



KANNALAND
MUNISIPALITEIT | MUNICIPALITY



Medium Term Revenue and Expenditure Framework (MTREF) 2024/25 – 2026/27



Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 July 2009

Table of Contents

Glossary.....	4
PART 1 – ANNUAL BUDGET	6
SECTION 1 – MAYOR’S REPORT.....	6
SECTION 2 – RESOLUTIONS	7
2.1 Approval of the Draft Annual Budget – MTREF	7
SECTION 3 – EXECUTIVE SUMMARY	8
3.1 INTRODUCTION.....	8
3.2 TARIFFS	9
3.3 BUDGET POLICIES REVIEWED	10
3.4 BY-LAWS REVIEWED	11
3.5 BUDGET SUMMARY	11
3.6 KEY FOCUS AREAS OF THE 2024/25 BUDGET PROCESS	12
SECTION 4 – BUDGET TABLES	15
Table A1 - Budget Summary	15
Table A2 – Budget Financial Performance (Functional Classification).....	16
Table A3 - Budgeted Financial Performance (Rev & Exp by Municipal Vote)	17
Table A4 - Budgeted Financial Performance (Revenue & Expenditure)	18
Table A5 – Capital Expenditure Budget by Vote	19
Table A6 – Budgeted Financial Position.....	20
Table A7 – Budgeted Cash Flows.....	21
Table A8 – Cash Backed Reserves / Accumulated Surplus Reconciliation	22
Table A9 – Asset Management.....	23
Table A10 – Basic Service Delivery Measurement.....	26
PART 2 – SUPPORTING DOCUMENTATION.....	27
Section 5 – Annual Budget Process	27
Section 6 – Overview of alignment of annual budget with IDP	31
Section 7 – Measurable performance objectives and indicators	32
Section 8 – Budget policies & By-Laws.....	33
Section 9 – Overview of budget assumptions	34
Section 10 – Overview of budget funding	35
Section 11 – Expenditure on allocations and grant programmes	38

Section 12 – Allocations and grants made by the Municipality	40
Section 13 – Councillor Allowances and employee benefits	41
Section 14 – Monthly targets for revenue, expenditure and cash flow	44
Section 15 – Annual budgets and service delivery agreements – municipal entities and other external mechanisms.....	46
Section 16 – Contracts having future budgetary implications.....	46
Section 17 – Capital expenditure details.....	47
Section 18 - Supporting tables.....	52
Appendix A – Tariff Listing	56
Appendix C – Service Standards	57

Glossary

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt 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 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 budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown 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 legislation that shows the total allocations made by national to provincial and local government.

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

Fruitless and wasteful expenditure – Expenditure that was made in vain and could 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

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principal piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two year's budget allocations. Also includes details of the previous and current years' financial position.

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day-to-day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the 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 and/or expenditure that does not relate to the vote it is allocated to.

Virement – A transfer of budget.

Vote – One of the main segments of a budget. In Kannaland Municipality this means at function level.

PART 1 – ANNUAL BUDGET

SECTION 1 – MAYOR’S REPORT

The mayor’s budget speech for the 2024/25 Medium Term Budget and Expenditure Framework (MTREF), will be submitted to Council during May 2024, after the public participation process has been completed, and when the annual budget is considered by Council for approval.

SECTION 2 – RESOLUTIONS

2.1 Approval of the Draft Annual Budget – MTREF

The resolution to be tabled to Council for the approval of the Draft Annual Budget:

RECOMMENDATION:

1. That Council approves the draft annual budget of the municipality for the financial year 2024/24 and the two outer years 2025/26 and 2026/27 as per Budget schedules A1 to A10 and supporting schedules SA1 to SA38;
2. The capital budget (per department and per ward);
3. That Council approves the tabled rates and tariffs as contained in the attached tariff listing applicable to the 2024/25 budget year;
4. That Council takes note of MFMA Budget Circulars as attached;
5. That Council takes note of the quality certificate signed by the Municipal Manager;
6. That Council review the proposed changes to the budget related policies and by-laws as attached and/or provided in soft copy and published on the municipal website;
7. That the tabled service standards attached as per Annexure to be approved;

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

The South African economy is expected to slow in 2024 and over the medium term and the risks to the economic outlook remain elevated. Real economic growth is projected to be 1.6 per cent in 2024. However, due to extensive power outages and other domestic logistical constraints, the South African Reserve Bank (SARB) forecasts real GDP growth of only 0.6 per cent in 2024. The SARB has also revised its 2024 and 2025 projections downwards to 0.7 per cent and 1.0 per cent, respectively.

The 2024 SIME process will therefore take place in a time of heightened economic uncertainty and downside risks.

The following macro-economic forecasts was considered when preparing the 2024/25 MTREF municipal budget.

Table 1: Macroeconomic performance and projections, 2022 – 2027

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

Source: 2024 budget review.

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

Kannaland Municipality is experiencing severe financial constraints and is in need of supports to be able to implement its proposed funding plan and diagnostic report. We all find ourselves in a period of recovery and it is important that we proceed in a way that will promote synergy. The impact of rolling black-outs has put extended pressure on the Municipalities ability to sell electricity which is its only profitable service.

The process of developing the municipality's annual budget is largely guided by the strategic thrusts and operational priorities of Kannaland's IDP as well as the MTREF that sets out the expected annual revenue and projected expenditure for the budget year under consideration and the outer years that forms part of the MTREF.

In order to be sustainable, Kannaland will have to be able to learn from past experiences. The current budget is unfunded, and we recognise that it is of the utmost importance that the budget funding plan (as attached) will be implemented. The deficit is progressively getting worse, and it will be key to stabilise liquidity, enhance and protect revenue, but at the same

time incur expenditure with due care in a prioritised manner aimed at meeting service delivery targets. Years of tariff increases above the inflation rate, combined with an annual increase in rates, over and above an increase in property value (as a result of a general valuation), left the municipality with a declining collection rate and consequently an out-of-control increase in outstanding debtors. The aim within this budget is to find an equilibrium between cost reflective tariffs, affordability, and collectability.

3.2 TARIFFS

Details on tariff increases can be found within the attached tariff listing. Overall tariff increases can be summarised as follow:

DESCRIPTION	% INCREASE
PROPERTY RATES	0%
ELECTRICITY	15.0%
WATER	4.9%
SANITATION / WASTE-WATER	4.9%
REFUSE / SOLID WASTE	4.9%
OTHER (SEE TARIFF LISTING)	4.9%
BULK PURCHASES ESKOM + DIRECT CUSTOMERS	18.0%

Tariffs cannot be directly linked to a single inflation target but are calculated on a weighted average basis in consideration of the cost drivers and their individual annual increases.

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.

Property rates will be levied as in terms of the Municipal Property Rates Act (2004) as amended, with the table below setting out the tariffs applicable to each category of use and the applicable ratios expressed in terms of the base tariff that will be equal to the normal residential property tariff.

All tariffs to be expressed in terms (ratio) of the baseline tariff (Equal to Residential tariff)							Tariff After Rebate	R	0.0195			
		2021/22	2022/23	Y/Y Increase	2023/24	Y/Y Increase	2024/25	Y/Y Increase				
BASELINE RATE PER R1 ON THE VALUATION		R	0.0170	R	0.1748	7.9%	R	0.1843	5.4%	R	0.1844	0.0%
Residential Properties	R	0.0170	R	0.0185	8.8%	R	0.0195	5.4%	R	0.0195	0.1%	
Vacant Land: Residential	R	0.0170	R	0.0185	8.8%	R	0.0195	5.4%	R	0.0195	0.1%	
Vacant Land: Business	R	0.0340	R	0.0370	8.8%	R	0.0390	5.4%	R	0.0390	0.1%	
Agricultural Properties	R	0.0026	R	0.0028	6.7%	R	0.0029	4.5%	R	0.0029	0.9%	
Businesses and Commercial Properties	R	0.0340	R	0.0370	8.8%	R	0.0390	5.4%	R	0.0390	0.1%	
Business Properties - Accommodation Establishment	R	0.0221	R	0.0241	8.8%	R	0.0254	5.6%	R	0.0254	-0.1%	
Industrial Properties	R	0.0340	R	0.0370	8.8%	R	0.0390	5.4%	R	0.0390	0.1%	
Public Service Infrastructure	R	0.0043									Exempt	
Public Service Properties/Organs of state	R	0.0340	R	0.0370	8.8%	R	0.0390	5.4%	R	0.0390	0.1%	
Public Benefit Organisations (Incl. Old Age Homes)	R	0.0034	R	0.0037	8.8%	R	0.0039	5.4%	R	0.0039	0.1%	
Place of Worship - Church											Impermissible	
Protected Area											Impermissible	
Municipal Properties											Exempt	

Exemptions, rebates and reductions	Tariff Applicable		Rebate	Impermissible / Exempt	Ratio : base tariff (policy)	Tariffs After Rebate		Ratio : base tariff after rebates
	2024/25					2024/25		
Residential Properties	R	0.01951		First R15,000 of improved - not rateable	1:1	R	0.0195	1:1
Vacant Land: Residential	R	0.01951			1:1	R	0.0195	1:1
Vacant Land: Business	R	0.03902			1:2	R	0.0390	1:2
Agricultural Properties	R	0.00293			1:0.15	R	0.0029	1:0.15
Businesses and Commercial Properties	R	0.03902			1:2	R	0.0390	1:2
Business Properties - Accommodation Establishment	R	0.03902	35.0%		1:2	R	0.0254	1:1.3
Industrial Properties	R	0.03902			1:2	R	0.0390	1:2
Public Service Infrastructure	R	0.00488		First 30% Impermissible - 70% Exempt	1:0.25	R	0.0049	1:0.25
Public Service Properties/Organs of state	R	0.03902			1:2	R	0.0390	1:2
Public Benefit Organisations (Incl. Old Age Homes)	R	0.00390			1:0.2	R	0.0039	1:0.2
Place of Worship - Church	R	-		100% Impermissible	1:0	R	-	1:0
Protected Area	R	-		100% Impermissible	1:0	R	-	1:0
Municipal Properties	R	-		Exempt	1:0	R	-	1:0
Rebate to qualified pensioners (Age 60 years) / Disabled persons			30%	See Property Rates Policy & Indigent Policy				
Owners of residential properties with a market value of R150 000 or less. (Including Indigents)			100%					

3.3 BUDGET POLICIES REVIEWED

- Tariff Policy dealing with all services delivered;
- Budget & Budget Implementation Policy;
- Virement Policy;
- Municipal Property Rates Policy;
- Customer Care, Credit Control and Debt Collection Policy;
- Bad Debt Write-Off Policy
- Cash Management and Investment Policy;
- Borrowing Policy;
- Funding and Reserves Policy;
- Policy related to long-term financial planning;
- Supply Chain Management Policy;
- Preferential Procurement Policy (interim policy);
- Asset Management Policy;
- Policy relating to dealing with infrastructure investment and capital projects;
- Indigents Policy;
- Capital Contribution Policy;
- Fleet Management Policy;
- UIF&W Policy
- Cost Containment Measures Policy;

- Indigents Policy

3.4 BY-LAWS REVIEWED

- Municipal Property Rates By-Law
- Tariff By-Law
- Customer Care, Credit Control & Debt Collection By-Law

3.5 BUDGET SUMMARY

Fuller details of the various income and expenditure changes are shown in this document.

The new projected forecasts for the MTREF are as follows:

OPERATING BUDGET

ITEM	ADJUSTED BUDGET 2023/24	MTREF BUDGET 2024/25	MTREF BUDGET 2025/26	MTREF BUDGET 2026/27
REVENUE	233 809	248 147	262 405	305 400
EXPENDITURE	253 451	247 747	250 390	276 912
<u>SURPLUS / (DEFICIT)</u>	(19 642)	400 437	12 015	28 489
LESS CAPITAL CONTRIBTUIONS	17 433	22 2821	22 919	47 240
<u>SURPLUS / (DEFICIT)</u>	(2 209)	22 683	34 933	75 728

CAPITAL BUDGET

CLASSIFICATION	ADJUSTED BUDGET 2023/24	MTREF BUDGET 2024/25	MTREF BUDGET 2025/26	MTREF BUDGET 2026/27
GOVERNANCE & ADMIN	180	0	0	0
COMMUNITY & SAFETY	1 510	0	0	0
ECONOMIC SERVICES	700	0	0	0
TRADING SERVICES	15 043	22 282	22 919	47 240
<u>TOTAL</u>	17 433	22 282	22 919	47 240

CONFIRMED CAPITAL FUNDING

FUNDING SOURCES	ADJUSTED BUDGET 2022/23	MTREF BUDGET 2023/24	MTREF BUDGET 2024/25	MTREF BUDGET 2025/26
NATIONAL GOVERNMENT	15 043	22 282	22 919	47 240
PROVINCIAL GOVERNMENT	2 390	0	0	0
OWN FUNDING – Not Confirmed	0	0	0	0
<u>TOTAL</u>	17 433	22 282	22 919	47 240

3.6 KEY FOCUS AREAS OF THE 2024/25 BUDGET PROCESS

3.6.1 Local government conditional and unconditional grants allocations

Over the 2024 MTEF period, local government allocations will increase by a total of R15.5 billion, made up of R9.6 billion in the local government equitable share and R5.9 billion in direct conditional grants. These allocations alleviate some of the financial pressures, particularly in basic services, where the costs of providing services are rising.

The local government equitable share and related allocations increases at an annual average rate of 5.2 per cent and municipal conditional grants increase by 2.6 per cent over the 2024 MTEF period.

The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the 2024 MTEF period. It also includes allocations for the operational and maintenance costs associated with the provision of free basic services.

Notable changes to the conditional grants system

Given the ongoing review of the conditional grants system, very minimal changes were proposed to local government conditional grants. The proposed changes indicate a continued focus on enabling municipalities to improve service delivery to communities.

New conditional grant for smart prepaid meters

A new indirect grant, which will be managed by the National Treasury will be introduced in 2024/25. This grant will present an important opportunity for municipalities in the debt relief programme. While debt relief is a critical component of supporting struggling municipalities, it is important to also provide the municipalities with the tools and the necessary funding to improve their operations and long-term sustainability. This new indirect conditional grant for smart prepaid meters is a meaningful step towards providing municipalities with the financial support they need to better manage their utilities, by ensuring timely and accurate billing; reducing losses; and enhancing operational sustainability. Municipalities will be able to manage their utility services and provide to water and electricity services effectively and efficiently. The grant will initially focus on providing debt relief for Eskom and will be implemented targeting specific municipalities in its initial years.

Improving regulatory levers and reforms

By enhancing the usage of regulatory frameworks in the conditional grants system, the government is taking steps to ensure that municipalities prioritise critical projects and utilise resources effectively. The use of results from the Department of Water and Sanitation's Watch Reports in the prioritisation of water and sanitation projects funded from generalpurpose grants such as the integrated urban development grant (IUDG), and municipal infrastructure grant (MIG), will improve the quality and impact of these projects. Further, requiring municipalities to use the results of green drop, blue drop and no drop assessments in planning and prioritising projects will drive greater accountability and transparency in the use of grant funds, promoting sustainable and effective service delivery

3.6.2 Conditional grants usage

The South African government initiated a review of the existing grant system amid concerns of its effectiveness, including underspending on infrastructure grants and fragmentation in the provincial and municipal grant systems. The review involved stakeholder consultations and literature reviews of conditional grant programmes to gain insights and make evidence-based recommendations for reform.

In April and May 2024, multiple consultation platforms will be set up to share the preliminary findings with the multi-stakeholder team. While some changes resulting from the review were reflected in the 2024 Budget, further proposed reforms are likely to be considered in the 2025 budget process and implemented gradually in a phased manner.

SECTION 4 – BUDGET TABLES

Table A1 - Budget Summary

WC041 Kannaland - Table A1 Budget Summary										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	19,337	25,891	25,562	26,915	26,915	26,915	18,896	26,915	28,163	29,421
Service charges	87,941	102,394	101,947	117,388	117,388	117,388	81,085	136,414	154,448	177,615
Investment revenue	1,150	1,232	1,845	960	960	960	1,173	1,500	1,569	1,640
Transfer and subsidies - Operational	42,601	41,701	41,576	64,252	71,715	71,715	31,049	65,882	60,035	76,674
Other own revenue	6,358	7,380	12,828	16,831	16,831	16,831	17,751	17,436	18,190	20,051
Total Revenue (excluding capital transfers and contributions)	157,387	178,600	183,758	226,346	233,809	233,809	149,954	248,148	262,405	305,400
Employee costs	66,653	71,598	80,917	79,933	92,421	92,421	70,182	86,767	88,981	92,443
Remuneration of councillors	3,184	3,148	3,273	3,276	3,866	3,866	2,967	3,499	3,659	3,824
Depreciation and amortisation	12,039	16,588	13,957	11,762	11,885	11,885	7,841	14,751	17,197	17,970
Interest	3,188	4,244	6,069	8,000	1,100	1,100	498	1,300	1,360	1,421
Inventory consumed and bulk purchases	49,813	54,288	58,220	64,991	64,158	64,158	40,923	70,310	73,431	76,735
Transfers and subsidies	246	240	255	920	400	400	128	400	418	437
Other expenditure	46,911	61,387	66,566	72,573	79,621	79,621	28,957	70,721	65,345	84,081
Total Expenditure	182,033	211,494	229,258	241,455	253,451	253,451	151,496	247,747	250,390	276,912
Surplus/(Deficit)	(24,646)	(32,894)	(45,500)	(15,109)	(19,642)	(19,642)	(1,543)	400	12,015	28,489
Transfers and subsidies - capital (monetary allocations)	19,524	18,889	8,426	15,804	17,433	17,433	7,551	22,282	22,919	47,240
Transfers and subsidies - capital (in-kind)	34	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(5,088)	(14,005)	(37,074)	695	(2,209)	(2,209)	6,009	22,683	34,933	75,728
Intercompany/Parent subsidiary transactions	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	(5,088)	(14,005)	(37,074)	695	(2,209)	(2,209)	6,009	22,683	34,933	75,728
Capital expenditure & funds sources										
Capital expenditure	8,490	501	3,047	13,743	16,026	16,026	8,349	22,282	22,259	46,540
Transfers recognised - capital	(909)	19,138	17,231	13,743	15,366	15,366	8,349	22,282	22,259	46,540
Borrowing	—	—	—	—	—	—	—	—	—	—
Internally generated funds	614	(12,825)	(21,238)	—	661	661	—	—	—	—
Total sources of capital funds	(295)	6,313	(4,007)	13,743	16,026	16,026	8,349	22,282	22,259	46,540
Financial position										
Total current assets	(12,526)	(12,141)	(11,559)	(23,714)	(17,958)	(17,958)	(9,484)	176,874	215,036	240,241
Total non current assets	(11,970)	316,535	313,240	1,981	4,141	4,141	318,165	7,531	5,062	28,569
Total current liabilities	(11,742)	49,313	70,651	(22,971)	(12,481)	(12,481)	103,491	166,008	193,202	201,480
Total non current liabilities	13,512	56,228	78,293	—	—	—	50,238	—	—	—
Community wealth/Equity	(15,416)	221,197	157,906	2,867	2,867	2,867	168,293	—	—	—
Cash flows										
Net cash from (used) operating	1,583	241,099	284,247	5,823	7,339	7,339	(226,074)	154,939	169,234	213,177
Net cash from (used) investing	6,949	15,966	9,019	—	—	—	8,834	(19,656)	(20,965)	(46,540)
Net cash from (used) financing	(35)	(132)	(69)	—	—	—	62	—	—	—
Cash/cash equivalents at the year end	8,497	305,733	324,132	5,823	7,339	7,339	(196,449)	135,282	283,552	450,189
Cash backing/surplus reconciliation										
Cash and investments available	6,317	31,120	20,729	(14,630)	(10,079)	(10,079)	27,021	110,216	143,313	162,790
Application of cash and investments	9,191	86,675	95,441	22,586	33,760	33,760	114,455	159,974	186,732	194,191
Balance - surplus (shortfall)	(2,874)	(55,555)	(74,712)	(37,216)	(43,838)	(43,838)	(87,434)	(49,758)	(43,419)	(31,401)
Asset management										
Asset register summary (WDV)	(11,970)	316,349	313,240	1,981	4,141	4,141	—	7,531	5,062	28,569
Depreciation	12,039	16,588	13,957	11,762	11,885	11,885	—	14,751	17,197	17,970
Renewal and Upgrading of Existing Assets	12,199	1,761	6,180	8,910	11,182	11,182	—	2,000	—	—
Repairs and Maintenance	29,631	32,290	22,953	27,721	32,741	32,741	—	20,157	19,631	20,552
Free services										
Cost of Free Basic Services provided	10,519	8,685	13,232	19,461	19,461	19,461	—	21,648	24,468	28,139
Revenue cost of free services provided	4,995	6,878	4,296	4,683	4,683	4,683	—	5,943	6,206	6,496
Households below minimum service level										
Water:	—	—	—	—	—	—	—	—	—	—
Sanitation/sewerage:	—	—	—	—	—	—	—	—	—	—
Energy:	—	—	—	—	—	—	—	—	—	—
Refuse:	—	—	—	—	—	—	—	—	—	—

