2 000	-	7 496	27 196	19 003	14 475
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	625	625	625	625	625	625	625	625	625	625	625	625	7 500	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	19 275	19 275	20 347	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	68 210	39 887	45 568	37 771	41 692	37 490	43 417	37 475	40 900	39 510	37 305	65 779	536 004	580 837	626 071
Cash Payments by Type															
Employee related costs	13 935	13 700	14 032	13 684	21 179	13 877	15 096	14 202	14 035	14 233	14 218	14 088	176 279	183 405	193 592
Remuneration of councillors	527	527	527	527	495	459	459	509	568	565	565	565	6 292	6 292	6 315
Interest	-	-	-	-	-	1 192	2 455	-	-	-	-	2 793	6 440	6 701	6 228
Bulk purchases - electricity	17 494	17 633	24 132	9 905	9 748	8 835	11 056	9 881	9 021	10 621	9 801	3 805	141 932	164 216	189 930
Acquisitions - water & other inventory	1 968	3 393	3 591	3 021	3 499	3 286	3 076	3 813	3 927	3 261	3 061	4 403	40 300	55 490	72 237
Contracted services	890	3 374	1 588	2 332	3 296	2 920	2 166	2 751	3 076	2 147	3 748	5 411	33 700	30 458	30 875
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	78	433	238	240	166	110	268	133	218	75	384	493	2 837	5 178	7 469
Other expenditure	3 229	4 182	5 141	3 312	5 467	4 247	2 507	3 965	3 371	3 242	3 299	3 242	45 224	46 486	48 166
Cash Payments by Type	38 121	43 243	49 249	33 022	43 850	34 927	37 083	35 275	34 215	34 144	35 076	34 801	453 005	498 226	554 814
Other Cash Flows/Payments by Type															
Capital assets	67	134	5 296	18 598	6 435	1 977	752	13 580	3 659	3 567	274	15 965	70 303	61 583	35 405
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	8 400	8 400	8 600	8 800
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	38 187	43 377	54 545	51 620	50 285	36 903	37 834	48 855	37 874	37 710	35 350	59 166	531 708	568 409	599 019
NET INCREASE/(DECREASE) IN CASH HELD	31 023	(3 490)	(8 977)	(13 848)	(8 593)	586	5 583	(11 381)	3 026	1 800	1 955	6 613	4 296	12 428	27 052
Cash/cash equivalents at the month/year begin:	143 512	174 534	171 044	162 067	148 219	139 626	140 212	145 795	134 414	137 440	139 240	141 195	143 512	147 808	160 237
Cash/cash equivalents at the month/year end:	174 534	171 044	162 067	148 219	139 626	140 212	145 795	134 414	137 440	139 240	141 195	147 808	147 808	160 237	187 289

