



**KANNALAND**  
MUNISIPALITEIT | MUNICIPALITY



# **Medium Term Revenue and Expenditure Framework (MTREF) 2025/26 – 2027/28**



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

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## 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 2025/26 Medium Term Budget and Expenditure Framework (MTREF), will be submitted to Council during May 2025, 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 2025/26 and the two outer years 2026/27 and 2027/28 as per Budget schedules A1 to A10 and supporting schedules SA1 to SA38.
2. That the operating revenue of R252.8 million as per the A Schedule is tabled for approval.
3. That the operating expenditure of R265.9 million as per the A Schedule is tabled for approval.
4. That the capital budget of R15.3 million as the A Schedule is tabled for approval.
5. That the 2025/26 draft operating budget is tabled with a deficit of R82.1 million considering the current trade payables and negative balance on cash and cash equivalents.
6. That Council approves the tabled rates and tariffs as contained in the attached tariff listing applicable to the 2025/26 budget year.
7. That Council takes note of MFMA Budget Circular 129 as attached.
8. That Council takes note of the quality certificate signed by the Municipal Manager.
9. That Council take cognisance of the proposed changes to the budget related policies and by-laws as attached and/or.
10. The Councillors to be provided with an opportunity to be taken through the revised policies once tabled in council.
11. 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 2025 and over the medium term and the risks to the economic outlook remain elevated. Real economic growth is projected to be 4.4 per cent in 2025. 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 2025. The SARB has also revised its projections.

The 2025 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 2025/26 MTREF municipal budget.

**Table 1: Macroeconomic performance and projections, 2023 - 2027**

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	5.9%	4.6%	4.4%	4.5%	2.5%

*Source: Medium Term Budget Policy Statement 2024.*

*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	6%
ELECTRICITY	11.0%
WATER	6%
SANITATION / WASTE-WATER	6%
REFUSE / SOLID WASTE	6%
OTHER (SEE TARIFF LISTING)	6%
BULK PURCHASES ESKOM + DIRECT CUSTOMERS	11.0%

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	0,0205		
	2022/23		2023/24	Y/Y Increase	2024/25	Y/Y Increase	2025/26		Y/Y Increase		
BASELINE RATE PER R1 ON THE VALUATION	R	0,1748	R	0,1843	4,9%	R	0,1933	4,9%	R	0,2049	6,0%
Residential Properties	R	0,0185	R	0,0195	4,9%	R	0,0205	4,9%	R	0,0217	6,0%
Vacant Land: Residential	R	0,0185	R	0,0195	4,9%	R	0,0205	4,9%	R	0,0217	6,0%
Vacant Land: Business	R	0,0370	R	0,0390	4,9%	R	0,0409	4,9%	R	0,0434	6,0%
Agricultural Properties	R	0,0028	R	0,0029	4,9%	R	0,0030	4,9%	R	0,0032	6,0%
Businesses and Commercial Properties	R	0,0370	R	0,0390	4,9%	R	0,0409	4,9%	R	0,0434	6,0%
Business Properties - Accommodation Establishment	R	0,0241	R	0,0254	4,9%	R	0,0266	4,9%	R	0,0282	6,0%
Industrial Properties	R	0,0370	R	0,0390	4,9%	R	0,0409	4,9%	R	0,0434	6,0%
Public Service Infrastructure							Exempt			Exempt	
Public Service Properties/Organs of state	R	0,0370	R	0,0390	4,9%	R	0,0409	4,9%	R	0,0434	6,0%
Public Benefit Organisations (Incl. Old Age Homes)	R	0,0037	R	0,0039	4,9%	R	0,0041	4,9%	R	0,0043	6,0%
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	
	2025/26					2025/26		
Residential Properties	R	0,0205		First R15,000 of improved - not rateable	1:1	R	0,0205	1:1
Vacant Land: Residential	R	0,0205			1:1	R	0,0205	1:1
Vacant Land: Business	R	0,0409			1:2	R	0,0409	1:2
Agricultural Properties	R	0,0031			1:0.15	R	0,0031	1:0.15
Businesses and Commercial Properties	R	0,0409			1:2	R	0,0409	1:2
Business Properties - Accommodation Establishment	R	0,0409	35,0%		1:2	R	0,0266	1:1.3
Industrial Properties	R	0,0409			1:2	R	0,0409	1:2
Public Service Infrastructure	R	0,0051		First 30% Impermissible - 70% Exempt	1:0.25	R	0,0051	1:0.25
Public Service Properties/Organs of state	R	0,0409			1:2	R	0,0409	1:2
Public Benefit Organisations (Incl. Old Age Homes)	R	0,0041			1:0.2	R	0,0041	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 R170 000 or less. (Including Indigents)			100%					

### 3.3 BUDGET POLICIES REVIEWED

The below listed policies were reviewed

- Tariff Policy dealing with all services delivery.
- Municipal Property Rates Policy.
- Customer Care, Credit Control and Debt Collection Policy.
- Bad Debt Write-Off Policy
- Policy related to long-term financial planning.
- Supply Chain Management Policy.
- Preferential Procurement Policy (interim policy).
- Indigents Policy.
- Overtime and standby policy
- Discretionary policy (converted to donation and promos policy)
- Bursary policy internal and external (New)
- Performance management policy (Other)

### 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 2024/25	MTREF BUDGET 2025/26	MTREF BUDGET 2026/27	MTREF BUDGET 2027/28
REVENUE	243 786	252 815	261 940	301 750
EXPENDITURE	285 441	265 931	274 164	295 307
<u>SURPLUS / (DEFICIT)</u>	-41 655	-13 116	-12 229	6 442
CAPITAL BUDGET	25 786	15 320	10 645	42 919
<u>TOTAL BUDGET</u>	311 227	281 251	284 809	338 226

## **CAPITAL BUDGET**

CLASSIFICATION	ADJUSTED BUDGET 2024/25	MTREF BUDGET 2025/26	MTREF BUDGET 2026/27	MTREF BUDGET 2027/28
GOVERNANCE & ADMIN				
COMMUNITY & SAFETY				
ECONOMIC SERVICES				
TRADING SERVICES	25 786	15 320	10 645	42 919
<b><u>TOTAL</u></b>	25 786	15 320	10 645	42 919