Table A2 – Budget Financial Performance (Functional Classification)

WC041 Kannaland - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		59,433	61,563	68,359	50,659	52,394	52,394	49,411	51,436	53,384
Executive and council		34,237	28,774	33,573	12,961	13,261	13,261	13,759	14,283	14,716
Finance and administration		25,196	32,789	34,786	37,698	39,133	39,133	35,652	37,153	38,668
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,409	15,179	11,776	36,120	41,087	41,087	35,533	28,517	44,613
Community and social services		15,193	14,567	11,666	15,750	15,041	15,041	15,592	14,769	15,535
Sport and recreation		-	-	0	-	-	-	66	69	72
Public safety		251	80	110	-	-	-	5	5	5
Housing		(36)	532	-	20,370	26,046	26,046	19,870	13,673	29,000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1,677	1,756	2,239	4,604	4,904	4,904	5,263	4,979	5,228
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1,677	1,756	2,239	4,604	4,904	4,904	5,263	4,979	5,228
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		100,426	118,991	109,810	150,767	152,857	152,857	180,223	200,392	249,415
Energy sources		56,671	71,371	65,268	81,032	81,103	81,103	99,579	115,083	130,051
Water management		27,712	28,376	23,004	37,355	39,374	39,374	44,498	45,075	74,589
Waste water management		8,188	9,618	10,774	16,612	16,612	16,612	18,660	20,793	23,165
Waste management		7,855	9,627	10,764	15,769	15,769	15,769	17,485	19,441	21,610
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	176,945	197,488	192,184	242,150	251,242	251,242	270,430	285,324	352,640
Expenditure - Functional										
<i>Governance and administration</i>		56,053	104,246	79,185	86,605	89,273	89,273	81,635	84,451	87,732
Executive and council		14,176	23,511	21,671	24,748	23,656	23,656	26,419	27,154	28,258
Finance and administration		41,877	80,735	57,515	61,858	65,618	65,618	55,216	57,296	59,474
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10,562	13,857	15,746	31,175	37,936	37,936	34,359	25,967	41,767
Community and social services		7,726	10,670	10,203	8,894	9,344	9,344	11,327	8,988	9,314
Sport and recreation		380	397	1,096	532	1,096	1,096	1,678	1,755	1,834
Public safety		1,579	1,276	1,342	280	280	280	338	352	367
Housing		877	1,514	3,105	21,469	27,216	27,216	21,016	14,871	30,252
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8,845	9,108	16,130	17,691	20,660	20,660	18,948	19,282	20,147
Planning and development		-	-	5	-	-	-	560	589	618
Road transport		8,845	9,108	16,125	17,691	20,660	20,660	18,388	18,693	19,529
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		106,574	84,282	118,197	105,983	105,582	105,582	112,806	120,691	127,265
Energy sources		56,175	38,407	64,317	70,336	65,580	65,580	72,161	75,570	79,089
Water management		29,635	21,399	24,204	14,006	17,622	17,622	14,664	16,919	18,105
Waste water management		5,754	9,969	14,599	10,984	11,509	11,509	15,894	17,382	18,434
Waste management		15,010	14,507	15,077	10,657	10,871	10,871	10,087	10,820	11,637
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	182,033	211,494	229,258	241,455	253,451	253,451	247,747	250,390	276,912
Surplus/(Deficit) for the year		(5,088)	(14,005)	(37,074)	695	(2,209)	(2,209)	22,683	34,933	75,728
References										
1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes										
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)										
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)										
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.										

Table A3 - Budgeted Financial Performance (Rev & Exp by Municipal Vote)

WC041 Kannaland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		34,237	28,774	33,573	12,961	13,261	13,261	13,759	14,283	14,716
Vote 2 - CORPORATE SERVICES		15,822	15,469	13,175	41,883	46,985	46,985	39,428	33,344	49,644
Vote 3 - FINANCIAL SERVICES		24,791	32,352	33,986	34,750	36,050	36,050	35,204	36,698	38,207
Vote 4 - TECHNICAL SERVICES		102,096	120,892	111,450	152,556	154,946	154,946	182,038	200,999	250,074
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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 Revenue by Vote	2	176,945	197,488	192,184	242,150	251,242	251,242	270,430	285,324	352,640
Expenditure by Vote to be appropriated	1									
Vote 1 - MUNICIPAL MANAGER		14,176	23,511	21,671	24,748	23,656	23,656	26,419	27,154	28,258
Vote 2 - CORPORATE SERVICES		22,037	29,078	37,646	55,025	65,328	65,328	59,213	52,135	68,543
Vote 3 - FINANCIAL SERVICES		32,333	66,518	38,564	38,044	41,049	41,049	33,219	34,839	36,557
Vote 4 - TECHNICAL SERVICES		113,358	91,527	129,996	121,333	121,113	121,113	126,462	133,702	140,866
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		130	860	1,381	2,305	2,305	2,305	2,434	2,559	2,688
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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	182,033	211,494	229,258	241,455	253,451	253,451	247,747	250,390	276,912
Surplus/(Deficit) for the year	2	(5,088)	(14,005)	(37,074)	695	(2,209)	(2,209)	22,683	34,933	75,728
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										

Table A4 - Budgeted Financial Performance (Revenue & Expenditure)

WC041 Kannaland - Table A4 Budgeted Financial Performance (revenue and expenditure)												
Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue												
Exchange Revenue												
Service charges - Electricity	2	55,432	64,750	64,073	76,101	76,101	76,101	52,802	92,995	106,944	122,985	
Service charges - Water	2	18,013	20,355	20,258	22,267	22,267	22,267	15,963	24,044	25,222	29,005	
Service charges - Waste Water Management	2	7,456	8,706	8,707	9,610	9,610	9,610	6,231	9,822	11,296	12,990	
Service charges - Waste Management	2	7,040	8,583	8,910	9,410	9,410	9,410	6,089	9,554	10,987	12,635	
Sale of Goods and Rendering of Services		473	307	428	396	396	396	377	469	477	485	
Agency services		1,083	1,098	1,215	1,350	1,350	1,350	898	1,450	1,517	1,585	
Interest		–	–	–	–	–	–	–	–	–	–	
Interest earned from Receivables		2,765	3,407	6,176	5,929	5,929	5,929	6,361	7,832	8,660	9,960	
Interest earned from Current and Non Current Assets		1,150	1,232	1,845	960	960	960	1,173	1,500	1,569	1,640	
Dividends		–	–	–	–	–	–	–	–	–	–	
Rent on Land		(36)	–	–	–	–	–	–	–	–	–	
Rental from Fixed Assets		606	552	611	1,098	1,098	1,098	439	1,049	1,096	1,233	
Licence and permits		217	135	171	159	159	159	146	777	301	315	
Operational Revenue		332	241	602	66	66	66	414	60	60	61	
Non-Exchange Revenue												
Property rates	2	19,337	25,891	25,562	26,915	26,915	26,915	18,896	26,915	28,163	29,421	
Surcharges and Taxes		–	–	–	–	(0)	(0)	6,032	–	–	–	
Fines, penalties and forfeits		142	39	395	2,501	2,501	2,501	157	1,361	1,424	1,488	
Licences or permits		–	25	0	30	30	30	0	1,119	1,136	1,187	
Transfer and subsidies - Operational		42,601	41,701	41,576	64,252	71,715	71,715	31,049	65,882	60,035	76,674	
Interest		776	1,577	2,561	2,802	2,802	2,802	2,444	2,802	2,931	3,063	
Fuel Levy		–	–	–	–	–	–	–	–	–	–	
Operational Revenue		–	–	667	–	–	–	482	517	587	676	
Gains on disposal of Assets		–	–	–	2,500	2,500	2,500	–	–	–	–	
Other Gains		–	–	–	–	–	–	–	–	–	–	
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	
Total Revenue (excluding capital transfers and contributions)			157,387	178,600	183,758	226,346	233,809	233,809	149,954	248,148	262,405	305,400
Expenditure												
Employee related costs	2	66,653	71,598	80,917	79,933	92,421	92,421	70,182	86,767	88,981	92,443	
Remuneration of councillors		3,184	3,148	3,273	3,276	3,866	3,866	2,967	3,499	3,659	3,824	
Bulk purchases - electricity	2	44,054	50,752	55,313	56,045	56,045	56,045	37,715	61,655	64,491	67,394	
Inventory consumed	8	5,759	3,536	2,907	8,946	8,113	8,113	3,208	8,655	8,939	9,341	
Debt impairment	3	20,808	(14,327)	29,561	16,691	16,691	16,691	–	9,044	9,990	11,488	
Depreciation and amortisation		12,039	16,588	13,957	11,762	11,885	11,885	7,841	14,751	17,197	17,970	
Interest		3,188	4,244	6,069	8,000	1,100	1,100	498	1,300	1,360	1,421	
Contracted services		8,030	13,677	19,896	33,727	40,017	40,017	4,115	36,382	30,170	46,163	
Transfers and subsidies		246	240	255	920	400	400	128	400	418	437	
Irrecoverable debts written off		208	38,627	46	–	–	–	16,765	–	–	–	
Operational costs		17,815	16,573	16,806	22,156	22,914	22,914	8,078	25,295	25,185	26,430	
Losses on disposal of Assets		50	4,806	(609)	–	–	–	–	–	–	–	
Other Losses		–	2,031	866	–	–	–	–	–	–	–	
Total Expenditure			182,033	211,494	229,258	241,455	253,451	253,451	151,496	247,747	250,390	276,912
Surplus/(Deficit)			(24,646)	(32,894)	(45,500)	(15,109)	(19,642)	(19,642)	(1,543)	400	12,015	28,489
Transfers and subsidies - capital (monetary allocations)	6	19,524	18,889	8,426	15,804	17,433	17,433	7,551	22,282	22,919	47,240	–
Transfers and subsidies - capital (in-kind)	6	34	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions			(5,088)	(14,005)	(37,074)	695	(2,209)	(2,209)	6,009	22,683	34,933	75,728
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax			(5,088)	(14,005)	(37,074)	695	(2,209)	(2,209)	6,009	22,683	34,933	75,728
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality			(5,088)	(14,005)	(37,074)	695	(2,209)	(2,209)	6,009	22,683	34,933	75,728
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year			(5,088)	(14,005)	(37,074)	695	(2,209)	(2,209)	6,009	22,683	34,933	75,728

Table A5 – Capital Expenditure Budget by Vote

WC041 Kannaland - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		817	5,235	-	-	206	206	-	-	-	-
Vote 3 - FINANCIAL SERVICES		(138)	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		-	2,351	(0)	7,294	11,130	11,130	7,440	-	-	-
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		679	7,586	(0)	7,294	11,336	11,336	7,440	-	-	-
Single-year expenditure, to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		-	249	0	-	261	261	-	-	-	-
Vote 2 - CORPORATE SERVICES		(12,115)	(13,160)	(21,238)	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		9,618	(1,219)	7,054	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		10,308	7,045	17,231	6,449	4,429	4,429	908	22,282	22,259	46,540
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		7,811	(7,085)	3,047	6,449	4,690	4,690	908	22,282	22,259	46,540
Total Capital Expenditure - Vote	3,7	8,490	501	3,047	13,743	16,026	16,026	8,349	22,282	22,259	46,540
Capital Expenditure - Functional											
Governance and administration		9,480	(907)	7,054	-	261	261	-	-	-	-
Executive and council		-	249	0	-	261	261	-	-	-	-
Finance and administration		9,480	(1,155)	7,054	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		(11,297)	5,235	-	-	206	206	-	-	-	-
Community and social services		(11,467)	5,235	-	-	206	206	-	-	-	-
Sport and recreation		170	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	(13,210)	(21,238)	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	(13,210)	(21,238)	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		10,308	9,383	17,231	13,743	15,559	15,559	8,349	22,282	22,259	46,540
Energy sources		797	-	873	485	62	62	1,171	626	1,294	-
Water management		9,510	9,383	(873)	6,449	6,490	6,490	908	21,656	20,965	46,540
Waste water management		-	-	17,231	6,809	9,008	9,008	6,269	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3,7	8,490	501	3,047	13,743	16,026	16,026	8,349	22,282	22,259	46,540
Funded by:											
National Government		10,245	11,552	17,231	13,743	12,646	12,646	8,349	20,282	22,259	46,540
Provincial Government		(11,154)	7,586	-	-	2,719	2,719	-	2,000	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		-	-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	(909)	19,138	17,231	13,743	15,366	15,366	8,349	22,282	22,259	46,540
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6	614	(12,825)	(21,238)	-	661	661	-	-	-	-
Total Capital Funding	7	(295)	6,313	(4,007)	13,743	16,026	16,026	8,349	22,282	22,259	46,540
References											
1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).											
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											

Table A6 – Budgeted Financial Position

WC041 Kannaland - Table A6 Budgeted Financial Position											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		6,317	30,934	20,729	(14,630)	(10,079)	(10,079)	27,021	110,216	143,313	162,790
Trade and other receivables from exchange transaction	1	(569)	3,677	4,505	(9,478)	(9,478)	(9,478)	(7,947)	52,219	56,486	61,529
Receivables from non-exchange transactions	1	(1,728)	3,732	(323)	(1,128)	(1,128)	(1,128)	467	21,834	22,857	23,885
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	794	2,257	2,400	(8,946)	(8,084)	(8,084)	2,342	(7,394)	(7,620)	(7,963)
VAT		(17,222)	(51,847)	(37,806)	10,468	10,811	10,811	(30,212)	-	-	-
Other current assets		(117)	(893)	(1,063)	-	-	-	(1,154)	-	-	-
Total current assets		(12,526)	(12,141)	(11,559)	(23,714)	(17,958)	(17,958)	(9,484)	176,874	215,036	240,241
Non current assets											
Investments		-	186	-	-	-	-	-	-	-	-
Investment property		(114)	1,157	1,111	-	-	-	1,116	-	-	-
Property, plant and equipment	3	(11,845)	315,189	312,120	1,981	4,141	4,141	317,039	7,531	5,062	28,569
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets		(10)	3	9	-	-	-	9	-	-	-
Trade and other receivables from exchange transaction		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transaction		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		(11,970)	316,535	313,240	1,981	4,141	4,141	318,165	7,531	5,062	28,569
TOTAL ASSETS		(24,495)	304,394	301,681	(21,733)	(13,817)	(13,817)	308,681	184,405	220,099	268,810
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		(127)	229	-	-	-	-	-	-	-	-
Consumer deposits		91	1,217	1,364	-	-	-	1,426	-	-	-
Trade and other payables from exchange transactions	4	1,904	75,704	88,168	(19,856)	(9,366)	(9,366)	91,666	171,021	196,875	205,193
Trade and other payables from non-exchange transaction	5	3,652	18,366	13,792	-	-	-	32,875	(5,013)	(3,673)	(3,713)
Provision		968	8,095	7,477	-	-	-	8,491	-	-	-
VAT		(18,232)	(54,297)	(40,151)	(3,115)	(3,115)	(3,115)	(30,967)	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		(11,742)	49,313	70,651	(22,971)	(12,481)	(12,481)	103,491	166,008	193,202	201,480
Non current liabilities											
Financial liabilities	6	(446)	-	-	-	-	-	-	-	-	-
Provision	7	11,523	44,688	67,476	-	-	-	38,698	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		2,435	11,540	10,817	-	-	-	11,540	-	-	-
Total non current liabilities		13,512	56,228	78,293	-	-	-	50,238	-	-	-
TOTAL LIABILITIES		1,770	105,541	148,944	(22,971)	(12,481)	(12,481)	153,729	166,008	193,202	201,480
NET ASSETS		(26,265)	198,853	152,737	1,238	(1,336)	(1,336)	154,952	18,398	26,896	67,330
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	(15,886)	220,727	157,444	2,867	2,867	2,867	167,831	-	-	-
Reserves and funds	9	470	470	462	-	-	-	462	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	(15,416)	221,197	157,906	2,867	2,867	2,867	168,293	-	-	-
References											
1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions											
2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3											
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3											
4. Detail breakdown in Table SA3.											
5. Detail breakdown in Table SA3.											
6. Detail breakdown in Table SA3.											
7. Detail breakdown in Table SA3.											
8. Detail breakdown in Table SA3.											
9. Detail breakdown in Table SA3. Includes reserves to be funded by statute.											
10. Net assets must balance with Total Community Wealth/Equity											

Table A7 – Budgeted Cash Flows

WC041 Kannaland - Table A7 Budgeted Cash Flows												
Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			7,496	15,132	4,921	22,305	22,305	22,305	(12,033)	2,979	(439)	(459)
Service charges			26,341	74,810	73,390	120,923	120,323	120,323	(56,765)	84,369	98,118	116,164
Other revenue			2,623	(754)	2,593	9,067	9,067	9,067	(13,904)	6,867	6,622	6,994
Transfers and Subsidies - Operational	1		43,137	31,684	43,410	64,252	71,715	71,715	(46,439)	62,869	57,022	73,661
Transfers and Subsidies - Capital	1		22,164	23,701	13,170	15,804	17,433	17,433	(11,174)	20,282	22,919	47,240
Interest			9	18	1	50	50	50	(3)	50	50	50
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			(100,051)	96,510	146,763	(226,578)	(233,554)	(233,554)	(85,757)	(22,477)	(15,057)	(30,472)
Interest			-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1		(137)	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			1,583	241,099	284,247	5,823	7,339	7,339	(226,074)	154,939	169,234	213,177
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables			-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-	(186)	186	-	-	-	-	-	-	-
Payments												
Capital assets			6,949	16,151	8,834	-	-	-	8,834	(19,656)	(20,965)	(46,540)
NET CASH FROM/(USED) INVESTING ACTIVITIES			6,949	15,966	9,019	-	-	-	8,834	(19,656)	(20,965)	(46,540)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits			91	98	147	-	-	-	62	-	-	-
Payments												
Repayment of borrowing			(127)	(230)	(216)	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			(35)	(132)	(69)	-	-	-	62	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD			8,497	256,933	293,198	5,823	7,339	7,339	(217,179)	135,282	148,269	166,638
Cash/cash equivalents at the year begin:	2		-	48,800	30,934	-	-	-	20,729	-	135,282	283,552
Cash/cash equivalents at the year end:	2		8,497	305,733	324,132	5,823	7,339	7,339	(196,449)	135,282	283,552	450,189
<u>References</u>												
1. Local/District municipalities to include transfers from/to District/Local Municipalities												
2. Cash equivalents includes investments with maturities of 3 months or less												
3. The MTREF is populated directly from SA30.												

