

**CAPE AGULHAS
MUNICIPALITY
SPECIAL ADJUSTMENT BUDGET
MEDIUM TERM REVENUE AND
EXPENDITURE FRAMEWORK
2022/2023 TO 2024/2025**



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SPECIAL ADJUSTMENT BUDGET OF
CAPE AGULHAS
MUNICIPALITY

2022/23 TO 2024/25
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

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 - **At www.capeagulhas.gov.za**

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Special Adjustments 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 Legislative Requirement – Adjustment Budget

“In terms of section 28 of the MFMA and guidelines received from National Treasury the municipality is allowed to revise its approved annual budget through an adjustments budget based on the following criteria:

- Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

- May within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality; may authorize the utilization of projected savings in one vote towards spending under another vote;
- May authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- May correct any errors in the annual budget; and
- May provide for any other expenditure within a prescribed framework.

However, section 23(2) of the Municipal Budget & Reporting Regulations prescribe that only one adjustment budget be tabled in council during a financial year except when additional revenues become available from National / Provincial governments and / or unforeseeable and avoidable expenditure has been incurred for example the impact of the COVID 19 pandemic.

Circular 68 provides clarity on the procedures to be followed when dealing with unauthorized, irregular or fruitless and wasteful expenditure as defined in section 1 of the MFMA. The circular further provides guideline information on what process to follow when council may authorize unauthorized expenditure in an adjustment budget. An adjustment budget can be addressed in the following three different adjustments budgets:

- **Adjustments budget for unforeseen and unavoidable expenditure:** It allows council to provide ex post authorization for unforeseen and unavoidable expenditure that was authorized by the Executive Mayor in terms of section 29 of the MFMA and which must be tabled in council at the “first available opportunity” or within 60 days after the expenditure was incurred.
- **Main adjustments budget:** In terms of regulation 23(6)(a) of the Municipal Budget and Reporting Regulations a council may authorize unauthorized expenditure in the adjustments budget occurred in the first half budget which may be tabled in council for approval at any time after the mid-year budget and performance assessment but not later than 28 February of the current year.
- **Special adjustments budget to authorize unauthorized expenditure:** In terms of regulation 23(6)(b) of the Municipal Budget and Reporting Regulations, council may authorize unauthorized expenditure in a special adjustments budget which only deals with unauthorized expenditure from the previous financial year such as:

- Unauthorized expenditure that occurred in the first half of the previous financial year that was not included in the main adjustments budget;
- Unauthorized expenditure that occurred in the second half of the previous financial year; and
- Any unauthorized expenditure identified by the Auditor-General during the annual audit process.

To avoid any unauthorized expenditure as prescribed in terms of section 15 of the MFMA it is suggested that council considers the special adjustment budget based the following explanations included in the document as follows:

ADJUSTMENT BUDGET FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURES)

Revenue by source adjustment

Transfers and subsidies

Emergency Municipal Load-Shedding Relief Grant

Grant received from the Provincial department in support of the municipal Load shedding expenditures incurred in the financial year due to sustained level 6 load shedding over the 2nd and 3rd quarter of the financial year.

Expenditure by type adjustments

Employee related cost

Review and alignment of the expenditures incurred that is mandatory and savings identified on vacancies not filled to date.

Depreciation and asset impairment

Alignment of the depreciation and asset impairment budget to ensure sufficient budgeting for the compilation of the Annual financial statements for the 2022/23 financial year.

Finance charges

Review of the expenditures to align with the actual performance and payment requirements for the financial year.

Bulk purchases

With the mid-year review the municipality reduce the budget provisions due to the impact of load shedding and reduce the impact of the lower demand due to reduces sales of electricity. The impact of the bulk purchases electricity needs to be aligned to limit the impact of overspending of the budget item and adequate provisions is budgeted at the end of financial year.

The non-alignment between the Sale of electricity and the Bulk purchases required the additional funding budgeted for.

Inventory consumed.

Review and align the expenditures as well as including the virements and section 29 applications where applicable to ensure budget provisions are updated for finalization of annual financial statements.

Contracted services

Review and align the expenditures as well as including the virements and section 29 applications where applicable to ensure budget provisions are updated for finalization of annual financial statements.

Transfer and subsidies

Review and align the expenditures as well as including the virements and section 29 applications where applicable to ensure budget provisions are updated for finalization of annual financial statements.

Other expenditures

Review and align the expenditures as well as including the virements and section 29 applications where applicable to ensure budget provisions are updated for finalization of annual financial statements.

ADJUSTMENT CAPITAL BUDGET BY VOTE AND FUNDING

Capital budget.

Transfer and subsidies

Water Service Infrastructure grant (WSIG)

The National allocation was reduced due to the project for the Napier Wastewater Treatment plant being completed below the allocated amount due to the Tenders received being lower than the initial project cost.

Emergency Municipal Load-Shedding Relief Grant

Funds received was utilized to purchase additional capacity of Generators to ensure that all service delivery departments will continues providing basic services during the load shedding periods implemented by Eskom.

Integrated National Electrification Program (INEP)

Review of expenditures based on the Operational and Capital projects implemented during the financial year

Other Capital grants

Review of Operational and Capital projects finalized at the end of the financial year.

Capital Replacement Reserve (CRR) own funding projects

Review of the capital expenditures projects to address the following –

- Savings on projects completed before the end of the financial year.
- Include the S29 applications approved by the Mayor.
- Review of generators funding due to funds received from Provincial government.

Borrowing / external financing projects

Review of the capital expenditures projects to address the following –

- Projects finalized and savings identified on the current projects complete.
- Alignment of the project funding where – Roll-over projects was identified and included in the new budget.
- Projects that will not be complete by year-end due to delays experienced on the supply side of the procurement process and delivery not achievable within the financial year.

