Kannaland Municipality Draft Budget 2018/2019 to 2020/2021



Medium Term Revenue and Expenditure Framework (MTREF)

19 April 2018

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Adjustments budget - Prescribed in section 28 of the MFMA - the formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from provincial or national government or other municipalities.

Budget – The financial plan of municipality.

Budget-related policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debts collection policy.

Capital expenditure – Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the municipality's statement of financial position (balance sheet).

Cash flow statement – A statement showing when actual cash will be received and spent by the municipality. Cash payments do not always coincide with the timing of budgeted expenditure. For example, when an invoice is received by the municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations form national to local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government finance statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated development plan. The main strategic planning document of the Municipality.

KPIs – Key performance indicators. Measures of services output and/or outcome.

MFMA – The Municipal Finance Management Act, 2003 – Act No. 56 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium-term revenue and expenditure framework. A medium-term financial plan, usually three years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and currents years' financial position.

Rates – Local government taxation based on an assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service delivery and budget implementation plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget

Virement policy – The policy that sets out the rules for the budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by council through an adjustments budget.

Vote – One of the main segments into which a budget is divided, usually directorate/department level.

1. PART 1 – ANNUAL BUDGET

1.1 MAYORAL SPEECH

The mayoral budget speech will be made available on the day of approval of the budget.

1.2 COUNCIL RESOLUTIONS

The council of Kannaland Municipality at a meeting that will take place on 19 April 2018 will take note of the draft annual budget for 2018/19 – 2020/21.

The following resolutions are contained in the agenda of the special council meeting:

RECOMMENDATION

That council take note of the draft budget for 2018/19 budget in terms of section 17(2) of the Municipal Finance Management Act, (Act 56 of 2003), as well as section 24 of the Municipal Finance Management Act, (Act 56 of 2003) as follows:

- (a) that the following policies has been reviewed and approved by no later than 30 May 2016:
 - 1. Customer care, credit control and debt collection
 - 2. Property rates
 - 3. Tariff
 - 4. Unauthorised, irregular and fruitless and wasteful expenditure
 - 5. Indigent
 - 6. Virement
 - 7. Cash management and investment
 - 8. Supply chain management
 - 9. PPPFA
 - 10. Asset management
 - 11. Funding borrowing and reserve
 - 12. Long-term financial plan
 - 13. Liquidity policy
 - 14. Budget implementation and monitoring policy
 - 15. Bad debt write-off
 - 16. Fleet management
 - 17. Grants-in-aid
 - 18. Travel and subsistence
 - 19. Risk management
 - 20. Capital contributions for new developments
 - 21. Water losses policy
 - 22. Electricity losses policy
 - 23. Public participation policy

- (b) that the annual budget for the financial year 2018/19 and indicative outer years 2019/20 and 2020/21 be noted in terms of section 24 of the MFMA as set-out:
 - (i) Capital expenditure by project as contained in annexure "3" to the agenda
 - (ii) Capital funding by source as contained in annexure "3" to the agenda
 - (iii) Operating revenue by source as contained in Table 1 of the report
 - (iv) Operating expenditure by type as contained in Table 2 of the report
- (c) that property rates as reflected in the report be imposed for the budget year 2018/19
- (d) that tariffs and services charges as reflected in the formal tariff list be noted for approval for the budget year 2018/19
- (e) that the capital funding, both internal and external funding, be secured prior to the commencement of any new capital project
- (f) all comments that were received be considered for correction or inclusion in the budget
- (g) that the draft budget documentation for 2018/19 2020/2,1 as outlined in the budget regulations be submitted to National and Provincial Treasury.

1.3 NON-COMPLIANCE WITH THE SUBMISSION OF THE DRAFT – ANNUAL BUDGET

Following the tabling of the draft annual budget in council on 29 March 2018, Provincial Treasury notified the municipality that it had not complied with section 17(1) of the MFMA, 2003 and regulation 9 of the Municipal Budget and Reporting Regulations (MBRRs) (Government Gazette 321414 dated 19 April 2009) and version 6.2 of schedule A1 as per MFMA circular 91, relating to contents of the budget and supporting documentation.

The mayor accordingly was required to submit a notification to the provincial minister of finance of actual non-compliance with the relevant legislation, as required by section 27(3) of the MFMA and regulation 63 of the MBRRs.

Regulation 63(2) of the MBRRs further requires the mayor to table a copy of the notification of actual non-compliance in the first council meeting following the submission of the notification. Refer to annexure 8 for the notification of actual non-compliance.

The reasons for the non-compliance were stated as follows:

- Despite reasonable efforts by the municipality to monitor the budget preparation process, the undertaking by the appointed vendor to resolve the MSCoA errors to enable the timely preparation of the annual budget in the prescribed format did not materialise due to system-related problems on the vendor's side.
- The vendor did not inform the municipality of those challenges to produce the required schedule A1, version 6.2, as per MFMA Circular 91 until it was too late remedy the situation.
- The municipality does not host its own web-based accounting system and was accordingly completely dependent on the vendor to produce the required schedules.
- The schedule A1 produced by the accounting system was inaccurate and incomplete and the chief financial officer (CFO) was then forced to prepare the budget manually and could not submit the annual budget in the prescribed format.

The impact of the non-compliance on the remaining legislated process achievement of the with other MFMA timelines were as follows:

- Delay by 16 days in the publication of the annual budget and invitation to the local community to submit representations in connection with the budget (sections 22(a) and 17(3) of the MFMA)
- Reduction of the public participation period by 16 days (section 22(a)(ii) of the MFMA)
- Delay by 16 days in the submission of both the printed and electronic formats of the annual budget to the National Treasury and Provincial Treasury (sections 22(b) of the MFMA)

The MSCoA challenges and risks have been well documented within the weekly reporting to the provincial department of local government, the monthly progress reporting on the financial recovery plan, the back-tobasics programme, the Provincial Treasury technical engagement of February 2018 and various other public platforms. These challenges include:

- Disrupted flow of information with the income and expenditure (I&E) and general (GL) not functioning as they should.
- The GL had about 106 000 accounts with some 2 000 duplications.
- The I&E duplicate accounts led to multiple misallocations.
- Random billing errors occurred.
- Error batches occurred due to parameter-related problems.
- Budget disappeared and changed without notice.
- mSCOA segmentation problems were not resolved in a timely manner.

During the 11 January 2018 provincial government / Bytes stakeholder meeting, Bytes admitted to problems at Kannaland with the mSCOA implementation and responded with the following: "...unfortunately there is no quick fix...".

What has been done, to date, to address the MSCoA challenges and risks:

- Kannaland requested the running of a parallel system with the MSCoA implementation, which was declined by the vendor during July 2017, apparently on advice from National Treasury. At the time, most transactions were done manually with the issuing of handwritten receipts.
- During August 2017, a meeting was held with Bytes and deadlines were set to resolve the MSCoA issues, but unfortunately it did not realise and all progress made was set back with the theft of the server in October 2017, which contained the MSCoA information.
- Despite availing substantial resources during October and November 2017 efforts to recover and reconstitute the MSCoA data yielded little results.
- Towards the end of January 2018, the way forward to resolve the MSCoA implementation challenges and risks was once again discussed with the vendor (Bytes) and timelines were set to resolve adjustment budget issues and to get a system-generated budget.
- The uploading of data, system errors, duplications, segmentation problems and incomplete information delayed progress and it was not possible to table a system-generated schedule A1 at the council meeting of 29 March 2018.
- The municipality also approached another vendor (Mubesko) for help to resolve the MSCoA challenges, but they could not assist.
- Bytes is onsite and to resolve the mentioned problems, which is being monitored by the CFO.
- A further stakeholder meeting was held with Bytes, provincial treasury, mayor and municipal staff on 10 April 2018 to develop a strategy and action plan to achieve the remaining MSCoA milestones.

Recommendation to council

That council take note of the mayor's notification of the actual non-compliance with section 17(1) of the MFMA, 2003 and regulation 9 of the Municipal Budget and Reporting Regulations (Government Gazette 321414 dated 19 April 2009) and

version 6.2 of schedule A1 as per MFMA circular 91, relating to contents of the budget and supporting documentation.

1.4 BUDGET 2017/2018 MID-YEAR REVIEW AND ADJUSTMENTS BUDGET

ltem	Original Budget 2017/2018 R'000	MYR Adjusted Budget 2017/2018 R'000	Difference R'000
Capital expenditure	30 801	21 652	9 149
Operating income	130 337	134 763	4 427
Operating expenditure	126 312	136 478	10 166

The following table shows the original and adjustments budget for 2017/18:

The 2017/18 adjustments budget, which reflects a more realistic estimation of revenue and expenditure, was taken into account in the preparation of the 2018/19 MTREF.

1.5 EXECUTIVE SUMMARY

A budget task team was established for the preparation of the 2018/19 budget. The budget task team was confronted with numerous challenges during the budget process. The following matters had an impact on the draft annual budget:

- a) The continued negative effect of the economic downturn, more so now that our national economic health is in a volatile state
- b) The increasing service delivery shortcomings and the inability of the municipality to properly fund service delivery requirements
- c) The inability of the municipality to establish a capital replacement reserve to provide financial leverage for non-cash items in the budget
- d) Insufficient funding for the rehabilitation and/or replacement of components that have reached the end of their design life
- e) inadequate maintenance budgets, which could be attributed to the municipality's limited income base
- f) Inadequate interdepartmental cooperation with the preparation and implementation of the budget
- g) Failure to implement strategic plans developed for the improvement of the financial health of the municipality
- h) Kannaland's outstanding creditor book due to previous financial challenges which the current budget must provide for
- Nersa's directive that bulk purchases will increase by 7.32% for municipalities and municipal electricity tariff increase should not exceed 6.84%
- j) The biggest impact on the draft budget preparation was without a doubt the problematic implementation of MSCoA.

The 2017/18 adjustments budget in February 2018 again proved that the ability of council to reduce costs is limited due to the fact that the fixed cost component of the operating budget exceeds the variable costs by far. The adjustments budget defined the basis for the draft 2018/19 budget, but it should be taken in consideration that a lot of historic financial data had to be used to base assumptions on due to the negative impact of MSCoA and the inability to accurately recognise expenditure when incurred.

The successful of the financial recovery plan, as adopted by council during March 2017, is crucial to ensure the municipality is financially stable and is able to provide services on a sustainable basis. Council approved a revenue enhancement plan that was developed in partnership with Municipal Infrastructure Support Agency (MISA). The implementation of this strategy is a work-in-progress.

Key budget considerations:

- The municipality must focus on its core functions. During the adjustments budget of 2017 the budget committee and the portfolio councillors in conjunction with the heads of department scrutinised the budget to affect all possible savings.
- The need to maximise income through efficiencies and the way we do business was investigated before we decided to increase our rates, service charges and other tariffs within reasonable levels.
- An initiative as part of the revenue enhancement project was implemented to ensure, among other, that all consumers are billed correctly and are contributing to the municipality's income as set out in our tariff policy.
- A provision of R22.8 million was made for debtor's impairment in the operating budget. The writing off of irrecoverable debt will continue to be scrutinised through the business processes of the internal credit control unit. An internal credit control committee will be established to ensure that proper credit control measures are performed and to recommend the writing off of debt to council. Specific focus will be applied to the write-off of indigent consumer debt of prior years.
- The municipality was unable in the past to realise a capital replacement reserve (CRR) due to previous financial limitations. The revenue enhancement plan will, however, include the establishment of a CRR to be funded from a vigorous collection process to be applied in respect of prior year's outstanding debt. This process will be phased in over the next five years.
- The capital contributions policy was reviewed to ensure that the municipality receives fair compensation from bulk capacity sold to bulk consumers.

- The municipality adopted a hands-on cash management approach through a planned cash flow management committee. The municipality's updated cash management policy will be in effect as from 1 July 2018.
- No external loans will be sourced to fund capital projects. The capital acquisitions for 2018/2019 will be limited to the availability of cash funds.
- The municipality has implemented a process to ensure that all available national and provincial government grants are accessed in order to service part of our capital programme.
- The municipality is currently undertaking an internal land audit with the aim to identify properties which could be alienated. The process, however, is at the stage that any financial inflows will only be accounted for in the next adjustments budget. These funds will be utilised to build the CRR.
- In spite of the abovementioned challenges, the budget task team managed to build the tariffs around the CPI inflation base on the macro economic performance for 2016/2017 to 2018/2019. They have further applied electricity increases line with Eskom tariffs, as well as NERSA and National Treasury guidelines.

MFMA circulars

National Treasury issued MFMA Circular No. 89 in December 2017 providing guidance to municipalities on their 2018/19 budgets and medium-term revenue and expenditure framework (MTREF). Circular 89 was followed up by Circular no. 91, dated March 2018. Circular Nos. 89 and 91 remind us of the key focus areas for the 2018/19 budget process and that they must be read together with previous MFMA Circular Nos. 48, 51, 54, 55, 58, 59, 66, 67, 70, 72, 74, 75, 79, 80 and 82 to understand the background to this budget.

National Treasury has also set out the requirements for funding the budget and producing a credible budget.

Funding the budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes
- Borrowed funds, but only for the capital budget referred to in section 17

The municipality is committed to achieving the outcomes, as outlined by the above legislation. It is, however, it is not always possible to ensure that budgeted inflows break even with budgeted inflows due to inherent financial and other constraints. Our 2018/2019 proposed budget is an indication that we are closer to achieving this objective.

Under old budget formats, a 'balanced' income-generated approach was a key objective and this assisted in ensuring that outflows were matched by inflows, provided revenue collections were realistic. However, the requirement for GRAP-compliant budgets necessitated that budget 'balancing' be much more comprehensive.

New budgeting and accounting formats demand that the budgeted statement of financial performance (income statement), the budgeted statement of financial position (balance sheet) and the budgeted statement of cash flows must be considered simultaneously to ensure effective financial management and sustainability and to ensure that the budget is funded.

A credible budget

Amongst other things, a credible budget is a budget that adhere to the following principles:

- Items budgeted for should be restricted to key performance indicators identified in the IDP for that specific period. Care should be taken that provision is only made provided sufficient funding is available.
- The budget should be achievable in terms of agreed service delivery and performance targets.
- It contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions.
- The financial viability of the municipality should at all times be considered in deciding on the inclusion or exclusion of the budget items (affordability confirmed prior to inclusion).
- Managers are provided with appropriate levels of delegation sufficient to meet their financial management responsibilities.

1.6 BUDGET OVERVIEW OF THE 2018/2019 MTREF

This section provides an overview of the Kannaland Municipality's 2018/19 to 2020/21 MTREF. It includes an assessment of how the budget links with the national and provincial government contexts along with a review of the fiscal position of the municipality.

The municipality's budget must be seen within the context of the policies and financial priorities of national, provincial and local governments. In essence, the spheres of government are partners in meeting the service delivery challenges faced in Kannaland. Kannaland alone cannot meet these challenges. It requires support from the other spheres of government through the direct allocation of resources, as well as the achievement of their own policies.

According to MFMA Circular No. 91, the following headline inflation forecasts underpin the 2018/19 national budget:

Fiscal year	2017/18	2018/19	2020/21	
	Estimate	Forecast		
Headline CPI inflation	5.3%	5.3%	5.4%	5.5%

The growth parameters apply to tariff increases for property rates, user and other charges raised by municipalities and municipal entities, to ensure that all spheres of government support the national macroeconomic policies, unless it can be shown that external factors impact otherwise.

The budget process in Kannaland followed the requirements of the MFMA. A table of key deadlines was tabled in council by the mayor in August 2017. The budget task team was to examine, review and prioritise budget proposals from departments.

For the 2018/19 period, the municipality is planning to spend R44 648 200 on capital projects.

The MFMA requires municipalities to set out measurable performance objectives when tabling their budgets. These "key deliverables" link the financial inputs of the budget to service delivery requirements.

As a further enhancement to this, quarterly service targets and monthly financial targets are contained in the draft service delivery and budget implementation plan (SDBIP). This must be approved by the mayor within 28 days after the approval of the final budget and forms the basis for the municipality's in year monitoring.

Kannaland budgeted for an operational surplus of R3,624,694. The total expected operational revenue is R154,096,157 and operational expenditure is

R150,471,463. Contributed assets funded by conditional national grants in the amount of R44,648,200 will increase the addition to community wealth to R48,272,894.

The financial position will see an increase in community wealth from R299,210,946 to R326,327. A significant reduction of R9,826,035 in current liabilities is projected due to credit issued in terms of deferred payment arrangements, corrections within provisions, allocation corrections in unspent conditional grants and a reduction in audit expenses through the application of the 1% of total operational expenditure rule.

An increase to R9,26 million in cash flow is projected with a decrease of R720,000 from investing activities and an increase in cash flows from operating activities of R4,457,694.

With reference to asset management, depreciation was budgeted for to the amount of R10.8 million and for repairs and maintenance an amount of R23.57 million, which is 15.6% of the total operational expenditure. It should be noted that employee costs are in included in the amount of repairs and maintenance. If employee costs are excluded, the percentage of repairs and maintenance to total operational expenditure will be 3.5%.

The cost for the provision of free basic services amounted to R8,450,000. It should be noted that it is not a full representation of the true extent of indigent households as there is still a significant amount of household not registered, especially in wards where electricity cannot be used for credit control purposes.

In view of the aforementioned, the following table is a consolidated overview of the proposed MTREF:

Table A1 Budget summary

WC041 Kannaland - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17		Current Year 2017/18			2018/19 Mediur	n Term Revenue Framework	e & Expenditure
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates	13,135	13,998	14,900	15,956	16,003	16,003	16,003	20,113	20,991	21,930
Service charges	58,439	60,503	65,141	69,258	65,390	65,390	65,390	74,994	78,032	82,276
Investment revenue	966	266	845	600	350	350	350	500	500	560
Transfers recognised - operational	28,884	42,697	42,534	32,310	41,067	41,067	41,067	33,146	33,256	35,259
Other own revenue	12,280	18,814	21,026	12,213	11,954	11,954	11,954	25,343	28,261	29,479
Total Revenue (excluding capital transfers and	113,705	136,278	144,446	130,337	134,764	134,764	134,764	154,096	161,039	169,503
contributions)										
Employee costs	43,725	50,741	47,710	45,190	47,485	47,485	47,485	55,215	56,999	59,990
Remuneration of councillors	2,663	2,884	2,613	3.056	2,928	2,928	2,928	3,053	3,207	3,369
Depreciation & asset impairment	13,432	11,839	15,077	10,549	11,581	11,581	11,581	10,661	11,205	11,747
Finance charges	4,114	4,882	4,077	800	800	800	800	422	426	453
Materials and bulk purchases	27,028	32,822	28,704	30,964	29,544	29,544	29,544	35,312	37,283	39,357
Transfers and grants	21,020		20,704	- 00,004	20,044	20,044	20,011	3,126	2,655	2,757
Other expenditure	40,265	61,727	61,368	35,752	44,140	35,752	44,140	42,683	44,117	45,668
Total Expenditure	131,227	164,896	159,548	126,312	136,478	128,090	136,478	150,471	155,892	163,339
Surplus/(Deficit)	(17,522)	(28,618)	(15,102)	4,025	(1,714)	6,674	(1,714)	3,625	5,147	6,164
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Transfers and subsidies - capital (monetary allocations)	32,449	34,842	22,963	30,801	21,652	21,652	21,652	44,648	59,828	58,260
Contributions recognised - capital & contributed assets	-	6,224	7,862	34,825	- 19,938		19,938	- 40.072	-	64,424
Surplus/(Deficit) after capital transfers & contributions	14,927	0,224	7,802	34,823	19,938	28,323	19,938	48,273	64,975	04,424
Share of surplus/ (deficit) of associate Surplus/(Deficit) for the year	- 14,927	6,224	- 7,862	34,825	- 19,938	- 28,325	19,938	48,273	64,975	64,424
Surplus/(Dencil) for the year	14,927	0,224	7,002	34,023	19,930	20,323	19,930	40,273	04,970	04,424
Capital expenditure & funds sources										
Capital expenditure	-	-	-	22,282	34,791	34,791	-	44,648	59,828	58,260
Transfers recognised - capital	-	-	-	22,282	34,791	34,791	-	44,648	59,828	58,260
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	_	-	_	-	-	-	-	-	-
Internally generated funds	-	_	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	22,282	34,791	34,791	-	44,648	59,828	58,260
Financial position										
Total current assets	40,537	33,072	10,488	61,592	72,572	72,150	72,150	60,391	62,595	66,023
Total non current assets	293,454	305,705	317,205	324,009	313,949	313,828	313,828	347,815	407,100	464,817
Total current liabilities	69,330	87,804	61,409	60,386	55,930	47,581	47,581	44,028	38,215	31,358
Total non current liabilities	46,417	30,114	37,709	30,103	39,186	39,186	39,186	37,851	38,012	37,513
Community wealth/Equity	218,244	220,859	228,575	295,112	291,405	299,211	299,211	326,327	393,468	461,969
Cash flows										
Net cash from (used) operating	30,886	38,837	25,565	34,825	27,174	27,174	27,174	4,458	6,253	7,446
Net cash from (used) investing	(27,994)	(33,269)	(26,152)	(30,801)	(21,652)	(21,652)	(21,652)	-	-	-
Net cash from (used) financing	(575)	(5,994)	(1,408)	-	-	-	_	(720)	(720)	(720
Cash/cash equivalents at the year end	3,747	3,321	277	4,025	5,522	5,522	5,522	9,260	14,794	21,520
Cash backing/surplus reconciliation										
Cash and investments available	8,958	3,338	295	2,000	2,000	2,000	2,000	_	_	_
Application of cash and investments	41,435	61,092	48,501	2,053	139	(8,955)	(9,021)	(3,027)	(9,438)	(18,837
Balance - surplus (shortfall)	(32,477)	(57,754)	(48,206)	(53)	1,861	10,955	(3,021) 11,021	3,027	9,438	18,837
	(52,477)	(37,734)	(40,200)	(55)	1,001	10,333	11,021	5,027	5,450	10,007
Asset management				04.005	25.000	25.000	25.000	04.400	20.011	40.757
Asset register summary (WDV)	-	-	-	21,025	35,023	35,023	35,023	21,166	39,341	42,757
Depreciation	-	-	-	10,812	10,459	10,459	10,459	10,781	11,355	11,947
Renewal of Existing Assets	-	-	-	5,000	5,000	5,000	5,000	-	-	-
Repairs and Maintenance	-	-	-	19,700	19,359	19,359	19,359	23,571	24,950	26,408
Free services				10.010	3.050	7 0.52	0.100	0.450	10.0/-	10 500
Cost of Free Basic Services provided	-	-	-	10,312	7,950	7,950	8,450	8,450	10,017	10,568
Revenue cost of free services provided	2,837	3,280	3,772	4,087	4,087	4,087	5,555	5,555	5,901	6,270
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-		-
Refuse:		_		_	8	_		1	1	1

1.7 BUDGETED FINANCIAL PERFORMANCE

Table A4 Budgeted financial performance (revenue and expenditure)

Description	Ref	Ref 2014/15 2015/16 2016/17 Current Year 2017/18					2018/19 Mediur	n Term Revenue Framework	& Expenditure		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	13,135	13,998	14,900	15,956	16,003	16,003	16,003	20,113	20,991	21,930
Service charges - electricity revenue	2	34,658	38,800	41,953	44,425	41,101	41,101	41,101	46,578	49,169	51,841
Service charges - water revenue	2	13,775	11,143	12,003	11,329	11,971	11,971	11,971	13,824	13,364	14,099
Service charges - sanitation revenue	2	5,161	5,733	5,832	7,744	6,366	6,366	6.366	8,401	8.848	9.319
Service charges - refuse revenue	2	4,846	4,826	5,353	5,760	5,952	5,952	5,952	6,190	6,651	7,016
Service charges - other	-	-	-	0,000	-	_	-	-	-	-	_
Rental of facilities and equipment		271	253	484	308	488	488	488	909	1,013	1,108
Interest earned - external investments		966	200 266	845	600	350	350	350	500	500	560
											1
Interest earned - outstanding debtors		4,649	5,125	5,423	3,856	3,856	3,856	3,856	5,327	5,627	5,943
Dividends received			3	3	3	3	3	3	3	3	3
Fines, penalties and forfeits		696	5,354	6,107	6,053	6,053	6,053	6,053	8,486	8,931	9,432
Licences and permits		267	320	280	295	295	295	295	152	160	169
Agency services		734	763	780	905	905	905	905	-	-	-
Transfers and subsidies		28,884	42,697	42,534	32,310	41,067	41,067	41,067	33,146	33,256	35,259
Other revenue	2	4,853	6,569	7,949	793	354	354	354	10,466	12,526	12,822
Gains on disposal of PPE		811	427		_	_	_	_	_	_	_
Total Revenue (excluding capital transfers and contributions)		113,705	136,278	144,446	130,337	134,764	134,764	134,764	154,096	161,039	169,503
Expenditure By Type	1										
Employee related costs	2	43,725	50,741	47,710	45,190	47,485	47,485	47,485	55,215	56,999	59,990
Remuneration of councillors	1	2,663	2,884	2,613	3,056	2,928	2,928	2,928	3,053	3,207	3,369
Debt impairment	3	7,123	18,224	27,409	14,475	14,475	14,475	14,475	22,791	24,045	25,365
Depreciation & asset impairment	2	13,432	11,839	15,077	10,549	11,581	11,581	11,581	10,661	11,205	11,747
Finance charges		4,114	4,882	4,077	800	800	800	800	422	426	453
Bulk purchases	2	25,596	28,165	26,558	30,964	29,544	29,544	29,544	32,259	34,033	35,905
Other materials	8	1,432	4,657	2,146					3,054	3,250	3,452
Contracted services		10,202	18,951	16,012	-	-	-	-	8,280	7,767	7,167
Transfers and subsidies		-	-	-	-	-	-	-	3,126	2,655	2,757
Other expenditure	4, 5	22,941	24,552	17,946	21,277	29,665	21,277	29,665	11,611	12,306	13,136
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		131,227	164,896	159,548	126,312	136,478	128,090	136,478	150,471	155,892	163,339
Surplus/(Deficit)		(17,522)	(28,618)	(15,102)	4,025	(1,714)	6,674	(1,714)	3,625	5,147	6,164
Transfers and subsidies - capital (monetary											
allocations) (National / Provincial and District)		32,449	34,842	22,963	30,801	21,652	21,652	21,652	44,648	59,828	58,260
Transfers and subsidies - capital (monetary											
allocations) (National / Provincial Departmental											
Agencies, Households, Non-profit Institutions, Private											
Enterprises, Public Corporatons, Higher Educational Institutions)	6		_	-							
Transfers and subsidies - capital (in-kind - all)	0	_	-	-	-	_	-	_	_	-	_
Surplus/(Deficit) after capital transfers &		14,927	6,224	7,862	34,825	19,938	28,325	19,938	48,273	64,975	64,424
contributions	1		-,	.,	0 .,020	.0,000		.0,000	.0,2.0	0.,0.0	÷.,.±4
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		14,927	6,224	7,862	34,825	19,938	28,325	19,938	48,273	64,975	64,424
Attributable to minorities		_	_	_	_	_	_	-	-	_	-
Surplus/(Deficit) attributable to municipality		14,927	6,224	7,862	34,825	19,938	28,325	19,938	48,273	64,975	64,424
Share of surplus/ (deficit) of associate	7	_	-	-	-	-		-	-	-	-
Surplus/(Deficit) for the year		14,927	6,224	7,862	34,825	19,938	28,325	19,938	48,273	64,975	64,424

WC041 Kannaland - Table A4 Budgeted Financial Performance (revenue and expenditure)

1.8 OPERATING REVENUE FRAMEWORK

The increase in revenue is mainly due to an increase in tariffs that have been in line and capped by the headline (CPI) inflation forecast. It should be noted that even though Kannaland Municipality had tariff increases that exceeded inflation the progress made to achieving a self-sustainable municipality has been offset by the increased inability to collect revenue. The cost of compliance, low productivity, the high cost of rural procurement and the inability to attract scares skills at an affordable cost all contribute to an expense account that cannot be funded by our current revenue base and strategies need to be developed to expand the current revenue base with taking into account the limited water storage capacity at the same time. The drought is having an adverse effect on not only the ability to collect revenue, as a result of the downturn in the economy, but also on the selling of economic services (water and electricity) that are the main contributors to the profit margin of the municipality.

The increase in revenue is mainly due to:

- an increase in tariffs
- an increase in grant funding
- an increase in equitable share allocation (R24 023 000 2017/18 to R25 957 000 – 2018/19);
- the prevention of water losses due to by-passed and faulty water meters

SERVICE CHARGES AND MISCELLANEOUS TARIFFS:

The following tariff increases are proposed: Please see annexure 2 for detailed tariffs

- Electricity 6.84 % (Awaiting NERSA approval)
- Water 6%
- Rates 6%
- Refuse 6%
- Sewerage 6%
- Other 6%

Please refer to annexure 2 for a detailed proposed tariff list.

Below is a summary of proposed tariff increases.

TARIFF CHANGES SUGGESTED FOR 2018/19

Rate tariffs

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.

An increase of 6 % in rates income will be raised for 2018/19.

Property rates in terms of the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004), will be levied as follows:

Property rates

Property tax on all residential properties described in section 17(1)(h)(ii) of act no. 6 of 2004 are as follows:

• The tariff applied to the total valuation: R0,01388

Property tax on all business / industrial zoned sites is as follows:

• The tariff applied to the total valuation: R0,02533

Property tax on all agriculture and public service infrastructure is as follows:

• The tariff applied to the total valuation: R0.00347

Property tax on all guesthouses is as follows:

• The tariff applied to the total valuation: R0,01735

Property tax on all spaza shops is as follows:

• The tariff applied to the total valuation: R0,01458

Property tax on all public benefit organisation properties is as follows:

• The tariff applied to the total valuation: R0.01388

The following exclusions / exemptions / rebates on property rates will be granted:

• Exclusion of impermissible rates

In terms of section 17 of the Municipal Property Rates Act, 2004 (Act No. 6 of 2004) a municipality may not levy a rate

• on those parts of a nature reserve, national park or nature reserve within the meaning of the Protected Areas Act

- on the first R15 000.00 of the market value of a property assigned in the valuation or supplementary roll to a category determined by the municipality for (i) improved residential properties and (ii) for properties used for multiple purposes
- on a property registered in the name of and used primarily as a place of public worship, including an official residence which is occupied by an office-bearer.

• Rebate in respect of zoning

- Sites zoned for residential purposes and used for residential purposes only and of which the total valuation is R70 000.00 or less, will automatically be exempt from property rates;
- Regarding sites zoned for improved residential purposes and used for improved residential purposes only and of which the valuation is R70 001.00 or more, no exemption will apply. It will apply in circumstances where an impermissible exclusion will be awarded on the first R15 000.00 of the valuation of the property.

• Rebate in respect of pensioners

- A 30% additional rebate will be granted to persons at the age of 60 years and older.
- A ratepayer will be defined as follows: "A registered owner of rateable property who inhabits and controls the property and is responsible for the payment of rates on the property"
- Rebate in respect of agricultural and public service infrastructure properties
 - A rebate of 75% on rates will be granted in respect of properties which are zoned and used for agricultural purposes.
 - A rebate of 75% on rates will be granted in respect of properties which are zoned for public service infrastructure
 - No rebate on rates will be granted to businesses operating on agricultural properties.
 - The rebate granted to agricultural properties will be equal to seventy five percent (75%) of the rate payable by other rate payers. The differential rate will be calculated as follows:
 - (a) a 5% differential since the municipality does not provide municipal roads
 - (b) a 5% differential since the municipality does not provide sewerage services

- (c) a 5% differential since the municipality does not provide electricity services
- (d) a 10% differential since the municipality does not provide water services
- (e) a 10% differential since the municipality does not provide refuse removal services
- (f) a 10% differential since the farm owner supplies 1 to 10 houses to farm workers
- (g) a 20% differential since the farm owner supplies more than 10 houses to farm workers.
- (h) a 10% differential since the owner supplies work opportunities for less than 10 permanent workers.
- (I) a 20% differential since the farm owner supplies work opportunities for more than 10 permanent farm workers.

Please note the following:

- Only one of (f) & (g) can be applicable.
- Only one of (h) & (i) can be applicable.

• Rebate for property to social-economic organisations

• A rebate of 80% on rates will be granted to social-economic organisations based on the tariff applicable in the Kannaland area, but only when a tax certificate is provided.

Effective date

The above-mentioned property rates will become payable as from 1 July 2018, i.e. for the municipality's financial year ending on 30 June 2019.

Comparison of proposed rates to be levied for the 2018/19 financial year

Category	CURRENT TARRIFF (1 July 2017) cent	PROPOSED TARRIFF (from July 2018) cent
Residential	0.0130983	0.01388
Old age homes	0.0026211	0.01388
Guesthouses	0.0163697	0.01735
Spaza shops (residential + 5%)	0.0137523	0.01735
Agricultural	0.0032764	0.00347
Business	0.0238993	0.02533

Water tariffs

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. The situation is further influenced by the droughts experienced in the surrounding areas. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure that water tariffs are:

- fully cost-reflective, including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion
- structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent)
- designed to encourage efficient and sustainable consumption.

In addition, National Treasury has urged all municipalities to ensure that water tariff structures are cost reflective.

During the tariff modelling exercise, it was acknowledged that the basic charge for water does not cover the basic cost for the water service and that the structure needs to be changed and remodelled in future budgets.

A tariff increase of 6% from 1 July 2018 for water is proposed. In addition, 6kl water per 30-day period will be granted free of charge to indigent households. The tariff structure is designed to charge higher levels of consumption at a higher rate per kilolitre with certain consumers paying an average fixed rate for water. These consumers include:

- industries
- large businesses and B&Bs
- social and services institutions
- old age home and frail care centres
- churches, schools, hostels and clubs
- stand pipe consumers

A summary of the proposed tariffs for households (residential) and non-residential in Kannaland are as follows:

Table 5 – Proposed water tariffs

CATEGORY	CURRENT TARIFF (2017/2018)	PROPOSED TARIFF (2018/2019)
	Rand per kl	Rand per kl
Residential		
(i) 0 to 6 kl per 30 -day period	4.72	5.00
(ii) 7 to 15 kl per 30 -day period	5.39	5.71
(iii) 16 to 20 kl per 30 -day period	8.49	9.00
(iv) 21 to 30 kl per 30 -day period	10.11	10.71
(iv) above 30 kl per 30 -day period	11.86	12.57
Industries	10.11	10.71
Large business and guesthouses	8.76	9.28
Social and services institutions	7.01	7.43
Old age home and frail care centres	7.01	7.43
Churches, schools, hostels and clubs	7.01	7.43
Stand pipe consumers	7.01	100.00

Electricity tariffs

The proposed municipal electrical tariff increase is 6.84%, which is in line with the prescribed NERSA tariffs. The medium bulk "time of use" tariff does indicate a very low profit margin and will need to be revisited. The municipality applies a seasonal tariff to the electricity usage thus an increased tariff is applied for the winter periods.

The following table shows the impact of the proposed increases in electricity tariffs on the domestic customers:

Comparison between current electricity charges and increases domestic -Single phase consumer: one part pre-paid (VAT exclusive)

[Including Churches, Halls, Social and Frail Care Centres]

		2016/	2017		
	LIFELINE TARIFF: 0-20	SUMMER:	WINTER:		
	USAGE BLOCKS:			Sept-May	June-Aug
	Block 1	0-350kWh		1.0500	1.2600
	Block 2	350-600kWh		1.1400	1.3900
	Block 3	>600kWh		1.6400	1.8000

* TARIFF AIM: 0-20 AMPS, Low income groups, less than 450 kwh per month. * If consumer use more than 450kWh the prepaid option must be used

 consumer use more than 450kwh the	prepaid option mus	be used		
			2016/	2017
CONVENTIONAL TAR	IFF: 0-59 AMPERE		SUMMER:	WINTER:
Block 1			Sept-May	June-Aug
Block 1	0-350kWh		1.3000	1.4600
Block 2	>350kWh		1.4000	1.5700
Basic - Fixed charge, Rand per mon	th	1	R	50.00

* TARIFF AIM: 0-59 AMPS, Low and Medium income groups, less than 850kwh per month.

			2016/2017	
 CONVENTIONAL TARIFF: 60 - 100 AMPERE Block 1			SUMMER: Sept-May	WINTER: June-Aug
Block 1	0-600kWh		1.3500	1.7500
Block 2	>600kWh		1.6500	1.8100
Basic - Fixed charge Rand per		R	330.00	

 Basic - Fixed charge Rand per month
 R 330

 * TARIFF AIM: 60-100 AMPS, Medium and Higher income groups. Structured to encourage Energy saving methods and rather to transfer to Prepaid.
 2016/2017

			2010/	2017
PREPAID TARIFF: 0 - 10	0 AMPERE		SUMMER:	WINTER:
Block 1	Sept-May	June-Aug		
Block 1	0-600kWh		1.2900	1.5300
Block 2	350-600kWh		0.0000	0.0000
Block 3	>600kWh		1.4800	1.6900
Basic - Fixed charge Rand per month	•	•	DISCON	ITINUE
Environmental Levy (cent per kwh)	-		-	-

Exclue	ding VAT	Excluding VAT					
201	7/2018		20 ⁻	18/2	019		
SUMMER: Sept-May			SUMMER: Sept-May		WINTER: June-Aug		
1.0600	1.2850	R	1.13	R	1.37		
1.1600	1.4175	R	1.24	R	1.51		
1.6730	1.8350	R	1.79	R	1.96		

201	7/2018	2018/2019				
SUMMER: Sept-May			SUMMER: Sept-May		WINTER: June-Aug	
1.3100	1.4900	R	1.40	R	1.59	
1.4400	1.5900	R	1.54	R	1.70	
R	50.75	R			54.22	

201	7/2018	2018/2019				
SUMMER: Sept-May	WINTER: June-Aug		MMER: pt-May	WINTER: June-Aug		
1.3400	1.7000	R	1.43	R	1.82	
1.6400	1.8100	R	1.75	R	1.93	
R	336.50	R 359.52				

201	7/2018	2018/2019				
SUMMER: Sept-May					WINTER: June-Aug	
1.3140	1.5600	R	1.3907	R	1.6511	
0.0000	0.0000	R	1.4302	R	1.6979	
1.5075	1.7250	R	1.6106	R	1.8430	

Commercial proposed tariffs .

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	2.2.1	Comr	mercial - Small to Medium Cons	sumers [30A - 60A] Conve	ntional meters		
				2016/17		2017/18	2018/20
		Basic - Fixed	charge per month	R 428.60	R / MONTH	R 436.75	R 4
			per Ampère [Circuit breaker]	R 0.00	R / AMP	R 0.00	R
		Energy Cost p	per unit [kWh] - Summer	R 1.4108	C / KWH	R 1.4373	R
		Energy Cost p	per unit [kWh] - Winter	R 1.7714	C / KWH	R 1.8047	R
-	222 Commerc	ial - Small to Medium Consumers [30A - 60	1A1 Pro-Paid motors				-
	2.2.2 Commerci	ar - Sman to medium consumers [30A - 00	Aj rieralu meters	2016/17		2017/18	2018/20
		Energy Cost p	per unit [kWh] - Summer	R 1.7550	C / KWH	R 1.7880	R
		Energy Cost p	per unit [kWh] - Winter	R 1.8023	C / KWH	R 1.8362	R
-	2.2.3 Commerce	ial - Large Consumers [60A - 150A] Conve	ntional meters				-
		Basic - Fixed	charge per month	2016/17 R 481.03	R / MONTH	2017/18 R 489.69	2018/20 R 5
			per Ampère [Circuit breaker]	R 0.00	R / AMP	R 0.00	R
			per unit [kWh] - Summer	R 1.5762	C / KWH	R 1.5644	R
			per unit [kWh] - Winter	R 1.7600	C / KWH	R 1.7453	R
-	2.2.4 Commerc	ial - Large Consumers [60A - 150A] Pre-Paid	d meters	2016/17		2017/18	2018/20
			charge per month per unit [kWh] - Summer	R 258.72 R 1.6634	R / MONTH C / KWH	R 263.58 R 1.6947	R 2
	-		per unit [kWh] - Winter	R 1.7670	C / KWH	R 1.8947 R 1.8000	R R
		Energy Cost p	er unit [kwn] - winter	K 1.7070	C/ KWH	K 1.6000	к
-	225 Common	ial Bulk Consumers < 500 kVA					
	2.2.5 Commerci	ai Buik Consumers < 500 KVA		2016/17		2017/18	2018/20
			charge per month	R 1,373.25	R / MONTH	R 1,058.75	R 1,1
		Domond Co	et nor k\/A	R 189.48	R / KVA	R 193.04	D 2
		Demand - Cos					R 2
		Energy Cost p	per unit [kWh] - Summer	R 0.9204	C / KWH	R 0.9377	R
		Energy Cost p					
_	2.2.6 <u>Commerc</u>	Energy Cost p	per unit [kWh] - Summer	R 0.9204 R 1.4858	C / KWH	R 0.9377 R 1.5150	R R
_	2.2.6 <u>Commerc</u>	Energy Cost p Energy Cost p ial Bulk Consumers > 500 kVA	per unit [kWh] - Summer per unit [kWh] - Winter	R 0.9204 R 1.4858 2016/17	C / KWH C / KWH	R 0.9377 R 1.5150 2017/18	R R 2017/1
-	2.2.6 <u>Commerc.</u>	Energy Cost <u>p</u> Energy Cost <u>p</u> ial Bulk Consumers > 500 kVA Basic - Fixed	per unit [kWh] - Summer per unit [kWh] - Winter charge per month	R 0.9204 R 1.4858 2016/17 R 3.312.11	C / KWH C / KWH R / MONTH	R 0.9377 R 1.5150 2017/18 R 3,374.38	R R 2017/1 R 3,6
	2.2.6 <u>Commerce</u>	Energy Cost µ Energy Cost µ ial Bulk Consumers > 500 kVA Basic - Fixed Demand - Cos	per unit [kWh] - Summer per unit [kWh] - Winter charge per month st per kVA	R 0.9204 R 1.4858 2016/17	C / KWH C / KWH	R 0.9377 R 1.5150 2017/18	R R 2017/1 R 3,6 R 2
-	2.2.6 <u>Commerc.</u>	Energy Cost p Energy Cost p ial Bulk Consumers > 500 kVA Basic - Fixed Demand - Cos Energy Cost p	per unit [kWh] - Summer per unit [kWh] - Winter charge per month	R 0.9204 R 1.4858 2016/17 R 3.312.11 R 183.93	C / KWH C / KWH R / MONTH R / KVA	R 0.9377 R 1.5150 2017/18 R 3,374.38 R 187.39	R R 2017/1 R 3,6
	2.2.6 <u>Commerc.</u>	Energy Cost p Energy Cost p ial Bulk Consumers > 500 kVA Basic - Fixed Demand - Cos Energy Cost p	per unit [kWh] - Summer per unit [kWh] - Winter charge per month st per kVA per unit [kWh] - Summer	R 0.9204 R 1.4858 2016/17 R 3,312.11 R 183.93 R 0.8784	C / KWH C / KWH R / MONTH R / KVA C / KWH	R 0.9377 R 1.5150 2017/18 R 3,374.38 R 187.39 R 0.8949	R R 2017/1 R 3,6 R 2 R
		Energy Cost p Energy Cost p ial Bulk Consumers > 500 kVA Basic - Fixed Demand - Cos Energy Cost p	per unit [kWh] - Summer per unit [kWh] - Winter charge per month st per kVA per unit [kWh] - Summer	R 0.9204 R 1.4858 2016/17 R 3,312.11 R 183.93 R 0.8784	C / KWH C / KWH R / MONTH R / KVA C / KWH	R 0.9377 R 1.5150 2017/18 R 3,374.38 R 187.39 R 0.8949	R R 2017/1 R 3,6 R 2 R
		Energy Cost p Energy Cost p ial Bulk Consumers > 500 kVA Basic - Fixed Demand - Co Energy Cost p Energy Cost p	per unit [kWh] - Summer per unit [kWh] - Winter charge per month st per kVA per unit [kWh] - Summer per unit [kWh] - Winter CHARGE:	R 0.9204 R 1.4858 2016/17 R 3,312.11 R 183.93 R 0.8784 R 1.4326 2016/17	C / KWH C / KWH R / MONTH R / KVA C / KWH C / KWH	R 0.9377 R 1.5150 2017/18 R 3,374.38 R 187.39 R 0.8949 R 1.4600 2017/18	R R 2017/1 R 3,6 R 2 R R 2017/1
		Energy Cost p Energy Cost p ial Bulk Consumers > 500 kVA Basic - Fixed Demand - Co Energy Cost p Energy Cost p	per unit [kWh] - Summer per unit [kWh] - Winter charge per month st per kVA per unit [kWh] - Summer per unit [kWh] - Winter CHARGE: BASIC:	R 0.9204 R 1.4858 2016/17 R 3,312.11 R 183.93 R 0.8784 R 1.4326 2016/17 R 43.72	C / KWH C / KWH R / MONTH R / KVA C / KWH C / KWH C / KWH	R 0.9377 R 1.5150 2017/18 R 3,374.38 R 187.39 R 0.8949 R 1.4600 2017/18 R 40.21	R R 2017/1 R 3,6 R 2 R R 2017/1 R
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Sanitation tariffs

A tariff increase of 6 % for sanitation from 1 July 2018 is proposed.

The following table compares the current and proposed tariffs:

Comparison between current sanitation charges and increases

Description	CURRENT TARIFF 2017/2018 Rand per year	PROPOSED TARIFF 2018/19 Rand per year	DIFFERENCE R	% INCREASE
Residential unit p/a	173.09	183.48	10.39	6%
Residential old age unit				
p/a	125.68	133.22	7.54	6%

Waste removal tariff

A 6 % increase in the waste removal tariff is proposed from 1 July 2018.

Comparison between current waste fees and increases for a single dwelling-house

Description	CURRENT TARIFF 2017/2018	PROPOSED TARIFF 2018/19	DIFFERENCE R	% INCREASE
Small businesses	222.80	236.16	13.36	6%
Businesses	222.80	236.16	13.36	6%
Hotels B&B's and self- catering	224.89	238.39	13.50	6%
Old age homes and frail care centres	179.92	190.71	10.79	6%

Indigent household rebates

Description	2017/18 R	2018/2019 R
Electricity (50 units) - Summer	65.70	70.20
Electricity (50 units) - Winter	78.00	83.34
Water (basic charge)	79.02	83.76
Sanitation (basic charge)	173.09	183.48
Refuse (basic charge)	179.92	190.71
Total	575.73	611.49

Overall impact of tariff increases on households

The following table shows the overall expected impact of tariff increases on a large and small household, as well as an indigent household receiving free basic services.

It needs to be noted that the majority of indigent households in Kannaland are situated in the affordable house areas. The valuation of these houses is below R70 000 and due to rebates do not pay property rates.

Indigent households receive a discount on their services equal to the basic charge for water plus 6kl water free, 50kwh electricity units, the monthly levy for refuse and sanitation.

The following table provides a breakdown of the various grants allocated to Kannaland Municipality over the medium term:

Local government allocations 2018/2019 - 2020/2021									
	2018-2019	2019-2020	2020-2021						
	R	R	R						
National grants (DORA)	74 383 000	90 459 000	91 106 000						
Equitable share	25 957 000	27 902 000	29 670 000						
RBIG - Kannaland Dam re-allocation	15 000 000	20 000 000	15 000 000						
Municipal infrastructure grant	10 156 000	10 271 000	10 589 000						
Water service infrastructure grant	8 000 000								
RGIB - LDS & CAL WWTW	10 000 000	27 000 000	30 000 000						
Financial MANAGEMENT GRANT (FMG)	2 215 000	2 215 000	2 647 000						
Expanded public works programme (EPWP)	1 055 000								
Integrated Nat. electrification programme (municipal)	2 000 000	3 071 000	3 200 000						
Provincial grants (Gazette)	3 411 000	2 625 000	2 413 000						
Library services replacement fund	2 070 000	2 184 000	2 302 000						

Human settlement development grant	380 000		
Proclaimed roads	50 000		
Financial management support grant	330 000	330 000	
Financial management capacity building	360 000		
Thusong Centre - operational support grant	110 000		
CDWs	111 000	111 000	111 000
Other	-	-	-
Total Allocations	77 794 000	93 084 000	93 519 000

CREDIT CONTROL AND DEBT COLLECTION

Credit control has been outsourced with great success, but even if most effective, it will not meet the industry benchmark set at 93%. The population of Kannaland Municipality can be regarded as impoverished and unemployment is at an all-time high due to the impact of the drought. The economy is very much industry- (winery and dairy) and agriculture-dependent that is seasonal in nature. The budget assumptions with regard to debt impairment are as follow:

	2018/19 R	2019/20 R	2020/21 R
Provision for bad debts and doubtful debts - service debt	18,591,000.00	19,613,505.00	20,690,710.60
Assumed collection rate	81.5%	82.5%	83%
Provision for bad and doubtful debts – fines	4,200,000.00	4,431,000.00	4,674,705.00

1.9 OPERATING EXPENDITURE FRAMEWORK

The expenditure framework for the 2018/19 budget and MTREF is informed by the guidelines of National Treasury.

Reasons for significant cost variances:

- Debt impairment The calculation is based on the 2017/18 payment ratios and also the current economic climate in Kannaland and the implementation of GRAP 1 *Presentation of Financial Statements*.
- Bulk purchases The increase is based on the tariff for bulk purchases as set out by NERSA and the SALGA negotiated wage increase.

In expenditure debt impairment will be the offset of revenue to ensure that that there are only budgeted for realistically realisable revenue. An amount of R22,791 was budgeted to increase the provision.

Description	Ref	2014/15	2015/16	2016/17		Current Ye	ar 2017/18		2018/19 Medium Term Revenue & Expenditure Framework			
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Expenditure By Type												
Employee related costs	2	43,725	50,741	47,710	45,190	47,485	47,485	47,485	55,215	56,999	59,990	
Remuneration of councillors		2,663	2,884	2,613	3,056	2,928	2,928	2,928	3,053	3,207	3,369	
Debt impairment	3	7,123	18,224	27,409	14,475	14,475	14,475	14,475	22,791	24,045	25,365	
Depreciation & asset impairment	2	13,432	11,839	15,077	10,549	11,581	11,581	11,581	10,661	11,205	11,747	
Finance charges		4,114	4,882	4,077	800	800	800	800	422	426	453	
Bulk purchases	2	25,596	28,165	26,558	30,964	29,544	29,544	29,544	32,259	34,033	35,905	
Other materials	8	1,432	4,657	2,146					3,054	3,250	3,452	
Contracted services		10,202	18,951	16,012	-	-	-	-	8,280	7,767	7,167	
Transfers and subsidies		-	-	-	-	-	-	-	3,126	2,655	2,757	
Other expenditure	4, 5	22,941	24,552	17,946	21,277	29,665	21,277	29,665	11,611	12,306	13,136	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	
Total Expenditure		131,227	164,896	159,548	126,312	136,478	128,090	136,478	150,471	155,892	163,339	

The following table is a summary of the 2018/19 MTREF (classified by main expenditure types):

The operating expenditure has increased from R136,477,718 in 2017/18 to R150,471,463 in 2018/19. The increase can be attributed to increases and decreases on several expenditure components.

Employee related costs increased from R47,484,741.660 (35% of operating expenditure) to R55,215,411 (37% of operating expenditure). The increase is a result of contract worker positions that will have to be filled and will have an additional expense in the form of 'company' contributions. There technical director position was also provided for, which is a critical position that needs to be filled as soon as possible.

The total cost to company cost for councillors amounted to R3,022,500.

Supporting Table SA23 Salaries, allowances and benefits (political office bearers/councillors/senior managers)

Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21

WC041 Kannaland - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref		Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		No.		1.				2.
Councillors	3							
Speaker	4		524,000	-	155,000	-	-	679,000
Chief Whip			-	-	-	-	-	- 1
Executive Mayor			760,000	-	47,000	-	-	807,000
Deputy Executive Mayor			353,000	-	47,000	-	-	400,000
Executive Committee			-	-	-	-	-	-
Total for all other councillors			744,300	48,200	344,000	-	-	1,136,500
Total Councillors	8	-	2,381,300	48,200	593,000			3,022,500
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,079,000	-	261,800	160,000	-	1,500,800
Chief Finance Officer			864,000	96,000	24,000	120,000	-	1,104,000
Technical Director			864,000	96,000	24,000	120,000	-	1,104,000
Corporate Director			864,000	96,000	24,000	120,000	-	1,104,000
Designation - 03			-	-	-	-	-	-
Designation - 04			-	-	-	-	-	- 1
List of each offical with packages >= senior manager								
Designation - 05			-	-	-	-	-	-
Designation - 06			-	-	-	-	-	-
Designation - 07			-	-	-	-	-	
Designation - 08			-	-	-	-	-	
Designation - 09			-	-	-	-	-	-
Designation - 10			-	-	-	-	-	- 1
Designation - 11			-	-	-	-	-	-
Designation - 12			-	-	-	-	-	-
Designation - 13			-	-	-	-	-	-
Designation - 14			-	-	-	-	-	-
Designation - 15			-	-	-	-	-	-
			-	-	-	-	-	
		ļ	-		-	-		-
Total Senior Managers of the Municipality	8,10	-	3,671,000	288,000	333,800	520,000		4,812,800

Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Other Municipal Staff											
Basic Salaries and Wages		-	-	-	28,684	29,982	29,982	33,590	34,262	36,091	
Pension and UIF Contributions		-	-	-	3,983	4,341	4,341	5,988	6,309	6,646	
Medical Aid Contributions		-	-	-	1,745	2,099	2,099	3,683	3,834	4,022	
Overtime		-	-	-	1,979	2,399	2,399	2,163	2,287	2,398	
Performance Bonus		-	-	-	1,909	1,870	1,870	2,624	2,765	2,913	
Motor Vehicle Allowance	3	-	-	-	1,159	1,891	1,891	1,710	1,798	1,891	
Cellphone Allowance	3	-	-	-	137	64	64	26	27	28	
Housing Allowances	3	-	-	-	345	172	172	364	383	403	
Other benefits and allowances	3	-	-	-	526	867	867	363	382	403	
Payments in lieu of leave		-	-	-	771	735	735	433	457	482	
Long service awards		-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-	
Sub Total - Other Municipal Staff		-	-	-	41,237	44,419	44,419	50,943	52,506	55,278	

Table A2 Budgeted financial performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Cu	Current fear 2017/18			m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
Governance and administration		146,154	171,119	167,410	30,947	34,614	-	63,776	68,078	73,785
Executive and council		146,154	171,119	167,410	2,738	2,738	-	26,422	28,402	30,220
Finance and administration		_	-	-	28,208	31,875	-	37,354	39,676	43,565
Internal audit		_	_	-		_	_		-	_
Community and public safety		_	_	-	4,125	4,373	-	13,136	12,226	10,374
Community and social services		_	_	-	2,065	2,266	-	13,116	12,204	10,352
Sport and recreation		_	_	_			_	20	21	22
Public safety		_	_	_	_	47	_	-	_	_
Housing		_	_	_	2,060	2,060	_	_	_	_
Health		_		_	2,000	2,000	_	_	_	
Economic and environmental services		_	_	_	18,726	18,726	-	7,851	8,254	8,690
Planning and development				_	10,720	10,720	_	111	111	111
Road transport		_	-	_	- 18,726	18,726	_	7,740	8,143	8,579
Environmental protection			-	_	10,720	10,720	_	- 1,740	0,143	0,575
		_	-	-	_ 107,339	98,703			_ 132,309	_ 134,914
Trading services		-	-	-		54,485	-	48.778	8	55,264
Energy sources		-	-	-	57,608		_	46,776 38,584	52,451	1
Water management		-	-	-	14,485 25,426	10,159	_	30,304 19,414	35,221 36,917	31,058 40,446
Waste water management		-	-	-		24,048			8 .	
Waste management		-	-	-	9,820	10,012	-	7,205	7,721	8,146
Other Total Revenue - Functional	4	- 146,154	- 171,119	- 167,410	- 161,137	156,415	-	- 198,744	- 220,867	- 227,763
Expenditure - Functional										
Governance and administration		131,227	164,896	159,548	41,164	46,233	-	53,202	55,337	57,664
Executive and council		131,227	164,896	159,548	11,595	12,623	_	14,234	14,526	14,571
Finance and administration		-	-	-	29,569	33,609	_	38,969	40,810	43,094
Internal audit		_	_	_	20,000	-	_			
Community and public safety		_	_	_	6,148	7,796	-	10,294	9,426	10,037
Community and social services		_	_	_	2,861	3,682	_	7,707	7,086	7,567
Sport and recreation		_	_	_	795	896	-	267	293	310
Public safety		_	_	_		159	_	-	-	
Housing		_	_	_	2,492	3,058	_	2,320	2,047	2,160
Health		_	_	_	2,402	0,000	_	2,020	2,047	2,100
Economic and environmental services		_	_	_	13,665	14,922	-	15,135	15,470	16,297
Planning and development			_	_	15,005	17,322	-	111	13,470	10,297
Road transport		_	_	_	13,665	14,922	_	15,024	15,359	16,186
Environmental protection			_	-	10,000	17,322	_	13,024	15,555	10,100
Trading services		-	-	-	- 65,335	67.527	-	- 71,476	- 75,266	- 79,341
-			-	-	37,455	36,690	-	40,698	42,937	45,299
Energy sources		-	-	-	37,455 12,344	15,532	_	40,698	42,937	45,299
Water management			-		8,772	8,681		9,427	9,952	1
Waste water management			-	-			-		8	10,483
Waste management		-	-	-	6,764	6,624	-	6,663	6,884	7,214
Other	4		-	-	-	-	-	364	393	-
Total Expenditure - Functional Surplus/(Deficit) for the year	3	131,227 14,927	164,896 6,224	159,548 7,862	126,312 34,825	136,478 19,938	-	150,471 48,273	155,892 64,975	163,339 64,424

WC041 Kannaland - T	Fable A2 Budgeted Financial	Performance (revenue and	expenditure by fund	tional classification)
nov i namana i	abio / 12 Buugotou i manolui	on on on and the for on a o and	onpolitation by fulle	alonal olaconioalion)

The table splits operational expenditure into their respective functional classification.

Table A3 Budgeted financial performance (revenue and expenditure by municipal vote) WC041 Kannaland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

WC041 Kannaland - Table A3 Budgeted	Fina	ncial Perform	nance (rever	iue and expe	enalture by r	nunicipal vo	te)A			
Vote Description	Ref	2014/15	2015/16	2016/17	Cu	rrent Year 2017/		2018/19 Mediur	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		1,384	84,397	167,410	2,738	2,738	2,738	26,422	28,402	30,220
1.1 - Executive		1,384	84,397	167,410	2,498 240	2,498 240	2,498 240	26,422	28,402	30,220
1.2 - Executive Support					240	240	240	-	-	r [
Vote 2 - CORPORATE SERVICES		556	11	-	12,371	13,105	13,105	20,861	21,411	20,153
2.1 - Administration		556	8	-	505	992	992	1,548	1,555	1,729
2.2 - Municipal Buildings			3		435	435	435	-	-	·
2.3 - Community Hall					55	255	255	350	264	290
2.4 - Cemeteries					23	23	23	9,648	9,757	10,060
2.5 - Libraries					1,987	1,988	1,988	2,063	2,183	2
2.6 - Housing 2.7 - Swimming Pools					2,060	2,060	2,060	- 20	- 21	- 22
2.8 - Parks and Recreation						_	_	20	21	-
2.9 - Traffic					7,306	7,306	7,306	7,232	7,630	8,050
2.10 - Fire Department		-	-	-	-	47	47	-	-	-
Vote 3 - FINANCIAL SERVICES		84,345	20,102	-	27,268	30,448	30,448	35,916	38,231	41,947
3.1 - Postal Agency					5	5	5	79	(477)	2,302
3.2 - Property Rates					21,727	21,727	21,727	22,856	23,871	24,985
3.3 - Chief Financial Services		84,345	20,102		5,536	8,716	8,716	12,981	14,838	14,660
								-	-	-
Vote 4 - TECHNICAL SERVICES		59,869	66,609	-	118,759	110,123	110,123	115,544	132,823	135,443
4.1 - Refuse		4,846	4,826		9,820	10,012	10,012	7,205	7,721	8,146
4.2 - Sewerage 4.3 - Public Works		5,161	5,733		25,426 11,370	24,048 11,370	24,048 11,370	19,414 508	36,917 514	40,446 529
4.4 - Proclaimed Roads		1,429	6,106		50	50	50	506	- 514	525
4.5 - Water Services		13,775	11,143		14,485	10,159	10,159	38,584	35,221	31,058
4.6 - Electricity Services		34,658	38,800		57,608	54,485	54,485	48,778	52,451	55,264
4.7 - Irrigation Water					-	-		-	-	-
		-	-	-	-			1,055	-	-
		-	-	-				_	-	-
		, _	• _	• Ī	• <u> </u>		7	r [· _	r [
Total Revenue by Vote	2	146,154	171,119	167,410	161,137	156,415	156,415	198,744	220,867	227,763
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		2,663	20,996	159,548	11,595	12,623	12,623	14,403	14,753	14,709
1.1 - Executive		2,663	20,996	159,548	6,413	7,813	7,813	9,378	9,615	9,346
1.2 - Executive Support					5,182	4,811	4,811	5,024	5,138	5,363
							-	-	-	-
Vote 2 - CORPORATE SERVICES		43,719	20,561	-	25,960	29,455	29,455	28,487	29,715	31,417
2.1 - Administration		43,719	13,737		11,257	11,800	11,800	11,389	11,999	12,634
2.2 - Municipal Buildings			5,530		1,754	1,935	1,935	2,643	2,819	3,050
2.3 - Community Hall					615	1,531	1,531	1,393	1,492	1,579
2.4 - Cemeteries 2.5 - Libraries					244 2,003	232 1,920	232 1,920	201 2,070	215 2,184	226 2,302
2.5 - Libraries 2.6 - Housing			528		2,003	3,058	3,058	2,070	2,164 2,047	2,302
2.7 - Swimming Pools			020		589	309	309	43	45	48
2.8 - Parks and Recreation			767		206	587	587	225	247	262
2.9 - Traffic					6,801	7,924	7,924	7,858	8,290	8,746
2.10 - Fire Department	1				-	159	159	345	378	410
	1				1	1				30,431
Vote 3 - FINANCIAL SERVICES		59,248	22,304	-	16,558	19,875	19,875	27,885	29,089	
3.1 - Postal Agency		59,248	22,304	-	-	-	-	795	826	581
3.1 - Postal Agency 3.2 - Property Rates				-	- 30	- 30	- 30	795 400	826 650	581 800
3.1 - Postal Agency		59,248 59,248	22,304 22,304	-	-	-	-	795	826	581
3.1 - Postal Agency 3.2 - Property Rates 3.3 - Chief Financial Services		59,248	22,304		– 30 16,528	– 30 19,845	- 30 19,845 -	795 400 26,690 –	826 650 27,613 –	581 800 29,050 –
3.1 - Postal Agency 3.2 - Property Rates 3.3 - Chief Financial Services Vote 4 - TECHNICAL SERVICES			22,304 101,034	-	- 30 16,528 72,198	- 30 19,845 74,525	- 30 19,845 - 74,525	795 400 26,690 – 79,697	826 650 27,613 – 82,335	581 800 29,050 – 86,781
3.1 - Postal Agency 3.2 - Property Rates 3.3 - Chief Financial Services		59,248	22,304		– 30 16,528	– 30 19,845	- 30 19,845 -	795 400 26,690 –	826 650 27,613 –	581 800 29,050 –
3.1 - Postal Agency 3.2 - Property Rates 3.3 - Chief Financial Services Vote 4 - TECHNICAL SERVICES 4.1 - Refuse		59,248	22,304 101,034 7,385		- 30 16,528 72,198 6,764	- 30 19,845 74,525 6,624	- 30 19,845 - 74,525 6,624	795 400 26,690 - 79,697 6,663	826 650 27,613 - 82,335 6,884	581 800 29,050 - 86,781 7,214
 3.1 - Postal Agency 3.2 - Property Rates 3.3 - Chief Financial Services Vote 4 - TECHNICAL SERVICES 4.1 - Refuse 4.2 - Sewerage 4.3 - Public Works 4.4 - Proclaimed Roads 		59,248 25,596	22,304 101,034 7,385 8,743 29,774		- 30 16,528 72,198 6,764 8,772 6,813 50	- 30 19,845 74,525 6,624 8,681 6,947 50	- 30 19,845 - 74,525 6,624 8,681 6,947 50	795 400 26,690 - 79,697 6,663 9,427 7,166	826 650 27,613 - 82,335 6,884 9,952 7,069 -	581 800 29,050 - 86,781 7,214 10,483 7,440
 3.1 - Postal Agency 3.2 - Property Rates 3.3 - Chief Financial Services Vote 4 - TECHNICAL SERVICES 4.1 - Refuse 4.2 - Sewerage 4.3 - Public Works 4.4 - Prodaimed Roads 4.5 - Water Services 		59,248 25,596 807	22,304 101,034 7,385 8,743 29,774 16,770		- 30 16,528 72,198 6,764 8,772 6,813 50 12,344	- 30 19,845 74,525 6,624 8,681 6,947 50 15,532	- 30 19,845 - 74,525 6,624 8,681 6,947 50 15,532	795 400 26,690 - 79,697 6,663 9,427 7,166 - 14,688	826 650 27,613 - 82,335 6,884 9,952 7,069 - 15,494	581 800 29,050 - 86,781 7,214 10,483 7,440 - 16,345
 3.1 - Postal Agency 3.2 - Property Rates 3.3 - Chief Financial Services Vote 4 - TECHNICAL SERVICES 4.1 - Refuse 4.2 - Sewerage 4.3 - Public Works 4.4 - Proclaimed Roads 4.5 - Water Services 4.6 - Electricity Services 		59,248 25,596	22,304 101,034 7,385 8,743 29,774		- 30 16,528 72,198 6,764 8,772 6,813 50	- 30 19,845 74,525 6,624 8,681 6,947 50	- 30 19,845 - 74,525 6,624 8,681 6,947 50	795 400 26,690 - 79,697 6,663 9,427 7,166	826 650 27,613 - 82,335 6,884 9,952 7,069 -	581 800 29,050 - 86,781 7,214 10,483 7,440
 3.1 - Postal Agency 3.2 - Property Rates 3.3 - Chief Financial Services Vote 4 - TECHNICAL SERVICES 4.1 - Refuse 4.2 - Sewerage 4.3 - Prodaimed Roads 4.5 - Water Services 		59,248 25,596 807	22,304 101,034 7,385 8,743 29,774 16,770		- 30 16,528 72,198 6,764 8,772 6,813 50 12,344	- 30 19,845 74,525 6,624 8,681 6,947 50 15,532	- 30 19,845 - 74,525 6,624 8,681 6,947 50 15,532 36,690 -	795 400 26,690 - 79,697 6,663 9,427 7,166 - 14,688 40,698 -	826 650 27,613 82,335 6,884 9,952 7,069 – 15,494 42,937 –	581 800 29,050 - 86,781 7,214 10,483 7,440 - 16,345 45,299 -
 3.1 - Postal Agency 3.2 - Property Rates 3.3 - Chief Financial Services Vote 4 - TECHNICAL SERVICES 4.1 - Refuse 4.2 - Sewerage 4.3 - Public Works 4.4 - Proclaimed Roads 4.5 - Water Services 4.6 - Electricity Services 		59,248 25,596 807	22,304 101,034 7,385 8,743 29,774 16,770		- 30 16,528 72,198 6,764 8,772 6,813 50 12,344	- 30 19,845 74,525 6,624 8,681 6,947 50 15,532	- 30 19,845 - 74,525 6,624 8,681 6,947 50 15,532	795 400 26,690 - 79,697 6,663 9,427 7,166 - 14,688	826 650 27,613 - 82,335 6,884 9,952 7,069 - 15,494	581 800 29,050 - 86,781 7,214 10,483 7,440 - 16,345
 3.1 - Postal Agency 3.2 - Property Rates 3.3 - Chief Financial Services Vote 4 - TECHNICAL SERVICES 4.1 - Refuse 4.2 - Sewerage 4.3 - Public Works 4.4 - Prodaimed Roads 4.5 - Water Services 4.6 - Electricity Services 	2	59,248 25,596 807	22,304 101,034 7,385 8,743 29,774 16,770		- 30 16,528 72,198 6,764 8,772 6,813 50 12,344	- 30 19,845 74,525 6,624 8,681 6,947 50 15,532	- 30 19,845 - 74,525 6,624 8,681 6,947 50 15,532 36,690 -	795 400 26,690 - 79,697 6,663 9,427 7,166 - 14,688 40,698 -	826 650 27,613 82,335 6,884 9,952 7,069 – 15,494 42,937 –	581 800 29,050 - 86,781 7,214 10,483 7,440 - 16,345 45,299 -

1.10 CAPITAL BUDGET

The capital budget increased from R30 800 500 (2017/18) to R 44 648 200 in 2018/19.