Table A8 – Cash Backed Reserves / Accumulated Surplus Reconciliation

WC041 Kannaland - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	8,497	305,733	324,132	5,823	7,339	7,339	(196,449)	135,282	283,552	450,189
Other current investments > 90 days		(2,180)	(274,799)	(303,403)	(20,453)	(17,418)	(17,418)	223,470	(25,067)	(140,239)	(287,399)
Non current Investments	1	-	186	-	-	-	-	-	-	-	-
Cash and investments available:		6,317	31,120	20,729	(14,630)	(10,079)	(10,079)	27,021	110,216	143,313	162,790
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent con		3,789	18,221	13,792	-	-	-	32,875	(5,013)	(3,673)	(3,713)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	4,309	1,941	865	41,904	42,589	42,589	(1,747)	-	-	-
Other working capital requirements	3	2,061	74,421	88,261	(19,318)	(8,830)	(8,830)	91,818	164,987	190,405	197,904
Other provisions		(968)	(8,095)	(7,477)	-	-	-	(8,491)	-	-	-
Long term investments committed	4	-	186	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		9,191	86,675	95,441	22,586	33,760	33,760	114,455	159,974	186,732	194,191
Surplus(shortfall)		(2,874)	(55,555)	(74,712)	(37,216)	(43,838)	(43,838)	(87,434)	(49,758)	(43,419)	(31,401)
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		(294)	1,283	(93)	(538)	(536)	(536)	(152)	6,034	6,470	7,289
Creditors due		1,767	75,704	88,168	(19,856)	(9,366)	(9,366)	91,666	171,021	196,875	205,193
Total		(2,061)	(74,421)	(88,261)	19,318	8,830	8,830	(91,818)	(164,987)	(190,405)	(197,904)
Debtors collection assumptions											
Balance outstanding - debtors		(1,728)	3,917	(323)	(1,128)	(1,128)	(1,128)	467	21,834	22,857	23,885
Estimate of debtors collection rate		17.0%	32.8%	28.7%	47.7%	47.5%	47.5%	-32.7%	27.6%	28.3%	30.5%
Long term investments committed											
Balance (Insert description; eg sinking fund)		-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions		-	186	-	-	-	-	-	-	-	-
Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
Derivative Financial Assets		-	-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-	-
National Government Securities		-	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits: Banks		-	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
		-	186	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	-	-	-	-
Employee Benefit		-	-	-	-	-	-	-	-	-	-
Non-current Provisions		-	-	-	-	-	-	-	-	-	-
Valuation		(470)	(470)	(462)	-	-	-	(462)	-	-	-
Investment in associate account		-	-	-	-	-	-	-	-	-	-
Capitalisation		-	-	-	-	-	-	-	-	-	-
	6	(470)	(470)	(462)	-	-	-	(462)	-	-	-
Note:											
6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed											

Table A9 – Asset Management

WC041 Kannaland - Table A9 Asset Management										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	(3,710)	(1,260)	(3,133)	4,833	4,844	4,844	20,282	22,259	46,540
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		(6,207)	-	873	485	62	62	626	1,294	-
Water Supply Infrastructure		704	7,032	-	4,348	4,783	4,783	19,656	20,965	46,540
Sanitation Infrastructure		-	4,520	17,231	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		(5,503)	11,552	18,104	4,833	4,844	4,844	20,282	22,259	46,540
Community Facilities		1,179	(13,223)	(21,238)	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		1,179	(13,223)	(21,238)	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	316	-	-	-	-	-	-	-
Furniture and Office Equipment		-	95	0	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		614	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	1,538	(5,824)	7,054	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1,538	(5,824)	7,054	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		1,538	(5,824)	7,054	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	10,661	7,586	(873)	8,910	11,182	11,182	2,000	-	-
Roads Infrastructure		(13,468)	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		23,142	2,351	(873)	2,101	1,707	1,707	2,000	-	-
Sanitation Infrastructure		-	-	-	6,809	9,008	9,008	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	261	261	-	-	-
Infrastructure		9,675	2,351	(873)	8,910	10,976	10,976	2,000	-	-
Community Facilities		817	5,235	-	-	206	206	-	-	-
Sport and Recreation Facilities		170	-	-	-	-	-	-	-	-
Community Assets		987	5,235	-	-	206	206	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	8,490	501	3,047	13,743	16,026	16,026	22,282	22,259	46,540
Roads Infrastructure		(13,468)	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		(6,207)	-	873	485	62	62	626	1,294	-
Water Supply Infrastructure		25,385	3,559	6,180	6,449	6,490	6,490	21,656	20,965	46,540
Sanitation Infrastructure		-	4,520	17,231	6,809	9,008	9,008	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	261	261	-	-	-
Infrastructure		5,710	8,079	24,285	13,743	15,820	15,820	22,282	22,259	46,540
Community Facilities		1,996	(7,988)	(21,238)	-	206	206	-	-	-
Sport and Recreation Facilities		170	-	-	-	-	-	-	-	-
Community Assets		2,166	(7,988)	(21,238)	-	206	206	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	316	-	-	-	-	-	-	-
Furniture and Office Equipment		-	95	0	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		614	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		8,490	501	3,047	13,743	16,026	16,026	22,282	22,259	46,540

ASSET REGISTER SUMMARY - PPE (WDV)	5	(11,970)	316,349	313,240	1,981	4,141	4,141	7,531	5,062	28,569
Roads Infrastructure		(1,193)	36,624	36,080	(2,907)	(2,907)	(2,907)	(1,979)	(2,070)	(2,163)
Storm water Infrastructure		(1,033)	5,807	5,620	-	-	-	-	-	-
Electrical Infrastructure		(7,162)	65,303	63,451	(1,272)	(1,757)	(1,757)	(2,160)	(2,260)	(2,361)
Water Supply Infrastructure		8,263	101,016	100,677	(870)	(333)	(333)	(3,493)	(5,223)	(5,458)
Sanitation Infrastructure		(9,318)	40,707	54,739	4,881	7,081	7,081	9,729	7,381	7,794
Solid Waste Infrastructure		(9,524)	1,440	3,331	(250)	(250)	(250)	(172)	(180)	(188)
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		(19,967)	250,896	263,898	(418)	1,834	1,834	1,925	(2,351)	(2,376)
Community Assets		1,960	27,434	24,786	(966)	(1,079)	(1,079)	(1,346)	(1,408)	(1,471)
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		(114)	1,157	1,111	-	-	-	-	-	-
Other Assets		11,774	29,219	13,513	4,343	3,908	3,908	7,460	8,389	33,317
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		(10)	3	9	-	-	-	-	-	-
Computer Equipment		(78)	(746)	559	(642)	(381)	(381)	(718)	(426)	(445)
Furniture and Office Equipment		(218)	641	650	(100)	106	106	(100)	(105)	(109)
Machinery and Equipment		(5,600)	635	1,990	-	-	-	626	1,294	-
Transport Assets		284	2,528	2,144	(247)	(247)	(247)	(317)	(332)	(346)
Land		0	4,583	4,580	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	(11,970)	316,349	313,240	1,981	4,141	4,141	7,531	5,062	28,569
EXPENDITURE OTHER ITEMS										
Depreciation	7	12,039	16,588	13,957	11,762	11,885	11,885	14,751	17,197	17,970
Repairs and Maintenance by Asset Class	3	29,631	32,290	22,953	27,721	32,741	32,741	20,157	19,631	20,552
Roads Infrastructure		2,241	2,345	4,388	7,300	6,919	6,919	3,510	3,671	3,836
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,396	4,778	5,230	3,950	5,015	5,015	5,864	6,158	6,459
Water Supply Infrastructure		7,609	8,709	3,887	4,322	7,767	7,767	3,111	3,254	3,400
Sanitation Infrastructure		3,147	3,127	485	1,901	1,295	1,295	1,050	1,098	1,148
Solid Waste Infrastructure		8,056	7,418	3,277	6,654	7,391	7,391	1,884	1,971	2,059
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		27,449	26,377	17,267	24,127	28,388	28,388	15,418	16,151	16,901
Community Facilities		667	2,253	2,694	760	1,324	1,324	936	979	1,023
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		667	2,253	2,694	760	1,324	1,324	936	979	1,023
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1,384	2,822	1,626	1,084	1,279	1,279	1,925	523	546
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1,384	2,822	1,626	1,084	1,279	1,279	1,925	523	546
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		130	838	1,365	1,750	1,750	1,750	1,878	1,978	2,081
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		41,670	48,878	36,910	39,483	44,625	44,625	34,908	36,828	38,522
Renewal and upgrading of Existing Assets as % of total capex		143.7%	351.6%	202.8%	64.8%	69.8%	69.8%	9.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn		101.3%	10.6%	44.3%	75.8%	94.1%	94.1%	13.6%	0.0%	0.0%
R&M as a % of PPE & Investment Property		-247.8%	10.2%	7.3%	1399.3%	790.6%	790.6%	267.6%	387.8%	71.9%
Renewal and upgrading and R&M as a % of PPE and Investment Prop		-349.8%	10.8%	9.3%	1849.1%	1060.6%	1060.6%	294.2%	387.8%	71.9%
References										
1. Detail of new assets provided in Table SA34a										
2. Detail of renewal of existing assets provided in Table SA34b										
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c										
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure										
5. Must reconcile to 'Budgeted Financial Position' (written down value)										
6. Detail of upgrading of existing assets provided in Table SA34e										
7. Detail of depreciation provided in Table SA34d										

Table A10 – Basic Service Delivery Measurement

WC041 Kannaland - Table A10 Basic service delivery measurement										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		3,772,126	3,358,080	2,985,827	3,735,300	3,735,300	3,735,300	4,225,500	4,432,550	5,097,430
Sanitation (Free minimum level service)		2,217,035	2,064,556	4,781,522	6,073,200	6,073,200	6,073,200	6,686,790	7,689,810	8,843,280
Electricity/other energy (50kwh per household per month)		(2,390,543)	(2,744,282)	17,014	2,750,000	2,750,000	2,750,000	3,162,500	3,636,880	4,182,410
Refuse (removed at least once a week)		6,920,424	6,007,114	5,447,749	6,902,200	6,902,200	6,902,200	7,573,170	8,709,150	10,015,520
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		3,772	3,358	2,986	3,735	3,735	3,735	4,226	4,433	5,097
Sanitation (Free sanitation service to indigent households)		2,217	2,065	4,782	6,073	6,073	6,073	6,687	7,690	8,843
Electricity/other energy (50kwh per indigent household per month)		(2,391)	(2,744)	17	2,750	2,750	2,750	3,163	3,637	4,182
Refuse (removed once a week for indigent households)		6,920	6,007	5,448	6,902	6,902	6,902	7,573	8,709	10,016
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		10,519	8,685	13,232	19,461	19,461	19,461	21,648	24,468	28,139
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		1,322	3,671	4,296	4,683	4,683	4,683	5,943	6,206	6,496
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		3,673	3,208	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	4,995	6,878	4,296	4,683	4,683	4,683	5,943	6,206	6,496
References										
1. Include services provided by another entity; e.g. Eskom										
2. Stand distance <= 200m from dwelling										
3. Stand distance > 200m from dwelling										
4. Borehole, spring, rain-water tank etc.										
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)										
6. Include value of subsidy provided by municipality above provincial subsidy level										
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)										
8. Must reflect the cost to the municipality of providing the Free Basic Service										
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)										

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Annual Budget Process

PREPARE THE 2024/25 MTREF BUDGET					
a	Finalise salary budget for 2024/2025.	Expenditure CFO	Salary Budget	Internal Management Procedure	Feb 24
b	Directors submit directorates 3-year capital budget project priorities with cost on Collaborator Project proposal system.	Directors Budget Office	Compilation of first draft Capital Budget	Internal Management Procedure	Nov '23
c	Finalise preliminary projections on operating budget for 2024/25	Budget Office	2024/25 Operating Budget	Internal Management Procedure	Dec '23
d	Provide Tariff list structure to Departments for 2023/24 Tariff inputs	Budget Office	Finalise 2023/24 Tariff list structure	Internal Management Procedure	Dec '23
e	Departments provide Tariff list information to Budget office for finalization of Draft Tariff list	Directors	Finalise 2023/24 Tariff list structure	Internal Management Procedure	Dec '23
f	Discuss Capital budget inputs with Directors	CFO Budget office	Compilation of first draft Capital Budget	Internal Management Procedure	Feb '24
g	Budget Steering Committee Meeting to table and consider draft Capital Budget for 2023/24 2nd Adjustment Capital Budget.	BS Committee	2023/24 adjustment budget Capital Budget	Internal Management Procedure	Dec '23
h	BS Committee Meeting to table and consider draft Capital Budget for 2023/24 MTREF and 2023/24 2nd Adjustment Budget, and draft 2023/24 Operating Budget	BS Committee CFO Budget office	2nd Adjustment Budget	Internal Management Procedure	Feb '24
i	Finalise Budget related policies	CFO	Review all budget related policies	Internal Management Procedure	Feb '24
j	Kannaland Development Association Forum Meeting to ascertain private investment / funding support for 2023/24.	IDP Manager LED Unit	To ascertain private public partnership investment / funding support for 23/24.	Internal Planning and Management Strategy	Feb '24

FIRST DRAFT OF 2022-2027 IDP / BUDGET AND SDBIP					
a	Review final tariffs and charges and determines tariffs to balance the budget and Finalise income budget for 2024/25.	CFO	Finalise 2024/25 Income Budget	MFMA Section 17	Feb '24
b	Submits Draft IDP to Director Corporate Services with proposed public participation programme.	IDP Manager	Review, Scrutinize, do quality check.	Internal Management Procedure	
c	Table Draft 5-year IDP and Draft Capital Budget to Executive Management	IDP Manager	Finalise Draft IDP and Capital Budget for referral to IDP & B Steering Committee	Internal Management Procedure	Jan '24
d	Attend Provincial IDP INDABA 2	IDP Manager	Incorporate 24/25 Government Sector Department Investment into IDP	MSA Section 24	Feb '24
e	Tabled Draft Spatial Development Framework to Council for adoption and alignment with 5-year IDP.	Director Planning & Economic Dev.	Adopt Spatial Development Framework and align IDP.	Spatial Planning Legislation	Feb '24
f	LGMTEC 2/ SIME - Municipality receive inputs from National and Provincial Government and other bodies "Grant Allocations".	CFO Budget Office	Provincial Feedback Report Appropriate Grant Funding Allocations in Budget	DORA	Feb '24
g	Table Draft IDP, Budget and SDBIP to Steering Committee for final overview, inclusiveness and quality check.	Mun. Manager	Draft IDP, Capital and Operating Budget and SDBIP for 2024/25	MFMA No. 56 of 2003, MBRR Section 14 (2)	Mar '24
h	Workshop draft IDP and Budget with full Council	Mun Manager	Workshop draft IDP and Budget with full council	Internal procedure	Mar '24
i	Municipal Manager presents final draft IDP, Budget and Budget related policies to the mayor for perusal and tabling to Council.	Mun. Manager	Tabling of draft IDP to Mayor	MSA Section 30 (c) MFMA Section 21	Feb '24
j	Table Draft 5-year IDP, Budget, SDBIP, Budget related policies and proposed public participation programme to Council.	Mun Manager/ CFO Performance & Risk Officer	Draft IDP and Budget on Council Agenda	MFMA Section 22 and 23 MSA Reg 3 (4) (a-b)	Feb '24

PUBLICATION AND PUBLIC CONSULTATION PROCESS					
a	Publication of Draft IDP and Budget for public comment and consultation.	Budget Office IDP Manager	Tabled Draft IDP and Budget available for public viewing, scrutiny and comment.	MFMA Section 22(a); MSA Section 21A	March - April '24
b	Submission of Draft IDP and tabled annual budget and draft SDBIPs to National and Provincial Treasuries and Department of Local Government in both printed and electronic formats.	Budget Office IDP Manager	Draft IDP, tabled annual budget + SDBIP submitted	MFMA Section 22(b) MBRR 15 (3) (b) & 15(1)	Immediately after Tabling to Council
c	Consult Ward Committees on 5-year Draft IDP and Budget.	IDP Manager	Obtain input/comment from ward committees of Draft IDP and Budget	MFMA Section 22 & 23	April '24
d	Consult public on Draft IDP and Budget. Public Participation meetings in all wards.	IDP Manager	Inform and obtain public input/comment on draft IDP, Budget and tariffs.	MFMA Section 22 & 23	April '24
e	LGMTEC 3 / SIME - Provincial analysis (PT and DLG) of the 5- year draft IDP & Budget.	Mun. Manager Directors Budget Office IDP Manager	Provincial Feedback report on Draft IDP and Budget	MFMA Section 34	Jan/April '24
f	Kannaland Development Association Forum Meeting to consult stakeholders on 5-year Draft IDP and Budget.	IDP Manager LED Unit	Consult stakeholders on 5-year Draft IDP and Budget.	Internal Planning and Management Strategy	Apr '24
g	Deadline for Public inputs on IDP and Budget	IDP Manager	Consult stakeholders on draft 2024/25 revised IDP and Budget.	MSA Section 21	Apr '24
h	Executive Management analyse public comments on Draft IDP and Budget and prepare report with recommendations for Council's perusal.	IDP Manager CFO Mun. Manager	Report with recommendations on public comments on Agenda	MFMA Section 22(a); MSA Section 21A	May '24

APPROVAL OF 2024-2025 FIRST REVIEW IDP AND BUDGET					
a	Council considers comment from all stakeholders (including MTEC 3 report) on draft IDP and Budget and revised IDP and Budget accordingly if necessary	Mun. Manager CFO Council	Draft IDP and Budget revised	MFMA Section 16(1); MSA Section 21A	31 May '24
b	Table FIRST REVIEWED IDP & Budget, Tariff list and budget related policies o Council for approval	Mayor / CFO Mun. Manager	Approved 5-year IDP and Budget	MFMA Section 24 and 25 MSA 2(1)	31 May '24
c	Submission of approved IDP and Budget to National and Provincial Treasuries in both printed and electronic formats	Budget Office IDP Manager	Submission of approved IDP and Budget and related documents and resolutions	MFMA Section 24 MBRR Regulation 20	Within 10 days after final approval
d	Publish the approved 5-year IDP and Budget on Municipality's website	Budget Office IDP Manager	Publication of approved IDP and annual budget and related documents	MFMA Section 22 MBRR Section 18 MSA Sections 21A and 21B	Within 10 days after final approval
e	Submission of IDP to MEC of Local Government	IDP Manager	Revised IDP document and letter to MEC for assessment	MSA Section 32 (1)	Within 10 days after final approval
f	Response/Feedback to public comments in respect of the IDP. Budget, tariffs and policies	Budget Office IDP Manager	Feedback to comments	MFMA	Jun '24

POLITICAL OVERSIGHT OVER THE BUDGET PROCESS

Section 53 (1) (a) of the MFMA (no 56 of 2003) stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget. Political oversight of the budget process is necessary to ensure that the needs and priorities of the community, as set out in the IDP, are properly linked to the municipality's spending plans. The mayoral committee is one of the key assurance providers in accomplishing the linkage between the IDP and the Budget of a municipality.