1.3 Council Resolutions

It is recommended that the Council approves and adopts the following resolutions for the Special Adjustment Budget:

The Council of Cape Agulhas Municipality, acting in terms of section 28 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

- 1.1. The Special Adjustment Budget of the Cape Agulhas municipality for the financial year 2022/23 and indicative for the projected outer years 2023/24 and 2024/25 be approved as set out in the following tables in part 1.4 & 1.5 of this report
 - 1.1.1. Adjustments Budget Summary as contained in Table B1;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table B2;
 - 1.1.3. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table B3;
 - 1.1.4. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table B4; and
 - 1.1.5. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table B5.
- 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables in part 1.8 of this report:
 - 1.2.1. Budgeted Financial Position as contained in Table B6;
 - 1.2.2. Budgeted Cash Flows as contained in Table B7;
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table B8;
 - 1.2.4. Asset management as contained in Table B9; and
 - 1.2.5. Basic service delivery measurement as contained in Table B10.

1.4 Executive Summary

MBRR Table B1 – Special Adjustment Budget Summary

WC033 Cape Agulhas - Table B1 Adjustments Budget Summary -

Description	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	81 511	86 611	-	-	-	-	-	-	86 611	93 065	98 795
Service charges	241 821	232 060	-	-	-	-	-	-	232 060	252 625	279 436
Investment revenue	2 506	5 506	-	-	-	-	-	-	5 506	6 194	6 968
Transfers recognised - operational	53 037	70 502	-	-	-	411	-	411	70 913	58 906	81 525
Other own revenue	38 439	37 606	-	-	-	-	-	-	37 606	44 886	33 949
Total Revenue (excluding capital transfers and contributions)	417 313	432 284	-	-	-	411	-	411	432 696	455 677	500 673
Employee costs	167 932	164 121	-	-	-	-	259	259	164 381	178 576	183 503
Remuneration of councillors	5 777	5 549	-	-	-	-	-	-	5 549	5 753	5 753
Depreciation & asset impairment	10 827	10 827	-	-	-	-	5 075	5 075	15 902	11 311	11 818
Finance charges	6 564	6 564	-	-	-	-	99	99	6 663	6 900	7 346
Inventory consumed and bulk purchases	140 266	164 232	-	-	-	-	120	120	164 352	165 375	202 343
Transfers and grants	2 361	2 283	-	-	-	104	(33)	71	2 354	2 292	2 297
Other expenditure	75 411	79 218	-	-	(3)	3	(3 892)	(3 892)	75 326	84 331	80 260
Total Expenditure	409 138	432 794	-	-	(3)	106	1 629	1 732	434 526	454 537	493 321
Surplus/(Deficit)	8 175	(510)	-	-	3	305	(1 629)	(1 321)	(1 831)	1 140	7 352
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	31 504	33 322	-	-	-	(4 561)	-	(4 561)	28 761	16 623	14 019
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	39 679	32 812	-	-	3	(4 256)	(1 629)	(5 882)	26 930	17 763	21 371
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	39 679	32 812	-	-	3	(4 256)	(1 629)	(5 882)	26 930	17 763	21 371
Capital expenditure & funds sources											
Capital expenditure	70 616	71 629	-	(7 354)	-	-	-	(7 354)	64 275	59 933	52 217
Transfers recognised - capital	28 004	29 822	-	(4 621)	-	-	-	(4 621)	25 202	16 623	14 019
Borrowing	19 088	21 403	-	(2 748)	-	-	-	(2 748)	18 654	22 634	12 880
Internally generated funds	23 524	20 404	-	15	-	-	-	15	20 419	20 675	25 318
Total sources of capital funds	70 616	71 629	-	(7 354)	-	-	-	(7 354)	64 275	59 933	52 217
Financial position											
Total current assets	257 356	240 222	-	-	-	-	(22 618)	(22 618)	217 604	282 779	322 545
Total non current assets	629 471	622 167	-	(7 354)	-	-	(1 988)	(9 342)	612 824	670 789	711 188
Total current liabilities	94 374	98 221	-	-	-	-	301	301	98 522	99 436	104 836
Total non current liabilities	180 407	198 407	-	-	-	-	(98)	(98)	198 309	216 271	215 310
Community wealth/Equity	651 726	598 574	-	-	3	(4 256)	(33 793)	(38 046)	560 528	655 623	737 692
Cash flows											
Net cash from (used) operating	48 812	41 533	-	-	-	-	(1 012)	(1 012)	40 521	23 081	37 508
Net cash from (used) investing	(55 462)	(59 483)	-	-	-	-	(19 733)	(19 733)	(79 215)	(44 786)	(49 071)
Net cash from (used) financing	19 242	19 235	-	-	-	-	-	-	19 235	19 235	147
Cash/cash equivalents at the year end	131 935	124 742	-	-	-	-	(20 744)	(20 744)	103 997	142 205	152 583
Cash backing/surplus reconciliation											
Cash and investments available	149 748	144 676	-	-	-	-	(21 477)	(21 477)	123 199	163 998	176 501
Application of cash and investments	(11 824)	1 150	-	-	-	-	1 641	1 641	2 791	(22 216)	(46 400)
Balance - surplus (shortfall)	161 572	143 526	-	-	-	-	(23 118)	(23 118)	120 408	186 214	222 902
Asset Management											
Asset register summary (WDV)	531 657	622 020	-	(56 653)	-	-	(1 988)	(58 641)	563 379	634 913	648 483
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Renewal and Upgrading of Existing Assets	60 826	63 096	-	(6 789)	-	-	-	(6 789)	56 328	45 955	43 586
Repairs and Maintenance	82 007	91 015	-	-	-	-	(1 623)	(1 623)	89 392	86 831	87 638
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	26 091	26 591	-	-	-	-	-	-	26 591	16 183	17 202
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

1.5 Special Adjustment Budget Tables

The following pages present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2022/23 special adjustment budget and MTREF to be approved by the Council.