The budget committee went through several stages of prioritising the capital budget to contain the budget within the available funding.

This capital budget has been compiled with due consideration to the direct impact that it would have on the operating budget and our cash position where projects are to be funded solely from internal sources and not external borrowings.

With the current financial constraints that exist on budget it was decided to not obtain external funding for capital projects.

The capital budget reflects the following budget allocation to the various departments and reflects the strategic priorities outlined in the IDP. (A5)

The demand for future capital expenditure cannot be completely reliable on grant funding but will have to be expanded. All capital expenditure has been funded in recent years by conditional grants that have the objective to eradicate backlogs in service delivery as a result of the inequalities of our past. The problem arising from this is that the infrastructure that is responsible for economic activity is not only outdated but has not been properly maintained for decades. The economic life of the before-mentioned infrastructure is coming to an end with no strategy or provision in place to address the inevitable situation where general reactive maintenance and repairs will just not suffice. Therefore, is it of the utmost importance that a CRR (capital replacement reserve) be established in the near future to ensure not only a sustainable municipality but a self-sustainable local economy that would contribute to job creation and the eradication of poverty. Industry norm and good practice would be to contribute two per cent of the net carrying value of immovable assets to the CRR and to aim in achieving this objective should be a priority as the liquidity position of Kannaland Municipality improves.

Table A5 Budgeted capital expenditure by vote, functional classification and funding WC041 Kannaland - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref		Current Ye	ar 2017/18		2018/19 Medium Term Revenue & Expenditu Framework					
R thousand	1	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21			
Capital expenditure - Vote			-								
<u>Multi-year expenditure</u> to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-			
Vote 2 - CORPORATE SERVICES		4,405	4,907	4,907	4,907	-	-	-			
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-			
Vote 4 - TECHNICAL SERVICES		26,395	16,744	16,744	16,744	27,000	59,828	-			
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-			
Vote 15 - [NAME OF VOTE 15]				-		_	_	_			
Capital multi-year expenditure sub-total	7	30,801	21,652	21,652	21,652	27,000	59,828	-			
Single-year expenditure to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-			
Vote 2 - CORPORATE SERVICES		_	-	-	-	3,176	-	_			
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-			
Vote 4 - TECHNICAL SERVICES		-	-	-	-	14,472	-	58,260			
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-			
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-			
Capital single-year expenditure sub-total	Í	-	-	-	-	17,648	-	58,260			
Total Capital Expenditure - Vote	l	30,801	21,652	21,652	21,652	44,648	59,828	58,260			
Capital Expenditure - Functional											
Governance and administration		_	_	_	_	_	_	_			
Internal audit		-	_	_	_		_	_			
Community and public safety		_	-	_	-	3,176	-	-			
Community and social services		_	_	_		5,170	_	_			
Sport and recreation						3,176	_	_			
Health		_	_	_	_	-	_	_			
Economic and environmental services		-	-	-	-	-	9,757	10,060			
Planning and development						_	-	-			
Road transport						_	9,757	10,060			
Environmental protection						_	_	_			
Trading services		20,949	11,800	11,800	11,800	41,472	50,071	48,200			
Energy sources		8,000	8,000	8,000	8,000	2,303	3,071	3,200			
Water management		12,949	3,800	3,800	3,800	29,169	20,000	15,000			
Waste water management		,	_	-	-	10,000	27,000	30,000			
Waste management			_	_	_	_	_	_			
Other		9,852	9,852	9,852	9,852	-	-	-			
Total Capital Expenditure - Functional	3	30,801	21,652	21,652	21,652	44,648	59,828	58,260			
Funded by:											
National Government		30,801	17,852	17,852	17,852	44,648	59,828	58,260			
Provincial Government			3,800	3,800	3,800						
District Municipality			0,000	0,000	0,000		_	_			
Other transfers and grants		_	_	_			_	_			
Transfers recognised - capital	4	30,801	21,652	21,652	21,652	44,648	59,828	58,260			
Public contributions & donations	5	_			-		-	-			
Borrowing	6	_	_				_	_			
Internally generated funds		_	_	_	_		_	_			
Total Capital Funding	7	30,801	21,652	21,652	21,652	44,648	59,828	58,260			

1.11 BUDGET SCHEDULES

Table A6 Budgeted financial position

Description	Ref	2014/15	2015/16	2016/17		Current Ye	ar 2017/18		2018/19 Mediur	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Current assets											L
Cash		3,747	3,321	277	2,000	2,000	2,000	2,000	-	-	-
Call investment deposits	1	5,212	-	-	-	-	-	-	-	-	-
Consumer debtors	1	18,256	13,183	4,094	52,399	62,957	62,957	62,957	60,391	62,595	66,023
Other debtors		12,857	16,315	5,663	7,193	7,193	7,193	7,193	-	-	(
Current portion of long-term receivables									-	-	- L
Inventory	2	466	253	453		422			-	-	-
Total current assets		40,537	33,072	10,488	61,592	72,572	72,150	72,150	60,391	62,595	66,023
Non current assets											
Long-term receivables					_	_	_	_	_	_	_
Investments			17	18	_	_	_	_	_	_	_
Investment property		1,897	1,844	1,692	_	-	_	_	_	_	_
Investment in Associate		1,007	1,011	1,002	_	_	_	_	_	_	_
Property, plant and equipment	3	291,429	303,758	311,597	324,009	313,828	313,828	313,828	347,815	407,100	464,817
Agricultural	Ŭ	201,420	000,700	011,001	024,000	-	010,020	010,020	-	401,100	
Biological					_	_		_	_	_	_
Intangible		128	87	101	_	121	_	_			
Other non-current assets		120	07	3,798	_	121					
Total non current assets		293,454	305,705	317,205	324,009	313,949	313,828	313,828	347,815	407,100	464,817
TOTAL ASSETS		333,992	338,777	327,693	385,601	386,521	385,978	385,978	408,206	469,695	530,840
		000,002	000,111	021,000	000,001	000,021	000,010	000,010	400,200	400,000	000,040
Current liabilities		-									
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	686	1,500	514	1,500	720	720	720	512	500	485
Consumer deposits		669	703	742		669	-	-	-	-	-
Trade and other payables	4	63,259	85,601	55,328	58,886	54,541	46,861	46,861	43,516	37,715	30,873
Provisions		4,716		4,824	-	-	-		-	-	-
Total current liabilities		69,330	87,804	61,409	60,386	55,930	47,581	47,581	44,028	38,215	31,358
Non current liabilities											
Borrowing		8,770	1,988	2,391	1,988	1,988	1,988	1,988	1,803	1,360	861
Provisions		37,647	28,126	35,318	28,115	37,198	37,198	37,198	36,048	36,652	36,652
Total non current liabilities		46,417	30,114	37,709	30,103	39,186	39,186	39,186	37,851	38,012	37,513
TOTAL LIABILITIES		115,747	117,918	99,118	90,489	95,116	86,767	86,767	81,879	76,227	68,871
NET ASSETS	5	218,244	220,859	228,575	295,112	291,405	299,211	299,211	326,327	393,468	461,969
COMMUNITY WEALTH/EQUITY		.,		.,,		. ,	,	,	,,-	,	
		218,244	220,859	228,575	295,112	291,405	299,211	299,211	326,327	393,468	461,969
Accumulated Surplus/(Deficit) Reserves	4	210,244	220,859	228,575	295,112	291,405	299,211	299,211	320,327	393,408	401,909
Nesel ves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	218,244	220,859	228,575	295,112	291,405	299,211	299,211	326,327	393,468	461,969

WC041 Kannaland - Table A6 Budgeted Financial Position

Table A7 Budgeted cash flows

Description	Ref	2014/15	2015/16	2016/17		Current Ye	ar 2017/18		2018/19 Mediur	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		8,968	13,998	-	15,956	13,421	13,421	13,421	16,058	15,294	15,919
Service charges		46,799	60,855	70,716	69,258	58,745	58,745	58,745	61,803	64,115	67,595
Other revenue		2,484	2,324		8,355	2,597	2,597	2,597	16,861	18,200	18,858
Government - operating	1	72,722	78,134	71,173	32,310	41,067	41,067	41,067	33,146	33,256	35,259
Government - capital	1				30,801	21,652	21,652	21,652	44,648	59,828	58,260
Interest		5,615	5,757	6,268	4,456	4,456	4,456	4,456	3,434	6,127	6,503
Dividends			3		3	3	3	3	3	3	3
Payments											
Suppliers and employees		(101,943)	(117,352)	(118,516)	(111,837)	(113,966)	(113,966)	(113,966)	(170,489)	(189,529)	(194,278)
Finance charges		(3,759)	(4,882)	(4,077)	(14,475)	(800)	(800)	(800)	(422)	(426)	(453)
Transfers and Grants	1				- 1	- 1	- 1	-	(585)	(614)	(221)
NET CASH FROM/(USED) OPERATING ACTIVITIES		30,886	38,837	25,565	34,825	27,174	27,174	27,174	4,458	6,253	7,446
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		676	995		-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors					-	-	-	-	-	-	
Decrease (increase) other non-current receivables					-	-		-	-	-	-
Decrease (increase) in non-current investments				(1)	-	-	-	-	-	-	-
Payments											
Capital assets		(28,670)	(34,264)	(26,151)	(30,801)	(21,652)	(21,652)	(21,652)	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27,994)	(33,269)	(26,152)	(30,801)	(21,652)	(21,652)	(21,652)	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		(10)	(816)			4,000	4,000	4,000	-	-	-
Borrowing long term/refinancing									-	-	
Increase (decrease) in consumer deposits		40	34	39					-	-	-
Payments											
Repayment of borrowing		(606)	(5,212)	(1,447)		(4,000)	(4,000)	(4,000)	(720)	(720)	(720)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(575)	(5,994)	(1,408)	-	-	-	-	(720)	(720)	(720)
NET INCREASE/ (DECREASE) IN CASH HELD		2,317	(425)	(1,995)	4,025	5,522	5,522	5,522	3,738	5,533	6,726
Cash/cash equivalents at the year begin:	2	1,430	3,747	2,272	-	-	-	-	5,522	9,260	14,794
Cash/cash equivalents at the year end:	2	3,747	3,321	277	4,025	5,522	5,522	5,522	9,260	14,794	21,520

WC041 Kannaland - Table A7 Budgeted Cash Flows

Table A8 Cash backed reserves/accumulated surplus reconciliation

WC041 Kalifialallu - Table Ao Casil ba	CREUT	1301 403/4000	iniulated Sul	plus recond	mation						
Description	Ref	2014/15	2015/16	2016/17		Current Ye	ar 2017/18		2018/19 Mediur	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash and investments available											
Cash/cash equivalents at the year end	1	3,747	3,321	277	4,025	5,522	5,522	5,522	9,260	14,794	21,520
Other current investments > 90 days		5,212	-	-	(2,025)	(3,522)	(3,522)	(3,522)	(9,260)	(14,794)	(21,520)
Non current assets - Investments	1	-	17	18	-	-	-	-	-	-	-
Cash and investments available:		8,958	3,338	295	2,000	2,000	2,000	2,000	-	-	-
Application of cash and investments											
Unspent conditional transfers		10,850	17,237	10,279	-	10,279	10,279	10,279	10,279	9,279	8,279
Unspent borrowing		-	-	-	-	-	-		-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	30,585	43,855	38,222	1,653	(10,510)	(19,604)	(19,604)	(14,256)	(19,568)	(27,966)
Other provisions		-	-	-	400	370	370	240	950	850	850
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	64	-	-	-
Total Application of cash and investments:		41,435	61,092	48,501	2,053	139	(8,955)	(9,021)	(3,027)	(9,438)	(18,837)
Surplus(shortfall)		(32,477)	(57,754)	(48,206)	(53)	1,861	10,955	11,021	3,027	9,438	18,837

WC041 Kannaland - Table A8 Cash backed reserves/accumulated surplus reconciliation

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

Other working capital requirements										
Debtors	21,824	24,509	6,827	57,233	56,186	56,186	56,186	47,493	48,003	50,560
Creditors due	52,409	68,364	45,049	58,886	45,676	36,582	36,582	33,237	28,435	22,594
Total	(30,585)	(43,855)	(38,222)	(1,653)	10,510	19,604	19,604	14,256	19,568	27,966
Debtors collection assumptions										
Balance outstanding - debtors	31,113	29,498	9,757	59,592	70,150	70,150	70,150	60,391	62,595	66,023
Estimate of debtors collection rate	70.1%	83.1%	70.0%	96.0%	80.1%	80.1%	80.1%	78.6%	76.7%	76.6%

Long term investments committed

WC041 Kannaland - Table A9 Asset Management

WC041 Kannaland - Table A9 Asset Managem										
Description	Ref	2014/15	2015/16	2016/17	Cu	rrent Year 2017/	18	2018/19 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	8,431	19,259	19,259	36,054	50,071	48,200
Roads Infrastructure Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		_	-	-	-	8,000	8,000	2,303	3,071	3,200
Water Supply Infrastructure		_	_	_	_	3,800	3,800	23,751	20,000	15,000
Sanitation Infrastructure			-	-	7,949	7,949	7,949	10,000	27,000	30,000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	7,949	19,749	19,749	36,054	50,071	48,20
Community Facilities		-	-	-	1,000	29	29	-	-	-
Sport and Recreation Facilities			-	-			-	-		-
Community Assets		-	-	-	1,000	29	29	-	-	
Heritage Assets		-		-			-	-		-
Other Assets		-	-	-	1		-	-	-	-
Licences and Rights Intangible Assets		-	-	-	(519) (519)	(519) (519)	(519) (519)	-	-	-
			-						-	
Total Renewal of Existing Assets	2	-	-	-	5,000	5,000	5,000	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure Water Supply Infrastructure			-		- 5,000	5,000	- 5,000	-		
Information and Communication Infrastructure		-	_	_	5,000	5,000	5,000	_	-	-
Infrastructure		-	-	-	5,000	- 5,000	- 5,000	-	-	-
Community Facilities		-	_	-	-	-	-	-	_	-
	6	-		-	8,852	10,532	10,532	8,594	9,757	10,060
<u>Total Upgrading of Existing Assets</u> Roads Infrastructure	0	-	-	-	1,189	1,396	1,396	0,394	9,757	10,060
Storm water Infrastructure		_	-	-	1,109	1,390	1,390	-	9,/5/	10,000
Electrical Infrastructure		_	_	_	_	_	_	_	_	_
Water Supply Infrastructure		_	_	_	4,000	4,000	4,000	5,418	_	_
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	_	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	5,189	5,396	5,396	5,418	9,757	10,06
Community Facilities			-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	3,405	4,879	4,879	3,176	-	-
Community Assets		- 1	-	-	3,405	4,879	4,879	3,176	-	-
Heritage Assets		- 1	-	-	-	-	-	-	-	- 1
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-		-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-		257 257	257 257	257 257	-		-
Other Assets Biological or Cultivated Assets		-	-	-	257	25/	257	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4								l	
Roads Infrastructure		-	-	-	1,189	1,396	1,396	-	9,757	10,06
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	8,000	8,000	2,303	3,071	3,20
Water Supply Infrastructure		-	-	-	9,000	12,800	12,800	29,169	20,000	15,00
Sanitation Infrastructure		- 1	-	-	7,949	7,949	7,949	10,000	27,000	30,00
Solid Waste Infrastructure Rail Infrastructure		-	-		-	-	-	-	-	-
Rail Infrastructure Coastal Infrastructure		-	-	-	-	-	-	-	-	
Coastal Infrastructure Information and Communication Infrastructure			_	_	_	_	-		-	-
Infrastructure		-	-	-	- 18,138	- 30,145	- 30,145	41,472	- 59,828	58,26
Community Facilities		-	_	-	1,000	29	29		- 33,020	50,20
Sport and Recreation Facilities		_	_	_	3,405	4,879	4,879	3,176	-	_
Community Assets		-	-	-	4,405	4,907	4,907	3,176	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		_	_	-	_		-	_	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	
Housing		-	-	-	257	257	257	-	-	-
Other Assets		-	-	-	257	257	257	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	(519)	(519)	(519)	-		
Intangible Assets		-	-	-	(519)	(519)	(519)	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-		-	-	-	-	-
Zoo's, Marine and Non-biological Animals				_	_	<u> </u>			-	-
	1		-	-		- 1	-			-

Table A10 Basic service delivery measurement

WC041 Kannaland - Table A10 Basic service delivery measurement

Description		Ref	2014/15	2015/16	2016/17	Cu	urrent Year 2017/	18	2018/19 Medium Term Revenue & Expenditure Framework				
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21		
Household service targets		1											
<u>Water:</u>			_					_	4,880				
Piped water inside dwelling Piped water inside yard (but not in dwelling)			-	-	-	-	-	-	4,000	-	_		
Using public tap (at least min.service level)		2	_	_	_	_	_	_	_	_	_		
Other water supply (at least min.service level)		4	_	_	_	_	_	_	_	_	_		
	Service Level and Above sub-total		-	-	-	-	-	-	4,880	-	-		
	w Minimum Service Level sub-total		-	-	-	-	-	-		-			
Total number of households		5	-	-	-	-	-	-	4,880	-	-		
Sanitation/sewerage:													
Flush toilet (connected to sewerage)			-	-	-	-	-	-	4,430	-	-		
Flush toilet (with septic tank) Chemical toilet			-	-	-	-	-	-	-	-			
Pit toilet (ventilated)			-	-	_	-	-	-	-	-	_		
Other toilet provisions (> min.service level)			_	-	-	-	-	-	_	_	-		
	Service Level and Above sub-total		-	-	-	-	-	-	4,430	-	-		
Bucket toilet			-	-	-	-	-	-	-	-	-		
Other toilet provisions (< min.service level)			-	-	-	-	-	-	-	-			
No toilet provisions			-	-	-	-	-	-	-	-	-		
	w Minimum Service Level sub-total								-				
Total number of households		5	-	-	-	-	-	-	4,430	-	-		
Energy:													
Electricity (at least min.service level)			-	-	-	-	-	-	462	-			
Electricity - prepaid (min.service level)			-		-	-		-	2,235				
	Service Level and Above sub-total		-	-	-	-	-	-	2,697	-			
Electricity (< min.service level) Electricity - prepaid (< min. service level)			_	-	_	_	_		-		-		
Other energy sources			_	_	_	_	_	_	-	_	_		
	w Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-		
Total number of households		5	-	-	-	-	-	-	2,697	-	- 1		
Refuse:													
Removed at least once a week			-	-	-	-	-	-	4,770	-			
Minimum	Service Level and Above sub-total		-	-	_	_	_	-	4,770		<u> </u>		
	w Minimum Service Level sub-total		-	-	-	-			-	-	-		
Total number of households		5	-	-	-	-	-	-	4,770	-	-		
Cost of Free Basic Services provided - Formal Settlements	(R'000)	8											
Water (6 kilolitres per indigent household per month)		-	-	-	-	3,091	459	459	2,300	3,647	3,848		
Sanitation (free sanitation service to indigent households)			-	-	-	3,116	2,221	2,221	-	-			
Electricity/other energy (50kwh per indigent household per mo	onth)		-	-	-	260	1,462	1,462	2,150	2,270	2,395		
Refuse (removed once a week for indigent households)			-	-	-	3,845	3,808	3,808	4,000	4,100	4,326		
Cost of Free Basic Services provided - Informal Formal Sett Total cost of FBS provided	tlements (R'000)					- 10,312	- 7,950	- 7,950	- 8,450	- 10.017	- 10,568		
Total cost of PBS provided			-	-	-	10,312	7,950	7,950	0,430	10,017	10,300		
Revenue cost of subsidised services provided (R'000)		9			_					-	_		
Property rates (tariff adjustment) (impermissable values p	er section 17 of MPRA)		-	-	-	-	-	-	-	-	-		
Property rates exemptions, reductions and rebates and imper	missable values in excess of												
section 17 of MPRA)			2,837	3,280	3,772	4,087	4,087	4,087	2,555	2,721	2,899		
Water (in excess of 6 kilolitres per indigent household pe Sanitation (in excess of free sanitation service to indigent			-	-	-	-	-	-	3.000	3.180	3.371		
Electricity/other energy (in excess of 50 kwh per indigent ho			-	_	-		_	-	3,000	3,100	3,371		
Refuse (in excess of one removal a week for indigent hou			_	_	_	_	_	_	_	_	-		
Municipal Housing - rental rebates			-	-	-	-	-	-	-	-	-		
Housing - top structure subsidies		6	-	-	-	-	-	- 1	-	-	- 1		
Other			-	-	_	-	-	-	-	-	-		
Total revenue cost of subsidised services provided			2,837	3,280	3,772	4,087	4,087	4,087	5,555	5,901	6,270		

2. PART 2 – SUPPORTING DOCUMENTATION

2.1 BUDGET PREPERATION PROCESS

Overview

A central element of the reforms is a change to the way that municipalities prepare their budgets.

The MFMA requires a council to adopt three-year capital and operating budgets that take into account, and are linked to, the municipality's current and future development priorities (as contained in the IDP) and other finance-related policies (such as those relating to free basic service provision).

These budgets must clearly set out revenue by source and expenditure by vote over three years and must be accompanied by performance objectives for revenue and expenditure, a cash flow statement and particulars on borrowing, investments, municipal entities and service delivery agreements, grant allocations and details of employment costs.

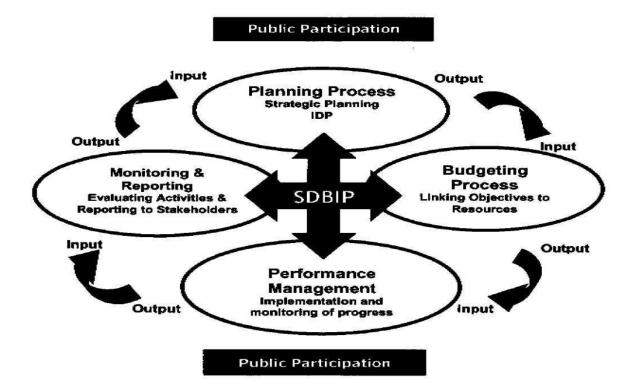
The budget may be funded only from realistic estimates of revenue and cash-backed surplus funds from the previous year and borrowings (the latter for capital items only).

Budget preparation timetable

The first step in the budget preparation process is to develop a timetable of all key deadlines relating to the budget and to review the municipality's IDP and budget-related policies.

The budget preparation timetable should be prepared by senior management and tabled by the mayor for council adoption ten months before the commencement of the next budget year.

The next diagram depicts the planning, implementation and monitoring process that is followed in Kannaland Municipality.



In terms of section 21 of the MFMA, the mayor is required to table in council ten months before the start of the new financial year a time schedule of key deadlines that sets out the process to revise the IDP and prepare the budget.

KANNAL PROCES		DP REVIEW AND BUDGET					JUL	2018	– JUNI	E 2019				
Phase	Activity	Responsible person	JUL	AUG	SEPT	ост	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
	Determine the likely financial outlook and identify changes to fiscal strategies	Chief Financial Officer				17								
	Refine funding policies; review tariff structures	Chief Financial Officer								27				
	Evaluation of matters identified in IDP Assessment Report received from MEC: Local Government	IDP Coordinator										09		
	Determine any changes in the Socio-economic conditions & trends of Kannaland Municipality	Senior Management						05						
	Advertising a schedule of public meetings per ward	IDP Coordinator			05									
	Embarking on a public participation process via public meetings per ward to:	Executive Mayor Councillors				15- 19								
	 Provide feedback on progress of ward priorities Presentation of IDP Review & Budget time schedule 	Senior Management												
Consultation	 Obtain input on community needs for the IDP Review process 													
egy	Strategic Planning Session to conduct a mid-term review:	Executive mayor							14					

Key Deadlines relating to the budget process

ANNAL ROCES		DP REVIEW AND BUDGET					JUL	r 2018	– JUNI	E 2019				
nase	Activity	Responsible person	JUL	AUG	SEPT	ост	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
	Determine the likely financial outlook and identify changes to fiscal strategies	Chief Financial Officer				17								
	Refine funding policies; review tariff structures	Chief Financial Officer								27				
	Evaluation of matters identified in IDP Assessment Report received from MEC: Local Government	IDP Coordinator										09		
	Determine any changes in the Socio-economic conditions & trends of Kannaland Municipality	Senior Management						05						
	Advertising a schedule of public meetings per ward	IDP Coordinator			05									
	Embarking on a public participation process via public meetings per ward to:	Executive Mayor Councillors				15- 19								
	Provide feedback on progress of ward priorities Presentation of IDP Review & Budget time schedule	Senior Management												
	 Obtain input on community needs for the IDP Review process 													
egy	Strategic Planning Session to conduct a mid-term review:	Executive mayor							14					

Tabling of the draft budget

The draft budget is tabled by the mayor for review on 19 April 2018.

Once tabled at council, the municipal manager must make public the appropriate budget documentation and submit it to both the national and the relevant provincial treasury and any other government departments as required. At this time, the local community must be invited to submit representations on what is contained in the budget.

Consultation with the community and key stakeholders

When the draft budget is tabled, council must consider the views of the local community, the national and the relevant provincial treasury and other municipalities and government departments that may have made submissions on the budget.

The consultation with national and provincial Treasuries regarding the MTREF is attached as an annexure to this document.

An extensive public participation process was conducted as part of the IDP and budget road shows. The overall objective of this road show is to ensure an authentic and inclusive public participation process for the IDP and budget.

A notice will be placed in the local newspaper in April 2018, whereby the public will be invited to submit written comments by 15 May 2018.

The public participation meetings (road shows) will be held during April – May 2018, within the respective wards of Kannaland. The planned road shows will be driven by a steering committee constituted by politicians and officials from all directorates. This committee will provide guidance and feedback on areas that required improvement as the IDP and budget road shows unfolded.

A complete report regarding the feedback on the public participation process will be included in the IDP document.

2.2 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The municipal manager must within fourteen days after the approval of the annual budget submit to the mayor for approval a draft service delivery and budget implementation plan and draft annual performance agreements for all pertinent senior staff.

A service delivery and budget implementation plan is a detailed plan for implementing the delivery of municipal services contemplated in the annual budget and should indicate monthly revenue and expenditure projections and quarterly service delivery targets and performance indicators.

The mayor must approve the draft service delivery and budget implementation plan within 28 days of the approval of the annual budget.

This plan must then be monitored by the mayor and reported on to council on a regular basis. The municipal manager is responsible for implementation of the budget and must take steps to ensure that all spending is in accordance with the budget and that revenue and expenditure are properly monitored.

Generally, councils may incur expenditure only if it is in terms of the budget, within the limits of the amounts appropriated against each budget vote – and in the case of capital expenditure, only if council has approved the project. Expenditure incurred outside of these parameters may be considered to be unauthorised or, in some cases, irregular or fruitless and wasteful. Unauthorised expenditure must be reported and may result in criminal proceedings.

2.3 ALIGNMENT OF BUDGET TO IDP

Local priorities were identified as part of the IDP process which is directly aligned to that of national and provincial priorities.

The IDP strategic objectives and goals are set out in the IDP document.

Kannaland is the place of choice and this along with the strategic vision and mission has led to the conceptualisation of five strategic goals for Kannaland. These goals are as follows:

Strategic objective	Key performance area
To provide access to reliable infrastructure	Infrastructure
that will contribute to a higher quality of life for Kannaland citizens	
To provide adequate services and improve our public relations	Services and public relations
To strive towards a safe community in Kannaland through the proactive	Safe community environment
management of traffic, environmental health, fire and disaster risks	
To facilitate economic growth and social and	Economic growth and development
community development	
To promote efficient and effective governance with high levels of stakeholder participation.	Governance and stakeholder participation
To provide an efficient workforce by aligning	Institutional transformation
our institutional arrangements to our overall strategy	
To strive towards a financially sustainable municipality	Financial sustainability

The above strategic goals are set to become the catalysts to ensure that the vision and mission is achieved in the next five years.

The 2018/19 MTREF has, therefore, been directly informed by the IDP and the following tables provide reconciliation between the IDP strategic objectives and goals.

Please find attached:

- Table 27 SA4: Reconciliation between IDP strategic objectives and budgeted operating revenue
- Table 28 SA5: Reconciliation between IDP strategic objectives and budgeted operating expenditure
- Table 29 SA6: Reconciliation between IDP strategic objectives and budgeted capital expenditure

2.4 MEASURABLE PERFORMANCE OBJECTIVES (MPOS) AND INDICATORS

The MPOs included in the table below are only those that are linked to basic service delivery. See Annexure SA7: Measurable performance objectives

The key financial indicators and ratios are expressed in the table attached:

See Annexure SA8: Financial indicators and benchmarks

2.5 OVERVIEW OF BUDGET RELATED POLICIES

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

Section 17(3)(e) of the Municipal Finance Management Act, (Act No 56 of 2003) prescribes that the municipality must review the budget related policies annually. Herewith follows suggested changes to council's budget related policies:

The budget committee considered amendments to various policies and the following budget-related policies were reviewed:

- 1. Customer care, credit control and debt collection
- 2. Property rates
- 3. Tariff
- 4. Unauthorized, irregular and fruitless and wasteful expenditure
- 5. Indigent
- 6. Virement
- 7. Cash management and investment
- 8. Supply chain management
- 9. PPPFA
- 10. Asset management
- 11. Funding borrowing and reserve
- 12. Liquidity
- 13. Budget implementation and monitoring
- 14. Bad debt write-off
- 15. Fleet management
- 16. Grants-in-aid
- 17. Travel and subsistence
- 18. Risk management

- 19. Capital contributions for new developments
- 20. Water losses
- 21. Electricity losses
- 22. Public participation

The following by-laws need to be advertised after council approval:

- Revenue by-laws
- Property rates by-laws

The budget committee has indicated that the finalization of the draft policy changes will be finalised after the budget consultation process is completed. The draft policies are contained in the budget document and place on municipal website for public comment.

The following financial policies need to be reviewed in future:

- Infrastructure Investment and capital projects including planning and approval of capital projects policy on developer contributions – this is included in the tariff policy.
- Unforeseen and unavoidable expenditure
- Policy dealing with management and oversight

Budget-related policies are attached as annexures to this document.

Review of current policies

Except for the policies mentioned below, the budget-related policies have been reviewed and no material changes have been made.

Virement policy

National Treasury must inform us as to the MSCoA changes.

Liquidity policy

A new policy is necessary for the long-term financial plan.

2.6 BUDGET ASSUMPTIONS

Budgets are prepared in an environment of uncertainty. To prepare meaningful budgets, assumptions need to be made about internal and external factors that could influence the budget. Documentation of the assumptions used in preparing the budget assists understanding of the information. This section provides a comprehensive summary of all the assumptions used in preparing the budget.

2.6.1 – National Treasury MFMA Circular Nos. 89 and 91

These circulars were issued in December 2017 and March 2018, respectively, and they provide guidance to municipalities for the preparation of the 2018/19 budget and MTREF.

2.6.2 – Inflation outlook

In MFMA Circular No. 91, inflation forecasts are estimated at 5.3%, 5.3% and 5.5%, respectively for the years 2019 to 2021.

2.6.3 – Rates, tariffs, charges and timing of revenue collection

The budget committee made use of tariff modelling to calculate realistic tariff increases. Although the budget committee endeavoured to contain the increase within the 6% upper boundary of the South African Reserve Bank's inflation target, the model indicated that this was not possible. In order to have a funded budget the following tariff increases are recommended for the 2018/2019 financial year:

	Draft Budget 2018/19	Budget 2019/20	Budget 2020/21
Rates	6%	6%	6%
Tariffs:	6%	6%	6%
Water	6%	6%	6%
Sewerage	6%	6%	6%
Electricity	6.84%	6%	6%
Cleansing	6%	6%	6%
General charges	6%	6%	6%

The cash flow statement shows when rates and tariffs are expected to be collected over the financial year. In general terms, the timing of rates, tariffs and charges are based on the following:

Rates	Monthly billing. Interim billing throughout the year.
Tariffs	Monthly billing. On-going prepayment meters. Seasonal fluctuations.
Charges	Generally steady state throughout the financial year with seasonal fluctuations

2.6.4 – Collection rates for each revenue source and customer type

The following bad debt provisions and collection rates are assumed in the MTREF for rates and tariffs.

	2018/19	2019/20	2020/21
	R	R	R
Provision for bad debts and doubtful debts -			
service debt	18,591,000	R19,613,505	R20,690,710
Assumed collection rate	81.5%	82.5%	83%
Provision for bad and			
doubtful debts – fines	4,200,000	4,431,000	4,674,705

2.6.5 – Price movements on specifics e.g. bulk purchases

The following amounts are included in the MTREF for increases in bulk purchases;

	2018/19	2019/20	2020/21
	R	R	R
Bulk Purchases	6%	6%	6%

2.6.6 – Average salary increases

The MTREF includes the following average percentage increases for wages, salaries and for councillors' remuneration;

Description	2018/2019 R	2019/2020 R	2020/2021 R
Councillors	5.5 %	5.5 %	5.5 %
Section 57 employees	5.5%	5.5%	5.5%
Salaried employees	5.9%	5.9%	5.9%
Casual employees	5,9%	5,9%	5,9%

2.6.7 - Industrial relations climate, reorganisation and capacity building

The ability of the municipality to deliver quality services is virtually entirely dependent on its staff. Failure by the municipality to invest in its staff to ensure that the capacity and skills exist to meet the challenges being faced by Kannaland will ultimately mean a failure to deliver services. Currently, the municipality face financial constraints which do not make it possible for all employees to receive the required training. As result, the municipality has developed a training plan to prioritise critical training. The municipality is also facing capacity constraints which cannot be merely rectified through training.

The Municipality has made the following amounts available for training over the MTREF period.

Description	2018/19	2019/20	2020/21
	R	R	R
Training budget	R760 000	R450 000	R500 000

Training will have to be funded via main the financial management grant and included within the 2018/19 financial year is the provincial capacity building grant that amounts to R360,000.

2.6.8 – Trends in demand for free or subsidised basic services

Kannaland's criteria for supporting free or subsidised basic services are set out in the indigent policy. The government allocates revenue via the equitable share grant with the primary aim of assisting municipalities with the costs of providing free or subsidised basic services. Any costs over and above the equitable share allocation must be paid by the consumer.

COST OF FREE BASIC SERVICES		<u>2018/2019</u>		2019/2020			<u>2020/2021</u>
Electricity Services	Revenue Cost of Free Basic Services	R	2,150,000.00	R	2,270,000.00	R	2,395,000.00
Refuse	Revenue Cost of Free Basic Services	R	4,000,000.00	R	4,100,000.00	R	4,325,500.00
Sewerage	Revenue Cost of Free Basic Services	R	3,000,000.00	R	3,180,000.00	R	3,370,800.00
Water Services	Revenue Cost of Free Basic Services	R	2,300,000.00	R	3,647,140.00	R	3,847,740.00
		R	11,450,000.00	R	13,197,140.00	R	13,939,040.00

2.6.9 – Capital budget

The municipality provided grant funded projects as gazetted in the Division of Revenue Act, for the 2018/2019 annual budget.

External funding will not be used to finance capital projects.

2.6.10 – Implications of restructuring and other major events in the future

The municipality is currently in the process of implementing minor changes to the micro structure. These changes are being done internally with the existing staff component. These changes will be implemented to streamline service delivery and to affect savings.

2.6.11 – Budgeting for contingency plans for prolonged power outages

This municipality is in the process of implementing contingency plans to address Eskom power outages such as the procurement of generators. Due to financial constraints the municipality would only be able to realise these goals in the adjustment budget.

However, it has been established that the government is collectively working with Eskom to mitigate the impact of power cuts. These efforts will improve the availability of electricity over the medium term, and plans are under way to ensure that South Africa can generate sufficient energy to power its economy over the long term. The government consistently encourages a reduction in energy consumption and promotion of energy efficiency.

Consequently, the response from government is to address the immediate challenge and it would therefore be premature for municipalities to invest in contingency infrastructure with the expectation of funding.

2.6.12 – Service level standards

MFMA Circular No. 72 indicated that all municipalities must formulate service level standards which must form part of the 2018/19 tabled MTREF budget documentation.

A broad guideline was provided on the minimum service standards to be incorporated in the budget documentation. In addition to the guideline, a framework was developed as an outline to assist municipalities in finalising their service level standards.

It is accepted that it is not possible to have the same service level standards across all municipalities. Therefore, the outline must be used as a guideline and be amended accordingly to align to the municipality's specific circumstances.

The service level standards will be tabled before council for formal adoption with the final budget and is attached as an annexure to this document.

2.7 MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Reynold Stevens, the municipal manager of Kannaland Municipality hereby certify that the draft annual budget and supporting documentation for the 2018/2019 financial year, have been prepared in accordance with the Municipal Finance Management Act and regulations made under the act, and that the annual budget and supporting documentation are consistent with the integrated development plan.

Print name	
Municipal manager of	
Signature	
Date	

ANNEXURES TO THE DOCUMENT

Annexure 1: Budget speech To be included with final budget approval

Annexure 2: Tariff list 2018/19

Annexure 3: MFMA Circular No. 89

Annexure 4: MFMA Circular No. 91

Annexure 5: Service level standards

Annexure 6: A-Schedule budget supporting tables

- A1: Budget summary
- A2: Budgeted financial performance by standard classification
- A3: Budgeted financial performance by municipal vote
- A4: Budgeted financial performance by revenue source and expenditure type
- A5: Budgeted capital expenditure by vote, standard classification and funding
- A6: Budgeted financial position
- A7: Budgeted cash flow
- A8: Cash backed reserves/accumulated surplus reconciliation
- A9: Asset management
- A10: Basic service delivery measurement
- SA1: Supporting detail to budgeted financial performance
- SA2: Matrix financial performance budget (revenue source/expenditure type and dept.)
- SA3: Supporting detail to budgeted financial position
- SA4: Reconciliation between IDP strategic objectives and budgeted operating revenue

SA5: Reconciliation between IDP strategic objectives and budgeted operating expenditure

SA6: Reconciliation between IDP strategic objectives and budgeted capital expenditure

- SA7: Measurable performance objectives
- SA8: Financial Indicators and benchmarks
- SA9: Social, economic and demographic statistics and assumptions
- SA10: Funding measurement
- SA11: Property rates summary
- SA12: Property rates by category
- SA13: Service Tariffs by category
- SA14: Household bills
- SA15: Investment particulars by type
- SA17: Borrowing
- SA18: Transfer and grants receipt
- SA19: Expenditure on transfers and grants
- SA20: Reconciliation of transfers, grants receipts and unspent funds
- SA21: Transfers and grants made by the municipality
- SA22: Summary on councillor and staff benefits
- SA23: Salaries, allowances and benefits (political office bearers/councillors and senior managers)
- SA24: Summary of personnel numbers
- SA25: Budgeted monthly revenue and expenditure by revenue source and expenditure type
- SA26: Budgeted monthly revenue and expenditure by municipal vote
- SA27: Budgeted monthly revenue and expenditure by standard classification
- SA28: Budgeted monthly capital expenditure (municipal vote)
- SA29: Budgeted monthly capital expenditure (standard classification)

- SA30: Budgeted monthly capital monthly cash flow
- SA32: List of external mechanisms
- SA34a: Capital expenditure on new assets by asset class
- SA34b: Repairs and expenditure on the renewal of assets class
- SA34c: Repairs and maintenance expenditure by asset class
- SA35: Future financial implications of the capital budget
- SA36: Detailed capital budget
- SA37: Projects delayed from previous financial year/s
- SA38: Consolidated detailed operational projects

Annexure 7: Objections and comments

To be included with final budget approval

Annexure 8: Notification of actual non-compliance (schedule G)

ANNEXURE 2

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RECOMMENDED TARIFFS - 2018/19	KANNALAND MUNICIPALITY NB: All teriffs = VAT Exclusive Medium term Budget 2018/2019 - 2020/2021 2016/17 2017/16 2018/2018
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TARIFF LIST INDEX

		General Information
\$ \$ \$ \$ \$ \$ 3 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	General Information Property Rates Electricity Water Refuse Removal Sewerage	The Municipal Manager or his assignee has the authority to determine tariffs no contained herein. The Municipal Property Rates Act, 2004 was implemented with effect from 01 July 2009.
§6 §7 §8 §9	Yown Planning Community Facilities Sundry Tariffs Indigent Subsidy	Indigent Subsidy is determined annually with reference to household income an merits of the applicant. The confirmation of the subsidy is subjected to monitorin and metivation of the status and the suspension of the subsidy if the conditions were not met.

PROPERTY RATES				Excluding VAT	E	Excluding VAT
			2016/17	2017/18		2018/19
General Rate Tariff	ties - Per R1 on Total Valuation - Residentia	-				
All Residential proper All Residential proper All Residential proper All Residential proper	uss - Fer R1 on Total Valuation - Residential tiss - Per R1 on Total Valuation - Old Age Homes tiss - Per R1 on Total Valuation (Guesthouses) ties - Per R1 on Total Valuation - Agricultural iss - Per R1 on Total Valuation - Agricultural iss - Per R1 on Total Valuation - Buaineases	REREE	0,012128 0,002427 0,015167 0,012734 0,003034 0,022129	0,0130983 0,0026211 0,0163697 0,0137523 0,0032764 0,0238993	RRRR	0,013 0,013 0,017 0,014 0,003
Rates Rebate Structure Residential	[Norm = 1] Valuation reduction allowed		oforthe labor	0,0200803	PN	0,025
Guesthouses Commercial	variation restriction allowed		1.00 ; 1 1.00 ; 1	1.00:1		1.00
State Agricultura! / PSI			2.00:1	2.00:1 2.00:1		2.00
Social Entities			0.25:1	0.25 : 1 0.20 : 1		0.25

Exemption

	Rates Exemptions	
	Basic Exemption on Valuation - Residential properties occupied by owner	Portion % Rand Value
	Rebate to qualified pensioners (Age 65 years) / Disabled persons	15 000
1	Rebate to Social Entities	30%
	Registered Church properties used for religious purposes	80%
	All improved Residential properties with a Total Valuation of R 70 000	100%
	Cost for General Malanting and the	100%

1.6 Cost for General Valuation per Rateable property per Annum (Excl) Properties with a Total Valuation of R 10 000 1.7 A 15% deduction provision for objections of valuation

2. ELECTRICITY		
		2016/17 2017/16 2018/19
Stendard Availability - Vacant Stands Availability - Households		
Availability - Businesses		73,49 79,37 R 64,80 171,49 185,21 R 197,86
2.2 Sundry Electricity Tariffs		
.01 New Connections		
Single Faze		5 438,53 5 873,61 R 6 275.36
		5 438,53 5 873,61 R 6 276,30 11 168,73 12 062,23 R 12 887,28
.02 Conversions		
Single Faze		1 588,85 1 715,96 R 1 633,33
.03 Bulk Connections		3 447,23 3 723,01 R 3 977,66
Cost plus 25%		
4 Reconnection Fees		
Connection and Reconnection on request by	Consumer	
Reconnection Mei payment - Indigent		129,22 139,56 R 149,11
Reconnection Mel payment Reconnection Section 14 offence (Tempening		108,00 116,64 R 124,62 436,60 471,52 R 503,78
Le recontratection Section 14 offence (Tempening		436,60 471,52 R 503,78 4 307,50 4 652,10 R 4 970,30

		4 307,50	4 652,10 R	4 970,30
A	95 Meter Services			
	Change of circuit breaker per Faze			
	Testing of meter on request	225,22	243,24 R	259,88
		428,29	462,55 R	494,19
.0	06 Service Deposits- Electricity No VAT			
	Residential			
	Business	3 140,76	3 392,00 R	3 624,00
	Industria	5 304,38	5728,70 R	6 120,50
		26 297,90	28 401,70 R	30 344,40
.07	Departmental and Street Lighting			
	Maintenance Levy			
	Energy Cost per KWh	43,07	46,52 R	49,70
		0,96	1,04 R	1,11
,68	Temporary Connection			
	Building Site			
		738,43	797,50 R	852,05

KANNALAND MUNICIPALITY

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tann	B = VAT Exclu	2178			ELECT	RICITY			_			_
RES	IDENTIAL ANI	p SOCIAL COMPANIES 5, Halis, Social and Freil Ca	are Centres,	-				Juding VAT		Exclu 201	B/2011	
Incau	Joing one case				2016/ SUMMER:	WINTER:	SUMMER		R:	SUMMER:		INTER:
		LIFELINE TARIFF: USAGE BLOCKS:	0-20 AMPERE		Sept-May	June-Aug	Sept-May			Sept-May	R	ine-Aug 1,37
		Block 1	0-350k₩h		1,0500	1,2800	1,0600	1,285	0	R 1.13		
		Block 2	350-600kWh		1,1400	1,3900	1,1600	1,417	5	R 1,24	R	1,51
		Bjock 3	>600kWh		1,8400	1,8000	1,6730	1,83	50	R 1.79	R	1,96
L			and the second s	h ann manth								
° TA 2 E r	ARIFE ARE: 0-2 CONSUMER USE	o ALSPS, Low Income gro more than 450XWh the p	prepaid option must b	e used		2017		2017/2018	-	20	18/201	9
		CONVERTIONAL TAR			SU(AMER:	WINTER:	SUMME	WINT		SUMMER		UNTER
	1	Block 1	(17. 0-38 Kist City		Sept-inny	June-Aug	Sept-Ra			Sept-May R 1.40	F	1,5
		Block 1	0-350kWh		1,3000	1,6800	1,3100	_		R 1,54	R	1,7
		Block 2	>350kWh	-	1,4600	1,5700	1,440	1,51	50,75	The later	<u> </u>	54,2
10	Basic - Ft	xed charge Rand per mon 59 AMPS, Low and Mediu	th Im Income groups, las	e than 850kwh pe	r month.	50,021						
- T	MARTE ANNI U-	AA 1999 AF WALK WITH HIGHLIN				3/2017		2017/2016			016/20	19 WINTER
		CONVENTIONAL TAR	IFF: 80 - 100 AMPERE		SUMMER:		SUMM Sept-M			SUMMER Sept-May		June-Aug
		Block 1	0-600kWh	T	Sept-May 1,3500	1,7509	1,340		000	R 1,43	R	1,1
	L	Block 1	>600kWh		1,6500	1,8100	1,640	0 1,8	100	R 1,75	R	1,
		Block 2	1	-	R	330,00	R		336,5	0 8		369,
	TARIFF ARA: 6	Basic - Fixed charge Ra 0-100 AMPS, Kedium and	Higher income grou	pa, Structured to e	ncourage En	ergy saving						
m	nethods and ra	ther to transfer to Prepa	ia.		20	16/2017	SUMM	2017/2018	TER	SUMMER	2018/2	WINTER
4			F: 0 - 100 AMPERE		SUMMER Sept-Ma		Sept-		-Aug	Sept-Kay	+	June-Aug
		Block 1 Block 1	D-800kWh		1,2900	1,5300	1,31	10 1,1	5600	R 1,390	7 R	1,85
		Block 2	350-600kW	h l	0,000,0	0,0000	0,00	0,0	0000	R 1,430	2 R	1,69
									7250	R 1,610	16 R	1,84
- 1		Block 3	>600kWh		1,4800	1,6900	1,50	1,	1200	and the second second	-	
		Block 3 Fixed charge Rand per mo nmental Levy (cent per two 0 -100 AMPS, Medium and DOMESTIC TIME OF USE	onth h) d Higher Income grou		DISC		1,50	76 1,		ONTINUED		
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	TARIFF ANS:	Fixed charge Rand per mo nmenta! Levy (cent per kw: 0 -100 AWPS, Medium and	onth h) d Higher Income grou E TARIFF: 60 - 100 All COMMERCIAL PRI	PERE	DISC sumers for bi	DNTINUE	MER & WINTER PP	ICES)		ONTINUED		2018/201
	Environ TARIFF AMI: upfront.	Fixed charge Rand per mo nmenta! Levy (cent per kw: 0 -100 AWPS, Medium and	onith th) E TARIFF; 60 - 190 All COMMERCIAL PRI CO	IPERE CING TARIFFS FO mmercial - Small to	DISC sumers for bi	aying energy	MER & WINTER PP	ICES) neters	DISC	2017/11 R 436.7	5 F	
	Environ TARIFF AMI: upfront.	Fixed charge Rand per mo nmenta! Levy (cent per kw: 0 -100 AWPS, Medium and	onth ti) d Higher Income grou E TARIFF: 60 - 100 All <u>COMMERCIAL PRI</u> <u>Co</u> Basic - Fixed Demand Co	IPERE CING TARIFFS FO mmercial - Small to i charge per month st per Ampère [Circi	DISC sumers for bi R KANMALAS o Medium Co uit breaker]	ONTINUE yying energy yp 2017-18 (SUM nsumors (30A - 6 2016/17 R 428,60 R 0.00	MER & WINTER PP	ICES)	DISC ONTH MP	2017/11	5 F	46
	Environ TARIFF AMI: upfront.	Fixed charge Rand per mo nmenta! Levy (cent per kw: 0 -100 AWPS, Medium and	onth h) d Higher Income grou E TARIFF; 60 - 100 All COUMERCIAL PRI Co Basic - Fixed Demand Ca Energy Cost	IPERE Cling TARIFFS FO mmercial - Small to i charge per month	DISC sumers for bu R KANMALAP o Medium Co uit breakerj mmer	2017-18 (SU/4) ns/Ing energy 10 2017-18 (SU/4) ns/Immers (390A - 5 2018/17 R 428,60	MER & WINTER PP	ICES) neters R/M R/A	DISC CNTH MP WH	2017/11 R 436.7 R 0,00	5 F	46
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1.6	Environ TARIEF AIXI: I upfront.	Fixed charge Rand per mo nmenta! Levy (cent per kw: 0 -100 AWPS, Medium and	onth ti) d Higher Income grou E TARIFF: 60 - 100 All COMMERCIAL PRI Com Basic - Fire Demand Co. Energy Cost Energy Cost Consymere 130A - 65	IPERE CING TARIFFS FO mmercial - Smell to i charge per mach st per Ampère [Circi per unit [kWh] - Su per unit [kWh] - Wi A] Pre-Paid meter.	Dist sumers for bu R KANNALAB D Medium Co D Medium Co D Medium Co D Medium Co D Medium Co D Medium Co	ONTINUE 	MER & WINTER PP	KCES) Inders R/A C/K C/K C/K	ONTH MP WH WH	2017/11 R 439.7 R 0.000 R 1.437 R 1.804 2017/11 R 1.765	5 F 73 F 17 F 8 30 F	2018/201
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Reconnection - offence (Tempering) 468,15 506,68 R 537 Service Deposit Water 3 119,05 3 3 966,07 R 3 570 Small Business 561,43 606,30 R 642 Small Business 561,43 606,30 R 642 Small Business 561,43 606,30 R 642 Medium - Large Business 563,00 629,60 R 647 Industrial(Cost plus 25%)Minimum 1166,00 1 259,00 R 1 334 Vater Tariff Draugdt Restrictions 2 332,00 2 618,60 R 2 669 Vater Tariff Draugdt Restrictions 9,23 9,67 R 10 Scale 1 7 - 15 K0 12,85 13,68 R 14 Scale 2 16 - 20 K1 16,09 19,64 R 20 Scale 3 21 - 30 K0 25,33 27,32 26,87 20 Other Institutions 35,43 38,26 R 40 0 10,60 35,43	Reconnection - offence (Tempering) 469,15 506,68 R 537 Service Deposit Water 3119,05 3 368,67 R 3570 Residential 561,43 606,30 R 642 Small Business 561,43 606,30 R 642 Medium - Large Business 561,43 606,30 R 642 Industriat(Cost plus 25%)Minimum 1 166,00 1 256,30 R 1 334 Vater 2 332,00 2 561,80 R 2 680 R 2 680 Vater Tariff Draugdt Restrictions 9,67 R 106 R 2 680 Free Basic Water 0 - 6 Kl 1 16,00 1 2,65 1 3,86 R 1 4 Scale 1 7 - 15 KJ 9,23 9,67 R 10 Scale 2 16 - 20 KJ 12,85 13,86 R 14 Scale 3 21 - 30 KJ 25,33 27,36 220 26 Other Instructions 10,60 19,64 26,83 27,36 <td>Reconnection Mel payment - Indigent</td> <td></td> <td>110,00</td> <td></td> <td>2 770, 125,</td>	Reconnection Mel payment - Indigent		110,00		2 770, 125,
Service Deposit Water 561,43 606,50 R 642 Small Business 561,43 606,50 R 667 Medium - Large Business 563,00 1269,50 R 667 Industrial(Cost plus 25%)Minimum 1166,00 1259,50 R 1 334 Water Tariff Draugit Restrictions 2 332,00 2 616,60 R 2 680 Vister Tariff Draugit Restrictions 9,23 9,97 R 100 Scale 1 7 - 15 kl 9,23 9,97 R 100 Scale 2 16 - 20 kl 12,85 13,88 R 14 Scale 3 21 - 30 kl 20 - 30 kl 263,3 27,68 200 Scale 4 Bo 30 kl 35,43 38,28 R 40 a) Industrias 35,43 38,28 R 40 b) Large Businesse and B&B's 17,61 19,02 R 20	Service Dapasit Water Sel 43 606,30 R 642 Small Business 663,00 629,60 R 667 Medium - Large Business 106,00 1269,30 R 1232 Industrial(Cost plus 25%)Minimum 1269,00 R 1233 1269,00 R 1269,00 R 2332,00 2 518,60 R 2 680 R 100 2 582,00 R 100 2 680,00 R 2 680,00 2 680,00	Reconnection - offence (Tempering)		469,15	506,68 R	537,
Residential Small Business 561,43 606,30 R 642 Small Business 563,00 620,60 R 667 Industrial (Cost plus 25%) Minimum 1166,00 1 259,00 R 1 334 Vater Tariff Draugdt Restrictions 2 392,00 2 618,60 R 2 689 Veter Tariff Draugdt Restrictions 9,23 9,67 R 100 Scale 1 7 - 15 ki 12,85 13,88 R 14 Scale 2 16 - 20 ki 18,00 19,64 R 20 Scale 3 21 - 30 ki 26,33 27,63 27,86 20 Other Institutions 35,43 38,26 R 40 a) Industrias 17,61 19,02 R 20	Residential 561,43 606,30 R 642 Small Business 663,00 620,60 R 667 Industriat(Cost plus 25%)Minimum 1166,00 1269,00 R 1334 Water 2332,00 2618,60 R 2680 Verter 0 - 6 KI Indigents only 2332,00 2618,60 R 2680 Verter 0 - 6 KI Indigents only 9,23 9,67 R 106 Scale 1 7 - 15 KJ 9,23 9,67 R 10 12,65 13,86 R 14 Scale 2 16 - 20 KJ 12,65 13,86 R 14 Scale 3 21 - 30 KJ 26,33 27,36 220 Other Institutions 35,43 38,26 R 40 a) Industrias 17,61 19,02 R 20 c) Scale and Services Institutions 16,60 17,66 16,8 18			3 119,05	3 368,57 R	3 570,
Medium - Large Business 563,00 620,60 R 667 Medium - Large Business 1166,00 1256,90 R 1334 Industrial(Cost plus 25%)Minimum 2332,00 2618,60 R 268 Water Tariff Draugdt Restrictions 2332,00 2618,60 R 268 Vister Tariff Draugdt Restrictions 9,23 9,67 R 100 Scale 1 7 - 15 kl 12,85 13,88 R 14 Scale 2 16 - 20 kl 18,09 19,64 R 20 Scale 3 21 - 30 kl 25,33 27,36 R 29 Other Institutions 35,43 38,28 R 40 a) Industrias 17,61 19,02 R 20	Medium - Large Business 663,00 620,80 R 667 Industriat(Cost plus 25%)Minimum 1166,00 1256,00 R 1334 Water Terriff Draugdt Restrictions 2332,00 2618,60 R 2680 Verter Terriff Draugdt Restrictions 9,23 9,67 R 100 Scale 1 7-15 KJ 9,23 9,67 R 10 Scale 1 7-15 KJ 12,65 13,68 R 14 Scale 2 16-20 KJ 12,65 13,68 R 14 Scale 3 21-30 KJ 25,33 27,36 R 200 Other Institutions 80.30 KJ 35,43 38,28 R 40 a) Industrias 17,61 19,02 R 20 b) Large Business and B&B's 16,68 17,16 16,80 R 20 Collarial and Services Institutions 16,69 17,66 R 18	Service Deposit Water				
Industrial(Cost plus 25%) Minimum 1 166,00 1 250,20 R 1 334 Vater Tartiff Draugdt Restrictions 2 332,00 2 616,60 R 2 669 Vater Tartiff Draugdt Restrictions Pree Basic Water 0 - 6 Kl Indigents only 9,23 9,67 R 100 Scale 1 7 - 15 Kl 12,85 13,88 R 14 Scale 2 16 - 20 Kl 12,85 13,88 R 14 Scale 3 21 - 30 Kl 263,3 27,36 229 Other Institutions 35,43 38,26 R 40 0 Industrias 17,61 19,02 R 20	Industrial(Cost plus 25%)Minimum 1 186,00 1 259,30 R 1 334 Water Teriff Draugdt Restrictions 2 332,00 2 618,00 R 2 689 Water Teriff Draugdt Restrictions 9,23 9,67 R 1 0 Scale 1 7 - 15 Kl 9,23 9,67 R 1 0 Scale 2 16 - 20 Kl 12,85 13,88 R 14 Scale 2 16 - 20 Kl 16,00 19,54 R 20 Scale 4 Bo 30 Kl 36,43 32,736 R 20 Other Institutions 36,43 38,26 R 40 arge Businesses and B&B'S 17,61 19,02 R 20 C) Social and Services Institutions 16,69 17,16 R 18,18			E 64 40	000 00 1 0	R42
Water Tariff Draugdt Restrictions 2 332,00 2 618,60 R 2 689 Water Tariff Draugdt Restrictions Free Basic Water 0 - 6 KI Indigents only 9,23 9,97 R 100 Scale 1 7 - 15 KI 12,85 13,88 R 144 Scale 2 16 - 20 KI 16,00 19,64 R 26 Scale 3 21 - 30 KI 25,33 27,36 R 29 Other Institutions 35,43 38,26 R 40 a) Industriss 17,61 19,02 R 20,00	Water Tariff Draught Restrictions 2 332,00 2 618,60 R 2 689 Free Basic Water 0 - 6 Kl indigents only 9,23 9,67 R 10 Scale 1 7 - 15 Kl 12,85 13,88 R 14 Scale 2 16 - 20 Kl 16,09 19,54 R 20 Scale 3 21 - 30 Kl 26,33 27,35 R 29 Other Institutions 80 30 Kl 35,43 38,28 R 40 e) Industrias 17,61 19,02 R 20 c) Sociale and Services Institutions 16,69 17,16 R 18	Residential Small Business				
Free Basic Water 0 - 6 KI Indigents only 9,23 9,67 R 100 Scale 1 7 - 15 KI 12,85 13,88 R 14 Scale 2 16 - 20 KI 12,85 13,88 R 14 Scale 3 21 - 30 KI 26,33 27,36 R 20 Other Institutions 35,43 38,26 R 40 a) Industrias 17,61 19,02 R 20,02	Free Basic Water 0 - 6 Kl Indigents only 9,23 9,97 R 10 Scale 1 7 - 15 Kl 12,85 13,88 R 14 Scale 2 16 - 20 Kl 12,85 13,88 R 14 Scale 3 21 - 30 Kl 25,33 27,36 R 29 Scale 4 Bo 30 Kl 35,43 38,28 R 40 Industrias 10,00 19,54 R 20 ol Industrias 10,01 19,02 R 20 0 Large Bustnesses and B&B's 17,61 19,02 R 20 c) Social and Services Institutions 16,69 17,16 R 18	Residential Small Business Medium - Large Business		583,00	629,60 R	667.
Scale 1 7 - 15 k0 9,23 9,67 R 10 Scale 2 16 - 20 k1 12,85 13,88 R 14 Scale 3 21 - 30 k1 26,33 27,36 R 20 Scale 4 Bo 30 k1 25,33 27,36 R 29 Other frasthrutions 35,43 38,26 R 40 a) Industrias 17,61 19,02 R 20,02	Scale 1 7 - 15 kJ 9,23 9,67 R 10 Scale 2 12,65 13,88 14 15 14 14 14 14 15 14 14 14 14 15 14 <t< td=""><td>Residential Small Business Medium - Large Business Industrial(Cost plus 25%)Minimum</td><td></td><td>583,00 1 166,00</td><td>629,60 R 1 259,30 R</td><td>667, 1 334,</td></t<>	Residential Small Business Medium - Large Business Industrial(Cost plus 25%)Minimum		583,00 1 166,00	629,60 R 1 259,30 R	667, 1 334,
Scale 2 16 - 20 KJ 12,85 13,88 R 14, Scale 3 16 - 20 KJ 16,09 19,54 R 20, Scale 3 21 - 30 KJ 25,33 27,36 R 20, Scale 4 20,30 KJ 25,33 27,36 R 20, Scale 3 38,28 R 40, Scale 3 38,28 R 40, Scale 3 17,61 19,02 R 20, Scale 3 20, Scale 3 17,61 19,02 R 20, Scale 3 20, Scale 3 20, Scale 3 17,61 19,02 R 20, Scale 3 20, Scale 3 20, Scale 3 17,61 19,02 R 20, Scale 3 20, Scale 3 17,61 19,02 R 20, Scale 3 20, Scale 3 20, Scale 3 17,61 19,02 R 20, Scale 3 20, Scale 3 20, Scale 3 17,61 19,02 R 20, Scale 3	Scale 2 16 - 20 Kl 12,85 13,88 R 14 Scale 3 21 - 30 Kl 16,09 19,54 R 20 Scale 4 21 - 30 Kl 25,33 27,36 R 29 Other Institutions 35,43 38,26 R 40 b Large Businesses and B&B's 17,61 19,02 R 20 c) Social and Services Institutions 16,69 17,16 R 18	Residenfial Small Business Medium - Large Business Industrial(Cost plus 25%)Minimum Water Tartiff Draugdt Restrictions		583,00 1 166,00	629,60 R 1 259,30 R	667, 1 334,
Scale 3 21 - 30 Kl 16,00 19,54 R 20,00 Scale 4 Bo 30 Kl 25,33 27,36 R 20 Other Institutions 35,43 36,26 R 40 a) Industrias 17,61 19,02 R 20	Scale 3 21 - 30 Kl 10,00 19,04 R 20 Scale 4 Bo 30 Kl 25,33 27,36 R 20 Other Institutions 35,43 38,26 R 40 a) Industrias 17,61 19,02 R 20 b) Large Businesses and B&B's 17,61 19,02 R 20 c) Social and Services Institutions 16,69 17,16 R 18	Residential Small Business Medium - Large Business Industrial(Cost plus 25%)Minimum Water Tertiff Draugdt Restrictions Free Basic Water	0 - 6 KI Indigents only 7 - 15 KI	583,00 1 168,00 2 332,00 9,23	629,60 R 1 259,30 R 2 518,60 R	667, 1 334, 2 669,
Other Institutions 05 30 N 35,43 38,28 R 40 a) Industrias 17,61 19,02 R 20,00 <	Other Institutions 35,43 38,28 R 40 a) Industrias 17,61 19,02 R 20 b) Large Businesses and B&B's 17,61 19,02 R 20 c) Social and Services Institutions 16,69 17,16 R 18	Residenfiel Small Business Medium - Large Business Industrial(Cost plus 25%) Minimum Water Tertiff Draugdt Restrictions Free Basic Water Scale 1 Scale 2	7 - 15 K) 16 - 20 K)	563,00 1 166,00 2 332,00 9,23 12,85	629,60 R 1 259,30 R 2 518,60 R 9,97 R 13,88 R	667, 1 334, 2 669, 10, 14,
a) Industries (b) Large Businesses and B&B's 17,61 19,02 R 20,	a) Industrias 17.61 19.02 R 20 b) Large Businesses and B&B's 15.69 17.16 R 20 c) Social and Services Institutions 16.69 17.16 R 18	Residential Small Business Medium - Large Business Industrial(Cost plus 25%)Minimum Water Tertiff Draugdt Restrictions Free Basic Water Scale 1 Scale 2 Scale 3	7 - 15 K) 16 - 20 KJ 21 - 30 KJ	563,00 1 165,00 2 332,00 9,23 12,85 18,09	629,60 R 1 259,30 R 2 518,60 R 9,97 R 13,88 R 19,54 R	667, 1 334, 2 669, 10, 10, 14, 20,
	-/ Engl Statuses and Data 3	Residential Small Business Medium - Large Business Industrial(Cost plus 25%)Minimum Water Tartiff Draugdt Restrictions Free Basic Water Scale 1 Scale 2 Scale 2 Scale 3 Scale 4	7 - 15 K) 16 - 20 KJ 21 - 30 KJ	583,00 1 168,00 2 332,00 9,23 12,85 18,05 25,33	629,60 R 1 259,30 R 2 518,60 R 19,97 R 13,88 R 19,54 R 27,36 R	667, 1 334, 2 669, 10, 14, 20, 29, 40,
		Residential Small Business Medium - Large Business Industrial(Cost plus 25%)Minimum Water Teriff Draudit Restrictions Free Basic Water Scale 1 Scale 2 Scale 2 Scale 3 Scale 4 Other Institutions a) Industries	7 - 15 K) 16 - 20 KJ 21 - 30 KJ	563,00 1 166,00 2 332,00 9,23 12,85 16,00 25,33 35,43	629,60 R 1 259,30 R 2 518,60 R 13,88 R 19,54 R 27,36 R 38,26 R	667, 1 334, 2 669 10, 14, 29, 40,