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The mayor must, according to the MFMA, co-ordinate the processes for preparing the annual budget and for reviewing the municipality's IDP, budget and related policies. The mayor therefore tabled a schedule of key deadlines with regards to the budgetary process and the review of the municipality's IDP, in council at least 10 months before the start of the next financial year.

Section 6 – Overview of alignment of annual budget with IDP

The IDP serves as a guideline to the municipality for the correct budget and resource allocations in ensuring that it meets the needs of its residents. It is also an integrated inter-governmental system of planning which requires the involvement of all three spheres of government. Contributions are made by provincial and national government to assist municipal planning and therefore government has created a range of policies and strategies to support and guide development and to ensure alignment between all spheres of government as stated by the section 24 of the Municipal Systems Act, No 32 of 2000.

The Municipality's budget is influenced by the municipal strategic focus areas and strategic objectives as identified in the IDP. The Service Delivery Budget Implementation Plan (SDBIP) ensures that the Municipality implements programmes and projects based on the IDP targets and associated budgets.

The budget has been compiled in accordance with the municipality's IDP document. Also refer to tables SA3, SA4 and SA5 which is aligned with the strategic objectives and goals of the municipality.

The following table highlights the IDP's seven strategic objectives or key performance areas for the 2024/25 – 2026/27 MTREF and further planning refinements that have directly informed the compilation of the budget.

KPA	KPA DESCRIPTION
KPA 1	RELIABLE INFRASTRUCTURE
KPA 2	SERVICE DELIVERY
KPA 3	SAFE COMMUNITIES
KPA 4	SOCIO-ECONOMIC DEVELOPMENT
KPA 5	EFFECTIVE AND EFFICIENT GOVERNANCE
KPA 6	EFFICIENT WORKFORCE
KPA 7	FINANCIAL SUSTAINABILITY

Section 7 – Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. Performance management is required to operate in accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information.

This budget is indicative of our commitment to achieving the objectives of local government as set out in the Constitution of the Republic of South Africa. Kannaland municipality do have its challenges but intend to achieve the before-mentioned in an efficient, effective, and sustainable manner. These commitments are entrenched in our mission, vision, and value statements and as such are reflected in our budget and services delivery processes. The MTREF has been compiled in a manner that will promote sustainable service delivery and to ensure growth over the medium term to long term. Measurable performance objectives are indicators included in the annual budget support tables SA4 and SA6.

Section 8 – Budget policies & By-Laws

POLICIES REVIEWED

- Tariff Policy dealing with all services delivered;
- Budget & Budget Implementation Policy;
- Virement Policy;
- Municipal Property Rates Policy;
- Customer Care, Credit Control and Debt Collection Policy;
- Bad Debt Write-Off Policy
- Cash Management and Investment Policy;
- Borrowing Policy;
- Funding and Reserves Policy;
- Policy related to long-term financial planning;
- Supply Chain Management Policy;
- Preferential Procurement Policy;
- Policy related to the Management and Disposal of Assets;
- Policy relating to dealing with infrastructure investment and capital projects;
- Indigents Policy;
- Capital Contribution Policy;
- Fleet Management Policy;
- UIF&W Policy
- Cost Containment Measures Policy;
- Contract Management Policy
- Indigents Policy

BY-LAWS REVIEWED

- Municipal Property Rates By-Law
- Tariff By-Law
- Customer Care, Credit Control & Debt Collection By-Law

All the above policies are and will be made available on the Municipality's website

Section 9 – Overview of budget assumptions

The MTREF Budget was compiled based on the financial framework, financial strategies and financial policies. The key budget assumptions as set out in Table 6 below, relates to the parameters within which the MTREF Budget was compiled and are as follows:

- The estimated CPI for the 2024/2025 financial year is 4.9% and for the next two financial years at 4.9% (2025/2026) and 4.3% (2025/2026) respectively.
- Property rates tariffs increased with 0% on average, with the outer years being kept to the treasury forecasts of 4.2% (2023/2024) and 4.3% (2025/2026) respectively. The 2021/2022 increase in property rates was excessive, given it was on top of an increase in property value brought about by the general valuation. The impact was significant and consequently led to a drop in the collection rate.
- The South African Local Government Bargaining Council (SALGBC) determines the cost-of-living increases by mutual agreement between the employer and the unions. The increase in employee related costs were budget for at 6.5% with the outer years at 4.4% and 4.5% respectively.
- Collection rates were calculated as follow:
 - 2024/2025 – 85% on average
 - 2025/2026 – 87% on average
 - 2026/2027 – 90% on average

The current calculation rate is 80% but it should be noted that the municipality has achieved 89% in the recent past. Activities as identified within the budget funding plan will give effect to the expected collection rates if implemented successfully.

Due to the limited water supply in Ladismith and limited electricity supply in Calitzdorp, a conservative approach on general growth in demand was accounted for at an average of 1%.

Section 10 – Overview of budget funding

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; and
- Borrowed funds, but only for the capital budget referred to in section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows as well as prior years' accumulated cash surpluses.

The following table is a breakdown of the operating revenue over the medium-term:

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Financial Performance										
Property rates	19,337	25,891	25,562	26,915	26,915	26,915	18,896	26,915	28,163	29,421
Service charges	87,941	102,394	101,947	117,388	117,388	117,388	81,085	136,414	154,448	177,615
Investment revenue	1,150	1,232	1,845	960	960	960	1,173	1,500	1,569	1,640
Transfer and subsidies - Operational	42,601	41,701	41,576	64,252	71,715	71,715	31,049	65,882	60,035	76,674
Other own revenue	6,358	7,380	12,828	16,831	16,831	16,831	17,751	17,436	18,190	20,051
Total Revenue (excluding capital transfers and contributions)	157,387	178,600	183,758	226,346	233,809	233,809	149,954	248,148	262,405	305,400

WC041 Kannaland Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	8,497	305,733	324,132	5,823	7,339	7,339	(196,449)	135,282	283,552	450,189
Cash + investments at the yr end less applications - R'000	18(1)b	2	(2,874)	(55,555)	(74,712)	(37,216)	(43,838)	(43,838)	(87,434)	(49,758)	(43,419)	(31,401)
Cash year end/monthly employee/supplier payments	18(1)b	3	0.7	21.9	21.0	0.3	0.4	0.4	(18.2)	7.3	15.2	21.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	-	-	-	-	-	-	-	-
Service charge rev % change - macro CPI-X target exclusive	18(1)a(2)	5	N.A.	13.6%	(6.6%)	7.2%	(6.0%)	(6.0%)	(36.7%)	7.2%	5.8%	7.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	17.0%	32.8%	28.7%	47.7%	47.5%	47.5%	(32.7%)	27.6%	28.3%	30.5%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	5.4%	2.8%	2.3%	6.2%	5.6%	5.6%	3.2%	5.3%	4.9%	4.5%
Capital payments % of capital expenditure	18(1)c:19	8	(81.9%)	(324.0%)	(289.9%)	0.0%	0.0%	0.0%	(105.8%)	88.2%	94.2%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.2%	100.2%	100.1%
Current consumer debtors % change - inc/(dec)	18(1)a	11	N.A.	(741.0%)	(65.3%)	(585.1%)	(8.6%)	0.0%	(130.5%)	(256.7%)	5.5%	4.5%
Long term receivables % change - inc/(dec)	18(1)a	12	N.A.	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	(250.2%)	10.2%	7.4%	1399.3%	790.6%	790.6%	6.4%	267.6%	387.8%	71.9%
Asset renewal % of capital budget	20(1)(vi)	14	18.1%	(1162.6%)	231.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
References												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												

Supporting indicators											
% inc total service charges (incl prop rates)	18(1)a		19.6%	(0.6%)	13.2%	0.0%	0.0%	(30.7%)	13.2%	11.8%	13.4%
% inc Property Tax	18(1)a		33.9%	(1.3%)	5.3%	0.0%	0.0%	(29.8%)	0.0%	4.6%	4.5%
% inc Service charges - Water	18(1)a		16.8%	(1.0%)	18.8%	0.0%	0.0%	(30.6%)	22.2%	15.0%	15.0%
% inc Service charges - Waste Water Management	18(1)a		13.0%	(0.5%)	9.9%	0.0%	0.0%	(28.3%)	8.0%	4.9%	15.0%
% inc Service charges - Waste Management	18(1)a		16.8%	0.0%	10.4%	0.0%	0.0%	(35.2%)	2.2%	15.0%	15.0%
#REF!	18(1)a		21.9%	3.8%	5.6%	0.0%	0.0%	(35.3%)	1.5%	15.0%	15.0%
% inc in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		107,277	126,286	127,509	144,303	144,303	144,303	99,981	163,330	207,036
Service charges			107,277	126,286	127,509	144,303	144,303	144,303	99,981	163,330	207,036
Property rates			19,337	25,891	25,562	26,915	26,915	26,915	18,896	26,915	29,421
Service charges - electricity revenue			55,432	64,750	64,073	76,101	76,101	76,101	52,802	106,944	122,965
Service charges - water revenue			18,013	20,355	20,258	22,267	22,267	22,267	15,963	24,044	25,222
Service charges - sanitation revenue			7,456	8,706	8,707	9,610	9,610	9,610	6,231	9,822	11,296
Service charges - refuse removal			7,040	8,583	8,910	9,410	9,410	9,410	6,089	9,554	10,387
Service charges - other											
Interest			1,083	1,098	1,215	1,350	1,350	1,350	898	1,450	1,517
Capital expenditure excluding capital grant funding			9,398	(18,637)	(14,184)	-	661	661	-	-	-
Cash receipts from ratepayers	18(1)a		36,461	89,187	80,903	152,295	151,695	151,695	(82,703)	94,214	104,301
Ratepayer & Other revenue	18(1)a		214,655	272,301	282,375	319,210	319,210	319,210	253,061	340,913	368,466
Change in consumer debtors (current and non-current)		N/A		9,706	(3,227)	(14,788)	-	-	3,125	81,533	5,291
Operating and Capital Grant Revenue	18(1)a		62,125	60,590	50,002	80,056	89,148	89,148	38,600	88,164	82,954
Capital expenditure - total	20(1)(vi)		8,490	501	3,047	13,743	16,026	16,026	8,349	22,282	22,259
Capital expenditure - renewal	20(1)(vi)		1,538	(5,824)	7,054	-	-	-	-	-	-
Supporting benchmarks											
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPH guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY									42,195	42,369	43,574
Provincial operating grants									23,542	17,514	32,941
Provincial capital grants									2,000	-	-
District Municipality grants									-	-	-
Total gazetted/advised national, provincial and district grants									88,019	82,802	123,755
Average annual collection rate (arrears inclusive)											

DoRA operating											
Operational Revenue: General Revenue: Equitable Share									37,479	38,912	40,067
Operational Revenue: General Revenue: Fuel Levy									-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]									-	-	-
Agriculture Research and Technology									-	-	-
Agriculture, Conservation and Environmental									-	-	-
Arts and Culture Sustainable Resource Management									-	-	-
Community Library									-	-	-
Department of Environmental Affairs									-	-	-
Department of Tourism									-	-	-
Department of Water Affairs and Sanitation Masibambane									-	-	-
Emergency Medical Service									-	-	-
Energy Efficiency and Demand-side [Schedule 5B]									-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]									1,255	-	-
HIV and Aids									-	-	-
Housing Accreditation									-	-	-
Housing Top structure									-	-	-
Infrastructure Skills Development Grant [Schedule 5B]									-	-	-
Integrated City Development Grant									-	-	-
Khayelitsha Urban Renewal									-	-	-
Local Government Financial Management Grant [Schedule 5B]									2,900	2,900	2,900
Mitchell's Plain Urban Renewal									-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]									-	-	-
Municipal Disaster Grant [Schedule 5B]									-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]									-	-	-
Municipal Systems Improvement Grant									-	-	-
Natural Resource Management Project									-	-	-
Neighbourhood Development Partnership Grant									-	-	-
Operation Clean Audit									-	-	-
Municipal Disaster Recovery Grant									-	-	-
Public Service Improvement Facility									-	-	-
Public Transport Network Operations Grant [Schedule 5B]									-	-	-
Restructuring - Seed Funding									-	-	-
Revenue Enhancement Grant Debtors Book									-	-	-
Rural Road Asset Management Systems Grant									-	-	-
Sport and Recreation									-	-	-
Terrestrial Invasive Alien Plants									-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]									-	-	-
Health Hygiene in Informal Settlements									-	-	-
Municipal Infrastructure Grant [Schedule 5B]									561	557	607
Water Services Infrastructure Grant									-	-	-
Public Transport Network Grant [Schedule 5B]									-	-	-
Smart Connect Grant									-	-	-
Urban Settlement Development Grant									-	-	-
WiFi Grant [Department of Telecommunications and Postal Services]									-	-	-
Street Lighting									-	-	-
Traditional Leaders - Imbizo									-	-	-
Department of Water and Sanitation Smart Living Handbook									-	-	-
Integrated National Electrification Programme Grant									-	-	-

[illegible]

Section 11 – Expenditure on allocations and grant programmes

WC041 Kannaland - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		34,050	30,574	37,777	40,069	40,069	40,069	39,295	39,469	40,674
Operational Revenue: General Revenue: Equitable Share		34,050	30,574	33,260	35,348	35,348	35,348	37,479	38,912	40,067
Operational Revenue: General Revenue: Fuel Levy		-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Agriculture Research and Technology		-	-	-	-	-	-	-	-	-
Agriculture, Conservation and Environmental		-	-	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-	-	-
Community Library		-	-	-	-	-	-	-	-	-
Department of Environmental Affairs		-	-	-	-	-	-	-	-	-
Department of Tourism		-	-	-	-	-	-	-	-	-
Department of Water Affairs and Sanitation Masibambane		-	-	-	-	-	-	-	-	-
Emergency Medical Service		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	1,031	1,220	1,220	1,220	1,255	-	-
HIV and Aids		-	-	-	-	-	-	-	-	-
Housing Accreditation		-	-	-	-	-	-	-	-	-
Housing Top structure		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		-	-	2,932	2,932	2,932	2,932	-	-	-
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Natural Resource Management Project		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Operation Clean Audit		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Public Service Improvement Facility		-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring - Seed Funding		-	-	-	-	-	-	-	-	-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		-	-	554	569	569	569	561	557	607
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
SmartConnect Grant		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Traditional Leaders - Imbizon		-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		1,476	4,480	4,099	24,038	31,366	31,366	23,429	17,401	32,828
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		1,476	4,480	4,099	24,038	28,925	28,925	23,429	17,351	32,776
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	2,441	2,441	-	50	52
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other Grant Providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	35,526	35,054	41,876	64,107	71,435	71,435	62,724	56,870	73,502

Capital Transfers and Grants											
National Government:		19,595	22,763	8,609	15,804	14,543	14,543	20,282	22,919	47,240	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			2,699					626	1,954	700	
Municipal Infrastructure Grant [Schedule 5B]		9,595	10,064	8,609	10,804	10,043	10,043	10,656	10,965	11,540	
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Rural Household Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Rural Road Asset Management Systems Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Urban Settlement Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-	
Municipal Human Settlement		-	-	-	-	-	-	-	-	-	
Community Library		-	-	-	-	-	-	-	-	-	
Integrated City Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-	
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-	
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-	
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-	
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Municipal Systems Improvement Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Regional Bulk Infrastructure Grant (Schedule 5B)		-	-	-	-	-	-	-	-	-	
Water Services Infrastructure Grant [Schedule 5B]		10,000	10,000	-	5,000	4,500	4,500	9,000	10,000	35,000	
WiFi Connectivity		-	-	-	-	-	-	-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Aquaponic Project		-	-	-	-	-	-	-	-	-	
Restition Settlement		-	-	-	-	-	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-	
Restructuring Seed Funding		-	-	-	-	-	-	-	-	-	
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-	
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-	
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-	
Provincial Government:		2,600	-	1,075	-	2,890	2,890	-	-	-	
Capacity Building		-	-	-	-	-	-	-	-	-	
Capacity Building and Other		-	-	-	-	-	-	-	-	-	
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	
Infrastructure		2,600	-	1,075	-	2,890	2,890	-	-	-	
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Public Transport		-	-	-	-	-	-	-	-	-	
Road Infrastructure		-	-	-	-	-	-	-	-	-	
Sports and Recreation		-	-	-	-	-	-	-	-	-	
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-	
All Grants		-	-	-	-	-	-	-	-	-	
Other Grant Providers:		-	-	-	-	-	-	-	-	-	
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-	
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-	
Households		-	-	-	-	-	-	-	-	-	
Non-Profit Institutions		-	-	-	-	-	-	-	-	-	
Private Enterprises		-	-	-	-	-	-	-	-	-	
Public Corporations		-	-	-	-	-	-	-	-	-	
Higher Educational Institutions		-	-	-	-	-	-	-	-	-	
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-	
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-	
Total Capital Transfers and Grants		5	22,195	22,763	9,684	15,804	17,433	17,433	20,282	22,919	47,240
TOTAL RECEIPTS OF TRANSFERS & GRANTS			57,722	57,818	51,560	79,911	88,868	88,868	83,006	79,789	120,742
References											
1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation											
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)											
3. Replacement of RSC levies											
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality											
5. Total transfers and grants must reconcile to Budgeted Cash Flows											
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)											

Section 12 – Allocations and grants made by the Municipality

WC041 Kannaland - Supporting Table SA21 Transfers and grants made by the municipality

WC041 Kannaland - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash Transfers to other municipalities											
Operational	1	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Operational	2	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Operational	3	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Operational		240	240	255	920	400	400	128	400	418	437
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		240	240	255	920	400	400	128	400	418	437
Cash Transfers to Groups of Individuals											
Operational		6	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		6	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	246	240	255	920	400	400	128	400	418	437
Non-Cash Transfers to other municipalities											
Operational	1	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Operational	2	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Operational	3	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Operational	4	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Groups of Individuals											
Operational	5	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	246	240	255	920	400	400	128	400	418	437
References											
1. Insert description listed by municipal name and demarcation code of recipient											
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)											
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)											
4. Insert description of each other organisation (e.g. charity)											
5. Insert description of each other organisation (e.g. the aged, child-headed households)											
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'											

Any allocation made to an outside body must comply with the requirements of section 67 of the MFMA. This stipulates that before transferring funds to an outside organisation the Municipal Manager, as Accounting Officer, must be satisfied that the organisation or body has the capacity to comply with the agreement and has adequate financial management and other systems in place.