## **CONFIRMED CAPITAL FUNDING**

FUNDING SOURCES	ADJUSTED BUDGET 2024/25	MTREF BUDGET 2025/26	MTREF BUDGET 2026/27	MTREF BUDGET 2027/28
NATIONAL GOVERNMENT	25 786	15 320	10 645	42 919
PROVINCIAL GOVERNMENT				
OWN FUNDING – Not Confirmed				
<b><u>TOTAL</u></b>	25 786	15 320	10 645	42 919

### **3.6 KEY FOCUS AREAS OF THE 2025/26 BUDGET PROCESS**

#### **3.6.1 Local government conditional and unconditional grants allocations**

Over the 2025 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.8 per cent to local government. Local government funding is projected to increase from R184.8 billion in 2025/26 to R197.9 billion in 2027/28. In 2025/26, this comprises R106.1 billion for the local government equitable share, R16.8 billion from the general fuel levy sharing with metros, and R61.8 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants. These figures represent the preliminary fiscal framework outlined in the 2024 Medium Term Budget Policy Statement. The final details will be provided in the 2025 Budget Review.

### **Notable changes to the conditional grants system**

Government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These reforms are aimed to rationalise conditional grants and enhance their effectiveness and will be implemented from 2025/26..

### **New conditional grant for smart prepaid meters**

A new indirect grant, which will be managed by the National Treasury will be introduced in 2025/26. 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 2025, 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 2025 Budget, further proposed reforms are likely to be considered in the 2026 budget process and implemented gradually in a phased manner.