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 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Multi-year expenditure to be appropriated	1															
Vote 1 - CORPORATE SERVICES DIRECTORATE																
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION				30												
Vote 3 - COUNCIL & EXECUTIVE ADMINISTRATION2																
Vote 4 - FINANCIAL SERVICES & IT DIRECTORATE			12	4	785		30	105	405				488	1 829	2 907	2 883
Vote 5 - MANAGEMENT SERVICES DIRECTORATE			50		121	80		10	10				20	291	1 390	2 000
Vote 6 - MANAGEMENT SERVICES DIRECTORATE2					963	455			520				520	2 458	1 636	70
Vote 7 - MANAGEMENT SERVICES DIRECTORATE3					190	50	1 230		190				190	1 850	1 475	75
Vote 8 - INFRASTRUCTURE SERVICES DIRECTORATE				350	2 521			70	3 140	501	1 000	200	4 489	12 270	10 431	14 599
Vote 9 - INFRASTRUCTURE SERVICES DIRECTORATE2	67	67	3 067	7 108	3 350	317	67	3 467	1 067	2 067	67	4 317	25 024	13 775	9 400	
Vote 10 - INFRASTRUCTURE SERVICES DIRECTORATE3		5	245	3 724			500	4 489	199		8	4 681	13 850	11 190	2 646	
Vote 11 - INFRASTRUCTURE SERVICES DIRECTORATE4			300	1 802				1 260	518	500		1 161	5 541	4 906	3 730	
Vote 12 - INFRASTRUCTURE SERVICES DIRECTORATES																
Vote 13 -																
Vote 14 -																
Vote 15 -																
Capital multi-year expenditure sub-total	2	67	134	3 996	17 213	3 935	1 577	752	13 480	2 284	3 567	274	15 865	63 144	48 045	35 405
Single-year expenditure to be appropriated																
Vote 1 - CORPORATE SERVICES DIRECTORATE																
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION					35		400			475				910		
Vote 3 - COUNCIL & EXECUTIVE ADMINISTRATION2																
Vote 4 - FINANCIAL SERVICES & IT DIRECTORATE																
Vote 5 - MANAGEMENT SERVICES DIRECTORATE				50										50		
Vote 6 - MANAGEMENT SERVICES DIRECTORATE2				1 250	1 350	2 500			100				100	5 300		
Vote 7 - MANAGEMENT SERVICES DIRECTORATE3															430	
Vote 8 - INFRASTRUCTURE SERVICES DIRECTORATE															105	
Vote 9 - INFRASTRUCTURE SERVICES DIRECTORATE2															2 700	
Vote 10 - INFRASTRUCTURE SERVICES DIRECTORATE3										900				900		
Vote 11 - INFRASTRUCTURE SERVICES DIRECTORATE4															10 303	
Vote 12 - INFRASTRUCTURE SERVICES DIRECTORATES																
Vote 13 -																
Vote 14 -																
Vote 15 -																
Capital single-year expenditure sub-total	2			1 300	1 385	2 500	400		100	1 375			100	7 160	13 538	
Total Capital Expenditure	2	67	134	5 296	18 598	6 435	1 977	752	13 580	3 659	3 567	274	15 965	70 303	61 583	35 405

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		-	12	34	785	125	30	105	405	-	-	-	488	1 984	4 399	2 936
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	12	34	785	125	30	105	405	-	-	-	488	1 984	4 399	2 936
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	50	1 300	2 608	2 880	1 230	-	810	-	-	-	810	9 688	3 195	2 095
Community and social services		-	-	-	602	-	-	-	600	-	-	-	600	1 802	-	20
Sport and recreation		-	-	1 250	1 901	2 880	1 230	-	210	-	-	-	210	7 681	2 385	75
Public safety		-	50	50	105	-	-	-	-	-	-	-	-	205	810	2 000
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		67	67	3 067	6 780	3 430	717	77	2 977	1 542	2 067	67	3 737	24 592	16 230	9 400
Planning and development		-	-	-	35	80	400	-	-	475	-	-	-	990	35	-
Road transport		67	67	3 067	6 736	3 350	317	77	2 967	1 067	2 067	67	3 727	23 572	15 650	9 400
Environmental protection		-	-	-	10	-	-	-	10	-	-	-	10	30	545	-
<i>Trading services</i>		-	5	895	8 424	-	-	570	9 389	2 118	1 500	208	10 931	34 039	37 759	20 974
Energy sources		-	-	-	1 449	-	-	70	1 390	451	1 000	200	2 089	6 648	9 211	3 724
Water management		-	5	245	3 724	-	-	500	4 489	1 099	-	8	4 681	14 750	11 190	2 646
Waste water management		-	-	300	1 802	-	-	-	1 260	518	500	-	1 161	5 541	15 209	3 730
Waste management		-	-	350	1 450	-	-	-	2 250	50	-	-	3 000	7 100	2 150	10 875
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	67	134	5 296	18 598	6 435	1 977	752	13 580	3 659	3 567	274	15 965	70 303	61 583	35 405
Funded by:																
National Government		-	-	4 250	7 463	5 783	-	-	3 250	-	-	-	4 250	24 996	19 003	14 475
Provincial Government		-	-	-	500	-	400	-	500	300	-	-	500	2 200	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	4 250	7 963	5 783	400	-	3 750	300	-	-	4 750	27 196	19 003	14 475
Borrowing		-	-	350	4 495	-	-	500	4 700	1 351	1 000	200	6 679	19 275	20 347	-
Internally generated funds		67	134	696	6 140	652	1 577	252	5 130	2 009	2 567	74	4 536	23 832	22 234	20 930
Total Capital Funding		67	134	5 296	18 598	6 435	1 977	752	13 580	3 659	3 567	274	15 965	70 303	61 583	35 405