Section 13 – Councillor Allowances and employee benefits

WC041 Kannaland - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2,551	2,560	2,827	2,990	3,580	3,580	3,104	3,247	3,393
Pension and UIF Contributions		0	26	36	-	-	-	-	-	-
Medical Aid Contributions		133	124	67	-	-	-	-	-	-
Motor Vehicle Allowance		189	131	52	-	-	-	-	-	-
Cellphone Allowance		311	307	292	286	286	286	394	413	431
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3,184	3,148	3,273	3,276	3,866	3,866	3,499	3,659	3,824
% increase	4		(1.1%)	4.0%	0.1%	18.0%	-	(9.5%)	4.6%	4.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1,802	1,854	2,729	4,449	3,899	3,899	5,014	5,244	5,480
Pension and UIF Contributions		0	1	5	9	9	9	9	9	9
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	64	130	80	509	439	439	676	707	739
Cellphone Allowance	3	35	37	50	113	113	113	106	111	116
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	29	(159)	57	88	88	88	124	130	136
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	171	41	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		1,930	2,033	2,963	5,167	4,547	4,547	5,929	6,202	6,481
% increase	4		5.4%	45.7%	74.4%	(12.0%)	-	30.4%	4.6%	4.5%
Other Municipal Staff										
Basic Salaries and Wages		41,773	45,593	52,231	52,793	62,438	62,438	51,243	51,756	53,426
Pension and UIF Contributions		5,472	6,740	7,132	8,568	8,367	8,367	9,982	10,415	10,884
Medical Aid Contributions		2,768	2,434	2,168	1,687	2,417	2,417	3,324	3,477	3,633
Overtime		2,703	1,632	3,028	2,110	2,677	2,677	2,967	3,105	3,248
Performance Bonus		3,172	3,194	3,951	3,560	3,298	3,298	4,222	4,416	4,615
Motor Vehicle Allowance	3	2,026	2,393	2,790	2,359	3,515	3,515	3,489	3,649	3,813
Cellphone Allowance	3	119	165	127	100	131	131	110	115	120
Housing Allowances	3	269	315	337	173	345	345	1,235	1,372	1,535
Other benefits and allowances	3	2,505	3,059	3,589	2,809	3,409	3,409	3,441	3,612	3,788
Payments in lieu of leave		688	(243)	(1,166)	150	280	280	100	105	109
Long service awards		(518)	249	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	2,589	1,934	(723)	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,157	2,100	4,490	-	540	540	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		64,722	69,564	77,954	74,309	87,417	87,417	80,113	82,021	85,171
% increase	4		7.5%	12.1%	(4.7%)	17.6%	-	(8.4%)	2.4%	3.8%
Total Parent Municipality		69,836	74,745	84,190	82,752	95,831	95,831	89,540	91,883	95,475
			7.0%	12.6%	(1.7%)	15.8%	-	(6.6%)	2.6%	3.9%

Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits	6	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4	-	-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4	-	-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4	-	-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		69,836	74,745	84,190	82,752	95,831	95,831	89,540	91,883	95,475
% increase	4		7.0%	12.6%	(1.7%)	15.8%	-	(6.6%)	2.6%	3.9%
TOTAL MANAGERS AND STAFF	5,7	66,652	71,597	80,917	79,476	91,965	91,965	86,042	88,223	91,651
References		<p>1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved</p> <p>2. s57 of the Systems Act</p> <p>3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance</p> <p>4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D</p> <p>5. Must agree to the sub-total appearing on Table A1 (Employee costs)</p> <p>6. Includes pension payments and employer contributions to medical aid</p> <p>7. Correct as at 30 June</p>								
Column Definitions:		<p>A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited</p> <p>D. The original budget approved by council for the budget year.</p> <p>E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.</p> <p>F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.</p> <p>G. The amount to be appropriated for the budget year.</p> <p>H and I. The indicative projection</p>								

The municipality commit to the employee related budget and the corresponding organogram. No appointments will be allowed not accounted for on the organogram or the employee related expenditure budget and within the framework of the Municipal Staff Regulations.

Description	Rf	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	7,750	92,995	106,944	122,985
Service charges - Water		2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	25,222	29,005	29,005
Service charges - Waste Water Management		819	819	819	819	819	819	819	819	819	819	819	819	9,822	11,296	12,990
Service charges - Waste Management		796	796	796	796	796	796	796	796	796	796	796	796	9,554	10,987	12,635
Sale of Goods and Rendering of Services		39	39	39	39	39	39	39	39	39	39	39	39	469	477	485
Agency services		121	121	121	121	121	121	121	121	121	121	121	121	1,450	1,517	1,585
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		653	653	653	653	653	653	653	653	653	653	653	653	7,832	8,660	9,960
Interest earned from Current and Non Current Assets		125	125	125	125	125	125	125	125	125	125	125	125	1,500	1,569	1,640
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		87	87	87	87	87	87	87	87	87	87	87	87	1,049	1,096	1,233
Licence and permits		65	65	65	65	65	65	65	65	65	65	65	65	777	301	315
Operational Revenue		5	5	5	5	5	5	5	5	5	5	5	5	60	60	61
Non-Exchange Revenue																
Property rates		2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	26,915	28,163	29,421
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		113	113	113	113	113	113	113	113	113	113	113	113	1,361	1,424	1,488
Licences or permits		93	93	93	93	93	93	93	93	93	93	93	93	1,119	1,136	1,187
Transfer and subsidies - Operational		5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	65,882	60,035	76,674
Interest		234	234	234	234	234	234	234	234	234	234	234	234	2,802	2,931	3,063
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		43	43	43	43	43	43	43	43	43	43	43	43	517	587	676
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		20,679	20,679	20,679	20,679	20,679	20,679	20,679	20,679	20,679	20,679	20,679	20,679	248,148	262,405	305,400
Expenditure																

44 | Page Kannaland Municipality MTREF - Annual Budget 2024/25 – 2026/27

WC041 Kannaland - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																	
Description		Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional																	
Governance and administration			4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	49,411	51,438	53,384
Executive and council			1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	13,759	14,283	14,716
Finance and administration			2,971	2,971	2,971	2,971	2,971	2,971	2,971	2,971	2,971	2,971	2,971	2,971	35,652	37,153	38,668
Internal audit			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety			2,961	2,961	2,961	2,961	2,961	2,961	2,961	2,961	2,961	2,961	2,961	2,961	35,533	28,517	44,613
Community and social services			1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	1,299	15,592	14,769	15,535
Sport and recreation			5	5	5	5	5	5	5	5	5	5	5	5	66	69	72
Public safety			0	0	0	0	0	0	0	0	0	0	0	0	5	5	5
Housing			1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	19,870	13,676	29,000
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services			439	439	439	439	439	439	439	439	439	439	439	439	5,263	4,979	5,228
Planning and development			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport			439	439	439	439	439	439	439	439	439	439	439	439	5,263	4,979	5,228
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services			15,019	15,019	15,019	15,019	15,019	15,019	15,019	15,019	15,019	15,019	15,019	15,019	180,223	200,392	249,415
Energy sources			8,298	8,298	8,298	8,298	8,298	8,298	8,298	8,298	8,298	8,298	8,298	8,298	99,579	115,083	130,051
Water management			3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	3,708	44,498	45,075	74,589
Waste water management			1,555	1,555	1,555	1,555	1,555	1,555	1,555	1,555	1,555	1,555	1,555	1,555	18,660	20,793	23,165
Waste management			1,457	1,457	1,457	1,457	1,457	1,457	1,457	1,457	1,457	1,457	1,457	1,457	17,485	19,441	21,610
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional			22,536	22,536	22,536	22,536	22,536	22,536	22,536	22,536	22,536	22,536	22,536	22,536	270,430	285,324	352,640
Expenditure - Functional																	
Governance and administration			6,803	6,803	6,803	6,803	6,803	6,803	6,803	6,803	6,803	6,803	6,803	6,804	81,635	84,451	87,732
Executive and council			2,202	2,202	2,202	2,202	2,202	2,202	2,202	2,202	2,202	2,202	2,202	2,202	26,419	27,154	28,258
Finance and administration			4,601	4,601	4,601	4,601	4,601	4,601	4,601	4,601	4,601	4,601	4,601	4,602	55,216	57,296	59,474
Internal audit			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety			2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,863	2,864	34,359	25,967	41,767
Community and social services			944	944	944	944	944	944	944	944	944	944	944	944	11,327	8,988	9,314
Sport and recreation			140	140	140	140	140	140	140	140	140	140	140	140	1,678	1,755	1,834
Public safety			28	28	28	28	28	28	28	28	28	28	28	28	338	352	367
Housing			1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	21,016	14,871	30,252
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services			1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	18,948	19,202	20,147
Planning and development			47	47	47	47	47	47	47	47	47	47	47	47	560	589	618
Road transport			1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,533	18,388	18,699	19,529
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services			9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,400	9,401	112,806	120,691	127,265
Energy sources			6,013	6,013	6,013	6,013	6,013	6,013	6,013	6,013	6,013	6,013	6,013	6,014	72,161	75,570	79,089
Water management			1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	14,664	16,919	18,105
Waste water management			1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,324	1,325	15,894	17,382	18,434
Waste management			841	841	841	841	841	841	841	841	841	841	841	841	10,087	10,820	11,637
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional			20,645	20,645	20,645	20,645	20,645	20,645	20,645	20,645	20,645	20,645	20,645	20,647	247,747	250,390	276,912
Surplus/(Deficit) before assoc.			1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,889	22,683	34,933	75,728
Inter-company/Parent subsidiary transactions			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)			1	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,890	1,889	22,683	34,933	75,728
References																	
1. Surplus (Deficit) must reconcile with Budgeted Financial Performance																	

Section 15 – Annual budgets and service delivery agreements – municipal entities and other external mechanisms

- The municipality does not have any entities.
- Other Service Delivery Mechanisms - The municipality has no service delivery agreements with external parties for the delivery of the Municipality's services.

Section 16 – Contracts having future budgetary implications

Section 33 stipulates that if approved total revenue are greater than R500 million, all operational costs of projects \geq than R 5 million per annum must be listed and in this scenario SM does not have any such additional operational costs.

Section 17 – Capital expenditure details

WC041 Kannaland - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		(5,503)	11,552	18,104	4,833	4,844	4,844	20,282	22,259	46,540
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		(6,207)	-	873	485	62	62	626	1,294	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		(6,207)	-	873	-	62	62	626	1,294	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	485	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		704	7,032	-	4,348	4,783	4,783	19,656	20,965	46,540
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		(1,161)	-	-	-	-	-	10,656	10,965	11,540
Reservoirs		1,820	7,032	-	4,348	4,783	4,783	9,000	10,000	35,000
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		45	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	4,520	17,231	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	4,520	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	17,231	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets		1,179	(13,223)	(21,238)	-	-	-	-	-	-
Community Facilities		1,179	(13,223)	(21,238)	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	(13,223)	(21,238)	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		1,179	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	316	-	-	-	-	-	-	-
Computer Equipment		-	316	-	-	-	-	-	-	-
Furniture and Office Equipment		-	95	0	-	-	-	-	-	-
Furniture and Office Equipment		-	95	0	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		614	-	-	-	-	-	-	-	-
Transport Assets		614	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	(3,710)	(1,260)	(3,133)	4,833	4,844	4,844	20,282	22,259	46,540
References										
1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure										

WC041 Kannaland - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		27,449	26,377	17,267	24,127	28,388	28,388	15,418	16,151	16,901
Roads Infrastructure		2,241	2,345	4,388	7,300	6,919	6,919	3,510	3,671	3,836
Roads		—	—	3,596	4,845	4,514	4,514	1,005	1,051	1,098
Road Structures		2,241	2,345	792	2,455	2,405	2,405	2,505	2,620	2,738
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		6,396	4,778	5,230	3,950	5,015	5,015	5,864	6,158	6,459
Power Plants		—	36	1,971	1,736	2,601	2,601	2,728	2,878	3,031
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		6,396	4,742	3,260	2,214	2,414	2,414	3,136	3,280	3,427
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		7,609	8,709	3,887	4,322	7,767	7,767	3,111	3,254	3,400
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		7,609	8,709	3,887	4,322	7,767	7,767	3,111	3,254	3,400
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		3,147	3,127	485	1,901	1,295	1,295	1,050	1,098	1,148
Pump Station		—	—	—	—	—	—	—	—	—
Reticulation		—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		3,147	3,127	485	1,901	1,295	1,295	1,050	1,098	1,148
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		8,056	7,418	3,277	6,654	7,391	7,391	1,884	1,971	2,059
Landfill Sites		8,056	7,414	2,121	1,378	5,851	5,851	1,567	1,639	1,713
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	5	1,156	5,275	1,539	1,539	317	331	346
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—

Community Assets		667	2,253	2,694	760	1,324	1,324	936	979	1,023
Community Facilities		667	2,253	2,694	760	1,324	1,324	936	979	1,023
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		423	2,006	1,856	636	636	636	469	490	512
Police		-	-	-	-	-	-	-	-	-
Parks		244	248	838	123	687	687	467	489	511
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		1,384	2,822	1,626	1,084	1,279	1,279	1,925	523	546
Operational Buildings		1,384	2,822	1,626	1,084	1,279	1,279	1,925	523	546
Municipal Offices		1,384	2,822	1,626	1,084	1,279	1,279	1,925	523	546
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		130	838	1,365	1,750	1,750	1,750	1,878	1,978	2,081
Transport Assets		130	838	1,365	1,750	1,750	1,750	1,878	1,978	2,081
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	29,631	32,290	22,953	27,721	32,741	32,741	20,157	19,631	20,552
R&M as a % of PPE		-250.2%	10.2%	7.4%	1399.3%	790.6%	790.6%	267.6%	387.8%	71.9%
R&M as % Operating Expenditure		16.3%	15.3%	10.0%	11.5%	12.9%	12.9%	13.3%	7.9%	8.2%
References										
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1										

WC041 Kannaland - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
R thousand								
Capital expenditure	1							
Vote 1 - MUNICIPAL MANAGER		-	-	-				
Vote 2 - CORPORATE SERVICES		-	-	-				
Vote 3 - FINANCIAL SERVICES		-	-	-				
Vote 4 - TECHNICAL SERVICES		22,282	22,259	46,540				
Vote 5 - CALITZDORP SPA		-	-	-				
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
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]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		22,282	22,259	46,540	-	-	-	-
Future operational costs by vote	2							
Vote 1 - MUNICIPAL MANAGER		26,419	27,154	28,258				
Vote 2 - CORPORATE SERVICES		59,213	52,135	68,543				
Vote 3 - FINANCIAL SERVICES		33,219	34,839	36,557				
Vote 4 - TECHNICAL SERVICES		104,180	111,443	94,326				
Vote 5 - CALITZDORP SPA		-	-	-				
Vote 6 - CORPORATE SERVICES (Continued)		2,434	2,559	2,688				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
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]		-	-	-				
List entity summary if applicable								
Total future operational costs		225,465	228,131	230,372	-	-	-	-
Future revenue by source	3							
Exchange Revenue		5,508	106,944	122,985				
Service charges - Electricity		92,995	106,944	122,985				
Service charges - Water		24,044	25,222	29,005				
Service charges - Waste Water Management		9,822	11,296	12,990				
Service charges - Waste Management		9,554	10,987	12,635				
Agency services		1,450	1,517	1,585				
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		143,373	262,909	302,186	-	-	-	-
Net Financial Implications		104,374	(12,518)	(25,274)	-	-	-	-
References								
1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))								
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))								
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)								

Section 18 - Supporting tables

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

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Property rates	6										
Total Property Rates		20,658	29,562	29,858	31,598	31,598	31,598	18,038	32,858	34,370	35,916
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		1,322	3,671	4,296	4,683	4,683	4,683	(858)	5,943	6,206	6,496
Net Property Rates		19,337	25,891	25,562	26,915	26,915	26,915	18,896	26,915	28,163	29,421
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		53,041	62,005	64,090	78,851	78,851	78,851	52,798	96,157	110,581	127,168
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (50 kwh per indigent household per month)		(2,391)	(2,744)	17	2,750	2,750	2,750	(4)	3,163	3,637	4,182
Net Service charges - Electricity		55,432	64,750	64,073	76,101	76,101	76,101	52,802	92,995	106,944	122,985
Service charges - Water	6										
Total Service charges - Water		21,785	23,713	23,244	26,003	26,003	26,003	15,345	28,269	29,654	34,102
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		3,772	3,358	2,986	3,735	3,735	3,735	(618)	4,226	4,433	5,097
Net Service charges - Water		18,013	20,355	20,258	22,267	22,267	22,267	15,963	24,044	25,222	29,005
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		13,346	13,979	13,488	15,683	15,683	15,683	5,243	16,509	18,985	21,833
less Revenue Foregone (in excess of free sanitation service to indigent households)		3,673	3,208	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (free sanitation service to indigent households)		2,217	2,065	4,782	6,073	6,073	6,073	(988)	6,687	7,690	8,843
Net Service charges - Waste Water Management		7,456	8,706	8,707	9,610	9,610	9,610	6,231	9,822	11,296	12,990
Service charges - Waste Management	6										
Total refuse removal revenue		13,861	14,487	14,248	16,197	16,197	16,197	4,873	17,007	19,558	22,491
Total landfill revenue		99	103	109	115	115	115	85	121	139	159
less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (removed once a week to indigent households)		6,920	6,007	5,448	6,902	6,902	6,902	(1,131)	7,573	8,709	10,016
Net Service charges - Waste Management		7,040	8,583	8,910	9,410	9,410	9,410	6,089	9,554	10,987	12,635