	Penalty (R 1 000 X2)							
Depart	mentel Accounts Departmental Levy					4,52	4,88 R	5,17
						2018/17	2017/18 20	17/18
REFUS	SE REMOVAL							
Stande	ard Tariif One collection per week per	month				165,59	179,92 R	190,71
	Residential (4 Black bags per week)	Baos (with rem	oval cycle)			5,72 40,07	6,18 R 43,28 R	6 55 45.87
	Residential Additional Collection Black	Bags (outside !	emoval cycle)			208,29	222,79 R	236,16
	Small Businesses (7 Black bags per w Businesses (7 Black Bags per week)	eek)				206 29	222,79 R	238.16 45,87
{	Queinnes (Additional Collection Black	Bags)				40,67 208,23	43,26 5 224,89 R	238 38
Ĺ	Hotels B&B's and Self Catering (7 Bla Old Age Homes and Frail Care centre	ick Bags per we	ek) perweek)			168,59	179.92 R	190,71
Stand	derd tertifi Ona removal per fortnight.	15/21000				88,97	93,93 R	99,50
	Rasidential and Small Business Old Age Homes and Frail Care centre	15				86,97	93,93 R	92,56
3 Bulk	Refuse Services	b				1 273,93	1 375,85 R	1 854,5
1	Business with Refuse Cage per mont Fines - Failure to comply to Terms &	Conditions				1620,00	1 749,60 8	1,094,01
4 <u>Refu</u>	Factories per month			untiggend of the		1 717,20 629,64	1 854,58 R 680,01 R	1 985,8 720,8
	Abattoir per month	and (Evel of Met				8,10	8,75 R	9,2 FRE
	Residentia) and Small Business per b Garden Refuse (By Owner) Building Rubble (By Owner) per kg	ay (Exc. of val)	,			FREE 0,38	FREE 0,41 R	FRE C,4
	STORTING VAN	BOUROWNEL	VULLIS @ 0.4 VAN VULLIS	GEWIG				- 22
ļ	KAPASITEIT VAN VOERTUIG	VOLUME 1	D,25	188KG	186	71,05 141,75	76,75 R 153,09 R	60,6 161,2
		1	C,5 0,75	375KG 503KG	375 563 750	145,76 212,81 263,50	229,64 R 306,18 R	242,0 322,5
1		1	1	750KG	7 5 0	-	-	161.2
ł		2	0,25	375KG	375	141,75 283,50	153,09 R 306,18 R	322,
		2 2	0,5 C,75	750KG 1125KG	750 1 125 1 500	425,25 567,00	459.27 R 612,38 R	483 645
		2	1	1500KG	1 500	212,81	229,64 R	242.
		3 3	0,25	563KG 1125KG	563 1 125	425,25	459,27 R	483.
ļ		3 3	0,5 0,76 1	1688KG 2250KG	1 688 2 250	638,06 850,50	689.11 R 918,54 R	726, 967,
		4	C,25	750KG	750	283,50 587,20	306,18 R 612,36 R	332, 645,
1		4	C,5	1500KG	1 500	567,00 849,96	917,96 R	967,
ł		4 4	0.75 1	2250KG 3000KG	2 250 3 000	1 134,00	1 224,72 R	1 290,
		5	0,25	938KG	936	354,58 708,75	382,93 R 765,45 R	403, 806,
		5	0,5	1875KG 2813KG	1 675 2 813	1 063,31	1 14B,36 R	1 205
		5 5	0,75 1	3750KG	3 750	• 417,50	1 530,90 R	1 612
		10	0.25	1875KG	1 875 3 750	708,75 1 417,50	765,45 R 1 530,90 R	806 1 612
		10 10	0,5 0,75	3750KG 5625KG	5 625	2 126,25	2 296,35 R 3 061,80 R	2 418
		10	1	7500KG	7 500	2 835,00	3 001,80 FR	0 220
ļ	ST KAPASITEIT VAN VOERTUIG		ILIISHOUDELII ME VAN VULLI	KE VULLIS @ 250 IS GEWIG	JAG .		44.00	12
ł	MAPABILET VAN VOENTONS	11	0,25	50KG	50 100	10,80 21,60	11,06 R 23,33 R	25
1		1	0.5 9,75	100KG 150KG	150	32,40	34,92 R	37
		1	1	200KG	200	43,20	-	
		2	C,25	100KG	100	21,60 43,20		
		2	0,5	200KG 300KG	200 300	64,80	69,98 R	71
		2 2	C,75 1	400KG	400	86,40	93,31 R	
		3	0,25	150KG	150	32,40 64,80		
1		з	0,5	300KG	300 456	97,20	104.98 R	11.
		3 3	0,75 1	450KG 600KG	600	129,60		15
					200	43,20	46.66 F	
		4	0,25	200KG 400KG	400	86,40	93,31 F	10
		4	0,75 1	600KG 800KG	600 800	129,60 172,60		
		4			250	54,0		
		5 5	0,25	250KG 500KG	500	108,0	C 116,64 F	12
		5	0,75 1	750KG 1000KG	750 1 000	162,0 216,0		
			0.25	500KG	500	108,0		
		10 10	0,5 0,75	1000KG 1500KG	1 500	216,0 324,0		

Refuse bags Black pack of 15			
Refuse bags Green pack of 10	39,20	10.04	
Cleaning of Erven/ Stands	39,20	42,34 F	
ordaning of Ervery starting	1717,20	42,34 F	
06 Departmental Accounts			1 30
Departmental Levy	62,35	67,34 R	7
			_
SEWERAGE	2016/17		
01 Sewerage Basic Tariff	2018/1/	2017/18	2017/18
Availability per month			
Residential unit per month	238,86	257,97 R	27:
Residential old age unit per month	160,27	173,09 R	
	116,37	125,68 R	
22 Sewerage per Pan per month			
Businesses [1 to 15 pans]			
Businesses [16 and more pans]	179,94	194,34 R	200
Hotels B&B's and Guest Houses	143,32	154,79 R	16
Schools and Hostels (1 to 15 pans)	167,21	180,59 R	19
Schools and Hostels (16 amd more pans)	143,32	154,79 R	16
Churches and Social Service centres	153,35	165,62 R	178
3 Septic Tanks		125,68 R	
Basic Charge fixed cost per month			
Service on request -	61,25	66,15 R	70
Service - (Normal Hours) - Residential (Per Suction)		-	10
Service - (Normal Hours) - Businesses (Per Suction)	160,27	173,09 R	163
Service - After hours (Mon - Thur)	160,27	173,00 R	183
Service - After hours (Friday till Monday 7h30 including Public Holidays)	343,44	370,92 R	393
Travelling Cost outside Town per Km (Farms)	400,68	432,73 R	458
		11,91 R	12
Connection Costs			
Connection Costs - Indigent	2 160,00	2 332,80 R	2 472
	108,00	116,64 R	123
Stortings tarief (Vuil fabriek water in ricol stelsel) (PER /M3)	R 5.96	6.44 R	
	110,00	0,44	8
Blockages - Service delivered on private property			
* Week Days Cost per hour [minimum 1 Hour]	530.44	572,87 R	
* After hours Cost per hour [Minimum 1 Hour]		572,87 R	607,
		\$72,87 R	607
Departmental Accounts			
Departmental Levy	81.70	00.04	
	01,18	88,24 R	93,

TOWN PLANNING	2016/17	2017/18	2018/2019
Application Fees			
Rezoning and Permissible Use			_
Sub Division - Less than 20 erven per erf	1 231,11	1 329,60	
Sub Division - per erf more than 20	270,84	292,51	
Rezoning, Consolidation & Subdivision	123,11	132,96	
Consent Use	1 625,07	1 755,0B	R 1860
Deviations	1 231,11	1 329,60	R 1409
Devlations Building line Sec. 15(1)(a)(ii) par case	979,95	1 058,34	R 1 121
Deviations Side & Street Building Lines [Small Works]	612,47	661,47	R 701
Deviations Main Structure Street Building Line	275,61	297,66	R 315
Transgression Side Building Line	1 347.43	1 455,22	R 1542
Transgression Street Building Line	1 347,43	1 455,22	R 1542
Transgression High Restriction First Storey	3 184,83	3 439,62	R 3 646
Huiswinkei / Spaza	5 512,21	5 953,19	R 6310
	307,78	332,40	R 352
Advertising Costs			
Municipal notice boards, municipal website	1 568,36	1 693,85	R 1785
External medie: Newspapers, Government Gazette (Minimum cost of R7441 per application or actual cost of advertisment if higher)			
		7 020,00	R 7 441

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Small Works: Varanda, Swimming Pools, Boundary Fences and Demolitions				
Minimum building plan fee (Less than or equal to 19m2)		-	R	-
Changes to approved building plan where area is less than 19m2	336,86	363,61	R	385,63
Plan Fees - Temporary and permanent building between 20m2 and 300m2 (Rate per m2)	•	-	R	-
Plan Fees - Temporary and permanent building more than 300m2 (Rate per m2)	14,25	15,39	R	16,31
Plan Fees - Changes to Internal (minimum fee)	19,00	20,52	R	21,75
	336,86	363,81	R	365.63
Open side garage afdak, skullplek for a vehicle, boat or caravan above 40m2 per m2 or minimun fee of R 360,44	R 20,33	21,96	R	23,27
Bounday wall or fence (per application) per m2 Swimming Pool	20,33	21,96	R	23,27
semis Huishoudings	168,43	181,90		192,82
50000 1007-100000			R	
0001-250000	6,33	6,64		7,25
0001+	9,50	10,26		10,88
	14,25	15,39 R 21		16,31
		1 21	N.	21.75

	Building Fees	635,74 686 143,32 154	78 R 164,07 I
	Transgression Fees Gas Installation	285,41 306	3,24 R 326,74
	Erection of Advertising Boards		3,86 R 1 572,68 4.06 R 4 180,71
	Housen's Deposit (Houses & Automatic) No YAT		2,61 R 416,46
	Renewing Fees Ninimum (60% of Application Fee)	1 672,42 12 600	8,21 R 13 362,58
	Industrial Plans All sizes	DB 242,97 16 70	2,41 R 20 884,55
	Other Zoning atc. Business Driveways	143,32 15	4,78 R 164,07
	I owering of Curb stones	454,45 40	0 91 R 520,26
	Install Driveway (Single or Dabble) Rentel Adverticing Boards [Enlightened]	78,40 8	4,67 R 89,75
	Per Month	1	- M
1	Rental of Tourism Sign		2,56 R 193,52 7 90 R 103,77
	First Sign per anกบาว Add#onal sighs per annบาว	16-0	- 1
1	the stand of occupancy		23,64 R 131,06 47,28 R 262,11
1	Additions / Adventions/Per certificate applicable from 01 July 2014) . New Buildings (Per certificate applicable from 01 July 2014) .	228,96 24	
(cost	SUNITY FACILITIES	2018/17 2017	7/18 2018/2018
	elpei Halls and Equippent		
		84,52	21,30 R 96,80
	isetise - No VATKeys	84.52	91,30 R 96,80
	Cleansing Rental of Chairs (Per 100 or part thereof)	550,00 5 161,69 1	94,00 R 629,60
	Cartiel Mantings Exhibits and Church datherings	269,49	291,00 R 308,50
1	Functions, Concerts, Fates, matric-tail were aut.		383,60 R 406,60 363,60 R 406,60
	Warnages and Receptions Rental per table		588,70 R 624,00
1	Rental per table		
.02 Ser	vice Organisations - Without Deposit		125,68 R 133,22
	Nee of the second social and Weffare Organisations Registerad Social and Weffare Organisations Police forum, Beliroom-group and Service Centre (per month / forward Bookings)	169,04	182,56 R 193,52
Ľ.			ID OF LE
.03 Put		45,32 208,24	48,95 R 51,89 224,90 R 236,39
1	Church Meetings Meetings	208,24	224,90 R 236 38
	Functions, Concerts, Fates, matric-fair wells etc.	415,25	448,47 R 475,38
L	Exhibits		
.04 <u>De</u>	nces and Related Meetings	415,25	448,47 R 475 38 616,49 R 653,47
	Marriages and Receptions Public Dances	570,82	
		06.70	27,78 8 28,45
.05 R	Tables - per table, per function	25,72 13,47	14,55 R 16,43
	Chairs - per chair, per function		
			_
2 81	vimming Pools	5,00	5,40 R 5.7
ר ו	Children under 12 [per Day]	15,00	16,20 R 17,1
]	Adu'ts [per Day] Use by registered NGO's for developmental purposes [pre-epproval needed]		
	(Maximum 4 hours per month - Rete per hour)		56,85 R 60,2
P	ractice sessions Schools - 4 hours per week (per hour)	52,64 66,43	73,90 R 76.3
Į	Swinning Clubs - 4 hours per week [per hour]		
L			
.3 🖸	emetaries		
.01 0	Srave Digging and Building Fees	285,41	308,24 R 326.7
Ī	Cemetery Sites	104,12	112,45 R 119,2 2 005,56 R 2 125,0
	Rental of Compressor per hour Single Grave Digging and Building	1 657,00 2 921,47	3 155,19 R 3 344,
	Double Grave Digging and Bullding	and the state of t	
		71,05	76,73 R 61,
.02	Sundry Services Refrigeration Services [Montuary] first day	39,20	42,33 R 44, 1 037,18 R 1 099,
1	Refrigeration Services [Mortuary] per day afterwards Opening of Grave	960,35 282,77	305,39 R 323
	Tombstone permit	tree descent of the second	
		259,56	280,34 R 297
.03	Guidance by Traffic Officers Up to 4 hours	519,15	560,68 R 594
	More than 4 hours		
7.4	Health Services		Eden DM
	Meet inspections Ladismith per month		Eden DM
	Meet inspections ofnet areas		
7.5	Sports Facilities		2 228,15 R 2 361
	Towarkop Park and Zoar Sport Grounds	2 063,10 154,73	167,11 R 177
		206,31	222,82 R 238
	Rental of Towerkop Park of Zoar Sportgrounds into access fees at gate] per day Rental of Towerkop Park or Zoar Sportgrounds [with access fees at gate] per day Festivals per day	825,24 154,73	891,26 R 944 167,11 R 17
	Schools [per occession] Market Related & MFMA Compliant Contracts		
		2016/17	2017/18 2018/201
	FIRE SERVICE LEVY	157,90	170,53 R 18
	LEVY PER ANNUM (PER HOUSEHOLD)		
		2016/17	2017/18 2018/201
	CAPITAL CONTRIBUTION		
	Capitel Contribution for New Developments, Sub Divisions and Rezoned erven: (Review 2015/2016) per ERF	2 862,00	3 090,96 R 3 27 6 015,27 R 6 37
	Electricity Water	5 569,69 2 510,29	2711,12 R 287
	Water Sewerage	3 987,53	4 308,54 R 4 55
	Streets & Storm Water		
			4

Veh	icle and Equipment Charges			1	
	a) Informal dwellings		1 .	R	
1	b) Fire appliance or specialist vehicle per hour or part thereof, for any type of call out incident other than in (a) and (b).	697,68	753,49		798,3
1	c) Service vehicle per hour or part thereof, for any type of call out incident other than in (a) and (b).	273,60	295,49		313,
1	d) Fire appliance or specialist vehicle hired out for any purpose other than incident attendance per hour or part thereof,	984,95			1 127,
	for any type of call out incident.				
	 e) Service vehicle hired out for any purpose other than incident attendance per hour or part thereof, 	300,96	325,04	R	344
	for any type of call out incident other than in (a) and (b).				
	f) Equipment of a general or specialised nature hired out for any purpose other than incident attendance per hour or part thereof for any type of call out incident other than in (a) and (b).	164,16	177,29	R	187,
Per	sonnel Charges		-		
1	a) Informal dwellings		-		
	 b) Officers and staff at any type of callout incident including standby duties per person, per hour or part thereof other 	300,96		R	
	than in (a) and (b).	300,90	325,04	R	344
	c) Officers and staff required in attendance i.r.o hired out vehicles and/or equipment per person, per hour or part	300.96	325.04	R	
	thereof (Pre-contracted and paid in advance).	300,60	323,04	R	344,
Con	sumables		-		
1	a) Informat dwellings			R	
		Refer	Refer		
	b) Cost of all materials used plus 10% as an administration charge.	consumables	consumables		
Doc	uments				
1	a) Incident reports on request	95,78	103,42	P	109,
	b) Emergency evacuation plans	250,00	270,00		288,
1	c) Inspection and issue of Registration certificate per premise for bulk flammable liquid storage	2 772,00	2 993,76	R	3 173,
	d) Registration of lapsed registration centricate-fee for bulk flammable liquid - each year that registration centricate	2 640.00	2 851,20		3 022
	were not renewed, plus current registration fees.		-		
insp	ection		-		
1	a) General inspection requested	287,28	310.26	R	328.0
	b) Fireworks display / Storage	300,96	325,04	R	344.
1	 Fire safety compliance for Business application 	300,95	325,04	R	344,
	d) Fire safety compliance for Health permit application	300,96	325,04	R	344
1	e) Warehouses / storage of dangerous goods internal or external	300,96	325,04	R	344
1	f) Safety compliance certificate for swimming pool	164,16	177,29	R	187
1	 g) Certificate for fitness - Permanent and Temporary structure for public attendance 1 - 1000 		-	C	
	1001 - 10000	533,52	576,20		610,
	More than 10000	889,2	960,34		1 017,
1		1778,4	1 920,67	R	2 035
Gen	eral application principles				
	Rebate				
	a) If the service is utilised for a building used exclusively for residential purposes, the Executive Head may, in his/her sole discretion, limit the total amount payable in respect of 1(b), 1(c), 2(b), 3(b) to the maximum of R3000,00. In addition that further directions deviced and the page acceleration of the page				
1	addition that further discretion be exercised where the poor areas are concerned and have the authority to cancel or reduce and account where such request is received.			-	
1	b) The fees applicable in 1n(b),1(c),2(b),3(b) do not apply to veid fires on vacant erven within the area of Jurisduction	i		R	
	c). The fees applicable in fl(b), 1(c), 2(b),3(b) does not apply to verb ines on vecant erven within the area of Junsduction c). The fees payable in 1(b), 1 (c), 2(b),3(b) does not apply to cells of Humanitarian nature.			R R	
1	Exclusions				
	 a) Fire Service by means of parades and exhibits are in most cases regarded as promotions, awareness and training, 		1.11		
1	thus not charge for			R	
	 b) Joint excercises with other Emergency Services/Institutions are not charged. 			R	
1	c) All registration certificates and permits for flammable substances and dangerous goods are renewable annually.				
				R	
	application for renewal to eb submitted 30 days before certificate expiry date.				
	application for renewal to be submitted 30 days before certificate expiry data. d) All time and tariff calculations are taken from from time of departure to time of return, e) Disctretionary or authority exercise, if any, in terms of 6(a) be reported to Council quarterly.			R	

SUNDRY TARIFFS 9. 2017/18 2018/2019 2016/17 Т Valuation Certificates 166,00 166,00 166,00 179,28 179,28 179,28 190,03 190,03 190,03 Zoning Certificate Zoning Certricate Clearance Certificates Indigents - 10% of standard tariff above R R R 10,00 A4 Copy A3 Copy A4 Copy A3 Copy A4 Copy Per Page Per Case - as advertise Pet Case - as advertise Photo Stats (Municipal Offices) 7,35 12,25 7,35 2,45 0,50 15,92 25,72 324,61 469,97 57,24 171,72 7,94 13,23 7,94 2,65 0,54 17,20 27,78 350,58 529,17 61,62 185,46 8,41 14,02 8,41 2,80 0,58 18,23 28,45 371,61 560,92 65,53 196,59 RRRRRRRRRRRR Photo Stats (Library) Photo Stats (Library) Learners & Students Faxes Search Fees Search Fees Tender Document Fees Equipment Reantal - Hire of JCB per hour (Excluding VAT) Stand Hawkers per occasion (Residents) Stand Hawkers per occasion (Non Residents) Access to Information (per page) Rates - Valuation Information fee 915,84 989,11 RRRR 1 048,45 Fines Removal of Political and Events Posters (Per Poster) Removal of Political and Events Posters (Banners) 24,73 123,64 22,00 26.21 114,48 131,06 INDIGENT SUBSIDY 10 2016/17 2017/18 2018/2019 Qualification Requirements Brute household income per month: Maximum Consider all applications 10.1 3 932,60 3 200,00 R 6 000,00 Evaluation Committee to evaluate all applications Subsidy Allocations Maximum subsidy par service, per Household, per month Metered Services Conventional Meters only 10.2 Basic plus circuit breaker @ 10# 50 KwH [Monthly basic plus 6 KI] Electricity 54,22 70,00 113,78 190,72 51.52 50,75 RRRR Water Refuse 103,00 176,26 107,34 179,92 Sewerag 169,89 173,00 183,48

10.3 Free Basic Services

. 1

2

3

18

Free units per month					
Electricity	- kWh	50	50	50	50
Water	~ K!	6	6	6	
				v	

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ANNEXURE 3





MFMA Circular No. 89

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2018/19 MTREF

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Introduction

The purpose of the annual budget circular is to guide municipalities with their compilation of the 2018/19 Medium Term Revenue and Expenditure Framework (MTREF). This circular is linked to the Municipal Budget and Reporting Regulations (MBRR); and strives to support municipalities' budget preparation processes so that the minimum requirements of the MBRR are achieved.

In 2010 National Treasury introduced the local government budget and financial reform agenda and since then several projects to further this agenda have been introduced. The recent implementation of the municipal Standard Chart of Accounts (*m*SCOA) and the accompanying "game changers" signals a smarter way forward to strengthening local government finances.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial reform agenda and associated "game changers".

Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance on budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

In the 2017 Medium Term Budget Policy Statement the Minister of Finance stated that, improving the country's economic growth in the period ahead remains the biggest challenge. This undoubtedly echoes the sentiments expressed in the previous year's annual budget circular, that the South African economic outlook is bleak.

The National Treasury's macroeconomic projections show that per capita income will continue to stagnate unless appropriate financial decisions are taken. This implies that a new course of action is required to break the cycle of weak growth, escalating government debt, increasing unemployment and declining investment and business confidence.

It is important to note that the 2017 projected Gross Domestic Product (GDP) growth forecast of 1.3 per cent in the 2017/18 budget was revised down to 0.7 per cent. The rate of recovery will be slow and at this time, it is anticipated that growth of 1.9 per cent may be reached by 2020.

Notably, the anticipated economic improvements, employment opportunities and business recovery have not materialised hence the economy remains unstable. The impact of the decline in mining growth and the struggle in the agriculture sector because of the persistent drought influence the low economic growth.

The mining outlook remains subdued due to continued domestic policy uncertainty and rising production costs. Fixed-capital stock in manufacturing has declined every year since 2009, indicating a gradual erosion of capacity. Formal non-agricultural employment declined by 0.2 per cent in the first half of 2017 compared to the same period last year. Employment prospects in manufacturing remain constrained. Similarly, employment growth in the trade sector is likely to remain under pressure given low consumer confidence and weak credit growth.

In summary, the country's tax collection targets have not been met and this means that the fiscus has less funds available to allocate across the various spheres of government. Unfortunately, a similar decline cannot be measured in expenditure and this means that deficits are growing.

The following macro-economic forecasts must be considered when preparing the 2018/19-MTREF municipal budgets.

	enormance and pr	ojections, 20	J16 - 2020		
Fiscal year	2016/17	2017/18	2018/19	2019/20	2020/21
CPI Inflation	Actual	Estimate		Forecast	
	6.3%	5.4%	5.2%	5.5%	5.5%

Table 1: Macroeconomic performance and projections, 2016 - 2020

Source: Medium Term Budget Policy Statement 2017.

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.

2. Key focus areas for the 2018/19 budget process

2.1 Local government conditional grants and additional allocations

The proposed division of revenue continues to prioritise funding services for poor communities. Allocations to local government subsidise the delivery of free basic services to low-income households, and the infrastructure needed to deliver those services.

The 2017 Medium Term Budget Policy Statement (MTBPS) indicates transfers to local government for the 2018 MTREF are R397 billion, of which 62.2 per cent comprise unconditional allocations while the remainder is conditional grant funding. The allocations for local government over the medium term represent 9.2 per cent of non-interest expenditure and an increase of 8.3 per cent.

The equitable share and the allocation of the general fuel levy to local government constitute unconditional funding. Municipalities are reminded that this funding allocation is formula driven and designed to fund the provision of free basic services to disadvantaged communities. Conditional grant funding must be utilised for the intended purpose within the timeframes, as specified in the annual Division of Revenue Bill. Monies not spent must be returned to the fiscus and requests for roll-overs will only be considered in extenuating circumstances.

The annual Division of Revenue Bill will be published in February 2018 after the Minister of Finance's budget speech. The grant allocations will be specified in this Bill and municipalities must reconcile their budgets to the numbers published herein.

Municipalities are advised to use the indicative numbers presented in the 2017 Division of Revenue Act to compile their 2018/19 MTREF. In terms of the outer year allocations (2020/21 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as proposed in the 2017 Division of Revenue Act for 2018/19. The DoRA is available at

http://www.treasury.gov.za/documents/national%20budget/2017/default.aspx

Changes to local government allocations

- The Equitable Share formula takes into account the rising bulk costs of electricity and water, as well as household growth. This is confirmed by the additional R1.5 billion in 2019/20 that was part of the 2017 budget for the *local government equitable share*.
- In line with government's Integrated Urban Development Framework (IUDF), a new approach to funding intermediate cities will be piloted as part of the municipal infrastructure grant in 2018/19. It will emphasise a programme of capital investment that

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combines grant and non-grant funding. This approach may take the form of a separate grant for qualifying cities over the medium term, with strong performance incentives.

- The allocation mechanism of the *public transport network grant*, which funds the improvement of urban public transport systems, will be amended. The changes will provide more stability in allocations for smaller cities. Performance incentives will be introduced and stricter conditions applied. Where cities fail to demonstrate that they have financially sustainable plans for public transport networks, allocations will be cut. Performance incentives will also be considered for other conditional grants, including for improved spending on infrastructure maintenance.
- The National Treasury and the Department of Human Settlements will review spending on urban informal settlement upgrading, with a view to changing the grant system to enable increased investment in in-situ upgrading. This work will be aligned to the review of the provincial human settlements development grant.

The Presidency announced in a press statement on 27 November 2017 that, "President Jacob Zuma has directed the Minister of Finance, Mr Malusi Gigaba, assisted by the Presidential Fiscal Committee, to identify concrete measures to urgently address the challenges identified in the Medium Term Budget Policy Statement." These measures should focus on four areas, one of which is, "To identify and finalise proposals for cuts in expenditure amounting to about R25 billion. Such proposed cuts should not be in areas that will negatively affect economic growth prospects and job creation." National Treasury is currently working to implement this directive from the President. If the proposed cuts in expenditure are adopted by Cabinet, they could result in substantial changes to the division of revenue that was tabled in the 2017 MTBPS. Municipalities should be aware in their planning that these changes could include substantial reductions to grants to local government. The details of any cuts to expenditure will be announced when the 2018 Budget is tabled on 21 February 2018.

Reforms to local government fiscal framework

Reforms over the medium term will enhance the ability of municipalities to raise revenue to invest in their own development.

Government will:

- Table amendments to the Municipal Fiscal Powers and Functions Act (2007) to better regulate the levying of municipal development charges; and
- Update the policy framework for municipal borrowing and financial emergencies. The purpose is to establish a system which does not only guarantee stability and certainty in local government finances, but also seeks to implicitly create incentives and attract more players in the municipal debt market space, i.e. insurers, pension funds, fund managers and DFIs.

Municipal revenue-raising capacities vary widely. The National Treasury will consider applications to waive co-funding requirements for infrastructure projects in municipalities with little or no ability to raise finance for such projects. Reprioritisations within the regional bulk infrastructure grant, water services infrastructure grant and municipal infrastructure grant will be made to fund the Bucket Eradication Programme.

2.2 Municipal Standard Chart of Accounts (mSCOA)¹ Country of the standard Chart of Accounts (mSCOA)¹

The implementation of *m*SCOA Regulations from 01 July 2017 revealed some of the challenges with version 6.1 of the chart that must be addressed. As a result of this, the chart was updated and version 6.2 is released with this circular (see Annexure A). Version 6.2 of the chart will be effective from 2018/19 and must be used to compile the 2018/19 MTREF. In addition, there were classification differences between the original budgets that were adopted by municipal council and the data strings that were submitted to National Treasury. Furthermore, the budget related policies were not updated to align to *m*SCOA (e.g. Virement policy).

Version 6.2 of the *m*SCOA chart to be used for the 2018/19 MTREF is available on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardCh artOfAccountsFinal/Pages/default.aspx

Amendments of mSCOA implementation errors during the adjustments budget

During the budget verification process it was evident that municipalities had challenges aligning the *m*SCOA original budget data string to the original budget adopted by municipal council. The challenges differed per municipality and include differences on classification. Most municipalities were granted permission to correct the alignment during the 2017/18 adopted by municipal council. National and Provincial treasuries will undertake the verification process on the adjusted budgets in relation to the data strings. Therefore, municipalities are adopted to submit the draft data strings and B-schedules in advance for testing purposes to ensure that aligned documents are adopted by municipal council by 28 February 2018.

The impact of mSCOA on the virement policy

MFMA Circular No. 51 highlighted the principles that must be incorporated into municipal virement policies. It also emphasised that the policy must indicate how the virement process must be managed within the municipality to enable the tracking and reporting of funding shifts.

The principles are still applicable and relevant. The only difference is that a transaction in *m*SCOA relates to six regulated segments, therefore all segments must be considered when making a virement. Municipalities are urged to review the policy and update reference to "Vote" to align to the function segment and indicate the funding applicable to the item being transferred in relation to the funding segment. Therefore, with the implementation of *m*SCOA, virements can only take place within a function or sub-function and the same source of funding. The creation of new projects or savings across functions can only take place through an adjustment budget. The policy must clearly articulate that virements should not be allowed from the repairs and maintenance project in the project segment.

Clarification of core and non-core functions

There are municipalities that experienced challenges with the implementation of the function segment due to the interpretation of what is core and non-core. Core functions provides for the matters in terms of section 156 (1) of the Constitution. These are functions performed by local government and constitutionally assigned to local government in terms of Part B of Schedule 4 and Part B of Schedule 5. Non-core function refers to the functions performed by

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¹ The Minister of Finance promulgated the Municipal Regulations on a Standard Chart of Accounts in government gazette Notice No. 37577 on 22 April 2014.

local government that are constitutionally assigned to provincial government in terms of section 156(4) of the Constitution. Local Government are compensated for delivering these functions on behalf of provincial government and typically receive a management fee from the provincial department.

For example, with the water function, if a municipality is an approved Water Service Authority (WSA), the provision of water will be a core function of that municipality. However, where a municipality is providing the service on an agency basis and is not an approved WSA, this will be a non-core function.

2018/19 mSCOA Audit process

When the mSCOA Regulation was promulgated in 2014, it provided for a three-year preparation and readiness window. All municipalities had to be compliant with the mSCOA classification framework by 1 July 2017. In order to ensure that municipalities meet the compliance deadline, National Treasury provided technical guidance on the processes required through MFMA Circulars No. 57, 80, 85 and mSCOA Circulars 1, 2, 3, 4, 5, and 6. Furthermore, a transversal tender (RT25-2016) was issued to reduce the time spent by municipalities on onerous tender processes and price negotilations when changing its current financial system to comply with mSCOA. These circulars read together with the mSCOA audit files and the following key documents should typically be included in the audit files:

- Governance: Council resolutions pertaining to *m*SCOA implementation, including the resolutions to establishment a *m*SCOA steering committee and project implementation team; all documents of the Project Steering Committee and Project implementation Committee such as agendas, attendance registers, signed minutes of all meetings, correspondence with National and Provincial Treasuries and the *m*SCOA project plan and reports/evidence of monitoring thereof;
- Change management and training: Records as evidence that change management were implemented and that all officials were trained on mSCOA and the use of the mSCOA enabling financial system;
- Procurement of Systems: Evidence that the processes set out in Annexure B of *m*SCOA
 Procurement of Systems: Evidence that the processes set out in Annexure B of *m*SCOA
 Circular No. 6 was followed, including conducting an ITC due diligence process, obtaining a recommendation from the *m*SCOA project steering committee and the views of the National/Provincial Treasury and correspondence with the Office of the Procurement Officer (OCPO) of National Treasury where the transversal tender RT25-2016 was used; and
- Data migration/conversion: As part of the audit process, the Auditor-General will review the conversion/migration/cleansing processes used by the municipality to assess the completeness, accuracy and validity of data.

Municipalities are advised to use their internal audit function to ensure that the correct process was followed. Internal audit must ensure that the municipality has complied with the requirements of mSCOA and the reports of internal audit must be tabled at audit committee and at municipal council for their consideration.

2.3 Reporting indicators

The National Treasury has finalised the process of rationalising the built environment reporting for the eight metropolitan municipalities with an aim to reduce the reporting burden, which included the development of a set of indicators that will enable government to monitor progress on the integrated and functional outcomes. There has been some confusion as to the level that indicators in the Service Delivery Budget in the Implementation Plan (SDBIP) occupy, particularly in relation to quarterly projections of service delivery targets and performance indicators for each vote (as per MFMA Circular No. 13).

Municipalities are urged to refer to MFMA Circular No.87 on rationalisation of planning and reporting requirements for the 2018/19 MTREF issued on 30 November 2017. The circular contains municipal performance indicators for metropolitan municipalities. In providing guidance, conceptual clarity and alignment between the Integrated Development Plan (IDP), Built Environment Performance Plan (BEPP), SDBIP and the performance part of the Annual Report, the MFMA Circular has conceptual application of benefit to all municipalities.

The performance indicators will be applicable to metropolitan municipalities from the 2018/19 financial year, and incrementally introduced to other categories of municipalities from 2019/20 onwards, although earlier compliance is encouraged.

2.4 Borrowing for capital infrastructure

In terms of Section 46 of the MFMA, a municipality may incur long-term debt only for the purpose of current or future capital expenditure on property, plant or equipment, and in specified circumstances for refinancing existing long-term debt. A municipality cannot borrow to replenish capital, nor can borrowing be attributed to previous years' investment projects.

It has come to National Treasury's attention that some municipalities budget for long-term borrowing in a specific financial year to finance capital projects; however, the expenditure is financed from internally generated funds and not with the planned/ budgeted long-term borrowing as was approved by council. The municipalities will then obtain the long-term debt in future years to refinance the internally generated funds which were used to finance the capital projects in the previous financial years. This practice is not supported as it is not consistent with section 15 of the MFMA that provides that a municipality can only incur expenditure in terms of an approved budget and within the amounts appropriated for the different votes. The incurring of the expenditure against a different source of finance than what was approved will be regarded as unauthorised expenditure.

3. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. Even as demand for services rises, weak economic growth has put stress on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities 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. Municipal budgets will be scrutinised to ensure that municipalities adequately provide to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend on money that they do not have.

Municipalities are reminded that, the local government equitable share allocation is mainly to fund the costs of free basic services and to subsidise the administrative costs of the smaller and more rural municipalities. The increasing unemployment and growth in the number of persons per household means that the revenue foregone in respect of free basic services will likely increase and it will become even more difficult to collect revenue. The household budget will be under pressure and trade-offs will be applied as it may be unaffordable to pay all household expenses with regularity.

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National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; therefore municipalities are required to *justify all increases in excess of the projected inflation* **target for 2018/19** in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

3.1 Maximising the revenue generation of the municipal revenue base

The implementation of *m*SCOA requires systems integration of several sub-systems such as that which contains the municipal valuation roll. Among the internal controls, the system must have the capability to compare the valuation roll data to that of the billing system; the list of exceptions derived from this reconciliation provides an indication of where the municipality may be compromising its revenue generation in respect of property rates. Municipalities must reconcile valuation roll data, billing system and the deeds office. This may become a formal disclosure item in the near future.

Municipal own revenue sources are shrinking due to widespread drought and households opting for alternative sources of energy. This means that more effort is required to maximise revenue derived from property rates.

3.2 Eskom bulk tariff increases

2017/18 was the last year of the third Multi-Year Price Determination (MYPD) for Eskom's tariffs approved by the National Energy Regulator of South Africa (NERSA). Eskom has applied for a one year average tariff increase of 19.9 per cent for 2018/19. For municipalities, the different timing of the municipal financial year means that the increase Eskom has applied for would mean a 27.29 per cent average tariff increase in the 2018/19 municipal financial year. The National Energy Regulator of South Africa recently concluded a process of public hearings on this application, but has yet to publish a decision on the application. Municipalities can monitor <u>www.nersa.org.za</u> for news on the outcome of this process.

Municipalities should note that the average electricity tariff increase for municipalities in the 2017/18 municipal financial year was only 0.31 per cent. MFMA Circular No. 86 noted that by the time that tariff announcement was made, the local government equitable share allocations for 2017/18 had already been calculated with a higher electricity tariff increase. That circular said that "municipalities will have to budget to retain any surplus funds from the higher free basic services subsidy paid [through the local government equitable share] in 2017/18 in order to offset the cost of providing free basic electricity in 2018/19."

Municipalities are also urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving fully cost-reflective tariffs that will help them achieve financial sustainability. Municipalities in arrears with Eskom should ensure that their payment arrangements are effected in their 2018/19 MTREF budget.

3.3 Water tariff increases

The prevailing drought makes it difficult for some municipalities to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.

Municipalities must ensure that the tariffs charged are able to cover for the cost of bulk purchases, ongoing operations as well as provision for future infrastructure. There are

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municipalities that are struggling to pay water boards due to a number of issues, one of which is poor financial sustainability and cost recovery. All municipalities in arrears with bulk suppliers must ensure that their payment arrangements are effected in their 2018/19 MTREF budaet.

Accounting officers should take note that failure to undertake proper due diligence in terms of the affordability of payment arrangements and making the necessary provision in the municipality's budget will be considered as an act of financial misconduct and the necessary action in terms of chapter 15 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings will have to be taken.

Municipalities that may have benefited from having introduced penalty tariffs for non-compliant consumers will have to adjust their budgets accordingly.

Water Conservation and Water Demand Management (WCWDM) 3.4

Water Conservation and Water Demand Management has been identified as a key intervention to balance available municipal supply against projected future needs. In this regard municipalities must actively implement WCWDM. Ongoing accurate monitoring and reporting of municipal Non-Revenue Water (NRW) and water loss performance against set targets and baselines is critical. The reporting must take place via the International Water Association (IWA) water balance methodology. No new funding towards future water infrastructure projects will be considered unless municipalities can provide actual consumption figures and prove that their water losses are under control. Municipalities should increase their efforts to reduce NRW and the negative impact it has on their ability to generate their own income and run a viable water business.

Funding choices and management issues 4.

The Circular clearly outlines that, as a result of the economic landscape and weak tariff setting, municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2018/19 MTREF budgets:

- improving the effectiveness of revenue management processes and procedures; **6**0
- paying special attention to cost containment measures by, amongst other things, controlling unnecessary spending on nice-to-have items and non-essential activities as was highlighted in MFMA Circular No. 82;
- ensuring value for money through the procurement process;
- the affordability of providing free basic services to all households; and
- curbing consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

Accounting officers are reminded of their responsibility in terms of section 62(1)(a) of the MFMA to use the resources of the municipality effectively, efficiently and economically. Failure to do this will result in the accounting officer committing an act of financial misconduct which will trigger the application of chapter 15 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

4.1 **Employee related costs**

The Salary and Wage Collective Agreement for the period 01 July 2015 to 31 June 2018 has come to an end. The process is under consultation; therefore, in the absence of other information from the South African Local Government Bargaining Council communication will be provided at a later stage.

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4.2 Remuneration of councilors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

5. Conditional Grant Transfers to Municipalities

5.1 Non-compliance of in year monitoring

In terms of Section 74(1) of the Municipal Finance Management Act (No 56. of 2003) (MFMA), municipalities must submit to the National and Provincial treasuries documents and monthly grant return forms as may be prescribed or required. Furthermore, section 12(2) of the Division of Revenue Act (Act No. 3 of 2017) (DoRA) states that the municipality, as part of the report required in terms of section 71 of the MFMA, report on the matters referred to in subsection (4) and submit a copy of that report to the relevant provincial treasury, the National Treasury and the relevant Transferring Officer.

There are municipalities that have not been complying with the reporting requirements as stipulated above. Municipalities are reminded that non-submission of monthly reports translates to non-compliance with the MFMA and DoRA. The National Treasury and Transferring Officer will be implementing stringent measures to municipalities that do not comply with the prescripts. This includes, but is, not limited to the stopping and reallocation of conditional grants funding away from municipalities that are non-compliant. Municipalities are encouraged to comply with the reporting requirements in order to avoid withholding or stopping of an allocation.

6. The Municipal Budget and Reporting Regulations

6.1 Tabling of funded budgets

The importance of tabling funded budgets is highlighted in MFMA Circular No. 74. This is one of the game changers in local government to ensure financial sustainability. As an initiative to support municipalities in this regard, the National and Provincial treasuries are assessing tabled budgets and assisting municipalities in effecting the required changes to ensure that they adopt funded budgets. However, some municipalities have challenges in correcting the budgets to ensure that they are funded in one financial year due to financial challenges. As a result, such municipalities must, together with their 2018/19 MTREF budget, table a plan in a municipal council on how and by when the budget will improve from an unfunded to a funded position. The National and Provincial treasuries will assess the budget together with the plans and support the municipality accordingly.

6.2 Budgeting for collections from arrear debtors

Most municipalities do not split collections between current and arrear debtors when reporting on table A7, this results in the collection rate being overstated. Municipalities are required to only disclose receipts from current accounts under cash flow from operating activities and the receipts from arrear accounts should be disclosed under cash flow from investing activities (Decrease in non-current debtors).

6.3 VAT implications (Budgeting on capital (A5) vs reporting)

MFMA Circular No. 58 indicated that municipalities must disclose total capital conditional grant allocations reflected in the DoRA under 'transfers and grants – capital' on Tables A2, A3, A4 and A5. However, there are municipalities that are experiencing challenges when reporting capital expenditure performance against the budget. The expenditure at year end appears to be understated when compared to the budget.

In terms of paragraph 4.5 of the VAT 419 Value-Added Tax – Guide for Municipalities, section 8(5A) was introduced to create a deemed supply where a person receives a grant from a public authority, constitutional institution or municipality. In light of the above it is clear that transfers to municipalities are deemed to be a zero-rated supply which includes VAT at 0 per cent. Grants are therefore VAT inclusive as per MFMA Circular No. 58 but at 0 per cent. **Therefore, municipalities must budget for VAT at 0 per cent and not 14 per cent on tables A4 and A5.** The approach also applies to the adjustments budget process (tables B4 and B5).

The fact that grants are a zero-rated supply enables municipalities to claim the input VAT on expenditure incurred. In line with MFMA Circular No. 58 a municipality must report the VAT inclusive expenditure against all conditional grants for purposes of DoRA, failing which the reclaimed input VAT will reflect as 'unspent' and revert to the National Revenue Fund (NRF). In practice the amount of expenditure (VAT exclusive) in the grant register will be expensed/ capitalised and the VAT portion reflected in the grant register may be utilised by the municipality as own revenue in terms of MFMA Circular No. 58. This also removes any doubt about the misalignment of Tables SA18, SA19, SA20, A4 and A5 due to VAT.

6.4 Budgeting for projections on tables SA25 to SA30

Over the years municipalities in general have not adequately completed the supporting tables SA25 to SA30, where projections were equally divided over twelve months. In addition, the quarterly projections reported on the C schedules differ with the projections that were set in the adopted budgets. This has defeated the purpose of monthly projections which seeks to improve cash flow and performance management. The implementation of *m*SCOA requires municipalities to undertake monthly projections, which must align to the supporting tables of the A schedule. Municipalities must reflect realistic projections when they adopt the budget and not to change the projections during in-year reporting.

6.5 Service level standards

A broad guideline was provided on the minimum service standards to be incorporated in the budget documentation. In addition, MFMA Circular No.74 included a framework that was developed as an outline to assist municipalities in finalising their service level standards.

Municipalities are advised to update the service level standards to align to the new IDPs that were compiled after the 2016 Local Government Elections. As indicated in MFMA Circular No.74 it is not possible to have the same service level standards across all municipalities. Therefore, the outline must be used as a guideline and be amended accordingly to align to the municipality's specific circumstances.

6.6 Schedule A - version to be used for the 2018/19 MTREF

National Treasury has released Version 6.2 of Schedule A1 (the Excel Formats) which is aligned to version 6.2 of the *m*SCOA classification framework which must be used when compiling the 2018/19 MTREF budget. **ALL** municipalities **MUST** use this version for the preparation of their 2018/19 MTREF budget.

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It is imperative that all municipalities prepare their 2018/19 MTREF budgets in their financial systems and that the A1 schedule be produced directly from their financial system. All financial systems must have this functionality to assist and prepare budgets.

Special attention must be given to the supporting schedules in the prescribed A1 schedule. Where detailed data is lying in a sub-system e.g. human resource data for SA22 to SA24, this data must be pulled from the sub-system into the applicable supporting sheet.

Download Version 6.2 of Schedule A1 by clicking HERE

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx

6.7 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

officials Mashoeshoe Maja ile Moshane itso Baloyi olisi Mawulana of Mokgabodi Botha autenbach Mabaso	012-315 5936 012-315 5553 012-315 5663 012-315 5079 012-315 5866 012-315 5460 012-315 5460 012-315 5936 012-315 5171 012-315 5700 012-315 5952	Bernard.Mokgabodi@treasury.gov.za Matjatji.Mashoeshoe@treasury.gov.za Jordan.Maja@treasury.gov.za Cethekile.moshane@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Nomxolisi.Mawulana@treasury.gov.za Bernard.Mokgabodi@treasury.gov.za Johan.Botha@treasury.gov.za Johan.Botha@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
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Mashoeshoe Maja iile Moshane otso Baloyi olisi Mawulana of Mokgabodi Botha autenbach	012-315 5663 012-315 5079 012-315 5866 012-315 5460 012-315 5936 012-315 5171 012-315 5700	Jordan.Maja@treasury.gov.za Cethekile.moshane@treasury.gov.za Kgomotso.Balovi@treasury.gov.za Nomxolisi.Mawulana@treasury.gov.za Bernard.Mokgabodi@treasury.gov.za Johan.Botha@treasury.gov.za Una.Rautenbach@treasury.gov.za
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······································	012-315 5830	Willem.Voigt@treasury.gov.za
n Voigt	012-315 5807	Mandla.Gilimani@treasury.gov.za
a Gilimani	0.20.00	Jordan.Maja@treasury.gov.za
n Maja	012-315 5663	
ny Moseki		Anthony.Moseki@treasury.gov.za
	012-315 5101	Sadesh.Ramjathan@treasury.gov.za
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	012-315 5661	Vuyo.Mbunge@treasury.gov.za
	012-315 5725	Kevin,Bell@treasury.gov.za
	012-395 6737	Sibusiso.Mahlangu@treasury.gov.za
e Rossouw	012-315 5534	Igdatagueries@treasury.gov.za
	ny Moseki sh Ramjathan abo Mabotja Mbunge Bell iso Mahlangu	ny Moseki 012-315 5174 sh Ramjathan 012-315 5101 abo Mabotja 012-315 5156 Mbunge 012-315 5661 Bell 012-315 5725 iso Mahlangu 012-395 6737

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution in accordance with the format specified in item 31 of Schedule A of the Municipal Budget and Reporting Regulations. The National Treasury would like to emphasise that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, they will be required to go back to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations. In addition, where municipalities have adopted an unfunded budget, they will be required to correct the budget to ensure it adopt and implement a funded budget. However, where there are challenges the process indicated in paragraph 6.1 above will be applied.

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The A Schedule that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and the budget of the parent municipality. D schedules must be submitted for each entity.

7. Budget process and submissions for the 2018/19 MTREF

7.1 Submitting budget documentation and schedules for 2018/19 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, *immediately* after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 29 March 2018, the final date of submission of the electronic budget documents and corresponding electronic returns is Tuesday, 03 April 2018.
 The deadline for submission of hard copies including council resolution is Friday, 06 April 2018.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury *within ten working days* after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2018, the final date for such a submission is Friday, 13 July 2018, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 6.2) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA38) in both printed and electronic formats;
- the draft service delivery and budget implementation plan in both printed and electronic format;
- the draft integrated development plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations; and

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schedules D specific for the entities.

Municipalities are required to send electronic versions of documents and the A1 schedule to <u>Igdocuments@treasury.gov.za</u>. Any problems experienced in this regard can be addressed with Elsabe Rossouw at <u>Elsabe.Rossouw@treasury.gov.za</u>. Budget related documents and schedules may also be uploaded using the LG Upload Portal at

https://portals.treasury.gov.za/sites/LGUploadPortal/SitePages/Home.aspx

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents	For posted documents
Ms Linda Kruger	Ms Linda Kruger
National Treasury	National Treasury
40 Church Square	Private Bag X115
Pretoria, 0002	Pretoria, 0001
Pielona, VVVA	

In addition to the above-mentioned budget documentation, metropolitan municipalities must submit the draft Built Environment Performance Plan (BEPP) tabled in council by 31 March 2018 to <u>Yasmin.coovadia@treasury.gov.za</u>. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to <u>vasmin.coovadia@gmail.com</u> or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with <u>Yasmin.Coovadia@treasury.gov.za</u>. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

7.2 Budget reform returns to the Local Government Database for publication

Municipalities are required to continue to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes. All returns are to be sent to <u>igdatabase@treasury.gov.za</u>. Municipalities must submit returns for both the draft budget and the final adopted budget as this will assist the National and provincial treasuries with the annual benchmark process. The current electronic returns may be downloaded from National Treasury's website at the following link: <u>http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.</u>

The tabled and adopted budget data strings submitted to the Local Government Database and Reporting system should also be consolidated figures.

7.3 In-year reporting

The impact of mSCOA on in-year reporting

Municipalities must submit the *m*SCOA compliant data strings to the LG Upload Portal. National Treasury will continue with parallel reporting using the old format (return forms) and the *m*SCOA data strings until it is satisfied that all municipalities are *m*SCOA compliant and reporting adequately to support all publications. Therefore, the data submitted using both reporting methods must reconcile. National and Provincial treasuries together with the municipalities will conduct monthly verification of the data strings, Schedules C and the return forms to ensure that corrections are effected. All corrections must be done by **28 February 2018** in line with the amendments to the adjustments.

Supporting documents to be submitted with Section 71 monthly reports

Municipalities were advised in MFMA Circular No. 67 that they must provide the following additional information and supporting documentation to the National Treasury as part of the submission of the Section 71 input forms:

- An extract of the trial balances from the general ledger;
- Copies of the actual monthly bank statements (reflecting the opening and closing bank balances) for the primary bank account;
- Bank reconciliation for the reporting period in the primary bank account; and
- Copies of the quarterly tabled section 71 documents in the prescribed Schedule C format including the applicable council resolution.

Most municipalities have not followed the guideline; therefore, municipalities are reminded that this request is still applicable and that the information must be submitted with the monthly Section 71 reports. The information is meant to assist in improving the quality of the quarterly published local government performance information.

Monthly reporting of debtors and creditors

National Treasury has observed through in-year monitoring that most municipalities are overstating debtors as they report on gross debtors instead of net. The format of the monthly debtors return form (Age Analysis of Debtors) provides for a column to disclose provision for impairment as per council policy. Therefore municipalities are urged to always reflect the provision for impairment in the column as indicated above for National Treasury to be able to reconcile the net debtors.

It was also observed that most municipalities are understating outstanding creditors. There is a major difference in the amounts reported through in-year reporting and those disclosed in the annual financial statements. It is assumed that amounts are not disclosed for all sundry payments and contractual commitments. Municipalities are urged to reconcile creditors on a monthly basis to increase the quality of reporting and for effective cash flow management.

7.4 Budget verification process

Annually during the budget verification process it is noted that municipalities have challenges to align the audited years, which results in amendments to the Schedule A. Municipalities must ensure that the audited figures and adjusted budget figures captured on the Schedule A aligns to the annual financial statements and Schedule B respectively.

7.5 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <u>http://mfma.treasury.gov.za/Pages/Default.aspx</u>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

Contact



national treasury

National Treasury REPUBLIC OF SOUTH AFRICA PostPrivate Bag X115, Pretoria 0001Phone012 315 5009Fax012 395 6553Websitehttp://www.treasury.gov.za/default.aspx

JH Hattingh Chief Director: Local Government Budget Analysis 08 December 2017

Annexure A – Changes to mSCOA version 6.2

No.	Segment	Amendment	
1	Region	Include ward / township breakdown as requested by municipalities	
2	Region	Retired decommissioned municipalities due to demarcation	
3	Region	Updated name changes due to demarcation and gazette notification	
4	Item Revenue: Licences or permits	Added item for revenue from Atmospheric Emission Licence Fees	
5	Item Expenditure: Depreciation	Added breakdown of asset classification to align to the CIDMS classification and SA34d	
6	Item Expenditure: Remuneration of councillors	Added remuneration of Section 79 chairperson as this needs to be reported separately	
7	Item Expenditure: Contracted services	Added line item for outsourced printing services	
8	Item Expenditure: Operational cost: Licences	Added line item for liquor licence (entities)	
9	Item Expenditure	Added "Transfer to Accumulated Surplus" account	
10	Item Expenditure	Added "Capitalisation" accounts to capitalise materials, plant and vehicle costs	
11	Item Assets: Investments	Report at institution level and breakdown detail for own purposes.	
12	Item Assets: Current Accounts: Control, Clearing and Interface Accounts	Added line item for mistakes made by bank (over/ under banking, unidentified deductions from bank account)	
13	Item: Assets, Liabilities and Net Assets	Removed all "Closing Balance" accounts	
14	Item Assets and Liabilities	Added "Opening Balance" accounts, detail to be carried in the sub-system	
15	Function	Expanded definition descriptions to guide municipalities on the difference between core and non-core functions	
16	Fund	Added breakdown of grants, transfers and subsidies as requested by municipalities	
17	Fund	Aligned Fund, Item Liabilities, Item Expenditure and Item Revenue segments	
8	Project	Changed breakdown allowed to "Yes" for 8 items that indicated "breakdown required but principle N/A".	

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ANNEXURE 4

NATIONAL TREASURY



MFMA Circular No. 91

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2018/19 MTREF

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Introduction

This budget circular is a follow-up to the one issued in December 2017. It guides municipalities with their preparation of the 2018/19 Medium Term Revenue and Expenditure Framework (MTREF) and, as with previous annual budget circulars it should be read within this context. Among the objectives of this Circular, is to support municipalities with giving effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR) within the current economic climate. The key focus of this Circular is the grant allocations per the 2018 Budget Review and the 2018 Division of Revenue Bill.

1. The South African economy and inflation targets

The 2018 Budget Review emphasised that, although global risk factors remain elevated, the world economy continues to provide a supportive platform for South Africa to expand trade and investment. The world economic growth is at its highest since 2014 and continues to gather pace with Gross Domestic Product (GDP) growth increasing across all major economies.

South Africa has experienced a period of protracted economic weakness which diminishes private investment. This may be attributed to domestic constraints, associated to political uncertainty, and declining business and consumer confidence. The local economy is beginning to recover after a short recession in early 2017 however the improvement is insufficient. Growth has remained stagnant at less than 2 per cent and unemployment remains high at 26.7 per cent. The prerequisites for increased revenue and expanded service delivery are more rapid growth, investment and job creation.

The GDP growth rate is forecasted at 1.5 per cent in 2018, 1.8 per cent in 2019 and 2.1 per cent in 2020. Statistics South Africa's December 2017 economic statistics showed an unexpected improvement in the economic outlook, largely as a result of growth in agriculture and mining.

The main risks to the economic outlook are continued policy uncertainty and deterioration in the finances of state-owned entities. The drought experienced in several provinces poses significant risks to agriculture and tourism for the period ahead, and this may threaten jobs in these sectors. The current water crisis in the Western Cape and other provinces will affect economic growth. While the drought's impact is uncertain much depends on how long it will prevail; the extent to which specific catchment areas are affected; and the success of mitigation measures.

These economic challenges will continue to exert pressure on municipal revenue generation and collection levels hence a conservative approach is advised for revenue projections. Municipalities affected by the drought should also consider its impact on revenue generation. In addition, municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

The following macro-economic forecasts must be considered when preparing the 2018/19 MTREF municipal budgets.

Table 1: Macroeconomic perio	2017/18	2018/19	2019/20	2020/21
Fiscal year	Estimate		Forecast	
Consumer Price Inflation (CPI)	5.3%	5.3%	5.4%	5.5%
Real GDP growth	1.0%	1.5%	1.8%	2.1%

Table 1: Macroeconomic	performance and	projections,	2017 - 2020

Source: 2018 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.

2. Key focus areas for the 2018/19 budget process

2.1 Local government grants and additional allocations

Since the 2017 Medium Term Budget Policy Statement (MTBPS) reprioritisation and reductions undertaken have affected planned spending for 2018/19. Local government direct and indirect transfers absorb 18.8 per cent of the reductions. A total of R13.9 billion has been cut from direct local government conditional grant allocations for the Medium Term Expenditure Framework (MTEF) period ahead since the 2017 MTBPS was tabled. Indirect grants to local government have been reduced by an additional R2.2 billion.

The reductions did not affect all conditional grants, and not all grants were reduced by the same percentage. The infrastructure conditional grants, particularly the larger ones, were mainly affected as this was considered the most practical approach. The overall impact of reducing this funding affects capital programmes; therefore local government's share of the reductions is higher than their share of the division of revenue, given that municipalities receive a number of infrastructure grants. The average reductions over the medium term are 3.5 per cent of local government allocations.

Conditional grant funding targets delivery of national government's service delivery priorities. It is imperative that municipalities understand and comply with the conditions stipulated in the Division of Revenue Act (DoRA) in order to access this funding. The equitable share and the sharing of the general fuel levy constitute additional unconditional funding, of which the equitable share is designed to fund the provision of free basic services to disadvantaged communities.

Allocations to the local government equitable share will continue to grow over the next three years, alongside a significant reduction in conditional grants. The total value of conditional grants directly transferred to local government increases from R43.3 billion in 2018/19 to R44.8 billion in 2019/20 and R47.8 billion in 2020/21.

Large municipalities are expected to invest more of their own resources, offsetting some of the impact of reductions to infrastructure grants, while building partnerships with the private sector for infrastructure delivery over the period ahead.

The 2018 Budget provides for R382.8 billion to be transferred directly to local government and a further R21.8 billion allocated to indirect grants for the 2018 MTREF. Direct transfers to local government over the medium term account for 9 per cent of national government's non-interest expenditure. Total direct allocations to local government grow at an annual average rate of 7.5 per cent over the MTEF period. The total spending on local government increases to 9.5 per cent of national non-interest expenditure when adding indirect transfers.

Municipalities are reminded that all allocations included in their budgets must correspond to the allocations listed in the Division of Revenue Bill. All the budget documentation can be accessed from the National Treasury website by clicking on the link below: <u>http://www.treasury.gov.za/documents/national%20budget/2018/</u>

Changes to local government allocations

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Unconditional grants

An amount of R3.4 billion is added to the *local government equitable share* over the medium term to compensate for the rising costs of providing free basic services to the growing number of indigent households. This covers the likely above-inflation increases in the costs of bulk water and electricity. This also allows for faster increases in the allocations to poorer and fural municipalities through the redistributive components of the equitable share formula. This allocation is in addition to the previous increases and an above inflation growth rate for the baseline in 2020/21. This means that the local government equitable share grows at an annual average rate of 10.4 per cent over the MTEF.

Conditional grants

The most substantial reduction has been applied to the largest grant – the municipal infrastructure grant. However, the structure of the formula used to allocate this grant reduces the impact of reductions on smaller municipalities. Project-based grants, such as those in the electricity and water sectors, have identified projects that will be postponed as a result of the adjustments. These changes do not affect any water augmentation projects in drought-affected areas.

Reductions to the *public transport network grant* are much larger in the outer years of the MTEF. This allows for the Department of Transport and the National Treasury to review the sustainability of public transport plans and to assess whether some cities should put projects on hold while they revisit system design.

The 2017 MTBPS announced a new funding mechanism to support recovery plans for municipalities that face a financial crisis, as provided for in section 139(5) of the Constitution. A new municipal restructuring grant will be introduced to help municipalities in financial crisis to implement reforms to turn themselves around. The National Treasury will consult with national departments, provinces and South African Local Government Association (SALGA) on the design of the grant and its coordination with other capacity-building programmes during 2018. The grant is intended to be a short-term intervention that will fund the turnaround of struggling municipalities. It will help identified municipalities that are in financial distress, but have demonstrated a commitment to implementing the necessary reforms. If needed, the intervention powers outlined in section 139 of the Constitution may also be used as part of the broader approach to turning around these municipalities.

The municipal restructuring grant will be made available within the parameters of the existing legal framework and will not provide ballouts to municipalities. It will fund the implementation of specific outputs in support of a financial recovery plan approved by a municipal council. The council must demonstrate political buy-in by adopting such a plan, and the municipality must also commit its own resources to implementing parts of the plan.

Smaller cities face some of the same urban development challenges as major metropolitan areas. These cities will be eligible for a *new integrated urban development grant* from 2019/20. Cities will have to meet planning and performance criteria to receive the grant, which will be funded through a shift of funds from the municipal infrastructure grant. The new grant will require cities to plan for a programme of infrastructure investment, funded from grants and own revenues, rather than just standalone projects. This aligns with the policy set out in the Integrated Urban Development Framework (IUDF) approved by Cabinet in April 2016. This approach will be piloted in uMhlathuze and Polokwane local municipalities in 2018/19. Eligible municipalities will be invited to apply for the grant during 2018. The application process is set out in clause 27(5) of the 2018 Division of Revenue Bill.

2.2 Drought disaster relief

Severe drought conditions are affecting large parts of the country, and placing extreme strain on the supply of water to the nearly 4 million people in the City of Cape Town. Some smaller towns in the Northern Cape, Eastern Cape and Western Cape, as well as Nelson Mandela Bay Metro, are also facing severe water shortages. The drought has been classified as a national disaster by the National Disaster Management Centre. Government is committed to managing available supply to ensure basic needs are met, while implementing plans to improve long-term sustainability in a water stressed country.

Government is prepared to provide financial assistance as deemed necessary:

- A provisional allocation of R6 billion has been set aside in 2018/19 for drought relief in several provinces, to assist the water sector and to augment public investment projects supported by improved infrastructure planning. Some of these funds may be allocated to support water augmentation projects in an Adjustments Budget, however, the full costs of new schemes will eventually have to be recovered from water users through tariffs.
- The Division of Revenue Act allows for conditional grant funds to be reallocated for disaster relief. Such additional funding may be used in 2017/18 for immediate interventions such as accelerating groundwater development.
- Disaster relief grants for provinces and municipalities are R423.7 million in 2017/18 and R472.9 million in 2018/19. This may be quickly released to assist in the event of an emergency.
- If agricultural employment is seriously destabilised, government can temporarily increase the intake on the Working for Water Programme. These short-term jobs will provide a substitute employment option, while helping to improve runoff in catchment areas by removing alien vegetation.
- 2.3 Participation in RT15-2016 Vodacom transversal contract- for the supply and delivery of mobile communication services to the state

When municipalities make an application to the Office of the Chief Procurement Officer (OCPO) to participate in the RT15-2016 transversal contract's account management service offering in respect of smart meters, they must comply with the process that will be communicated in an MFMA Circular that will soon be issued. In terms of the application process municipalities are expected to provide evidence of adequate operating budget provision over the MTREF. The Circular will include pre-conditions for eligibility to participate, such as adequate resourcing and technology platform to fulfil their obligation as envisaged by the Smart Utility Management Solution; and capability to sustain the implementation effort in the longer term.

3. The revenue budget

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; therefore municipalities are required to *justify all increases in excess of the projected inflation target for 2018/19* in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition municipalities should

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include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving own revenue collection, working more efficiently and implementing cost containment measures.

3.1 Eskom bulk tariff increases

The National Energy Regulator of South Africa (NERSA) published their "Municipal Tariff Guideline Increase, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2018/19 Financial Year" on 28 February 2018. Municipalities are encouraged to download the full guideline document (available at <u>www.nersa.org.za</u>) and study it carefully. The guideline includes an update to the average cost structure used to determine the municipal tariff increase. It also sets out proposed timeframes for the approval of municipal tariffs. NERSA invites comments on the guideline to be submitted by 20 March 2018.

The NERSA document proposes a 6.84 per cent guideline increase for municipal electricity tariffs for 2018/19. This is based on a bulk tariff increase for municipalities of 7.32 per cent.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving fully cost-reflective tariffs that will help them achieve financial sustainability. Municipalities in arrears with Eskom should ensure that their payment arrangements are effected in their 2018/19 MTREF budget.

It should be noted that the guideline increase for municipal tariffs and the bulk tariff increase that Eskom will charge municipalities are both lower than the 8 per cent used to calculate the free basic electricity subsidies provided through the local government equitable share formula.

4. Funding choices and management issues

4.1 Management issues

Many municipalities continue to face institutional challenges and mismanagement that result in service delivery failures, bad debt accumulation, limited cash flows and consequent non-payment of creditors. Eskom and water boards are owed the greater percentage of the total municipal creditors; and protracted non-payment undermines the financial sustainability of these state-owned entities.

The non-payment of creditors is a symptom of underlying problems which include, among others, weaknesses in revenue collection and underinvestment in asset maintenance and renewal, which compromises the reliability of delivering basic services. There are too many municipalities that fail to adopt credible budgets and this means that even if they adhere to their budgeted pians, they will not be financially sustainable.

The national and provincial departments collectively owe municipalities and while much of the historic debt has been verified by the Department of Public Works there are departments that do not have sufficient funds to settle these debts. The Department of Public Works continues to facilitate the ongoing government debt verification and settlement process.

In order to achieve financial sustainability, municipalities must demonstrate the political will to implement the changes required to improve their performance. Where municipalities

consistently fail to deliver their mandates, the Constitution provides for provincial and/or national government to intervene.

Government will introduce a conditional grant in the outer years of the 2018 MTEF to provide support to municipalities facing financial crises. This grant funding will only be accessible to municipalities that have demonstrated the political will to implement reforms necessary to turn themselves around. The grant will be designed and consulted during 2018.