MBRR Table B2 – Special Adjustment Budgeted Financial Performance (Functional classification)

WC033 Cape Agulhas - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
<i>Governance and administration</i>		153 811	160 678	-	-	-	-	-	-	160 678	175 821	172 169
Executive and council		37 037	37 037	-	-	-	-	-	-	37 037	40 380	43 729
Finance and administration		116 774	123 641	-	-	-	-	-	-	123 641	135 441	128 440
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		16 790	35 356	-	-	-	-	-	-	35 356	24 731	44 596
Community and social services		7 483	8 281	-	-	-	-	-	-	8 281	10 479	10 104
Sport and recreation		8 483	9 483	-	-	-	-	-	-	9 483	10 027	10 587
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		844	17 592	-	-	-	-	-	-	17 592	4 225	23 906
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		11 054	11 471	-	-	-	-	-	-	11 471	12 563	12 803
Planning and development		3 180	3 697	-	-	-	-	-	-	3 697	3 044	3 059
Road transport		4 045	4 045	-	-	-	-	-	-	4 045	4 287	4 492
Environmental protection		3 830	3 730	-	-	-	-	-	-	3 730	5 231	5 252
<i>Trading services</i>		267 163	258 102	-	-	-	(4 150)	-	(4 150)	253 952	259 185	285 123
Energy sources		174 959	165 198	-	-	-	350	-	350	165 548	165 993	191 204
Water management		49 444	50 144	-	-	-	(4 500)	-	(4 500)	45 644	47 140	44 876
Waste water management		18 314	18 314	-	-	-	-	-	-	18 314	20 019	21 319
Waste management		24 446	24 446	-	-	-	-	-	-	24 446	26 034	27 725
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	448 817	465 607	-	-	-	(4 150)	-	(4 150)	461 457	472 299	514 692
Expenditure - Functional												
<i>Governance and administration</i>		118 757	125 269	-	-	(3)	104	5 542	5 642	130 912	134 581	136 348
Executive and council		15 017	15 341	-	-	-	-	(316)	(316)	15 025	38 256	38 521
Finance and administration		101 909	108 351	-	-	(3)	104	5 887	5 987	114 339	94 437	95 880
Internal audit		1 831	1 577	-	-	-	-	(29)	(29)	1 548	1 888	1 946
<i>Community and public safety</i>		35 897	52 336	-	-	-	2	(675)	(673)	51 663	43 750	61 861
Community and social services		13 061	12 894	-	-	-	2	(22)	(20)	12 874	14 124	14 459
Sport and recreation		14 957	15 050	-	-	-	-	(399)	(399)	14 651	16 451	15 034
Public safety		4 082	3 843	-	-	-	-	(274)	(274)	3 569	5 537	4 903
Housing		3 798	20 549	-	-	-	-	20	20	20 569	7 638	27 465
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		48 039	46 767	-	-	-	-	(1 276)	(1 276)	45 491	53 259	54 418
Planning and development		15 157	14 823	-	-	-	-	(1 145)	(1 145)	13 678	16 928	17 049
Road transport		21 625	21 344	-	-	-	-	(62)	(62)	21 282	24 052	24 807
Environmental protection		11 258	10 600	-	-	-	-	(69)	(69)	10 532	12 278	12 562
<i>Trading services</i>		206 467	208 459	-	-	-	-	(1 962)	(1 962)	206 497	222 617	241 034
Energy sources		140 202	141 466	-	-	-	-	44	44	141 510	148 894	166 332
Water management		24 946	25 624	-	-	-	-	29	29	25 653	27 597	29 586
Waste water management		13 701	13 931	-	-	-	-	(216)	(216)	13 715	15 905	14 879
Waste management		27 619	27 438	-	-	-	-	(1 819)	(1 819)	25 619	30 220	30 237
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	409 161	432 831	-	-	(3)	106	1 629	1 732	434 563	454 206	493 662
Surplus/ (Deficit) for the year		39 656	32 775	-	-	3	(4 256)	(1 629)	(5 882)	26 894	18 093	21 030

MBRR Table B3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC033 Cape Agulhas - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		39 493	41 302	-	-	-	-	-	-	41 302	43 732	46 751
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES & IT DIRECTORATE		102 630	108 204	-	-	-	-	-	-	108 204	119 382	112 962
Vote 4 - MANAGEMENT SERVICES DIRECTORATE		7 874	7 774	-	-	-	-	-	-	7 774	9 518	9 744
Vote 5 - MANAGEMENT SERVICES DIRECTORATE2		8 896	26 462	-	-	-	-	-	-	26 462	15 312	34 417
Vote 6 - MANAGEMENT SERVICES DIRECTORATE3		8 219	9 219	-	-	-	-	-	-	9 219	9 761	10 538
Vote 7 - ENGINEERING SERVICES DIRECTORATE		211 921	202 160	-	-	-	350	-	350	202 510	205 107	231 641
Vote 8 - ENGINEERING SERVICES DIRECTORATE2		2 027	2 027	-	-	-	-	-	-	2 027	2 328	2 442
Vote 9 - ENGINEERING SERVICES DIRECTORATE3		49 444	50 144	-	-	-	(4 500)	-	(4 500)	45 644	47 140	44 876
Vote 10 - ENGINEERING SERVICES DIRECTORATE4		18 314	18 314	-	-	-	-	-	-	18 314	20 019	21 319
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	448 817	465 607	-	-	-	(4 150)	-	(4 150)	461 457	472 299	514 692
Expenditure by Vote	1											
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		40 961	41 073	-	-	(3)	104	(1 358)	(1 257)	39 816	65 203	65 632
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES & IT DIRECTORATE		70 541	70 276	-	-	-	-	5 962	5 962	76 238	73 183	74 150
Vote 4 - MANAGEMENT SERVICES DIRECTORATE		25 207	24 183	-	-	-	-	(358)	(358)	23 826	30 262	30 119
Vote 5 - MANAGEMENT SERVICES DIRECTORATE2		29 351	45 721	-	-	-	2	60	62	45 783	35 004	54 870
Vote 6 - MANAGEMENT SERVICES DIRECTORATE3		8 791	8 798	-	-	-	-	(393)	(393)	8 405	9 888	8 776
Vote 7 - ENGINEERING SERVICES DIRECTORATE		169 619	170 202	-	-	-	-	(1 735)	(1 735)	168 467	180 927	198 412
Vote 8 - ENGINEERING SERVICES DIRECTORATE2		26 043	33 023	-	-	-	-	(363)	(363)	32 660	16 236	17 238
Vote 9 - ENGINEERING SERVICES DIRECTORATE3		24 946	25 624	-	-	-	-	29	29	25 653	27 597	29 586
Vote 10 - ENGINEERING SERVICES DIRECTORATE4		13 701	13 931	-	-	-	-	(216)	(216)	13 715	15 905	14 879
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	409 161	432 831	-	-	(3)	106	1 629	1 732	434 563	454 206	493 662
Surplus/ (Deficit) for the year	2	39 656	32 775	-	-	3	(4 256)	(1 629)	(5 882)	26 894	18 093	21 030