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	43,575	47,447	54,960	57,242	66,337	66,337	46,703	56,257	57,000	58,906
Pension and UIF Contributions		5,548	6,795	7,163	8,679	8,580	8,580	5,878	10,171	10,612	11,090
Medical Aid Contributions		2,768	2,434	2,168	2,144	2,874	2,874	1,794	4,048	4,235	4,425
Overtime		2,703	1,632	3,028	2,110	2,677	2,677	2,878	2,967	3,105	3,248
Performance Bonus		3,172	3,194	3,951	3,560	3,298	3,298	3,084	4,222	4,416	4,615
Motor Vehicle Allowance		2,090	2,523	2,869	2,868	3,954	3,954	2,921	4,165	4,356	4,552
Cellphone Allowance		154	201	178	213	244	244	151	216	226	236
Housing Allowances		269	315	337	173	345	345	246	1,235	1,372	1,535
Other benefits and allowances		2,458	2,846	3,621	2,794	3,293	3,293	3,356	3,385	3,554	3,727
Payments in lieu of leave		688	(243)	(1,166)	150	280	280	257	100	105	109
Long service awards		(518)	249	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	4	2,589	1,934	(723)	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—	—
Acting and post related allowance		1,157	2,271	4,531	—	540	540	2,915	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—	—
sub-total	5	66,553	71,598	80,917	79,933	92,421	92,421	70,182	86,767	88,981	92,443
Less: Employees costs capitalised to PPE		—	—	—	—	—	—	—	—	—	—
Total Employee related costs	1	66,553	71,598	80,917	79,933	92,421	92,421	70,182	86,767	88,981	92,443
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		10,847	13,712	13,957	11,757	11,880	11,880	7,838	13,211	15,586	16,287
Lease amortisation		8	4	—	5	5	5	3	1,540	1,611	1,683
Capital asset impairment		1,184	2,872	—	—	—	—	—	—	—	—
Total Depreciation and amortisation	1	12,039	16,588	13,957	11,762	11,885	11,885	7,841	14,751	17,197	17,970
Bulk purchases - electricity											
Electricity Bulk Purchases		44,054	50,752	55,313	56,045	56,045	56,045	37,715	61,655	64,491	67,394
Total bulk purchases	1	44,054	50,752	55,313	56,045	56,045	56,045	37,715	61,655	64,491	67,394
Transfers and grants											
Cash transfers and grants		246	240	255	920	400	400	128	400	418	437
Non-cash transfers and grants		—	—	—	—	—	—	—	—	—	—
Total transfers and grants	1	246	240	255	920	400	400	128	400	418	437
Contracted services											
Outsourced Services		2,558	3,693	5,050	24,120	31,165	31,165	1,616	26,629	20,141	35,788
Consultants and Professional Services		3,172	7,479	11,170	6,557	5,827	5,827	1,444	5,945	6,099	6,256
Contractors		2,300	2,504	3,676	3,050	3,025	3,025	1,054	3,807	3,930	4,118
sub-total	1	8,030	13,677	19,896	33,727	40,017	40,017	4,115	36,382	30,170	46,163
Operational Costs											
Collection costs		976	785	406	600	600	600	290	600	628	656
Contributions to 'other' provisions		6,977	29	(362)	900	400	400	—	1,000	1,046	1,093
Audit fees		3,371	3,301	92	3,000	3,000	3,000	—	2,800	3,061	3,326
Other Operational Costs	3	670	1,205	877	1,399	1,243	1,243	553	1,202	1,257	1,313
Operating Leases		5,822	11,253	15,793	16,257	17,671	17,671	7,235	19,693	19,193	20,042
Operational Cost		—	—	—	—	—	—	—	—	—	—
Statutory Payments other than Income Taxes		—	—	—	—	—	—	—	—	—	—
Discontinued Operations		—	—	—	—	—	—	—	—	—	—
Total Operational Costs	1	17,815	16,573	16,806	22,156	22,914	22,914	8,078	25,295	25,185	26,430
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	23,754	20,747	12,030	15,192	20,192	20,192	19,035	6,376	6,693	7,018
Inventory Consumed (Project Maintenance)		3,429	3,063	2,285	7,871	7,036	7,036	2,608	6,629	6,820	7,127
Contracted Services		393	1,909	3,196	2,196	2,206	2,206	767	3,007	3,045	3,196
Other Expenditure		2,054	6,571	5,441	2,462	3,306	3,306	2,084	4,144	3,073	3,211
Total Repairs and Maintenance Expenditure	9	29,631	32,290	22,953	27,721	32,741	32,741	24,494	20,157	19,631	20,552
Inventory Consumed											
Inventory Consumed - Water		—	—	—	500	500	500	—	—	—	—
Inventory Consumed - Other		1,757	4,670	1,470	8,446	7,584	7,584	1,425	7,394	7,620	7,963
Total Inventory Consumed & Other Material		1,757	4,670	1,470	8,946	8,084	8,084	1,425	7,394	7,620	7,963
check		29,631	32,290	22,953	27,721	32,741	32,741	20,157	19,631	20,552	
References											
1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)											
2. Must reconcile to supporting documentation on staff salaries											
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)											
4. Expenditure to meet any 'unfunded obligations'											
5 This sub-total must agree with the total on SA22, but excluding councillor and board member items											
6. Include a note for each revenue item that is affected by 'revenue foregone'											
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)											
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.											
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.											
10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'											

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

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		386	2,815	2,910	(15,351)	(15,351)	(15,351)	9,209	8,218	8,376	6,326
Water		7,271	22,835	34,082	5,093	5,093	5,093	33,825	27,532	28,881	33,214
Waste		4,550	18,495	25,881	2,164	2,164	2,164	27,878	9,554	10,987	12,635
Waste Water		4,037	15,967	22,322	5,751	5,751	5,751	24,505	14,675	16,876	19,408
Other trade receivables from exchange transactions		99	630	692	2,956	2,956	2,956	2,338	1,084	1,156	1,234
Gross: Trade and other receivables from exchange transactions		16,344	60,741	85,888	613	613	613	97,755	61,063	66,276	72,817
Less: Impairment for debt		(16,913)	(57,064)	(81,383)	(10,092)	(10,092)	(10,092)	(105,702)	(8,844)	(9,790)	(11,288)
Impairment for Electricity		(514)	(1,509)	(1,933)	(612)	(612)	(612)	(2,076)	(532)	(621)	(744)
Impairment for Water		(7,419)	(21,974)	(32,794)	(5,106)	(5,106)	(5,106)	(43,894)	(3,858)	(4,047)	(4,654)
Impairment for Waste		(5,374)	(17,796)	(24,531)	(2,164)	(2,164)	(2,164)	(31,265)	(2,293)	(2,637)	(3,032)
Impairment for Waste Water		(4,187)	(15,212)	(21,553)	(2,210)	(2,210)	(2,210)	(27,894)	(2,161)	(2,485)	(2,858)
Impairment for other trade receivables from exchange transactions		581	(573)	(573)	-	-	-	(573)	-	-	-
Total net Trade and other receivables from Exchange Trx		(569)	3,677	4,505	(9,478)	(9,478)	(9,478)	(7,947)	52,219	56,486	61,529
Receivables from non-exchange transactions											
Property rates		2,532	32,589	4,942	7,412	7,412	7,412	40,794	22,034	23,057	24,085
Less: Impairment of Property rates		(2,495)	(30,059)	(5,136)	(7,415)	(7,415)	(7,415)	(40,330)	-	-	-
Net Property rates		37	2,530	(194)	(3)	(3)	(3)	464	22,034	23,057	24,085
Other receivables from non-exchange transactions		(366)	9,803	9,603	(625)	(625)	(625)	9,734	-	-	-
Impairment for other receivables from non-exchange transactions		(1,400)	(8,601)	(9,732)	(500)	(500)	(500)	(9,732)	(200)	(200)	(200)
Net other receivables from non-exchange transactions		(1,766)	1,202	(129)	(1,125)	(1,125)	(1,125)	2	(200)	(200)	(200)
Total net Receivables from non-exchange transactions		(1,728)	3,732	(323)	(1,128)	(1,128)	(1,128)	467	21,834	22,857	23,885
Inventory											
Water											
Opening Balance		-	-	(28)	(28)	(28)	(28)	(28)	-	-	-
System Input Volume		-	2,955	-	-	-	-	-	-	-	-
Water Treatment Works		-	2,955	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	-	-	-	(500)	(500)	(500)	-	-	-	-
Billed Authorised Consumption		-	-	-	(500)	(500)	(500)	-	-	-	-
Billed Metered Consumption		-	-	-	(500)	(500)	(500)	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	(500)	(500)	(500)	-	-	-	-
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Water Losses		-	(2,983)	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
Real losses		-	(2,983)	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	(2,983)	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	(2,983)	-	-	-	-	-	-	-	-
Closing Balance Water		-	(28)	(28)	(528)	(528)	(528)	(28)	-	-	-
Agricultural											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions	7	-	-	-	-	-	-	-	-	-	-
Issues	8	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables											
Standard Rated											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions	7	-	-	-	-	-	-	-	-	-	-
Issues	8	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		-	-	-	-	-	-	-	-	-	-
Zero Rated											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions	7	-	-	-	-	-	-	-	-	-	-
Issues	8	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-

Finished Goods											
Opening Balance											
	Acquisitions										
	Issues	7									
	Adjustments	8									
	Write-offs	9									
Closing balance - Finished Goods											
Materials and Supplies											
Opening Balance											
	Acquisitions										
	Issues	7									
	Adjustments	8									
	Write-offs	9									
Closing balance - Materials and Supplies											
Work-in-progress											
Opening Balance											
	Materials										
	Transfers										
Closing balance - Work-in-progress											
Housing Stock											
Opening Balance											
	Acquisitions										
	Transfers										
	Sales										
Closing Balance - Housing Stock											
Land											
Opening Balance											
	Acquisitions										
	Sales										
	Adjustments										
	Correction of Prior period errors										
	Transfers										
Closing Balance - Land											
Closing Balance - Inventory & Consumables											
Property, plant and equipment (PPE)											
	PPE at cost/valuation (excl. finance leases)										
	Leases recognised as PPE	3									
	Less: Accumulated depreciation										
Total Property, plant and equipment (PPE)		2									
LIABILITIES											
Current liabilities - Financial liabilities											
	Short term loans (other than bank overdraft)										
	Current portion of long-term liabilities										
Total Current liabilities - Financial liabilities											
Trade and other payables											
	Trade and other payables from exchange transactions										
	Other trade payables from exchange transactions										
	Trade payables from Non-exchange transactions: Unspent conditional										
	Trade payables from Non-exchange transactions: Other										
	VAT										
Total Trade and other payables		2									
Non current liabilities - Financial liabilities											
	Borrowing	4									
	Other financial liabilities										
Total Non current liabilities - Financial liabilities											
Non current liabilities - Long Term portion of trade payables											
Electricity Bulk Purchases											
Payables and Accruals - General											
Water Bulk Purchases											
Municipal Debt Relief											
Provisions											
	Retirement benefits										
	List other major provision items										
	Refuse landfill site rehabilitation										
	Other										
Total Provisions											
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
	Accumulated surplus/(deficit) - opening balance										
	GRAP adjustments										
	Restated balance										
	Surplus/(Deficit)										
	Transfers to/from Reserves										
	Depreciation offsets										
	Other adjustments										
Accumulated Surplus/(Deficit)		1									
Reserves											
Housing Development Fund											
	Capital replacement										
	Self-insurance										
	Other reserves										
	Revaluation										
Total Reserves		2									
TOTAL COMMUNITY WEALTH/EQUITY		2									
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 finance leases											
4. Borrowing must reconcile to Table A17											
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")											
6. Inventory Consumed - Water - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1											
7. Inventory Consumed Other - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1											
8. Inventory Transfers/Adjustments (Include under gains/losses on Table A4)											
9. Inventory Write-offs (Include under losses on Table A4)											

Appendix A – Tariff Listing

All tariffs to be expressed in terms (ratio) of the baseline tariff (Equal to Residential tariff)							Tariff After Rebate	R	0.0195			
2021/22		2022/23		Y/Y Increase	2023/24		Y/Y Increase	2024/25		Y/Y Increase		
BASELINE RATE PER R1 ON THE VALUATION		R	0.0170	R	0.1748	7.9%	R	0.1843	5.4%	R	0.1844	0.0%
Residential Properties	R	0.0170	R	0.0185	8.8%	R	0.0195	5.4%	R	0.0195	0.1%	
Vacant Land: Residential	R	0.0170	R	0.0185	8.8%	R	0.0195	5.4%	R	0.0195	0.1%	
Vacant Land: Business	R	0.0340	R	0.0370	8.8%	R	0.0390	5.4%	R	0.0390	0.1%	
Agricultural Properties	R	0.0026	R	0.0028	6.7%	R	0.0029	4.5%	R	0.0029	0.9%	
Businesses and Commercial Properties	R	0.0340	R	0.0370	8.8%	R	0.0390	5.4%	R	0.0390	0.1%	
Business Properties - Accommodation Establishment	R	0.0221	R	0.0241	8.8%	R	0.0254	5.6%	R	0.0254	-0.1%	
Industrial Properties	R	0.0340	R	0.0370	8.8%	R	0.0390	5.4%	R	0.0390	0.1%	
Public Service Infrastructure	R	0.0043									Exempt	
Public Service Properties/Organs of state	R	0.0340	R	0.0370	8.8%	R	0.0390	5.4%	R	0.0390	0.1%	
Public Benefit Organisations (Incl. Old Age Homes)	R	0.0034	R	0.0037	8.8%	R	0.0039	5.4%	R	0.0039	0.1%	
Place of Worship - Church											Impermissible	
Protected Area											Impermissible	
Municipal Properties											Exempt	

Exemptions, rebates and reductions	Tariff Applicable		Rebate	Impermissible / Exempt	Ratio : base tariff (policy)	Tariffs After Rebate		Ratio : base tariff after rebates
	2024/25					2024/25		
Residential Properties	R	0.01951		First R15,000 of improved - not rateable	1:1	R	0.0195	1:1
Vacant Land: Residential	R	0.01951			1:1	R	0.0195	1:1
Vacant Land: Business	R	0.03902			1:2	R	0.0390	1:2
Agricultural Properties	R	0.00293			1:0.15	R	0.0029	1:0.15
Businesses and Commercial Properties	R	0.03902			1:2	R	0.0390	1:2
Business Properties - Accommodation Establishment	R	0.03902	35.0%		1:2	R	0.0254	1:1.3
Industrial Properties	R	0.03902			1:2	R	0.0390	1:2
Public Service Infrastructure	R	0.00488		First 30% Impermissible - 70% Exempt	1:0.25	R	0.0049	1:0.25
Public Service Properties/Organs of state	R	0.03902			1:2	R	0.0390	1:2
Public Benefit Organisations (Incl. Old Age Homes)	R	0.00390			1:0.2	R	0.0039	1:0.2
Place of Worship - Church	R	-		100% Impermissible	1:0	R	-	1:0
Protected Area	R	-		100% Impermissible	1:0	R	-	1:0
Municipal Properties	R	-		Exempt	1:0	R	-	1:0

Rebate to qualified pensioners (Age 60 years) / Disabled persons			30%	See Property Rates Policy & Indigent Policy
Owners of residential properties with a market value of R150 000 or less. (Including Indigents)			100%	

Appendix C – Service Standards

3.		WATER											
3.1		Conventional Meters											
	Standard Basic Levies			2021/22	2022/23	2023/24	2024/25	Incl VAT					
		Basic Residential		R	106.61	R	113.00	R	118.50	R	124.31	R	142.96
		Basic Small Business		R	118.96	R	126.10	R	132.30	R	138.78	R	159.60
		Basic Medium to Large Business		R	169.91	R	180.10	R	188.90	R	198.16	R	227.88
		Basic Institutions (School, Hospital, Old Age Homes)		R	135.91	R	144.10	R	151.20	R	158.61	R	182.40
		Basic Institutions (Churches)		R	110.43	R	117.10	R	122.80	R	128.82	R	148.14
		Basic Industrial		R	213.22	R	226.00	R	237.10	R	248.72	R	286.03
		Availability Vacant Stands		R	135.04	R	143.10	R	150.10	R	157.45	R	181.07
	Standard Meter Usage Residential			2021/22	2022/23	2023/24	2024/25	Incl VAT					
		Sliding Scale Block Tariff											
		Free Basic Water	0 - 6 Kl Indigents only	R	6.35	R	6.70	R	7.03	R	7.37	R	8.48
		Scale 1	7 - 15 Kl	R	7.39	R	7.84	R	8.23	R	8.63	R	9.93
		Scale 2	16 - 30 Kl	R	11.91	R	12.63	R	13.25	R	13.90	R	15.99
		Scale 3	31 - 50 Kl	R	14.43	R	15.31	R	16.07	R	16.86	R	19.39
		Scale 4	51 - 75 Kl	R	16.87	R	17.89	R	18.77	R	19.69	R	22.64
		Scale 5	> 75 Kl	R	24.17	R	25.70	R	26.96	R	28.28	R	32.52
	Standard Tariffs Other Institutions			2021/22	2022/23	2023/24	2024/25	Incl VAT					
		Categories											
	a)	Industries		R	13.91	R	14.75	R	15.48	R	16.24	R	18.67
	b)	Large Businesses and B&B's		R	12.00	R	12.72	R	13.35	R	14.00	R	16.10
	c)	Social and Services Institutions		R	9.65	R	10.24	R	10.75	R	11.28	R	12.97
		Old Age Home and Frail Care Centres		R	9.65	R	10.24	R	10.75	R	11.28	R	12.97
		Churches Schools Hostels and Clubs		R	9.65	R	10.24	R	10.75	R	11.28	R	12.97
		Stand Pipe Consumers		R	129.65	R	137.44	R	144.18	R	151.25	R	173.93
3.2		Pre - Paid Meters Residential Only											
		Usage per Kl above free basic water for Indigent households		-	-	-	-	-	-				
		Same rates will apply as for conventional meters, without any basic fees being applicable											
3.3		Irrigation Water											
				2021/22	2022/23	2023/24	2024/25	Incl VAT					
	a)	Ladismith											
		Minute water for 10 minutes = 1 unit (One Month)		R	21.65	R	23.00	R	24.13	R	25.31	R	29.11
		Minute water for 10 minutes = 1 unit (Per annum)		R	86.52	R	91.70	R	96.20	R	100.92	R	116.06
		Minute water for 10 minutes (Per Annum)		R	1,038.35	R	1,100.60	R	1,154.53	R	1,211.11	R	1,392.78
	b)	Calitzdorp											
		Cost per minute for 15 minutes		R	80.78	R	85.60	R	89.80	R	94.21	R	108.34
		Equivalent tariff for 15 minutes per annum		R	1,211.57	R	1,284.30	R	1,347.24	R	1,413.26	R	1,625.25

3.4 Connection Fees				2021/22	2022/23	2023/24	2024/25	Incl VAT
		Connection and Disconnection fee on request		R 148.17	R 157.10	R 164.80	R 172.88	R 198.81
		New Connections		R 3,592.26	R 3,807.80	R 3,994.39	R 4,190.12	R 4,818.64
		* Actual cost + 30% Administration fee						
		Move a meter on request of the owner		R 435.65	R 461.80	R 484.43	R 508.17	R 584.40
		Upgrading cost of Connection						
		* Actual cost + 30% Administration fee						
		Reconnection Mel payment - Indigent		R 163.30	R 173.10	R 181.59	R 190.49	R 219.06
		Reconnection Mel payment		R 696.43	R 738.20	R 774.38	R 812.33	R 934.18
		Reconnection - offence (Tampering)		R 4,629.91	R 4,910.00	R 5,150.59	R 5,402.97	R 6,213.42
3.5 Service Deposit Water				2021/22	2022/23	2023/24	2024/25	VAT N/A
		Residential		R 833.30	R 833.30	R 874.14	R 916.98	R 1,054.53
		Small Business		R 865.39	R 865.39	R 907.80	R 952.29	R 1,095.13
		Medium - Large Business		R 1,730.87	R 1,730.87	R 1,815.69	R 1,904.66	R 2,190.36
		Industrial(Cost plus 25%)Minimum		R 3,461.65	R 3,461.65	R 3,631.28	R 3,809.22	R 4,380.60
3.6 Water Tariff Drought Restrictions				2021/22	2022/23	2023/24	2024/25	Incl VAT
		Free Basic Water	0 - 6 Indigents only	R 12.15	R 12.90	R 13.54	R 14.20	R 16.33
		Scale 1	7 - 15 KI	R 16.92	R 17.90	R 18.78	R 19.70	R 22.66
		Scale 2	16 - 20 KI	R 23.82	R 25.20	R 26.44	R 27.74	R 31.90
		Scale 3	21 - 30 KI	R 33.34	R 35.30	R 37.03	R 38.84	R 44.67
		Scale 4	Bo 30 KI	R 46.65	R 49.40	R 51.83	R 54.37	R 62.53
3.7 Water Drought Restriction				2021/22	2022/23	2023/24	2024/25	VAT N/A
		Penalty	Contravention of Water and Sanitation By Laws	3,560.60	R 3,770.00	R 3,954.73	R 4,148.52	R 4,770.80
3.8 Departmental Accounts				2021/22	2022/23	2023/24	2024/25	VAT N/A
		Departmental Levy		R 6.68	R 7.08	R 7.43	R 7.79	R 8.96