## SECTION 4 – BUDGET TABLES

### Table A1 - Budget Summary

WC041 Kannaland - Table A1 Budget Summary										
Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	25 891	25 562	28 008	28 234	28 234	28 234	19 133	30 207	31 567	32 356
Service charges	102 394	101 947	124 861	134 359	134 359	134 359	92 725	153 502	160 768	164 987
Investment revenue	1 232	1 845	1 762	1 500	1 500	1 500	953	1 003	1 568	1 607
Transfer and subsidies - Operational	41 701	41 576	72 746	65 516	64 134	64 134	48 033	53 464	52 653	87 277
Other own revenue	7 380	12 828	22 552	22 164	15 559	15 559	17 652	14 638	15 384	15 523
<b>Total Revenue (excluding capital transfers and</b>	<b>178 600</b>	<b>183 758</b>	<b>249 930</b>	<b>251 773</b>	<b>243 786</b>	<b>243 786</b>	<b>178 497</b>	<b>252 815</b>	<b>261 940</b>	<b>301 750</b>
Employee costs	71 598	80 917	93 649	88 441	109 095	109 095	79 786	98 128	104 344	110 345
Remuneration of councillors	3 148	3 273	3 956	3 635	3 764	3 764	3 335	3 526	3 685	3 777
Depreciation and amortisation	16 588	13 957	17 799	12 314	12 314	12 314	8 223	13 179	13 772	14 116
Interest	4 244	6 069	4 185	1 300	1 300	1 300	100	1 346	1 407	1 442
Inventory consumed and bulk purchases	54 288	58 220	65 420	70 475	85 374	85 374	44 029	90 792	94 347	97 218
Transfers and subsidies	240	255	396	400	602	602	355	590	617	632
Other expenditure	61 387	66 566	107 834	74 011	72 991	72 991	28 874	58 370	55 993	67 778
<b>Total Expenditure</b>	<b>211 494</b>	<b>229 258</b>	<b>293 240</b>	<b>250 576</b>	<b>285 441</b>	<b>285 441</b>	<b>164 701</b>	<b>265 931</b>	<b>274 164</b>	<b>295 307</b>
<b>Surplus/(Deficit)</b>	<b>(32 894)</b>	<b>(45 500)</b>	<b>(43 310)</b>	<b>1 197</b>	<b>(41 655)</b>	<b>(41 655)</b>	<b>13 796</b>	<b>(13 116)</b>	<b>(12 224)</b>	<b>6 442</b>
Transfers and subsidies - capital (monetary allocations)	18 889	8 426	16 611	22 282	25 786	25 786	9 628	15 320	10 645	42 919
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>(14 005)</b>	<b>(37 074)</b>	<b>(26 699)</b>	<b>23 479</b>	<b>(15 869)</b>	<b>(15 869)</b>	<b>23 424</b>	<b>2 204</b>	<b>(1 579)</b>	<b>49 361</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(14 005)</b>	<b>(37 074)</b>	<b>(26 699)</b>	<b>23 479</b>	<b>(15 869)</b>	<b>(15 869)</b>	<b>23 424</b>	<b>2 204</b>	<b>(1 579)</b>	<b>49 361</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>501</b>	<b>3 047</b>	<b>33 026</b>	<b>32 938</b>	<b>25 946</b>	<b>25 946</b>	<b>10 455</b>	<b>15 320</b>	<b>10 645</b>	<b>42 919</b>
Transfers recognised - capital	19 138	17 231	21 747	32 938	25 786	25 786	10 455	15 320	10 645	42 919
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	(12 825)	(21 238)	11 279	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>6 313</b>	<b>(4 007)</b>	<b>33 026</b>	<b>32 938</b>	<b>25 786</b>	<b>25 786</b>	<b>10 455</b>	<b>15 320</b>	<b>10 645</b>	<b>42 919</b>
<b>Financial position</b>										
Total current assets	(12 141)	(11 558)	19 001	64 826	(6 394)	(6 394)	(4 421)	(1 823)	(8 654)	(14 832)
Total non current assets	316 535	296 888	307 657	320 603	313 611	313 611	310 094	316 633	330 544	340 535
Total current liabilities	49 313	74 660	90 830	64 732	117 294	117 294	117 293	59 364	55 600	41 600
Total non current liabilities	33 884	54 216	47 140	75 972	75 972	75 972	47 140	99 854	91 954	84 754
Community wealth/Equity	221 197	163 779	190 560	244 725	205 377	205 377	212 250	206 197	205 150	249 942
<b>Cash flows</b>										
Net cash from (used) operating	243 197	284 471	45 133	28 383	617	(1 983)	(1 983)	20 928	17 026	68 149
Net cash from (used) investing	15 966	22 664	3 633	-	(320)	(320)	3 727	(15 320)	(10 645)	(42 919)
Net cash from (used) financing	98	147	82	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>268 873</b>	<b>338 217</b>	<b>69 577</b>	<b>118 570</b>	<b>(24 872)</b>	<b>(27 472)</b>	<b>(23 426)</b>	<b>(17 818)</b>	<b>(11 437)</b>	<b>13 793</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	31 120	20 636	9 707	26 093	(25 320)	(25 320)	(25 320)	(23 426)	(31 224)	(38 500)
Application of cash and investments	91 537	105 829	90 918	25 555	103 911	5 198	90 451	58 657	54 296	57 740
<b>Balance - surplus (shortfall)</b>	<b>(60 417)</b>	<b>(85 194)</b>	<b>(81 210)</b>	<b>539</b>	<b>(129 231)</b>	<b>(30 518)</b>	<b>(115 771)</b>	<b>(82 083)</b>	<b>(85 520)</b>	<b>(96 240)</b>
<b>Asset management</b>										
Asset register summary (WDV)	316 349	296 982	307 657	320 603	313 611	313 611		316 633	330 544	340 535
Depreciation	16 588	13 957	17 799	12 314	12 314	12 314		13 179	13 772	14 116
Renewal and Upgrading of Existing Assets	1 761	6 180	27 154	19 956	22 862	22 862		15 320	10 645	42 919
Repairs and Maintenance	32 290	22 953	35 556	22 572	23 387	23 387		19 418	20 292	20 611
<b>Free services</b>										
Cost of Free Basic Services provided	8 685	13 232	(2 740)	21 586	21 586	21 586		23 323	24 013	24 415
Revenue cost of free services provided	6 878	4 296	(858)	6 004	6 004	6 004		6 101	6 376	6 535
<b>Households below minimum service level</b>										
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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		61 563	68 359	81 154	54 667	53 226	53 226	52 966	55 093	56 782
Executive and council		28 774	33 573	35 452	13 603	13 612	13 612	8 106	8 402	8 767
Finance and administration		32 789	34 786	45 703	41 064	39 614	39 614	44 860	46 691	48 016
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		15 179	11 776	43 432	35 632	31 686	31 686	21 917	20 796	53 648
Community and social services		14 567	11 666	15 932	15 691	15 691	15 691	16 589	12 233	12 403
Sport and recreation		—	0	46	66	66	66	60	63	64
Public safety		80	110	(1)	5	—	—	—	—	—
Housing		532	—	27 456	19 870	15 929	15 929	5 268	8 500	41 180
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		1 756	2 239	2 898	6 316	3 716	3 716	2 487	2 653	2 662
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		1 756	2 239	2 898	6 316	3 716	3 716	2 487	2 653	2 662
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		118 991	109 810	139 055	177 440	180 944	180 944	175 444	183 398	188 658
Energy sources		71 371	65 268	73 635	95 625	95 625	95 625	98 721	104 491	106 795
Water management		28 376	23 004	41 889	46 676	50 180	50 180	43 022	43 441	45 050
Waste water management		9 618	10 774	11 946	18 386	18 386	18 386	16 125	16 796	17 346
Waste management		9 627	10 764	11 586	16 753	16 753	16 753	17 576	18 671	19 467
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
<b>Total Revenue - Functional</b>	2	<b>197 488</b>	<b>192 184</b>	<b>266 540</b>	<b>274 055</b>	<b>269 572</b>	<b>269 572</b>	<b>252 815</b>	<b>261 940</b>	<b>301 750</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		104 246	79 185	96 208	86 057	103 208	103 208	105 603	109 832	112 363
Executive and council		23 511	21 671	25 078	24 977	31 407	31 407	32 404	33 334	34 165
Finance and administration		80 735	57 515	71 130	61 081	71 801	71 801	73 199	76 497	78 198
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		13 857	15 746	39 663	35 964	31 497	31 497	18 736	16 943	19 834
Community and social services		10 670	10 203	9 204	12 529	11 632	11 632	9 410	4 563	4 677
Sport and recreation		397	1 096	931	1 922	2 302	2 302	1 955	2 043	2 094
Public safety		1 276	1 342	1 479	405	369	369	369	385	395
Housing		1 514	3 105	28 049	21 107	17 195	17 195	7 002	9 952	12 668
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		9 108	16 130	15 122	17 994	20 717	20 717	15 392	21 750	22 248
Planning and development		—	5	—	620	590	590	450	470	482
Road transport		9 108	16 125	15 122	17 374	20 127	20 127	14 942	21 280	21 766
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		84 282	118 197	142 246	110 560	130 019	130 019	126 200	139 639	145 863
Energy sources		38 407	64 317	70 153	71 137	88 894	88 894	91 800	99 832	102 001
Water management		21 399	24 204	38 087	16 925	18 143	18 143	16 596	18 523	20 065
Waste water management		9 969	14 599	17 002	12 079	11 493	11 493	7 585	9 703	10 974
Waste management		14 507	15 077	17 004	10 419	11 489	11 489	10 219	11 581	12 822
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
<b>Total Expenditure - Functional</b>	3	<b>211 494</b>	<b>229 258</b>	<b>293 240</b>	<b>250 576</b>	<b>285 441</b>	<b>285 441</b>	<b>265 931</b>	<b>288 164</b>	<b>300 307</b>
<b>Surplus/(Deficit) for the year</b>		<b>(14 005)</b>	<b>(37 074)</b>	<b>(26 699)</b>	<b>23 479</b>	<b>(15 869)</b>	<b>(15 869)</b>	<b>(13 117)</b>	<b>(26 223)</b>	<b>1 442</b>



## 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote		1									
Vote 1 - MUNICIPAL MANAGER			28 774	33 573	35 452	13 603	13 612	13 612	8 606	8 402	8 767
Vote 2 - CORPORATE SERVICES			15 469	13 175	45 258	44 530	33 984	33 984	22 824	23 184	56 030
Vote 3 - FINANCIAL SERVICES			32 352	33 986	44 987	36 666	39 216	39 216	43 985	46 299	47 614
Vote 4 - TECHNICAL SERVICES			120 892	111 450	140 844	179 256	182 760	182 760	195 017	196 297	238 696
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	197 488	192 184	266 540	274 055	269 572	269 572	270 433	274 181	351 107
Expenditure by Vote to be appropriated		1									
Vote 1 - MUNICIPAL MANAGER			23 511	21 671	25 078	24 977	31 407	31 407	32 404	33 334	34 165
Vote 2 - CORPORATE SERVICES			29 078	37 646	67 531	61 804	67 920	67 920	53 345	54 117	57 987
Vote 3 - FINANCIAL SERVICES			66 518	38 564	44 257	38 553	38 715	38 715	40 539	41 368	43 215
Vote 4 - TECHNICAL SERVICES			91 527	129 996	154 980	123 029	145 785	145 785	138 468	144 117	158 681
Vote 5 - CALITZDORP SPA			-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)			860	1 381	1 393	2 214	1 614	1 614	1 175	1 228	1 259
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	211 494	229 258	293 240	250 576	285 441	285 441	265 931	274 164	295 307
Surplus/(Deficit) for the year		2	(14 005)	(37 074)	(26 699)	23 479	(15 869)	(15 869)	4 501	18	55 799