4.2 Employee related costs

The Salary and Wage Collective Agreement for the period 01 July 2015 to 31 June 2018 has come to an end. The process is under consultation; therefore, in the absence of other information from the South African Local Government Bargaining Council communication will be provided at a later stage.

4.3 Remuneration of councilors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

5. Conditional Grant Transfers to Municipalities

This section provides guidance to municipalities with regard to the preparation for the 2017/18 unspent conditional grant and roll-over process and should be referenced to previous annual budget circulars.

5.1 Criteria for the rollover of conditional grant funds

Section 22 of the 2017 Division of Revenue Act (DoRA) requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer, provincial treasury and transferring national officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 22(2) of the DoRA, municipalities must include the following information with their submission to National Treasury:

- 1. A formal letter, signed by the accounting officer must be addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2017 DoRA;
- 2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated and spent per project;
- 3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
 - a) Proof that the project tender was published and the period for tender submissions closed before 31 March;
 - b) Proof that a contractor or service provider was appointed for delivery of the project before 31 March; or

- c) Proof of a project tender, appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding was allocated during the course of the final year of the project; and
- d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2019 (attach cash flow projection for the applicable grant).
- 4. A progress report (also in percentages) on the status of each project's implementation (attach a visible implementation plan);
- 5. The value of the committed project funding, and the conditional allocation from the funding source:
- Reasons why the grants were not fully spent during the year of original allocation per the DoRA;
- Municipalities must not include previous year's unspent conditional grants as a rollover request. Rollover of rollovers will not be considered;
- 8. An indication of the time-period within which the funds are to be spent if the roll over is approved; and
- 9. Proof that the Chief Financial Officer and Municipal Manager are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy.

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2018, the application will be declined.

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

- Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2017 DoRA, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury;
- Submission of the pre-audited Annual Financial Statements information to National Treasury by 31 August 2018;
- 3. Accurate disclosure of grant performance in the 2017/18 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
- 4. The National Treasury will not consider requests to approve the entire allocation to the municipality as there should be a minimum spend of 50 per cent of the allocation per programme;
- 5. Cash available in the bank (net position including short term investments) as at 30 June 2018 and in line with the cash flow statements to finance the roll-over request;
- No approval will be granted to municipalities requesting a roll-over of the same grant for the third consecutive time;
- 7. Incorporation of the Appropriation Statement;
- No roll over application project constituted through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636) will be approved. Projects linked to additional funding and disasters are exempted;
- 9. If the full amount that is requested for roll over is not entirely cash backed, such a roll over will not be approved. National Treasury will not approve portions of roll over requests; and
- 10. Evidence that the roll over application is linked to invoices that were issued within the last 30 days of the municipal financial year end.

5.2 Unspent conditional grant funds for 2017/18

The process to ensure the return of unspent conditional grants for the 2017/18 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2018 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconcile.
- Step 2: When preparing the Annual Financial Statements a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2018. These amounts MUST exclude all interest earned on conditional grants, retentions and VAT related to conditional grant spending that has been reclaimed from SARS, which must be disclosed separately.
- Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the 2017 DoRA that the unspent funds are committed to identifiable projects, the roll over application pack must be submitted to National Treasury by 31 August 2018.

National Treasury will not consider any rollover requests that are incomplete or received after this deadline.

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2018 or whether it will agree to any alternative payment arrangement or schedules.
- Step 5: National Treasury will communicate the unspent conditional grants amount by 05 November 2018. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 19 November 2018.
- Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 19 November 2018, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 03 December 2018 equitable share allocation.

All other issues pertaining to Appropriation Statement and reporting on approved roll overs are addressed in the Annexure to MFMA Circular No. 86.

6. The Municipal Budget and Reporting Regulations

6.1 The impact of VAT increase on tariffs

VAT will increase from 14 per cent to 15 per cent from April 2018. In terms of Section 7(4) of Value-Added Tax Act (No. 89 of 1991), the VAT increase takes effect on 1 April. It is a tax increase as result of tax legislation that municipalities must implement and not an increase of tariffs by the municipalities. Therefore Section 28(6) of the Municipal Finance Management Act, 2003 (No. 56 of 2003) (MFMA), is not applicable in this regard.

Whether the additional amount is recoverable from the customer or not, the supplier must account for VAT on any supplies made on or after 1 April 2018 at the increased VAT rate.

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The South African Revenue Service issued a guideline on how the increase in VAT must be implemented. The guideline is available on the link below:

http://www.sars.gov.za/AllDocs/OpsDocs/Guides/LAPD-VAT-G13%20-%20VAT%20Pocket%20Guide%20on%20the%20VAT%20rate%20increase%20on%201%2 0April%202018%20-%20External%20Guide.pdf

6.2 Schedule A - version to be used for the 2018/19 MTREF

National Treasury has released Version 6.2 of Schedule A1 (the Excel Formats) which is aligned to version 6.2 of the *m*SCOA classification framework which must be used when compiling the 2018/19 MTREF budget. **ALL** municipalities **MUST** use this version for the preparation of their 2018/19 MTREF budget.

It is imperative that all municipalities prepare their 2018/19 MTREF budgets in their mSCOA financial systems and that the A1 schedule be produced directly from their financial system. All financial systems must have this functionality to assist and prepare budgets.

Special attention must be given to the supporting schedules in the prescribed A1 Schedule. Where detailed data is housed in a sub-system e.g. human resource data for SA22 to SA24, this data must be extracted from the sub-system into the applicable supporting sheet.

The following supporting tables will be included for perusal and sign-off during the verification process of the 2018 MTREF: SA11, SA12a, SA13a, SA14, SA22, SA23, SA24, SA25, SA27, SA36, SA37 and SA38.

It is therefore important to focus on the additional supporting data as well as the financial data submitted on A1 to A10 during the verification process undertaken with National Treasury, the provincial treasuries and all municipalities.

Download Version 6.2 of Schedule A1 by clicking HERE

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx

6.3 Assistance with the compilation of budgets

In cases where the municipality requires advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury official:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Bernard Mokgabodi Matjatji Mashoeshoe	012-315 5936	Bernard.Mokgabodi@treasury.gov.za Matjatji.Mashoeshoe@treasury.gov.za
Free State	Jordan Maja Cethekile Moshane	012-315 5663 012-315 5079	Jordan.Maja@treasury.gov.za Cethekile.moshane@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za

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	Nomxolisi Mawulana	012-315 5460	Nomxolisi.Mawulana@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Johan Botha	012-315 5171	Johan.Botha@treasury.gov.za
Limpopo	Una Rautenbach	012-315 5700	Una.Rautenbach@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Willem Voigt	012-315 5830	Willem.Voigt@treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
	Anthony Moseki	012-315 5174	Anthony.Moseki@treasury.gov.za
North West	Sadesh Ramjathan	012-315 5101	Sadesh.Ramjathan@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Western Cape	Vuyo Mbunge	012-315 5661	Vuvo.Mbunge@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution in accordance with the format specified in item 31 of Schedule A of the Municipal Budget and Reporting Regulations. In addition to the above compliance check, the *m*SCOA data strings will be assessed to determine whether the municipalities are compliant.

The National Treasury herewith emphasises that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, they will be required to return to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The Schedule A that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and the budget of the parent municipality. Schedules D must be submitted for each entity.

7. Budget process and submissions for the 2018/19 MTREF

7.1 Budgeting for the audited years on Schedule A (mSCOA)

According to international learning practices, it is appropriate to reclassify historical information in accordance with the changes that occur in the Standard Chart of Accounts. Municipalities must capture the reclassified audit outcomes for 2014/15 to 2016/17 in version 6.2 of the Schedule A when compiling 2018/19 MTREF budgets.

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The amalgamated municipalities must complete the 2016/17 audited years, current year (2017/18) and the 2018/19 MTREF budgets.

7.2 Submitting budget documentation and schedules for 2018/19 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, *immediately* after an annual budget is tabled in the municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 29 March 2018, the final date of submission of the electronic budget documents and corresponding electronic returns is Tuesday, 03 April 2018. The deadline for submission of hard copies including council resolution is Friday, 06 April 2018.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury within ten working days after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2018, the final date for such a submission is Friday, 13 July 2018, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 6.2) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 - SA38) in both printed and electronic formats;
- the draft service delivery and budget implementation plan in both printed and electronic format;
- the draft integrated development plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations;
- the budget locking certificate; and
- schedules D specific for the entities.

Municipalities are required to send electronic versions of documents and the A1 schedule to <u>Igdocuments@treasury.gov.za</u>. Any problems experienced in this regard can be addressed with Elsabe Rossouw at <u>Elsabe.Rossouw@treasury.gov.za</u>. Budget related documents and schedules may also be uploaded using the LG Upload Portal at

https://portals.treasury.gov.za/sites/LGUploadPortal/SitePages/Home.aspx

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger National Treasury 40 Church Square Pretoria, 0002 For posted documents

Ms Linda Kruger National Treasury Private Bag X115 Pretoria, 0001 In addition to the above-mentioned budget documentation, metropolitan municipalities must submit the draft Built Environment Performance Plan (BEPP) tabled in council by 31 March 2018 to <u>Yasmin.coovadia@treasury.gov.za</u>. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to <u>yasmin.coovadia@gmail.com</u> or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with <u>Yasmin.Coovadia@treasury.gov.za</u>. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

7.3 Budget reform returns to the Local Government Database for publication

Municipalities are required to continue to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes. All returns are to be sent to <u>lgdatabase@treasury.gov.za</u>. Although there is some mis-alignment between the *m*SCOA classification and the budget return forms, municipalities must find the best fit to represent their 2018 MTREF budget figures as the publications will still be based on the budget returns for 2018/19.

Municipalities must submit returns for both the **tabled** budget and the final **adopted** budget as this will assist the National and provincial treasuries with the annual benchmark process. The current electronic returns may be downloaded from National Treasury's website at the following link: <u>http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.</u>

The tabled and adopted budget data strings submitted to the Local Government Database and Reporting system should also be consolidated figures.

7.4 Upload of the *m*SCOA budget data strings to the LG upload portal

Municipalities must upload the *m*SCOA data strings for the tabled (**TABB**) and adopted (**ORGB**) budget to the upload portal. The budget data strings must be accompanied by the IDP project details data strings (**PRTA** and **PROR**). The deadlines for submission of the MBRR documents are also applicable to the *m*SCOA data strings. Refer to paragraph 7.2 above.

7.5 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (including the audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting transparency and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <u>http://mfma.treasury.gov.za/Pages/Default.aspx</u>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

Contact



national treasury

National Treasury REPUBLIC OF SOUTH AFRICA
 Post
 Private Bag X115, Pretoria 0001

 Phone
 012 315 5009

 Fax
 012 395 6553

 Website
 http://www.treasury.gov.za/default.aspx

JH Hattingh Chief Director: Local Government Budget Analysis 07 March 2018

ANNEXURE 5

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Province: Municipality(WC041) - Schedule of Service Delivery Standards Table Kannaland Municipality 2018/19

Description Standard	Service Level
Called Mande Domoved	
Solid Waste Removal	
	Once per week in Ladismith, Zoar and Calitzdorp. Vanwyksdorp receives removals once event wow weeks
	Per quarter it will be 16x3= 48 refuse removals per quarter
	Businesses receives refuse removals once per week, except for businesses in
Premise based removal (Business Frequency)	Varwyksdorp who receive business removals once every two weeks. Per quarter it will be $16x3-48$ refuse removals per quarter
	Refuse cages are cleared once per week. The 2 cheese factories does not
	receive reruse removals, dut dispose their wasig at the landing stres daily
Bulk Removal (Frequency)	
Removal Bags provided(Yes/No)	Yes, the Municipality provides black bags quarterly
Garden refuse removal Included (Yes/No)	No, garden refuse does not get collected, but can be disposed at the landhill sites iftee of charge
Streat Cleaning Franiency in CBD	Street cleaning in the CBD is a function of Community Services
	Street cleaning in residential areas are also a function of Community Services,
Street Cleaning Frequency in areas excluding CBD	but on a waekly basis it is done by the Youth Jobs in Waste (EPWP) workers
How even are in this areas cleaned after events (24hours/tafhours/ionder)	This is also a function of Community Services
	Illegal dumping sites are cleared within //Zhours after a formal complaint has been
Clearing of illegal dumping (24hours/48hours/fonger)	todged with the Municipality's customer care service
Recocling or environmentally friendly practices(Yes/No)	No recycling of environmentally friendly practices are taking place in the Municipality
	Ladismith landfill site is licensed for Household refuse, garden waste and builders
	rubble Zoar landfill site is licensed for household waste, garden waste and builders
	rubble Calityówn landfill site is licensed for carden waste and huilders rubble
Licenced landfill site(Yes/No)	
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	Blue / Green
Is free water available to all? (AlVonly to the indigent consumers)	Yes only to indigents
Frequency of meter reading? (per month, per year)	Per month
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	No estimates are used. The officials read the actual reading on the meters.
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	Immediately
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
One service connection affected (number of hours)	two hours
Up to 5 service connection affected (number of hours)	three hours
Up to 20 service connection affected (number of hours)	three hours
Feeder pipe targer than 800mm (number of hours)	five hours
What is the average minimum water flow in your municipality?	3.5 ml per day
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty water meters? (days)	one day

Uo you have a camonic protection system in place marils operational at this stage / (t.es/No)	
Electricity Service	
What is your electricity availability percentage on average per month?	100 percent
Do your municipality have a ripple control in place that is operational? (Yes/No)	No
How much do you estimate is the cost saving in utilizing the ripple control system?	NO
What is the frequency of meters being read? (per month, per year)	once per month
Ase estimated consumption calculated at consumption over (two months/three months/longer period)	No estimates allowed
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	No estimates allowed
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	immediately
Are accounts normally calculated on actual readings? (Yes/no)	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty meters? (days)	tmmediately
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)	Fwo days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	One Day
How long docs the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	One Day
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	One day
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	No we do not use this type of service. This is only for irrigation purposes
Fo what extend do you subsidize your Indigent consumers?	Only to indigent consumers
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	24 hours
Sewer blocked pipes: Large pipes? (Hours)	24 hours
Sewer blocked pipes: Small pipes? (Hours)	24 hours
Spillage clean-up? (hours)	24 hours
Replacement of manhole covers? (Hours)	24 hours
Road Infrastructure Services	
Time taken to repair a single potthole on a major road? (Hours)	1 day
Time taken to repair a single pothole on a mixor road? (Hours)	1 week
Time taken to repair a road following an open trench service crossing? (Hours)	24 hours
Time taken to repair walkways? (Hours)	1 month
Property valuations	
How long does it take on average from completion to the first account being issued? (one monthythree months or longer)	1 month
Do you have any special rating properties? (Yes/No)	No
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Decrease
Are the financial statement outsources? (Yes/No)	Yes

	3
Are there Council adopted business process tsructuing the flow and managemet of documentation feeding to Trial BalaInce?	No
How long does it take for an Tax/Invoice to be paid from the date it has been received?	
Is there advance planning from SCM unit linking all departmental plans quaterly and annually including for the next two to three years procurement plans?	
Reaction time on encurities and requests?	Immediately
Time to reshort to a verbal customer enduity or request? (working days)	within one day
Time to response to a written customer enouity or request? (working days)	Normally within one day depending on the availability of the supervisor
Time to resolve a customer enduity or reduest? (working days)	one day
What percentage of calls are not answered? (5%,10% or more)	5%
Hww frem closes if take to respond to voice mails? (hours)	Immediately
Does the municipality have control over locked enquiries? (Yes/No)	Yes
is there a reduction in the number of complaints or not? (Yes/No)	Yes. It must be noted that this cannot be predict in any manner as ther will always be comptaints. It is our duty to see if this matter is resolved.
How lonno does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	one day
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	On a regular basis
Community safety and licensing services	
How long does it take to register a vehicle? (minutes)	five minutes
How long does it take to renew a vehicle license? (minutes)	two minutes
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	10 minutes
How long does it take to de-register a vehicle? (minutes)	three minutes
How long does it take to renew a drivers license? (minutes)	ten minutes
	It depends if there is not another fire outago in the area as we do not have this services owned by the municipality. There is only one fire tuck (services owned by EDEN 4m)
What is the average reaction time or the reservice to an invuency (minutes)	3
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	ambulances. It was raised at indatas and still waits for responses.
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	It depends in there is no other incluents. A sumatianto has a shortage on ambulances. It was raised at inclabas and still walls for responses.
Economic development	
	ACIP: 4 ACIP:
How many economic development projects does the municipality drive?	EPWP: 6
How many economic development programme are deemed to be catatytic in creating an enabling environment to unlock key economic growth projects?	AI
What percentage of the projects have created sustainable job security?	100%
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Yes
Other Service delivery and communication	
ls a information package handed to the new customer? (Yes/No)	Yes
Does the municipality have training or information sessions to inform the community? (Yes/No)	Yes
	Vec

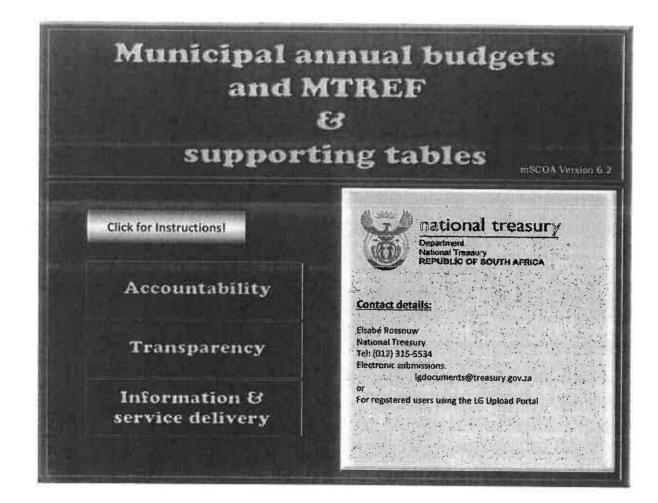
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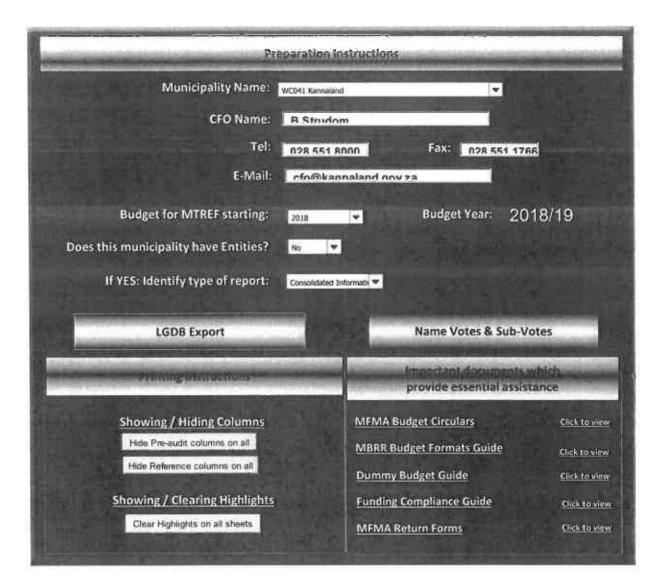
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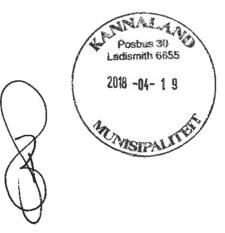
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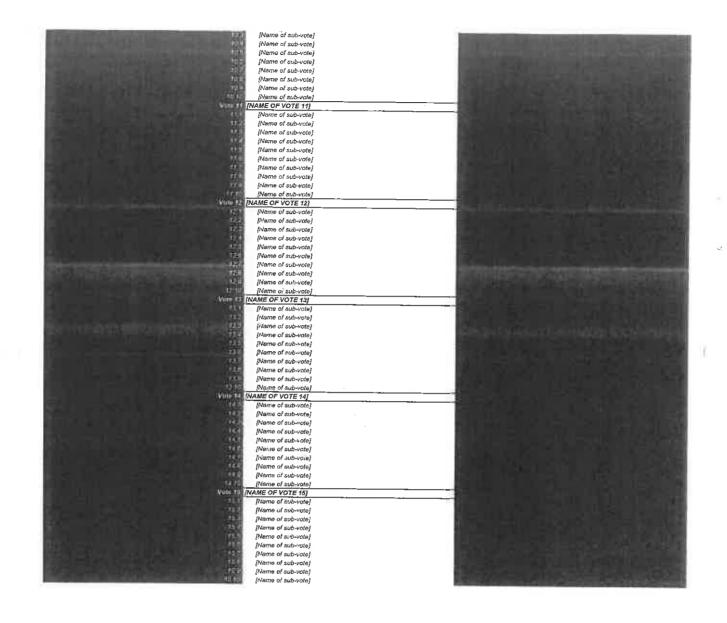
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Web Address			
e-mail Address		— — <u> </u>	
B. CONTACT INFORMAT			
Postal address:	32 CHURCH STREET		
P.O. Box			
City / Town Postal Code	LADISMITH 6655		
Street address			
Building			
Street No. & Name	32 CHURCH STREET		
City / Town	LADISMITH		
Postal Code	6655		
General Contacts			
Telephone number	0285511023	<u> </u>	
ax number	0285511766		
C. POLITICAL LEADERSH			
Speaker:			
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File	MS	Title	
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lame	MBARRY	Name	J FULLER
elephone number	0285511023	Telephone number	0285511023
ax number	60655 · · · · ·	Cell number	
-mail address	0285511766	Fax number	0285511766
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		Official responsible for submitting financial information
	ubmitting financial information	ED Number
ID Number	110	Tile
Title	J FREEMAN	Name
Name Telephone number	0285511023	Telephone number
Cell number	0200011040	Gall number
Fax number	0285511766	Fax number
E-mail address	locane@kannaland.gov.za	E-mail address Official responsible for submitting financial information
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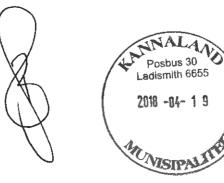
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WC041 Kannaland - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17		Current Ye	ear 2017/18		2018/19 Medium Term Revenue & Expenditur Framework			
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Financial Performance										· 6 6969/6	
Property rates	13 135	13 998	14 900	15 956	16 003	16 003	16 003	20 113	20 991	21 930	
Service charges	58 439	60 503	65 141	69 258	65 390	65 390	65 390	74 994	78 032	82 276	
Investment revenue	966	266	845	600	350	350	350	500	500	560	
Transfers recognised - operational	28 884	42 697	42 534	32 310	41 067	41 067	41 067	33 146	33 256	35 259	
Other own revenue	12 280	18 814	21 026	12 213	11 954	11 954	11 954	25 343	28 261	29 479	
Total Revenue (excluding capital transfers and contributions)	113 705	136 278	144 446	130 337	134 764	134 764	134 764	154 096	161 039	169 503	
Employee costs	43 725	50 741	47 710	45 190	47 485	47 485	47.405				
Remuneration of councillors	2 663	2 884	2 6 1 3	3 056	2 928	2 928	47 485 2 928	55 215	56 999	59 990	
Depreciation & asset impairment	13 432	11 839	15 077	10 549	11 581	11 581		3 053	3 207	3 369	
Finance charges	4 114	4 882	4 077	800	800	800	11 581	10 661	11 205	11 747	
Materials and bulk purchases	27 028	32 822	28 704	30 964	29 544		800	422	426	453	
Transfers and grants	2. 020	-	20104	30 904	29 044	29 544	29 544	35 312	37 283	39 357	
Other expenditure	40 265	61 727	61 368	35 752	-	-	-	3 126 ;	2 655	2 757	
Total Expenditure	131 227	164 896	159 548		44 140	35 752	44 140	42 683	44 117	45 668	
Surplus/(Deficit)	(17 522)	(28 618)		126 312	136 478	128 090	136 478	150 471	155 892	<u>16</u> 3 339	
Transfers and subsidies - capital (monetary allocations	32 449		(15 102)	4 025	(1 714)	6 674	(1 714)	3 625	5 147	6 164	
Contributions recognised - capital (monetary anocations	3Z 449	34 842	22 963	30 801	21 652	21 652	21 652	44 648	59 828	58 260	
Surplus/(Deficit) after capital transfers &			-		-	-	-	<u> </u>		-	
contributions Share of surplus/ (deficit) of associate	14 927	6 224	7 862	34 825	19 938	28 325	19 938	48 273	64 975	64 424	
Surplus/(Deficit) for the year	14 927	6 224	7 862						-		
	14 527	0 2 2 4	(002	34 825	19 938	28 325	19 938	48 273	64 975	64 424	
										_	
Capital expenditure	-	-	-	22 282	34 791	34 791	_	44 648	59 828	50 000	
Transfers recognised - capital	-	-	~	22 282	34 791	34 791	-	44 648		58 260	
Public contributions & donations	_ 1	_	-		-		_		59 828	58 260	
Borrowing	_		-	_			_	-	-	-	
Internally generated funds	~	_	_	_		-	_	-	-	-	
Total sources of capital funds	-	-	-	22 282	34 791	34 791	-	44 648	- 59 828 (58 260	
Financial position											
Total current assets	40 537	33 072	10 488	61 592	72 572	72 150	72 150	60 391	62 595	66 023	
Total non current assets	293 454	305 705	317 205	324 009	313 949	313 828	313 828	347 815	407 100	464 817	
Total current liabilities	69 330	87 804	61 409	60 386	55 930	47 581	47 581	44 028	38 215	31 358	
Total non current liabilities	46 417	30 114	37 709	30 103	39 186	39 186	39 186	37 851	38 012	37 513	
Community wealth/Equity	218 244	220 859	228 575	295 112	291 405	299 211	299 211	326 327	393 468	461 969	
Cash flows						·					
Net cash from (used) operating	30 886	38 837	25 565	34 825	27 174	27 174	27 174	4 458	6 253	7 446	
Net cash from (used) investing	(27 994)	(33 269)	(26 152)	(30 801)	(21 652)	(21 652)	(21 652)	4 400	0235	/ 440	
Net cash from (used) financing	(575)	(5 994)	(1 408)	_	(=: 001)	(21 002)	12 1 002	(720)	(720)	-	
Cash/cash equivalents at the year end	3 747	3 321	277	4 025	5 522	5 522	5 522	9 260	(720) 14 794	(720) 21 520	
Cash backing/surplus reconciliation										21020	
Cash and investments available	8 958	3 338	295	2 000	2 000	2 000	2 000				
Application of cash and investments	41 435	61 092	48 501	2 053	139	(8 955)		(2,027)	-	-	
Balance - surplus (shortfall)	(32 477)	(57 754)	(48 206)	(53)	1 861	10 955	(9 021) 11 021	(3 027) 3 027	(9 438) 9 438	(18 837)	
Asset management							11021		9 430	18 837	
Asset register summary (WDV)	_	_	_ 1	21 025	35 023	25 000	05.000				
Jepreciation	_		-	10 812		35 023	35 023	21 166	39 341	42 757	
Renewal of Existing Assets	_	_	_	5 000	10 459	10 459	10 459	10 781	11 355	11 947	
Repairs and Maintenance	_	_	_	19 700	5 000 19 359	5 000	5 000	-	_	-	
Free services				13 / 00	19 208	19 359	19 359	23 571	24 950	26 408	
Cost of Free Basic Services provided					1		T				
	-	-	-	10 312	7 950	7 950	8 450	8 450	10 017	10 568	
Revenue cost of free services provided	2 837	3 280	3 772	4 087	4 087	4 087	5 555	5 555	5 901	6 270	
Households below minimum service level										•	
Water:	-	-		-	-	-	-	_	_	_	
Sanitation/sewerage:	-	- 1	-	-	-	_	-	_	_	_	
Energy:	-	-	-	- [-	-	-	-	_ [
Refuse:	- 1	-	-		_]		-	_	_	_	

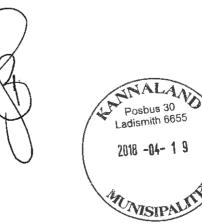


WC041 Kannaland - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Cu	rrent Year 2017/1	8	2018/19 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional		-								
Governance and administration		146 154	171 119	167 410	30 947	34 614	-	63 776	68 078	73 785
Executive and council	1	146 154	171 119	167 410	2 738	2 738	-	26 422	28 402	30 220
Finance and administration		-	-	-	28 208	31 875	-	37 354	39 676	43 565
Internal audit		-	-	- 1	-	-	-	l	- 1	_
Community and public safety		-	-	-	4 125	4 373	-	13 136	12 226	10 374
Community and social services			-	-	2 065	2 266	-	13 116	12 204	10 352
Sport and recreation		-	-	-	-	-	-	20	21	22
Public safety		-	-	-	-	47	-		-	_
Housing		-	-	-	2 060	2 060	_	_	_	_
Health		_	_	_	_	-	_	_	_	_
Economic and environmental services		_	-	-	18 726	18 726	_	7 851	8 254	8 690
Planning and development		_	_	_	-	-	_	111	111	111
Road transport		-	_	~	18 726	18 726	_	7 740	8 143	8 579
Environmental protection		_	_	_	-	-	-			0070
Trading services		-	-	_	107 339	98 703	_	113 982	132 309	134 914
Energy sources		_	_	_	57 608	54 485	_	48 778	52 451	55 264
Water management		_	_	_	14 485	10 159	-	38 584	35 221	31 058
Waste water management		_	-		25 426	24 048	-	19 414	36 917	40 446
Waste management			-		9 820	10 012	-	7 205	7 721	40 446 8 146
Other	4		-	-	9 020	10 012	-	7 200	-	6 140
Totr' Devenue - Functional	2	146 154	171 119	167 410	161 137	156 415		198 744	220 867	227 763
Jiture - Functional								100141	LLOUUT	221100
Governance and administration		424 007	404.000	450 540						
		131 227	164 896	159 548	41 164	46 233	-	53 202	55 337	57 664
Executive and council		131 227	164 896	159 548	11 595	12 623	-	14 234	14 526	14 571
Finance and administration		-	-	-	29 569	33 609	-	38 969	40 810	43 094
Internal audit		- 1	-	-	-	~	-	_	-	14
Community and public safety		- 1	-	-	6 148	7 796	-	10 294	9 426	10 037
Community and social services		-	~	-	2 661	3 682	-	7 707	7 086	7 567
Sport and recreation		-	-	-	795	896	-	267	. 293	310
Public safety		- 1	-	-	-	159	-	-	-	-
Housing			-	-	2 492	3 058	-	2 320	2 047	2 160
Health		- 1	-	-		- [-	-		-
Economic and environmental services		-]	-	-	13 665	14 922	-	15 135	15 470	16 297
Planning and development		-	-	-	-	~	-	111	111	111
Road transport		-	-	-	13 665	14 922		15 024	15 359	16 186
Environmental protection		-	-	-	-	-	-	-	-	-)
Trading services		-	-	-	65 335	67 527	-	71 476	75 266	79 341
Energy sources	ł	-	-	-	37 455	36 690	-	40 698	42 937	45 299
Water management		-	-	-	12 344	15 532	_	14 688	15 494	16 345
Waste water management		-	-	-	8 772	8 681	-	9 427	9 952	10 483
Waste management		-	-	-	6 764	6 624	-	6 663	6 884	7 214
Other	4	-	_		-	-	-	364	393	-
Total Expenditure - Functional	3	131 227	164 896	159 548	126 312	136 478	-	150 471	155 892	163 339
Surplus/(Deficit) for the year	j	14 927	6 224	7 862	34 825	19 938	-	48 273	64 975	64 424

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Functional Classification Description	Ref	2014/15	2015/16	2016/17	Cu	rrent Year 2017/1	8	2018/19 Mediu	rn Term Revenue Framework	& Expenditu
ousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original . Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year 2020/21
enue - Functional										
Municipal governance and administration		146 154	171 119	167 410	30 947	34 614	-	63 776	58 078	737
Executive and council		146 154	171 119	167 410	2 738	2 738	-	26 422	28 402	30.2
Mayor and Council		146 154	171 119	167 410	2 498	2 498	1	26 422	28 402	30 2
Municipal Manager, Town Secretary and Chief Executive				-	240	240		-	-	
Finance and administration		-	-	-	28 208	31 875	- 1	37 354	39 676	43 5
Administrative and Corporate Support	1	-	-	-	505	992		1 437	1 444	15
Asset Management			-	-	-	_		_	_	
Budget and Treasury Office		-	_	-		_		12 981	14 838	14 6
Finance		_	-		27 268	30 448		19 980	20 850	217
Fleet Management		_	-		27 200	20 440		19 900	20 650	211
			-		- 1	-		-	-	
Human Resources		-			-	-		-	-	1
Information Technology		-	-	-		-		-	-	
Legel Services		-	- 1	-	-			-	· –	•
Marketing, Customer Relations, Publicity and Media Co-		-	-			-		- 1		
Property Services		-	- 1		435	435		2 876	3 021	3
Risk Management			-	-	-	-		79	(477)	2
Security Services		_	-	_ 1	-			-	1 -	-
Supply Chain Management		_	_	_ 1	-				_	
		-	-	-	-	-		-	_	
Valuation Service								-		
Internal audit		-	-	-	-	~	-	-	-	
Governance Function		-	-	- [-	-			-	
Community and public safety		- 1	-	- [4 125	4 373	-	13 136	12 226	10
Community and social services		-	~		2 065	2 266	-	13 116	12 204	10
Aged Cere		-	-		- 1	-		- 1		
Agricultural		_]	_	-	-	-			-	[
Animal Care and Diseases			_		_			l _	_	
Cemeteries, Funeral Parlours and Crematoriums					23	23		9 648	9 757	10
		_			40	23		9 040	9101	1 10
Child Care Facilities					-	-			-	
Community Halls and Facilities		-	-	-	55	255		350	264	
Consumer Protection			-	-	-	-		1 -		
Cultural Matters		-	-	-	-	-		- 1		1
Disaster Management		í – i	- 1	-		-		- 1	-	1
Education				-	-	-		- 1		
Indigenous and Customary Law				_]	_	-		L _	-	
Industrial Promotion		_			-			! _	_	
		_	-		-	- 1			1	
Lenguage Policy		1	-		-			-	-	
Libraries and Archives		1 -	-	-	1 987	1 988		į -	-	
Literacy Programmes		-	-	-	-			3 118	2 183	
Media Services		-	-	-	-	- 1		-	-	
Museums and Art Galleries			-	-	-	- 1		- 1	-	
Population Development		-	-	-	-	-		- 1	_	
Provincial Cultural Matters		- 1	_	-	-	_		· -	-	
Theatres		_	_	_	-	-		-		
		-	-		-	- 1		Ĭ		
Zoo's		-	-		-	-			-	
Sport and recreation		-	-	-	-	-	-	20	21	
Beaches and Jetties		-	-	-				-	~	
Casinos, Racing, Gambling, Wagering		-	-	-				- 1	-	
Community Parks (including Nurseries)			-	~				-	-	
Recreational Facilities	11	-	-	-				- 1	-	
Sports Grounds and Stadiums			_	-				20	21	
Public salety	10	- 1	-		-	47		-	-	
Civil Defence	- m	1	_ 1					-	-	
Claensing		_	_	- 1		-			~	
	11	- 1	-	- 1		-		- ^		
Control of Public Nuisances	11		-	- 1		-				1
Fencing and Fences		-	-	- 1		-		- 1	-	
Fire Fighting and Protection			-	-		47		-	-	
Licensing and Control of Animals			-					-	- 1	
Housing	11	-	-		2 060	2 060		-	-	
Housing		-	_	_	2 060	2 060		-	_	
Informal Settlements	- 11		_		2 000	2 000		-	-	
	- 11-			-	-			·····		
Health			-	-	-	-	-	-	-	
Ambulance		~	- !	-	-	-	-	-	-	1
Health Services		-	-	-	-	-	-	-	-	
Laboratory Services			-	- 1	- 1	-	-	- 1	- 1	1
Food Control		_	-		_	-	-		-	
Health Surveillance and Prevention of Communicable Disease	se		_			-	_		-	
Vector Control			_	-	_	-	-	1 1	_	
			- 1	-	-	-	**	-	1 -	1



Ô

Economic and environmental services			-	18 725	16 725	- 1	7 851	8 254	B 690
Planning and development			-	-	-	- 1	111	111	111
Billboards			-			I	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)			-				-	-	_
Central City Improvement District			-			I	-	-	-
Development Facilitation	1	- -	-			I		-	_
Economic Development/Planning	i		-				111	111	111
Regional Planning and Development			-			- 1	_	-	-
Town Planning, Building Regulations and Enforcement, and City	ļ		_			í í		-	_
Project Management Unit		- [-			1		-	_
Provincial Planning			-				_	_ !	_
Support to Local Municipalities			-	ł l			-	-	_
Road transport			-	18 726	18725	- 1	7 740	8 1 4 3	8 579
Police Forces, Traffic and Street Parking Control			-	7 306	7 306	I	7 232	7 630	8 050
Pounds			-		-	I	-	-	-
Public Transport			_ 1		-			_	-
Road and Traffic Regulation			-	-	-		_	_	_
Roads		- _	-	11 420	11 420		508	514	529
Taxi Ranks			-	_	-		000	-	-
Environmental protection			-	-	-			-	
Biodiversity and Landscape			- 1	[_			_	_
Coestel Protection	1 .		_		_	_ [-		_
Indiaenous Forests			-		-		-	-	
Nature Conservation			_		_			-	_
Pollution Control			_	I II	-			-	
Soll Conservation	1 .		_		-			-	_
Trading services				107 339	98 703		113 982	132 309	134 914
Energy sources				57 608	54 485		48 778	52 451	55 264
Electricity	1.		_	57 608	54 485	-	48 778	52 451	55 264
Street Lighting and Signal Systems			_	37 006	04 460		40776	02401	
Nonelectric Energy				_	-		[-
Water management			-	14 485	10 159		-		-
Water Treatment			_	14 463		-	38 584	35 221	31 053
Water Distribution		1	-	14 485	10 159 1	1	- 1	-	
Water Storage		1	-	14 465	10 109		36 584	35 221	31 05
Waste water management								-	-
Public Toilets		-	-	25 426	24 048	-	19 414	36 917	40 444
Sewerage	1	-	-	-	-		-	-	-
Storm Water Management			· –	25 426	24 048	1	19 414	36 917	40 44
Waste Water Treetment	1		-		~	1	~ 1	-	-
Waste management		_					-		
			-	9 820	10 012		7 205	7 721	8 146
Recycling		- -	-			1	- 1	-	-
Solid Waste Disposal (Landfill Sites)			-	-	-		-	-	-
Solid Waste Removal			-	9 820	10 012		7 205	7 721	8 14
Street Cleaning			-	-	-			~	-
Other			-				- [-	-
Abeltoirs		-	-	-	-	-	-	-	-
Air Transport	1	- -	~				- [- [-
Forestry			-				- 1	-	-
Licensing and Regulation			-				-	- [-
Markets			-				-		-
Tourism	12 m		~				-	~	-
tal Revenue - Functional	146 1	54 171 119	167 410	161 137	156 415	- 1	198 744	220 867	227 763





Expenditure - Functional									
Municipal governance and administration	131 227	164 896	159 548	41 164	46 233	-	53 202	55 337	57 664
Executive and council	131 227	164 896	159 548	11 595	12 623	-	14 234	14 526	14 571
Mayor and Council	131 227	164 896	159 548	6 4 1 3	7 813		9 209	9 388	9 207
Municipal Manager, Town Secretary and Chiel Executive		-		5 182	4 811 .		5 024	5 138	5 363
Finance and administration		-	- 1	29 569	33 609	-	38 969	40 8 10	43 094
Administrative and Corporate Support		-	- 1	11 257	11 800	I	11 278	11 888	12 523
Asset Management		-	- 1	-	-		-	-	-
Budget and Treasury Office			~	_	-	1	26 690	27 613	29 050
Finance		_ 1	-	16 558	19 875	I	-	_	
Fieet Management		-	-	-	-	I	600	660	720
Human Resources	1 _ 1	_		_	-	I	-	-	
Information Technology		_ 1		_	-	1		-	_
Legal Services						1			_
Marketing, Customer Relations, Publicity and Media Co-	i	_							_
Property Services				1 754	1 935		400	650	800
Risk Management		-		1104	-	1	400		-
Security Services	1 [1	_			_		_		_
Supply Chain Management	1 1	_	_		_		-		_
	1 - [-	-	-			-		
Valuetion Service Internel audit		-	-					-	_
	1 1	~	-]	· -	-	-	-	-	-
Governance Function		-	-	-	-		-		
Community and public safety	-	-		6 148	7 796	-	10 294	9 426	10 037
Community and social services	-	-	~	2 661	3 682	-	7 707	7 086	7 567
Aged Care	-	-	-	- [- 1		-		-
Agricultural	-	-	-	-	-		-	~	-
Animal Care and Diseases		-		-	~		-	- 1	-
Cemeteries, Funeral Parlours and Crematoriums		~	-]	244	232		201	215	226
Child Care Facilities	-		-	-	-		-	~	-
Community Helis and Facilities	- 1	-	-	615	1 531		4 036	4 3 10	4 629
Consumer Protection		-	-	-	-		-	-	-
Cultural Matters	-	-	-	- 1	-		-	-	-
Disester Manegement	-	-	-		-		345	378 -	410
Education		-	-	-	-		-	-	-
Indigenous and Customary Law		-	-	- 1	-		-	-	-
Industrial Promotion	-	-	-	- 1	-		-		-
Language Policy		-	-		-		-	-	-
Libraries and Archives		-	-	2 003	1 820		-	-	-
Literacy Programmes		~	-		-	1	3 125	2 184	2 302
Medie Services		-	-	- 1	-	I	-	-	-
Museums and Art Galleries	_	-	_	_	~		-	-	-
Population Development		-	-	-	-			-	_
Provincial Cultural Matters	- 1	_	- 1	-	-		-	_	-
Theatres	1 - 1	_	-	_ 1	~		- 1	_	_
Zoo's		-	-	_	_	I			_
Sport and recreation		-	-	795	896		267	293	310
Beaches and Jetties		_	_	-	-	- 1	201	255	
Casinos, Recing, Gambling, Wagering	1 1	_	_	_	-			_	
	1 1	_	-		-			-	
Community Parks (including Nurseries) Recreational Facilities		_	-	589	309		225	247	262
	1 1	-	-	206	587		43		
Sports Grounds and Stadiums		-				-		45	48
Public sefety			-	-	159	-	-	-	-
Civil Defence	-	-	-	-	-		-	~	-
Cleansing	-	-	-	-	-	- 1	-	-	-
Control of Public Nuisances	- 1	-	-	-	-		-	-	-
Fencing and Fences		-	-	-	-		-	-	-
Fire Fighting and Protection	-	-	-	-	159		-	-	-
Licensing and Control of Animals	-	-	-	-			-	-	
Housing	-	-	-	2 492	3 058	-	2 320	2 047	2 160
Housing	-	-	- 1	2 492	3 058	1	2 320	2 047	2 160
Informal Settlements	-	-			-		-	-	-
Health		- 1	-	-	-	- 1	-	-	-
Ambulance	i - 1	-		-	-	-	- 1	-	~
Health Services		- 1	-		-	-	- 1	-	-
Laboratory Services	-	- 1	-	-	-	-	-	- 1	-
Food Control		- 1	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-
Vector Control	- 1	-	-	-	-	-	-	-	-
Chemical Safety		-	-	- 1	-	_	_	-	_





			_			41.000	- 1	15 135	15 470	16 297
Economic and environmental services		-	-		13 665	14 922		111	1115	111
Planning and development		-	- 1	-	-	-			- 1	-
Billboards	1	- 1	-	- 1	- 1	_		_	- 1	-
Corporate Wide Strategic Planning (IDPs, LEDs)		~	-	-	-	- 1	_ 1	- 1	-	-
Central City Improvement District		-	-	-					- 1	~
Development Fecilitation		-	-	-	-	- :		111	111	111
Economic Development/Planning		-	-	- [-	-		21	_	-
Pasional Plansing and Development		-	-	-	-	-		-	_	~
Town Planning, Building Regulations and Enforcement, and City	i	-	-	-		- 1		-	_	_
Project Management Unit	1	-	-	- 1	-	-	-			-
Provincial Planning		-	-	-	-	-	- 1	- 1		-
Support to Local Municipalities	i	-	-					15 024	15 359	16 186
	-	-	-	-	13 665	14 922	-		B 290	8 746
Road transport Police Forces, Treffic and Street Parking Control		-	- 1	- 1	6 801	7 924	1	7 658	6200	0140
	1		-	- 1	-	- 1	I	-	_	_
Pounds		-	- 1	- }	- 1	-	1	-	- 1	_
Public Transport		-	- 1	-	- 1	- 1			7 069	7 440
Roads		- 1	-	- 1	6 863	6 997	I	7 166		7 4440
Texi Ranks		-	- 1							
Environmental protection					-	- 1	-	- 1	-	-
Environmental protection	1 I I	_	-	- 1	-	-	-	-	-	-
Biodiversity and Landscape	1.	-	_	- 1	-	-	-	- 1	-	-
Coestal Protection		_		- 1	-	- 1	- 1	-	-	-
Indigenous Forests		_	- 1	_	- 1	-	-	- 1	-	-
Nature Conservation		_	_ 1	- 1	-	-	- 1	- 1	-	-
Pollution Control		_	_	- 1	- 1	-				-
Soil Conservation					65 335	67 527		71 476	75 266	79 341
Trading services					37 455	36 690	-	40 698	42 937	45 299
Energy sources		-	- 1	-	37 455	36 690		40 698	42 937	45 299
Electricity			_ 1		- 1	- 1	1	-	-	-
Street Lighting and Signal Systems		_		_	-	- 1				
Nonelectric Energy	i He				12 344	15 532		14 688	15 494	16 34
Water management		_			-	-		-	~	-
Water Treatment		_	- 1	- 1	12 344	15 532	1	14 688	15 494	16 34
Water Distribution			= 1	- 1	_	- 1	1	-		
Water Storage	1 H				8 772	8 681		9 427	9 952	10 48
Waste water management		-		-	-			-	- 1	-
Public Toilets		1	_	_	8 772	8 681	1	9 427	9 952	10 48
Sewerage		- 1			-	_		-	-	-
Storm Water Management	L .	- 1]	_	-			- 1		
Waste Water Treatment					6 764	6 6 2 4	-	6 663	6 884	7 21
Weste management		-		_		-		-	-	-
Recycling		-	-	-	-	1 _ i		-	-	
Solid Weste Disposal (Landfill Sites)		-		-	6 754	6 6 2 4		6 663	5 884	7 21
Solid Weste Removal		-	-	- Ĉ				-	-	
Street Cleaning	Til -							364	393	
Other	1 H				-				-	-
Abattoira		-	-	-				- 1	-	
Air Transport		- 1	-	-		1 1		-	-	
Forestry		-	~	-	1				-	
Licensing and Regulation	+ 1		-	-		1		-	-	
Markets		-	-	-				364	393	
Tourism	11			450 540	126 312	136 478		150 471	155 892	163 3
Total Expenditure - Functional	з	131 227	164 896	159 548	125 312 34 825		_	48 273	64 975	64.4
Surplus/(Deficit) for the year	1_1	14 927	6 224	7 862	34 623	13 300				

Surplus/[Deficit] for the year <u>References</u> 1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison 1. Government Finance Statistics Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure) 2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure) 3. Total Expenditure by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure) 3. Total Expenditure by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure) 3. Total Expenditure by Functional Classification must be assigned under a Fundional Operating revenue to the total operating revenue shown in Financial Performance (revenue and expenditure) 4. All amount must be classified under a Fundional dassification. The GFS fundion 'Other' is only for Abbatoire, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnales. Nothing else may be placed under 'Other'. Assign associate share to relevant classification





WC041 Kannaland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014/15	2015/16	2016/17	Cu	rrent Year 2017/1	8	2018/19 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget i	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Revenue by Vote	1				1				1		
Vote 1 - MUNICIPAL MANAGER		1 384	84 397	167 410	2 738	2 738	2 738	26 4 22	28 402	30 220	
Vote 2 - CORPORATE SERVICES	1	556	11	-	12 371	13 10 5	13 105	20 861	21 411	20 153	
Vote 3 - FINANCIAL SERVICES		84 345	20 102	-	27 268	30 448	30 448	35 916	38 231	41 947	
Vote 4 - TECHNICAL SERVICES		59 869	66 609	-	118 759	110 123	110 123	115 544	132 823	135 443	
Vote 5 - CALITZDORP SPA		-	- 1	-	-	-	-	-	-	-	
Vote 6 - [NAME OF VOTE 6]			-	-	-	-	-	-	-	-	
Vote 7 - [NAME OF VOTE 7]		~	-	- 1	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	- 1	-	-	-	-	-	<u> </u>	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	- 1	-	-		-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	- 1	-	-			-	
Vote 12 - [NAME OF VOTE 12]		-	- 1	-	-	-	-	-	-	π.	
Vote 13 - [NAME OF VOTE 13]		- [-	-	~	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	- 1	-	-	-	-	-	-	
Total Revenue by Vote	2	146 154	171 119	167 410	161 137	156 415	156 415	198 744	220 867	227 763	
Expenditure by Vote to be appropriated	1										
Vote 1 - MUNICIPAL MANAGER		2 663	20 996	159 548	11 595	12 623	12 623	14 403	14 753	14 709	
Vote 2 - CORPORATE SERVICES		43 719	20 561	-	25 960	29 455	29 455	28 487	29 715	31 417	
Vote 3 - FINANCIAL SERVICES	1 1	59 248	22 304		16 558	19 875	19 875	27 885	29 089	30 431	
Vote 4 - TECHNICAL SERVICES		25 596	101 034	-	72 198	74 525	74 525	79 697	82 335	86 781	
vote 5 - CALITZDORP SPA		-	-	-	- 1	-	-	-	-	T	
Vote 6 - [NAME OF VOTE 6]		-	-	-	-]	-	-] –	-	-	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-		
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		2	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-			
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-		
Vote 13 - [NAME OF VOTE 13]		- [-	-	-	-	-	-	-		
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-		-		
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-				
Total Expenditure by Vote	2	131 227	164 896	159 548	126 312	136 478	136 478	150 471	155 892	163 339	
Surplus/(Deficit) for the year	2	14 927	6 224	7 862	34 825	19 938	19 938	48 273	64 975	64 42	

References
1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

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WC041 Kannaland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2014/15	2015/16	2016/17	CL	irrent Year 2017/	18	2018/19 Medium Term Revenue & Expenditure Framework				
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/19	Budget Year +1 2019/20	Budget Year +2 2020/21		
Revenue by Vote	1		ĩ									
Vote 1 - MUNICIPAL MANAGER		1 384	84 397	167 410	2 738	2 738	2 738	26 422	28 402	30 220		
1.1 - Executive		1 384	84 397	167 410	2 498	2 498	2 498	26 422	28 402	30 220		
1.2 - Executive Support]			240	240	240	-	-			
								- 1	-	-		
Vote 2 - CORPORATE SERVICES		556	11	-	12 371	13 105	13 105	20 861	21 411	20 153		
2.1 - Administration		556	8	4	505	992	992	1 548	1 555	1 729		
2.2 - Municipal Buildings			3		435	435	435	-				
2.3 - Community Hall		1			55	255	255	350	264	290		
2.4 - Cemeteries					23	23	23	9648	9 757	10 060		
2.5 - Libraries					1 987	1 988	1 988	2 063	2 183	2		
2.6 - Housing					2 060	2 060	2 060	-	-	_		
2.7 - Swimming Pools					-	-	-	20	21	22		
2.8 - Parks and Recreation						-	-	-	-	-		
2.9 - Traffic					7 306	7 306	7 306	7 232	7 630	6 050		
2.10 - Fire Department		-	-	-	-	47	47	-		_		
Vote 3 - FINANCIAL SERVICES		84 345	20 102	-	27 269	30 448	30 448	35 916	36 231	41 947		
3.1 - Postal Agency		1			5	5	5	79	(477)	2 302		
3.2 - Property Rales	[Ē		21 727	21 727	21 727	22 856	23 871	24 985		
3.3 - Chief Financial Services		84 345	20 102		5 536	8 716	8 7 16	12 981	14 838	14 660		
Vote 4 - TECHNICAL SERVICES		59 669	66 609	ನ	116 759	110 123	110 123	115 544	132 823	135 443		
4.1 - Refuse		4 846	4 826		9 820	10 012	10 012	7 205	7 721	8 146		
4.2 - Sewerage		5 161	5 733		25 426	24 048	24 048	19 4 14	36 917	40 446		
4.3 - Public Works					11 370	11 370	11 370	508	514	529		
4.4 - Proclaimed Roads		1 429	6 106	1	50	50	50	-	-	- 1		
4.5 - Water Services		13 775	11 143		14 485	10 159	10 159	38 584	35 221	31 058		
.6 - Electricity Services		34 658	38 800		57 608	54 485	54 465	48 778	52 451	55 264		
4.7 - Irrigation Water					-	-		-	-	-		
		-	- (-	-			1 055	-	-		
		-	-	-				-		- 1		
		-	-	-	-	-	-	-	-	-		
Total Davasara har Veta			-	-	-	-	-	-				
Total Revenue by Vote	2	146 154	171 119	167 410	161 137	156 415	156 415	196 744	220 667	227 763		

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WC041 Kannaland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Ref	2014/15	2015/16	2016/17	Cu	intent Year 2017/	18	2018/19 Mediu	m Term Revenue Framework	& Expenditure
	Audited Outcome	Audited	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1	Budget Year 2020/21
1									2020121
1	2663	20 696	450 540	44 605	40.000			.	
1									1470
	2 0000	20 330	108 040						9 34
				0 102	4 0 1 1	4 811	5 024		5 36
	43.740	00.554				-	-	-	-
1			-				28 487	29 715	31 41
[43719					11 800	11 389	11 999	12 63
		5 530				1 935	2 643	2 819	3 05
						1 531	1 393	1 492	1 57
					232	232	201	215	22
					1 920	1 920	2 070	2 184	2 30
		528		2 492	3 058	3 058	2 320	2 047	2 16
				589	309	309	43	45	4
		767		206	587	587	225		26
				6 801	7 924	7 924	7 658		8 74
				~	159	159	345		41
4	59 248	22 304	-	16 558	19 875	10.975	57 046		
		1			10 070	15 01 5			3D 43
				30	30.1				58
	59 248	22 304							80
				IV GED	18 040	19 040			29 050
	25 506	404.024							-
1	23 350								86 78
									7 21
	ĺ	0 / 43						9 952	10 48
		00 774		,			7 166 (7 069	7 44
	907						-	-	-
							14 688 .	15 494	16 34
	24 769	38 363		37 455	36 690	36 690	40 698	42 937	45 299
		i		-]	-	- (-	-	-
1	ł					-	i 055	~	-
,	434 207							-	
				126 312	136 478	136 478	150 471	155 892	163 339
2	14 927	6 224	7 862	34 825	19 938	19 938	48 273	64 975	64 424
		Audited Outgome 1 2 663 2 663 2 663 43 719 43 719 54 719 5	Audited Outcome Audited Outcome 1 2 663 20 996 2 663 20 996 20 996 43 719 20 563 20 996 43 719 20 563 20 996 43 719 20 563 20 996 43 719 13 737 5 530 528 767 59 248 22 304 59 248 22 304 7385 8 743 29 774 807 16 770 24 789 38 363	Audited Outcome Audited Outcome Audited Outcome 1 2 863 20 996 159 548 2 663 20 996 159 548 - 43 719 20 581 - - 43 719 20 581 - - 43 719 20 581 - - 5 530 - - - 5 528 - - - 5 59 248 22 304 - - 59 248 22 304 - - 59 248 22 304 - - 25 596 101 034 - - 20 7774 807 16 770 - 24 789 38 363 - -	Audited Outcome Audited Outcome Audited Outcome Original Outcome 1 2 663 20 996 159 548 11 595 2 663 20 996 159 548 11 595 43 719 20 551 - 25 860 43 719 20 551 - 25 860 43 719 13 737 11 257 5 530 1 754 615 203 2492 2492 767 2006 6801 59 248 22 304 16 558 59 248 22 304 16 558 59 248 22 304 16 558 25 596 101 034 72 198 7 385 5 772 6 813 807 16 770 12 344 24 789 38 363 37 455	Audited Outcome Audited Outcome Audited Outcome Original Budget Adjusted Budget 1 2 663 20 996 159 548 11 995 12 623 2 663 20 996 159 548 6 413 7 613 43 719 20 551 - 25 960 29 455 43 719 20 551 - 25 960 29 455 43 719 20 551 - 25 960 29 455 43 719 20 551 - 25 960 29 455 43 719 20 551 - 25 960 29 455 5 530 1 754 1 935 615 1 531 2 003 1 920 528 2 492 3 058 2 003 1 920 598 399 309 767 2006 587 - 159 59 248 22 304 16 558 19 845 - 59 248 22 304 16 5528 19 845 - 59 248 22 304 72 198 74 525	Audited Dutcome Audited Outcome Audited Outcome Audited Outcome Audited Outcome Audited Outcome Audited Outcome Audited Budget Adjusted Budget Full Year Forecast 1 2 663 20 996 159 548 11 595 12 623 12 623 12 623 2 663 20 996 159 548 6 413 7 613 7 613 7 613 43 719 20 551 - 25 950 29 455 29 455 1800 11 800 11 800 5 530 1 754 1 935 1 935 1 935 1 935 1 935 615 1 531 244 232 2 232 2 203 1 920 1 920 528 2 492 3 058 3 058 3 058 3 058 3 058 707 206 587 587 6 801 7 924 7 924 59 248 22 304 16 528 19 845 19 845 19 845 59 248 22 304 7 385 6 764 6 624 6 624 8 772<	Audited Outcome Audited Outcome Audited Outcome Original Budget Adjusted Budget Full Year Forecast Budget Year 2018/19 1 2 663 20 996 159 548 11 595 12 623 12 623 14 403 2 663 20 996 159 548 11 595 12 623 12 623 14 403 43 719 20 561 - 25 980 29 455 29 455 29 455 28 457 26 63 43 719 20 561 - 25 980 29 455 29 455 28 457 26 643 5 530 1754 1 935 1 935 2 643 1 1 800 11 800 11 800 2003 1 920 2070 203 1 920 2070 203 1 920 2070 526 2 492 3 058 3 058 2 320 2070 206 587 587 225 6 801 7 924 7 924 7 924 7 924 7 924 7 924 7 924 7 924 7 925 7 955 27 865 3 3 3	Audited Outcome Audited Outcome Audited Outcome Audited Outcome Original Budget Adjusted Budget Full Year Forecast Budget Year 2018/19 Budget Year + 1 2019/20 1 2 663 20 996 159 548 11 595 12 623 12 623 14 403 14 753 2 663 20 996 159 548 6 413 7 613 7 813 9 378 9 615 4 3 719 20 561 - 25 980 29 455 29 455 29 457 20 63 20 53 20 53 20 53 20 53 20 53 20 57 20 577





1.3

WC041 Kannaland - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2014/15	2015/16	2016/17		Current Ye	ar 2017/18		2018/19 Mediu	m Term Revenu Framework	e & Expendituri
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1	
Revenue By Source	1				Dudder	Dudder	Folecast	outcome	2018/19	2019/20	2020/21
Property rates	2	13 135	13 998	14 900	15 956	16 003	16 003	16 003	20 113	20.004	04.021
Service charges - electricity revenue	2	34 658	38 600	41 953	44 425	41 101	41 101	41 101	46 578	20 991	21 931
Service charges - water revenue	2	13 775	11 143	12 003	11 329	11 971	11 971			49 169	51 84
Service charges - sanitation revenue	2	5 161	5 733	5 832	7 744	6 366		11 971	13 824	13 364	14 09
Service charges - refuse revenue	2	4 846	4 826	5 353	5 760		6 366	6 366	8 401	8 848	9 319
Service charges - other	1	_	-	0 000	5750	5 952	5 952	5 952	6 190	6 651	7 01(
Rental of facilities and equipment		271	253	494		-	-	_	-	-	- 1
Interest earned - external investments		966		484	308	468 .	488	488	909	1 013	1 108
Interest earned - outstanding debtors			266	845	600	350	350	350	500	500	560
Dividends received		4 649	5 125	5 423	3 856	3 856	3 856	3 856	5 327	5 627	5 943
			3	3	3	3	3	3	3	3	:
Fines, penalties and forfeits		696	5 354	6 107	6 053	6 053	6 053	6 053	8 486	6 931	9 43 2
Licences and permits		267	320	280	295	295	295	295	152	160	169
Agency services		734 :	763	780	905	905	905	905	-	-	
Transfers and subsidies		28 684	42 697	42 534	32 310	41 067	41 067	41 067	33 146	33 256	35 259
Other revenue	2	4 853	6 569	7 949	793	354	354	354	10 466	12 526	12 822
Gains on disposal of PPE		811	427			_		_	10 400	12 020	12 022
Total Revenue (excluding capital transfers and contributions)		113 705	136 278	144 446	130 337	134 764	134 764	134 764	154 096	161 039	169 503
Expenditure By Type						-	+				
Employee related costs	2	43 725	50 741	47 710	45 190	17.405					
Remuneration of councillors	1 - 1	2 663	2 884	2 613	3 056	47 485	47 485	47 485	55 215	56 999	59 990
Debt impairment	3	7 123	18 224	27 409	14 475	2 928 14 475	2 928 14 475	2 928	3 053	3 207	3 369
Depreciation & asset impairment	2	13 432	11 839	15 077	10 549	14 475	14 47 5	14 475 11 581	22 791	24 045	25 365
Finance charges		4114	4 862	4 077	800	800	800	800	10 661	11 205	11 747
Bulk purchases	2	25 596	28 165	26 558	30 964	29 544	29 544	29 544	422 32 259	426	453
Other materials	8	1 432	4 657	2 146		23 044	20 044	29 044	3 054	34 033 3 250	35 905
Contracted services		10 202	18 951	16 012	_		_	_	8 280	7 767	3 452 7 167
Transfers and subsidies		-	- [- 1	-	_	_	_	3 126	2 655	2 757
Other expenditure	4, 5	22 941	24 552	17 946	21 277	29 665	21 277	29 665	11 611	12 306	13 136
Loss on disposal of PPE				-		-	-	_	-	-	10 100
Total Expenditure		131 227	164 896	159 548	126 312	136 478	128 090	136 478	150 471	155 892	163 339
Surplus/(Deficit) Transfers and subsidies - capital (monetary		(17 522)	(28 618)	(15 102)	4 025	(1 714)	6 674	(1 714)	3 625	5 147	6 164
allocations) (National / Provincial and District) I ransfers and scussiciles - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational		32 449	34 842	22 963	30 801	21 652	21 652	21 652	44 648	59 828	58 260
Institutions)	6			1				I			
Transfers and subsidies - capital (in-kind - all)	0	-	-	-	-	-	~	-	-	-	
Surplus/(Deficit) after capital transfers &		44.027	-		-	-			-		
contributions		14 927	6 <u>22</u> 4	7 862	34 825	19 938	28 325	19 938	48 273	64 975	64 424
Taxation		- 1	-	_	_						
Surplus/(Deficit) after taxation		14 927	6 224	7 862	34 825	19 938	28 325				
Attributable to minorities		_	_		J4 02.J	12 200	20 J20	19 938	48 273	64 975	64 424
Surplus/(Deficit) attributable to municipality Share of surplus/ (deficit) of associate	7	14 927	6 224	7 862	34 825	19 938	28 325	19 938	48 273	64 975	64 424
Surplus/(Deficit) for the year		14 927	6 224	7 862				-	- 1		_
References		14 321	V £24	1 002	34 825	19 938	28 325	19 938	48 273	64 975	64 424

References
1 Classifications are revenue sources and expenditure type

etail to be provided in Table SA1

... rreviously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method (includes Joint Ventures)

8. All materials not part of 'bulk' e.g road making materials, pipe, cable etc.





WC041 Kannaland - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17		Current Yea	ir 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year + 2020/21
apital expenditure - Vote							1				
ulti-year expenditure to be appropriated	2							_		_	_
Vote 1 - MUNICIPAL MANAGER		-	-	-	-		4 907	_			_
Vote 2 - CORPORATE SERVICES		-	-	-	4 405	4 907	4 907	-	-		_
Vote 3 - FINANCIAL SERVICES		- 1	-	-	10 040	10 800	40.000		27 000	59 828	
Vote 4 - TECHNICAL SERVICES		-	-	-	12 619	12 826	12 826	-	21 000	39 020	-
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	_	-
Vote 6 - [NAME OF VOTE 6]		-	-	_	-	-		-	-	-	-
Vote 7 - [NAME OF VOTE 7]			-	-	-		-	-	-		-
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Vote 9 - [NAME OF VOTE 9]] -	-	-	-	-	-	-		-	-
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Vote 12 - [NAME OF VOTE 12]		- 1] –	-	-	-	-	-	-		
Vote 13 - [NAME OF VOTE 13]		- 1	-	-	-	-	-	-			
Vote 14 - [NAME OF VOTE 14]		1 -	-			-	-	-			-
Vote 15 - [NAME OF VOTE 15]		-	-					-			
apital multi-year expenditure sub-total	7		-	-	17 025	17 733	17 733	-	27 000	59 828	-
ingle-year expenditure to be appropriated	2								1		
Vote 1 - MUNICIPAL MANAGER		- 1	-			-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES			-	1 –	-	-	-	-	3 176		-
Vote 3 - FINANCIAL SERVICES		-				- 1	-	-	- 1		-
Vote 4 - TECHNICAL SERVICES	- 010	_	-		5 257	17 057	17 057	~	14 472		58 26
Vote 5 - CALITZDORP SPA		1 _		_	-	_	-	-	- 1	-	
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Vote 15 - [NAME OF VOTE 15]					5 257	17 057	17 057		17 648	<u> </u>	58 26
Capital single-year expenditure sub-total		-	-	-	22 282	34 791	34 791	-	44 648		
			1						1		
Capital Expenditure - Functional				-	_	_	_		-	_	
Governance and administration	i	-	_	-		_	_	_	_	-	
Executive and council		-		-		_				-	-
Finance and administration		-	-	-	-	-	-		1 1	-	1 -
Internal audit	ļ	-	-			4 007	4 907	-	3 176		
Community and public safety	1	-	-	-	4 405 1 000	4 907 29	29	-		_	
Community and social services		-	-						3 176		
Sport and recreation		-		-	3 405	4 879	4 879	ļ	31/0	1	
Public safety	ļ	-				-	-		-	-	
Housing		20 E	-	-	-	-			-	-	
Health		-	-	-	-	-					
Economic and environmental services		-	-	-	670	877	877	-		9 75	7 10.0
Planning and development	1	-		-	(519)	(519)	(519)		-		40.0
Road transport		-	-	-	1 189	1 396	1 396			9 75	7 100
Environmental protection		-	-	-	-						
ding services	ł	-		-	17 206	29 006	29 006				
Energy sources		-	-	-	-	8 000	000 8		2 303		
Water management		-	-		4 000	7 800	7 800		29 169		
Waste water management		-			13 206	13 206	13 206		10 000) 27 00	0 300
Waste management	1	-	-	-	-	-	-			-	
Other		-	-			-					
Total Capital Expenditure - Functional	3	-		-	22 282	34 791	34 791		44 64	3 59 82	6 58 2
Funded by:				1	1	i i	1		1		
National Government		-	1 _	-	22 801	31 509	31 509		44 64	3 59 82	8 58 2
Provincial Government		_	-		-	3 800	3 800		_	-	
				-	-	_	-	1	_	-	
District Municipality	1				(519)	(519)	(519	0	-	_	
Other transfers and grants	4				· · · · · · · · · · · · · · · · · · ·				44 64	8 59 82	8 58 2
Transfers recognised - capital	1 5		1	-			-	_		-	
Public contributions & donations	6		1	1 -		_					
Borrowing		5 -			1	1 -			1		
Internally generated funds										8 59 82	8 58 2

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

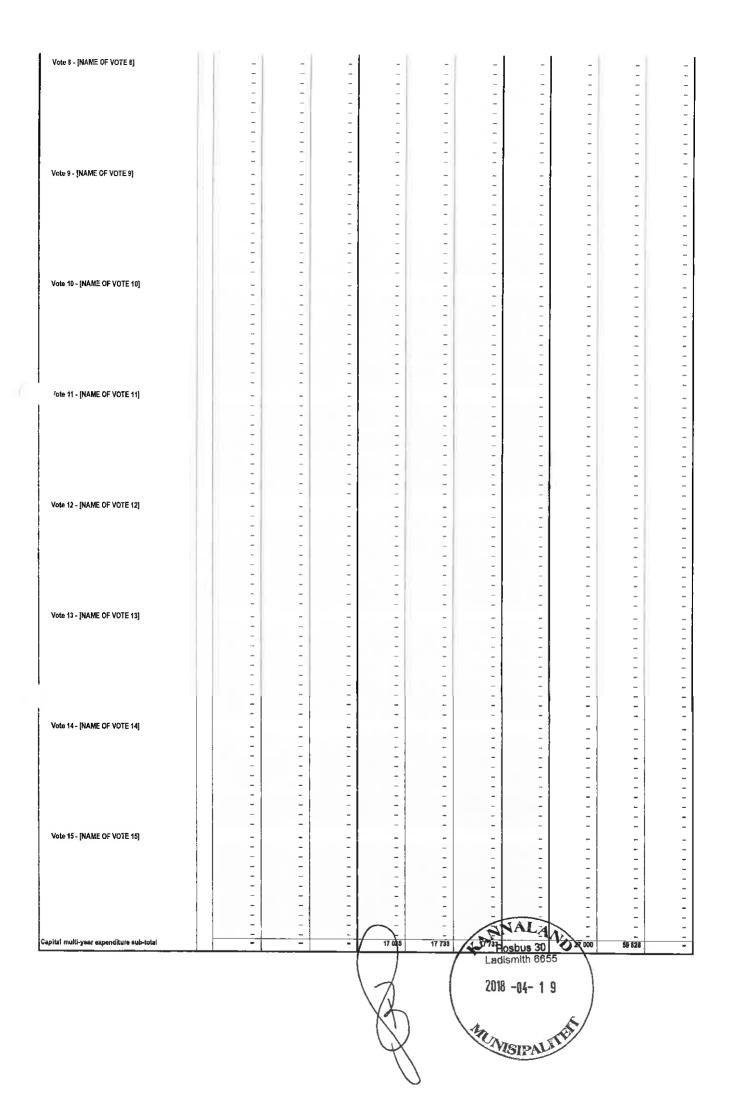
7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

NNALAN Posbus 30 Ladismith 6655 2018 -04- 1 9 MISIPA

WC041 Kannaland - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

t thousand iapital expenditure - <u>Municipal Yote</u> <u>lutt-year expenditure appropriation</u> Vote 1 - MUNICIPAL MANAGER 1.1 - Executive 1.2 - Executive Support	2	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year 2020/21
<u>lulti-vear expenditure appropriation</u> Vote 1 - MUNICIPAL MANAGER 1.1 - Executive	2				-						
Vote 1 - MUNICIPAL MANAGER 1.1 - Executive											
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Vote 2 - CORPORATE SERVICES		-	_	-	 4 405	- 4 907	- 4 907	_	-	-	
2.1 - Administration		-	_				4 501	_	-	=	
2.2 - Municipal Buildings 2.3 - Community Hall					-	-	-		-	_	
2.4 - Cemeteries		-	-	-	1 000	29	29	-	-	-	
2.5 - Libraries 2.6 - Housing		_	-	-	-	-	-	_	-	_	
2.7 - Swimming Pools		-	-	-	-	-	-	~	-	-	
2.8 - Parks and Recreation 2.9 - Traffic		-	_	-	3 405 -	4 879	4 879	1	-	1	
2.10 - Fire Department		-	-0	-	-	-	-	-	-	-	
Vote 3 - FINANCIAL SERVICES 3.1 - Postal Agency		-	-	-		-	-	-	-	_	
3.2 - Property Rates		- 1	-	-		-	-	-	-	-	
3.3 - Chief Financial Services		1	-	-	-	-		-	_	-	
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Vote 4 - TECHNICAL SERVICES		-	-	_	12 619	12 826	12 826	-	27 000	59 626	
4.1 - Refuse 4.2 - Sewerage		-	-	-	7 949	- 7 949	7 949	-	-		
4.3 - Public Works		-		-	670	877	877	1	10 000	27 000 9 757	
4.4 - Proclaimed Roads 4.5 - Waler Services		-	_	-	4 000	4 000	- 4 000	_	15 000	20 000	
4.6 - Electricity Services			-	-	-	-		_	2 000	3 071	
4.7 - Irrigation Water		_		-	-	-	-	-	-	-	
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Vote 5 - CALITZDORP SPA		-	-	- 1	-	-	-	-	-	-	
5.1 - Calitzdorp Spa	1	_	1	_	_	-	-	-		-	
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Vote 2 - CORPORATE SERVICES		-	- 1	-	-	-	-	-	3 176	-	
2.1 - Administration		-	- !	-	- 1	- [-	-	-	-	
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2.6 - Housing		-	-	-	-	- 1	-	-	-	-	
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2.8 - Parks and Recreation		-	-	-	-	-	-	-	3 176	~	
2.9 - Traffic 2.10 - Fire Department		-	-	_	-	-	-	-		_	
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Vote 3 - FINANCIAL SERVICES			-	-	-	-	- 1			-	
3.1 - Postal Agency 3.2 - Property Rates			_	-	_	-	_	_		-	
3.3 - Chief Financial Services	1		_	-	-		_		- 1	_	
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4.1 - Refuse		-	-	-	-	-	-	-	- 1	-	
4.2 - Sewerage		-	-	-	5 257	5 257	5 257 1	- 1	-	-	
4.3 - Public Works 4.4 - Proclaimed Roads			_	-		-	-	_	_	_	
4.4 - Proclaimed Roads 4.5 - Water Services		_	_	-	_	3 800	3 800		14 169		
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oltal single-year expenditure sub-total		-	- 1	22 282	34 791	34 791	-			

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nd Table A6 Budgeted Financial Position .