4. REFUSE REMOVAL / SOLID WASTE								
Standard	Tariff One collection per week		2021/22	2022/23	2023/24	2024/25	Incl VAT	
	Residential		R 247.30	R 262.10	R 274.95	R 288.43	R 331.69	
	Businesses		R 306.26	R 324.60	R 340.51	R 357.20	R 410.78	
	Hotels B&B's and Self Catering		R 309.13	R 327.70	R 343.76	R 360.61	R 414.70	
	Old Age Homes and Frail Care Centres		R 247.30	R 262.10	R 274.95	R 288.43	R 331.69	
Bulk Refuse Services			2021/22	2022/23	2023/24	2024/25	Incl VAT	
	Business with Refuse Cage (Monthly Charge)		R 1,891.04	R 2,004.50	R 2,102.73	R 2,205.77	R 2,536.64	
Refuse Tip site			2021/22	2022/23	2023/24	2024/25	Incl VAT	
	Factories per month		R 2,549.04	R 2,702.00	R 2,834.40	R 2,973.29	R 3,419.28	
	Abattoir per month		R 934.61	R 990.00	R 1,038.51	R 1,089.40	R 1,252.81	
	Residential and Small Business per bag (Excl of Vat)		R 12.00	R 12.70	R 13.33	R 13.98	R 16.08	
	Garden Refuse (By Owner) - FREE							
	Building Rubble (By Owner) per kg		R 0.57	R 0.60	R 0.63	R 0.66	R 0.76	
					R -	R -	R -	
Fines, Penalties & Rebates			2021/22	2022/23	2023/24	2024/25	VAT N/A	
	Fines - Failure to comply to Terms & Conditions		R 2,404.70	R 2,549.00	R 2,673.91	R 2,804.94	R 3,225.68	
Sundry Tariffs			2021/22	2022/23	2023/24	2024/25	Incl VAT	
	Refuse bags Black pack of 15		58.17	61.70	64.73	67.90	78.09	
	Refuse bags Green pack of 10		58.17	61.70	64.73	67.90	78.09	
	Cleaning of Erven/ Stands		2,549.04	2,700.00	2,832.30	2,971.09	3,416.75	
						-	-	
Departmental Accounts			2021/22	2022/23	2023/24	2024/25	VAT N/A	
	Departmental Levy		92.52	98.10	102.91	107.96	-	

5. SEWERAGE / WASTE WATER								
Sewerage	Basic Tariff		2021/22	2022/23	2023/24	2024/25	Incl VAT	
	Availability per month		R 354.61	R 375.90	R 394.32	R 413.65	R 475.70	
	Residential unit per month		R 237.91	R 252.20	R 264.56	R 277.53	R 319.16	
	Residential old age unit per month		R 172.70	R 183.10	R 192.08	R 201.50	R 231.73	
					R -	R -	R -	
Sewerage per Pan per month			2021/22	2022/23	2023/24	2024/25	Incl VAT	
	Businesses [1 to 15 pans]		R 267.13	R 283.20	R 297.08	R 311.64	R 358.39	
	Businesses [16 and more pans]		R 212.78	R 225.50	R 236.55	R 248.15	R 285.37	
	Hotels B&B's and Guest Houses		R 248.17	R 263.10	R 276.00	R 289.53	R 332.96	
	Schools and Hostels (1 to 15 pans)		R 212.70	R 225.50	R 236.55	R 248.15	R 285.37	
	Schools and Hostels (16 and more pans)		R 227.65	R 241.30	R 253.13	R 265.54	R 305.37	
	Churches and Social Service centres		R 172.78	R 183.10	R 192.08	R 201.50	R 231.73	
Septic Tanks			2021/22	2022/23	2023/24	2024/25	Incl VAT	
	Basic Charge fixed cost per month		R 90.96	R 96.40	R 101.13	R 106.09	R 122.00	
	Service on request -				R -	R -	R -	
	Service - (Normal Hours) - Residential (Per Suction)		R 237.91	R 252.20	R 264.56	R 277.53	R 319.16	
	Service - (Normal Hours) - Businesses (Per Suction)		R 237.91	R 252.20	R 264.56	R 277.53	R 319.16	
	Service - After hours (Mon - Thur)		R 509.83	R 540.40	R 566.88	R 594.66	R 683.86	
	Service - After hours (Friday till Monday 7h30 including Public Holidays)		R 594.78	R 630.50	R 661.40	R 693.81	R 797.88	
	Travelling Cost outside Town per Km (Farms)		R 16.35	R 17.30	R 18.15	R 19.04	R 21.90	
					R -	R -	R -	
Sundry Tariffs			2021/22	2022/23	2023/24	2024/25	Incl VAT	
	Connection Costs		R 3,206.35	R 3,398.70	R 3,565.24	R 3,739.94	R 4,300.93	
	Connection Costs - Indigent		R 160.35	R 170.00	R 178.33	R 187.07	R 215.13	
	Actual Cost + 30% Administration fee			R -	R -	R -	R -	
	Stortings tarief (Vuil fabriek water in riool stelsel) (PER /M3)		R 8.87	R 9.40	R 9.87	R 10.35	R 11.91	
	Blockages - Service delivered on private property			R -	R -	R -	R -	
	* Week Days Cost per hour [minimum 1 Hour]		R 435.39	R 461.50	R 484.12	R 507.85	R 584.03	
	* After hours Cost per hour [Minimum 1 Hour]		R 652.52	R 691.70	R 725.60	R 761.16	R 875.33	
Departmental Accounts			2021/22	2022/23	2023/24	2024/25	VAT N/A	
	Departmental Levy		R 116.17	R 123.10	R 129.14	R 135.47	R -	

6. TOWN PLANNING								
6.1 Application Fees			2021/22	2022/23	2023/24	2024/25	Incl VAT	
	Rezoning, Permissible Use & other by-law applications		R 1,890.52	R 1,985.00	R 2,082.27	R 2,184.31	R 2,511.96	
	Sub Division - Less than 20 erven per erf		R 415.91	R 436.70	R 458.10	R 480.55	R 552.63	
	Sub Division - per erf more than 20		R 189.04	R 198.50	R 208.23	R 218.44	R 251.21	
	Consolidation & Subdivision		R 2,495.48	R 2,620.30	R 2,748.70	R 2,883.39	R 3,315.90	
	Consent Use		R 1,890.52	R 1,985.00	R 2,082.27	R 2,184.31	R 2,511.96	
	Deviations		R 1,504.78	R 1,580.00	R 1,657.42	R 1,738.64	R 1,999.44	
	Deviations Building line Sec. 15(1)(a)(ii) per case		R 940.52	R 987.50	R 1,035.89	R 1,086.65	R 1,249.65	
	Deviations Side & Street Building Lines [Small Works]		R 423.22	R 444.40	R 466.18	R 489.03	R 562.38	
	Deviations Main Structure Street Building Line		R 2,069.13	R 2,172.60	R 2,279.06	R 2,390.74	R 2,749.35	
	Transgression Side Building Line		R 2,069.13	R 2,172.60	R 2,279.06	R 2,390.74	R 2,749.35	
	Transgression Street Building Line		R 4,890.61	R 5,135.10	R 5,386.72	R 5,650.67	R 6,498.27	
	Transgression High Restriction First Storey		R 8,464.52	R 8,887.70	R 9,323.20	R 9,780.04	R 11,247.05	
	Huiswinkel / Spaza		R 472.61	R 496.20	R 520.52	R 546.03	R 627.93	
Advertising Costs			2021/22	2022/23	2023/24	2024/25	Incl VAT	
	Municipal Notice boards		2,408.35	2,528.80	2,652.72	2,782.71	3,200.12	
	External media: Newspapers, Government Gazette (Minimum cost of per application or actual cost of advertisement if higher)		9,981.30	10,480.40	10,993.94	11,532.65	13,262.55	
6.2 Building Plan Fees			2021/22	2022/23	2023/24	2024/25	Incl VAT	
	Small Works: Varanda, Swimming Pools, Boundary Fences and Demolitions		-	-	-	-	-	
	Minimum building plan fee (Less than or equal to 19m2)		517.30	543.20	569.80	597.70	687.36	
	Changes to approved building plan where area is less than 19m2		-	-	-	-	-	
	Plan Fees - Temporary and permanent building between 20m2 and 300m2 (Rate per m2)		21.91	23.00	24.10	25.28	29.07	
	Plan Fees - Temporary and permanent building more than 300m2 (Rate per m2)		29.22	30.70	32.20	33.78	38.84	
	Plan Fees - Changes to internal (minimum fee)		517.30	543.20	569.80	597.70	687.36	
	Open side garage afdak, skulplek for a vehicle, boat or caravan above 40m2 per m2 or minimum fee of R 360.44		31.22	R 32.80	34.40	36.09	41.50	
	Boundary wall or fence (per application) per m2		31.22	32.80	34.40	36.09	41.50	
	Swimming Pool		258.61	271.50	284.80	298.76	343.57	
	Deernis Huishoudings		-	-	-	-	-	
	0-50000		9.74	10.20	10.70	11.22	12.91	
	50001-100000		14.61	15.30	16.00	16.78	19.30	
	100001-250000		21.91	23.00	24.10	25.28	29.07	
	250001+		29.22	30.70	32.20	33.78	38.84	
6.3 Sundry Building Fees			2021/22	2022/23	2023/24	2024/25	Incl VAT	
	Transgression Fees		976.26	1,025.10	1,075.30	1,128.00	1,297.20	
	Gas Installation		220.09	231.10	242.40	254.30	292.45	
	Erection of Advertising Boards		438.26	460.20	482.70	506.40	582.36	
	Builders Deposit (Houses & Alterations)	[Fine: Deposit Forfeiture plus removal Cost]	2,109.57	2,215.00	2,323.50	2,437.40	2,803.01	
	Builders Deposit other (Any Other Buildings)		5,607.83	5,888.20	6,176.70	6,479.40	7,451.31	
	Renewing Fees Minimum (50% of Application Fee)		558.70	586.60	615.30	645.45	742.27	
	Industrial Plans All sizes		17,924.00	18,820.20	19,742.40	20,709.80	23,816.27	
	Other Zoning etc. Business		28,013.74	29,414.40	30,855.70	32,367.60	37,222.74	
	Photocopies of building plans (A4)		-	-	-	-	-	
	Photocopies of building plans (A3)		-	-	-	-	-	
	Driveways		-	-	-	-	-	
	Lowering of Curb stones		220.09	231.10	242.40	254.30	292.45	
	Install Driveway [Single or Dabble]		697.83	732.70	768.60	806.30	927.25	
	Rental Advertising Boards [Enlightened]		-	-	-	-	-	
	Per Month		120.35	126.40	132.60	139.10	159.97	
	Rental of Tourism Sign		-	-	-	-	-	
	First Sign per annum		259.57	272.50	285.90	299.90	344.89	
	Additional signs per annum		139.22	146.20	153.40	160.92	185.06	
	Issuing of a certificate of occupancy		-	-	-	-	-	
	- Additions / Alterations (Per certificate applicable from 01 July 2014)		175.83	184.60	193.60	203.10	233.57	
	- New Buildings (Per certificate applicable from 01 July 2014)		351.57	369.10	387.20	406.20	467.13	

7.	COMMUNITY FACILITIES						
7.1	Municipal Halls and Equipment						
	Deposit's - No VAT		2021/22	2022/23	2023/24	2024/25	VAT N/A
	Keys		125.60	131.90	138.40	145.18	166.96
	Cleaning		125.50	131.80	138.30	145.08	166.84
	Rental of Chairs (Per 100 or part thereof)		812.70	853.30	895.10	939.00	1,075.85
	Social Meetings, Exhibits and Church gatherings		240.00	252.00	264.30	277.25	318.84
	Functions, Concerts, Fates, matric-fair wells etc.		400.40	420.40	441.00	462.61	532.00
	Marriages and Receptions		527.20	553.60	580.70	609.20	700.58
	Rental per table		527.80	554.20	581.40	608.89	701.37
	Public Dances		809.10	834.60	891.20	934.90	1,075.14
	Service Organisations - Without Deposit		2021/22	2022/23	2023/24	2024/25	Incl VAT
	Registered Social and Welfare Organisations		172.70	181.30	190.20	199.52	229.45
	Police forum, Ballroom-group and Service Centre (per month / forward Bookings)		250.96	263.50	276.40	289.90	333.39
	Public Meetings		2021/22	2022/23	2023/24	2024/25	Incl VAT
	Church Meetings		67.30	70.70	74.20	77.84	89.52
	Meetings		309.13	324.60	340.50	357.20	410.78
	Functions, Concerts, Fates, matric-fair wells etc.		309.13	324.60	340.50	357.20	410.78
	Exhibits		616.43	647.30	679.00	712.30	819.15
	Dances and Related Meetings		2021/22	2022/23	2023/24	2024/25	Incl VAT
	Marriages and Receptions		616.43	647.30	679.00	712.30	819.15
	Public Dances		847.30	889.70	933.30	979.00	1,125.85
	Rental of Equipment		2021/22	2022/23	2023/24	2024/25	Incl VAT
	Tables - per table, per function		38.17	40.10	42.10	44.16	50.79
	Chairs - per chair, per function		20.00	21.00	22.00	23.08	26.84
	Swimming Pools		2021/22	2022/23	2023/24	2024/25	Incl VAT
	Children under 12 [per Day]		7.39	7.40	7.80	8.18	9.41
	Adults [per Day]		22.26	23.00	24.10	25.28	29.07
	Practice sessions						
	Schools - 4 hours per week [per hour]		78.17	80.00	83.90	88.01	101.21
	Swimming Clubs - 4 hours per week [per hour]		101.57	105.00	110.10	115.49	132.81
7.2	Cemeteries						
	Grave Digging and Building Fees		2021/22	2022/23	2023/24	2024/25	Incl VAT
	Cemetery Sites		423.65	444.80	466.60	489.46	562.88
	Rental of Compressor per hour		154.52	162.20	170.10	178.43	205.19
	Single Grave Digging and Building		2,756.52	2,894.30	3,036.10	3,184.50	3,662.64
	Double Grave Digging and Building		4,336.61	4,553.40	4,776.50	5,010.50	5,762.08
	Sundry Services		2021/22	2022/23	2023/24	2024/25	Incl VAT
	Refrigeration Services (Mortuary) first day		105.48	110.80	116.20	121.89	140.17
	Refrigeration Services (Mortuary) per day afterwards		58.17	61.10	64.10	67.24	77.33
	Opening of Graves		1,425.57	1,496.80	1,570.10	1,647.00	1,894.05
	Tombstone permit		419.74	440.70	462.30	485.00	557.75
7.3	Guidance by Traffic Officers						
			2021/22	2022/23	2023/24	2024/25	Incl VAT
	Up to 4 hours		385.30	410.00	430.10	451.20	518.88
	More than 4 hours		770.61	800.00	839.20	880.32	1,012.37
7.4	Health Services						
	Meet Inspections Ladismith per month						
	Meet Inspections other areas	Cost plus					
7.5	Sports Facilities						
			2021/22	2022/23	2023/24	2024/25	Incl VAT
	Towerkop Park and Zoar Sport Grounds						
	Use by Rugby/Soccer clubs per season per club		3,062.43	3,217.39	3,375.00	3,540.40	4,071.46
	Rental of Towerkop Park or Zoar Sportgrounds [No access fees] per day		229.65	243.48	255.40	267.90	308.09
	Rental of Towerkop Park or Zoar Sportgrounds [with access fees at gate] per day		306.26	321.74	337.50	354.04	407.15
	Festivals per day		1,224.96	1,304.35	1,368.30	1,435.30	1,650.60
	Schools [per occasion]		229.65	243.48	255.40	267.90	308.09
	Bowling Facilities						
	Deposit		-	-	-	-	0
	Rental of facilities (Per day)		-	-	-	-	0
	Flood Lights (per hour)		-	-	-	-	0
	As per Contract						
	Tennis Facilities						
	Deposit		-	-	-	-	0
	Rental of facilities (Per day)		-	-	-	-	0
	Flood Lights (per hour)		-	-	-	-	0
	As per Contract						
	Golf Facilities						
	Deposit		-	-	-	-	0
	Rental of facilities (Per Month)		-	-	-	-	0
	Flood Lights (per hour)		-	-	-	-	0
	As per Contract						
	Squash Facilities						
	Deposit		-	-	-	-	0
	Rental of facilities (Per day)		-	-	-	-	0
	Flood Lights (per hour)		-	-	-	-	0
	As per Contract						

8. CAPITAL CONTRIBUTION									
Capital Contribution for New Developments, Sub Divisions and Rezoned erven: (Review 2021/2022) per ERF		2021/22	2022/23	2023/24	2024/25	Incl VAT			
Electricity		4,248.35	4,504.35	4,725.10	4,956.60	5,700.09			
Water		8,267.65	8,608.70	9,030.50	9,473.00	10,893.95			
Sewerage		3,726.26	3,913.04	4,104.80	4,305.90	4,951.79			
Streets & Storm Water		5,919.13	6,173.91	6,476.40	6,793.70	7,812.76			
					-	0			
9. FIRE BRIGADE SERVICES									
Process to be followed in terms of MSA Act No 32 of 2000		2021/22	2022/23	2023/24	2024/25	Incl VAT			
1	Vehicle and Equipment Charges								
	a) Informal dwellings								
	b) Fire appliance or specialist vehicle per hour or part thereof, for any type of call out incident other than in (a) and (b).	R 992.00	R 1,040.00	R 1,091.00	R 1,144.50	R	1,316.18		
	c) Service vehicle per hour or part thereof, for any type of call out incident other than in (a) and (b).	R 389.04	R 410.00	R 430.10	R 451.20	R	518.88		
	d) Fire appliance or specialist vehicle hired out for any purpose other than incident attendance per hour or part thereof, for any type of call out incident.	R 1,400.43	R 1,470.00	R 1,542.00	R 1,617.60	R	1,860.24		
	e) Service vehicle 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).	R 427.91	R 450.00	R 472.10	R 495.20	R	569.48		
	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).	R 233.39	R 250.00	R 262.30	R 275.15	R	316.42		
2	Personnel Charges								
	a) Informal dwellings	R -	R -	R -	R -	R	-		
	b) Officers and staff at any type of callout incident including standby duties per person, per hour or part thereof other than in (a) and (b).	R 427.91	R 450.00	R 472.10	R 495.20	R	569.48		
	c) Officers and staff required in attendance i.r.o hired out vehicles and/or equipment per person, per hour or part thereof (Pre-contracted and paid in advance).	R 427.91	R 450.00	R 472.10	R 495.20	R	569.48		
3	Consumables								
	a) Informal dwellings								
	b) Cost of all materials used plus 10% as an administration charge.								
4	Documents								
	a) Incident reports on request	R 136.17	R 150.00	R 157.40	R 165.11	R	189.88		
	b) Emergency evacuation plans	R 355.48	R 380.00	R 398.60	R 418.10	R	480.82		
	c) Inspection and issue of Registration certificate per premise for bulk flammable liquid storage	R 3,941.30	R 4,150.00	R 4,353.40	R 4,566.70	R	5,251.71		
	d) Registration of lapsed registration certificate-fee for bulk flammable liquid - each year that registration certificate were not renewed, plus current registration fees.	R 3,753.65	R 3,950.00	R 4,143.60	R 4,346.60	R	4,998.59		
5	Inspection								
	a) General inspection requested	R 408.43	R 430.00	R 451.10	R 473.20	R	544.18		
	b) Fireworks display / Storage	R 427.91	R 450.00	R 472.10	R 495.20	R	569.48		
	c) Fire safety compliance for Business application	R 427.91	R 450.00	R 472.10	R 495.20	R	569.48		
	d) Fire safety compliance for Health permit application	R 427.91	R 450.00	R 472.10	R 495.20	R	569.48		
	e) Warehouses / storage of dangerous goods internal or external	R 427.91	R 450.00	R 472.10	R 495.20	R	569.48		
	f) Safety compliance certificate for swimming pool	R 233.39	R 250.00	R 262.30	R 275.15	R	316.42		
	g) Certificate for fitness - Permanent and Temporary structure for public attendance			R -	R -	R	-		
	1 - 1000	R 758.61	R 800.00	R 839.20	R 880.32	R	1,012.37		
	1001 - 10000	R 1,264.26	R 1,330.00	R 1,395.20	R 1,463.60	R	1,683.14		
	More than 10000	R 2,528.61	R 2,660.00	R 2,790.30	R 2,927.00	R	3,366.05		
6	General 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 discretion be exercised where the poor areas are concerned and have the authority to cancel or reduce and account where such request is received.								
	b) The fees applicable in 1n(b),1(c),2(b),3(b) do not apply to void fires on vacant erven within the area of Jurisdiction								
	c) The fees payable in 1(b), 1(c), 2(b),3(b) does not apply to calls of Humanitarian nature.								
	Exclusions								
	a) Fire Service by means of parades and exhibits are in most cases regarded as promotions, awareness and training, thus not charge for								
	b) Joint exercises with other Emergency Services/Institutions are not charged.								
	c) All registration certificates and permits for flammable substances and dangerous goods are renewable annually, application for renewal to be submitted 30 days before certificate expiry date.								
	d) All time and tariff calculations are taken from from time of departure to time of return.								
	e) Discretionary or authority exercise, if any, in terms of 6(a) be reported to Council quarterly.								