## Table A4 - Budgeted Financial Performance (Revenue & Expenditure)

WC041 Kannaland - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	64 750	64 073	73 292	89 822	89 822	89 822	61 469	104 894	109 614	112 355
Service charges - Water	2	20 355	20 258	33 366	24 044	24 044	24 044	17 650	31 416	32 830	33 650
Service charges - Waste Water Management	2	8 706	8 707	9 196	10 415	10 415	10 415	6 905	7 783	8 133	8 337
Service charges - Waste Management	2	8 583	8 910	9 006	10 078	10 078	10 078	6 701	9 410	10 192	10 646
Sale of Goods and Rendering of Services		307	428	483	419	409	409	308	295	308	316
Agency services		1 098	1 215	1 208	1 450	1 450	1 450	957	1 450	1 515	1 488
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 407	6 176	8 623	7 832	7 832	7 832	6 127	8 134	8 500	8 712
Interest earned from Current and Non Current Assets		1 232	1 845	1 762	1 500	1 500	1 500	953	1 003	1 568	1 607
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		552	611	670	1 148	1 148	1 148	461	577	691	528
Licence and permits		135	171	202	663	663	663	157	230	240	246
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		241	602	487	66	71	71	201	200	209	214
Non-Exchange Revenue											
Property rates	2	25 891	25 562	28 008	28 234	28 234	28 234	19 133	30 207	31 567	32 356
Surcharges and Taxes		-	-	6 032	-	-	-	6 604	-	-	-
Fines, penalties and forfeits		39	395	921	2 561	561	561	130	231	241	246
Licences or permits		25	0	0	1 086	486	486	-	-	-	-
Transfer and subsidies - Operational		41 701	41 576	72 746	65 516	64 134	64 134	48 033	53 464	52 653	87 277
Interest		1 577	2 561	3 208	2 939	2 939	2 939	2 233	3 521	3 680	3 772
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	667	716	-	-	-	474	-	-	-
Gains on disposal of Assets		-	-	-	4 000	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		178 600	183 758	249 930	251 773	243 786	243 786	178 497	252 815	261 940	301 750
Expenditure											
Employee related costs	2	71 598	80 917	93 649	88 441	109 095	109 095	79 786	98 128	104 344	110 345
Remuneration of councillors		3 148	3 273	3 956	3 635	3 764	3 764	3 335	3 526	3 685	3 777
Bulk purchases - electricity	2	50 752	55 313	60 101	60 529	75 798	75 798	41 363	82 476	85 687	88 342
Inventory consumed	8	3 536	2 907	5 318	9 946	9 576	9 576	2 666	8 316	8 660	8 876
Debt impairment	3	(14 327)	29 561	29 222	11 933	11 933	11 933	-	18 723	18 605	18 787
Depreciation and amortisation		16 588	13 957	17 799	12 314	12 314	12 314	8 223	13 179	13 772	14 116
Interest		4 244	6 069	4 185	1 300	1 300	1 300	100	1 346	1 407	1 442
Contracted services		13 677	19 896	35 829	35 267	34 738	34 738	17 212	18 288	15 911	23 896
Transfers and subsidies		240	255	396	400	602	602	355	590	617	632
Irrecoverable debts written off		38 627	46	17 622	-	-	-	747	-	-	-
Operational costs		16 573	16 806	23 403	26 810	26 320	26 320	10 915	21 359	21 476	25 094
Losses on disposal of Assets		4 806	(609)	1 272	-	-	-	-	-	-	-
Other Losses		2 031	866	486	-	-	-	-	-	-	-
Total Expenditure		211 494	229 258	293 240	250 576	285 441	285 441	164 701	265 931	274 164	295 307
Surplus/(Deficit)		(32 894)	(45 500)	(43 310)	1 197	(41 655)	(41 655)	13 796	(13 116)	(12 224)	6 442
Transfers and subsidies - capital (monetary allocations)	6	18 889	8 426	16 611	22 282	25 786	25 786	9 628	15 320	10 645	42 919
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(14 005)	(37 074)	(26 699)	23 479	(15 869)	(15 869)	23 424	2 204	(1 579)	49 361
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(14 005)	(37 074)	(26 699)	23 479	(15 869)	(15 869)	23 424	2 204	(1 579)	49 361
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(14 005)	(37 074)	(26 699)	23 479	(15 869)	(15 869)	23 424	2 204	(1 579)	49 361
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(14 005)	(37 074)	(26 699)	23 479	(15 869)	(15 869)	23 424	2 204	(1 579)	49 361