2.14 Draft mSCOA Roadmap

In terms of section the yearly Municipal Budget Circular no 122 section 4.4 reads as follows –

Regulation of Minimum Business Processes and System Specifications:

“Where a municipality is not fully complaint with the mSCOA requirements, a mSCOA Road Map must be in place to drive and fast tract the mSCOA implementation in the municipality. The mSCOA Steering Committee, chaired by the Accounting Officer or his/her delegate, must use the mSCOA Road Map to tract process and take correction action where required.”

The mSCOA Road Map needs to address the municipal approach to ensuring full mSCOA compliance and the roadmap must be table to Council on a quarterly basis as part of their in-year reporting.

The municipality needs to ensure that the mSCOA requirements are implemented based on the roadmap plan tabled.

The Municipal Budget Circular 2024/25 has been issued on 07 December 2023 with some guidelines and directions. On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors, mSCOA is an ongoing municipal process that report revenue and expenditure within local government sphere contributing to whole of government reporting.

<u>Category</u>	<u>Description of changes required</u>	<u>Target date / Actions</u>
Item		
Borrowing / Loan balances	The municipality needs to ensure that the Loans/ Borrowing is budgeted per department and the corresponding Interest payments are processed with the department where the Capital expenditures is incurred.	This is currently being implemented with the current borrowings / loans and needs to be budget corrected with the new loans for the new financial year.
Item: Donations	The municipality need to ensure the allocations (Donations and other allocations) needs to be processed via the Creditors / Accrual balance vote. This is to ensure that the Cashflow can be correctly reflected within the cashflow statement of the monthly budget statement	31 May 2024
Item: Bulk purchases	Split of bulk purchases in the different wards to ensure that the municipality can implement regional budgeting and reporting	31 May 2024
Function		
Core vs non-core	An analysis of the Core vs non-core functions needs to be done to ensure that the municipality budget based on the Constitutional functions of Schedule 4 and 5. Unfunded mandates need to be addressed and limited to allocated resources to the municipal functions.	This needs to be reviewed for the 2024/25 financial year. Changes needs to be recorded to ensure new MTREF budget correctly allocated to Core vs non-core.

<u>Category</u>	<u>Description of changes required</u>	<u>Target date / Actions</u>
Fund		
Control accounts per service - Fund	The classification of the control accounts to ensure that all services is allocated the corresponding fund segment based on the basic services [Water / Electricity / Refuse / Sewerage]	31 May 2024
Region		
Ward based budgeting	Implement ward-based budgeting to ensure that reporting to citizens can be done to improve accountability during the public participation and IDP engagement processes	31 May 2024
Costing		
Basis municipal services	Needs to implement the costing for the Basic services component to ensure more realistic cost, that is direct and indirect cost allocated to the different services. This is required for the following services – - Water / Electricity / Sewerage / Refuse	31 May 2024
Category	Description of changes required	Target date / Actions
Project		

Elec FBS project 0PO003060	Required Rebates project needs to be implemented to account for the correct reporting of Free basic services (FBS) to informal areas.	31 May 2024
0PO 003 058	Operational: Typical Work Streams: Revenue Cost of Free Services – The additional cost associated with the FBS allocated to the citizens to ensure that municipality account for loss of revenue that can be billed / additional services provided	31 May 2024
Other items		
Council parameters (Vat) indicators	The municipality needs to be ensured that the VAT indicators is correctly indicated before the start of the financial year. Items created needs to be correctly indicated on the VAT indicator parameter to ensure that the legislated compliance is complied with	This can only be done for new items in the financial year. Current items that need to be changed that already transacted on needs to be correctly at the beginning of the financial year.
Budget and virement Policy	The policy needs to be reviewed to ensure that virements is only processed within the different categories of the mSCOA categories as follows: - Function / Funding	31 May 2024
Payday full integration	The full integration of the Third party (Payday) salary control accounts into the Phoenix (Vesta) financial system. Review of the data strings to ensure the correct guides is selected for the seamless integration of the financial information.	31 May 2024
<u>Category</u>	<u>Description of changes required</u>	<u>Target date / Actions</u>
IDP review	Review of the IDP to ensure that the relevant National KPA is selected relevant to Local government, and excluding the KPA's not applicable	31 May 2024