10.		SUNDRY TARIFFS						
				2021/22	2022/23	2023/24	2024/25	Incl VAT
	Valuation Certificates			R 246.43	R 258.80	R 271.50	R 284.80	R 327.52
	Valuation Certificates (Indigent/All Pay)			R 10.00	R 10.50	R 11.00	R 11.54	R 13.27
	Zoning Certificate			R 246.43	R 258.80	R 271.50	R 284.80	R 327.52
	Clearance Certificates			R 246.43	R 258.80	R 271.50	R 284.80	R 327.52
	Indigents - 10% of standard tariff above			R 24.61	R 25.80	R 27.10	R 28.43	R 32.69
	Photo Stats (Municipal Offices)	A4 Copy		R 10.87	R 11.40	R 12.00	R 12.59	R 14.48
		A3 Copy		R 10.87	R 11.40	R 12.00	R 12.59	R 14.48
	Photo Stats (Library)	A4 Copy		R 18.17	R 19.10	R 20.00	R 20.98	R 24.13
		A3 Copy		R 10.87	R 11.40	R 12.00	R 12.59	R 14.48
	Photo Stats (Library) Learners & Students	A4 Copy		R 3.65	R 3.80	R 4.00	R 4.20	R 4.83
	Faxes	Per Page		R 0.78	R 0.80	R 0.80	R 0.84	R 0.97
	Search Fees	Per Case		R 36.57	R 38.40	R 40.30	R 42.27	R 48.61
	Tender Document Fees	Per Case - as advertised		R 481.83	R 505.90	R 530.70	R 556.70	R 640.21
	Equipment Reantal - Hire of JCB per hour (Excluding VAT)			R 727.30	R 763.70	R 801.10	R 840.40	R 966.46
	Stand Hawkers per occasion (Residents)			R 727.30	R 763.70	R 801.10	R 840.40	R 966.46
	Stand Hawkers per month (Residents)			R 50.00	R 52.50	R 55.10	R 57.80	R 66.47
	Stand Hawkers per occasion (Non Residents)			R -	R -	R -	R -	R -
	Stand Hawkers per month (Non Residents)			R 254.87	R 267.60	R 280.70	R 294.45	R 338.62
	Access to information (per page)							R -
								R -
	Rates - Valuation Information fee			R 1,359.48	R 1,427.50	R 1,497.40	R 1,570.80	R 1,806.42
	FINES							
	Removal of Political and Events Posters (Per Poster)			R 34.00	R 35.70	R 37.40	R 39.23	R 45.12
	Removal of Political and Events Posters (Banners)			R 169.91	R 178.40	R 187.10	R 196.27	R 225.71
11.		INDIGENT SUBSIDY						
	Qualification Requirements			2021/22	2022/23	2023/24	2024/25	VAT N/A
	Bruto household income per month: Maximum (2 x State Pension)			R 6,500.00	R 6,500.00	R 6,500.00	R 6,500.00	R 6,500.00
	Consider all applications							
	Evaluation Committee to evaluate all applications							
	Subsidy Allocations			2021/22	2022/23	2023/24	2024/25	Incl VAT
	Maximum subsidy per service, per Household, per month							
	Metered Services Conventional Meters only							
	Electricity (Basic)	Basic plus circuit breaker @ 10A & 50 KWh]		R 70.35	R 80.50	R 84.40	R 88.54	R 101.82
	Electricity 50kWh Units	50Kwh]		R 90.78	R 105.65	R 110.80	R 116.23	R 133.66
	Water	[Monthly basic plus 6 KI]		R 147.57	R 153.04	R 160.50	R 168.36	R 193.61
	Refuse			R 247.30	R 262.10	R 274.90	R 288.37	R 331.63
	Sewerage			R 237.91	R 241.60	R 253.40	R 265.82	R 305.69
	Free Basic Services			2021/22	2022/23	2023/24	2024/25	Incl VAT
	Free units per month							
	Electricity	- kWh		50	50	50	50	
	Water	- KI		6	6	6	6	
	All improved properties to the value of R150 000 and below, will not be levied Property Rates							

2. ELECTRICITY

RESIDENTIAL AND SOCIAL COMPANIES

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

			2022/2023		2023/2024		2024/2025		Including VAT	Including VAT
LIFELINE TARIFF: 0-20 AMPERE			SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug
	USAGE BLOCKS:									
	Block 1	0-350kWh	1.6740	2.0145	1.927	2.319	2.218	2.669	R 2.550	R 3.069
	Block 2	351-600kWh	1.8450	2.2290	2.124	2.566	2.444	2.953	R 2.811	R 3.396
	Block 3	>600kWh	2.6560	2.9180	3.057	3.359	3.519	3.866	R 4.047	R 4.446

* 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

			2022/2023		2023/2024		2024/2025		Including VAT	Including VAT
CONVENTIONAL TARIFF: 0-59 AMPERE			SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug
	Block 1	0-350kWh	2.0406	2.2364	2.349	2.574	2.703	2.963	R 3.109	R 3.407
	Block 2	>350kWh	2.3164	2.4999	2.666	2.877	3.069	3.311	R 3.529	R 3.808
	Basic - Fixed charge Rand per month		R 80.19		R -		R -		R -	

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

			2022/2023		2023/2024		2024/2025		Including VAT	Including VAT
CONVENTIONAL TARIFF: 60 - 100 AMPERE			SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug
	Block 1	0-600kWh	2.1194	2.6920	2.439	3.098	2.808	3.566	R 3.229	R 4.101
	Block 2	>600kWh	2.5900	2.8694	2.981	3.303	3.431	3.802	R 3.946	R 4.372
	Basic - Fixed charge Rand per month		R 532.00		R -		R 612.33		R 704.18	

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

			Including VAT								Including VAT	
PREPAID TARIFF: 0 - 100 AMPERE			2022/2023		2023/2024		2024/2025		2024/2025		2024/2025	
			SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug
	Block 1	0-350kWh	R 2.054	R 2.425	2.364	2.791	2.721	3.212	R 3.129	R 3.694		
	Block 2	351-600kWh	R 2.119	R 2.512	2.439	2.892	2.808	3.328	R 3.229	R 3.827		
	Block 3	>600kWh	R 2.394	R 2.746	2.755	3.161	3.172	3.638	R 3.647	R 4.184		
Basic - Fixed charge Rand per month			-	-	-	-	-	-	-	-	-	-
Environmental Levy (cent per kwh)			-	-	-	-	-	-	-	-	-	-
			DISCONTINUE		DISCONTINUE		DISCONTINUE		DISCONTINUE			

* TARIFF AIM: 0 -100 AMPS, Medium and Higher income groups. Benefit to consumers for buying energy upfront.

COMMERCIAL PRICING TARIFFS FOR KANNALAND (SUMMER & WINTER PRICES)								
COMMERCIAL	2.2.1 Commercial - Small to Medium Consumers [30A - 60A] Conventional meters							
		2020/2021	Description	2021/2022	2022/2023	2023/2024	2024/2025	Including VAT 2024/2025
	Basic - Fixed charge per month	R 560.430	R / MONTH	R 642.000	R 689.95	R 794.13	R 914.04	R 1,051.15
	Demand Cost per Ampère [Circuit breaker]							
	Energy Cost per unit [kWh] - Summer	R 1.850	C / KWH	R 2.120	R 2.279	R 2.623	R 3.019	R 3.472
	Energy Cost per unit [kWh] - Winter	R 2.320	C / KWH	R 2.658	R 2.856	R 3.287	R 3.783	R 4.350
	2.2.2 Commercial - Small to Medium Consumers [30A - 60A] Pre-Paid meters							
		2020/2021	Description	2021/2022	2022/2023	2023/2024	2024/2025	Including VAT 2024/2025
	Energy Cost per unit [kWh] - Summer	R 2.290	C / KWH	R 2.624	R 2.821	R 3.247	R 3.737	R 4.298
	Energy Cost per unit [kWh] - Winter	R 2.360	C / KWH	R 2.704	R 2.923	R 3.364	R 3.872	R 4.453
BULK	2.2.3 Commercial - Large Consumers [60A - 150A] Conventional meters							
		2020/2021	Description	2021/2022	2022/2023	2023/2024	2024/2025	Including VAT 2024/2025
	Basic - Fixed charge per month	R 628.36	R / MONTH	R 720.00	773.78	R 890.62	R 1,025.10	R 1,178.87
	Demand Cost per Ampère [Circuit breaker]							
	Energy Cost per unit [kWh] - Summer	R 1.9800	C / KWH	R 2.2689	R 2.438	R 2.807	R 3.231	R 3.716
	Energy Cost per unit [kWh] - Winter	R 2.2000	C / KWH	R 2.5210	R 2.710	R 3.119	R 3.590	R 4.129
	2.2.4 Commercial - Large Consumers [60A - 150A] Pre-Paid meters							
		2020/2021	Description	2021/2022	2022/2023	2023/2024	2024/2025	Including VAT 2024/2025
	Basic - Fixed charge per month	R 338.22	R / MONTH	R 387.60	R 416.12	R 478.95	R 551.27	R 633.96
	Energy Cost per unit [kWh] - Summer	R 2.1800	C / KWH	R 2.4981	R 2.685	R 3.090	R 3.557	R 4.091
	Energy Cost per unit [kWh] - Winter	R 2.3000	C / KWH	R 2.6356	R 2.833	R 3.261	R 3.753	R 4.316
	2.2.5 Commercial Bulk Consumers < 500 kVA							
		2020/2021	Description	2021/2022	2022/2023	2023/2024	2024/2025	Including VAT 2024/2025
	Basic - Fixed charge per month	R 1,357.16	R / MONTH	R 1,555.15	R 1,671.320	R 1,923.69	R 2,214.17	R 2,546.3
	Demand - Cost per kVA	R 240.21	R / KVA	R 275.30	R 295.860	R 340.53	R 391.95	R 450.74
	Energy Cost per unit [kWh] - Summer	R 1.2200	C / KWH	R 1.3980	R 1.494	R 1.720	R 1.980	R 2.277
	Energy Cost per unit [kWh] - Winter	R 1.9400	C / KWH	R 2.2230	R 2.389	R 2.750	R 3.170	R 3.646
	2.2.6 Commercial Bulk Consumers > 500 kVA							
		2020/2021	Description	2021/2022	2022/2023	2023/2024	2024/2025	Including VAT 2024/2025
	Basic - Fixed charge per month	R 4,329.72	R / MONTH	R 4,961.40	R 5,332.000	R 6,137.13	R 7,063.84	R 8,123.42
	Demand - Cost per kVA	R 240.21	R / KVA	R 275.30	R 295.860	R 340.53	R 391.95	R 450.74
	Energy Cost per unit [kWh] - Summer	R 1.1600	C / KWH	R 1.3280	R 1.428	R 1.640	R 1.890	R 2.174
	Energy Cost per unit [kWh] - Winter	R 1.8700	C / KWH	R 2.2230	R 2.389	R 2.750	R 3.170	R 3.646

ESKOM Municipal Bulk Increase awarded by Nersa - 8.61%								
TIME OF USE TARIFFS	Special Bulk Consumers Time of Use 50- 500 kVA							25% target
	CHARGE:	2021/2022	Description	2022/2023	2023/2024	2024/2025	Excl VAT	
	BASIC:	R 59.05	R / DAY	R 63.46	R 73.04	R 84.07	15.10%	
	DEMAND:	R 123.44	R / KVA (ACT.)	R 132.66	R 152.69	R 175.75	15.10%	
	ACCESS:	R 57.15	R / KVA (MND)	R 61.42	R 70.69	R 81.36	15.10%	
	ENERGY:							
	PEAK LOW:	R 1.7177	C / KWH	R 1.8460	R 2.100	R 2.417	15.10%	
	STD LOW:	R 1.2777	C / KWH	R 1.3730	R 1.580	R 1.819	15.10%	
	OFF-PEAK LOW:	R 0.8154	C / KWH	R 0.8763	R 1.000	R 1.151	15.10%	
	PEAK HIGH:	R 4.9904	C / KWH	R 5.3630	R 6.173	R 7.105	15.10%	
Mega / Miniflex	STD HIGH:	R 1.6043	C / KWH	R 1.7240	R 2.000	R 2.302	15.10%	
	OFF-PEAK HIGH:	R 0.9270	C / KWH	R 0.9962	R 1.100	R 1.266	15.10%	
	Ancillary service charge [c/kWh]		C / KWH					
	Special Bulk Consumers Time of Use > 500 kVA							
	CHARGE:	2021/2022	Description	2022/2023	2023/2024	2024/2025	Excl VAT	
	BASIC:	R 306.861	R / DAY	R 329.780	R 379.58	R 436.90	15.10%	
	DEMAND:	R 120.228	R / KVA (ACT.)	R 129.210	R 148.72	R 171.18	15.10%	
	ACCESS:	R 54.442	R / KVA (MND)	R 58.620	R 67.47	R 77.66	15.10%	
	ENERGY:							
	PEAK LOW:	R 1.879	C / KWH	R 2.019	R 2.324	R 2.675	15.10%	
	STD LOW:	R 1.342	C / KWH	R 1.442	R 1.660	R 1.910	15.10%	
Mega / Miniflex	OFF-PEAK LOW:	R 0.960	C / KWH	R 1.032	R 1.188	R 1.367	15.10%	
	PEAK HIGH:	R 5.354	C / KWH	R 5.753	R 6.622	R 7.622	15.10%	
	STD HIGH:	R 1.728	C / KWH	R 1.857	R 2.137	R 2.460	15.10%	
	OFF-PEAK HIGH:	R 1.130	C / KWH	R 1.214	R 1.398	R 1.609	15.10%	
	Ancillary service charge [c/kWh]		C / KWH					

2. ELECTRICITY						
	Availability	2021/22	2022/23	2023/24	2024/25	Incl. VAT
	Standard Availability - Vacant Stands					
	Availability - Households	R 101.00	R 109.08	R 114.86	R 120.49	R 138.56
	Availability - Businesses	R 235.00	R 253.80	R 267.25	R 280.35	R 322.40
	Pre-Paid Cards	2021/22	2022/23	2023/24	2024/25	Incl. VAT
	Loss Card Replacement	R 33.00	R 35.64	R 37.53	R 39.37	R 45.27
	Sundry Electricity Tariffs					
	New Connections	2021/22	2022/23	2023/24	2024/25	Incl. VAT
	Single Faze	7,431.00	8,026.00	R 8,451.38	R 8,865.50	R 10,195.32
	Three Faze	15,259.00	16,480.00	R 17,353.44	R 18,203.76	R 20,934.32
	Conversions	2021/22	2022/23	2023/24	2024/25	Incl. VAT
	Single Faze	R 2,171.00	R 2,345.00	R 2,469.29	R 2,590.29	R 2,978.83
	Three Faze	R 4,710.00	R 5,080.00	R 5,349.24	R 5,611.35	R 6,453.06
	Bulk Connections					
	Cost plus 25%					
	Reconnection Fees	2021/22	2022/23	2023/24	2024/25	Incl. VAT
	Connection and Reconnection on request by Consumer	R 177.00	R 191.00	R 201.12	R 210.97	R 242.62
	Reconnection Mel payment - Indigent	R 148.00	R 160.00	R 168.48	R 176.74	R 203.25
	Reconnection Mel payment	R 597.00	R 645.00	R 679.19	R 712.47	R 819.34
	Reconnection Section 14 offence (Tampering)	R 5,990.00	R 6,400.00	R 6,739.20	R 7,069.42	R 8,129.83
	Meter Services	2021/22	2022/23	2023/24	2024/25	Incl. VAT
	Change of circuit breaker per Faze	R 308.00	R 330.00	R 347.49	R 364.52	R 419.19
	Testing of meter on request	R 586.00	R 630.00	R 663.39	R 695.90	R 800.28
	New Tar Move a meter on request	R 500.00	R 540.00	R 568.62	R 596.48	R 685.95
	Service Deposits- Electricity	2021/22	2022/23	2023/24	2024/25	VAT N/A
	Residential	R 4,291.00	R 4,600.00	R 4,843.80	R 5,081.15	R 5,081.15
	Business	R 7,247.00	R 7,830.00	R 8,244.99	R 8,648.99	R 8,648.99
	Industrial	R 35,929.00	R 38,800.00	R 40,856.40	R 42,858.36	R 42,858.36
	Departmental and Street Lighting	2021/22	2022/23	2023/24	2024/25	VAT N/A
	Maintenance Levy	R 63.20	R 68.26	R 71.87	R 75.39	R 75.39
	Energy Cost per KWh	R 1.40	R 1.53	R 1.62	R 1.70	R 1.70
	Temporary Connection	2021/22	2022/23	2023/24	2024/25	Incl. VAT
	Building Site	R 1,009.00	R 1,080.00	R 1,137.24	R 1,192.96	R 1,371.91