## Table A5 – Capital Expenditure Budget by Vote

WC041 Kannaland - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		5,235	-	193	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		2,351	(0)	26,554	22,178	25,682	25,682	10,455	15,320	10,645	42,919
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]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>		<b>7,586</b>	<b>(0)</b>	<b>26,747</b>	<b>22,178</b>	<b>25,682</b>	<b>25,682</b>	<b>10,455</b>	<b>15,320</b>	<b>10,645</b>	<b>42,919</b>
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - MUNICIPAL MANAGER		249	0	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		(13,160)	(21,238)	-	-	160	160	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	7,054	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		7,045	17,231	6,279	10,760	104	104	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>(7,085)</b>	<b>3,047</b>	<b>6,279</b>	<b>10,760</b>	<b>264</b>	<b>264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Vote</b>	3.7	<b>501</b>	<b>3,047</b>	<b>33,026</b>	<b>32,938</b>	<b>25,946</b>	<b>25,946</b>	<b>10,455</b>	<b>15,320</b>	<b>10,645</b>	<b>42,919</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>(907)</b>	<b>7,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and council		249	0	-	-	-	-	-	-	-	-
Finance and administration		(1,155)	7,054	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>5,235</b>	<b>-</b>	<b>193</b>	<b>-</b>	<b>160</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and social services		5,235	-	51	-	160	160	-	-	-	-
Sport and recreation		-	-	142	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>(13,210)</b>	<b>(21,238)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		(13,210)	(21,238)	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>9,383</b>	<b>17,231</b>	<b>32,833</b>	<b>32,938</b>	<b>25,786</b>	<b>25,786</b>	<b>10,455</b>	<b>15,320</b>	<b>10,645</b>	<b>42,919</b>
Energy sources		-	873	384	626	626	626	-	4,566	609	637
Water management		9,383	(873)	7,093	12,656	5,504	5,504	147	1,217	-	-
Waste water management		-	17,231	24,225	17,956	17,198	17,198	8,000	9,536	7,637	42,283
Waste management		-	-	1,130	1,700	2,458	2,458	2,309	-	2,400	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	3.7	<b>501</b>	<b>3,047</b>	<b>33,026</b>	<b>32,938</b>	<b>25,946</b>	<b>25,946</b>	<b>10,455</b>	<b>15,320</b>	<b>10,645</b>	<b>42,919</b>
<b>Funded by:</b>											
National Government		11,552	17,231	20,662	30,416	19,760	19,760	10,309	14,102	10,645	42,919
Provincial Government		7,586	-	1,085	2,522	6,026	6,026	147	1,217	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>19,138</b>	<b>17,231</b>	<b>21,747</b>	<b>32,938</b>	<b>25,786</b>	<b>25,786</b>	<b>10,455</b>	<b>15,320</b>	<b>10,645</b>	<b>42,919</b>
<b>Public contributions &amp; donations</b>	5	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>(12,825)</b>	<b>(21,238)</b>	<b>11,279</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Funding</b>	7	<b>6,313</b>	<b>(4,007)</b>	<b>33,026</b>	<b>32,938</b>	<b>25,786</b>	<b>25,786</b>	<b>10,455</b>	<b>15,320</b>	<b>10,645</b>	<b>42,919</b>

## Table A6 – Budgeted Financial Position

WC041 Kannaland - Table A6 Budgeted Financial Position												
Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS												
Current assets												
Cash and cash equivalents			30 934	20 729	9 707	26 093	(25 320)	(25 320)	(25 320)	(23 426)	(31 224)	(38 500)
Trade and other receivables from exchange transaction		1	3 677	4 505	32 456	6 414	6 409	6 409	6 409	6 500	6 750	6 850
Receivables from non-exchange transactions		1	3 732	(323)	2 459	3 322	3 322	3 322	5 500	5 800	6 110	6 650
Current portion of non-current receivables			–	–	–	–	–	–	–	–	–	–
Inventory		2	2 257	2 400	1 974	1 981	2 179	2 179	1 974	2 120	2 230	2 450
VAT			(51 847)	(37 806)	(26 534)	25 953	5 953	5 953	5 953	6 120	6 320	6 438
Other current assets			(893)	(1 063)	(1 062)	1 063	1 063	1 063	1 063	1 063	1 160	1 280
Total current assets			(12 141)	(11 558)	19 001	64 826	(6 394)	(6 394)	(4 421)	(1 823)	(8 654)	(14 832)
Non current assets												
Investments			186	(94)	–	–	–	–	–	–	–	–
Investment property			1 157	1 105	1 064	1 116	1 116	1 116	1 064	–	–	–
Property, plant and equipment		3	315 189	295 868	306 586	319 477	312 485	312 485	309 022	316 628	330 539	340 539
Biological assets			–	–	–	–	–	–	–	–	–	–
Living and non-living resources			–	–	–	–	–	–	–	–	–	–
Heritage assets			–	–	–	–	–	–	–	–	–	–
Intangible assets		3	9	9	8	9	9	9	8	5	5	(4)
Trade and other receivables from exchange transaction			–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transaction			–	–	–	–	–	–	–	–	–	–
Other non-current assets			–	–	–	–	–	–	–	–	–	–
Total non current assets			316 535	296 888	307 657	320 603	313 611	313 611	310 094	316 633	330 544	340 535
TOTAL ASSETS			304 394	285 330	326 658	385 429	307 217	307 217	305 673	314 811	321 890	325 702
LIABILITIES												
Current liabilities												
Bank overdraft			–	–	–	–	–	–	–	–	–	–
Financial liabilities			229	–	–	–	–	–	–	–	–	–
Consumer deposits			1 217	1 364	1 446	1 364	1 364	1 364	1 364	1 364	1 450	1 500
Trade and other payables from exchange transactions		4	75 704	92 235	89 925	25 374	89 923	89 923	89 923	45 250	43 800	30 050
Trade and other payables from non-exchange transaction		5	18 366	13 792	14 991	8 402	13 415	13 415	13 415	2 000	–	–
Provision			8 095	6 094	4 735	7 477	7 477	7 477	7 477	7 500	7 800	7 900
VAT			(54 297)	(40 151)	(20 267)	22 114	5 114	5 114	5 114	3 250	2 550	2 150
Other current liabilities			–	1 326	–	–	–	–	–	–	–	–
Total current liabilities			49 313	74 660	90 830	64 732	117 294	117 294	117 293	59 364	55 600	41 600
Non current liabilities												
Financial liabilities		6	–	–	–	–	–	–	–	–	–	–
Provision		7	22 344	43 399	35 590	20 653	20 653	20 653	35 590	30 304	31 954	34 304
Long term portion of trade payables			–	–	–	44 502	44 502	44 502	–	58 000	48 000	38 000
Other non-current liabilities			11 540	10 817	11 550	10 817	10 817	10 817	11 550	11 550	12 000	12 450
Total non current liabilities			33 884	54 216	47 140	75 972	75 972	75 972	47 140	99 854	91 954	84 754
TOTAL LIABILITIES			83 197	128 875	137 971	140 704	193 266	193 266	164 433	159 218	147 554	126 354
NET ASSETS			221 197	156 454	188 687	244 725	113 951	113 951	141 240	155 592	174 336	199 348
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)		8	220 727	163 317	190 098	237 309	197 961	197 961	211 788	205 704	204 632	249 942
Reserves and funds		9	470	462	462	7 417	7 417	7 417	462	493	518	–
Other			–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		10	221 197	163 779	190 560	244 725	205 377	205 377	212 250	206 197	205 150	249 942