Asset Module	Implementation of the Electronic asset module into Vesta to ensure seamless integration into the financial system	31 May 2024
NT AFS template	The National Treasury issued a Template for use with the compilation of the Annual financial statements, which is compulsory to be extracted from the financial system for the 2023/24 financial year.	31 May 2024

2.15 Legislation compliance status

Municipality comply with all applicable legislation.

2.16 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
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		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										
Storm water Conveyance		-	-	(1 300)	-	-	-	-	-	-
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		-	-	98	-	-	-	-	-	-
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
R thousand	1									
Community Assets		(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										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		(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										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licences										
Solid Waste Licences										
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
Computer Equipment		-	(0)	(245)	1 067	882	882	1 133	219	1 371
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
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
Machinery and Equipment		(2 374)	(0)	5 807	895	381	381	706	595	531
Transport Assets		-	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
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	(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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1									
Infrastructure		-	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
R thousand	1									
Community Assets		(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										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		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										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										

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
R thousand	1									
Computer Equipment		559	-	376	275	511	511	600	624	672
Computer Equipment		559	-	376	275	511	511	600	624	672
Furniture and Office Equipment		(13)	(18)	128	145	146	146	100	110	100
Furniture and Office Equipment		(13)	(18)	128	145	146	146	100	110	100
Machinery and Equipment		90	(0)	51	88	13	13	57	200	-
Machinery and Equipment		90	(0)	51	88	13	13	57	200	-
Transport Assets		(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
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	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%	-1694617.6%	-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
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		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
R thousand	1									
Community Assets		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										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		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										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		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
R thousand	1									
Computer Equipment		170	192	188	230	249	249	288	303	317
Computer Equipment		170	192	188	230	249	249	288	303	317
Furniture and Office Equipment		37	4	9	60	55	55	46	47	37
Furniture and Office Equipment		37	4	9	60	55	55	46	47	37
Machinery and Equipment		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
Transport Assets		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)
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	59 735	68 392	73 223	82 007	91 015	91 015	86 696	87 638	90 267
<i>R&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&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
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		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
R thousand	1									
Community Assets		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		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		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		-	-	-	-	-	-	-	-	-
Other assets		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		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		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
R thousand	1									
Computer Equipment		803	975	1 069	386	386	386	406	426	447
Computer Equipment		803	975	1 069	386	386	386	406	426	447
Furniture and Office Equipment		923	891	858	805	805	805	845	887	932
Furniture and Office Equipment		923	891	858	805	805	805	845	887	932
Machinery and Equipment		662	738	730	339	339	339	356	374	393
Machinery and Equipment		662	738	730	339	339	339	356	374	393
Transport Assets		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
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure	1	(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
Community Assets	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		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	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		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	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
Computer Equipment		9	-	225	127	124	124	1 258	398	773
Computer Equipment		9	-	225	127	124	124	1 258	398	773
Furniture and Office Equipment		-	18	-	-	-	-	-	-	-
Furniture and Office Equipment		-	18	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	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%

2.17 Manager's quality certificate

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO 028 425 5798

VERW:
REF: 5/3/2024-25 (Final budget)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE 28 March 2024



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
U MASIPALA WASECAPE AGULHAS

QUALITY CERTIFICATE

I EO Phillips, municipal manager of **Cape Agulhas Municipality**,
hereby certify that the **Final Budget 2024/25 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 27.03.2024-----

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.