VC041 Kannaland - Table A6 Budgete Description	Ref	2014/15	2015/16	2016/17		Current Yea	r 2017/18			n Term Revenue & Framework	
thousand		Audited	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +: 2020/21
SSETS		Collectio									
urrent assets				ł					_	_	_
Cash		3 747	3 321	277	2 000	2 000	2 000	2 000	-	-	
Cash Call investment deposits	1	5 212	-	-	-	-	-	_	-	62 595	66 02
	1	18 256	13 183	4 094	52 399	62 957	62 957	62 957	60 391	02 393	00.02
Consumer debtors		12 857	16 315	5 663	7 193	7 193	7 193	7 193	-	-	-
Other debtors Current portion of long-term receivables									-	-	-
	2	466	253	453		422					66 02
Inventory		40 537	33 072	10 488	61 592	72 572	72 150	72 150	60 391	62 595	00 02
otal current assets											
on current assets	1					_	_	-		_	-
Long-term receivables				40	-	_		_			
Investments	1		17	18	-	_	_	-	-	-	-
investment property		1 897	1 844	1 692	-	_		_	-	_	
Investment in Associate					-	313 828	313 828	313 828	347 815	407 100	464 8
Property, plant and equipment	3	291 429	303 758	311 597	324 009	313 020	313 020	010020	-	-	
Agricultural						-	_	_	_	- 1	
Biological		. 1			-	-	_		_	_	
Intangible		128	87	101		121		_	_		
Other non-current assets				3 7 98			313 828	313 828	347 815	407 100	464 8
Total non current assets		293 454	305 705	317 205	324 009	313 949	315 020	385 978			530 84
TOTAL ASSETS		333 992	338 777	327 693	385 601	386 521	303 510	303 310	100 100		
LIABILITIES								1			
Current liabilities					1						
	1	-	_			-	-	-		-	4
overdraft	4	686	1 500	514	1 500	720	720	720	1	1	4
പാധം JWing		669	703	742		669	-	-		-	20.9
Consumer deposits	4	63 259	85 601	55 328	58 886	54 541	46 861	46 861	43 516	1	30 8
Trade and other payables	· ·	4716		4 824	-	-					
Provisions		69 330	87 804	61 409	60 386	55 930	47 581	47 581	44 028	38 215	31 3
Total current liabilities											
Non current liabilities				0.004	1 988	1 988	1 988	1 988	1 803	1 360	8
Borrowing		8 770		2 391		37 198				36 652	36 (
Provisions		37 647	28 126	35 318		39 186					37 5
Total non current liabilities		46 417		37 709		95 116					68 8
TOTAL LIABILITIES		115 747	117 918	99 118	90 469	<u> </u>					
NET ASSETS	5	218 244	220 859	228 575	; 295 112	291 405	299 211	299 21	1 326 32	7 393 468	4013
COMMUNITY WEALTH/EQUITY				l	1			000.04	1 200.20	7 393 468	461
Accumulated Surplus/(Deficit)		218 244	220 859	228 575	5 295 112	291 405	1				-10-
	4	-	_	-			-		-	-	
Reserves										7 393 461	461
TOTAL COMMUNITY WEALTH/EQUITY		218 244	220 859	228 57	5 295 112	291 405	299 211	299 21	1 326 32	1 393 40	-101

References 1. Detail to be provided in Table SA3

2. Include completed low cost housing to be transferred to beneficiaries within 12 months

3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

Detail to be provided in Table SA3. Includes reserves to be funded by statute.
 Net assets must balance with Total Community Wealth/Equity





WC041 Kannaland - Table A7 Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17		Current Yea	ar 2017/18		2018/19 Mediu	m Term Revenue Framework	& Expenditur€
Rthousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year + 2020/21
CASH FLOW FROM OPERATING ACTIVITIES	4										
Receipts											
Property rates		8 968	13 998	-	15 956	13 421	13 421	13 421	16 058	15 294	15 91
Service charges		46 799	60 855	70 716	69 258	58 745	58 745	58 745	61 803	64 115	67 595
Other revenue		2 484	2 324		8 355	2 597	2 597	2 597	16 861	18 200	18 858
Government - operating	1	72 722	78 134	71 173	32 310	41 067	41 067	41 067	33 146	33 256	35 259
Government - capital	11				30 801	21 652	21 652	21 652	44 648	59 828	58 260
Interest		5 6 1 5	5 757	6 268	4 456	4 456	4 456	4 456	3 434	6 127	6 503
Dividends			3		3	3	3	3	3	3	3
Payments		1									
Suppliers and employees		(101 943)	(117 352)	(118 516)	(111 837)	(113 966)	(113 966)	(113 966)	(170 489)	(189 529)	(194 278
Finance charges		(3 759)	(4 882)	(4 077)	(14 475)	(800)	(800)	(800)	(422)	(426)	(453
Transfers and Grants	1	, ,				-		· - '	(585)		(221
NET CASH FROM/(USED) OPERATING ACTIVITIES		30 886	38 837	25 565	34 825	27 174	27 174	27 174	4 458	6 253	7 446
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		676	995		-	-		-	-	-	_
Decrease (Increase) in non-current debtors					_	-]	_	_		
Decrease (increase) other non-current receivables	1				_	-	_	_ 1		-	
Decrease (increase) in non-current investments			[(1)	-	_			_	-	-
Payments											
Capital assets		(28 670)	(34 264)	(26 151)	(30 801)	(21 652)	(21 652)	(21 652)	_	-	_
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27 994)	(33 269)	(26 152)	(30 801)	(21 652)	(21 652)	(21 652)	-	-	-
LOWS FROM FINANCING ACTIVITIES						-					
געמטטי ו											
Short term loans		(10)	(816)			4 000	4 000	4 000	- 1	-	-
Borrowing long term/refinancing									-	-	- 1
Increase (decrease) in consumer deposits		40	34	39					-	-	-
Payments					1						
Repayment of borrowing		(606)	(5 212)	(1 447)		(4 000)	(4 000)	(4 000)	(720)	(720)	(720
NET CASH FROM/(USED) FINANCING ACTIVITIES		(575)	(5 994)	(1 408)	-	-	-	-	(720)	(720)	(720
NET INCREASE/ (DECREASE) IN CASH HELD		2 317	(425)	(1 995)	4 025	5 522	5 522	5 522	3 738	5 533	6 726
Cash/cash equivalents at the year begin:	2	1 430	3 747	2 272	-	-	- 1	-	5 522	9 260	14 794
Cash/cash equivalents at the year end:	2	3 747	3 321	277	4 025	5 522	5 522	5 522	9 260	14 794	21 520

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WC041 Kannaland - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2014/15	2015/16	2016/17		Current Ye	ar 2017/18		2018/19 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Dud at March
Cash and investments available	_	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2018/19		
								- ourcome	2010/13	2019/20	2020/21
Cash/cash equivalents at the year end	1	3 747	3 321	277	4 025	5 522	5 522	5 522	9 260	44704	
Other current investments > 90 days		5 212	~	-	(2 025)	(3 522)	(3 522)			14 794	21 520
Non current assets - Investments	1	_	17	18	(= 0~0)	(0 522)	(3 522)	(3 522)	(9 260)	(14 794)	(21 520
Cash and investments available:		8 958	3 338	295	2 000						-
Application of each and investor of			0000	230	2 000	2 000	2 000	2 000		-	
Application of cash and investments											
Unspent conditional transfers		10 850	17 237	10 279	_	10 279	10 279	40.070	10.0-0	i J	
Unspent borrowing			_				10 279	10 279	10 279	9 279	8 279
Statutory requirements	2	_		- i	- 1	-	-		-		-
Other working capital requirements	3	30 585	43.055		_	-	-	-	-	-	~
Other provisions		30 300	43 855	38 222	1 653	(10 510)	(19 604)	(19 604)	(14 256)	(19 568)	(27 966)
Long term investments committed		-	-	- 1	400	370	370	240	950	850	850
Persona to be bested to use 1.6	4	-	-	-	-	-	- 1		000	000	
Reserves to be backed by cash/investments	5			-	_	_		64	4	-	-
Total Application of cash and investments:		41 435	61 092	48 501	2 053	139	(8 955)				
Surplus(shortfall)		(32 477)	(57 754)	(48 206)	(53)	1 861		(9 021)	(3 027)	(9 438)	(18 837)
References				140 200/		1861	10 955	11_021	3 027	9 438	18 837

<u>References</u> 1. Must reconcile with Budgeled 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

Other working capital requirements

ு வில் பில் Total	21 824 <u>52 409</u> (30 585)	24 509 68 364 (43 855)	6 827 <u>45 049</u> (38 222)	57 233 58 886 (1 653)	56 186 	56 186 36 582 19 604	56 186 36 582 19 604	47 493 <u>33 237</u> 14 256	48 003 28 435	50 560 22 594
Debtors collection assumptions Balance outstanding - debtors Estimate of debtors collection rate	31 113 70,1%	29 498 83,1%	9 757 70,0%	59 592 96,0%	70 150 80,1%	70 150 80,1%	70 150 80,1%	60 391 78,6%	<u>19 568</u> 62 595 76,7%	<u>27 966</u> 66 023 76,6%

Long term investments committed

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WC041 Kannaland - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Cu	irrent Year 2017/	18	2018/19 Mediu	Im Term Revenu Framework	e & Expenditur
R thousand		Audited Outcome	Audited Outcome	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year
CAPITAL EXPENDITURE			Outcome	Outcome	Budget	Budget	Forecast	2018/19	2019/20	2020/21
<u>Total New Assets</u>	1	_ i				ļ				
Roads Infrastructure			_	-	8 431	19 259	19 259	35 751	50 071	48 20
Storm water Infrastructure				-	-	-	-	-	1 -	
Electrical Infrastructure			-	-	-	_	-	_	_	-
Water Supply Infrastructure	ļ	-	- (-	-	i 000 8	8 000	2 000	3 071	3 20
Sanitation Infrastructure		-	-		-	3 800	3 800	23 751	20 000	
Solid Waste Infrastructure		-	-	-	7 949	7 949 1	7 949	10 000	27 000	30 00
Infrastructure	í						- 1	-		50 00
Community Facilities		- [-	-	7 949	19 749	19 749	35 751	50 071	48 20
Sport and Recreation Facilities		-	- [-]	1 000	29	29	-		40 20
Community Assets	-				-		-		_	
Heritage Assets		-	-	- [1 000	29	29			
Other Assets					-		-		-	-
Licences and Rights		-	-)	-		-	-			
Intangible Assets					(519)	(519)	(519)	_	_	-
-		-	-	-	(519)	(519)	(519)		- 11	
Total Renewal of Existing Assets	2	-	_	_	5 000	6.000				
Roads Infrastructure		- 1	-	_ 1	3 000	5 000	5 000	-	-	-
Storm water Infrastructure		-	_	_	-		-	-	-	-
Electrical Infrastructure			_		-	-	-	-	-	
Water Supply Infrastructure	- h - 1	_ [-		5 000		-	-	-	
Information and Communication Infrastructure	10	_	-		a UUU	5 000	5 000	-	-	-
Infrastructure	-									-
Community Facilities		_	_	- [5 000	5 000 ·	5 000	-	-	
		- 1	-	- 1	-	-	-		-	<u> </u>





)

Total Upgrading of Existing Assets	6	6:	_		1	1 I) I	1		
Roads Infrastructure		1		í -	8 852		10 532	8 594	9 757	1
Storm water Infrastructure		- ,	Í	-	1 189 ,	1 396	1 396	-	9 757	1
Electrical Infrastructure				-	-	-			5151	1
Water Supply Infrastructure	10	- 1	-	-	-	1 - 1	_	_	- 1	
Sanitation Infrastructure		- +		-	4 000	4 000	4 000		-	
Solid Waste Infrastructure			-		1 _ 1	4000	4000	5 418	- [
Rail Infrastructure			1 - 1	1 _ '			-	- 1	- [
		- i	f _ 1	_	1 _ 1	·	- 1	-]	- 1	
Coastal Infrastructure		_	_	(_ '	1 -1	-	~	- [- 1	
Information and Communication Infrastructure		- 1	_	-	-	-	-	-	-	
Infrastructure					1				_]	
Community Facilities		_		-	5 189 .	5 396	5 396	5 418	9 757	
Sport and Recreation Facilities			, I	-	-	-]	-]	_		
Community Assets					3 405	4 879	4 879	3 176		
Heritage Assets		-	-	-	3 405	4 879	4 879	3 176	·	
Revenue Generating		-	- 1			-	40/5		-	
Non-revenue Generating		(-)	-	_	1 _ }	_	-	-	- 0	
Investment properties					[_	- 1	-]	-	
Operational Buildings	10 1				+					
Operational Buildings Housing		-	- [-		-	- [-	-	
•	, r		_ !	_	257	-	-	- (-	
Other Assets	1	-				257	257			
Biological or Cultivated Assets	1		_		257	257	257	-	-	
otal Capital Expenditure		1	-	-	-	-	- [-	_	
Roads Infrastructure	4	t I		1	.	1	1		_	
Storm water Infrastructure		-	- 1	-	1 189	1 206	1.000	1		
	1	-	-	_	- 109	1 396	1 396	-	9 757 (
Electrical Infrastructure]	-	-	-		-		- J	
Water Supply Infrastructure	1	í _	_ /	_	1	8 000	8 000	2 000	3 071	
Sanifation Infrastructure	1				9 000	12 800	12 800	29 169	20 000	
Solid Waste Infrastructure	() I	1		-	7 949	7 949	7 949	10 000	27 000	
Rail Infrastructure		1 []	-	-	-	-	-	-	21 000	
Coastal Infrastructure	1	1	-	-	- [- 1	-	_	-	
Information and Communication Infrastructure			- [-	-	-	- 1	_	-)	
Infrastructure	4	<u> </u>				- (_	-	-	
Community Facilities	1	-	-		18 138	30 145	30 145		~ ~	
Sport and Recreation Facilities		-	_ {	-	1 000	29		41 169	59 828	
Community Assets				-	3 405	4 879	29	_	-	
	1	-	-		4 405		4 879	3 176	-	
Heritage Assets		/	- /		4 405	4 907	4 907	3 176	-	
Revenue Generating			_			-	- [- (
Non-revenue Generating		_ {	_	I	-	-	-	-	_]	
investment properties								-	~ [
Operational Buildings		-		-	- 1	-				
Housing		_	-	-	-	-	-	_	-	
Other Assets					257	257	257	_	-	
Biological or Cultivated Assets		-	-	-	257	257	257			
Servitudes		- (-	- [-	_	-		-	
Licences and Rights		-	-	-	_ }		-	- (-	
Intangible Assets			- 1	- 1	(519)	(519)		-	-	
Computer Equipment		-	-		(519)		(519)			
Furniture and Office Equipment		- 1		-	-	(519)	(519)	-]		
Pointure and Orace Equipment		-	-	_	-	-	-	-	-	
Machinery and Equipment		- 1	_ {	_	-	-	-	-	-	
Transport Assets		-	_	-	-	-	-	-	_	
Libraries		-		1	-	- 1	-	- /		
Zoo's, Marine and Non-biological Animals				-	-	-	- 1	-	_ [
L CAPITAL EXPENDITURE - Asset class						-	-	_ 1	-	
			-	- 1	22 282	34 791	34 791	44 345	59 828	5



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ASSET REGISTER SUMMARY - PPE (WDV) Roads infrastructure	5			1	1	I	1			
Storm water Infrastructure	1	_	. 1	ł			[1	1	
Storm water Infrastructure		1 -		·	- 118	1 396	6 1 396	16	1	
Electrical Infrastructure	1	1	-	·	-		- 1350	1	9 757	7
Water Supply Infrastructure	/ /			•	- -	- 8 000			-	·
Sanitation Infrastructure	1	-		1	- 200		0 000	2 2003	- 1 0011	1
Infrastructure						0000	0000		_	.]
Community Facilities		-		· [- 18 13	10010	.0040			
Sport and Recreation Facilities	1 1	-	-	- _		00140	1 00 140	10 7/2	00 040	8
Community Assets	1 1					7013	4 879	9 3 176	5 _	
Licences and Rights	- T	-	-						-	
Intangible Assets	11				0 70.	1 1010	4010	0	_	+
Computer Equipment			-					(482)		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	\rightarrow		-		019	9) –	-	(482)	(100)	
	5						+		-	4
EXPENDITURE OTHER ITEMS		, j		+	21 025	5 35 023	35 023	21 166	39 341	
Depreciation	7	_	1	1	1	1 1	· · · · · ·			+
Repairs and Maintenance by Asset Class	3	. []		-	10 812	2 10 459	10 459	10 704	([
Roads Infrastructure	, i v	- I		-	19 700		19 359		11 355	
Storm water Infrastructure	df (- 1	-	í –	2 401	19 999 1		23 571	24 950	
Electrical Infrastructure		-	-	-		2001	2 551	3 573	3 769 ,	
Water Supply Infrastructure	ii I	-		-	3 932		-	-		1
Sanitation Infrastructure		-	-	-	4 864	0100	3 758	4 991	5 265	1
Solid Waste Infrastructure		-	- '		3 087	4403	4 489	5 179	5 462	ł.
Rail Infrastructure	nî E	-	-	-	2 669	2 004	2 994	3 254	3 439	1
Coastal Infrastructure	1	-	-	-		2000	2 569	2 906	3 073	1
Information and Communication Infrastructure	il I	-	~		-	-	-	- 1	50751	(
Infrastructure	ΠL	-	_	-	~	-	-	_	-	i -
Community Facilities		-					- 1		_	i i
Sport and Parmatice Contract	n F	- [_	-	16 953	16 360	16 360	19 902	21 009	
Sport and Recreation Facilities Community Assets	1.	-		-	450	520	520	426		1
							-	420	462	
Heritage Assets	1 I	- 1		-	450	520	520			
Revenue Generating				-	-		-	426	462	
Non-revenue Generating		_	-	-			-	-	- [
investment properties					-		-	-	-	
Operational Buildings		-	-	-	-					
Housing	61	-	-	-	1 754	1 935	1.025	-		
Other Assets	$\Gamma \vdash$					1935	1 935	2 643	2 819	
Biological or Cultivated Assets		-	-		1 754	1 935				
Transport Assets		-	-	- 1	-		1 935	2 643	2 819	
Libraries	(]	-	-	-	543	543	-	-		
Zoo's, Marine and Non-biological Animats	(]	-	-	-	-	943 J	543	600	660	
AL EXPENDITURE OTHER ITEMS			-		_	1	-	- [-	
	1								- [
ewal and upgrading of Existing Assets as % of total capex					30 512	29 818	29 818	34 352	00.004	
ceral and upgraving of Existing Asserts as % of domes-	()	0,0%	0,0%	0.0%	62,2%	11004		U+ GUZ	36 304	38
as a 70 UIFFE		0,0%	0,0%	0.0%	02,2% 128,1%	44,6%	44,6%	19,4%	16,3%	17.3%
ewal and upgrading and R&M as a % of PPE		D,0%	0,0%	0,0%			148,5%	79,7%	85,9%	,
Har bits opproving and row 35 8 % OF PPE	.	0,0%	0.0%	0,0%	6,1%	6,2%	6,2%	6,8%	6,1%	84,2%
		I	0,070	0,0%	160,0%	100,0%	100,0%	152,0%	88.0%	5,7% 85.0%

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WC041 Kannaland - Table A10 Basic service delivery measurement

Description	Ret		2015/16	2016/17		Current Year 201	7/18	2018/19 Media	rm Term Revenu Framework	e & Expenditu
Household service targets Water;		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year	Budget Year	Budget Year +	1 Budget Yea
Piped water inside dwelling							Forecast	2018/19	2019/20	2020/21
Piped water inside yard (but not in dwelling)			-		1			1	1	
Using public tap (al least min.service level)		-		-		-	-	4 880	1 -	1
Other water supply (at least min.service level)	2	í –	- I	-	-	- 1	_	-		
	4	-	_		-	- 1	- 1	- 1	_	
Minimum Service Level and Above sub-tot	əł	-] _	1 [
Total number of households Below Minimum Service Level sub-tol	al				<u> </u>			4 880		
Sanitation/sewerage:	5						-			
Ehush tellet (energy)				-	-	-	(-]	4 680	-	<u> </u>
Flush toilet (connected to sewerage) Flush follet (with septic tank)		[Í) (
Chemical toilet		~	-	-		_	_	6.400		
Pit toilet (ventilated)	[-]	-	~	-	- 1		4 4 3 0	-	
Other foilet excitation (-	-	-	-	~ .			-	
Other toilet provisions (> min.service (evel)	1.	-	-	-		_		~	-	
Bucket toilet Minimum Service Level and Above sub-tola	,					_ /			-	-
		-	- 1	~	-					
Other toilet provisions (< min.service level) No toitet provisions	- m - L	-	-	-	- 1	_ 1]	4 430		
-		-	~	-	-	_ /]	-	-]	-
otal number of bouseholds	, F							-	-	
	5		-							
nergy:	5	-	-	-	-					
Electricity (at least min.service level)					1		-	4 430	- (
Electricity - prepaid (min.service level)		-	_		ļ	1				
Minimum Contract to the		-	-		-	-	- 1	462	_ [_
Electricity (< min.service level) Minimum Service Level and Above sub-total		- 1						2 235	_	_
Electricity - prepaid (< min. service level)		-	-		-	- 1	- 1	2 697	-	
Other energy sources		-	- 1			-	- [~	_ [-
Rolow Minimum Co. / Inc.			- 1		-	~	-	- 1	_ /	_
Below Minimum Service Level sub-total								- 1	_	-
efuse:	5	-	_					-		
Removed at least once a week				~]	-	- [-	2 697		
		_	1	I					[-
Minimum Service Level and Above sub-total	0	-	-	-	-	_	_	4 770	Į	
tal number of households Below Minimum Service Level sub-total						- [4 770	-	-
	5					-				
st of Free Basic Services provided - Formal Settlements (R'000)			-	- 1	-			4 770		-
Water (6 kilolitres per indigent household per month)	8			+				4770	-	-
Sanitation (free seritation service to Indigent households)		-	1	1		1		-		
Electricity/other energy (50kwh per Indigent households)		_	_	-	3 091	459	459	2 300	2647	
Refuse (removed once a week for Indigent household per month)		_		-	3 116	2 221	2 221	2.500	3 647	3 848
st of Free Basic Services provided Later 1		_	-	- 1	260	1 462	1 462	2 150	2 2 2 2	~
st of Free Basic Services provided - Informal Formal Settlements (R'000) al cost of FBS provided			-	-	3 845	3 608	3 808	4 000	2 270 4 100	2 395
							_	4 000	4 100	4 326
ranue cost of subsidised services provided (R'000)					10 312	7 950	7 950	8 450	10 017	
r roperty rates (utility adjustment) (impermissable values per eastion 47 -5 https://	9								10017	10 568
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		-	-	-	_ [1]	1		
					-	-	-	- [-
Water (in excess of 6 kilolitres per indicent boundaries and and	11	2 837	3 280	3 772	4.007					
Omitation [In excess of the sanitation condense to take the		-	_	5772	4 087	4 087	4 087	2 555	2 721	2 899
Control of the fight of the second se		_]	_	-	-	-	-	_ [- 121	⊼ 09 <u>9</u>
Refuse (in excess of one removal a week for Indigent household per month)		- 1	- 1	- (-	-	-	3 000	3 180	2 2 2 4
Municipal Housing - rental rebates		- 1	_)	-	-		-	_	0.00	3 371
Housing - top structure subsidies		-		-	-	- 1	- 1	- 1	_ i	-
Other	6	_	_	-	- 1	-	- 1	-		
I revenue cost of subsidised services provided		- 1		~	-	-	-	- [_	~
		2 837	3 280	3 772	4 087			_]	_	-
					4 087 1	4 087	4 087	5 555		-



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WC041 Kannaland - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref		2015/16	2016/17		Current Ye	ar 2017/18		2018/19 Mediu	in Term Revenue Framework	e & Expendit
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year	Budget Year +1	
REVENUE ITEMS: Property rates	1-								2016/19	2019/20	2020/21
Total Property Rales	6					1					
less Revenue Foregone (exemptions, reductions and		15 971	17 278	18 672	20 042	20 089	20 089	20 089	22 668	23 712	
repates and impermissable values in excess of section										20712	248
17 of MPRA) Net Property Rates		2 837	3 280	3 772	4 087	4 087	4 087	4 007			
		13 135	13 998	14 900	15 956	16 003	16 003	4 087	2 555 20 113	2 721	28
Total Service charges - electricity revenue	6							10 100	20113	20 991	21 9
less Revenue Foregone (in excess of 50 kwh per indigent		34 658	38 800	41 953	44 685	42 563	42 563	42 563	48 728	51 439	
household ber month									40720	01439	54 2
less Cost of Free Basis Services (50 kwh per indigent household per month)				_					-	-	
Not Service charges - electricity revenue					260	1 462	1 462	1 462	0.470		
		34 658	38 800	41 953	44 425	41 101	41 101	41 101	2 150 46 578	2 270	23
ervice charges - water revenue Total Service charges - water revenue	6			- 1				41 101	40 3/ 8	49 169	51 8
less Revenue Foregone (in excess of 6 kilolitres per		13 775	11 143	12 003	14 420	12 430	12 430	12 430	16 124	17.044	
(Reigent household per month)		ļ	1	- 1					10 124	17 011	17 94
less Cost of Free Basis Services (6 kilolitres per indigent household per month)					1				~	- 1	
Net Service charges - water revenue					3 091	459	459	459	2,600		
ervice charges - sanitation revenue		13 775	11 143	12 003	11 329	11 971	11 971	11 971	2 300	3 647	38
Total Service charges - sepitation revenue		5 161	F 700						10 024	19 904	14 05
less Revenue Foregone (in excess of free sanitation		0 101	5 733	5 832	10 860	8 587	8 587	8 587	11401	12 028	12 69
service to indigent households) less Cost of Free Basis Services (free sanitation service			1		1					IL OLO	12.05
to indigent households)									3 000	3 180	3 37
Net Service charges - sanitation revenue	í H	5 161	5 733		3 116	2 221	2 221	2 221			
ervice charges - refuse revenue	6	2 (01	5753	5 832	7 744	6 366	6 366	6 366	8 401	8 848	931
Total refuse removal revenue		4 846	4.826	5 050	[1					
Total landfill revenue		4 040	4 826	5 353	9 605	9760	9 760	9 760	10 170	10 729	11 320
less Revenue Foregone (in excess of one removal a week to indigent households)		1			1				20	21	2
less Cost of Free Basis Services (removed once a week		-	-	- 1				1			
to indigent households)					1				~	- 1	-
Net Service charges - refuse revenue		4 846	4 826	5 353	3845	3 808	3 808	3 808	4 000	4 100	4 326
her Revenue by source					5 760	5 952	5 952	5 952	6 190	6 651	7 016
Fuel Levy		_									
Other Revenue			_		-	-	-	~	- 1	- 1	-
		-	- 1		120 40	50 40	50	50	- [-	-
		~]	-	-	5	40 5	40 5	40	-	-	-
		~	-	- [-	_	-	5	-	-	-
		- [-	-	12	22	22	22	1 074	1 068	1 217
		-	-	- [108	108	108	108	8 590	10 602	10 678
	ł.		-	- 1	-	-	-	-	337	357	378
	1	- 1	_	=	500 9	120	120	120	465	500	550
	-	12	252	1 163	3	10	10	10	-	- [-
Total 'Other' Revenue	3	4 841	6 317	6787					-	-	-
	1	4 853	6 569	7 949	793	354	354	354			-
ENDITURE ITEMS:									10 466	12 526	12 822
ployee related costs			1								
Besic Salaries and Wages	2	43 725	50 741	47 710	33 567	34 084	74.001				
Pension and UIF Contributions Medical Aid Contributions		- 1	-	_	4 210	4 053	34 084	34 084	36771	37 625	39 631
Overtime		-	~	-	1745	1 403	4 053 1 403	4 053 1 403	6 197	6 532	6 879
Performance Bonus	1	- [-	- {	878	1 228	1 228	1 228	3 683 2 163	3 834	4 022
Motor Vehicle Allowance		- 1	-	-	-	- 1	-	-	3 034	2 287 3 190	2 398
Cellphone Allowance		_	~	-	1 660	2 412	2 412	2 4 1 2	2 027	2 128	3 358 2 233
Housing Allowances				-	172	110	110	110	114	117	2 233
Other benefits and allowances		-	_	_	327 1 862	202	202	202	364	383	403
Payments in lieu of leave Long service awards		-	- 1		771	2 727 564	2727	2727	363	382	403
Post-retirement benefit obligations		-	-	- 1	- 1	004	564	564	433	457	482
	4				-	702	702	702	163	159	156
sub-total ess: Employees costs capitalised to PPE	5	43 725	50 741	47 710	45 190	47 485	47 485	47 485	55 311	57 095	60.000
FUDIOVER related goats	1 -	43 725	50 741					-	96	57 095 .	60 086 96
ributions recognized - capital			50 743	47 710	45 190	47 485	47 485	47 485	55 215	56 999	59 990 ;
ist contributions by contract											-* 000
		~	-	-	-	-	-	-	-	-	_
											- 1
0											
Contributions recognized - capital		-	- 1								





Expenditure Item Employee related costs Other raterials Contracted Services Other Expenditure	8				14 838 2 446 755	14 111 2 551 753	14 111 2 551 753	14 111 2 551 753	17 662 2 945 1 280	18 639 3 135 1 370	19 648 3 329 1 500
l 'Other' Expenditure		22 941	24 552	17 946	21 277	29 665	21 277	29 665	11 611	12 306	13 136
					21 277	29 665	21 277	29 665	- 577 48 279 - - 7 678 -	- 120 58 315 - - 8 751 - 8 751	- - 133 54 323 - - - - - - - - - - - - - - - - - -
har Expenditure By Type Collection costs Contributions to other' provisions Consuitant fees Audit fees General expenses List Other Expenditure by Type	3	-		-		-	-	-	8 280 560 950 - 1 500	7 767 612 850 1 600	7 10 64 85
Electricity Water Sanitation Other Manager Securices			- - - - -				-	-	-	-	
sub-tota/ Allocations to organs of state:	1	10 202	18 951	16 012		-	-	-	8 280	7 767	71
Non-cash transfers and grants istal transfers and grants Instracted services List services provided by contract		10 202							911 2 215 3 126 8 280	440 2 215 2 655 7 767	2
Water Bulk Purchases Fotal bulk purchases <u>Fransfers and grants</u> Cash transfers and grants		24 789 807 1 25 596	27 963 203 28 165	26 199 359 26 558	30 264 700 30 964	29 064 480 29 544	29 064 480 29 544	29 064 480 29 544	31 459 800 32 259	33 189 844 34 033	35
Total Depreciation & asset impairment Bulk purchases Electricity Bulk Purchases		10 113 432	11 839	15077	10 549	11 581	11 581	11 581	10 661	11 205	11
Depreciation of Property, Pfant & Equipment Lease annorisation Capital asset impairment Depreciation resulting from revaluation of PPE		10 926 2 506		11 501 3 576	10 549 -	11 581 	11 581 - -	11 581 - -	10 633 28	11 174 . 31	



¥.

Tevenue Freenue Freenue enue enue enue restments g debtors		1 1	SERVICES .	SERVICES	SPA			OF VOTE 8]	OF VOTE 8] OF VOTE 9]	[NAME OF VOTE 10]	NAME OF VOTE 11]	VOIE 12 - NAME OF VOTE 12]	[NAME OF VOTE 13]	NAME OF VOTE 141	Vote 15 - [NAME OF VOTE 151	Total
electricity revenue water revenue santilation revenue triuse revenue other and equipment xternal investments utstanding debtors	1 1 1 1 1 1 1 1 1 1	1 1								2				F		
	· · · · · · · · · · · · · · · · · · ·	1 1		-												
		l	20 113	I	1	I	3		I							
	1)11 4 11		ł	46 578	1	1	1	,			1	I	I	1	J	20 113
) 	ı	1	13 824	1	1	I	1		I	t	1	1	J	1	46 578
		J	 J	8.401	I	1		1	I	I	I	1	1	1	J	13.8
	1411	-	I	6 190			1	1	1	I	'	1	I	I	I	8 401
	40	1		-			ŗ	I	I	1	I	I	I	I	1	6 190
	2 1 1	660		1	1	1	I	t	I	I	1	I	I	I	I	1
	1	200	102	I	1	1	1	I	1	1	I	I	ł	I	I	16
	1	I	000	1 000 0	I	1	I	1	1	I	1	4	I	I	I	500
		1	800	3 366	I	I	I	1	1	I	I	1	1	1	I	5 2 2 7
		1	σ.	I	I	I	*	I	1	3	1	1)	I		2
OTIGICS		8 486	1	1	J	1	,	I	-	ł	1	ı	1		1	
- Incences and permits	1	152	1	I	1	1	1	1	1	1		1		1	1	8 486
Agency services		1	1	ı	1	I	'	I	,	,				r	ł	152
Other revenue	-	802	9 664	1	,	I	1	1			1	1	1	1	J	1
Transfers and subsidies 25 957		2 671	2 905	1 613	I	I		,	I	I	1	1	1	1	1	10 466
Gains on disposal of PPE		I	1				I	1	,	I	1	1	1	I	1	33 146
Total Revenue (excluding capital transfers and contribution 26 197		12 780	24 524	80.604				1		1	1	1	1	I	1	ľ
	_			100 40	I	r		I	I	I	I	I	1	I	1	154 096
EAUSTRUINUE DY 1YDE					-				-		_					
		/07 07	150 CL	18 / 90	1	I	1	1	I	1		1	1	1		2 10 22
31		1 00	1	1	1	I	1	I		ì	I	I	1	I		C17 CC
	-	4 200	5 400	13 191	I	ł	,	1	1	I	1	1	1		I	
		1 207	1 750	3 852	1	I	1	1	1	1	I	,			'	16/ 77
Finance charges	32	165	4	185	1	,	I	I	1	I	1		-	I	I	10 661
		I	1	32 259	ī	,	1		-	-		'	1	1	I	422
		804	570	1 500	I	1	1	1	г	I			1	I	'	32 259
		1 200	4 080	210	1	1	1	I	1	-		I	1	I	I	3 054
sidies	0,	110	2 906	I	1	1	4		-			1	I	I	I	8 280
Other expenditure 2 112		4 546	2842	2112	1	1			1		ł	1	1	1	1	3 126
Loss on disposal of PPE		-	I		1	· · ·		1	1	1	1	1	r	1	I	11 611
Total Expenditure 13 256		32 489	32 629	72 098	1	•		4	1	1	'	1,	1	- 		1
Sumfiles((Deficit)		1002-017	100 1		1				•	1	1	1	,	I	I	150 471
sidies - capital (monetary allocations)		fonie	CR0	184 8	1	1	t	1	'	1	1	. 1	1	1		3 625
(National / Provincial and District)		1	'	44 648	I	1	1	,	'	,		-				
I taristets and substotes - capital (monetary allocations) Matimus! / Drwinsial Deventmental Accession		•											-	,	ı	44 048
Maustrant Frownicial Department Agencies, Households, Non-profit Institutions, Private Enternises		-	I	1	I	1	1							-		
Public Corporations, Higher Educational Institutions)		_		I	-	1	1	1	'	I	1	1	ı	1	ı	1
Transfers and subsidies - capital (in-kind - all)		-		-	_					-		-				
Surplus(Deficit) after capital transfers &					1	1	1	"	1	1	1	1	1	1	1	1
contributions 12.941		(13 708)	1 895	53 145	1	1	1	ı	1	1	1	1	1	-		10.000

Posbus 30 Ladismith 6655 2018 -04- 1 9 An MSIPALIT

WC041 Kannaland - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Decotation	D-2	2014/15	2015/16	2016/17		Сигтелт Ye	ar 2017/18		2018/19 Mediu	ım Term Revenu Framework	e & Expenditu
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year 2020/21
R thousand											
ASSETS Call investment deposits											
Call deposits		5 212	_	_ [_						
Other current investments		-	_	_	_	-	-	-	-	Ē	· ·
Fotal Call investment deposits	2	5 212	-	-	-	-					
Consumer debtors		1									
Consumer debtors		18 256	13 183	4 094	52 399	62 957	62 957	62 957	78 982	82 208	86 7
Less: Provision for debt impairment		-	-						(18 591)		
Total Consumer debtors	2	18 256	13 183	4 094	52 399	62 957	62 957	62 957	60 391	62 595	66 0
Debt impairment provision											
Balance at the beginning of the year Contributions to the provision		-	-		-	- 1	-	-	-	- 1	
Bad debts written off		-	-	-	-	-	-	-	-		
Balance at end of year		-		-							
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		291 429	303 758	311 597	324 009	314 860	313 828	313 828	358 476	418 305	476 5
Leases recognised as PPE	3	-	-	-		-		010 020	- 350 470		4/03
Less: Accumulated depreciation						1 032			10 661	11 205	117
otal Property, plant and equipment (PPE)	2	291 429	303 758	311 597	324 009	313 828	313 828	313 828	347 815	407 100	464 8
TIES											
abilities - Borrowing											
Short term loans (other than bank overdraft)		-	_	-						-	
Current portion of long-term liabilities [otal Current liabilities - Borrowing		686	1 500		1 500	720	720	720	512	500	4
•		686	1 500	514	1 500	720	720	720	512	500	4
Trade and other payables											
Trade and other creditors Unspent conditional transfers		52 409 10 850	68 364	45 049	58 886	45 676	36 582	36 582	33 237	28 435	22 5
VAT		10 650	17 237	10 279		10 279 (1 414)	10 279	10 279	10 279	9 279	82
Total Trade and other payables	2	63 259	85 601	55 328	58 886	54 541	46 861	46 861	43 516	37 715	30 87
on current liabilities - Borrowing				Í					40010	01110	30 0
Воложілд	4	7 849	1 862	2 391	1 862	1 862	1 862	1 862	1 483	1 050	5
Finance leases (including PPP asset element)		<u>92</u> 1	126		126	126	126	126	320	310	3
otal Non current liabilities - Borrowing		8 770	1 988	2 391	1 988	1 988	1 988	1 988	1 803	1 360	8
Provisions - non-current				1							
Retirement benefits		11 665	12 397	12 516	12 397	14 397	14 397	14 397	12 847	12 847	12 8
List other major provision items Refuse landfill site rehabilitation					15 740						
Other		25 982	15 729	22 802	15 718	22 801	22 801	22 801	23 201	23 805	23 80
Total Provisions - non-current		37 647	28 126	35 318	28 115	37 198	37 198	37 198	36 048	36 652	36 65
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)					1						
Accumulated Surplus/(Deficit) - opening balance		203 317	214 635	220 714	260 287	263 763	263 763	263 763	261 750	204.007	004.0
GRAP adjustments		-	-	-	-30 201	200700	200 100	203 103	201700	324 937	391 9
Restated balance		203 317	214 635	220 714	260 287	263 763	263 763	263 763	261 750	324 937	391 9
is/(Deficit) priations to Reserves		14 927	6 224	7 862	34 825	19 938	28 325	19 938	48 273	64 975	64 4
Transfers from Reserves		_	_	1	-	-	-	-	-	-	
Depreciation offsets		-	_	/		_	_	_		-	•
Other adjustments		-		- 1	-	7 704	7 122	15 510	16 305	3 556	5 5
Accumulated Surplus/(Deficit)		218 244	220 859	228 575	295 112	291 405	299 211	299 211	326 327	393 468	461 9
Reserves Housing Development Fund		-]	-	-	-	-	-	-	-	-	2
Capital replacement				_		-	-	-	-	-	3
Self-insurance		-	_	_			_	_	-	-	3
Other reserves			-	-	_	-	-	_	_		2
Revaluation		-					-	_	_	_	
OTAL COMMUNITY WEALTH/EQUITY	2	218 244	220 859	228 575	295 112	291 405	- 299 211	 299 211	326 327	-	
										393 468	461 9

References
1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as
4. Borrowing must reconcile to Table A17 finance leases



WC041 Kannaland - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	с	urrent Year 2017	/18	2018/19 Media	im Term Revenu Framework	e & Expenditure
R thousand				Audited Outcome	Audited Outcome	Audited	Original	Adjusted	Full Year	Budget Year		Budget Year +
KPA 1: RELIABLE	SO 1: To provide access to			<u>outcome</u>	Outcome	Outcome	Budget	Budget	Forecast	2018/19 44 648	2019/20	2020/21
INFRASTRUCTURE	reliable infrastructure that will contribute to a higher quality of life for Kannaland citizans									44 048	59 828	58 260
KPA 2: SERVICE DELIVERY	SO 2: Provide for the needs of indigent households through improved services									78 982	82 208	86 714
KPA 3: SAFE COMMUNITIES	SO3: To strive towards a safe community in Kannaland through the proactive management of									8 638	9 092	9 602
KPA 4: SOCIO ECONOMIC DEVELOPMENT	traffic, environmental health, fire and disaster riske SO 4: To facilitate economic growth and social and community development									26 422	28 402	30 220
KPA 5 [,] EFFECTIVE AND EFFICIENT GOVERNANCE	SO 5 To promote eficient and effective governance with high levels of stakeholders									430		
KPA 6 EFFICIENT WORKFORCE	SO 6: To enable education and skills development to equip people with economic skills									3 854	2 809	2 942
KPA 7: FINANCIAL SUSTAINABILITY	SO 7 To strive towards a financially sutainable municipality									35 771	38 528	40 026
Allocations to other priorities		_	2									
Total Revenue (excluding capita References	al transfers and contributions)		1			-				198 745	220 867	007 700
<u>Merchences</u>										100143	220 66/	227 763

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WC041 Kannaland - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17		Current Year 2017	/18	2018/19 Media	um Term Revenue Framework	e & Expenditu
thousand				Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year
(PA 1: RELIABLE	SO 1: To provide access to		-	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2018/19	2019/20	2020/21
VFRASTRUCTURE	reliable infrastructure that will											
	contribute to a higher quality of life,											
	for Kannaland citizens		í I									1
A 2: SERVICE DELIVERY	SO 2. Provide for the needs of									71 476	75 266	79 34
	indigent households through										75 200	/9 34
	improved services			1						ĺ		
A 3: SAFE COMMUNITIES	SO3: To strive towards a safe										1	
	community in Kannaland through									8 533	8 998	9 48
	the proactive management of											
	traffic, environmental health fire			0								
A 4: SOCIO ECONOMIC VELOPMENT	SO 4: To facilitate economic							1		27 985	29 460	31 12
VELOPWENT	growth and social and community					1				2, 500	23 400	31 12
	development											
A 5: EFFECTIVE AND	SO 5 To promote efficient and											
	effective governance with high					1 1				2 363	2 092	2 20
	levels of stakeholders											
	participation		- 1									
A 6 EFFICIENT	SO 6: To enable education and									9 3 78	9 615	1.0.0
RKFORCE	skills development to equip		- 0			1				3 370	9012	346
	people with economic skills											
A 7- FINANCIAL	SO 7: To strive towards a											
	financially sutainable municipality									30 737	30 461	31 829
											l l	
			- 11		- I							
		- 1										
			- 01			1						
			1		12			()				
		1										
								()				
						i i			1			
			- 0									
						1						
			1					u III				
						1						
				1								
			-									
					1							
										i		
			l									
ations to other priorities Expenditure												

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
 2. Balance of allocations not directly linked to an IDP strategic objective

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WC041 Kannaland - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref		2015/16	2016/17	c	Current Year 2017/	18	2018/19 Mediur	m Term Revenue Framework	& Expenditure
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1	Budget Year +
KPA 1: RELIABLE INFRASTRUCTURE	SO 1: To provide access to reliable infrastructure that will	A							rolecast	44 648	2019/20 59 828	2020/21 58 26
KPA 2: SERVICE DELIVERY	contribute to a higher quality of life for Kannaland citizens SO 2: Provide for the needs of indigent households through improved services	в										
KPA 3: SAFE COMMUNITIES	SO3: To strive towards a safe community in Kannaland through the proactive management of	C										
KPA 4: SOCIO ECONOMIC DEVELOPMENT	traffic. environmental health, fire SO 4: To facilitate economic growth and social and community development	D										
KPA 5 [,] EFFECTIVE AND EFFICIENT GOVERNANCE	SO 5: To promote efficient and effective governance with high levels of stakeholders participation	E										
KPA 6: EFFICIENT WORKFORCE	SO 6. To enable education and skills development to equip people with economic skills	F										
	SO 7 To strive towards a financially sutainable municipality	G										
		н										
		I										
		J										
		к										
		L										
		M										
		N										
		0										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1		-			-		44 648	59 828	58 260



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WC041 Kannaland - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	с	urrent Year 2017	/18	2018/19 Media	m Term Revenue Framework	: & Expenditur
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year 2020/21
Vote 1 - vote name Sub-function 1 - (same)										
sert measure/s description 8ub-function 2 - (sume)										
nsert measure/s description		_								
Sub-tunction 3 - (hame) isent measure/s description										
Function 2 - (name) Sub-function 1 - (name) Iself measure/s description										
sert measure/s description										
nseit measure/s description										
ote 2 - vote name Function 1 - (name) Sub-Austrian 3 - (name) easure/s description										
nsert measure/s description						·				
Sub-tubction (talante) nseit measure/s description				-						
Function 2 - (name) Sub-function (₁ (name) Isent measure/s description										
Sul-suection 2 - Contest nsert measure/s description										
Set fuerfice 1 - 11 - 11 - 11 - 11 - 11 - 11 - 11										
lote 3 - vote name Function 1 - (name) Sub-function 1 - (name) nsert measure/s description					<u>.</u>					
Rub-mection 1 - (name) nserf measure/s description										-
via unclos 1 - March										
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And so on for the rest of the Votes 1. Include a measurable performance objective for each r	munnun nuuran Juilhin a min	vent function) and	contructs (MEHM	A7/00/60						

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WC041 Kannaland - Entities measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	c	urrent Year 2017	/18	2018/19 Medi	um Term Revenue Framework	& Expenditure
Entity 1 - (name of entity) Insert measure/s description		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year + 2020/21
Entity 2 - (name of entity) Insert measure/s description										
Entity 3 - (name of entity) Insert measure/s description										
And so on for the rest of the Entities										





WC041 Kannaland - Supporting Table SA8 Performance indicators and benchmarks

WC041 Kannaland - Supporting Table SA	8 Performance indicators and bench				·				2018/19	Medium Term Re	levenue &
Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	ı	Current Yea		'	Expe	penditure Framev	ework
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Yeal +2 2020/21
forrowing Management	ļ		1		۱ I	(, J	i	1	1	
Credit Rating Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	3,6%	6,1%	3,5%	0,6%	3,5%	3,7%	3,5%	0,8%	0,7%	0,7%
	Exbenditure Finance charges & Repayment of borrowing /Own Revenue	5,6%	10,8%	5,4%	0,8%	5,1%	5,1%	5,1%	0,9%	D,9%	0,9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
QUERIQ	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0.0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liouldity Current Ratio Current Ratio adjusted for aged debtors	Current assets/current liabilities Current assets less debtors > 90 days/current	0,6 0,6		0,2 0,2		1,3 1,3	1.5 1,5	1,5 1,5			
Liquidity Ratio Revenue Management	kabilities Monetary Assets/Current Liabilities	0,1	0,0	0,0						-	12
Reve <u>nue Management</u> Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	1	77,9%	100,5%	86,3%	100,0%	88,7%	88,7%	88,7%	81,9%	80,2%
%) Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)	!	77,9%	100,5%	88,3%	100,0%	88,7%	88,7%	88,7%	81,9%	80,2%	80,1%
Outstanding Debtors to Revenue Longstanding Debtors Recovered	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	27,4%	21,6%	6,8%	45.7%	52,1%	52.1%	52.1%	39,2%	36,9%	39,0%
<u>Creditors Management</u> Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	1		l l			1				
Creditors to Cash and Investments	1	1398,9%	2058.4%	16241.0%	1463.0%	827,1%	662.4%	662,4%	358.9%	192.2%	105.0%
Other Indicators	Total Volume Losses (kW)	1 '	1	1	1			1			
i	Total Cost of Losses (Rand '000)	1	('	/	1			
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold/units purchased and generated										
	Total Volume Losses (k/)	-	1					1			
	Total Cost of Losses (Rand '000)		1 /		1						
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold/vunits purchased and generated										
Employee costs	Employee costs/(Tota) Revenue - capital revenue)	38,5%	37,2%	33,0%	34,7%	35,2%	35,2%	35,2%	35,8%	35,4%	35,4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0,0%	0,0%	0,0%	37,7%	37,8%	37,8%		37,7%	37,3%	37,3%
Repairs & Maintenance	R&W(Total Revenue excluding capital revenue)	0,0%	0,0%	0,0%	15,1%	14,4%	14,4%	2.9%	15,3%	15,5%	15,6%
Finance charges & Depreciation IDP regulation financial viability indicators	FC&D/(Total Revenue - capital revenue)	15.4%	12,3%	13,3%	8,7% 9 11,6	9.2% 6 11,6	9,2%	9,2% 6 22,6	7.2%		
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	7,7	7 12,1	1 22,9	υ رت :						
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	43,3%	39,5%	12,1%	69,7%	85,7%	85,7%	85,7%	62,9%	62,6%	62,7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	d 0,4	4 0,3	3 0,0	,0 0,5	,5 0,6	6 0,7	7 0,6	0,6 0,9	0,9 1,3	1,3 1;

References 1. Consumer deblors > 12 months old are excluded from current assets 3. Only include if services provided by the municipality

<u>Calculation deta</u> Debtors > 90 days Monthy fixed operational expenditure Fixed operational expenditure % assumption Own capex Borrowing	<u> </u>	10 860 40,0% 	10 914 40,0%	8 583 40,0%	8 591 40,0% 4 000	8 312 40,0% 4 000	8 591 40,0% 4 000	10 673 40,0%	11 035 40,0%	11 523 40,0%
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1 Kannaland - Supporting Table SA9 Social	Description of economic indicator	Derecorrentifice Propulation Freedomics Band 5- 14 Anthese and 15- 34 Males and 15- 34 Unstructional	Macathon Incernitives for a fractabulation No. norme R. 111: 112: 500 113: 112: 500 112: 112: 500 112: 112: 500 112: 112: 500	255:61-551:20 F122:50:1-522:20 F122:40:1-5224:500 F122:40:1-5224:500 F224:40:1-519:12 F224:501-F1919.200 F4015:501-F1919.200	Povertiv auctites ifto. of hourehold % < R2 060 per inotisieled per mortin insel decorption	(dournhold/dom.co.motion and humber of construction markedos area humber of construction in markedos area humber of construction in marked area humber of construction in marked area behavior of construction for marked area	Boarthos statistica Formal Informal	Total number of households Dwelloss provided by municoeffic Usedings provided by provincels Desillers provided by pricele sacin	Economia Intelescontadion cultoris (12PX) Intelesci trania - convention Intelesci trania - functional Intelesci trania - functional Returnentiador increases	Construction on standing construction Construction on standing construction Property transformed and additional Research framework additional Transformed additional additional Research Framework additional Research Additional Research Framework a





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And Proceedings Construction (SEB), provided Construction (SEB), provided 2010/11 2010/		Using commercial refuse dump					_				
of Free Basic Sarvices (FBS), provident 1 Fail number of lowerholds of Free Basic Sarvices (FBS), provident An and the second		Other rufblish disposal Na ordebith disposal									
of Free Bases Sarvicus (FBS) provided in the Noteman Sarvicus (FBS) provided in the Notema S		Balow Minimum Service Level auth-todat			1	1	1	1	1 1		1 1
of Free Dasic Services (FBS) provided A final manual manua manual manual manual manua manua manual manual manual				_							
of Free Dasks Services (FBS) provided And Lasting dimensional file weathing difficult house to an			51/7102	2015/16	2016/17		urrent Year 2013	816	2018/19 Mediu	m Term Revonue Framework	& Expenditure
And Like Streets Outcome	Detail of Free Basic Services (FBS), provided					Celeteral	admind a	Etil Vaar	Burdenel Vear	Rucinet Year	Budgel Year
Prior of PCB arrents Prior of			Dutcome	Outcome	Dutcome	Hudden	Butter	Formerst	5URIOZ	+1 201920	+2 2020/21
	Elactricity	Hur, Lancestor to Intervention and the second s Second second sec							2150.000		2 385 009
External or of Alf-Alf-Alf-Alf-Alf-Alf-Alf-Alf-Alf-Alf-		Mumber of Mirine Mile Investor of FBS Informal additements (Runda)									
the state of the s		Number of <i>hit leadshipg</i> (2013)pe of FBS Informal settlements targelied for upgrading (Rands)									
		Mumber of HH receives this free of FBS			_						

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		rounneer of start accenter are one of the Style of FBS Krunnaer of HHT teceviting this type of FBS		-	1	,	,	-1.	'	1	- 6
Bisteria de la contra la contra de la contra			'						UQU VOL 5	1 Ca7 e40	1 BAT 740
Since of a first strategies	e ol FBS service	por month the first of the firs	'		I	1	•		700,000 7		
Success in the second sec		nutorina estantiano da concerto Aurona de Al-Incontron das tona of FAIS Informadi serellesimenta la provide disc uppraceding (Paunde)									
Size consol Other of PASIS Other of PASIS Other of PASIS </td <td></td> <td>Number of <i>1444 notawites this liven of FEIS</i> I Living in injormal backgard chadal agreement (Rande)</td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Number of <i>1444 notawites this liven of FEIS</i> I Living in injormal backgard chadal agreement (Rande)	_								
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Manance of the factor fac		Informal settlements (Rande)									
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Ale Prenting Construction C		Number of HeV received this time of FBS 1 More to Informal trackand rendal approximati (Randa)									
All And All And All All All All All All All All All Al		Number of £65 metaMro Bks knoe of FBS									
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Test Section Control		Total cost of FBS - Sanitation for informal antioments			,	,	ŗ	•			
Research fields Research field Research With Anna of FRE Research of Research Marrields Research of Research Marrields Research and Research And Research And Research And Research And Research A	In the second seco								000000	4 100 000	4 326 500
	the of FRS consist	(house/holds)	'	'		'	'				
the contract of the restricts (and the contract of the contrac		Number of 557 receive this Acce of FRS Internal settlements (famds)									
Methods and Hardword Cold Your of 158. Methods and Hardword Cold Your of 158. Number of Hardword Cold Your Of 158. Number of Hardword Cold Your Of 158. Number of Hardword Cold Your Of 158.		Number of 1444 recenting this fore of FBS Learned - adversarie learning for universified (Rundig)									
Number of the international account in the area merein in the second account of the seco		Number of HH receiver title hare of FBS									
Cherter of Haveshi Diverse of Haveshi		Lying in internation successful there are the figure of FBS Number of AUA receiving this figure of FBS									
(Murater of Mu Recenting miss hore of LES)		Other (Runds)					_				
		Number of All receiving mile hose of FBS	1						1	1	1

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WC041 Kannaland Supporting Table SA10 Funding me	asuremer	nt		2015/15	2016/17		Current Yes	ar 2017/18		2018/19 Medium	Term Revenue Framework	& Expenditure
Description	MFMA section	Rei	2014/15 Audited	Audited	Audited	Original Budget	Adjusted	Full Year Eprecast	Pre-audit	Budget Year 2018/19		Budget Year +2 2020/21
Funding Instatures Cabicath equivalents at the year and -R000 Cash is investments in the year less applications -R000 Cash year endmonthly employee/supplier payments Surphat/Definit) excluding depreciation offsets: R000 Service charge rev % change - most OFK taget exclusive Cash receipts % of Indiguyer's Other revenue Debit impairment expense as % of total bildets revenue Capital payments % of capital expenditure Borrowing receipts % of capital expenditure Carents % of Capital expenditure (excl: transfers) Grants % of Good. legislated/gazettad ellocations Current consumer detains % change - incr(decr) Long term receivable % of change - incr(decr) R68 M % of Property Plant & Equipment Asset renewal % of capital budget	18(1)b 18(1)b 18(1)b 18(1)a 18(1)a,(2) 18(1)a,(2) 18(1)c;19 18(1)c;19 18(1)c;19 18(1)c 18(1)a 18(1)a 18(1)a 18(1)a 20(1)(w)	6	N.A. N.A. 0,0%	3 321 (57 754) 0,3 6 224 (1,9%) 83,1% 24,5% 0,0% 0,0% (5,2%) 0,0% (5,2%) 0,0%	277 (48 206), 0,0 7 862 1,4% 70,0% 34,2% 0,0% 0,0% (65,9%) 0,0% (65,9%) 0,0%	4 025	5 522 1 861 0,6 19 838 (10 5%) 80,1% 17,8% 62,2% 0,0% 17,7% 0,0% 6,2% 14,4%	5 522 10 955 0,7 28 325 (0,%) 80,1% 17,8% 62,2% 0,0% 0,0% 0,0% 6,2% 14,4%	5 522 11 021 0,6 19 938 (6,0%) 80,1% 17,8% 0,0% 0,0% 0,0%	9 260 3 027 0,9 46 273 10,8% 78,5% 24,0% 0,0% 99,5% (13,9%) 0,0% 6,8% 0,0%	14 784 9 438 1,3 64 975 (1,9%) 76,7% 24,3% 0,0% 99,0% 3,6% 0,0% 6,1% 0,0%	21 520 18 837 1,9 64 424 (0,6%) 76,6% 24,3% 0,0% 101,9% 5,5% 0,0% 5,7% 0,0%

High Level Outcome of Funding Compliance

i ons upperanng expenditure Surplus(Deficit) Budgeted Operating Stelament Surplus(Deficit) Considering Reserves and Cash Backing MTREF Funded (1) / Unfunded (0) MTREF Funded ✓ / Unfunded ≈

Total Operating Revenue Total Operating Expenditure

R&M % of Property Plant & Equipment Asset renewal % of capital budget	20(1)(vi)		0,0%	0,0%	0,0%	22,4%	14,4% 1	4,4% 0,	0%	0,0%	078	n,e M	
	,												
rences isstine cash balances indicative of minimum compliance – subject to 2 educt cash and investment applications (defined) from cash balances													
dirative of sufficient liquidity to meet everage mononly operating pays	Denta												
icative of funded operational requirements licative of adherence to macro-economic targets (prior to 2003/04 re	venue nol	t evallable	for high capacity i	municipalities e	nd later for other c	apacity classificatio	ns)						
which a warage cash collection forecasts as % of acritic poleo reven	sure?												
ealistic average increase in debt impairment (doubpill beur) provision	'												
dicative of planned capital expenditure level & cash payment timing dicative of compliance with barrowing 'anty' for the capital budget - s	houid not	exceed 1	00% unless refinal	ncing									
Substantiation of National/Province allocations included in bouger					inalities and later	for other capacity of	essifications)						
Indicative of realistic current arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative of realistic long term arrear debtor collection targets (prior to Indicative debtor term arrear debtor collection targets (prior to Indicative debtor term arrear	a 2003/04	f revenue	not available for h	igh capacity m	micipalities and lat	er for other capacity	classifications)						
Indicative of realistic long term arrear debtor collection largers (prior) Indicative of a credible allowance for repairs 6 maintenance of asset	s - function	ning asse	is revenue protecti	on al cooliei proie	rie - deteiled capit	vi nien) – functionino	essels revenue pr	rotection					
Indicative of a credible allowance for asset renewal (reduces averys	s of asser	renewal p	projects as to of the	и сарна рнус	No - October Palvie				0,0%	15,8%	4.1%	5,2%	
<u>pporting indicators</u> incr <i>total</i> service charges (incl prop rates)	18(1)*			4,1%	7,4%	6,5%				25,7%	4,4%	4,5%	
incr Property Tex	18(1)		. 1	6,6% 12,0%	6,4% 6,1%	7,1% 5,9%	(7,5%)	0,0% (0,0%	13,3%		5,4% 5,5%	
incr Service charges - electricity revenue	16(1) 18(1)			(19,1%)	7,7%	(5,6%)				15,5% [32,0%	3,3%) 5,3%	5,3%	
incr Service charges - water revenue Incr Service charges - sanitation revenue	18(1)	•		11,1% (0,4%)	1,7%	32,8% 7,6%			0,0%	4,0%	7,4%	5,5%	
incr Service charges - refuse revenue	18(1)			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0% 95 107	0.0% 99.023	0,0% 104 205	
incrin Service charges - other Na billable revenue	18(1)		71 574	74 501	80 041	85 214 85 214	81 393 81 393	81 393 81 393	61 393 81 393	95 107	99 023	104 205	
wice charges	1	11	71 574 13 135	74 501 13 996	60 041 14 900	15 956	16 003	16 003	16 003	20 113	20 991	21 930 51 841	
operty rates	1	1	34 658	38 800	41 953	44 425	41 101	41 101 11 971	41 101 11 971	46 578 13 824	49 169 13 364	14 099	
rvice charges - electricity revenue rvice charges - water revenue	1		13 775	11 143	12 003 5 832	11 329	11 971 6 365	6 366	6 366	8 401	8 848	9 319	
rvice charges - sanitation revenue	1	1	5 161 4 B46	5733 4826		5 760	5 952	5952	5 952	6 190	6 651	7 016	
rvice charges - refuse removal	1		-	-	-		-	468	468	909	1 013	1 108	
evice charges - other ental of facilities and equipment	1	1	271	253	484	308	468	-	-	- 1	-]	- 1	
apital expanditure excluding capital grant funding	18(1))a	58 251	77 176	70 716	93 569	74 763	74763	74 763	94 723 120 447	97 609 127 260	102 372 133 681	
ash receipts from ratepayers atepayer & Other revenue	16(1		83 043	92 666	101 065	97 425 49 634	93 344 60 392	93 344 60 392	93 344 60 392	799	2 204	3 425	
hange in consumer debtors (current and non-current)			(17 991) 61 333	(1 615 77 539		49 634 (62 719	62719	62 719	77 794	93 084	93 519 58 260	
perating and Capital Grant Revenue	1B(1) 20(1)			-	-	22 282	34 791	34 791 5 000	-	44 648	59 828		
apital expenditure - total apital expenditure - renewal	20(1)			-	-	5 000	5000 i	5000	1		ļ	1	
upporting benchmarks	ļ		1		0.007	6 794	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	
kowth guideline maximum			6,0% 4,3%	6,0% 3,9%	6,0% 4,5%	6,0% 5,0%	5.0%	5,0%	5,0%	5,4%	5,6%	5 4% 33 396	
(P) guideline			4,3%	3,8%	4,0 %	5,517				30 200 44 648	31 131 59 626	58 260	
DoFA operating grants total MFY DoFA capital grants total MFY						1 1	1	1		3 332	3 102	111	
norvincia) operating grants			1			1				- 1	-	-	
Provincial capital grants						1	1	1	· ·	75 180	94 061	91 767	
District Municipality grants Fotal gazetted/advised national, provincial and district grants			1		_	1				10 1			
Average annual collection rate (arrears inclusive)					1								
DoRA operating										30 200	31 131	33 396	
List operating grants										-	-	- 1	
									L		31 131	33 396	
										30 200	31 131	33 350	
Do <u>RA capital</u>										44 646	59 828	58 260	
List capital grants										-	= 1	~	
										44 648	59 828	58 260 1	
										44 648	33 629		
Trend Change in consumer debtors (current and non-current)			(17 991) (16	15) (19 74	l) 60 392	799	2 204	3 428	-	-	-	
			113 705	136 2	78 144 44		134 764	134 764	134 764	154 096 150 471	151 039 155 892	169 503 163 339	
Total Operating Expenditure			131 22	164 8	96 159 54		135 478 (1 714)	128 090 6 674	136 476 (1 714)	3 625	5 147	6 164	
Operating Performance Sum(US)(DS)(C)	1	1	(17 52)	2) (28 6	(10) (10)	"	11111			9 260			
Cash and Cash Equivalents (30 June 2012)				1			2 414	0.0%	0,0%	14,3%	4,5%	5,3%	
Revenue % Increase in Total Operating Revenue	1			19,9%	6,0% 6,4%	(9,8%) 7,1%	3,4%	0,0%	0,0%	25,7%	4,4%	4,5%	
% Increase in Property Rates Revenue				12,0%	5,1%	5,9%	(7,5%)	0,0%	0,0%	13,3%	5,6% 4,1%	5,4% 5,2%	
% Increase in Electricity Revenue % Increase in Property Retes & Services Charges	1			4,1%	7,4%	6,5%	(4,5%)	0,0%	0,0%	16,8%	9,179		
Expenditure		-1		25,7%	(3,2%)	(20,8%)	5,0%	(6,1%)	6,5%	10,3%	3,6%	4,8%	
% Increase in Total Operating Expenditure				16,0%	(6.0%)	(5,3%)	5,1%	0,0%	0.0%	15,3% 8,2%	3,2% 5.5%	5,2% 5,5%	
% Increase in Employee Costs % Increase in Electricity Bulk Purchases		- 1		12,8%		15,5%	(4,0%)	0,0%	0,070	0,2%	-,-,-		
Average Cost Per Budgeted Employee Position (Remuneration)	1			l	243416,84	0 18			l	0	0.467	5.7%	
Average Cost Per Councillor (Remuneration)			0,0%	0,0%	0,0%	6,1%	6,2%	6,2% 100,0%		6,8% 152,0%	6,1% 88,0%	5,7%	
R&M % of PPE Asset Renewel and R&M as a % of PPE			0.0%	0,0%		160,0% 17,0%	100,0%	100,0%	17,8%	24,0%	24,3%	24,3%	
Debt Impairment % of Total Billable Revenue			10,0%	24,5%	34,2%	11,070			1				TAT
Capital Revenue			4	-	-	- 1 -	1 - 1	-	-	_	-	-	ANNALAN Posbus 30
Internally Funded & Other (R'000) Borrowing (R'000)		1		- 1	-	- 22 282	34 791	34 791	-	44 648	59 828	58 269	Nº YI
Coast Funding and Other (8'000)			0,0%	- 0.0%	0,0%	0,0%	0,0%	0,0%	0.0%	0,0%	0,0%	0,0%	Posbus 30
Internetly Generated Linds % of Non Grant Funding Borrowing % of Non Grant Funding	1	í	0.0%	0,0%		0,0% 100,0%	0,0% 100,0%	0,0%	0,0% 0,0%	100,0%	100,0%	1000%	Ladismith 6655
Grant Funding % of Total Funding			0,0%	1 0,0%	0.0%	100,0%	100,020	199,9 %					Lociation
Capital Expenditure	1			-	- 1	- 22 283		34,791	5 000	44 648	59 828	58 260	
Total Capital Programme (R'000) Asset Renewel	l			-	- 0.02	- 500	0 5000	5 000 14,4%	5 000	0,0%	0,0%	D,0%	2018 -04- 1 9
Asset Renewel % of Total Capital Expenditure			0.0%	0,09	0,0%	22,4%	(4,470						NOT TO
Canh			70,1%	83,1	6 70,0%	96,0%	60,1%	60,1%	50,1%	78,6%	76,7%	16,6%	
Cesh Receipts % of Rate Payer & Other Cesh Coverage Ratio				0	0	0	0 0		<u>_</u>				1
Borrowing					1		4			1 0			
Credit Refired (2009/10)				6,19	6 3,5%	0,6%	3,5%	3,7%	3,5%	0,8%	0,7%	0,7%	to A
Ossibil Charmat In Operation			3,6%	0,05			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	KUAman W
Bonowing Receipts % of Capital Expenditure	-+						3) 1861	10 955	11 021	3 0 27	9 438	18 837	ASIPALIT
Reserves Surplus/(Deficit)	1		(32	477 <u>) (</u> 5	7 754) (48	206) (5			1		0,0%	0,0%	1/1-
Free Services													
Fight Services as a % of Equilable Chara			0,0%	0,0	% 0,0%	0,0%	0,0%	0,0%		0,0%	1	1 0,010	
Free Basic Services as a % of Equitable Share Free Services as a % of Operating Revenue								1		4,6%	4,6%	4,7%	
Free Backs Services as a % of Equitable Share Free Services as a % of Operating Revenue (exc) operational transfers)			0,0%				0,0% 4,4%	0,0%	 		4	1	K

144 446

159 548 (15 102)

(48 206) 0

×

113 705

131 227

(17 522) (32 477)

15 15 0 136 278

164 896 (28 618)

(57 754) 0

×

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126 312

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134764

134 764 128 090

6 674

161 039

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1 √

169 503

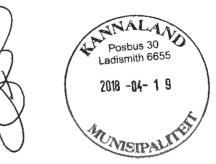
163 339

6 164 18 837

1 √

CA11 Broporty rates SUMMARY T . . .