References

## Table A7 – Budgeted Cash Flows

WC041 Kannaland - Table A7 Budgeted Cash Flows											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		15 132	4 921	17 177	25 160	25 125	25 125	25 125	27 400	28 633	29 348
Service charges		74 810	73 412	82 221	123 878	123 878	123 878	123 878	153 965	162 985	169 147
Other revenue		1 343	2 794	16 053	8 716	8 716	6 115	6 115	15 169	14 725	12 960
Transfers and Subsidies - Operational	1	31 684	43 410	73 430	62 503	64 134	64 134	64 134	53 464	52 653	87 277
Transfers and Subsidies - Capital	1	23 701	13 170	19 652	19 760	25 264	25 264	25 264	15 320	10 645	42 919
Interest		18	1	3	6 657	6 657	6 657	6 657	2 817	2 944	3 017
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		96 510	146 763	(163 401)	(218 291)	(253 157)	(253 157)	(253 157)	(245 272)	(253 535)	(274 446)
Interest		-	-	-	-	-	-	-	(1 346)	(1 407)	(1 442)
Transfers and Subsidies	1	-	-	-	-	-	-	-	(590)	(617)	(632)
NET CASH FROM/(USED) OPERATING ACTIVITIES		243 197	284 471	45 133	28 383	617	(1 983)	(1 983)	20 928	17 026	68 149
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(186)	280	(94)	-	-	-	-	-	-	-
Payments											
Capital assets		16 151	22 385	3 727	-	(320)	(320)	3 727	(15 320)	(10 645)	(42 919)
NET CASH FROM/(USED) OPERATING ACTIVITIES		15 966	22 664	3 633	-	(320)	(320)	3 727	(15 320)	(10 645)	(42 919)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		98	147	82	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		98	147	82	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		259 261	307 283	48 848	28 383	297	(2 303)	1 743	5 608	6 381	25 230
Cash/cash equivalents at the year begin:	2	9 612	30 934	20 729	90 188	(25 169)	(25 169)	(25 169)	(23 426)	(17 818)	(11 437)
Cash/cash equivalents at the year	2	268 873	338 217	69 577	118 570	(24 872)	(27 472)	(23 426)	(17 818)	(11 437)	13 793
References											

## Table A8 – Cash Backed Reserves / Accumulated Surplus Reconciliation

WC041 Kannaland - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	268 873	338 217	69 577	118 570	(24 872)	(27 472)	(23 426)	(17 818)	(11 437)	13 793
Other current investments > 90 days		(237 939)	(317 488)	(59 870)	(92 477)	(448)	2 152	(1 894)	(5 608)	(19 787)	(52 293)
Non current Investments	1	186	(94)	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>31 120</b>	<b>20 636</b>	<b>9 707</b>	<b>26 093</b>	<b>(25 320)</b>	<b>(25 320)</b>	<b>(25 320)</b>	<b>(23 426)</b>	<b>(31 224)</b>	<b>(38 500)</b>
<b>Application of cash and investments</b>											
Trade payables from Non-exchange transactions: Unspent conc		18 221	13 792	14 991	8 402	13 415	13 415	13 415	2 000	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	(7 521)	2 360	2 360	2 360	(9 923)	4 596	3 193	12 876
Other working capital requirements	3	73 102	92 493	88 182	22 270	95 613	(3 100)	91 695	59 539	58 580	44 864
Other provisions		29	(362)	(4 735)	(7 477)	(7 477)	(7 477)	(4 735)	(7 477)	(7 477)	-
Long term investments committed	4	186	(94)	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>91 537</b>	<b>105 829</b>	<b>90 918</b>	<b>25 555</b>	<b>103 911</b>	<b>5 198</b>	<b>90 451</b>	<b>58 657</b>	<b>54 296</b>	<b>57 740</b>
<b>Surplus(shortfall)</b>		<b>(60 417)</b>	<b>(85 194)</b>	<b>(81 210)</b>	<b>539</b>	<b>(129 231)</b>	<b>(30 518)</b>	<b>(115 771)</b>	<b>(82 083)</b>	<b>(85 520)</b>	<b>(96 240)</b>
<b>References</b> 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											
<b>Other working capital requirements</b>											
Debtors		2 748	(258)	1 743	3 104	3 152	3 100	7 070	6 125	6 470	7 036
Creditors due		75 850	92 235	89 925	25 374	98 765	-	98 765	65 664	65 050	51 900
<b>Total</b>		<b>(73 102)</b>	<b>(92 493)</b>	<b>(88 182)</b>	<b>(22 270)</b>	<b>(95 613)</b>	<b>3 100</b>	<b>(91 695)</b>	<b>(59 539)</b>	<b>(58 580)</b>	<b>(44 864)</b>
<b>Debtors collection assumptions</b>											
Balance outstanding - debtors		3 917	(417)	2 459	3 322	3 322	3 322	5 500	5 800	6 110	6 650
Estimate of debtors collection rate		70,1%	61,9%	70,9%	93,4%	94,9%	93,3%	128,5%	105,6%	105,9%	105,8%
<b>Long term investments committed</b>											
Balance (Insert description; eg sinking fund)											
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions		186	(94)	-	-	-	-	-	-	-	-
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	(94)	-	-	-	-	-	-	-	-
<b>Reserves to be backed by cash/investments</b>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	-	-	-	-
Employee Benefit		-	-	-	-	-	-	-	-	-	-
Non-current Provisions		-	-	-	-	-	-	-	-	-	-
Valuation		(470)	(462)	(462)	(7 417)	(7 417)	(7 417)	(462)	(493)	(518)	-
Investment in associate account		-	-	-	-	-	-	-	-	-	-
Capitalisation		-	-	-	-	-	-	-	-	-	-
	6	(470)	(462)	(462)	(7 417)	(7 417)	(7 417)	(462)	(493)	(518)	-