MBRR Table B4 - Budgeted Financial Performance (revenue and expenditure)

WC033 Cape Agulhas - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2023/24	+2 2024/25
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	81 511	86 611	-	-	-	-	-	-	86 611	93 065	98 795
Service charges - electricity revenue	2	167 603	157 842	-	-	-	-	-	-	157 842	168 953	190 325
Service charges - water revenue	2	31 974	31 974	-	-	-	-	-	-	31 974	38 168	40 649
Service charges - sanitation revenue	2	18 089	18 089	-	-	-	-	-	-	18 089	19 780	21 066
Service charges - refuse revenue	2	24 154	24 154	-	-	-	-	-	-	24 154	25 724	27 396
Rental of facilities and equipment		1 564	2 554	-	-	-	-	-	-	2 554	2 788	2 924
Interest earned - external investments		2 506	5 506	-	-	-	-	-	-	5 506	6 194	6 968
Interest earned - outstanding debtors		1 991	1 991	-	-	-	-	-	-	1 991	2 235	2 391
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3 520	3 620	-	-	-	-	-	-	3 620	6 014	5 363
Licences and permits		142	42	-	-	-	-	-	-	42	44	46
Agency services		4 045	4 045	-	-	-	-	-	-	4 045	4 287	4 492
Transfers and subsidies		53 037	70 502	-	-	-	411	-	411	70 913	58 906	81 525
Other revenue	2	12 177	13 354	-	-	-	-	-	-	13 354	14 517	15 732
Gains		15 000	12 000	-	-	-	-	-	-	12 000	15 000	3 000
Total Revenue (excluding capital transfers and contributions)		417 313	432 284	-	-	-	411	-	411	432 696	455 677	500 673
Expenditure By Type												
Employee related costs		167 932	164 121	-	-	-	-	259	259	164 381	178 576	183 503
Remuneration of councillors		5 777	5 549	-	-	-	-	-	-	5 549	5 753	5 753
Debt impairment		9 018	9 018	-	-	-	-	-	-	9 018	9 835	10 053
Depreciation & asset impairment		10 827	10 827	-	-	-	-	5 075	5 075	15 902	11 311	11 818
Finance charges		6 564	6 564	-	-	-	-	99	99	6 663	6 900	7 346
Bulk purchases - electricity		116 487	109 248	-	-	-	-	786	786	110 034	125 894	141 932
Inventory consumed		23 779	54 984	-	-	-	-	(666)	(666)	54 318	39 482	60 411
Contracted services		30 263	28 227	-	-	(3)	0	(3 172)	(3 175)	25 052	33 427	29 187
Transfers and subsidies		2 361	2 283	-	-	-	104	(33)	71	2 354	2 292	2 297
Other expenditure		36 119	41 963	-	-	-	3	(720)	(717)	41 246	40 720	41 011
Losses		10	10	-	-	-	-	-	-	10	347	9
Total Expenditure		409 138	432 794	-	-	(3)	106	1 629	1 732	434 526	454 537	493 321
Surplus/(Deficit)		8 175	(510)	-	-	3	305	(1 629)	(1 321)	(1 831)	1 140	7 352
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		31 504	33 322	-	-	-	(4 561)	-	(4 561)	28 761	16 623	14 019
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		39 679	32 812	-	-	3	(4 256)	(1 629)	(5 882)	26 930	17 763	21 371
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		39 679	32 812	-	-	3	(4 256)	(1 629)	(5 882)	26 930	17 763	21 371
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		39 679	32 812	-	-	3	(4 256)	(1 629)	(5 882)	26 930	17 763	21 371
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		39 679	32 812	-	-	3	(4 256)	(1 629)	(5 882)	26 930	17 763	21 371

MBRR Table B5 - Budgeted Capital Expenditure by vote, standard classification and funding source