		2014/15	2015/16	2016/17	с	urrent Year 2017	18	2010/13 10:00	m Term Revenu Framework	_
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:	1									
Date of valuation:	i l					1				
Financial year valuation used	1.1									
Municipal by-laws s6 in place? (Y/N)	2					1				1
Municipal/assistant valuer appointed? (Y/N)							ļ			
Municipal partnership s38 used? (Y/N)		l				1				1
No. of assistant valuers (FTE)	3				ļ				1	
No. of data collectors (FTE)	3						Ì		1	1
No. of internal valuers (FTE)	3				1					
No. of external valuers (FTE)	3					1	1			
No. of additional valuers (FTE)	4			1		1			0	1
Valuation appeal board established? (Y/N)						1			1 · · · ·	
Implementation time of new valuation roll (mths)	1.1			1	1	1	0		10	10
No. of properties	5			1 · · · ·			h			
No. of sectional title values	5			1	1	1	Ti la construction de la constru			0
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations			1	1		1	J.	ì	1	
No. of valuation roll amendments						(1)	1			
No. of objections by rate payers			11		1	1				10
No. of appeals by rate payers			10							
No. of successful objections	8			4	1		4		1	1
No. of successful objections > 10%	8						1			
Supplementary valuation			10		Į		1			
Public service infrastructure value (Rm)	5									1
Municipality owned property value (Rm)	- TI			4	1				11	1.
Valuation reductions:				d .			1			
Valuation reductions-public infrastructure (Rm)	- 11	1	1.		1					1
Valuation reductions-nature reserves/park (Rm)	- 11 - 1					10			110	1
Valuation reductions-mineral rights (Rm)					1					
Valuation reductions-R15,000 threshold (Rm)							1		1	1
Valuation reductions-public worship (Rm)	ł		1	1	1	1		4		
Valuation reductions-other (Rm)								-		
Total valuation reductions:		-	-	- -	-	- 1 -	·	-		
	5									i i
Total value used for rating (Rm)	5							1		
Total land value (Rm)	5		1							
Total value of improvements (Rm)	5						4			
Total market value (Rm)										
Rating:	- I	1				1	1	1		
Residential rate used to determine rate for other			1							
categories? (Y/N)		1						1		
Differential rates used? (Y/N)	5			l		ļ				
Limit on annual rate increase (s20)? (Y/N)	"		ļ				1	1	ļ	
	1						ļ			
Special rating area used? (Y/N)								1	1	
Phasing-in properties s21 (number)	1)					
Rates policy accompanying budget? (Y/N)	1		1	ļ						
Fixed amount minimum value (R'000)		1						Į		
Non-residential prescribed ratio s19? (%)		l.		ł	l.					
Rate revenue:			1				ł	ļ		
Rate revenue budget (R '000)	6				1					
Rate revenue expected to collect (R'000)	1 6	6					1			
Expected cash collection rate (%)			ļ			1	l			
Special rating areas (R'000)	.	7								
	ļ						Ļ			
Rebates, exemptions - indigent (R'000)		ļ		ļ	1			1		
Rebates, exemptions - pensioners (R'000)			1				ļ	l		
Rebates, exemptions - bona fide farm. (R'000)		4		1	1]	ł
Rebates, exemptions - other (R'000)			1							
Phase-in reductions/discounts (R'000) Total rebates,exemptns,reductns,discs (R'000)				-	-	-	-	-	-	-
		1	- 1	1	1	1	1			



Description	\vdash	Resi.	NC041 Kannaland - Supporting Table SALIZA TOPEN, Juckey and Salid Res. Indust. Bus. & Family	Bus. &	Farm props.	State-owned Muni props.		Public Private	Formal & (Comm. Land	State trust	8(2)(n) (note	Areas	Monumits	benefit	Props.
	Ref			Comm.				SCIVICE TILLE.	Settle			=			Orbans	
Current Year 2017/18 Hallednes No. of properities No. of properities No. of supplementary valuations Supplementary valuations Supplementary valuation (Rm) No. of supplementary valuations Supplementary valuation (Rm) No. of supusion Intal mendments No. of appeals by trate-payers finalised No. of subtation used (select) Base of valuation tratelytation (select) Phasing-in properies s21 (number) Combination of tratel used? (YN) Flat rate used? (YN) Flat rate used? (YN) Valuation reductions-public infrastructure (Rm) Valuation reductions-envirent Mathematic reductions: Total valuation reductions-filter (Rm) Valuation reductions																
Nater revenue expected to collect (R'000) Expected cash collection rate (%) Special rating areas (R'000)		4														
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Total rebates, exemptine, reductine, discs (R'000)	\neg (\neg	An ALSIPALITY	2018 -04- 1 9	Ladismith 6655			_	_				_				

	Included Includ	WC041 Kannaland - Supporting Lable SA120 Floperty lates by energy Rest. Indust. Bus. & Family		perty rates Resi.	Indust.	Bus. &		rops. State-owned Muni props.	Muni props.		Private	Formal & 14 Informal	COMITS: LAU	land	8(2)(n) (note	Areas	Monum/ts	benefit	Props.
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Tradisting the properties s7(2) supplementary valuation measonably difficult properties s7(2) supplementary valuation measonably difficult properties s7(2) supplementary valuation measonably difficult properties s7(2) advation real amendments appeals by rate-payers appeals by rate-pay	roperfies actional the properties s7(2) supplementary valuation measonaby difficult properties s7(2) supplementary valuation measonaby difficult properties s7(2) supplementary valuation measonaby difficult properties s7(2) adjustion real amendments appeals by rate-payers appeals by rate-payers and of valuation used (ran) and of valuation (select) and rate value (Rm) bion reductions-ration rater/variable rate? (ran) bion reductions-rate (Rm) bion reductions-rate (Rm) bion reductions-rate (Rm) bion reductions-rate (Rm) bion reductions-rate (Rm) bion reductions-rate (Rm) bion reductions-rate (Rm) and appeals are collections and a seamptions - other (Rm) bion reductions of the fam. and a seamptions - other (Rm) atter, a semptions - other (Rm) at	Budget Year 2018/19																	
Tequisments sr(2) mendments adv-payers paye	Tradiations filterut properties s7(2) weltartons actions with a filter actions with a filter actions of the f	Valuation: No. of properties													_				
Terration (Rm) mendments express finalised ectors > 10% ectors = 10% ectors = 10% ectors = 10% ectors = 10% ectors = 10% ectors = 10% ectors = 10%	Tradiaments Provident (Section 2-10% Provident (Section 2-10% Provi	No. of sectional the property values No. of unreasonably difficult properties 57(2)																	
arbitronic arbitronic arbitronic arbitronic arbitronic arbi	ab-payers P-payers	No. of supplementary valuation Supplementary valuation (Rm) No. of valuation roll amendments																	
Programs endo	Programs Progra	No. of objections by rate-payers																	
Participants - 10% ections - 10% ections - 10% ections - 10% ections - 10% ections - 10% ections not valued and realect) and featert) and form rate/variable rate? a s21 (number) e s22 (number) e s s s23 (number) e s s22 (number) e s s s22 (number) e s s s s s s s s s s s s s s s s s s s	ectons ectors > 10% ectors > 10% ectors > 10% ectors > 10% ectors int valued and realect) and real content (Rm) and real (Rm) and (Rm) and real (Rm) and real (Rm) and (Rm) and real (No. of appeals by rate-payers finalised																	
Tequisment (Rm) affor (select) affor (select	Tadjishi (Rm) Partial (Rm) P	No. of successful abjections	0 v 0						_								_		
Tradiamini (Reflect) and realect) and realect) and realect) and realect) and realect) and realect) and real control and real contr	Targianti (select) and relect) and relection and relec	No. of succession objection of properties not valued																	
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9 opes user (1,1,1,1) 1) 1) 1) 1) 1) 1) 1) 1) 1) 1) 1) 1) 1) 1	9 opes user (1,1,1,1) 1) 1) 1) 1) 1) 1) 1) 1) 1) 1) 1) 1) 1) 1	Phasing-in properties s21 (number)	_					_											
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Predict infrastructure (Rm) -internal rights	Proteilie infrastructure (Rm) -nature reserves/park (Rm) -nature reserves/park (Rm) -nature reserves/park (Rm) -nature reserves/park (Rm) -nature reserves/park (Rm) -nature (Rm)	Flat fate useu? (1)14) In helence rated by uniform rate/variable rate?	_																
Pradiament (Rm) -nature reserves/park (Rm) -nature reserves/park (Rm) -nature reserves/park (Rm) -rating (Rm) -rating (Rm) -rating (Rm) -rating (Rm) 	Proteile infrastructure (Rm) -internet reserves/park (Rm) -internet reserves/park (Rm) -internet reserves/park (Rm) -internet (Rm) -other (Rm)	Is paration reductions:															_		_
Teracrescipark (Rm) a reserves/park (Rm) 100 threahold (Rm) 100 threahold (Rm) 15 (Rm) 16 (Rm) 1	Tradismith 9622 a reserves/park (Rm) 100 threahold (Rm)	Valuation reductions-public infrastructure (Rm)	_										_						
al rights (Rm) 2	21 rights (Rm) 000 threshold (Rm) 000 threshold (Rm) 000 threshold (Rm) 1 threshold (Rm)	Valuation reductions-nature reserves/park (Rm)																	
000 threshold (Rm) 2 7 6 7	Contraction (Ram)	Valuation reductions-mineral rights (Rm)	_																
Image: Second State	2 0	Valuation reductions-R15,000 threshold (Rm)																	
Ladismith 6655 2018 -04- 1 9 2018 (L000) 100 (000 (L000)) 101 (1000) 101 (100	(Fm) (Fm)	Valuation reductions-public worship (Km)	2				_										_		_
(mg) (mg)	(Hm) Its (Em) (Fm) (Internet (Free (Cond)) (Internet (Free (Cond)) (Internet (Free (Free (Cond))) (Internet (Free (Cond))) (Internet (Free (Cond))) (Internet (Free (Cond))) (Internet (Free (Cond))) (Internet (Free (Cond))) (Internet (Free (Cond))) (Internet (Free (Free (Cond))) (Internet (Free (Cond))) (Internet (Free (Fre	Valuation reductions-care (1977)																	
Tadiazente Frandischer Franker value (Rm) adia della della (Rm) market value (Rm) age rate age rate revenue budgar (R 100) revenue budgar (R 100) revenue budgar (R 100) adiaze acconscion rate (R00) adiaze acconscion rate (R000) adiaze acconspions - pensionens (R 1000) adiaze acconspions - pensionens (R 1000) battes, exemptions - pensionens (R 1000) ba	read value of impovements (Run) value of impovements (Run) age rate market value (Run) age rate read account reference intervenue expected (R 100) revenue expected (R 1000) revenue expected (R 1000) revenu	T_LLI more than the second for ration (Rm)	Ģ								_					_			
value of improvements (Rm) age rate market value (Rm) age rate revenue budgat (R '00) revenue expection rate (R'00) attas, examptions - pensionens (R'000) attas, examptions - bona file fam. (R'000) battes, examptions - for (R'000) battes,	value of improvements (Rm) age rate market value (Rm) age rate revenue budget (R.100) revenue budget (R.000) revenue expected to collect (R000) all cating areas (R000) all cating areas (R000) bates, exemptions other (R	Total value used for raming (run)	9																
Tradismith 9622 age rate age rate age rate revenue budget (R '000) revenue expected to collect revenue expected to collect (R'000) allos, exemptions - hear fragent (R'000) allos, exemptions - cuber (R'000) allos, exemptions - cuber (R'000) allos, exemptions - cuber (R'000) bates, exemptions - cuber (R'000) bates, exemptions - for (R'000) bates, ex	Tradiest value (Rm) age rate age rate revenue budget (R.000) revenue budget (R.000) revenue expected to collect revenue expected to collect (R.000) also, examptions - indigent (R.000) also, examptions - other (R.000) also, examptions - other (R.000) also, examptions - other (R.000) also, examptions - other (R.000) bates, examptions - other (R.000) ba	Total value of improvements (Rm)	G																1
ege rate revenue budget (R '000) revenue budget (R '000) revenue expected to collect (R'000) atel a cano collection rate (%) atel a cano area (R'000) atel a canon provides currents (R'000) atel a connormer (R'000) atel a connormer (R'000) battes, exemptions - bona fide fam. (R'000) battes, exemptions - current (R'000) battes, exemptions - for (R'000) battes, exempti	Be rate age rate revenue budga (R 100) revenue budga (R 100) revenue expected to collect revenue expected to collect revenue expected to collect (R 000) attes, exemptions - hoter (R 000) attes, exemptions - hoter (R 000) attes, exemptions - hoter (R 000) attes, exemptions - hoter (R 000) bates, exemptions - for (R 000) exemptions - for (R 000) exempti	Total market value (Rm)	9						-	T	_		-				_		
age rate revenue budget (R '000) revenue budget (R '000) revenue expected to collect (R'000) cala (rating aneas (R'000) ates, exemptions - hoter (R'000) ates, exemptions - bona fide fram. (R'000) ates, exemptions - bona fide fram. (R'000) ates, exemptions - bona fide fram. (R'000) bates, exemptions - for (R'000) bate	age rate revenue budget (R '000) revenue udget (R '000) revenue expected to collect revenue expected to collect rected case collection rate (R '000) ates, everptions - indigent (R '000) ates, everptions - other (R '000) ates, everptions - other (R '000) ates, everptions - other (R '000) bates, everptions - other (R '000) bates, everptions - other (R '000) bates, everptions - other (R '000) tes, everptions - other (R '000) bates, everptions - other (R '000) bates, everptions - other (R '000) tes, everptions - other (R '000) bates, everptions - other (R '000) tes, everptions - other (R '000) t	Ratino:	-																
2018 -04- 1 9	2018 -04- 1 9	Average rate	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~					_	_									_	
2018 -04- 1 9	Ladismith 6655	Rate revenue budget (K. '000)																	
Ladismith 6655 2018 -04- 1 9	Ladismith 6655	Expected cash collection rate (%)	4																
Ladismith 6655	Ladismith 6655	Special rating areas (P'000)																	_
Ladismith 6655	Ladismith 6655	Rebates, exemptions - indigent (R'000)																	
Ladismith 6655	Ladismith 6655	Rebates, exemptions - pensioners (R'000)																_	
Ladismith 6655	Ladismith 6655	Rebates, exemptions - poile rue ramin, (*****) Rebates, exemptions - other (R'000)			_								-				-	X	-
Ladismith 6655 2018 -04- 1 9	Ladismith 6655	Phase-in reductions/discounts (R'000)	-											_				_	
Ladismith 6655 2018 -04- 1 9	Ladismith 6655 2018 -04- 1 9	Total rebates, exemptns, reducms, discs (K vuu)	7		_	_													
Ladismith 6655 2018 -04- 1 9	Ladismith 6655 2018 -04- 1 9			4-8	/.														
dismith 6655 18 -04- 1 9	dismith 6655 18 -04- 1 9	ex / +	20	La	N														
mith 6655 -04- 1 9	mith 6655 -04- 1 9		10	dis	N														
n 6655 - 1 9	n 6655 - 1 9	5II)	-04	mitl	A														
9	9	2	- 1	1 60	L,														
		U.S.	19		1														



	Provide description of tarif		Provide description of tariff			11111	Current Year	2018/19 Mediu	2018/19 Medium Term Revenue & Expenditure Framework	& Expenditure
	Description	Ref	structure where appropriate	2014/15	2015/16	11/91/02	2017/18	Budget Year 2018/19	Budget Year +1 Budget Year +2 2019/20 2020/21	Budget Year +2 2020/21
<u>∎</u>	Property rates. (rate in the Rand) Residential properties Residential properties - vacant land Formal/informal settlements	-								
	Small holdings Farm properties - used									
	Farm propenses - not used Industrial properties									
	BUSIRess and contraction properious Communal land - residential									
	Communal land - farm property								_	
	Communal land - busiless and continetoral Communal land - other									
	State-owned properties Municipal properties									
	Public service infrastructure Privately owned towns serviced by the owner									
	State trust land Restitution and redistribution properties									
	Protected areas National monuments properties									
<u> </u>	<u>Exemptions, reductions and rebates (</u> Rands) Residential armostites									
	R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
	Ceneral resultance or exemption									
	Pensioners/social grants repare or exemption Temporary relief rebate or exemption									
	Bona fide farmers rebate or exemption Other rebates or exemptions	7								
	Water tariffs									
	Basic charge/fixed fee (Rands/month)									
)	Service point - vacant iano (<i>Hanosmonu)</i> Water usage - flat rate tariff (<i>C</i> M)									
	Water usage - life line tariff Water usage - Binck 1 (cAt)		(fill in thresholds)							
/4			(fill in thresholds) (fill in thresholds)							
2018	Water usage - Block 4 (c/kl) Water usage - Block 4 (c/kl)	2	(fill in thresholds)							
NA	Waste water tariffs									
	Domesfic Basic charge/fixed fee (<i>Rands/month</i>) Service noint - varcant fand (<i>Rands/month</i>)									
	Waste water - flat rate tariff (2/k/) Volumetric channe - Ricck 1 (c/k/)		(fill in structure)							
	Volumetric charge - Block 2 (c/k)		(fill in structure)							

Volumetric charge - Block 4 (c/kl)		(fill in structure)			
Other	~				
Electricity tariffs Domestic					
Basic charge/fixed fee (Rands/month)					
Service point - vacant land (Rands/month)					
FBE		(how is this targeted?)			
Life-line tariff - meter		(describe structure)			-
Life-line tariff - prepaid		(describe structure)			
Flat rate tariff - meter (c/kw/n)					
Flat rate tariff - prepaid (c/kw/r)					
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)			
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)			
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)			
Meter - IBT Block 4 (c/kwh)		fill in thresholds)			
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)			
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)			
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)			
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)			
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)			
Prepaid - IBT Block 5 (c/kwh)		(fills in thresholds)			
Other	2				
Waste management tariffs					
Domestic					
Street cleaning charge					
Basic charge/fixed fee					
801 bin - once a week					
250i bin - once a week					





		Demidde description of fariff				Current Year	2018/19 Mediur	n Term Revenue Framework	2018/19 Medium Term Revenue & Expenditure Framework
Description	Ref	structure where appropriate	2014/15	2015/16	2016/17	2017/18	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +1 Budget Year +2 2019/20 2020/21
Exemptions. reductions and rebries (Rands) Improved Residential Properties Improved Residential Properties value <70001 Quified Pansoners / Disabled persons Social Entities Registered Church Properties - Religious Purposes		Exemption on valuation 100% Rebate 30% Rebate on levy 80% Rebate on levy 100% Rebate	40 000	15 000	15 003 70 000	15 000 70 000	15 000 70 000		
Water tartfa Risert blocks as applicable)		0 - 6 kl 7 - 15 kl 16 - 20 kl 21 - 30 kl Above 30 kl (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)	441000	4 u r o o	4 v ∞ o ±	10 8 5 5	υφο <u>τ</u> . Ω		
Wasto water tariffs Prsent blocks as applicable!		(fill in structure) (fill in structure)							
Resert blocks as applicable!		(iii) in thresholds) (iii) in thresholds)							

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WC041 Kannaland - Supporting Table SA14 Household bills

		2014/15	2015/16	2016/17	CL	Irrent Year 2017	18	2018/19 Med	lium Term Revei	nue & Expenditur	e Framework
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % incr.	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year 4 2020/21
onthly Account for Household - 'Middle Income	1										
ange'	1										
tes and services charges:											
Property rates								ł			
Electricity: Basic levy											
Electricity: Consumption]					ļ			
Water: Basic levy								{			
Water: Consumption											1
Sanitation	ì										
Refuse removal							1				
Other								<u> </u>			
sub-tot	al	-	-	-	-	-	-		-	-	
VAT on Services				_							
otal large household bill:			-	-	-	-			-	-	
% increase/-decrease			-	-			-		_	-	
	2										
which is the state of the Deeper											1
onthly Account for Household - 'Affordable Range	<u> </u>						1				
ates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption]					
Water: Basic levy					1						
Water: Consumption	1										
ritation											
use removal]		4	1					
Other							_				
sub-to	tal	-	-	-	-		-	-			
VAT on Services											
otal small household bill:		-	-	-	-	-				-	
% increase/-decrease		1	-	-	-				-		
	3				-					-	
onthiy Account for Household - 'Indigent'				1		1					
ousehold receiving free basic services											
ates and services charges:											
Property rates											1
Electricity: Basic levy			<u> </u>								
Electricity: Consumption Water: Basic levy	1										
Water: Consumption											
Sanitation								1			
Refuse removal			1								
Other											1
sub-to	otal	-	-		-	-	-		-		
VAT on Services			1				1				
Total small household bill:		-	-	-	-	-	-	-	1		1
% increase/-decrease			_	_		-					

References



WC041 Kannaland - Supporting Table SA15 Investment particulars by type

Investment type		2014/15	2015/16	2016/17	Cu	errent Year 2017/1	18	2018/19 Mediu	m Term Revenue Framework	& Expenditure
	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
thousand		l						L		
arent municipality		1								1
Securities - National Government		- 1	-		_	-	-	-	-	(
Listed Corporate Bonds		-	-	- 1	-	-	- 1	-	-	1 2
Deposits - Bank			-	-	-	-	-	-		
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	i
Deposits - Corporation for Public Deposits		- /	-	-	-		-	- 1	-	
Bankers Acceptance Certificates	}	- +	-	-	-	-	-		-	
Negotiable Certificates of Deposit - Banks				-	-	-	-	-	-	1 -
Guaranteed Endowment Policies (sinking)		· - '	- 1	-	-	-	-			
Repurchase Agreements - Banks		- '		-	-	-	-		-	
Municipal Bonds		-		-	-	-	-	-	-	
funicipality sub-total	1	-	-	-	-	-	-	-	-	-
intities		1 '								
Securities - National Government		- '		-		-		1 -	-	
Listed Corporate Bonds		i – '	-		~	-	-	-	-	9
Deposits - Bank	1			-	-			-	-	1
Deposits - Public Investment Commissioners	1	-		-	-	-		-	-	
Deposits - Corporation for Public Deposits	1			-	-	-		-	-	1
Bankers Acceptance Certificates	1	-		-	-	-	-	-	-	
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	
aranteed Endowment Policies (sinking)		_	-	_				-	-	
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	
Entities sub-total		-	-	-	-	-	_	-	-	
Consolidated total:			-		-	-	-		-	

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WC041 Kannaland - Supporting Table SA16 Investment particulars by maturity	6 investment particulars	by maturity											
Investments by Maturity	Ref Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate =	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & Investment ID	1 Yrs/Months				1								
Parent municipality													
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Municipality sub-total									h.		8	•	Sil.
Entitles													
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						90				210	*	1	
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						1				1	1	1	•
Entitles sub-total									r		1	1	
TOTAL INVESTMENTS AND INTEREST											E		

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	Audited Outcome	Original Budget - - - - - - - - - - - - - - - - - - -	Adjusted Full Yea Budaet Forecas	-	Budget Year +1 Budget Y 2019/202020/
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	-			2018 -04	4-19
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WC041 Kannaland - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17		rrent Year 2017/1			Framework	& Expenditu
thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year 2020/21
CEIPTS:	1, 2									
<u>perating Transfers and Grants</u> National Government:										
Local Government Equitable Share	-	-		-	3 664	3 664	3 664	3 778	2 729	31
RSC Levy Replacement		-	-	-	-	-	-	-	-	
Finance Management Municipal Systems Improvement		_	_	_	2 145	2 145	2 145 -	2 215	2 215	26
Water Services Operating Subsidy		-		_	_	_	_	-	_	
Energy Efficiency and Demand Management Integrated National Electrification Programme		_	_	-	-	_	-	-	~	
Municipal Drought Relief		-	-		-	-	-	-	-	
Electricity Demand Side Management EPWP Incentive		-	-	-	-	-	-	-	-	
Other transfers and grants [insert description]		-	_	_	1 519	1 519	1 519	_ 1 563	514	
Provincial Government:		-	-	-	4 623	10 150	10 150	3 332	3 102	
Health subsidy Ambulance subsidy		-	-	_	_	-	_	-	_	
Housing		-	- 1	-	2 030	2 875	2 875		_	
Sport and Recreation		-	-	_	~	-	-	-	-	
Other transfers and grants [insert description]		_	-		2 593	7 275	7 275	3 332	3 102	
trict Municipality: [insert description]		-	-		-					
		_		-	-		-	-	_	
Other grant providers: [insert description]		_	-	-	24 523 24 523	26 103 26 103	26 103	26 422	28 402	30 2
Turger, gogerbrout		_	_	_	24 525	20 103	26 103 -	26 422	28 402	30 :
		-	-	-	-	-	-	-	-	
		_	_	-	-	-	-	-	-	
		-	-	-	-	_		_	_	
		-		-						
tal Operating Transfers and Grants	5	-	-		32 810	39 916	39 916	33 532	34 233	33 (
pital Transfers and Grants										
National Government:		-	-		30 801	27 509	27 509	44 648	59 828	58 2
Municipal Infrastructure Grant (MIG) Public Transport and Systems		-	_		13 852	10 560	10 560	9 648 _	9 757	10 (
Rural Transport Services and Infrastructure		-	-	-	- 1	-	-	_	-	
Regional Bulk Infrastructure Rural Households Infrastructure		-	_	_	15 949	8 949	8 949	25 000	47 000	45
Neighbourhood Development Partnership		-	-	-	-	-	-	***	-	
		_]	-		-	-	-	-	
		_	_	_	_	-	-			
Other capital transfers [insert description] vincial Government:		_		-	1 000	8 000	8 000	10 000	3 071	3 2
Other capital transfers/grants [insert description]		-	-			3 800	3 800 3 800	-		
		-	- 1	-	-]	-	-	_	-	
		-		-	_	-	-	-	-	
		-	_	-]	-	-	_	-	
District Municipality:		-	_		_	-			_	
[insert description]			-	-	-	-				
			-			-	-	_		
Other grant providers: [insert description]			-					-	-	
		-	-	_	-	_	_	_	-	
		-	-	-	-	-	-1	-	-	
		_	_	-	_	-	-			
tal Capital Transfers and Grants	5	-	-		30 801		31 309		- 59 828	58
TAL RECEIPTS OF TRANSFERS & GRANTS			-	_	63 640	71 226	70-276	A4 648	94 061	91
							2018	ismith 6655		

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WC041 Kannaland - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2014/15	2015/16	2016/17	_	rrent Year 2017/1			m Term Revenue Framework	
housand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budaet	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year 2020/21
PENDITURE:	1	- valvoilie .	- 474AIII2							
erating expenditure of Transfers and Grants							1			
National Government:		-			_					-
Local Government Equitable Share	-	-	_	-	-	-	-	_	-	
RSC Levy Replacement		-	-	-	_	-	~	-	_	
Finance Management			-	_		_	-	-	-	
Municipal Systems Improvement Water Services Operating Subsidy		_	_	-	-	-	-	-		
Energy Efficiency and Demand Management		-	-	-	-	-	-	-	-	
Integrated National Electrification Programme		-	_	-	-	-	-	-	-	
Municipal Drought Relief Electricity Demand Side Management		-	_	-	-	_	-	-	-	
EPWP Incentive		-	-			-	-	-	-	
Other transfers and grants [insert description]							2 810	111	111	
Provincial Government:	U F	-			-	2 810	2 810		-	
Health subsidy		-	-	-	_	_	-	- 1		
Ambulance subsidy Housing		-	-	-	-	-	-	-	-	
Sport and Recreation		-	-		-	-	-		_	
Others transform and seconds Francis description1		_	-	_	_	2 810	2 810	111		
Other transfers and grants [insert description] strict Municipality:	11			-				-	-	
[insert description]		-	-	-		-	-	_	-	
				-	2 488	- 2 582	2 582	2 689	2 718	2
Other grant providers:										-
[insert description]	1	-	-	-	2 488	2 582	2 582	2 689	2716	2
		-	_	-	-	-	_		_	
		-	-	_	-	-	-	- 1	-	
		-		-	- 1	-	-	-		
		-	-	-	-			-	-	
otal operating expenditure of Transfers and Grants:			-		2 488	5 392	5 392		·-····	2
apital expenditure of Transfers and Grants National Government: Municipal Infrastructure Grant (MIG)		-								
			_	_	_	_	-	-	-	
Public Transport and Systems Rural Transport Services and Infrastructure		-	-		-		-		-	
Regional Bulk Infrastructure		-			-				_	
Rural Households Infrastructure		_	_	_	_		-		_	
Neighbourhood Development Partnership		-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	
		-	-	-		_				
Other capital transfers [insert description] Provincial Government:					-					
Other capital transfers/grants [insert description]		-		-	-	-	-			
		-	-	-		-] _			
		_	-	-		-			-	-
		_	_		-	-	-	-		-
District Municipality:						-				-
[insert description]		-		1	-	_	-			-
Other grant providers:									-	-
[insert description]		-			1	-	-		-	-
		-	-	- -	-	-	-		_	
		-		- -	-		-		-	-
	1			-		-	-		-	-
								TAT		-
Total capital expenditure of Transfers and Grants		-	-		-	-	NN			-
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	ITS		-		2 48	8 5 393	2 5%	5 pus 30 2	80 28	29
					X		/	-04- 1 9		

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WC041 Kannaland - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2014/15	2015/16	2016/17	Cu	rrent Year 2017/	18	2018/19 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year + 2020/21
perating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	-		-	-		-	-
Current year receipts		28 884	42 697	42 534	32 310	41 067	41 067	33 146	33 256	35 25
Conditions met - transferred to revenue		28 884	42 697	42 534	32 310	41 067	41 067	33 146	33 256	35 25
Conditions still to be met - transferred to liabilities		- [-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-		-	-	-		-
Current year receipts		-	-	-		- 1	-			
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	
Conditions still to be met - transferred to liabilities		-	-	-	~	-]	-	-	-	_
District Municipality:										
Balance unspent at beginning of the year		-	-	-		-	~	-	-	-
Current year receipts	1 1	-				-	-		-	
Conditions met - transferred to revenue		-	-	-	~	-	-	-	-	-
Conditions still to be met - transferred to liabilities	1	-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-		-	-	-		-
Current year receipts		-	-	-	-	-	-	- 1		-
Conditions met - transferred to revenue		-	-	- 1		-	-		-	-
Conditions still to be met - transferred to liabilities		-	-		-	-	-	-	-	-
*** operating transfers and grants revenue		28 884	42 697	42 534	32 310	41 067	41 067	33 146	33 256	35 25
perating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	_
apital transfers and grants:	1,3									
National Government:	1,0									
Balance unspent at beginning of the year						_				
Current year receipts		_	_		22 282	34 791	34 791	44 648	59 828	58 26
Conditions met - transferred to revenue			-		22 282	34 791	34 791	44 648	59 828	58 26
Conditions still to be met - transferred to liabilities		_	-		22 202	34751		44 040	33 020	30.20
Provincial Government:		_	_		_	_	_	[_	-	
			-					_		
Balance unspent at beginning of the year		-	_	-	-	-	-	_	_	-
Current year receipts		_				-	-		1	
Conditions met - transferred to revenue		-					-			
Conditions still to be met - transferred to liabilities		-	- 1		-	-	-		-	-
District Municipality:										
Balance unspent at beginning of the year			-	-	-	-	-		-	
Current year receipts		-	-	-	-	-	-	-	-	
Conditions met - transferred to revenue			-	-	-	-		-	-	
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	~	-	-		-		-	-
Current year receipts		-	-				-		-	
Conditions met - transferred to revenue		-	-		<u>-</u>	-	-		-	-
Conditions still to be met - transferred to liabilities					-	-	-	-	-	
otal capital transfers and grants revenue	- 0	_	-	-	22 282	34 791	34 791	44 648	59 828	58 26
otal capital transfers and grants - CTBM	2	-			-	-	-	-	-	
'. TRANSFERS AND GRANTS REVENUE		28 884	42 697	42 534	54 592	75 858	75 858	77 794	93 084	93 51
TRANSFERS AND GRANTS - CTBM		-		-	-	-	-	-	-	

NNALANS Posbus 30 Ladismith 6655 ŀ 2018 -04- 1 9 MINICIPAL

C041 Kannaland - Supporting Table SA21 Transfers and Description	Ref	2014/15	2015/16	2016/17		Current Ye	ar 2017/18		2018/19 Mediu:	m Term Revenue & Framework	Expenditure
housand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Foreçast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 E 2019/20	3udget Year 4 2020/21
sh Transfers to other municipalities											
Insert description	1	-	-	-	-	-	-	_	-	-	-
		-	-	-	-	-		-	_		
(The state To Municipalities			-			-	-	-	-	-	
tal Cash Transfers To Municipalities:											
Insert description	2	-	-	-	-	-	-	-	-	-	
msert description		-	-	-	-	-	-	Ada	-	-	
		-							-	-	
tal Cash Transfers To Entities/Ems									1-		
ash Transfers to other Organs of State									111	111	1
Insert description	3	_	_	-	_	_			1	-	
		-	-				·			<u> </u>	
tal Cash Transfers To Other Organs Of State:		-	-	-	-				111		
ash Transfers to Organisations		_	-	_					800	329	
Insert description										329	
otal Cash Transfers To Organisations		-					=-		800	329	
ash Transfers to Groups of Individuals		-	- 1	-	-		-	-	-	_	
Insert description			-			-	-				
otal Cash Transfers To Groups Of Individuals:									911		_
L CASH TRANSFERS AND GRANTS	6	-	-	-						+++	
Cash Transfers to other municipalities										_	
Insert description	1	_	-	-	_	1 _	1 1	_	1 2	-	
		-									
otal Non-Cash Transfers To Municipalities:				-	-		-	1			-
									1		
Ion-Cash Transfers to Entitles/Other External Mechanisms	2		_	-	-	- 1	-		-	-	
Insert description	-					-	-	-	-		1
									<u> </u>		-
otal Non-Cash Transfers To Entities/Ems'								1	-		
Non-Cash Transfers to other Organs of State											2
Insert description	3	1		1 -					2 21	5 2 215	2
		-	-	-	-	-					
Total Non-Cash Transfers To Other Organs Of State:							-		2 21	5 2 215	2
Total Holl-ogen Lightere to Onter Origine or enter	-										1
Non-Cash Grants to Organisations		a –		_		-	_			-	
Insert description		• -									
										-	
Total Non-Cash Grants To Organisations									-		
O	-								1		
Groups of Individuals Insert description		5 -	-	-							
	1	-		-	-	· -			- -		
Total Non-Cash Grants To Groups Of Individuals:				-				1			
Total Nep-Cash Grants To Granuss Of Individuals:						_			- 22	15 2 21	5
NON-CASH TRANSFERS AND GRANTS			. -	. -		-		·	- 22	2 2 2 1	4

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WC041 Kannaland - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Cu	rrent Year 2017/1			m Term Revenue Framework	
R thousand		Audited Outcome	Audited Outcome B	Audited Outcome C	Original Budget D	Adjusted Budget E	Full Year Forecast	Budget Year 	Budget Year +1 2019/20 H	Budget Year + 2020/21
Councillors (Political Office Bearers plus Other)	1	A	8	C.	U	Ę	F	G		
Basic Salaries and Wages		-	-	-	2 541	2 284	2 284	2 381	2 526	2 682
Pension and UIF Contributions	1	_	_	_	_	45	45	48	55	58
Medical Aid Contributions		_	-	_	_	27	27	- 1	-	-
Motor Vehicle Allowance		_	_	_	261	261	261	264	264	264
		_	_	-	164	311	311	329	329	329
Cellphone Allowance	1	- 1	_	_	_		_	_	-	_
Housing Allowances		_	_	_	_	_	-	_	-	_
Other benefits and allowances Sub Total - Councillors			·	-	2 966	2 928	2 928	3 023	3 175	3 33
% increase	4	_	_	_	_	(1,3%)	-	3,2%	5,0%	5,0%
76 uncrease						(1,0,0)		ĺ		
Senior Managers of the Municipality	2						0.077		0.000	0.54
Basic Salaries and Wages		-	-	-	3 904	2 957	2 957	3 181	3 363	3 54
Pension and UIF Contributions		-	-	-	175	175	175	209	222	23
Medical Aid Contributions		-	-	-	-	-	-	-		
Overtime		- 1	-	-	-	-		-	-	-
Performance Bonus		-	-	-	507	-	-	410	424	44
Motor Vehicle Allowance	3	-	-	-	347	330	330	317	329	34
Cellphone Allowance	3	-	-	-	42	80	80	89	90	9
Housing Allowances	3	-	-	-	-		-		-	
Other benefits and allowances	3	-	-	-	-	-	-		-	
yments in lieu of leave		_	-	-	-	-	-		-	
ng service awards		_	_	- 1			-		-	
Post-retirement benefit obligations	6		- 1	-		-	-			
Sub Total - Senior Managers of Municipality		-	-	-	4 975	3 542	3 542	4 206		4 65
% increase	4		_		-	(28,8%)	-	18,7%	5,3%	5,0%
Other Municipal Staff	_									
Basic Salaries and Wages		_		_	28 684	29 982	29 982	33 590	34 262	36 09
Pension and UIF Contributions		-	_	-	3 983	4 341	4 341	5 988	1	6 64
Medical Aid Contributions		_	_	_	1 745	2 099	2 099		1	4 02
		_	_	_	1 979	2 399	2 399			2 39
Overtime Performance Bonus					1 909	1 870	1 870	1		
Motor Vehicle Allowance	3	_	_	· _	1 159	1 891	1 891	1		
	3	_	_	_	137	64	64			2
Cellphone Allowance	3	_	1	-	345	172	172			
Housing Allowances	3	-	_	_	526	867	867			1
Other benefits and allowances	13	_	_	_	771	735	735	1		48
Payments in lieu of leave		_	_	_	_	-	-	-	_	
Long service awards	6	_	_		_		_	_	-	-
Post-retirement benefit obligations	0		-	+ -	41 237	44 419	44 419	50 943	52 506	55 27
Sub Total - Other Municipal Staff % increase	4		-		4,201	7,7%	-	14,7%		
, % increase		<u> </u>		-						
Total Parent Municipality			-	-	49 178	50 889	50 889			
l			-	-	-	3,5%	-	14,3%	3,3%	5,2
Board Members of Entities								1		
Pasic Salaries and Wages		-	-		-		-	-	-	-
ision and UIF Contributions	1	-	-	-	- 1			-	-	-
wiedical Aid Contributions	1	1 –	-	-		-			-	
Overtime			_		-	-	-	-	-	1.1
Performance Bonus		-	-	-	-		-		-	200
Motor Vehicle Allowance	3	-	-		- 1	-	-		-	2
Cellphone Allowance	3	_	-	-		_	-		_	3
Housing Allowances	3	-	_	-		-			-	2
Other benefits and allowances	3		-	_	-	-	_	-	-	ė.
Board Fees	5	_	_	_	-	-	-		-	5
		_	_	_	_		-	_	-	
Payments in lieu of leave			1 -	_		_	_	1	-	
Long service awards	6		-		_	-	_		_	
Post-retirement benefit obligations Sub Total - Board Members of Entities	0	-	-		-	-				32
								4	1	1





Overtime Performance Bonus Mater Vohiala Allowanan			-	-	-	-	_	-	÷.	
Motor Vehicle Allowance Cellphone Allowance	3		-	-	-	-	-	-	-	2
Celiphone Allowance Housing Allowances	3	÷	-	-	-	-	-	-	-	
Housing Allowances Other benefits and allowances	3	-	- 10	-	-	- 1	-	- 1	<u>.</u>	
Other benefits and allowances Payments in lieu of leave	3		-	-	-	-	_	-	-	
Payments in neu of leave Long service awards	TU II		- n	-	~	- 11	- 1	- 01	e.]	
Long service awards Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	
Post-retirement benefit colligations Sub Total - Senior Managers of Entities	0					-				
% increase	4	-	-	-	-	-	-	-	-	
Other Staff of Entities										
Basic Salaries and Wages		-	_	-	_	-	-		_	
Pension and UIF Contributions		-	_	- 1			-	_		
Medical Aid Contributions		-	-	- 1	_	_		_	_	
Overtime		-	_	-	-	-	_	_	_	
Performance Bonus		-		- 1	-	_	-	-	_	
Motor Vehicle Allowance	3	-	-		-	-	_	_	-	
Celiphone Allowance	3	-	-	- 1	_	-		_	_	
Housing Allowances	3	-	-	-	_	_	_	_	_	
Other benefits and allowances	3	-	-	-	_		-	_	_	
Payments in fieu of leave		-]	-	~	-	_	-	_	-	
ng service awards		-	-	-	-	-	-	_	-	
ust-retirement benefit obligations	6		_	-		-	-	_	_	
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	
% increase	4		-	-	-	-	-	-	-	
Total Municipal Entities			-	-		-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS			_		49 178	50 889	50 889	58 171	60 110	63
% increase	4				-	3,5%	-	14,3%	3,3%	5
TOTAL MANAGERS AND STAFF	5,7	- 1	-	-	46 212	47 960	47 960	55 149	56 935	59





WC041 Kannaland - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

WC041 Kannaland - Supporting Table SA23 Salaries	· 		Salary		Allowances		In-kind benefits	Total Dackag
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Jalai y	Contributions	Allowalices	Bonuses	III-killa Delletits	FUIAI FACKAY
and per annum				1.				2.
ouncillors	3							
Speaker	4		524 000		155 000	2		679 00
Chief Whip			~		-	2	<u> </u>	_
Executive Mayor		1	760 000	~	47 000		_	807 00
Deputy Executive Mayor			353 000	_	47 000	_		400 00
Executive Committee			-	. –	_	_	-	-
Total for all other councillors			744 300	48 200	344 000	_	_	1 136 5
otal Councillors	8	-	2 381 300	48 200	593 000			3 022 5
enior Managers of the Municipality	5							
Municipal Manager (MM)			1 079 000	-	261 800	160 000	_	1 500 8
Chief Finance Officer			864 000	96 000	24 000	120 000		1 104 0
Technical Director		Í	864 000	96 000	24 000	120 000		1 104 0
Corporate Director			864 000	96 000	24 000	120 000		1 104 0
Designation - 03				-			_	1 107 0
Designation - 04				-	34	_	_	
ist of each offical with packages >= senior manager								
signation - 05			1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 -	2 3 51		第	-	1.0
asignation - 06			-	_	-	-	-	
Designation - 07			-	÷.,		5	-	
Designation - 08			-				-	
Designation - 09				- 1 49		2	-	
Designation - 10				-	-	-		
Designation - 11				-	-	-	-	
Designation - 12			-		-	-	-	
Designation - 13			1	20	S. 1	걸		
Designation - 14			1944 - Carlo		-	-	-	
Designation - 15			_	_	_	_	-	
			353	: (-	+	-	,
Total Senior Managers of the Municipality	8,10	_	3 671 000	288 000	333 800	520 000	-	4 812 8
			3 011 000	200 000	333 000	520 000	· · · ·	40120
A Heading for Each Entity List each member of board by designation	6,7							
Designation - 01			-	-	-			
Designation - 02			_	-		_	-	
Designation - 03			-	-		-		
Designation - 04			-	-	30			
Designation - 05			-		1.50	-	-	
signation - 06			_	-	_	_		
Jesignation - 07			-	-	-	-	-	
Designation - 08			-	-		-	-	
Designation - 09	i i		-			-		
Designation - 10			5	-			-	
Designation - 11			-	_	-	-	E /	
Designation - 12			2		540	-		1
Designation - 13			-			-		
Designation - 14				-	÷.	-		
Designation - 15				-	-			
Designation - 16			-	-	_		274	
Designation - 17			÷	-	-	141	-	
Designation - 18			-	-	-	-	-	
Designation - 19			2			-		
Designation - 21				-			-	
Total for municipal entities	8,10	- 1	-	-	-	-		
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE				<u> </u>				
	10	- 1	6 052 300	336 200	926 800	520 000	14	7 835 3

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WC041 Kannaland - Supporting Table SA24 Summary of personnel numbers

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Summary of Personnel Numbers	Ref		2016/17		Cu	irrent Year 2017	/18	Bu	idget Year 2018	/19
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)				11			11			
Board Members of municipal entities	4			7			7			
Municipal employees	5									
Municipal Manager and Senior Managers	3		1	2		1	2			
Other Managers	7		4	1		4	1			
Professionals		-	114	49		116	51	_	_	-
Finance			22	11		22	11			
Spatial/town planning						1	1			
Information Technology			2	2		1	2			
Roads				7			7			
Electricity			5	7		7	7			
Water			13	3		13	3			
Sanitation			8	Ţ		8	ĩ			
Refuse			22	2		22	2			
Other			42	17		42	18			
Technicians		-				42	-			
Finance				_	100	_	_			_
Spatial/town planning										
Information Technology										
Roads	1 1									
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)						_				
Service and sales workers			5	1		5	1			
	(I		1							
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators			1			1				
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9		125	71		127	73	-		-
% increase					-	1,6%	2,8%	-	(100,0%)	(100,0%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

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	Ker						Budget Ye	Budget Year 2018/19							medium rem cevenue and expenditure Framework	cxperrorure
R thousand		ylul	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1 2010/20	Budget Year +2
Revenue By Source														A 10 A	- 12/6V	2020202
Property rates		1676	1676	1676	1676	1 676	1676	1676	1 676	1 676 2 2 2 2 2	1676	1 676	1 676	20 113	20 991	21 930
Service charges - electricity revenue		3 882	3 882	3 882	3 882	3 882 1 152	3 882	3 882	3 552	3 862 1 153	3 882	3 882	3 882	40 5/8 13 894	49 169	51 841 44 ADD
Service charges - water revertue Service charges - canitation revenue		2017	201	2002	201	201	201	201 1	2002	2002	201 1	200	2002	8 401	848	0.310
Service charges - refuse revenue		516	516	516	516	516	516	516	516	516	516	516	516	6 190	6 651	7 016
Service charges - other		I	I	I	I	ı	I	I	I	I	I	1	t	J	ı	1
Rental of facilities and equipment		76	76	76	76	- 92	76	76	76	76	76	76	76	606	1 013	1 108
Interest earned - external investments		42	42	42	42	42	42	42	42	42	42	42	42	500	500	560
Interest earned - outstanding debtors		444	444	444	444	444	444	444	444	444	444	444	444	5 327	5 627	5 943
Dividends received		0	0	0	0	0	0	0	0	0	0	0	0	с : :	۳ ۱	en .
Fines, penalties and forfeits		107	10/	10/	10/	/0/	70 5	/0/	/0/	202	10/	207	201	8 486 450	8 931	9 432
		<u> </u>	2	2	ŝ I	ŝ	2	2	0	2	<u> </u>	<u> </u>	<u>5</u>	701	Ngl.	169
Transfers and subsidies	1	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2.408	33 146	33.256	35 259
Other revenue	<u> </u>]	833	833	833	833	833	833	833	833	833	833	833	1 298	10 466	12 526	12 822
Gains on disposal of PPE		1	1	1	I	I	1	1	I	I	1	4	ł	1		1
Total Revenue (excluding capital transfers and contribution	contribution	12 835	12 835	12 835	12 835	12 835	12 835	12 835	12 835	12 835	12 835	12 835	12 914	154 096	161 039	169 503
Expenditure By Type																
Employee related costs		4 604	4 604	4 604	4 604	4 604	4 604	4 604	4 604	4 604	4 604	4 604	4 575	55 215 2 215	56 999	59 990 2 200
Remuneration of councillors	/	202	767	707	707	707	707	707	767	707	700	707	797	3 053	3 207	3 369
	ter the second s	808	SED 1	908 808	SED -	BOR	ROR	808	ROR	RCA	808	800	860 /	10 664	24 043	202 07
20	La	35	8	3 8	3 5	3.8	35	35		38	35	35	35	422	426	11 /4/
	Pos	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	2 688	32 259	34 033	35 905
-04 511	A sbu mit	254	254	254	254	254	254	254	254	254	254	254	255	3 054	3 250	3 452
PA	s 3 h 6	751	751	751	151	751	751	751	751	751	751	751	21	8 280	7977	7 167
	4 / 0 65!	233	233	233	233	233	233	233	233	233	233	233	559	3 126	2 655	2 757
1 P	5	938	938	866	838	938	338	938	866	338	838	338	1 293	11 611	12 306	13 136
Total Exponditure	2	12 553	12 553	12 553	12 553	12 553	12 553	12 553	12 553	12 551	12 552	12 553	17 286	150.474	155 207	162 230
		700		200 21	200			100	4	200 H	222		000 71		720 001	800 00
Surplus/(Deficit)		1.87	187	1.87	1.87	187	281	281	281	281	281	281	528	3 625	5 147	6 164
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(3 721)	(3 721)	(3 721)	(3 721)	(3 721)	(3 721)	(3 721)	(3 721)	(3 721)	(12721)	(3 721)	85 576	44 648	59 828	58 260
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental				_												
Agencies, Households, Non-profit Institutions, Private	rivate															
Linerprises, r dono conjouracius, ruguer Educan Institutions)		1	I	I	I	I	1	ł	1	1	1	1	I	I	I	I
Transfers and subsidies - capital (in-kind - all)		I	ı	1	1	I	I	'	1	1	5	ŧ	I	4	- 1	1
Surplus/(Deficit) after capital transfers &		(3 439)	(3 439)	(3 439)	(3 439)	(3 439)	(3 439)	(3 439)	(3 439)	(3 439)	(3.439)	(3 439)	86 104	48 273	64 975	ACA AR
contributions			(m. 2)					loss at		from al	(man al	(and a)				+7t +0
		I	I	I	I	I	I	I	I	I	1	'	I	I	1	I
Attributable to minorities Share of erriching <i>l'ide</i> ficitit of accordate		1 1	1	1 1	1 1	1 1	1 (1 1	1)	1 1	1 1	1 1	1 1	1 1	1	1 1
Surplus/(Deficit)	+	(3 439)	(3 439)	(3 439)	(3 439)	(3 439)	(3 439)	(3 439)	(3 439)	(3 439)	(3 439)	(3 439)	86 104	48 273	64 975	64.424

WC041 Kannaland - Supporting Table SA25 Budgeted monthly revenue and expenditure

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	Ref					Budget Year 2018/19	ır 2018/19						Ē	Framework	Framework
	1	Andust	Sent	October	November	December	January	February	March	April	May	June	Budget Year 1 2018/19	Budget Year +1 Budget Year +2 2019/20 2019/21	Budget Year +2 2020/21
R thousand	Aime	20Anu	-												
Revenue by Vote	20	2 C C C C C C C C C C C C C C C C C C C	2 202 2 202	2 202	2 202	2 202	2 202	2 202	2 202	2 202	2 202	2 202	26 422	28 402	30 220
Vote 1 - MUNICIPAL MANAGER	- IT				1 738	1 738	1 738	1 738	1 738	1 738	1 738	1 / 39	20 801	11412	
Vote 2 - CORPORATE SERVICES					2 986	2 986	2 986	2 986	2 986	2 986	2 986	3 065	018 CE	38 231	
Vote 3 - FINANCIAL SERVICES	70	_	0,620 0,670	6C9 6	9 629	9 629	9 629	9 629	9 629	9 629	9 629	9 629	115 544	132 823	135 443
Vote 4 - TECHNICAL SERVICES	<u>,</u>						I	I	I	1	1	I	I	I	!
Vote 5 - CALITZDORP SPA		1	1	1	1	1	I	,	I	ſ	1	1	ł	Ι	I
Vote 6 - [NAME OF VOTE 6]			1	I	1		I	I	1	'	I	I	I	I	I
Vote 7 - INAME OF VOTE 7		1	1 	1	I	I			'	١	I	I	I	ł	•
Vote R - INAME OF VOTE 81			1	1	1	I	I	I	I	i	I	l	I	I	I
		ı	1	1	I	I	1	I	I	1				I	1
		1	1	I	i	1	I	I	I	1	I	ļ	I	I	
			1	ł	1	I	1	I	1	I	I	i	I	I	1
Vote 11 - [NAME OF VOLE 11]				I	I	1	I	ì	I	t	I	I	1	I	Ι
Vote 12 - [NAME OF VOTE 12]		3	-			1	I	ł	I	ι	I	I	I	ł	•
Vote 13 - [NAME OF VOTE 13]		1	1	I	1				I	1	I	1	I	!	Ι
Vote 14 - INAME OF VOTE 141		1	1	I	1	I	I	1			1	I	I	I	1
					1		1	1	1 2 2 2	40 280		10.625	108 7/4	720 867	277 763
VOIG 10 - [INAIME OF VOICE 10]	16.1	555	16 555 16 555	16 555	16 555	16 555	16 555	16 555	16 555	CCC 41	CCC 01	CCD 01		100 097	-
							_								
Expenditure by Vote to be appropriated		1 200 1	1 200 1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	14 403	56/ FL	AN/ #1
Vote 1 - MUNICIPAL MANAGER	- c			2	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	28 487	29 715	
Vote 2 - CORPORALE SERVICES	10					2 258	2 258	2 258	2 258	2 258	2 258	3 053	27 885	690 62	
Vote 3 - FINANCIAL SERVICES						6.641	6.641	6.641	6 641	6 641	6 641	6 642	169 6/	82 335	
Vote 4 - TECHNICAL SERVICES	9	6 641 0	0.041 0.041		5			. I	1	1	I	1	I	1	1
Vote 5 - CALITZDORP SPA		1	1	I	1			ļ	I	I	1	1	I	I	1
Vote 6 - INAME OF VOTE 6]		l	1	ł	1	I	1			I	I	ł	I	I	1
Vote 7 - INAME OF VOTE 7		I	2 	1	I	1	I		I		1	1	I	!	
Victor 8 - INAME OF VOTE 8		I	1	I	1	1	1	I	ł	I			1	1	
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			1 1	1	I	1	I	I	I	I	I	I	1	(l
			1	1	1	I	I	1	I	1	1	I	1	1	
Vote 13 - [NAME OF VUIE 13]				1	1	I	I	I	I	1	1	I	1	1	1
Vote 14 - [NAME OF VOTE 14]					1	1	1	1	l	I	ł	I		1	
Vote 15 - [NAME OF VOTE 15]	12	12 473 12	3 12.4	12 4	12 473	12 473	12 473	12 473	12 473	12 473	12 473	13 269	150 471	155 892	163 339
Total Expenditure by vote	4			_	1 000	4 00 4	1 082	4 082	4 082	4 082	4 082	3 365	48 273	64 975	64 424
Surplus/(Deficit) before assoc.	4	4 082 4	4 082 4 082	4 182	4	122 1			;						1
Tayation			1	1	I	1	1	1	I	t	I	1 1			1
Attributable to minorifies		1	1	1	I	I	I	1	I	I	1			1	1
Characteristics (doficit) of accordate		1				1	1		- 15	_ IS	COUR	3 265	48.7	579 bA	64 424
	-	082 4	082 4 082	2 4 082	4 082	4 082	4 082	4 U&Z	4 002	700 #		~~~~	2		