## Table A9 – Asset Management

WC041 Kannaland - Table A9 Asset Management										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	(1 260)	(3 133)	5 872	12 982	3 084	3 084	-	-	-
Electrical Infrastructure		-	873	384	626	626	626	-	-	-
Water Supply Infrastructure		7 032	-	4 357	10 656	-	-	-	-	-
Sanitation Infrastructure		4 520	17 231	-	-	-	-	-	-	-
Infrastructure		11 552	18 104	4 742	11 282	626	626	-	-	-
Community Facilities		(13 223)	(21 238)	-	-	-	-	-	-	-
Community Assets		(13 223)	(21 238)	-	-	-	-	-	-	-
Computer Equipment		316	-	-	-	-	-	-	-	-
Furniture and Office Equipment		95	0	-	-	-	-	-	-	-
Machinery and Equipment		-	-	1 130	1 700	2 458	2 458	-	-	-
<u>Total Renewal of Existing Assets</u>	2	(5 824)	7 054	-	-	-	-	-	-	-
Water Supply Infrastructure		(5 824)	7 054	-	-	-	-	-	-	-
Infrastructure		(5 824)	7 054	-	-	-	-	-	-	-
<u>Total Upgrading of Existing Assets</u>	6	7 586	(873)	27 154	19 956	22 862	22 862	15 320	10 645	42 919
Electrical Infrastructure		-	-	-	-	-	-	4 566	609	637
Water Supply Infrastructure		2 351	(873)	2 736	2 000	5 504	5 504	1 217	2 400	-
Sanitation Infrastructure		-	-	24 225	17 956	17 198	17 198	9 536	7 637	42 283
Infrastructure		2 351	(873)	26 961	19 956	22 702	22 702	15 320	10 645	42 919
Community Facilities		5 235	-	51	-	160	160	-	-	-
Sport and Recreation Facilities		-	-	142	-	-	-	-	-	-
Community Assets		5 235	-	193	-	160	160	-	-	-
<u>Total Capital Expenditure</u>	4	501	3 047	33 026	32 938	25 946	25 946	15 320	10 645	42 919
Electrical Infrastructure		-	873	384	626	626	626	4 566	609	637
Water Supply Infrastructure		3 559	6 180	7 093	12 656	5 504	5 504	1 217	2 400	-
Sanitation Infrastructure		4 520	17 231	24 225	17 956	17 198	17 198	9 536	7 637	42 283
Infrastructure		8 079	24 285	31 703	31 238	23 328	23 328	15 320	10 645	42 919
Community Facilities		(7 988)	(21 238)	51	-	160	160	-	-	-
Sport and Recreation Facilities		-	-	142	-	-	-	-	-	-
Community Assets		(7 988)	(21 238)	193	-	160	160	-	-	-
Computer Equipment		316	-	-	-	-	-	-	-	-
Furniture and Office Equipment		95	0	-	-	-	-	-	-	-
Machinery and Equipment		-	-	1 130	1 700	2 458	2 458	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		501	3 047	33 026	32 938	25 946	25 946	15 320	10 645	42 919
ASSET REGISTER SUMMARY - PPE (WDV)										
Roads Infrastructure	5	316 349	296 982	307 657	320 603	313 611	313 611	316 633	330 544	340 535
Storm water Infrastructure		36 624	36 080	34 344	32 796	32 796	32 796	-	-	-
Electrical Infrastructure		5 807	5 620	5 606	5 620	5 620	5 620	-	-	-
Water Supply Infrastructure		65 303	63 440	61 534	60 006	60 006	60 006	-	-	-
Sanitation Infrastructure		101 016	106 151	98 859	92 109	92 109	92 109	-	-	-
Solid Waste Infrastructure		40 707	54 739	66 430	61 801	53 891	53 891	-	-	-
Infrastructure		250 896	269 194	267 997	254 921	247 769	247 769	-	-	-
Community Assets		27 434	24 792	23 261	23 435	23 435	23 435	-	-	-
Investment properties		1 157	1 105	1 064	1 116	1 116	1 116	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		29 219	(8 384)	4 483	32 712	32 712	32 712	316 633	330 544	340 535
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		3	9	8	9	9	9	-	-	-
Computer Equipment		(746)	572	778	(477)	(477)	(477)	-	-	-
Furniture and Office Equipment		641	692	835	402	562	562	-	-	-
Machinery and Equipment		635	2 244	1 591	2 074	2 074	2 074	-	-	-
Transport Assets		2 528	2 178	3 061	1 827	1 827	1 827	-	-	-
Land		4 583	4 580	4 580	4 583	4 583	4 583	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	316 349	296 982	307 657	320 603	313 611	313 611	316 633	330 544	340 535
EXPENDITURE OTHER ITEMS										
Depreciation	7	16 588	13 957	17 799	12 314	12 314	12 314	13 179	13 772	14 116
Repairs and Maintenance by Asset Class	3	32 290	22 953	35 556	22 572	23 387	23 387	19 418	20 292	20 611
Roads Infrastructure		2 345	4 388	4 332	3 113	2 914	2 914	2 944	3 076	3 153
Electrical Infrastructure		4 778	5 230	5 001	6 105	8 193	8 193	7 572	7 913	7 921
Water Supply Infrastructure		8 709	3 887	9 985	4 290	4 208	4 208	3 112	3 252	3 335
Sanitation Infrastructure		3 127	485	4 042	1 350	1 350	1 350	1 300	1 359	1 392
Solid Waste Infrastructure		7 418	3 277	8 538	1 685	2 067	2 067	1 447	1 512	1 550
Infrastructure		26 377	17 267	31 899	16 543	18 731	18 731	16 374	17 111	17 351
Community Facilities		2 253	2 694	680	1 352	1 349	1 349	969	1 012	1 038
Community Assets		2 253	2 694	680	1 352	1 349	1 349	969	1 012	1 038
Operational Buildings		2 822	1 626	1 612	3 019	2 269	2 269	975	1 019	1 044
Other Assets		2 822	1 626	1 612	3 019	2 269	2 269	975	1 019	1 044
Transport Assets		838	1 365	1 365	1 658	1 038	1 038	1 100	1 150	1 178
TOTAL EXPENDITURE OTHER ITEMS		48 878	36 910	53 355	34 886	35 702	35 702	32 597	34 064	34 727
Renewal and upgrading of Existing Assets as % of total capex										
Renewal and upgrading of Existing Assets as % of deprecn		10,6%	44,3%	152,6%	162,1%	185,7%	185,7%	116,2%	77,3%	304,0%
R&M as a % of PPE & Investment Property		10,2%	7,7%	11,6%	7,0%	7,5%	7,5%	6,1%	6,1%	6,1%
Renewal and upgrading and R&M as a % of PPE and Investment Prop		10,8%	9,8%	20,4%	13,3%	14,7%	14,7%	11,0%	9,4%	18,7%