WC033 Cape Agulhas - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		769	1 418	-	(1)	-	-	-	(1)	1 417	58	-
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES & IT DIRECTORATE		1 725	1 494	-	75	-	-	-	75	1 569	3 066	1 319
Vote 4 - MANAGEMENT SERVICES DIRECTORATE		2 489	877	-	(326)	-	-	-	(326)	550	1 870	400
Vote 5 - MANAGEMENT SERVICES DIRECTORATE2		1 703	2 414	-	(139)	-	-	-	(139)	2 275	1 858	-
Vote 6 - MANAGEMENT SERVICES DIRECTORATE3		536	332	-	(17)	-	-	-	(17)	315	550	1 500
Vote 7 - ENGINEERING SERVICES DIRECTORATE		19 986	22 432	-	(1 957)	-	-	-	(1 957)	20 476	13 793	11 043
Vote 8 - ENGINEERING SERVICES DIRECTORATE2		15 782	15 515	-	(87)	-	-	-	(87)	15 428	20 765	18 178
Vote 9 - ENGINEERING SERVICES DIRECTORATE3		8 325	8 114	-	(269)	-	-	-	(269)	7 845	12 486	14 360
Vote 10 - ENGINEERING SERVICES DIRECTORATE4		19 320	19 033	-	(4 632)	-	-	-	(4 632)	14 401	1 550	3 250
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	70 616	71 629	-	(7 354)	-	-	-	(7 354)	64 275	55 996	50 049
Single-year expenditure to be adjusted	2											
Vote 1 - COUNCIL & EXECUTIVE ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL & EXECUTIVE ADMINISTRATION2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES & IT DIRECTORATE		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - MANAGEMENT SERVICES DIRECTORATE		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - MANAGEMENT SERVICES DIRECTORATE2		-	0	-	-	-	-	-	-	0	2 077	300
Vote 6 - MANAGEMENT SERVICES DIRECTORATE3		-	0	-	-	-	-	-	-	0	-	-
Vote 7 - ENGINEERING SERVICES DIRECTORATE		-	-	-	-	-	-	-	-	-	1 800	58
Vote 8 - ENGINEERING SERVICES DIRECTORATE2		-	-	-	-	-	-	-	-	-	-	1 810
Vote 9 - ENGINEERING SERVICES DIRECTORATE3		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - ENGINEERING SERVICES DIRECTORATE4		-	-	-	-	-	-	-	-	-	60	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	0	-	-	-	-	-	-	0	-	-
Capital single-year expenditure sub-total		-	0	-	-	-	-	-	-	0	3 937	2 168
Total Capital Expenditure - Vote		70 616	71 629	-	(7 354)	-	-	-	(7 354)	64 275	59 933	52 217
Capital Expenditure - Functional												
Governance and administration		1 903	1 635	-	66	-	-	-	66	1 701	3 761	1 319
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1 903	1 635	-	66	-	-	-	66	1 701	3 761	1 319
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3 498	2 633	-	(149)	-	-	-	(149)	2 484	5 258	2 200
Community and social services		1 368	717	-	(59)	-	-	-	(59)	658	2 524	300
Sport and recreation		2 101	1 895	-	(89)	-	-	-	(89)	1 806	2 324	1 500
Public safety		29	21	-	(0)	-	-	-	(0)	21	410	400
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		16 753	17 136	-	(411)	-	-	-	(411)	16 725	20 247	18 560
Planning and development		1 188	1 542	-	(8)	-	-	-	(8)	1 534	-	-
Road transport		14 655	14 879	-	(82)	-	-	-	(82)	14 797	19 842	18 560
Environmental protection		910	715	-	(321)	-	-	-	(321)	394	405	-
Trading services		48 463	50 225	-	(6 861)	-	-	-	(6 861)	43 364	30 668	30 139
Energy sources		12 156	13 167	-	(459)	-	-	-	(459)	12 707	7 836	11 579
Water management		8 325	8 114	-	(269)	-	-	-	(269)	7 845	12 486	14 360
Waste water management		19 320	19 033	-	(4 632)	-	-	-	(4 632)	14 401	1 610	3 250
Waste management		8 662	9 912	-	(1 500)	-	-	-	(1 500)	8 412	8 736	950
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	70 616	71 629	-	(7 354)	-	-	-	(7 354)	64 275	59 933	52 217
Funded by:												
National Government		27 302	27 302	-	(4 911)	-	-	-	(4 911)	22 391	15 123	14 019
Provincial Government		703	2 521	-	291	-	-	-	291	2 811	1 500	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	28 004	29 822	-	(4 621)	-	-	-	(4 621)	25 202	16 623	14 019
Borrowing		19 088	21 403	-	(2 748)	-	-	-	(2 748)	18 654	22 634	12 880
Internally generated funds		23 524	20 404	-	15	-	-	-	15	20 419	20 675	25 318
Total Capital Funding		70 616	71 629	-	(7 354)	-	-	-	(7 354)	64 275	59 933	52 217