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(annaland - Supporting Tab	

	July 5 308 5 308 5 308 1 003 5 409 5 4 6 45 6 45 6 45 6 45 8 49 8 49 8 49 8 49 8 49 8 49 8 49 8 49	August 5 308 5 2 202 3 3 106			-	Budget Year 2018/19	ır 2018/19						5	Medium Term Revenue and Expenditure Framework	xpenditure
dministration uncil ininistration ininistration social services velopment toon rotection	July 5 308 5 308 5 308 5 308 5 308 1 005 5 4 005 6 5 4 005 6 6 4 9 6 6 4 9 05 6 6 4 9 6 6 4 9 6 6 4 9 6 6 6 4 9 6 6 6 4 9 6 6 6 4 9 6 6 6 6	Aug								-				1	
dministration buncial ainistration ablic safety social services tion tion formental services velopment cotection	5 308 3 106 5 308 4 06 5 4 1 1 2 5 4 06 5 4 1 1 2 5 4 06 6 4 5 4 1 1 2 5 2 1 1 1 2 5 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2		Sept.	October	November	December	January	February	March	April	May	June	Budget Year 1 2018/19	Budget Year +1 2019/20	Budget Year +1 Budget Year +2 2019/20 2020/21
<u>s</u> 20	3 2 2 0 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		5 308	5 308	5 308	5 308	5 308	5 308	5 308	5 308	5 308	5 387	63 776	68 078	73 785
	3 106 1 0 095 1 0 095 0 0 095 0 0 095 0 0 095 0		2 202	2 202	2 202	2 202	2 202	2 202	2 202	2 202	2 202	2 202	26 422	28 402	30 220
	1005 1001 1002 1002 1002 1002 1002 1002		3 106	3 106		3 106	3 106	3 106	3 106	3 106	3 106	3 185	37 354	39 676	43 565
	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9		1 001	1 20	1 00 1	1 005	- 406	1 005	1 00	1 005	1 005	1 05	12 126	200 01	- 40.374
/	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	CR0 1 000	C60 1	1000	2001	1 003	1 003	1 003	1 003	1 003	1 093	1 093	13 116	12 204	10.352
	65 4 1		2	2	2	2	2	2	2	2	2	2	20	21	22
/	6554 9 4 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	1	1	1	I	I	1	I	1	ŀ	ı	I	I	I
/	654 646 9406 3210	}	I	I	ł	I	I	t	I	1	I	I	I	I	1
/	65 3 4 9 9 6 4 6 3 2 2 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 4 9 16 1 6 1 6 1 6 1 6 1 6 1 6 1 6 1 6 1	I	I	1	1	1	I	1	I	I	I	1	I	1	I
	9 4 9 6 4 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	4 654	654	654	654	654	654	654	654	654	654	654	7 851	8 254	8 690
anotection neny series	9 499 645 3 2 4 065 2 2 15	6	6	6	6	6	6	6	б	o	б	σ	111	111	117
protection mery supportent	9 498 4 065 3 215	5 645	645	645	645	645	645	645	645	645	645	645	7 740	8 143	8 579
nen apagement	9 498 4 065 3 215	3	I	ı	I	1	I	I	1	I	1	1	1	1	I
ment apportent	4 065 3 215	9 498	9 498	9 498	9 498	9 498	9 498	9 498	9 498	9 498	9 498	9 499	113 982	132 309	134 914
rent 72	3215	5 4 065	4 065	4 065	4 065	4 065	4 065	4 065	4 065	4 065	4 065	4 065	48 778	52 451	55 264
Stent 32	1010	3 2 15	3 215	3 215	3 215	3 215	3 215	3 215	3 215	3 215	3 215	3 215	38 584	35 221	31 058
	1 616	3 1618	1 618	1618	1618	1 618	1 618	1 618	1 618	1618	1 618	1 618	19 414	36 917	40 446
18	600	009 00	600	600	600	600	600	600	600	600	600	009	7 205	7 721	8 146
-1 75	'		I	1	'	I	1	1	1	1	1	1	•		I
	16 555	16.555	16 555	16 555	16 555	16 555	16 555	16 555	16 555	16 555	16 555	16 635	198 744	220 867	227 763
Expenditure - Function	4 448	8 448	4 448	4 448	4 448	4 448	4 448	4 448	4 448	4 448	4 448	4 279	53 202	55 337	57 664
interesting in the second s	1 200		1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 031	14 234	14 526	14 571
Executive and edminicitation	7247		3 247	3 247	3 247	3 247	3 247	3 247	3 247	3 247	3 247	3 248	38 969	40.810	43 094
				1	1	1			t			1	1		
Community and public safety	1 856	858	858	858	858	858	858	858	858	858	858	858	10 294	9 426	10 037
Community and social services	642		642	642	642	642	642	642	642	642	642	643	7 7 07	7 086	7 567
Sport and recreation	22	2 22	23	22	22	22	22	22	ដ	22	22	22	267	293	310
Public safety)		I	1	I	I	ı	I	I	1	1	I	1	I	1
Housing	193	3 193	193	193	193	193	193	193	193	193	193	193	2 320	2 047	2 160
Health	I		1	1	1	1	1	t	1	1 00	1 00 1		1 10	1 4	
Economic and environmental services	1261	12	1 261	1 261	1 207 1	U 261	LOZI	1071	1071	1.07	1071	107	601 CI	0/4 CI	/67 QL
Planning and development				5 UC 7	2010	1 253	4 252	1 252	1 252	1 16.5	1 253	1 262	15 024	111	16 406
Koad transport	707	707 1 7	707	707	707	707 1	707	707	-	107	-	101	120 01		00 01
	5 056	2 056	5 Q5G	1 956	5 956	5 956	5 956	5 956	5 956	5 956	5 956	5 957	71 476	75 266	79.341
Enormy set Mices	3392		3 392	3.397	3 392	3 392	3.392	3 392	3 392	3 392	3 392	3 392	40.698	42 937	45 299
Entergy sources Water management	1 224		1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	1 224	14 688	15 494	16 345
Waste water management	786		786	786	786	786	786	786	786	786	786	786	9 427	9 952 -	10 483
Waste management	555	555	555	555	555	555	555	555	555	555	555	555	6 663	6 884	7 214
Other	30		30	30	30	30	30	30	30	30	30	30	364	393	ı
Total Expenditure - Functional	12 553	3 12 553	12 553	12 553	12 553	12 553	12 553	12 553	12 553	12 553	12 553	12 386	150 471	155 892	163 339
Surplus/(Deficit) before assoc.	4 002	2 4 002	4 002	4 002	4 002	4 002	4 002	4 002	4 002	4 002	4 002	4 249	48 273	64 975	64 424
Share of sumbus/ (definit) of associate	I		1	I	t	1	I	I	1	1	1	1	1	1	1
Sumlus/(Deficit)	4 002	4 002	4 002	4 002	4 002	4 002	4 002	4 002	4 002	4 002	4 002	4 249	48 273	64 975	64 424

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														I Realized To.	an Daileanne an	A Press differen
Description	Ref						Budget Ye	Budget Year 2018/19							meurum remu kevenue and Expenditure Framework	a Expenditure
R thousand	_	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year + 2019/20	Budget Year +1 Budget Year +2 2019/20 2020/21
Multi-year expenditure to be appropriated	-															
Vote 1 - MUNICIPAL MANAGER		I	1	I	1	I	I	F	I	I	I	1	I	I	1	I
Vote 2 - CORPORATE SERVICES		I	I	L	I)	I	I	I	I	I	I	I	J	1	1
Vote 3 - FINANCIAL SERVICES		1	I	I	1	I	I	I	1	1	I	1	1	1	1	Ι
Vote 4 - TECHNICAL SERVICES		2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	27 000	59 826	
Vote 5 - CALITZDORP SPA		1	1	I	I	I	I	4	\$	1	I	I	ł	I	1	
Vote 6 - [NAME OF VOTE 6]		1	1	I	I	I)	1	I	I	I	1	1	I		1
Vote 7 - INAME OF VOTE 7		I	1	I	1	I	I	1	ł	I	I	I	I	I	4	1
Vote 8 - INAME OF VOTE 8]		i	I	1	I	I	I	I	I	I	1	I	1	ł	I	}
Vote 9 - NAME OF VOTE 9		I	I	I	I	1	1	t	I	I	I	1	1	I	I	ı
Vote 10 - INAME OF VOTE 10		1	I	I	I	1	1	1	l	I	I	I	I	I	1	I
Vote 11 - NAME OF VOTE 11		I	I	I	I	1	1	1	1	I	1	I	I	1	I	1
Vote 12 - NAME OF VOTE 12		I	I	I	I	1	1	I	I	I	I	1	I	I	1	I
Vote 13 - [NAME OF VOTE 13]		I	I	I	t	1	I	I	1	1	1	I	I	I	I	I
Vote 14 - [NAME OF VOTE 14]		1	I	1	I	I	1	1	l	1	1	1	I	I	I	1
Vote 15 - INAME OF VOTE 15		4	I	I	1	I	1	J	I	1	l	1	1	I	1	I
Capital multi-year expenditure sub-total	2	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	27 000	59 828	1
<u>Single-year expenditure</u> to be appropriated																
Vote 1 - MUNICIPAL MANAGER		I	I	I	I	ł	I	I	I	I	I	I	I	I	1	I
Vote 2 - CORPORATE SERVICES		265	265	265	265	265	265	265	265	265	265	265	265	3 176	1	ł
Vote 3 - FINANCIAL SERVICES		I	1	1	I	I	I	I	I	I	I	1	I	1	1	1
Vote 4 - TECHNICAL SERVICES		1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	1 206	. 14 472	1	58 260
Vote 5 - CALITZDORP SPA		I	1	1	I	I	1	1	1	1	1	I	I	I	ì	1
Vote 6 - [NAME OF VOTE 6]		I	1	ī	I	I	1	1	1	1	1	1	1	I	I	I
Vote 7 - [NAME OF VOTE 7]		I	1	ł	I	I	1	1	I	1	1	I	1	I	I	I
Vote 8 - [NAME OF VOTE 8]		I	I	ı	I	I	1	J	I	1	ł	ł	I	I	I	I
Vote 9 - [NAME OF VOTE 9]		I	I	1	I	I	I	I	1	1	1	1	I	I	I	I
Vote 10 - [NAME OF VOTE 10]		5	I	I	1	1	I	I	1	1	I	I	I	I	1	I
Vote 11 - [NAME OF VOTE 11]		I	ł	I	I	I	1	1	3	1	ι	I	I	1	I	I
Vote 12 - [NAME OF VOTE 12]		I	I	1	I	I	I	I	I	I	I	I	I	I	1	I
Vote 13 - [NAME OF VOTE 13]		1	I	1	I	I	I	I	I	I	I	I	I	I	I	1
Vote 14 - [NAME OF VOTE 14]		I	I	I	I	I	I	1	I	I	1	1	I	I	I	1
Vote 15 - [NAME OF VOTE 15]		1	1	I.	1		1		1	3	1	1			1	1
Capital single-year expenditure sub-total	2	1471	1 471	1 471	1 471	1471	1471	1 471	1 471	1 471	1471	1 471	1471	17 648	1	58 260
Total Partial Evenediture	ç	104 0	2 124													

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Posbus 30 Ladismith 6655

Description	Ref						Budget Year 2018/19	ar 2018/19						Medium Ter	Medium Term Revenue and Expenditure Framework	l Expenditure
thousand		yint	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 Budget Year +2 2019/20 2020/21	1 Budget Year 2020/21
		•				-										
Capital Expenditure - Functional	~				1	1	1	1	1	1	I	1	ł	1	I	
Governance and administration		1					1	I	I	I	1	I	1	I	i	
Executive and council		I	1	I	I	I			9	I	I	ł	1	I	I	
Finance and administration		I	1	1	I	1	I	I		I	I	I	1	3		1
Internal audit		I	_	1	I I			1 1		562	563	563	(3 012)	3 176	1	
Community and public safety		563	563	563	263	202	200	200	200	200	202	263	(F 180)		I	
Community and enrial carriers		563		563	563	563	563	202	202	500	200	000	(01.0)	2 1 70		
		I		I	1	I	1	l	I	I	ι	I	0/10	0110	1	
		1	I	ι	I	I	I	I	I	I	1	F	I	I	1	
Public safety		I		1	I	1	I	I	I	1	1	I	I	1	1	1
Housing		I	1				1	I	I	1	ŧ	ı	I	I	1	
Health		I	ł	1	(I		I	,	1	1	1	1	1	9 757	10 060
Economic and environmental services		I	1	1	•	•					1	I	1	1	1	,
Planning and development		1	I	1	I	ŀ	I	I	I	-			1	I	9 757	10 060
		1	1	1	1	I	L	1	I	1	 I	1	I			
Rudu Italiapout		,	I	t	1	1	I	I	I	1	1	I				
			1	1	1	1	ł	1	1	ı	l	ı	41 4/2	41 472		46 200
irading services			1	1	1	1	1	1	I	I	1	!	2 303	2 303		
Energy sources		1			,	I	I)	1	I	I	1	29 169	29 169		
Water management	_	1				1	I	I	1	I	I	I	10 000	10 000		
Waste water management		I	1	I				1	l	I	1	1	I	1	I	ŀ
Waste management		1	1	I	l	I	-						I	1	I	
Other	c	583	3 563	563	563	563	563	563	563	563	563	563	38 459	44 648	59 828	3 58 260
Total Capital Expenditure - Functional	1	2														
Funded by:		1001		(4 000)	(4 002)	11 0021			(1 002)	(1 002)	(1 002)	(1 002)	55 666	44 648	59 828	3 58 260
National Government		(700 i)	2) (1 UUZ)			334	334	334	334	334	334	334	(3 679)	I	1	
Provincial Government		20		5		3	J		1	1	I	I	I	I	ļ	I
District Municipality			- 10	(603)	21	(623)			(623)	(623)	(623)	(623)	6 856	I	1	
Other transfers and grants		(000 1/	11	14	2	(1 200)				(1 290)	(1 290)	(1 290)	58 843	44 648	59 828	58 260
Transfers recognised - capital			_			30				30	30	8	(334)	1	I	1
Public contributions & donations		00	183	163	162	162	162	162	162	162	162	162	(1 778)	I	I 	-
Borrowing		1716/				(716)				(716)	(716)	(716)	7 874	I	1	
Internally generated funds							ļ	ļ					100 10			

Posbus 30 Ladismith 6655 2018 -04- 1 9 AN NISIPALITE

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MONTHLY CASH FLOWS						Budget Year 2015/19	ar 2016/19					_	Medlum Tet	Medium Term Revenue and Expenditure Framework	Expenditure
- R thousand	ղոր	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Spiritse															
Property rates	3 672	843	2 400	1 135	226	1 090	1 049	1/16	991 1997	1 038	957 1746	941	16 058	15 294 47 687	818 CL 875 03
Service charges - electricity revenue	4 027	4 039	407	3 / 30	3 800	4 0.04	4 000	141 4 R.95	8.8	826	613	202	8354	2 593	
Service charges - water revenue	760	306	809	414	416	410	405	405	311	449	352	68	4 824	5 075	
Control charges - semilation tevenue Control charges - robios retrantia	202	317	305	312	311	310	305	305	249	359	280	71	3 450	3 760	
oot vloe Glatges - rotuee rotalize Service charges - ofher	,	, ,	1	1	1		1	I	1	I	I	1	1		
Rental of facilities and equipment	99	99	99	g	99	99	66	9 <u>9</u>	99	99	8	184	606	1013	1 108
Interest earned - external investments	42	42	42	42	42	42	42	42	42	42	42	7.4	200	1000	006
Interest earned - outstanding debtors	250	250	250	250	250	, 250 250	250	250	290	R	R	<u>4</u>	5676.7	170 C	757 D
Dividends received	1	0	0		0	0.00	0.00	7	0 007	- Ş	2.04	- 900 F	S ADG	0.01	0.64.0
Fines, penallies and forfelts	456	402	402	402	402	402	2045	204	2016	70 1 0	2040		0 400 9 640	160	24.7 169
Licences and permits	240	240	240	240	240	240	240	147	240 95	240	240	1 8	1001	8 1	0
Agency services	89	ខ្ម	CD CF	85		113	3 (3 €	7 643	19	3÷	544	33 146	33 256	35 259
I ransier fecerpts - operational	299	295	202	201	567	567	567	567	567	567	567	567	6 806	8 095	8 148
Cash Receipts by Source	24 792	8 079	9.070	8 018	18 637	8 454	8 349	8 325	15 467	8 242	6 681	7 191	131 305	136 994	144 138
Other Cash Flows by Source Transfer receipts - capital	5 078	3 805	3 805	3 805	3 805	3 020	3 805	3 805	2 302	3 805	3 805 1	3 805	44 648	59 828	58 260
Trænsfers and subsidies - capital (monetary															
allocations) (National / Provincial Departmental															
Agencies, Households, Non-profit Institutions,	•	1	ı	1	1	1	I	I	1	I	1	I	I	I	1
Private Enterprises, Public Corporatons, Higher															
Educational Institutions) & Transfers and subsidies -															
capital (in-kind - alt)															
Proceeds on disposal of PPE	I	ı)	1	1	I	1	I	1	I	I	I	1	I	I
Short term toans	1	1	1	I	I	I	ı	1	1	ł	I	I	t	ī	ł
Borrowing long term/refinancing	(I	I	I	1	1	1	I	1	1	1	I	I	1	I
Increase (decrease) in consumer deposits	1	1	I	1	1	1	1	I	ı	ł	I	1	I	I	I
Decrease (Increase) in non-current debtors	1)	1	I	1	I	1	1	I	1	I	1	I	I	1.
Decrease (increase) other non-current receivables	1	ı	1	I	I)	1	I	I	1	J	I			
Decrease (increase) in non-current investments		'	-	1		1		1	COT TA	1 0.47	40.400	10.00	476 059	106 072	103 100
Total Cash Receipts by Source	29 870	11 884	12 875	11 823	22 443	11 474	12 155	12 130	17 769	12 04/	10 486	10 886	112 833	199 823	2012 202
Cash Payments by Type					1	1 504	. con	4 104	1 CD 1	1 501	1 601	62 F F	EE ME	57 D34	SO DE
Employee related costs	4 504	4 504	4 504	4 204	1 (30 25)	4 305	+ 30+ 253	+ 304	262	52	252	252	3 023	3 175	3 333
	195	36		5	8	8	8	35	.98	35	36	35	422	426	453
Bulk purchases - Electricity	3 379	3 379	3 179	2 310	2 310	2 310	2 310	2 310	2 310	2 310	2510	2 842	31 459	33 169	35 014
Bulk purchases - Water & Sewer	87	67		29	67	67	67	67	67	67	67	46	800	944	890
Other materials	254	264	254	254	254	264	254	254	264	254	254	028 6	3 054	102 F	3 452 Re 556
Contracted services	7.97.7	7 282		707 7	707 7	- nc7 01	707 +	707 +	707 #	707 7	7000	107	0000		1
 Iransfers and grants - other municipalities Transfers and grants - other 	1 8	- 49	49	49	6	49	49	49	49	49	49	10	585	614	221
Other expenditure	1 938	1 938	1 938	1 938	1 938	1938	1 938	1 938	1938	1 938	1 938	1 938	23 251	23 465	25 007
Cash Payments by Type	12 819	12 759	12 559	11 690	12 921	25 658	13 690	13 690	13 690	11 690	17 610	12 719	171 496	190 569	194 951
Other Cash Flows/Payments by Type															
Capital assets	I	1	1	1	18		18	18	1 8	1 6	18	18	+	1 1	1 22
Repayment of borrowing	200	80	99	60	8	60	8	8	8	8	3 1				
Uther Cash Flows/Payments	12 879	12 819	12 619	11 750	12 981	25 718	13 750	13 750	13 750	11 750	17 670	12 779	172 216	191 289	195 671
	40.004	1964)	846	F	har q	(14 244)		(1 R20)	4 1149	207	(7.484)	(1 783)		5.533	6 726
NET INCREASE/(DECREASE) IN CASH HELU	10 891	18331	0/516	21 835	21 900 1	31.370		15.531		17 930	18 227	11 043		9 260	14 794
Cashreash equivalents at the month/year begin: Cash/cash emitvalents at the month/year end:	22514	21 579	21 835	21 909	31 370	17 126	15 531	13 910	17 930	18 227	11 043	9 260	9 260	14 794	21 520



Posbus 30 Ladismith 6655 2018 -04- 1 9

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WC041 Kannaland - NOT REQUIRED - municipality does not have entities

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Description	Ref	2014/15	2015/16	2016/17	Cu	rrent Year 2017/1	18	2018/19 Mediu	m Term Revenue Framework	& Expenditure
R million	Nei	Audited Outcome	Audited Outcome	Audited Outcome	Original _Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance					10		10		04	00
Property rates		-	-	- 1	18	18	18 81	20	21 78	22 82
Service charges			-	-	90	81		75	/0	5
Investment revenue		-	-	-	3	3	3 40	34	34	34
Transfers recognised - operational		_	_	-	33	40	40	21	24	24
Other own revenue		-	-	-	10	10	31	45	60	58
Contributions recognised - capital & contributed assets		-		-	31	31 183	183	40	221	225
Total Revenue (excluding capital transfers and contril	butions	-	-	-	1 85 46	48	48	55	57	60
Employee costs			-	-				55	57	00
Remuneration of Board Members		-	-	- 1	- 11	10	10	11	11	12
Depreciation & asset impairment		-	-	-	11	10	10	0	0	0
Finance charges		_	-	-	34	32	32	35	37	39
Materials and bulk purchases		_	-	-	2	5	5	33		3
Transfers and grants		_	-	*	29	35	35	43	44	45
Other expenditure				- 1	123	132	132	148		160
Total Expenditure Surplus/(Deficit)		-	-	-	62	51	51	51		65
Capital expenditure & funds sources Capital expenditure Transfers recognised - capital Public contributions & donations Borrowing internally generated funds sources Financial position					(6) (6)	6 - - 6	6 - 5	2 (9) (6)		
Total current assets		-	-		-	_	-		-	-
Total non current assets		- 1		-	22	35	35	44	59	58
Total current liabilities	Į				-		_	-	-	-
Total non current liabilities	1	-			-	-	-	-	-	-
Equity			-	-	-	_	-	-		-
Cash flows Net cash from (used) operating Net cash from (used) investing Net cash from (used) financing		-	-	-	(30)	(19)	(19)) (3)) (4) (3
Cash/cash equivalents at the year end		_	1 I			_	_	-	_	_
Cashrcash equivalents at the year end	1	-	-	-		_	_	L _	1	I.





WC041 Kannaland - Supporting Table SA32 List of external mechanisms

External mechanism	Yrsi Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or	Monetary value of agreement 2.
Name of organisation	MUS	Number		contract	R thousand
					8
					0

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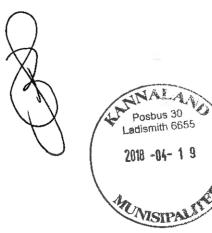
	10	Preceding	Current Year	Preceding Current Year 2018/19 Medium Term	2018/19 Medium Term Revenue & Expenditure	Forecast	Contract						
CCACIPHON		Years	2017/18		Framework	2021122	2022/23	2023/24	CZ16Z0Z	9716707	1710717	07/JZAZ	Value
R thousand	1,3	Total	Original Budget	Budget Year 2018/19	Budget Year +1 Budget Year +2 2019/20 2019/21	Estimate							
Parent Municipality: Revenue Obligation By Contract	7												
Contract 1 Contract 2 Contract 3 atr													1 1
Total Operating Revenue Implication		F	1	1	1	1	1	T	1	1	1	I	1
Expenditure Obligation By Contract	2											_	1
Contract 7 Contract 2													
Contract O etc. Total Operating Expenditure Implication	<u> </u>		T	1	1		1	1	1		1	1	1
Capital Expenditure Obligation By Contract	2										_		
Contract 1 Contract 2													
Contract 3 etc		1	1	1	1	1	ľ	1	1	1	I		1 1
													1
Total Parent Expenditure Implication		1	1	1	1	I	1	1	1	6	1	'	
Entities: Revenue Obligation By Contract Contract 1 Contract 2 Contract 3 etc	~												1 1 1
Total Operating Revenue Implication		•	I	1	1	I	1	1	1	1	ŀ	I	'
Extenditure Obligation By Contract Contract 1 Contract 2 Contract 2 of	6									-			
Total Operating Expenditure Implication		T	1	1	1	I	1	I	1	1	I	I	
Capital Expenditure Obligation By Contract	2												I
Contract 2													
contract 3 etc Total Capital Expenditure Implication		Т	I	T	1	1	1	1	,	1	1		
Tatal Eath. Evanadition Inneliantian		1	'	1	1	1	1	I	1	•	,		



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WC044 Kanneland - Supporting	Table SA34a Canital ex	penditure on new assets by asset class
WC041 Kannalang - Supporting	Table george Cabinal ex	Deligitate ou new assers by asser anos

C041 Kannaland - Supporting Table SA Description	Ref	2014/15	2015/16	2016/17		ment Year 2017/1	8		m Term Revenue Framework	
thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year 2020/21
pital expenditure on new assets by Asset Class/S	ub-class	1								
rastructure		-	-		7 949	19 749	19 <u>74</u> 9	35 751	50 071	48.2
Roads Infrastructure		-	-		-	-	-	-	-	
Roads		-	-		-	-		_	_	
Road Structures		-	-	- [-		_	-	
Road Furniture	1	-	-	-	~		-		_	
Capital Spares		-	-	-	-	-	_	-		
Storm water infrastructure	1	-	-	_ [-	-	-			
Drainage Collection		-	-		-	-			_	
Storm water Conveyance		_	-	- 1	-		_	-	_	
Attenuation		32	_			6 000	8 000	2 000	3 071	3
Electrical Infrastructure	100				_	- 1	-	-	-	ļ
Power Plants		- 3			-	000 8	8 000	2 000	3 071	3
HV Substations	111				-	-	-	- 1	-	1
HV Switching Station	110				_	-	-	-	-	
HV Transmission Conductors		1 3		-	_	- 1	-	- 1	- 1	
MV Substations			-	- 1	- 1	_	-			
MV Switching Stations MV Networks		1	- 1	-	-	-	-	-	- 1	1
LV Networks			-	1	-	-	-	Ű	-	
Capital Spares			- 1	-	-	-	-	- 1		
Water Supply Infrastructure		2	_	-	-	3 800	3 600	23751	20 000	15
Dams and Weirs		-	-	-	-		-	15 000	20 000	15
Boreholes		2	-	- 1	-	-	~	-	- 1	
Reservoir			-	-	-	-	-	8 000	-	
Pump Stations	ч.	-	-		-	-	-			
Water Treatment Works			-	-	-	3 800	3 800	~	i -	1
Bulk Mains	1		-	-	-	-	-	-		1
Distribution		1 2			-	-	-	751	-	
Distribution Points				-	-		-			1
PRV Stations			-		~	-	-	-		
Capital Spares			-	II	-	-	-	-	-	1
Senitation Infrastructure		-			7 949	7 949	7 949	10 000	27 000	30
Pump Station		1	-		-	- 1	-	-		
Reticulation	- 11 -		1		7 949	7 949	7 949	10 000	27 000	30
Weste Water Treatment Works				-	-	- 1	-			
Outfall Sewers			-	-	-		-	-		
Toilet Facilities			- 1	- 10	-		-	-		
Capital Spares			-		-	- 1	-	-		
Solid Waste Infrastructure		1.1.1.1	-		-	-	-	-	-	
Lendfill Sites	- 11 -	1 8	-	II	-		-	-	-	
Waste Transfer Stations			-	-	- 1		-		1 1	
Waste Processing Facilities				-	-		-		-	
Waste Drop-off Points		1 3		-	-	-	-		1 2	
Waste Separation Facilities			-	-	-	-				
Electricity Generation Facilities			-	-	-	-	-	-	-	
Capital Spares		1 3	-	-	-	-	-			
Rail Infrastructure		1 2	-	-	-		1	-		
Rail Lines		1 3	-	-	-		_		•	
Rail Structures		1	10 -		-	-	-			
Rail Furriture		1.5	1 1	-	1					
Drainage Collection		1.1.2	1		1 [1 2			1
Storm water Conveyance				1	1 -	1	-			
		1 8	3			1 _	-		. _	
Attenuation		1 5							- -	
MV Substations	- 11			_	_	-	-		- 1 -	
MV Substations LV Networks	-11	1 1 2		_		-			- -	
MV Substations LV Networks Capital Spares		1 1				1			1	
MV Substations LV Networks Capital Spares Coestal Infrastructure				-			-	. .		
MV Substations LV Networks Capital Spares Coestal Infrastructure Sand Pumps			:	-	1	-				
MV Substations LV Notworks Capital Spanes Coeolai Infrastructure Sand Pumps Piers				- 1					L	
MV Substations LV Networks Caejital Spans Caejital Infrastructure Sand Pumps Piers Reventments			-	-	-	-	-		- -	
MV Substations LV Notevorks Ceepital Spares Cocestal Interstudure Sand Pumps Piers Reventments Promenades				-	-	-	-			
MV Substations LV Notworks Capital Spares Coestal Infrastructure Sand Pumps Piers Reventments Promenades Capital Spares				-	-	-	-			
MV Substations LV Networks Capital Spares Coestal Infrastructure Sard Pumps Piers Reventments Promenades Capital Spares Information and Communication Infrastructure				-	-	-	-			,
MV Substations LV Notworks Capital Spans Coestal Infrastructure Sard Pumps Piers Rewatments Promonades Capital Spans Information and Communication Infrastructure Data Centres					-					
MV Substations LV Networks Capital Spans Coestal Infrastructure Sand Pumps Piers Revetments Promenades Capital Spans Information and Communication Infrastructure										



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0it- 4t-		1		4 000	~		1	i	1
Community Assets	-	-	-	1 000	29 29	29 29	-		
Community Facilities Halts		-		-		20	_	_	
Centres		_		_	_	_	_	_	
Crèches		_		_		_]	_	_	_ [
Clinics/Care Centres		-	_	_		_]	-	_	-
Fire/Ambulance Stations		-	-		_	_ 1	_	-	- 1
Testing Stations		~	_ [-	-	_]	- [-	-
Museums	1	-	_ [_	-	- 1	_	_	-
Galleries	1 _1	-	-	_	-	_ 1	_	-	-
Theatres	1 _ 1	-	-	-	-	- 1	- 1	-	- 1
Libraries		-	-	-	- 1	-	-	-	- 1
Cerneteries/Crematoria		-	- [1 000	29	29	-	-	- 1
Police		-	-	-	-	- 1	- 1	-	-
Parks		-	-	-			-	-	-
Public Open Space		-	-	-	-		-	-	-]
Nature Reserves	-	-	-	-	-	-	-	- [-
Public Ablution Facilities	-	-	-	-	-	-	- 1	-	-
Markets	-	-	-	-	-	-			-
Stalis	- 1	-	- 1	-	-	-	- 1	-	-
Abattoirs	-	-	- 1	-	-	-	- 1	- 1	-
Airports		-	-]	-	-	-	-	- 1	- 1
Taxi Renks/Bus Terminals		-	-	- 1	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-		~	-	-
Indoor Facilities		-	-	-	-	-]	-	-	-
Outdoor Fecilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	- 1
lientiage assets		_	-	-	-]	-	-	-
Monuments		- 1	-	-	-	-	-		-
Historic Buildings		-	-	-	-		-	-	-
Works of Art	_	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-		-	-	- [
Other Herilage	-	-	-	-		-	~	-	
Investment properties		-	_	_	_	_	-		-
Revenue Generating					_		_		-
Improved Property	_			_	_		_	_	
Unimproved Property		_	_]	_	_	_
Non-revenue Generating	_	-	-	-		- 1	-	-	_
Improved Property	_	-	_	_	_	_ }		-	_
Unimproved Property	_	_	_	_	_ 1	-	_	_	_]
Other assets		-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-
Municipal Offices	-	-	-		-	-	-	- [-
Pay/Enquity Points		-		-	-	-	_	-	-
Building Plan Offices	-	-			-	-		-	-
Workshops Yardis	-	_	-	-	-		-	-	
Stores	1	-	-				_		
Laboratories	-	_			1 []				
Training Centres	_	_	_		_		_	_	
Manufacturing Plant		_	_	-	_				
Depois	_	_	-	_	_		_	_	
Capital Spares		-	_	-		_ 1	-	_	_
Housing	_	_	_	-	_	_ [-	-	_
Staff Housing		-	_	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-	_
Capital Spares		-	-	1 -	-	-	-	_	-
				l	1 1				
Biological or Cultivated Assets	-	-		- 1	~	- 1	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Intangible Assets		-	-	(519)	(519)	(519)	-	-	-
Servitudes		-		-	-	-	-	- 1	- 1
Licences and Rights		-		(519)	(519)	(519)	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluer# Licenses	-	-	-	-	-		-	-	-
Solid Waste Licenses		-		-	-	-	-	-	-
Computer Software and Applications	-	-		-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified		-	-	(519)	(519)	(519)	-	-]	-
Computer Equipment	-	-	-	-		-	-	-	-
Computer Equipment		-	-	- 1	~	- 1	-	-	- 1
Furniture and Office Equipment	_	- 1	_		_		-	_	-
Furniture and Office Equipment		_	-	-		_	_		_
Machinery and Equipment	~	-	-	-	-	-	~		-
Machinery and Equipment		-			-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
	-	-		-	-	-	-	-	-
Transport Assets			1	1	_	-	-	-	_
Transport Assets		-	1 -				- 1	-	
Transport Aesets Libearies	-	1	-	-	-	-	-	-	-
Transport Arsets Libraries Libraries	-		-	-	-	-	1		
Transport Assets Libraries Libraries Zoo's, Marthe and Non-biological Animals	-	-	-	-	-	-	-	-	-
Transport Aesets Libearies Libraries	-		-	8431	-	- - /9255	1		

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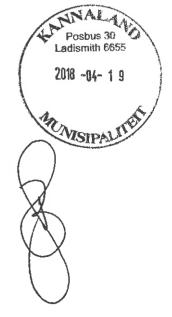
WC041 Kannaland - Supporting	Table SA34b Capital e	penditure on the renewal of existin	g assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Ci	Irrent Year 2017/	10		m Term Revenue Framework	
R thousand	1	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year + 2020/21
Capital expenditure on renewal of existing asset	s by Asset I	Outcome . Class/Sub-class	Outcome	Outcome	Budget	Budget	Forecast	2010/19	2019/20	2020/21
Infrastructure		-	_	_	5 000	5 000	5 000	_	-	
Roads Infrastructure		-	-	-	-	-	_	-	-	1
Roads	1	-	-	-	-	-	-	-	-	
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-		-	i -
Cepital Spares		-		-	-	-	-	_		
Storm water Infrastructure Drainage Collection		_		_	-	-	_	_		
Storm water Conveyance				_	-	-	-	-	-	
Attenuation		1	-	-	-	-	-	- 1		
Electrical Infrastructure			-	-	-	-	-	_	-	1 5
Power Plents		-		-	-	-	-		1.5	
HV Substations			~	-	-	-	-	-	1.1	-
HV Switching Station	1	-	-	-	-	-	-	-	85	
HV Trensmission Conductors		-	-	-	-	-	_	_		
MV Substations		-	-	-	_	-	_	_	1 2	
MV Switching Stations MV Natworks		_			_	_	_	_	-	
LV Networks		_			-	-	-	-	1 72	1 2
Capital Spares		-	-	-	-	- 1	-	-		8
Water Supply Infrastructure		-	-	-	5 000	5 000	5 000	-	6	1
Dams and Weirs		-	-	-	5 000	5 000	5 000	-	15	1
Boreholes		-		-	-	-	-	-	1	-
Reservoirs		-	-	-	-	-	-	-		
Pump Stations	T I	-	-	-	-	-	-		1.5	
Water Treatment Works		_	-	_		-	-			
Bulk Mains			1.1.1		_			_	_	h .
Distribution Distribution Points		1 I.	-		_	-		_	-	
PRV Stations			1	20	_	-		-	-	1 .
Capital Spares		-						-	-	-
Sanitation Infrastructure	- 11	-	-		-	-		-	-	-
Pump Station		-		5	-	-	i i i	-	-	-
Reticulation		-	-	+	-	-	-	-	-	
Waste Water Treatment Works		-	1 1	1 8	-		i ă	-	-	
Outfail Sewers		1 1	-	-	_	-	-	-	-	
Toilet Facilities			1 2			_				
Capital Spares Solid Waste Infrastructure						1 -			-	
Landfill Sites	- 1	-	1	1 8	_	- L		-	1	
Waste Transfer Stations		-	2.0		- 1	-	-	-	-	· ·
Weste Processing Facilities		-	1 22		-	-		-	-	
Waste Drop-off Points		-	100	1 8	-	- 1	1	-	-	
Weste Separation Fecilities		~	22	-	- 1		-	-	-	
Electricity Generation Facilities		-	e			-	- 8	-	-	
Capital Spares		1		-	_	-		-		
Rail Infrastructure Reil Lines		-		3						1
Rell Structures						-	_	-		
Reil Furniture	- 1		_	-	-	_	- 1	-		
Drainage Collection			-	-		-		-	-	
Storm water Conveyance		-	-	-			-		-	
Attenuetion		-		- 1	-	-	-	-	-	
MV Substations				-	-	-	-	-		
LV Networks			-		-	-				
Capital Spares		-	-		-	-	-	-	1	
Coastal Infrastructure		-		-	-	-	-			
Sand Pumps Piers		-			1 -	_	-	-		
Piers Revetments						-	-			
Promenades		_)	_		_			
Capital Spares		-	-				-		. -	
Information and Communication Infrastructure		_		-			-	-		
Data Centres				-		-	-			
Core Layers					-		-	1		
Distribution Layers			-				-			
Capital Spares		1 -	-	-		-		-	-	-
Community Assets		-	-	-	- 1	1	-			Hard P
Community Facilities				1			- 1			J.J
Halls		-	-	-		1	-		-	Lad
Centres		-	1	1		1 1	-		: <i>1</i>	1
Crèches Clínics/Cere Centres			i i			- A 7	-			201
Fire/Ambulance Stations		-		1			-			- 201
-						X			/	201
						12h			į	
						(N)				Mr.

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Total Capital Expenditure on renewal of existing assets 1 Renewal of Existing Assets as % of total capex	0,0%	0,0%		5 000	5 0 <u>00</u> 14,4%	5 000 14,4%		0,0%	0,0%
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals	-	-			-	-	-	_	J J
Libraries	-	-	1 1 1	-	1	-	-	-	1
Transport Assets	-	-		_		3	_	-	
Transport Assets	-	1.2	24	-	1	2	-	-	-
Machinery and Equipment Machinery and Equipment	-	26	-	-		1	-	-	
Furniture and Office Equipment Furniture and Office Equipment	-		i i	-	-	+	-	-/	AUNIST
Computer Equipment	-	2	100	-			-	<u> </u>	-
Computer Equipment	-	=	1	-	-		-	- -	
Load Settlement Software Applications Unspecified	-	1		-	-	-	-	-	- 2018 - 04
Computer Software and Applications	-	÷.	-	-			-	[-]	Ladismit
Effluent Licenses Solid Waste Licenses	-	-		-		12	-		
Water Rights	-	-		-	1	14	-	_	ANNA
Servitudes Licences and Rights	-		+	-	5	10	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-		_	_
Social Housing	-	-	-	-	-	-	-	-	Ī
Housing Steff Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	~	-	-	-	-
Manufacturing Plant Depots	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Stores Laboratories	-		_	-	-	-	-	-	-
Yards	-	-	_	_	-	-	-	-	-
Building Plan Offices Workshops	-	-	-]	-	-	-	-	- 1	-
Pay/Enquiry Points Building Plan Offices	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Other assets Operational Bulklings								-	-
Unimproved Property	-	-							
Improved Property	-]	-	-	-	-	-	-	-	_
Unimproved Property Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	- 1	- 1	-	-	-	-	_	-	
Revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	_	_	-	_	-	-		~	
Conservation Areas Other Heritage	-	-	-	-	-	-	-	-	-
Historic Buildings Works of Art	-	-	- 1	-	-	-	-	-	-
Monuments	-	-	-	-	-		_	_	_
Heritage assets	-	-	_]	-	-	_	-	_	_
Outdoor Facilities Capital Spares	-	-	-	-	-	-		-	-
Indoor Facilities	-	-		-	-	-	-	_	-
Capital Spares Sport and Recreation Facilities	-	-	-	-	_	-	-	-	-
Taxí Ranks/Bus Terminals	-	-	-	-	_	-	-	-	
Abettoirs Airports	-	_	-	_	_	-	- 1	-	-
Markets Stalls		-	-	- 1	- 1	-	- 1	2	- 1
Nature Reserves Public Ablution Facilities	_	-	-	-	- 1	-	- 1	- 00	-
Parks Public Open Space	-	-		-	-	_		10	_
Police	-	-		_	_	_	-	_	_
Libraries Cemeteries/Crematoria	_	_	-	-	-	- 1	-	_	-
Galleries Theatres	-	-		-	-	-	- 1	-	-
			20	-	-	-	- 1	- 1	-

C041 Kannaland - Supporting Table SA Description	Ref	2014/15	2015/16	2016/17		rrent Year 2017/	18	2018/19 Mediu	m Term Revenue Framework	& Expenditure
housand	1	Audited	Audited	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/19	Budget Year +1 2019/20	Budget Year +2 2020/21
airs and maintenance expenditure by Asset Clas	s/\$ub-	<u>Outcome</u>	Outcome	Quitovilla_			_			
astructure		-			16 953	16 350	16 350	19 902	21 009	22 150
Roads Infrastructure	1	-	-	-	2 401	2 551	2 551	3 573	3 769	3.976
Roads			-	_	2 401	2 551	2 551	3 573	3 769	3 976
Road Structures			_		2401	2001		-	_	-
Road Furniture			_	-	-	-	-	-	-	-
Capital Spares Storm water Infrastructure	1	-		-	-	-	-	-	-	-
Drainage Collection		-	-	-		-	-	-		-
Storm water Conveyance		-	-	-		-	-	-	1 1	-
Attenuation		-	~	-	-	3 758	3 758	4 991	5 265	5 555
Electrical Infrastructure		-	-	-	3 932	3/56	5730	4 201	-	-
Power Plants	1		-	L -		-	-		- 1	-
HV Substations HV Switching Station				-		-	-	-	-	-
HV Transmission Conductors			-		-	- 1	-	- 1		
MV Substations		- 1	-	-	1 -	-	-			-
MV Switching Stations		- 1	-		-		-		-] -
MV Networks	1	-		-	-	-	2 755	4 991	5 265	5 555
LV Networks	1	- 1	1 -	1 1	3 9 3 2	3 758	3 758	- 1	-	-
Capital Spares		-	-	1	4 864	4 489	4 489	5 179	5 462	5 761
Water Supply Ininastructure		1 1	1 1	1 1	-		-	-	-	-
Dams and Weirs Boreholes		1 -		-	-	-	-	- 1	-	-
Reservoirs		-		-	-	-	-		-	-
Pump Stations		-	-	-	-	-		-	-	-
Weier Treatment Works		-		- 1			-		-	1 .
Butk Mains		i -	-	-	-	-		9 517	9 5462	5 761
Distribution	-11		-	-	4 864	4 485	440	" " <u>-</u>	-	
Distribution Points	-10		1]	1 1	1]	_	1 -		-	-
PRV Stations	-10					-	-		+ -	-
Capital Spares Senitation Infrastructure		_		-	3 087	2 99	2 99	4 326	4 3 439	3 614
Pump Station	- 11			-	-	-		-	-	-
Reliculation	- 11		-			-				-
Waste Water Treatment Works	- 11			-	3 087	2 99-	4 299		1	3614
Outfall Sewers	- 01	-	-	· i -		-				-
Toilet Facilities		-	-	-	-	-				1 -
Capital Spares		-	-	-	2 655		9 256	9 29	6 307.	3 3 24
Solid Weste Infrastructure	- 11	10	-					1		
Landfill Sites	- 11					-	1	- -		-
Waste Transfer Stations Waste Processing Facilities						-			- -	-
Waste Drop-off Points	- 1				-	-	· ·	-	- -	-
Waste Separation Facilities	- 1	-		- -		-		-		
Electricity Generation Facilities	-10	- 10 ·		-	1	-				
Capital Spares	- 9									
Reil Infrastructure								_		
ReilLines	- 0				- -		-	- 1		-
Reil Structures Reil Furniture	- 14		_	_	- -		-	-	- -	
Drainage Collection	- 11		- 1	-		- -	-	-		•
Storn water Conveyence			-	-	- ·		-	-	- ·	
Attenuation			- 1		- -	-	-]	-	
MV Substations	- T				-		-	1		
LV Networks			-	-			-]	-	
Capital Spares	l		-	-	-	-	-	-	-	-
Coastal infrastructure Sand Pumps			-	_		-	-]	-		-
Sana Pomps Piers			-	-			-	-1	- 1	-
Revelments			-	-			-	-		
Promenades	1		-	-		1	-	-]
Capital Spares			-	-			-	-	-	- 1
Information and Communication Infrastructure			-	-		-	-	-		-
Data Centres			-	-]	-	1	-	-
Core Layers			-	_		_	-	-	-	- 1
Distribution Layers Control Strates			-	-	-	-	-	-	-	-
Capital Spares			_	_		450	520	520	426	152
Community Assets		 	-				620	520		162
Community Facilities			-	-	-	-	-	-	-	-
Halls Centres		1	2	-	-	-	- 1	-	-	-
Grèches			-	-	-	-)	-	-	-	- [
Clinics/Care Centres			-	-	- [-	-	-	-	-
Fire/Ambulance Stations			-	-	-1	-	-	-	-	-
Testing Stellons			- 1	-	-	-	~	-		-
Museums				-	-	-	-	-	-	-
Galleries		ļ	-	-		-	1	-		1
Theatres			-	-1		1	_		_	-
Libraries			1	_		244	255	255	201	215





Total Repairs and Maintenance Expenditure						6,2%	6,2%	7,5%	7,2%	δ,5%
Zoo's, Marine and Non-biological Animats	- 1				19 700	19 359	19 359	23 571	24 950	26
Zoo's, Marine and Non-biological Animals	- {	-	-	-	-	-	-	-	-	
<u>Libraries</u> Libraries	11	-	-	-	- 1	-	- 1	- 1	-]	
Transport Assets	11	-	-	-	- 1	-	- 1	-	-	
Transport Assets		-	-	-	543 543	543 543	543 543	600 600	660	1
Machinery and Equipment Machinery and Equipment		-	- 1	-	-	-	-	-	- 660	7
Fumiture and Office Equipment		_	_	-	-	-	- [-	-	
Fumiture and Office Equipment		_	-	-	-	-		-	-	
Computer Equipment		-	- 1	-	-			-	-	
omputer Equipment	ΗĽ	- 1	-	-	-	-		-	-	
Load Settlement Software Applications Unspectified		-	-	-	-	-	- 1	-	-	
Computer Software and Applications		-			_	-	-]	-	-	
Solid Waste Licenses		-	- 1	_	-	-	- 1	-	-	
Water Rights Effluent Licenses	11	-	-	-	-	-	-	-	_	
Licences and Rights		-	-	-	-	-	-	-	-	
servitudes		-	- 1		-	-	-	-	-	-
		-	- 1	-	-	-	- 1	-	-	
ological or <u>Cultivated Assets</u> Biological or Cultivated Assets		-	-	-	-	-	-]	-	-	-
Capital Spares	111	_		-	-	_	-	-	-	-
Social Housing			-	[]	-	_	-	- 1	-	-
Housing Staff Housing		-	-	-	-	-	-		-	-
Capital Spares		-	-	-	- 1	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Training Centres Manutecturing Plani		- 1	-	-	-	-	-	-	-	-
Laboratories		-	-		-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	- 1	-
Workshops Yards		-	-	-	- 1	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Pay/Enguiry Points		-	-		-	_	_	-]	-]	-
Operational Buildings Municipal Offices		- 1	-	-	1 754	1 935	1935	2 643	2 819	
r assets			-	-	1 754	1 935	1 935	2 643	2 819 2 819	3 050 3 050
Unimproved Property			-	-	1 754	1 935	1 935	2 643	2 819	3 850
Improved Property		-	_	-	-	-	-	-	-	-
Non-revenue Generating	1	-	-] .	-	-	-		-	-	-
Improved Property Unimproved Property		-	-	-	-	-	-	-	-	_
Revenue Generating		-	-	-	-	- 1	-	-	-	
tment properties		_= -							-	-
Dither Heritage		-	-]	-	-]	- [- 1	- 1
Vorks of Arl Conservation Areas		-	-	-	-	-	-	-	-	-
istoric Buildings			_	-	-		- 1	-	-	-
lonuments		-	-	-	-	1	-	-	-	-
ge assets		- 1	-	-	-	-	1	-	-	-
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C041 Kannaland - Supporting Table SA Description	Ref	2014/15	2015/16	2016/17		Curren	t Year 2017/	48		um Term Revenue Framework	
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Fine/Ambulance Stations Testing Stations			-]	-	-		-	-		-	-
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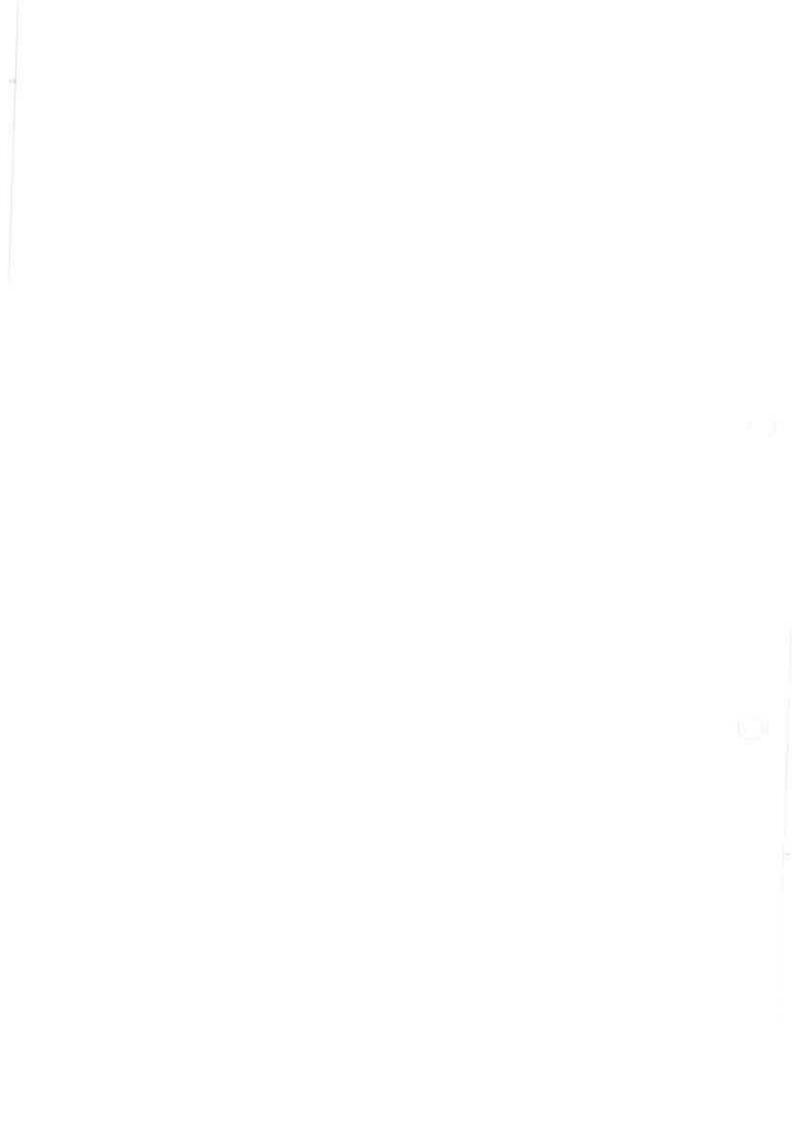


	041 Kannaland - Supporting Table SA34e Ca Description	Ref	2014/15	2015/16	201	6/17		Jurrent Year 2			Im Term Revolute Framework	
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	Storm water Infrastructure		1 -	1	-	-	-			- -	-	
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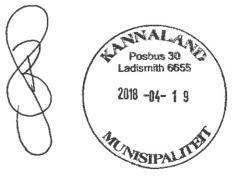
Total Capital Expenditure on upgrading of existing asset Upgrading of Existing Assets as % of total capex		0.0%	0,0%	0,0%	39,7%	30,3%	30,3%	19,4% 79,7%	16,3% 85,9%	17,3%
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WC041 Kannaland - Supporting Table SA35 Future financial implications of the capital budget

Ref	2018/19 Medium	n Term Revenue	& Expenditure		Fore	casts	
		Budget Year +1	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
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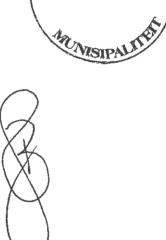
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ANNEXURE 7

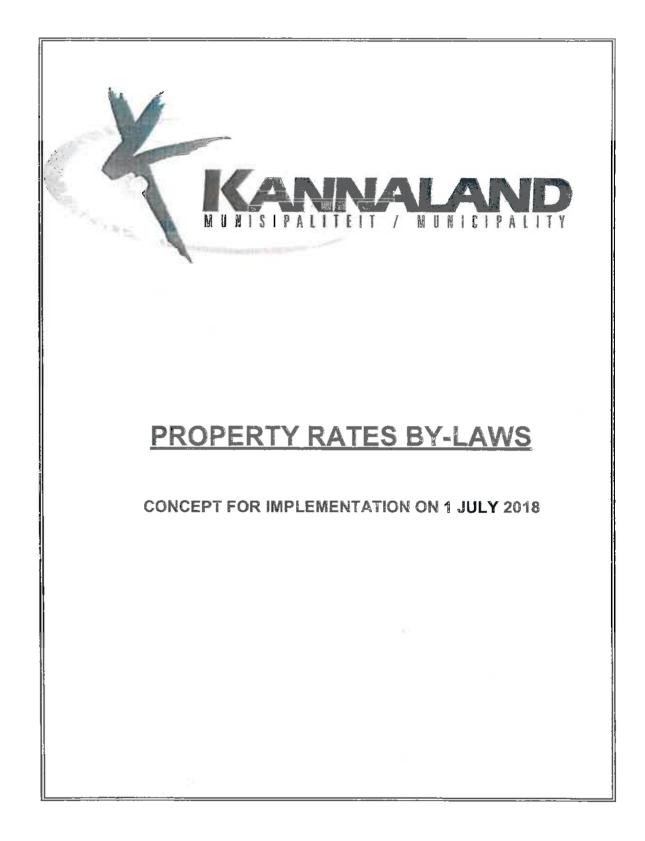


ANNEXURE 8



ANNEXURE 9

By-Laws



PROPERTY RATES BY-LAWS - 1 JULY 2018

PROPERTY RATES BY-LAWS:

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KANNALAND MUNICIPALITY BY-LAW ON THE LEVYING OF PROPERTY RATES

DOCUMENT AND VERSION CONTROL

Version: Final 2018/2019 Date: 29 March 2018

Summary: This document describes the By-Law on the Levying of Property Rates that will be applicable to the Kannaland Municipality, with effect from 1 July 2015.

25

Municipal Manager:	R STEVENS	Executive Mayor:	M BARRY
Date:	2018/03/29	Date:	2018/03/29

PROPERTY RATES BY-LAWS KANNALAND MUNICIPALITY

LOCAL GOVERNMENT: MUNICIPAL PROPERTY RATES ACT 6 OF 2004 BY-LAWS ADOPTED UNDER SECTION 6

The Kannaland Municipal Council has, under Section 6 of the Local Government: Municipal Property Rates Act, 2004 (Act 6 of 2004), made the by-laws in the schedule hereto.

SCHEDULE

1. DEFINITIONS

(1) In these by-laws, unless the context indicates otherwise-

"accommodation establishment" in relation to a property means the supply of overnight facilities to quests and tourist. A guest house can be an existing home from 3 or more rooms specifically designed to provide overnight accommodation

"agent", in relation to the owner of a property, means a person appointed by the owner of the property-

- (a) to receive rental or other payments in respect of the property on behalf of the owner; or
- (b) to make payments in respect of the property on behalf of the owner;

"agricultural property" means property that is used primarily for agricultural purposes, including the rearing, trading and hunting of game but, without derogating from section 9, the property for the purpose of eco-tourism and any portion thereof that is used for the hospitality of guests

"agricultural rebate", a rebate granted in respect of agricultural properties which are solely used for agricultural purposes;

"annually" means once every financial year;

"business", in relation to property, means the use of property for the activity of buying, selling or trading in commodities or services on or from a property and includes any office or other accommodation on the property, the use of which is

PROPERTY RATES BY-LAWS 1 July 2018

incidental to such activity, but does not include the business of agriculture, farming, or any other activity consisting of the cultivation of soils, the gathering in of crops, the rearing of livestock and the like;

"category"

- (a) in relation to property, means a category of property determined in terms of section 8 of the Act; and
- (b) in relation to owners of property, means a category of owners determined in terms of section 15(2) of the Act;

"conservation area / nature reserve" - a protected area listed in terms of section 10 of the

Protected Areas Act, No 52 of 2003;

- (a) a **nature reserve** established in terms of the Nature and Environmental Conservation Ordinance, no 19 of 1974; or
- (b) any land which is zoned as open space zone if or fill in terms of the Municipality's zoning scheme regulations, provided that such protected areas, nature reserves or land, with the exception of tourism facilities that may have been erected thereon, are exclusively utilised for the preservation of fauna and flora and the products of such land are not being traded for commercial gain.

"date of valuation" means the date determined by a municipality in terms of section 31(1) of the Act.

day" means when any number of days are prescribed for the performance of any act, those days must be reckoned by excluding the first and including the last day, unless the last day falls on a Saturday, Sunday or any public holiday, in which case the number of days must be reckoned by excluding the first day and also any such Saturday, Sunday or public holiday;

"effective date"-

- (a) in relation to a valuation roll, means the date on which the valuation roll takes effect in terms of section 32(1) of the Act; or
- (b) in relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect in terms of section 78(2)(b) of the Act;
 "exclusion", in relation to the municipality's rating power, means a restriction of that power

as provided for in section 17 of the Act;

"exemption", in relation to the payment of a rate, means an exemption granted in terms of section 15 of the Act;

"financial year" means the period starting from 1 July in a year to 30 June of the next year and "year" shall have a corresponding meaning;

"illegal use", means the use of a property in a menner that is inconsistent with or in contravention of the permitted use of the property;

"improvement", means any building or structure on or under a property, but excluding anything that may not be taken into account in determining the market value of a property;

"Income Tax Act", means the Income Tax Act, 1958 (Act No 58 of 1962);

"indigent person", means a person described as such in the municipality's Indigent Policy;

"industrial", in relation to property, means the use of a property for a branch of trade or manufacturing, production, assembly or processing of finished or partially finished products from raw materials or fabricated parts on such a large scale that capital and labour are significantly involved, including any office or other accommodation on the property, the use of which is incidental the use of such factory;

"land reform beneficiary", relation to a property, means a person who-

(a) acquired the property through-

(i) the Provision of Land and Assistance Act, 1993 (Act No 126 of 1993); or (ii) the Restitution of Land Rights Act, 1994 (Act No 22 of 1994);

- (b) holds the property subject to the Communal Property Associations Act, 1996 (Act No 28 of 1996); or
- (c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25(6) and (7) of the Constitution be enacted after this Act has taken effect;

"land tenure right" means a land tenure right as defined in section 1 of the

Upgrading of Land Tenure Rights Act, 1991(Act No. 112 of 1991);

"local community", in relation to a municipality-

- (a) means that body of persons comprising-
 - (i) the residents of the municipality;
 - (ii) the ratepayers of the municipality;
 - (ii) any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the municipality; and
 - (iv) visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality;
- (b) includes, more specifically, the poor and other disadvantaged sections of such body of persons;

"local municipality" means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155(1) of the Constitution as a category B municipality;

"market value", in relation to a property, means the value of the property determined in accordance with section 46 of the Act;

"mining property' means a property used for mining operations as defined in the Minerals and Petroleum Resources Development Act, 2002 (Act No 28 of 2002)

"multiple purposes", in relation to property, means the use of a property for more that one purpose, ;subject to section 9

"municipal council" or "council" means the municipal council of Kannaland Municipality;

"municipality" means when referred thereto as =

- (a) an entity, Kannaland Municipality as a municipality described in Section 2 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), including a duly authorized official of Kannaland Municipality; and
- (b) a geographical area, the area of jurisdiction of Kannaland Municipality as determined in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998), and Kannaland Municipality" shall have a

corresponding meaning;

"municipal manager" means the person appointed as such in terms of section 82 of the Local Government : Municipal Structures Act, 1998 (Act No 117 of 1998) in respect of Kannaland Municipality;

"Municipal Finance Management Act", means the Local Government: Municipal Finance Management Act, 2003 (Act No 56 of 2003);

"municipal properties" means properties -

- (a) registered in the name of the municipality in a deeds registry;
- (b) publicly controlled by the municipality; or
- (c) registered in the name of the municipality at any time at the election of the Municipality due to an entitlement thereto, but excluding property held or controlled by the Municipality in a fiduciary or similar capacity, transferable to a third party at the election of such third party;

"Municipal Structures Act", means the Local Government: Municipal Structures Act, 1998 (Act No 117 of 1998);

"Municipal Systems Act", means the Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000);

"municipal valuer" or "valuer of the municipality", means a person designated as a municipal valuer in terms of section 33(1) of the Act;

"nature reserve" a protected area listed in terms of section 10 of the Protected Areas Act, No 52 of 2003.;

"newly rateable property" means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which the Act took effect, excluding a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date and any other property identified as such in terms of the Act;

"occupier", in relation to a property, means a person in actual occupation of a property whether or not that person has a right to occupy the property;

"office bearer", in relation to places of public worship, means the primary person who

officiates at services at that place of worship;

"official residence" in relation to places of public worship, means a single residential property registered in the office of the Registrar of Deeds in the name of a religious community or registered in the office of the Registrar of Deeds in the name of a trust established for the sole benefit of a religious community and used as a place of residence for an office bearer;

"owner"---

- (a) in relation to property referred to in paragraph (a) of the definition of "property", means a person in whose name ownership of the property is registered;
- (b) in relation to a right referred to in paragraph (b) of the definition of "property", means a person in whose name the right is registered; or
 - (bA) in relation to a time sharing interest contemplated in the Property Time-sharing Control Act, 1983 (Act No. 75 of 1983), means the management association contemplated in the regulations made in terms of section 12 of the Property Timesharing Control Act, 1983, and published in Government Notice R327 of 24 February 1984;
 - (bB) in relating to a share in a share block company, the share block company as defined in the Share Block Control Act, 1980(Act No.59 of 1980);
 - (bC) in relation to buildings, other immovable structures and infrastructure referred to section in 17(1)(f), means the holder of the mining right or the mining permit.
- (c) in relation to a land tenure right referred to in paragraph (c) of the definition of
 "property", means a person in whose name the right is registered or to whom it
 was granted in terms of legislation; or
- (d) in relation to public service infrastructure referred to in paragraph (d) of the definition of "property", means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of "publicly controlled" in terms of the Act, provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:
 - (i) A trustee, in the case of a property in a trust excluding state trust land;

- (ii) an executor or administrator, in the case of a property in a deceased estate;
- (iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;
- (iv) a judicial manager, in the case of a property in the estate of a person under judicial management;
- (v) a curator, in the case of a property in the estate of a person under curatorship;
- (vi) an usufructuary or other person in whose name a usufruct or other personal servitude is registered in the case of a property that is subject to a usufruct or other personal servitude;
- (vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or
- (viiA) a lessee, in the case of property to which a land tenure right applies and which is leased by the holder of such right; or
- (viii) a buyer, in the case of a property that was sold and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

"permitted use", in relation to a property, means the limited purposes for which the property may be used in terms of -

- (a) any restrictions imposed by -
 - (i) a condition of title;
 - (ii) a provision of a town planning or land use scheme; or
 - (iii) any legislation applicable to any specific property or properties; or
- (b) any alleviation of any such restrictions;

"person", includes an organ of state;

place of public worship" means property used primarily for the purposes of congregation,

excluding a structure that is primarily used for educational instruction in which secular or

religious education is the primary instructive medium: Provided that the property is-

- (a) registered in the name of the religious community;
- (b) Registered in the name of a trust established for the sole benefit of a religious community;

or

(c) subject to a land tenure right;

"prescribe", means prescribe by regulation in terms of section 83 of the Act;

"private open space" means any land which is in private ownership used primarily as a private site for play, rest or recreation without financial gain;

"property" means-

- immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
- (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or
- (d) public service infrastructure;

"property register" means a register of properties referred to in section 23 of the Act;

"protected area" means an area that is or has to be listed in the register referred to in section 10 of the National Environmental Management: Protected Areas Act, 2003 (Act No 57 of 2003);

"public benefit organisations" means organisations approved in terms of section 30 (3) of the Income Tax Act;

"public open space" means land owned by the municipality, which is not leased on a long term basis, and which is set aside for the public as open area;

"public service infrastructure" means publicly controlled infrastructure of the following kinds:

- (a) national, provincial or other public roads on which goods, services of labour move across a municipal boundary;
- (b) water or sewer pipes, ducts or other conduits, dams and water supply

reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;

- (c) power stations, power substations or power lines forming part of an electricity scheme serving the public;
- (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels forming part of a scheme for transporting such fuels;
- (e) railway lines forming part of a national railway system;
- (f) communication towers, masts, exchanges or times forming part of a communication system serving the public;
- (g) runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes;
- (h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising any device or system used to assist the safe and efficient navigation of vessels;
- (i) any other publicly controlled infrastructure as may be prescribed; or
- (j) a right registered against immovable property in connection with infrastructure mentioned in paragraphs (a) to (i).

"public service purposes", in relation to the use of a property, means property owned and used by an organ of state for the rendering of the following services directly to the public:

- (a) hospitals and public clinics;
- (b) Schools, including pre-schools, early childhood development centres and further education and training colleges;
- (c) Libraries;
- (d) Police stations; or
- (e) Courts of law, but excludes property contemplated in the definition of "public service infrastructure".

"rate" means a municipal rate on property envisaged in section 229(1)(a) of the Constitution of the Republic of South Africa, 1996 (Act No 108 of 1996);

"ratepayer" means a person who is liable, in terms of the Act, for the payment of rates on property levied by the municipality;

"rateable property" means property on which the municipality may in terms of section 2 of the Act levy a rate, excluding property fully excluded from the levying of rates in terms of section 17 of the Act;

"ratio", in relation to section 19, means the relationship between the cent amount in the Rand applicable to residential properties and non-residential properties: Provided that the two relevant cent amounts in the Rand are inclusive of any relief measures that amount to rebates of a general application to all properties within a property category;

"the rates policy" means Council's rates policy in terms of section 3 of the Act;

"rebate", in relation to a rate payable on a property, means a discount on the amount of the rate payable on the property;

"reduction", in relation to a rate payable on a property, means the lowering of the amount for which the property was valued and the rating of the property at that lower amount;

"residential", in relation to property, means a property having a suite of rooms which forms a living unit that is exclusively used for human habitation purposes or a multiple number of such units, but does not include a hotel, commune, accommodation establishment, guesthouse, boarding or lodging undertaking, hostel or suchlike properties;

"residential property" means a property included in a valuation roll in terms of section 48(2)(b) of the Act in respect of which the primary use or permitted use is for residential purposes without derogating from section 9

"Sectional Titles Act", means the Sectional Titles Act, 1986 (Act No 95 of 1986);

"sectional title scheme", means a scheme defined in section 1 of the Sectional Titles Act;

"sectional title unit", means a unit defined in section 1 of the Sectional Titles Act;

"specified public benefit activity" means an activity listed in item 1 (welfare and humanitarian), item 2 (health care), item 4 (education and development), item 6 (cultural), item 7 (conservation, environment and animal welfare), item 9 (sport) of Part I of the Ninth Schedule to the Income Tax Act;

"state-owned properties" means properties owned by the State, which are not

included in the definition of public service infrastructure in the Act;

"sewerage services" includes water-borne-, conservancy tank removal.

"the Act" means the Local Government : Municipal Property Rates Act, 2004 (Act No. 6 of 2004).

"unimproved property" means property on which no immovable improvements have been erected : Provided that improvements for the supply of water, electricity, sewer and suchlike services to the property and negligible improvements shall be disregarded for purposes of determining whether or not property is unimproved;

"urban conservation area" means an area defined in the relevant Zoning Scheme Regulations as a "Conservation Area", the aim of which is to retain the unique character or the aesthetical sensitive arrears of the Kannaland Municipality by the control of building design and building lines in the case of new buildings or erven not built upon and also in the case of existing buildings to be replaced, altered or extended.

(1) Words and expressions to which a meaning has been assigned in the Act shall bear the same meaning in this policy.

(2) In this policy, a word or expression derived from a word or expression defined in subsection (1) shall have a corresponding meaning unless the context indicates that another meaning is intended.

"vacant land" means property on which no immovable improvements have been erected : Provided that improvements for the supply of water, electricity, sewer and suchlike services to the property and negligible improvements shall be disregarded for purposes of determining whether or not property is vacant;

2. RATES POLICY

- (1) The Council must, by resolution, adopt a policy on the levying of rates on rateable property in the municipality.
- (2) The rates policy adopted by the Council must comply with the provisions of the Act.
- (3) The municipality must levy rates in accordance with the Act, these By-laws and the rates policy referred to in subsection (1).

3. RATES PRINCIPLES

(1) The rates levied by the municipality must comply with the following principles :

- (a) All ratepayers within a specific category, as determined by the Council from time to time, must be treated equitably.
- (b) A fair and transparent system of exemptions, rebates and reductions must be adopted and implemented by the municipality;
- (c) Relief measures in respect of the payment of rates may not be granted on an individual basis, other than by way of exemption, rebate or reduction;
- (d) Exemptions, rebates and reductions must be used to alleviate the rates burden on -
 - (i) the poor;
 - (ii) public benefit organisations; and
 - (iii) public service infrastructure.
- (e) Provision must be made for the promotion of local, social and economic development.
- (2) In considering affordability, the total municipal services account and not only the rates account will be considered. The municipality will endeavour to limit the annual increase in revenue from property rates to the increase in the consumer price index, except when the approved Integrated Development Plan of the Municipality provides for a greater increase.

4. DETERMINATION OF RATES

- (1) The Council may -
 - (a) by resolution supported by a majority of the members of the Council levy rates on rateable property in the municipality;
 - (b) from time to time by resolution amend such determination and determine the date on which such determination or amendment shall come into operation.
- (2) The council shall, in imposing the rates for each financial year, take cognisance of the aggregate burden of rates and service charges on property owners in the various categories of property ownership, and of the extent to which this burden is or remains competitive with the comparable burden in other municipalities within the local economic region.

5. CATEGORIES OF PROPERTY

- (1) For the purpose of levying different rates on different categories of property, the Council must -
 - (a) determine different categories of property; or
 - (b) provide criteria for determining different categories of property.
- (2) The different categories of property determined by the Council in terms of subsection (1)(a) or the criteria for determining different categories of property in terms of subsection (1)(b) must be specified in the rates policy adopted by the Council in terms of section 2(1).
- (3.1) The different categories of property determined by the Council in terms of subsection (1)(a) may include, but are not limited to the following :
 - (a) Residential properties.
 - (b) Industrial properties.
 - (c) Business and commercial properties.
 - (d) Accommodation establishments.
 - (e) Agriculture properties used for-
 - (i) agricultural purposes;
 - (ii) business and commercial purposes;
 - (iii) residential purposes;
 - (iv) eco-tourism, nature reserve or conservation; or
 - (v) trading in or hunting of game.
 - (f) Farm properties not used for any identified purpose;
 - (g) State-owned properties used to -
 - (i) provide local services;
 - (ii) provide provincial / national services.
 - (h) Municipal properties;
 - (i) Public service infrastructure;
 - (i) Public open spaces;
 - (j) Private open spaces;
 - (k) Privately owned towns serviced by the owner.
 - (I) Formal and informal settlements.
 - (m) Communal land as defined in the Communal Land Rights Act,
 2004 (Act No 11 of 2004);
 - (n) State trust land.

- (o) Properties-
 - (i) acquired through the Provision of Land and Assistance Act, 1993
 (Act No 126 of 1993) or the Restitution of Land Rights Act, 1994
 (Act No 22 of 1994); or
 - (ii) subject to the Communal Property Associations Act, 1996 (Act No 28 of 1996).
- (p) Protected areas.
- (q) Properties on which national monuments are proclaimed.
- (r) Properties owned by public benefit organisations used for public benefit activities in terms of the Ninth Schedule to the Income Tax Act.
- (s) Properties used for multiple purposes. (t) Urban conservation areas.
- (v) Developed non-urban land. (w) Vacant land.
- (w) Place of Workship
- (y) Old Age Homes
- (z) Museum
- (3.2) For all agricultural properties with mixed use, allocations shall be used to allocate the market value to the different portions and to rate the portions accordingly.
- (3.3) Agricultural properties that are not used for bona fide farming, but are predominantly used as residential properties will be categorised as "residential", provided that they meet the definition of a residential property as described in this policy.
- (3.4) Farms used predominantly for commercial or industrial purposes (such as truck depots, construction yards or factories) shall not qualify for any rebates or reductions.
- (3.5) Should any doubt arise regarding the category to which a particular property or group of properties belong, the Council or a person or persons designated by the Council shall, after having considered representations by the person or persons having a direct interest in the property or properties, determine the category to which the property or properties concerned belong.
- (4) The criteria for determining different categories of property in terms of

subsection (1)(b) may include, but are not limited to the following :

- (a) the actual use of the property;
- (b) the permitted use of the property;
- (c) the size of the property;
- (d) the geographical area in which the property is located.
- (5) Should any doubt arise regarding the category to which a particular property or group of properties belong, the Council or a person or persons designated by the Council shall, after having considered representations by the person or persons having a direct interest in the property or properties, determine the category to which the property or properties concerned belong?

6. CATEGORIES OF OWNERS

- (1) For the purpose of levying rates on different categories of property or for the purpose of granting exemptions, rebates or reductions, the Council must
 - (a) determine different categories of owners of property; or
 - (b) provide criteria for determining different categories of owners of property.
- (2) The different categories of owners of property determined by the Council or the criteria for determining different categories of owners of property must be specified in the rates policy adopted by the Council.
- (3) The different categories of owners of property determined by the Council in terms of subsection (1)(a) may include, but are not limited to the following :
 - (a) indigent owners (income of owner of property);
 - (b) owners dependent on pensions or social grants;
 - (c) owners of property situated within an area affected by-
 - a disaster within the meaning of the Disaster Management Act, 2002 (Act No 57 of 2002);
 - (ii) owners of property situated within an area affected by-
 - (d) any other serious adverse social or economic conditions;
 - (e) owners of residential properties with a market value lower than an amount determined by the municipality; or
 - (f) owners of agricultural properties who are bona fide farmers.
 - (g) registered nature reserves with Cape Nature

- (h) use of the property;
- (4) The criteria for determining different categories of owners of property in terms of subsection (1)(b) may include, but are not limited to the following criteria :
 - (a) income of owner of property;
 - (b) source of income of owner of property;
 - (c) occupation of owner of property;
 - (d) market value of the property;
 - (e) use of the property;
 - (f) disasters or other serious adverse social or economic condition.

7. PROPERTIES USED FOR MULTIPLE PURPOSES

- (1) The Council must determine the criteria in terms of which multiple use properties must be rated.
- (2) The criteria determined by the Council in terms of subsection (1) must be specified in the rates policy adopted by the Council.
- (3) The criteria determined by the Council in terms of subsection (1) must be either-
 - (a) the permitted use of the property;
 - (b) the dominant use of the property; or
 - (c) the multiple uses of the property.
- (4) If the criterion set out in subsection (3)(c) is adopted by the Council, the rates levied on multiple use properties must be determined -
 - (a) by apportioning the market value of such a property to the different purposes for which the property is used; and
 - (b) by applying the relevant cent amount in the Rand to the corresponding apportioned market value.

8. LIABILITY FOR RATES

Rates levied by a municipality on a property must be paid by the owner of the property, subject to section 9 of the Municipal Systems Act.

(1) Rates shall be payable on a monthly basis by not later than the day of every month provided for in terms of the policy : Provided that rates may in terms of an agreement with the municipality be paid in full annually on or before 30 September of the year in which it is levied, provided that application be made for this alternative as provided for in the rates policy.

- (2) In the event that a property has been transferred to a new owner and an interim valuation took place, the previous owner as well as the new owner will jointly and severally be liable for settling the interim rates account.
- (3) The levies payable in respect of properties which are to be transferred to or which will vest in the Municipality arising from developments, i.e. open spaces and roads, shall up to the date of transfer to the municipality be for the account of the developer, pro rated for any portion of a year.
- (4) Rates clearance certificates for property transfer purposes will only be valid for a period of 60 day: no extension of the period of validity of a rates clearance certificate will be granted.
- (5) Interest at 1% above the prime interest rate charged by the Municipality's principal bank from time to time shall be payable on all rates not paid on the specified date.
- (6) A person liable for a rate must furnish the municipality with that person's postal address"
- (7) In a case of agricultural property owned by more than one owner in undivided shares where the holding of such undivided shares was allowed before the commencement of the subdivision of the Agricultural Land Act (Act 70 of 1970) the municipality may consider the following options for determining the liability for rates.
 - (i) If the joint owners are all available, the issue of who is liable for rates will be dealt with in the context of whether they have entered into an agreement or not regarding payment of rates liabilities. Where the joint owners have a written agreement that a specific joint owner is liable for all the rates, the municipality will hold such a joint owner liable in respect of all the rates. A certified copy of the agreement must be submitted to the municipality. Where there is no agreement, the municipality will hold anyone of the joint owners responsible for the whole property.
 - (ii) If the joint owners are not traceable with the exception of one joint owner and such joint owner is occupying or using the entire property or a significant larger portion the municipality will hold that joint owner liable for the total rates bill.

(iii) If the traceable joint owner is only using or occupying a small portion of the entire property, the municipality will hold that joint owner only responsible for his own undivided share in that property.

By Council Resolution number: **COUNCIL 12/02/18**, the municipality reverts to the option of holding each joint owner separately responsible for the property rates on their undivided share. Each owner will be billed individually on their share.

9. DIFFERENTIAL RATING

- (1) Different categories of properties may pay different rates in the rand based on the market value of their properties.
- (2) The criteria to be applied by the municipality for the levying of different rates for different categories of properties may include, but are not limited to the following:
 - (a) the nature of the property;
 - (b) the sensitivity of the property to rating;
 - (c) the extent to which the property has been developed;
 - (d) the promotion of social and economic development;
 - (e) the geographical location of the property.
- (3) For purposes of levying of different rates on different categories of properties, the method in terms of which different rates may be levied against different categories of property must be based on the following:
 - setting a different cent amount in the Rand for each category of property;
 - (b) granting rebates for different categories of property; or
 - (c) granting reductions for different categories of property.
- (4) The rate payable by agricultural and public sector infrastructure properties will be equal to seventy five percent (75%) of the residential rate payable. The differential rate will be calculated as follows:

(a) a 5% differential due to the fact that the municipality does not provide municipal roads:

(b) a 5% differential due to the fact that the municipality does not provide sewerage services;

(c) a 5% differential due to the fact that the municipality does not provide electricity services;

(d) a 10% differential due to the fact that the municipality does not provide water services;

(e) a 10% differential due to the fact that the municipality does not provide refuse removal services;

(f) a 10% differential due to the fact that the farm owner supplies 1 to 10 houses to farm workers;

(g) a 20% differential due to the fact that the farm owner supplies more than 10 houses to farm workers;

(h) a 10% differential due to the fact that the owner supplies work opportunities for less than 10 permanent farm workers;

(i) a 20% differential due to the fact that the farm owner supplies work opportunities for more than 10 permanent farm workers.

1. ONLY ONE OF (F) & (G) CAN BE APPLICABLE 2. ONLY ONE OF (H) & (I) CAN BE APPLICABLE

10. ZONING AND USAGE FOR RATES PURPOSES

The rates tariffs on a property will be applicable for the zoning or usage of a property. Therefore, if a property is zoned as a business, the business tariff will apply.

11. EXEMPTIONS

- (1) If the municipality chooses to exempt the owners of any specific category of property or any specific category of owners of property from the payment of rates, it must exercise its power in accordance with the criteria determined by the Council in terms of Section 3(3)(b)(ii) of the Act.
- (2) The criteria which must be determined by the Council in terms of Section 3(3)(b)(ii) and may include, but are not limited to the following :
 - (a) age of the owner of the property;
 - (b) income of the owner of the property;
 - (c) source of the income of the owner of the property;
 - (d) economic, physical and social condition of the property;

- (e) public service infrastructure;
- (f) property use for specified public benefit activities;
- (g) market value of the property;
- (h) in respect of properties used for agricultural purposes, the criteria set out in section 3(4) of the Act.
- (3) To the extent to which the levying of rates on certain properties are impermissible in terms of section 17 of the Act and this policy provides for a rebate in respect of such a property, the rebate shall be deemed to be included in the exemption afforded by section 17 and shall not be allowed in addition thereto. This is an important part of the Council's indigent policy and is aimed primarily at alleviating poverty. All improved residential and informal properties with a market value less than R40 000 are exempted from paying rates, The R15 000 impermissible rates contemplated in terms of Section 17 of the Act is included in the R70 000 amount.
- (4) All vacant land properties does not qualify for the R15 000 impermissible rates
 Contemplated in terms of Section 17 of the Act.

12. REBATES

- (1) If the municipality chooses to grant a rebate to a specific category of property or to a specific category of owners of property from the payment of rates, it must exercise this power in accordance with the criteria determined by the Council in terms of section 3(3)(b)(iii) of the Act.
- The criteria which must be determined by the Council in terms of section 3(3)(b)(iii) of the Act may include, but are not limited to the following :
 - (a) age of the owner of the property;
 - (b) income of the owner of the property;
 - (c) nature of the property;
 - (d) ownership of the property;
 - (e) market value of the property;
 - (f) property used for specified public benefit activities;
 - (g) extent to which municipal services are provided to the property;
 - (h) extent to which the property contributes to local, social and economic development;
 - (i) in respect of properties used for agricultural purposes, the criteria set out in

section 3(4) of the Act.

13. REDUCTIONS

- (1) If the municipality chooses to grant a reduction to a specific category of property or to a specific category of owners of property from the payment of rates, it must exercise this power in accordance with the criteria determined by the Council in terms of section 3(3)(b)(iii) of the Act.
- The criteria which must be determined by the Council in terms of section 3(3)(b)(iii) of the Act may include, but are not limited to the following :
 - (a) fire damage;
 - (b) demolition;
 - (c) flood damage;
 - (d) earthquake;
 - (e) natural disasters.

14. PHASING-IN OF CERTAIN RATES

Unless otherwise decided by the Council from time to time and subject to any other provisions hereof, the property owners who qualify for phasing-in discounts in terms of Section 21 of the Act shall be granted the minimum discounts provided for in Section 21 : Provided that such discounts shall not be allowed in addition to any rebates or reductions otherwise provided for in this policy in respect of the categories of properties concerned.

15. PROCESS OF GRANTING EXEMPTIONS, REBATES AND REDUCTIONS

- (1) Applications for exemptions, rebates and reductions must be made in accordance with the procedures and within the time-limits determined by the Council and set out in the rates policy.
- (2) The municipality shall be entitled to refuse an application for an exemption, rebate or reduction if the details supplied in support of an application are incomplete, incorrect or false : Provided that if the incorrectness or falsity is detected after the application has been granted, the municipality may by notice in writing to the ratepayer withdraw the exemption, rebate or reduction with retrospective effect and the ratepayer shall on demand pay to the municipality all amounts he would otherwise have had to pay had it not been for the exemption, rebate or reduction.
- (3) Should an illegal use occur in respect of a property or any part thereof, such

property (or the registered owner thereof) shall not qualify for any rebate or reduction that may otherwise be applicable to such property or person.

18. FREQUENCY OF VALUATIONS

The municipality shall prepare a new valuation roll every 5 (five) years and a supplementary roll annually.

17. RATES INCREASES

- (1) Subject to and in conformity with the Act, the municipality may increase the rates it levies on property in the municipality.
- The criteria which must be determined by the Council in terms of section 3(3)(b)(iv) of the Act may include, but are not limited to the following :
 - (a) priorities of the municipality reflected in its integrated development plan;
 - (b) the revenue needs of the municipality;
 - (c) the need for the management of rates increases;
 - (d) affordability of rates to ratepayers.

18. CORRECTION OF ERRORS AND OMISSIONS

- (1) In the event of any under-recovery of rates on a particular property, whether because of an error or omission on the part of the municipality or false information provided by the property owner concerned or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll. In addition, where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.
- (2) In the event of any over-recovery of rates on a particular property, whether because of the rate applied or the valuation, the account concerned shall be rectified for the year in which the mistake is detected and for not more than the two preceding financial years, subject, however, to the provisions of the Institution of Legal Proceeding against Certain Organs of State Act, 2002 (Act No 40 of 2002).

19. SHORT TITLE

These By-Laws are called the Kannaland Municipality Property Rates By-Laws.

20. COMMENCEMENT

ADOPTED BY RESOLUTION OF THE MUNICIPAL COUNCIL OF KANNALAND:

Version 1 – 20 October 2010 Version 2 – 31 May 2012 Version 3 – 1 March 2013 (Guesthouses) Version 4 – 28 May 2014 Version 4 – 27 May 2015 Version 5 – 29 March 2018



KANNALAND MUNICIPALITY

REVENUE BY-LAWS

FOR IMPLEMENTATION ON 1 JULY 2018

1 A A

KANNALAND MUNICIPALITY REVENUE BY-LAWS

KANNALAND MUNICIPALITY REVENUE BY-LAW

DOCUMENT AND VERSION CONTROL

Version: Final 2014/2015 Date: 29 March 2018

Summary: This document describes the Revenue Buy-Law that will be applicable to the Kannaland Municipality, with effect from 1 July 2018

Municipal Manager:R STEVENSDate:2018.03.29

Executive Mayor: M BARRY Date: 2018.03.29

KANNALAND MUNICIPALITY REVENUE BY-LAWS

PART I: GENERAL

SECTION 1: OBJECTIVE OF BY-LAWS

- (a) These by-iaws are formulated and gazetted to give proper effect to the local municipality's policies on:
 - tariffs;
 - rates;
 - credit control and debt collection; and
 - indigent management.
- (b) These by-laws must be read in conjunction with the policies referred to, and within the applicable provisions of the following legislation:
 - (i) Water Services Act No. 108 of 1997;
 - (ii) Local Government: Municipal Systems Act No. 32 of 2000;
 - Local Government: Municipal Finance Management Act No. 56 of 2003;
 and
 - (iv) Local Government: Municipal Property Rates Act No. 6 of 2004.
- (c) The relevant sections of the legislation referred to above are appended to:
 - (i) Part 9 of the tariffs policy;
 - (ii) Part 7 of the rates policy; and
 - (iii) Part 24 of the credit control and debt collection policy.
- (d) Copies of these policies, with the relevant annexures setting out the legal requirements and legal framework within which the by-laws must operate, appear on the municipality's website (address provided) and are available free of charge on application to the Office of the Municipal Manager (address provided).

SECTION 2: DEFINITIONS

"Accommodation establishment" in relation to a property means the supply of overnight facilities to guests and tourist. A guest house can be an existing home from 3 or more rooms specifically designed to provide overnight accommodation.

"Agent" in relation to the owner of a property, shall mean a person appointed by the owner of the property to receive rental or other payments in respect of the property on behalf of the owner, or to make payments in respect of the property on behalf of the owner.

"Agricultural property" means property that is used primarily for agricultural purposes, including the rearing, trading and hunting of game but, without derogating from section 9, the property for the purpose of eco-tourism and any portion thereof that is used for the hospitality of guests"

"Annual budget" shall mean the budget approved by the municipal council for any particular financial year, and shall include any adjustments to such budget.

"Basic municipal services" shall mean a municipal service necessary to ensure an acceptable and reasonable quality of life, which service – if not provided – would endanger public health or safety or the environment.

"By-law" shall mean legislation passed by the council of the municipality, and which shall be binding on the municipality and on the persons and institutions to which it applies.

"Consumer price index" shall mean the CPIX as determined and gazetted from time to time by the South Africa Bureau of Statistics.

"Councillor" shall mean a member of the council of the municipality.

"Domestic consumer or user" of municipal services shall mean the person or household which municipal services are rendered in respect of "residential property" as defined below.

"date of valuation" means the date determined by a municipality in terms of section 31(1) of the Act

"day" means when any number of days are prescribed for the performance of any act, those days must be reckoned by excluding the first and including the last day, unless the last day falls on a Saturday, Sunday or any public holiday, in which case the number of days must be reckoned by excluding the first day and also any such Saturday, Sunday or public holiday;

"effective date"-

- (a) in relation to a valuation roll, means the date on which the valuation roll takes effect in terms of section 32(1) of the Act; or
- (b) in relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect in terms of section 78(2)(b) of the Act;

"exclusion", in relation to the municipality's rating power, means a restriction of that power as provided for in section 17 of the Act;

"Financial year" shall mean the period starting from 1 July in any year and ending on 30 June on the following year.

"Integrated development plan" shall mean a plan formulated and approved as envisaged in Section 25 of the Municipal Systems Act 2000.

KANNALAND MUNICIPALITY REVENUE BY-LAWS

"Land reform beneficiary" in relation to a property, shall mean a person who acquired the property through the provision of Land and Assistance Act No. 126 of 1993 or the Restitution of Land Rights Act No. 22 of 1994, or who holds the property subject to the Communal Property Associations Act No. 29 of 1996, or who holds or acquires the property in terms of such other land tenure reform legislation as may be enacted.

"land tenure right", means a land tenure right as defined in section 1 of the Upgrading of Land Tenure Rights Act, 1991 (Act No. 112 of 1991);

"Local community" or "community", in relation to the municipality, shall mean that body of persons comprising the residents of the municipality, the ratepayers of the municipality, any civic organisations and non-governmental, private sector or labour organisations or bodies involved in local affairs within the municipality, and visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality.

"mining property "means a property used for mining operations as defined in the Minerals and Petroleum Resources Development Act,2002(Act No.28 of 2002);

"Market value" in relation to a property shall mean the value of the property as determined in accordance with Section 46 of the Property Rates Act 2004.

"multiple purposes", in relation to property, means the use of a property for more that one purpose, subject to section 9

"Month" means one of twelve months of a calendar year.

"Municipality" or "municipal area" shall, where appropriate, mean the geographic area, determined in terms of the Local Government: Municipal Demarcation Act No. 27 of 1998 as the municipal area pertaining to the municipality.

"Municipal council" or "council" shall mean the municipal council as referred to in Section 157(1) of the Constitution. "Municipal entity" shall mean (a) a company, co-operative, trust, fund or any other corporate entity established in terms of any applicable national or provincial legislation, and which operates under the ownership control of one or more municipalities; or (b) a service utility.

"Municipal manager" shall mean the person appointed in terms of Section 82 of the Municipal Structures Act, 1998.

"Multiple purposes" in relation to a property, shall mean the use of a property for more than one purpose.

"Municipal service" has the meaning assigned to it in terms of Section 1 of the Municipal Systems Act.

"Municipal tariff" shall mean a tariff for services which the municipality may set for the provision of a service to the local community, and may include a surcharge on such service. Tariffs for major services shall mean tariffs set for the supply and consumption or usage of electricity, water, sewerage and refuse removal, and minor tariffs shall mean al other tariffs, charges, fees, rentals or fines levied or imposed by the municipality in respect of other services supplied including services incidental to the provision of the major services.

"Occupier" in relation to a property, shall mean a person in actual occupation of the property, whether or not that person has a right to occupy the property.

"office bearer", in relation to places of public worship, means the primary person who officiates at services at that place of worship;

"official residence" in relation to places of public worship, means a single residential property registered in the office of the Registrar of Deeds in the name of a religious

KANNALAND MUNICIPALITY REVENUE BY-LAWS

community or registered in the office of the Registrar of Deeds in the name of a trust established for the sole benefit of a religious community and used as a place of residence for an office bearer;

"Owner"

- (a) in relation to a property referred to in paragraph (a) of the definition of "property", shall mean a person in whose name ownership of the property is registered;
- (b) in relation to a right referred to in paragraph (b) of the definition of "property", shall mean a person in whose name the right is registered;
- (bA) in relation to a time sharing interest contemplated in the Property Time-

sharing

Control Act, 1983 (Act No. 75 of 1983), means the management association contemplated in the regulations made in terms of section 12 of the Property Time-sharing Control Act, 1983, and published in Government Notice R327 of 24 February 1984;

(bB) in relating to a share in a share block company, the share block company as de-

fined in the Share Block Control Act, 1980(Act No.59 of 1980);

(bC) in relation to buildings, other immovable structures and infrastructure referred to section in 17(1)(f), means the holder of the mining right or the mining permit.

(c) in relation to a land tenure right referred to in paragraph (c) of the definition of "property", shall mean a person in whose name the right is registered or to whom it was granted in terms of legislation; and

(d) in relation to public service infrastructure referred to in paragraph (d) of the definition of "property", shall mean the organ of state which owns or controls that public service infrastructure as envisaged in the definition of "publicly controlled", provided that a

person mentioned below may for the purposes of the Property Rates Act 2004 be regarded by the municipality as the owner of a property in the following cases:

- (i) a trustee, in the case of a property in a trust, but excluding state trust land;
- (ii) an executor or administrator, in the case of a property in a deceased estate;
- (iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;
- (iv) a judicial manager, in the case of a property in the estate of a person under judicial management;
- (v) a curator, in the case of a property in the estate of a person under curatorship;
- (vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
- (vii) a lessee, in the case of a property that is registered in the name of the municipality and is leased by it; and

(vii a lessee, in the case of property to which a land tenure right applies and which is leased by the holder of such right; or

(viii) a buyer, in the case of a property sold by the municipality and of which possession was given to the buyer pending registration of ownership in the name of such buyer.

"Permitted use" in relation to a property, shall mean the limited purposes for which the property may be used in terms of any restrictions imposed by a condition of title, a provision of the municipality's town planning or land use scheme, or any legislation applicable to any specific property or properties, or any alleviation of any such restrictions.

"Person" shall include an organ of state, and an "organ of state" shall mean an organ of state as defined in Section 239 of the Constitution.

"place of public worship" means property used primarily for the purposes of

congregation, excluding a structure that is primarily used for educational instruction in

which secular or religious education is the primary instructive medium: Provided that the

property is-

- (a) registered in the name of the religious community;
- (b) Registered in the name of a trust established for the sole benefit of a religious

community; or

(c) subject to a land tenure right;

"Property" shall mean (a) immovable property registered in the name of a person, including in the case of a sectional title scheme a sectional title unit registered in the name of a person; (b) a right registered against immovable property in the name of the person, but excluding a mortgage bond registered against the property; (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; and (d) public service infrastructure.

"Public service infrastructure" shall mean publicly controlled infrastructure of the following kinds:

- (a) national, provincial or other public reads on which goods, services or labour move across a municipal boundary;
- (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme servicing the public;
- (c) power stations, power sub-stations or power lines forming part of an electricity scheme serving the public;
- (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuel forming part of the scheme for transporting such fuels;
- (e) railway lines forming part of a national railway system;
- (f) communication towers, masts, exchanges and lines forming part of a communication system serving the public

KANNALAND MUNICIPALITY REVENUE BY-LAWS

- (g) runways, aprons and the air traffic control unit at national or provincial airports,
 including the vacant land known as the obstacle free zone surrounding these,
 which must be vacant for air navigation purposes;
- (h) breakwaters, seawalls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;
- (i) any other publicly controlled infrastructure as may be prescribed; and
- (j) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (i).

"**Publicly controlled**" shall mean owned by or otherwise under the control of an organ of state, including a public entity listed in the Public Finance Management Act No. 1 of 1999, a municipality, or a municipal entity.

"Rate" shall mean a municipal rate on property as envisaged in Section 229(1)(a) of the Constitution.

"Rateable property" shall mean property on which the municipality may in terms of Section 2 of the Property Rates Act 2004 levy a rate, but excluding property fully excluded from the levying of rates in terms of Section 17 of that Act.

"ratio", in relation to section 19, means the relationship between the cent amount in the Rand applicable to residential properties and non-residential properties: Provided that the two relevant cent amounts in the Rand are inclusive of any relief measures that amount to rebates of a general application to all properties within a property category;

"Ratepayer" shall mean a person who is liable to the municipality for the payment of (a) rates on property in the municipality;

(b) any other tax, duty or levy imposed by the municipality; and/or

(c) fees for services provided either by the municipality or in terms of a service delivery agreement.

"Rebate" in relation to a rate payable on a property, shall mean a discount granted in terms of Section 15 of the Property Rates Act 2004 on the amount of the rate payable on the property.

"Residential property" shall mean a property included in the valuation roll in terms of Section 48(2)(b) of the Property Rates Act 2004 as residential.

"Sectional Titles Act" shall mean the Sectional Titles Act No. 95 of 1986, and "sectional title scheme" shall mean a scheme defined in Section 1 of that Act; and "sectional title unit" shall mean a unit as defined in Section 1 of that Act.

"Specified public benefit activity" shall mean an activity listed in item 1 (welfare and humanitarian), item 2 (healthcare) and item 4 (education and development) of Part 1 of the ninth schedule to the Income Tax Act No. 58 of 1962.

"State trust land" shall mean land owned by the state and held in trust for persons communally inhabiting the land in terms of a traditional system of land tenure; over which land tenure rights have been registered or granted; or which is earmarked for disposal in terms of the Restitution of Land Rights Act No. 22 of 1994.

PART II: TARIFFS

SECTION 3: OBJECTIVE

In setting its annual tariffs the council shall at all times take due cognisance of the tariffs applicable elsewhere in the economic region, and of the impact which its own tariffs may have on local economic development.

SECTION 4: GENERAL PRINCIPLES

- (a) Service tariffs imposed by the local municipality shall be viewed as user charges and shall not be viewed as taxes, and therefore the ability of the relevant consumer or user of the services to which such tariffs relate, shall not be considered as a relevant criterion (except in the case of the indigency relief measures approved by the municipality from time to time).
- (b) The municipality shall ensure that its tariffs are uniformly and fairly applied throughout the municipal region.
- (c) Tariffs for the four major services rendered by the municipality, namely:
 - electricity
 - water
 - sewerage (waste water)
 - refuse removal (solids waste),

shall as far as possible recover the expenses associated with the rendering of each service concerned, and – where feasible – generate a modest surplus as determined in each annual budget. Such surplus shall be applied in relief of property rates or for the future capital expansion of the service concerned, or both.

- (d) The tariff which a particular consumer or user pays shall therefore be directly related to the standard of service received and the quantity of the particular service used or consumed.
- (e) The municipality shall develop, approve and at least annually review an indigency support programme for the municipal area. This programme shall set out clearly the municipality's cost recovery policy in respect of the tariffs which it levies on registered indigents, and the implications of such policy for the tariffs which it imposes on other users and consumers in the municipal region.

- (f) In line with the principles embodied in the Constitution and in other legislation pertaining to local government, the municipality may differentiate between different categories of users and consumers in regard to the tariffs which it levies. Such differentiation shall, however, at all times be reasonable, and shall be fully disclosed in each annual budget.
- (g) The municipality's tariff policy shall be transparent, and the extent to which there is cross-subsidisation between categories of consumers or users shall be evident to all consumers or users of the service in question.
- (h) The municipality further undertakes to ensure that its tariffs shall be easily explainable and understood by all consumers and users affected by the tariff policy concerned.
- (i) The municipality also undertakes to render its services cost effectively in order to ensure the best possible cost of service delivery.
- (j) In the case of directly measurable services, namely electricity and water, the consumption of such services shall be properly metered by the municipality, and meters shall be read, wherever circumstances reasonably permit, on a monthly basis. The charges levied on consumers shall be proportionate to the quantity of the service which they consume.
- (k) In addition, the municipality shall levy monthly availability charges for the services concerned, and these charges shall be fixed for each type of property as determined in accordance with its appropriate policies. Generally, consumers of water and electricity shall therefore pay two charges: one, relatively minor, which is unrelated to the volume of consumption and is levied because of the availability of the service concerned; and another directly related to the consumption of the service in question.

(I) In considering the costing of its water, electricity and sewerage services, the municipality shall take due cognisance of the high capital cost of establishing and expanding such services, and of the resultant high fixed costs, as opposed to variable costs of operating these services.

In adopting what is fundamentally a two-part tariff structure, namely a fixed availability charge coupled with a charge based on consumption, the municipality believes that it is properly attending to the demands which both future expansion and variable demand cycles and other fluctuations will make on service delivery.

(m) The municipality's tariffs for electricity services will be determined to ensure that those consumers who are mainly responsible for peak demand, and therefore for the incurring by the municipality of the associated demand charges from Eskom, will have to bear the costs associated with these charges. To this end the municipality shall therefore install demand meters to measure the maximum demand of such consumers during certain periods. Such consumers shall therefore pay the relevant demand charge as well as a service charge directly related to their actual consumption of electricity during the relevant metering period.

SECTION 5: CALCULATION OF TARIFFS FOR MAJOR SERVICES

In order to determine the tariffs which must be charged for the supply of the four major services, the municipality shall identify all the costs of operation of the undertakings concerned, including specifically the following:

- (a) Cost of bulk purchases in the case of water and electricity.
- (b) Distribution costs.
- (c) Distribution losses in the case of electricity and water.
- (d) Depreciation expenses.
- (e) Maintenance of infrastructure and other fixed assets.
- (f) Administration and service costs, including:
 - (!) service charges levied by other departments such as finance, human resources and legal services;
 - (ii) reasonable general overheads, such as the costs associated with the office of the municipal manager;
 - (iii) adequate contributions to the provisions for bad debts and obsolescence of stock;
 - (iv) all other ordinary operating expenses associated with the service concerned including, in the case of the electricity service, the cost of providing street lighting in the municipal area (note: the costs of the democratic process in the municipality – that is, all expenses associated with the political structures of the municipality – shall form part of the expenses to be financed from property rates and general revenues, and shall not be included in the costing of the major services of the municipality).

- (g) The intended surplus to be generated for the financial year, such surplus to be applied:
 - (i) as an appropriation to capital reserves; and/or
 - (ii) generally in relief of rates and general services.
- (h) The cost of approved indigency relief measures.

SECTION 6: STRUCTURE OF TARIFFS

- (a) The municipality shall provide the first 50kWh of electricity per month and the first 6 kl of water per month free of charge to consumers who have registered as indigents in terms of the municipality's indigency relief programme. The municipality shall further consider relief in respect of the tariffs for sewerage and refuse removal for such registered indigents to the extent that the council deems such relief affordable in terms of each annual budget, but on the understanding that such relief shall not be less than a discount of 50% on the monthly amount billed for the service concerned.
- (b) Because water is a scarce national resource, and this municipality is committed to the prudent conservation of such resources, the tariff levied for domestic consumption of water shall escalate according to the volume of water consumed. The tariff for domestic consumption shall be based on monthly consumption of up to 6 kl (for non-indigents), more than 6 kl but not more than 15 kl, more than 15 kl but not more than 20 kl, more than 20 kl but not more than 30 kl, and more than 30 kl. Tariffs for non-domestic consumption shall be based on a single charge per kl consumed, irrespective of the volume of consumption concerned.

SECTION 7: ELECTRICITY

(a) The various categories of electricity consumers, as set out in sub-section (c) below, shall be charged at the applicable tariffs, as approved by the council in each annual budget.

- (b) Tariff adjustments shall be effective from 1 July each year or as soon as possible thereafter.
- (c) Categories of consumption and charges shall be as follows:
 - (i) With the single exception of registered indigents, all electricity consumers shall be billed for their electricity consumption at the tariff applicable to the category in which the particular consumer fails.
 - (ii) All domestic electricity consumers of the municipality who are registered as indigents with the municipality shall receive free the first 50kWh (fifty) of electricity consumed per month.
 - (iii) All commercial, industrial and other non-domestic properties shall additionally be billed a monthly basic charge per meter installed and, where applicable, a demand charge appropriate to their respective levels of consumption.
 - (iv) A basic (availability) charge per month shall be charged for undeveloped erven, irrespective of their permitted or intended use.

SECTION 8: WATER

- (a) The categories of water consumers as set out in sub-section (c) below shall be charged at the applicable tariffs, as approved by the council in each annual budget.
- (b) Tariff adjustments shall be effective from 1 July each year.
- (c) Categories of consumption and charges shall be:
 - (i) All domestic water consumers registered as indigents with the municipality shall receive free the first 6 (six) kl of water consumed per month. Thereafter a stepped tariff per kl as determined by the council from time to time shall be applicable on metered water consumption.

- (ii) All other domestic consumers shall be charged for actual water consumption at a stepped tariff per kl as determined by the council from time to time.
- (v) A basic charge per water meter, as determined by the council from time to time, shall be charged on ail water consumers, except registered indigents and consumers using prepaid meters.
- (vi) A basic (availability) charge per month shall be charged for undeveloped erven, irrespective of their permitted or intended use.

SECTION 9: REFUSE REMOVAL

- (a) The categories of refuse removal users as set out in sub-section (c) below shall be charged at the applicable tariffs, as approved by the council in each annual budget.
- (b) Tariff adjustments shall be effective from 1 July each year.
- (c) A separate fixed monthly refuse removal charge shall apply to each of the following categories of users, based on the costs of the service concerned:
 - (i) Domestic and other users (once weekly removal)
 - (ii) Business and other users (twice weekly removal)
 - (iii) Business and other (bulk consumers).
 - (iv) Domestic and other users (fortnight removal)
 - (v) Abattoir
- (d) Registered indigents may receive such discount on this charge as the council deems affordable when approving each annual budget, but on the understanding that such discount shall not be less than 40% of the monthly amount billed as a refuse removal charge.

SECTION 10: SEWERAGE

- (a) The categories of sewerage users as set out in sub-section (c) below shall be charged per month at the applicable tariff as approved by the council in each annual budget.
- (b) Tariff adjustments will be effective from 1 July each year.
- (c) Categories of usage and charges shall be:
 - A basic (availability) charge per month shall be charged for undeveloped erven, irrespective of their permitted or intended use.
 - (ii) A fixed monthly charge based on the costs of the service shall be charged for bucket removal for domestic users. Registered indigents may receive such discount on this charge as the council deems affordable when approving each annual budget, but on the understanding that such discount shall not be less than 40% of the monthly amount billed for this service.
 - (iii) A fixed monthly charge based on the costs of the service shall be charged for domestic users. Registered indigents may receive such discount on this charge as the council deems affordable when approving each annual budget, but on the understanding that such discount shall not be less than 40% of the monthly amount billed for this service.
 - (iv) A fixed monthly charge based on the costs of the service per sewer point/toilet shall be charged to all businesses, industries and institutional users.
 - (v) An effluent fee shall further be payable by factories and other industrial users where the wastewater emanating from such users requires special purification measures by the municipality. Such fees shall be based on the toxic content of the wastewater concerned and the costs of the purification.

SECTION 11: MINOR TARIFFS

- (a) All minor tariffs shall be standardised within the municipal region.
- (b) All minor tariffs shall be approved by the council in each annual budget, and shall, when deemed appropriate by the council, be subsidised by property rates and general revenues, particularly when the tariffs will prove uneconomical when charged to cover the cost of the service concerned, or when the cost cannot accurately be determined, or when the tariff is designed purely to regulate rather than finance the use of the particular service or amenity.
- (c) All minor tariffs over which the municipality has full control, and which are not directly related to the cost of a particular service, shall annually be adjusted at least in line with the prevailing consumer price index, unless there are compelling reasons why such adjustment should not be effected.
- (d) The following services shall be considered as subsidised services, and the tariffs levied shall cover 50% or as near as possible to 50% of the annual operating expenses budgeted for the service concerned:
 - (i) burials and cemeteries
 - (ii) rentals for the use of municipal sports facilities.
- (e) The following services shall be considered as community services, and no tariffs shall be levied for their use:
 - (i) municipal museum and art gallery
 - (ii) disposal of garden refuse at the municipal tip site
 - (iii) municipal lending library (except for fines set out below)
 - (iv) municipal botanical garden, and all other parks (excluding caravan parks) and open spaces.

- (f) The following services shall be considered as economic services, and the tariffs levied shall cover 100% or as near as possible to 100% of the budgeted annual operating expenses of the service concerned:
 - (i) maintenance of graves and garden of remembrance (cremations)
 - (ii) housing rentals
 - (iii) rentals for the use of municipal halls and other premises (subject to the proviso set out below)
 - (iv) building plan fees
 - (v) cleaning of stands
 - (vi) electricity, water, sewerage: new connection fees
 - (vii) Photostat copies and fees
 - (viii) clearance certificates.
- (g) The following charges and tariffs shall be considered as regulatory or punitive, and shall be determined as appropriate in each annual budget:
 - (i) fines for loss or overdue library books
 - (ii) advertising sign fees
 - (iii) electricity, water: disconnection and reconnection fees
 - (iv) penalty and other charges imposed in terms of the approved policy on credit control and debt collection
 - (v) penalty charges for the submission of dishonoured, stale, post-dated or otherwise unacceptable cheques.
- (h) Market-related rentals shall be levied for the lease of municipal properties.
- (i) In the case of rentals for the use of municipal halls and premises, if the municipal manager is satisfied that the halls or premises are required for non-profit making purposes and for the provision of a service to the community, the municipal manager may waive 50% of the applicable rental.

(j) The municipal manager shall determine whether an indemnity or guarantee must in each instance be lodged for the rental of municipal halls, premises and sports fields, and in so determining shall be guided by the likelihood of the municipality's sustaining damages as a result of the use of the facilities concerned.

PART III: RATES

SECTION 12: OBJECTIVE

- In developing and adopting this rates policy, the council has sought to give effect to the sentiments expressed in the preamble of the Property Rates Act, 2004 (No 6 of 2004) namely that:
 - the Constitution enjoins local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;
 - there is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfill its developmental responsibilities;
 - (iii) revenues derived from property rates represent a critical source of income for municipalities to achieve their constitutional objectives, especially in areas neglected in the past because of racially discriminatory legislation and practices; and
 - (iv) it is essential that municipalities exercise their power to impose rates within a statutory framework which enhances certainty, uniformity and simplicity across the nation, and which takes account of historical imbalances and the burden of rates on the poor.
- (b) In applying its rates policy, the council shall adhere to all the requirements of the Property Rates Act, 2004 (No 6 of 2004) including any regulations promulgated in terms of that Act.
 - 13 CLEARANCE CERTIFICATES (SECTION 118(1) AND 118(3)

- (i) On the sale of any property in the municipal jurisdiction, the municipality will withhold the transfer until all rates, services and consumption charges are paid by withholding a rates clearance certificate as contemplated in section 118(1) of the Systems Act.
- (ii) The Municipality shall, wherever possible, issue a clearance certificate within ten working days of such request once all outstanding debts and administration fees have been paid in full.
- (iii) The above provisions do not apply in the case of transfers from National Government, Provincial Government or another municipality of residential property where the provisions of Section 118(4) of the Municipal Systems Act are applicable.
- (iv) Whereas section 118(1) effectively places an embargo on the transfer of immovable property until die council has obtained payment of all amounts owed to it for a period of two years prior the application for rates clearance, section 118(3) determines that an amount due for municipal service fees, surcharges on fees, property rates and other municipal taxes, levies and duties is a charge upon the property in connection with which the amount is owing and enjoys preference over a mortgage bond registered against the property.
- (v) The Municipality shall collect two (2) months service charges in advance to cover the period for the transfer to be registered at the Deeds Office.

SECTION 14: IMPOSITION OF RATES

- (a) The council shall as part of each annual operating budget component impose a rate in the rand on the market value of all ratable property as recorded in the municipality's valuation roll and supplementary valuation roll. Ratable property shall include any rights registered against such property, with the exception of a mortgage bond.
- (b) The council shall, in imposing the rate for each financial year, take proper cognizance of the aggregate burden of rates and service charges on representative property owners, in the various categories of property ownership,

and of the extent to which this burden is or remains competitive with the comparable burden in other municipalities within the local economic region.

SECTION 15: REBATES ON RATES

- (a) In imposing the rate in the rand for each annual operating budget component, the council shall grant the following rebates to the categories of properties and categories of owners indicated in sub-section (b) below, but the council reserves the right to amend these rebates if the circumstances of a particular annual budget so dictate.
- (b) In determining whether a property forms part of a particular category indicated below, the municipality shall have regard to the actual use to which the relevant property is put. In the case of vacant land not specifically included in any of the categories indicated below, the permitted use of the property shall determine into which category it falls.

CATEGORY OF PROPERTY		<u>REBATE</u>
		TO BE
		<u>GRANTED</u>
(i)	Sites zoned for residential purposes and used	
	for residential purposes only and of which the total	
	valuation is R70,000.00 or less, will automatically be	
	exempt from property rates	100%
(ii)	Industrial properties	NONE
(iii)	Business and commercial properties	NONE
(iv)	Farm properties: residential component	75%
(v)	Farm properties: business and commercial component	NONE
(vi)	Farm properties: agricultural component	75%
(vii)	Farm properties: used for no purpose	75%
(viii)	Smallholdings: residential component	75%
(ix)	Smallholdings: business and commercial component	NONE
(x)	Smallholdings: industrial component	NONE

(xi)	Smallholdings: agricultural component	75%	
(xii)	State-owned properties: residential	NONE	
(xiii)	State-owned properties: public service infrastructure	30%	
(xiv)	State-owned properties: other	NONE	
(xv)	Municipal properties: residential	NONE	
(xvi)	Municipal properties; public service infrastructure	30%	
(xvii)	Municipal properties: other	NONE	
(xviii)	Formal and informal settlements: all properties with a		
	ratable value of up to R70,000, will automatically be		
	exempted from rates.	100%	
(xix)	Formal and informal settlements: all properties with a		
	ratable value of R70,000 or more	NONE	
(xx)	Communal land	NONE	
(xxi)	State trust land	NONE	
(xxii)	Protected areas	100%	
(xxiii)	Properties on which national monuments are situated,		
	and where no business or commercial activities are		
	conducted in respect of such monuments	100%	
(xxiv)	Properties on which national monuments are situated,		
	but where business or commercial activities are		
	conducted in respect of such monuments	NONE	
(xxv)	Properties owned by public benefit organizations and		
	used to further the objectives of such organizations	80%	
(xxvi) The rate payable by agricultural and public sector infrastructure			
	properties will be equal to seventy five percent (75%) of	the	
	residential rate payable. The differential rate will calculated	as	
follows:			
(a) a 5% differential due to the fact that the municipality does	not	
	provide municipal roads;		
(b) a 5% differential due to the fact that the municipality does	not	
	provide sewerage services;		
(0	c) a 5% differential due to the fact that the municipality does	not	
	provide electricity services;		

- (d) a 10% differential due to the fact that the municipality does not provide water services;
- (e) a 10% differential due to the fact that the municipality does not provide refuse removal services;
- (f) a 10% differential due to the fact that the farm owner supplies 1 to 10 houses to farm workers;
- (g) a 20% differential due to the fact that the farm owner supplies more than 10 houses to farm workers;
- (h) a 10% differential due to the fact that the owner supplies work opportunities for less than 10 permanent farm workers;
- a 20% differential due to the fact that the farm owner supplies work opportunities for more than 10 permanent farm workers.

1. ONLY ONE OF (F) & (G) CAN BE APPLICABLE

2. ONLY ONE OF (H) & (I) CAN BE APPLICABLE

- (c) In addition to the foregoing, the first R15 000 of the market value of residential properties and of properties used for multiple purposes provided one or more components of such property are used for residential purposes shall be exempt from rates.
- (d) Municipal properties shall include properties owned by municipal entities
- (e) Properties used for multiple purposes, other than those referred to in sub-section (b(i)) above, shall be rated on the value assigned to each component, and shall receive the rebate applicable to such component. Where one component on average represents 90% or more of the property's actual use, such property shall be rated as though it were used for that use only.
- (f) The following categories of owners of residential properties shall additionally receive the following rebates on the rates due in respect of such properties after deducting the rebate applicable to residential properties:

CATEGORY OF OWNERS

ADDITIONAL REBATES

- Property owners who are over 60 years of age, who are both the permanent occupants and the sole owners of the property.
- 30% of the rates based on the ratable value.
- Owners of properties being developed for approved commercial or industrial usage

80% of the rates based on the ratable value until the development is completed,

- (g) The council grants the above rebates in recognition of the following factors:
 - (i) The inability of residential property owners to pass on the burden of rates, as opposed to the ability of the owners of business, commercial, industrial and certain other properties to recover such rates as part of the expenses associated with the goods or services which they produce.
 - (ii) The need to accommodate indigents and less affluent pensioners.
 - (iii) The services provided to the community by public service organisations.
 - (iv) The value of agricultural activities to the local economy coupled with the limited municipal services extended to such activities, but also taking into account the municipal services provided to municipal residents who are employed in such activities.
 - (v) The need to preserve the cultural heritage of the local community.
 - (vi) The need to encourage the expansion of public service infrastructure.
 - (vii) The indispensable contribution which property developers (especially in regard to commercial and industrial property development) make towards local economic development, and the continuing need to encourage such development.
- (g) The municipal manager shall ensure that the revenues forgone in respect of the foregoing rebates are appropriately disclosed in each annual operating budget

component and in the annual financial statements and annual report, and that such rebates are also clearly indicated on the rates accounts submitted to each property owner.

SECTION 16: FREQUENCY OF PAYMENTS

Payments for rates shall be made monthly on or before the date specified in each monthly rate account, which date shall be the 15th day of the month concerned or if the 15th is not a business day, the business day immediately following the 15th.

SECTION 17: CORRECTION OF ERRORS AND OMISSIONS

- (a) In the event of any under-recovery of rates on a particular property, whether because of an error or omission on the part of the municipality or false information provided by the property owner concerned or a contravention of the permitted use to which the property concerned may be put, the rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll. In addition, where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.
- (b) In the event of any over-recovery of rates on a particular property, whether because of the rate applied or the valuation, the account concerned shall be rectified for the year in which the mistake is detected and for not more than the two preceding financial years, subject, however, to the provisions of the Institution of Legal Proceeding against

Certain Organs of State Act, 2002 (Act No 40 of 2002)

(c) Where incorrect debits were raised or omitted levies regarding services, the accounts under query will be rectified for the year, in which the error was found or reported and two preceding financial years.

SECTION 18: FREQUENCY OF VALUATIONS

The municipality shall prepare a new valuation roll every 5 (five) years and supplementary valuation rolls chee yearly.

PART IV: CREDIT CONTROL AND DEBT COLLECTION

SECTION 19: OBJECTIVE CONSTITUTIONAL OBLIGATIONS

The council of the municipality, in adopting this policy on credit control and debt collection, recognises its constitutional obligations to develop the local economy and to provide acceptable services to its residents. It simultaneously acknowledges that it cannot fulfill these constitutional obligations unless it exacts payment for the services which it provides and for the taxes which it legitimately levies – in full from those residents who can afford to pay, and in accordance with its indigency relief measures for those who have registered as indigents in terms of the council's approved indigency management policy.

SECTION 20: NOTICE OF DEFAULT AND INTENDED TERMINATION OR RESTRICTION OF SERVICES

Within 2 (two) calendar days after each monthly due date for payment of municipal accounts for property rates and/or service charges, the municipal manager shall dispatch to every defaulting accountholder, that is, every accountholder who as at the date of the notice has not paid the monthly account in full or has not made an acceptable arrangement with the municipal manager for partial or late payment, a notice stating that unless full payment is received or an acceptable arrangement made with the municipal manager for partial or late payment made with the municipal manager for partial or late payment made with the municipal manager for partial or late payment made with the municipal manager for partial or late payment to which the account in arrears relates shall be terminated or restricted 5 (five) working days after the date of the notice concerned.

SECTION 21: RECONNECTION OR REINSTATEMENT OF TERMINATED OR RESTRICTED SERVICES

- (a) Services to defaulting accountholders terminated or restricted in terms of Section 19 above shall be reconnected or reinstated by the municipal manager only when all the following conditions have been met:
 - the arrear account has been paid in full, including the interest raised on such account; or an acceptable arrangement has been made with the municipal manager for the payment of the arrear account, including the interest raised on such account;
 - (ii) the charge(s) for the notice sent in terms of Section 19 above and for the reconnection or reinstatement of the terminated or restricted service(s), as determined by the council from time to time, have been paid in full;
 - (iii) a service contract has been entered into with the municipality, as contemplated in Section 26 below; and
 - (iv) a cash deposit has been lodged with the municipal manager in compliance with Section 27
- (b) In the case of consumers using prepaid meters, but who have fallen into arrears with the remainder of their obligations to the municipality, no prepaid purchases shall be accepted until the outstanding arrears have been settled or an acceptable arrangement made for the payment of the arrear account, as contemplated above: such arrangement may entail the limitation of the amount of prepaid services which may be purchased until the arrears or a stated percentage of the arrears has been settled.

SECTION 22: PERIODS FOR RECONNECTIONS OR REINSTATEMENTS

The municipal manager shall reconnect or reinstate terminated or restricted services within 3 (three) working days after the date on which the conditions set out in Section 20 above have been met, unless the municipal manager is unable to do so because of circumstances beyond the control of the municipality.

SECTION 23: ILLEGAL RECONNECTIONS

- (a) The municipal manager shall, as soon as it comes to the notice of the municipal manager that any terminated or restricted service has been irregularly reconnected or reinstated, report such action to the South African Police Service, disconnect or restrict such service(s), and not reconnect or reinstate such service(s) until the arrear account, including the interest raised on such account, the charges for the notice sent in terms of Section 19 above and the charges for both the original and subsequent reconnection or reinstatement of the service(s) and the revised deposit have been paid in full, together with such penalty as may be determined by the council from time to time.
- (b) In addition, all metered consumption since the date of the illegal reconnection, or the estimated consumption if a reliable meter reading is not possible, shall also be paid full before any reconnection or reinstatement is considered.

SECTION 24: RESTRICTION OF SERVICES

If the municipal manager is of the opinion that the termination of services, in the case of a particular property in respect of which the account is in arrear, is not in the best interests of the community – specifically because of the potential endangerment of the life of any person, whether resident in or outside the property concerned – the municipal manager may appropriately restrict rather than terminate the services in question.

SECTION 25: SERVICES NOT RECONNECTED OR REINSTATED AFTER FOUR WEEKS

(a) If services have been terminated or restricted in the case of a property in respect of which the account is in arrear, and the accountholder has not paid such arrears, including the interest raised on such account, or made an acceptable arrangement with the municipal manager for the payment of the arrear account,

including the interest raised on such account, within a period of 28 (twenty eight) calendar days after the date of termination or restriction of the service(s) concerned, the municipal manager shall forthwith hand such account over for collection and such further action as is deemed necessary to the municipality's attorneys or any debt collecting agency appointed by the council.

- (b) Such further action shall include if necessary the sale in execution of such property to recover arrear property rates and service charges (if the accountholder is also the owner of the property).
- (c) All legal expenses incurred by the municipality shall be for the account of the defaulting accountholder.

SECTION 26: ARRANGEMENTS FOR PAYMENT OF ARREAR ACCOUNTS

- (a) Allowing defaulting account holders to make arrangements for the payment of arrear accounts shall be at the discretion of the municipal manager.
- (b) Each defaulting accountholder must pay an arrear account in full or make arrangement for payment, according to the council resolution taken from time to time together with the interest raised on such account, and it shall be a condition for the conclusion of any arrangement that the accountholder is bound to pay every current municipal account in full and on time during the period over which such arrangement extends.
- (c) If an accountholder breaches any material term of an arrangement, the balance of the arrear account, together with the balance of interest raised on such account, shall immediately become due and payable to the municipality, and if the accountholder defaults on such payment, the municipal manager shall terminate or restrict services to the property in question and shall forthwith hand such account over for collection as envisaged in Section 24 above.

(d) An accountholder who has breached an arrangement as set out above shall not be allowed to make any further arrangements for the payment of arrear accounts, but shall be proceeded against, after the dispatch of the initial notice of default as envisaged in Section 19 above and failure by the accountholder to pay the arrear account, together with interest raised on such arrears as required in terms of such notice, as though such accountholder had breached a material term of an arrangement.

SECTION 27: SERVICE CONTRACT

- (a) A service contract shall henceforth be entered into with the municipality for each property to which the municipality is expected to provide all or any of the following services:
 - (i) electricity
 - (ii) water
 - (iii) refuse collection
 - (iv) sewerage.
- (b) Such contract shall set out the conditions on which services are provided and shall require the signatory to note the contents of the municipality's credit control and debt collection policy, a copy of which shall be provided to such signatory, as well as the provision of the Municipal Systems Act in regard to the municipality's right of access to property.
- (c) Where the signatory is not the owner of the property to which the services are to be provided, a properly executed letter from such owner indicating that the signatory is the lawful occupant of the property shall be attached to the service contract.
- (d) Current consumers and users of the municipality's services who have not entered in a service contract as envisaged above, must do so within 2 (two) years from the date on which the by-laws to implement the present policy are

published, and failure to do so shall be considered as a default equivalent to nonpayment in terms of Section 19 above.

SECTION 28: PAYMENT OF DEPOSITS

Whenever a service contract is entered into in terms of Section 26 above, the signatory shall lodge a cash deposit with the municipality, such deposit will be determined in the annual budget of each financial year.

SECTION 29: ALLOCATION OF PART-PAYMENTS AND APPROPRIATION OF DEPOSITS

- (a) If an accountholder pays only part of any municipal account due, the municipal manager shall allocate such payment as follows:
 - to all unpaid charges levied by the municipality in respect of unacceptable cheques, notices, legal expenses and reconnections or reinstatements of services in respect of the account or property concerned;
- (b) This sequence of allocation shall be followed notwithstanding any instructions to the contrary given by the accountholder.
- (c) In the event of an accountholder's defaulting on the payment of an arrear account, as contemplated in Section 22, 24 and 25 above, the municipal manager shall forthwith appropriate as much of such deposit as is necessary to defray any costs incurred by the municipality and the arrear amount owing to the municipality in the same sequence that is applicable to the allocation of part payments, as contemplated above.

SECTION 30: QUERIES BY ACCOUNTHOLDERS

- (a) In the event of an accountholder in the view of the municipal manager reasonably querying any item or items on the monthly municipal account, no action shall be taken against the accountholder as contemplated in Section 19 above, provided
 - the accountholder has paid by due date an amount equal to the monthly average monetary value of the three most recent unqueried accounts in respect of the service under query,
 - (ii) all unqueried balances on such account, and
 - (iii) such query is made in writing by the accountholder or is recorded in writing by the municipal manager on behalf of the accountholder on or before the due date for the payment of the relevant account.
- (b) Any query raised by an accountholder in the circumstances contemplated in Section 30 below shall not constitute a reasonable query for the purposes of the sub-section (a) above.

SECTION 31: INABILITY TO READ METERS

- (a) If the municipality is unable to read any meter on any property because the meter has been rendered inaccessible through any act or omission of the accountholder or owner of the property concerned, the municipal manager do not estimate the consumption.
- (b) The accountholder shall be liable for the initial payment of such surcharge(s) as though the surcharge were part of the service charge concerned, but the municipal manager shall reverse such surcharge(s) against the first account for which a meter reading is again obtained.

SECTION 32: DISHONOURED AND OTHER UNACCEPTABLE CHEQUES

If an accountholder tenders a cheque which is subsequently dishonoured by or is found to be unacceptable to the accountholder's or the municipality's bankers, the municipal manager shall – in addition to taking the steps contemplated in these by-laws against defaulting accountholders – charge such accountholder the penalty charge for unacceptable cheques, as determined by the council from time to time, and such charge shall rank equally with the costs and expenses incurred by the municipality for purposes of determining the sequence of allocations and appropriations contemplated in Section 28 above.

SECTION 33: INTEREST ON ARREARS AND OTHER PENALTY CHARGES

- (a) Interest shall be charged for a full month on all arrear amounts at the percentage determined by Council irrespective of when payment is made.
- (b) If the municipality uses more than one banking institution it shall for purposes of determining the interest on arrear accounts apply the overdraft rate offered by the institution with which its primary bank account is placed.
- (c) Interest shall be calculated on a daily basis. For purposes of determining arrear amounts, all amounts unpaid including interest previously raised and penalty charges, but excluding value added tax, shall be taken into account.
- (d) In considering each annual budget the council shall review the adequacy of its interest charges, and shall determine the following for the financial year concerned:
 - (i) charges for disconnection or restriction of services (Section 19)
 - (ii) charges for reconnection or reinstatement of services (Section 20)
 - (iii) charges for notices of default (Section 19)
 - (iv) penalty charges for illegal reconnections (Section 22)

(v) penalty charges for dishonoured and unacceptable cheques (Section 31).

SECTION 34: INDIGENCY MANAGEMENT

In regard to the payments expected from registered indigents, and the credit control and debt collection actions contemplated in respect of such residents, this part of the by-laws must be read in conjunction with the policies on indigency management.

SECTION 35: ARREARS WHICH HAVE ARISEN PRIOR TO THE ADOPTION OF THE PRESENT POLICY

- (a) The council shall separately consider arrears which arose prior to the adoption of the present by-laws, and shall advise accountholders of their respective obligations in regard to such arrears.
- (b) In determining such obligations, the council shall have regard to the quantum of such arrears, to the period over which the default occurred, and to whether the accountholder concerned has registered as an indigent in terms of the municipality's by-laws on indigency management.
- (c) The council shall further consider an incentive scheme to encourage accountholders to settle all or a stated percentage of these arrears.

PART V: INDIGENCY MANAGEMENT

SECTION 36: OBJECTIVE

Because of the level of unemployment and subsequent poverty in the municipal area, there are households which are unable to pay for normal municipal services. The municipality therefore adopts its indigency management policy and attendant by-laws to ensure that these households have access to at least basic municipal services, and is guided in the formulation of this policy and by-laws by the national government's policy in this regard.

SECTION 37: WHO QUALIFIES FOR INDIGENT SUPPORT

- (a) Households where verified total gross monthly income of all occupants over 18 years of age does not exceed the total of two government old age pensions or such other amount as the council may from time to time determine, qualify for a subsidy on property rates and service charges for sewerage and refuse removal, and will additionally receive 6 kl of water per month and 50 kWh of electricity per month free of charge.
- (b) Only households where the accountholder or property owner has registered as indigent in terms of the municipality's annual registration programme, and whose registration has been accepted and entered into the register of indigents shall qualify for the above relief.
- (c) For a household to qualify for subsidies or rebates on the major service charges in terms of Section 37 below, the registered indigent must be the full-time occupant of the property concerned, and if not also the owner of the property concerned, may not own any other property, whether in or out of the municipal area.

- (d) For a household to qualify for a rebate on rates, the registered indigent must be both the owner and fulltime occupant of the property concerned, and may not own any other property, whether in or out of the municipal area.
- (e) Indigency relief shall apply for a period not extending beyond the financial year in which the particular household is registered as indigent registration must be renewed in each registration programme if relief is to continue.
- (f) To register as an indigent, the relevant property owner or accountholder must personally complete and sign the registration form provided by the municipality for this purpose, and furnish such further documentation as the municipality specifies.
- (g) The municipal manager will provide assistance to persons who cannot read or write, at such times and places as are specified in the notices published to indicate that the registration programme is to take place.
- (h) Registration will take place on dates and at times and places determined by the council, but shall generally be undertaken during January and/or February each year.

SECTION 38: APPLICATION OF THE POLICY

- (a) The subsidies on rates and the specified service charges will be determined as part of each annual budget and in terms of the municipality's policies on property rates and tariffs.
- (b) In respect of water, a 100% subsidy up to 6 kl per household per month will apply; however, if consumption exceeds 6 kl per metering period (month) the consumer will be charged at normal tariffs for actual consumption on the quantity exceeding 6 kl.

- (c) In respect of electricity, a 100% subsidy up to 50 kWh per household per month will apply; however, if consumption exceeds 50 kWh per metering period (month), the consumer will be charged at normal tariffs for actual consumption on the quantity exceeding 50 kWh.
- (d) In respect of sewerage charges and charges for household refuse removal, the relief granted shall not be less than a rebate of 50% on the monthly amount billed for the service concerned.
- (e) In respect of property rates, the rebate shall be 100% of the rates based on the rateable value up to R40 000.

SECTION 39: NON-COMPLIANCE OF HOUSEHOLDS REGISTERED AS INDIGENT

- (a) When a property owner or accountholder who has registered as an indigent fails to comply with any arrangements or conditions which are in the view of the municipal manager materially relevant to the receipt of indigency relief, such person will forfeit his or her status as a registered indigent with immediate effect, and will thereafter be treated as an ordinary residential property owner or accountholder for the financial year concerned.
- (b) The onus is on each registered indigent to advise the municipal manager of such failure to comply.
- (c)
- (i) if any household in receipt of indigency relief falls into arrears in respect of any amounts due by it to the municipality, the property owner or accountholder concerned must make immediate arrangements with the municipal manager to pay off these arrears owing within a reasonable time determined by the municipal manager in terms of the municipality's credit control and debt collection by-laws.

- (ii) If these arrangements are not made, no subsidies will be paid or free services provided, and services may be terminated in terms of the municipality's credit control and debt collection by-laws.
- (d) The relief to indigents may be withdrawn at the discretion of the municipal manager if:
 - a registered indigent who qualifies for such relief fails to keep to the terms of the policy agreement; or
 - (ii) any tampering with the installations of the municipality is detected.
- (e)
- (i) If a registered indigent is found to have provided fraudulent information to the municipality in regard to any material condition for registration as an indigent, such person shall immediately be removed from the register of indigents, and shall be liable to repay to the municipality with immediate effect all indigency relief received from the date of such fraudulent registration.
- (ii) Moreover, such person may not again be considered for indigency relief for a period extending for 5 (five) years beyond the financial year in which the misdemeanour is detected.
- (f) Indigency relief will not apply in respect of property owners owning more than one property, whether in or outside the municipal area.

SECTION 40 TAMPERING OF METERS

Objective

 Section 97(1) (h) of the Act stipulates that a municipality's Credit Control and Debt Collection Policy must provide for matters relating to unauthorized consumption of services, theft and damages.

(2) The objective of this Policy is to provide in this policy an extension of Credit Control and Debt Collection Policy for the matters referred to in that section.

Unauthorized use of property of the Council

- (3) No one may tamper with any municipal equipment or property.
- (4) An authorized officer must inspect the equipment and property of the municipality when he or she suspects:
 - that any illegal connections were attached to such equipment or property, or
 - that any unauthorized consumption or use of services is taking place, or
 - > any theft of such equipment on property, or
 - any damage to such equipment on property.

Municipality's right of access to premises

(5) In terms of section 101 of the Act the occupier of premises in a municipality must give an authorized officer access at all reasonable hours to the premises in order to read, inspect, repair, any meter or service connection for reticulation, or to stop or restrict the provision of any service.

Power to restrict or terminate supply of services

- (6) Where the municipality has suffered any loss or damage as a result of any act contemplated in paragraph 4, a penalty approved by Council for damages or loss must be imposed on the owner /occupier of the premises concerned.
- (7) The owner/occupier must be notified of the amount of damage or loss by means of a notice which is hand delivered to the latest recorded address of the owner/occupier, and such notice must also stipulate the date on or before such amount must be paid to the municipality.
- (8) The Council shall reconnect or restore full levels of supply of any of the restricted or discontinued municipal services only after the reconnection fee and the full amount of the penalty, including the costs of such

disconnection and reconnection, if any, have been paid in full. An agreement must be made to the owner/occupier for a monthly payment on the outstanding debt.

(9) The right of the Council or any duty appointed agent to limit or discontinue water to any premises or customer, shall be subject to the provisions of sections 3 and 4 of the Water Service Act 1997 (Act 108 of 1997).

Illegal reconnections and/or tampering

- (10) The Accounting Officer shall, as soon as it comes to the notice of the Accounting Officer that any terminated or restricted service has been irregularly reconnected or reinstated, instate one, some or all the following enforcement actions:
 - Disconnect or restrict such service(s),
 - Permanently remove such service(s),
 - Require pre payment technology to be installed.
 - Not reinstate such service(s) until the arrear account, including the interest raised on such amount, the charges for both the original and subsequent reconnection or reinstatement of the service(s) and the revised deposit and penalty have been paid in full,
 - Laying criminal charges with the police,
 - > Cancel the contract.

Visiting Indigent Households

(11) All indigent households shall be visited by a person or firm delegated by council on a regular basis to investigate tampering and illegal connection cases and or to inspect the status of meter connections and restrictions and/or flow limiters.

ADOPTED BY RESOLUTION OF THE MUNICIPAL COUNCIL OF KANNALAND;

Version 1 – 30 May 2013 Version 2 – 28 May 2014 Version 2 – 29 March 2018

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