MBRR Table B6 - Budgeted Financial Position

WC033 Cape Agulhas - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		30 750	142 296	-	-	-	-	(21 477)	(21 477)	120 819	158 941	168 433
Call investment deposits	1	118 998	2 380	-	-	-	-	-	-	2 380	5 057	8 069
Consumer debtors	1	88 783	66 011	-	-	-	-	(1 141)	(1 141)	64 870	87 132	110 325
Other debtors		17 244	27 705	-	-	-	-	-	-	27 705	30 515	34 960
Current portion of long-term receivables		3	2	-	-	-	-	-	-	2	2	2
Inventory		1 578	1 829	-	-	-	-	-	-	1 829	1 132	756
Total current assets		257 356	240 222	-	-	-	-	(22 618)	(22 618)	217 604	282 779	322 545
Non current assets												
Long-term receivables		154	147	-	-	-	-	-	-	147	147	147
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		40 301	40 117	-	-	-	-	-	-	40 117	40 107	40 096
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	585 573	578 436	-	(7 354)	-	-	(1 988)	(9 342)	569 093	627 440	668 242
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		3 443	3 467	-	-	-	-	-	-	3 467	3 095	2 703
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		629 471	622 167	-	(7 354)	-	-	(1 988)	(9 342)	612 824	670 789	711 188
TOTAL ASSETS		886 827	862 389	-	(7 354)	-	-	(24 607)	(31 961)	830 428	953 568	1 033 733
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		8 000	12 047	-	-	-	-	-	-	12 047	12 047	12 047
Consumer deposits		6 095	5 903	-	-	-	-	-	-	5 903	5 903	5 903
Trade and other payables		65 004	65 111	-	-	-	-	141	141	65 252	65 521	70 114
Provisions		15 274	15 159	-	-	-	-	160	160	15 319	15 965	16 771
Total current liabilities		94 374	98 221	-	-	-	-	301	301	98 522	99 436	104 836
Non current liabilities												
Borrowing	1	68 993	80 590	-	-	-	-	-	-	80 590	91 586	83 495
Provisions	1	111 413	117 817	-	-	-	-	(98)	(98)	117 719	124 685	131 816
Total non current liabilities		180 407	198 407	-	-	-	-	(98)	(98)	198 309	216 271	215 310
TOTAL LIABILITIES		274 781	296 628	-	-	-	-	203	203	296 831	315 707	320 146
NET ASSETS	2	612 047	565 761	-	(7 354)	-	-	(24 810)	(32 164)	533 597	637 860	713 587
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		614 226	559 074	-	-	3	(4 256)	(33 793)	(38 046)	521 028	616 123	698 192
Reserves		37 500	39 500	-	-	-	-	-	-	39 500	39 500	39 500
TOTAL COMMUNITY WEALTH/EQUITY		651 726	598 574	-	-	3	(4 256)	(33 793)	(38 046)	560 528	655 623	737 692

MBRR Table B7 - Budgeted Cash Flow Statement

WC033 Cape Agulhas - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	3	4	capital	Unavoid.	Govt	8	9	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		80 404	85 794	-	-	-	-	(1 141)	(1 141)	84 653	93 147	98 879
Service charges		262 863	253 199	-	-	-	-	-	-	253 199	272 935	300 883
Other revenue		18 458	20 823	-	-	-	-	-	-	20 823	22 505	24 103
Transfers and Subsidies - Operational	1	16 820	34 602	-	-	-	-	411	411	35 014	18 396	37 796
Transfers and Subsidies - Capital	1	30 804	31 985	-	-	-	-	(4 561)	(4 561)	27 424	16 623	14 019
Interest		2 506	5 506	-	-	-	-	-	-	5 506	6 194	6 968
Dividends										-		
Payments												
Suppliers and employees		(365 404)	(392 680)	-	-	-	-	4 209	4 209	(388 451)	(406 719)	(445 141)
Finance charges										-		
Transfers and Grants	1	2 361	2 283	-	-	-	-	71	71	2 354	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		48 812	41 533	-	-	-	-	(1 012)	(1 012)	40 521	23 081	37 508
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		15 000	12 000	-	-	-	-	(24 000)	(24 000)	(12 000)	15 000	3 000
Decrease (increase) in non-current receivables		154	147	-	-	-	-	-	-	147	147	147
Decrease (increase) in non-current investments										-		
Payments												
Capital assets		(70 616)	(71 629)	-	-	-	-	4 267	4 267	(67 362)	(59 933)	(52 217)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(55 462)	(59 483)	-	-	-	-	(19 733)	(19 733)	(79 215)	(44 786)	(49 071)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-		
Borrowing long term/refinancing		19 088	19 088	-	-	-	-	-	-	19 088	19 088	-
Increase (decrease) in consumer deposits		-	(0)	-	-	-	-	-	-	(0)	-	-
Payments												
Repayment of borrowing		154	147	-	-	-	-	-	-	147	147	147
NET CASH FROM/(USED) FINANCING ACTIVITIES		19 242	19 235	-	-	-	-	-	-	19 235	19 235	147
NET INCREASE/ (DECREASE) IN CASH HELD		12 592	1 285	-	-	-	-	(20 744)	(20 744)	(19 460)	(2 470)	(11 415)
Cash/cash equivalents at the year begin:	2	119 343	123 457	-	-	-	-	-	-	123 457	144 676	163 998
Cash/cash equivalents at the year end:	2	131 935	124 742	-	-	-	-	(20 744)	(20 744)	103 997	142 205	152 583

MBRR Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

WC033 Cape Agulhas - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2023/24	+2 2024/25
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	131 935	124 742	-	-	-	-	(20 744)	(20 744)	103 997	142 205	152 583
Other current investments > 90 days		17 812	19 934	-	-	-	-	(733)	(733)	19 201	21 793	23 919
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		149 748	144 676	-	-	-	-	(21 477)	(21 477)	123 199	163 998	176 501
Applications of cash and investments												
Unspent conditional transfers		788	864	-	-	-	-	-	-	864	5 448	10 041
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	0	-	-	-	-	-	-	0	-	-
Other working capital requirements	2	(50 112)	(39 215)	-	-	-	-	1 641	1 641	(37 574)	(67 164)	(95 941)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		37 500	39 500	-	-	-	-	-	-	39 500	39 500	39 500
Total Application of cash and investments:		(11 824)	1 150	-	-	-	-	1 641	1 641	2 791	(22 216)	(46 400)
Surplus(shortfall)		161 572	143 526	-	-	-	-	(23 118)	(23 118)	120 408	186 214	222 902

MBRR Table B9 - Asset Management

WC033 Cape Agulhas - Table B9 Asset Management -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	9 790	8 533	-	(585)	-	-	-	(585)	7 947	13 978	8 631
Roads Infrastructure		-	0	-	-	-	-	-	-	0	-	-
Storm water Infrastructure		-	0	-	-	-	-	-	-	0	-	-
Electrical Infrastructure		832	646	-	(3)	-	-	-	(3)	643	1 068	1 533
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		500	500	-	(132)	-	-	-	(132)	368	450	250
Solid Waste Infrastructure		500	471	-	-	-	-	-	-	471	2 200	900
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 832	1 617	-	(135)	-	-	-	(135)	1 482	3 718	2 683
Community Facilities		825	1 524	-	(5)	-	-	-	(5)	1 519	-	300
Sport and Recreation Facilities		1 278	227	-	(0)	-	-	-	(0)	227	3 194	-
Community Assets		2 103	1 751	-	(5)	-	-	-	(5)	1 746	3 194	300
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	242	-	-	-	-	-	-	242	2 650	2 150
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	242	-	-	-	-	-	-	242	2 650	2 150
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 067	882	-	57	-	-	-	57	939	1 133	219
Furniture and Office Equipment		283	370	-	(61)	-	-	-	(61)	308	143	19
Machinery and Equipment		895	381	-	(17)	-	-	-	(17)	364	706	595
Transport Assets		3 610	3 290	-	(425)	-	-	-	(425)	2 865	2 433	2 665
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	20 697	23 016	-	399	-	-	-	399	23 416	23 413	31 303
Roads Infrastructure		9 000	9 360	-	(68)	-	-	-	(68)	9 292	4 620	13 100
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 069	5 683	-	621	-	-	-	621	6 303	5 395	5 350
Water Supply Infrastructure		3 500	4 192	-	(167)	-	-	-	(167)	4 025	9 942	11 919
Sanitation Infrastructure		-	0	-	-	-	-	-	-	0	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		16 569	19 234	-	386	-	-	-	386	19 621	19 956	30 369
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	0	-	-	-	-	-	-	0	100	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	0	-	-	-	-	-	-	0	100	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		275	511	-	33	-	-	-	33	544	600	624
Furniture and Office Equipment		145	146	-	(15)	-	-	-	(15)	131	100	110
Machinery and Equipment		88	13	-	(5)	-	-	-	(5)	8	57	200
Transport Assets		3 620	3 113	-	(0)	-	-	-	(0)	3 113	2 600	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	40 130	40 080	-	(7 168)	-	-	-	(7 168)	32 912	22 542	12 283
Roads Infrastructure		4 500	4 500	-	(14)	-	-	-	(14)	4 486	11 987	1 000
Storm water Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	2 000	2 000
Electrical Infrastructure		5 603	5 547	-	(1 028)	-	-	-	(1 028)	4 519	192	3 878
Water Supply Infrastructure		4 450	3 500	-	(98)	-	-	-	(98)	3 402	1 250	500
Sanitation Infrastructure		17 000	17 000	-	(4 500)	-	-	-	(4 500)	12 500	460	3 050
Solid Waste Infrastructure		6 354	7 854	-	(1 500)	-	-	-	(1 500)	6 354	4 636	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-

WC033 Cape Agulhas - Table B9 Asset Management -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjts.	Total Adjts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Infrastructure		38 908	39 402	-	(7 140)	-	-	-	(7 140)	32 262	20 524	10 428
Community Facilities		55	65	-	(0)	-	-	-	(0)	65	60	-
Sport and Recreation Facilities		790	240	-	(10)	-	-	-	(10)	230	450	1 400
Community Assets		845	305	-	(10)	-	-	-	(10)	295	510	1 400
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		250	249	-	-	-	-	-	-	249	250	58
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	250	249	-	-	-	-	-	-	249	250	58
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	0	-	-	-	-	-	-	0	-	-
Intangible Assets		-	0	-	-	-	-	-	-	0	-	-
Computer Equipment		127	124	-	(18)	-	-	-	(18)	106	1 258	398
Furniture and Office Equipment		-	0	-	-	-	-	-	-	0	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	70 616	71 629	-	(7 354)	-	-	-	(7 354)	64 275	59 933	52 217
Roads Infrastructure		13 500	13 860	-	(81)	-	-	-	(81)	13 779	16 607	14 100
Storm water Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	2 000	2 000
Electrical Infrastructure		10 504	11 876	-	(410)	-	-	-	(410)	11 466	6 655	10 761
Water Supply Infrastructure		7 950	7 692	-	(265)	-	-	-	(265)	7 427	11 192	12 419
Sanitation Infrastructure		17 500	17 500	-	(4 632)	-	-	-	(4 632)	12 868	910	3 300
Solid Waste Infrastructure		6 854	8 325	-	(1 500)	-	-	-	(1 500)	6 825	6 836	900
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		57 308	60 253	-	(6 889)	-	-	-	(6 889)	53 364	44 199	43 479
Community Facilities		880	1 589	-	(5)	-	-	-	(5)	1 584	60	300
Sport and Recreation Facilities		2 068	467	-	(10)	-	-	-	(10)	457	3 644	1 400
Community Assets		2 948	2 056	-	(15)	-	-	-	(15)	2 041	3 704	1 700
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		250	491	-	-	-	-	-	-	491	3 000	2 208
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		250	491	-	-	-	-	-	-	491	3 000	2 208
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	0	-	-	-	-	-	-	0	-	-
Intangible Assets		-	0	-	-	-	-	-	-	0	-	-
Computer Equipment		1 469	1 517	-	73	-	-	-	73	1 589	2 991	1 241
Furniture and Office Equipment		428	516	-	(76)	-	-	-	(76)	439	243	129
Machinery and Equipment		983	394	-	(22)	-	-	-	(22)	372	762	795
Transport Assets		7 230	6 403	-	(425)	-	-	-	(425)	5 978	5 033	2 665
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	70 616	71 629	-	(7 354)	-	-	-	(7 354)	64 275	59 933	52 217
ASSET REGISTER SUMMARY - PPE (WDV)	5	531 657	622 020	-	(56 653)	-	-	(1 988)	(58 641)	563 379	634 913	648 483
Roads Infrastructure		76 401	106 398	-	(13 860)	-	-	-	(13 860)	92 538	106 296	107 615
Storm water Infrastructure		51 382	52 391	-	(1 500)	-	-	-	(1 500)	50 891	51 664	50 901
Electrical Infrastructure		63 542	79 212	-	(5 716)	-	-	-	(5 716)	73 495	82 219	84 835
Water Supply Infrastructure		42 267	54 580	-	(6 842)	-	-	-	(6 842)	47 738	55 039	64 603
Sanitation Infrastructure		78 631	106 552	-	(17 000)	-	-	-	(17 000)	89 552	105 114	103 792
Solid Waste Infrastructure		16 936	16 074	-	(7 854)	-	-	-	(7 854)	8 220	18 171	18 963
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		329 159	415 206	-	(52 772)	-	-	-	(52 772)	362 434	418 504	430 709
Community Assets		35 017	40 683	-	(1 469)	-	-	(5 075)	(6 544)	34 139	43 627	43 302
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		40 301	40 117	-	-	-	-	-	-	40 117	40 107	40 096
Other Assets		83 979	82 294	-	(1 749)	-	-	3 087	1 337	83 631	83 811	84 066
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		3 443	3 467	-	-	-	-	-	-	3 467	3 085	2 703
Computer Equipment		4 434	5 872	-	(139)	-	-	-	(139)	5 733	6 733	6 661
Furniture and Office Equipment		6 915	7 055	-	(76)	-	-	-	(76)	6 978	7 298	7 417
Machinery and Equipment		6 159	6 573	-	(22)	-	-	-	(22)	6 551	6 929	7 079
Transport Assets		22 248	20 753	-	(425)	-	-	-	(425)	20 328	24 810	26 450
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	531 657	622 020	-	(56 653)	-	-	(1 988)	(58 641)	563 379	634 913	648 483

WC033 Cape Agulhas - Table B9 Asset Management -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment												
Repairs and Maintenance by asset class	3	82 007	91 015	-	-	-	-	(1 623)	(1 623)	89 392	86 831	87 638
Roads Infrastructure		13 126	13 005	-	-	-	-	(36)	(36)	12 969	14 290	14 731
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11 795	20 029	-	-	-	-	(560)	(560)	19 470	13 680	14 645
Water Supply Infrastructure		14 807	15 416	-	-	-	-	(423)	(423)	14 993	18 125	18 585
Sanitation Infrastructure		8 239	8 405	-	-	-	-	(13)	(13)	8 392	10 774	11 154
Solid Waste Infrastructure		4 317	4 263	-	-	-	-	(462)	(462)	3 801	5 747	5 314
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		52 284	61 118	-	-	-	-	(1 494)	(1 494)	59 624	62 615	64 429
Community Facilities		6 433	6 469	-	-	-	-	(1)	(1)	6 468	6 982	6 793
Sport and Recreation Facilities		3 435	3 688	-	-	-	-	(9)	(9)	3 679	7 365	6 674
Community Assets		9 868	10 157	-	-	-	-	(10)	(10)	10 147	14 347	13 467
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		6 331	5 876	-	-	-	-	(171)	(171)	5 705	7 434	7 337
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		6 331	5 876	-	-	-	-	(171)	(171)	5 705	7 434	7 337
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		5 678	6 169	-	-	-	-	384	384	6 553	8 563	8 329
Intangible Assets		5 678	6 169	-	-	-	-	384	384	6 553	8 563	8 329
Computer Equipment		230	249	-	-	-	-	(46)	(46)	203	288	303
Furniture and Office Equipment		60	55	-	-	-	-	-	-	55	46	47
Machinery and Equipment		751	774	-	-	-	-	(237)	(237)	538	985	1 017
Transport Assets		6 806	6 618	-	-	-	-	(50)	(50)	6 568	(7 446)	(7 291)
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		82 007	91 015	-	-	-	-	(1 623)	(1 623)	89 392	86 831	87 638
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		86.1%	88.1%							87.6%	76.7%	83.5%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		0.0%	0.0%							0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>		15.4%	14.6%							15.9%	13.7%	13.5%
<i>Renewal and upgrading and R&M as a % of PPE</i>		26.9%	24.8%							25.9%	20.9%	20.2%

MBRR Table B10 - Basic Service Delivery Measurement

WC033 Cape Agulhas - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
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)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min. service level)	3											
Other water supply (< min. service level)	3.4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Sanitation/sewerage:												
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 (min. service)												
<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	15											
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)												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households) month)												
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)	17											
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)		641	1 141							1 141		
Water (in excess of 6 kilolitres per indigent household per month)		10 724	10 724							10 724		
Sanitation (in excess of free sanitation service to indigent households)		6 073	6 073							6 073	6 468	6 888
Electricity/other energy (in excess of 50 kwh per indigent household per month)			0							0	500	500
households)		8 652	8 652							8 652	9 215	9 814
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided		26 091	26 591							26 591	16 183	17 202

1.6 Quality certificate

NAVRAE:
ENQUIRIES: S Stanley

KONTAKNR
CONTACT NO 028 425 5798

VERW:
REF: 5/3/2022-23 (Adjustment budget)

KANTOOR:
OFFICES: Bredasdorp

DATUM
DATE 29 June 2023



KAAP AGULHAS MUNISIPALITEIT
CAPE AGULHAS MUNICIPALITY
U MASIPALA WASECAPE AGULHAS

QUALITY CERTIFICATE

I EBEN PHILLIPS, municipal manager of **Cape Agulhas Municipality**, hereby certify that the **Adjustment Budget 2022-23 MTREF** and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name EBEN PHILLIPS

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

Signature _____

Date _____