## Table A10 – Basic Service Delivery Measurement

WC041 Kannaland - Table A10 Basic service delivery measurement										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
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										
<b>Total number of households</b>	5									
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total										
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total										
<b>Total number of households</b>	5									
<b>Energy:</b>										
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										
<b>Total number of households</b>	5									
<b>Refuse:</b>										
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										
<b>Total number of households</b>	5									
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		3,358,080	2,985,827	(617,890)	4,225,500	4,225,500	4,225,500	4,186,230	4,374,610	4,483,975
Sanitation (free minimum level service)		2,064,556	4,781,522	(987,876)	6,686,790	6,686,790	6,686,790	7,667,500	8,012,538	8,212,851
Electricity/other energy (50kwh per household per month)		(2,744,282)	17,014	(3,530)	3,100,630	3,100,630	3,100,630	3,500,000	3,657,500	3,748,940
Refuse (removed at least once a week)		6,007,114	5,447,749	(1,130,647)	7,573,170	7,573,170	7,573,170	7,968,800	7,968,800	7,968,800
Informal Settlements		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		3,358	2,986	(618)	4,226	4,226	4,226	4,186	4,375	4,484
Sanitation (free sanitation service to indigent households)		2,065	4,782	(988)	6,687	6,687	6,687	7,668	8,013	8,213
Electricity/other energy (50kwh per indigent household per month)		(2,744)	17	(4)	3,101	3,101	3,101	3,500	3,658	3,749
Refuse (removed once a week for indigent households)		6,007	5,448	(1,131)	7,573	7,573	7,573	7,969	7,969	7,969
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>		<b>8,685</b>	<b>13,232</b>	<b>(2,740)</b>	<b>21,586</b>	<b>21,586</b>	<b>21,586</b>	<b>23,323</b>	<b>24,013</b>	<b>24,415</b>
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of Water (in excess of 6 kilolitres per indigent household per month)		3,671	4,296	(858)	6,004	6,004	6,004	6,101	6,376	6,535
Sanitation (in excess of free sanitation service to indigent households)		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		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		<b>6,878</b>	<b>4,296</b>	<b>(858)</b>	<b>6,004</b>	<b>6,004</b>	<b>6,004</b>	<b>6,101</b>	<b>6,376</b>	<b>6,535</b>
<b>References</b>										
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 2025/26 MTREF BUDGET					
<b>a</b>	Finalise salary budget for 2025/2026.	Expenditure CFO	Salary Budget	Internal Management Procedure	<b>Mar 25</b>
<b>b</b>	Directors submit directorates 3-year capital budget project priorities with cost on Collaborator Project proposal system.	Director's Budget Office	Compilation of first draft Capital Budget	Internal Management Procedure	<b>Mar 25</b>
<b>c</b>	Finalise preliminary projections on operating budget for 2025/26	Budget Office	2025/26 Operating Budget	Internal Management Procedure	<b>Dec '24</b>
<b>d</b>	Provide Tariff list structure to Departments for 2025/26 Tariff inputs	Budget Office	Finalise 2025/26 Tariff list structure	Internal Management Procedure	<b>Apr 25</b>
<b>e</b>	Departments provide Tariff list information to Budget office for finalization of Draft Tariff list	Directors	Finalise 2025/26 Tariff list structure	Internal Management Procedure	<b>Apr 24</b>
<b>f</b>	Discuss Capital budget input with Directors	CFO Budget office	Compilation of first draft Capital Budget	Internal Management Procedure	<b>Mar '25</b>
<b>g</b>	Budget Steering Committee Meeting to table and consider draft Capital Budget for 2025/26 2nd Adjustment Capital Budget.	BS Committee	2025/26 adjustment budget Capital Budget	Internal Management Procedure	<b>Mar '25</b>
<b>h</b>	BS Committee Meeting to table and consider draft Capital Budget for 2025/26 MTREF and 2024/25 2nd Adjustment Budget, and draft 2025/26 Operating Budget	BS Committee CFO Budget office	2nd Adjustment Budget	Internal Management Procedure	<b>Feb '25</b>
<b>i</b>	Finalise Budget related policies	CFO	Review of all budget related policies	Internal Management Procedure	<b>Feb '25</b>
<b>j</b>	Kannaland Development Association Forum Meeting to ascertain private investment / funding support for 2025/26.	IDP Manager LED Unit	To ascertain private public partnership investment / funding support for 25/26.	Internal Planning and Management Strategy	

FIRST DRAFT OF 2025-2028 IDP / BUDGET AND SDBIP					
<b>a</b>	Review final tariffs and charges and determine tariffs to balance the budget and Finalise income budget for 2025/26.	CFO	Finalise 2025/26 Income Budget	MFMA Section 17	Feb '25
<b>b</b>	Submit Draft IDP to Director Corporate Services with proposed public participation programme.	IDP Manager	Review, Scrutinize, do quality check.	Internal Management Procedure	
<b>c</b>	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 '25
<b>d</b>	Attend Provincial IDP INDABA 2	IDP Manager	Incorporate 25/26 Government Sector Department Investment into IDP	MSA Section 24	
<b>e</b>	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	
<b>f</b>	LGMTEC 2/ SIME - Municipality receive inputs from National and Provincial Government and other bodies "Grant Allocations".	CFO Budget Office	Provincial Feedback Report on Appropriate Grant Funding Allocations in Budget	DORA	
<b>g</b>	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 2025/26	MFMA No. 56 of 2003, MBRR Section 14 (2)	Mar '25
<b>h</b>	Workshop draft IDP and Budget with full Council	Mun Manager	Workshop draft IDP and Budget with full council	Internal procedure	Mar '25
<b>i</b>	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	Mar '25
<b>j</b>	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)	Mar '25

PUBLICATION AND PUBLIC CONSULTATION PROCESS					
<b>a</b>	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 '25
<b>b</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
<b>c</b>	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 '25
<b>d</b>	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 '25
<b>e</b>	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 '25
<b>f</b>	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 '25
<b>g</b>	Deadline for Public inputs on IDP and Budget	IDP Manager	Consult stakeholders on draft 2024/25 revised IDP and Budget.	MSA Section 21	Apr '25
<b>h</b>	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 '25

APPROVAL OF 2024-2025 FIRST REVIEW IDP AND BUDGET					
<b>a</b>	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 '25
<b>b</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 '25
<b>c</b>	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
<b>d</b>	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
<b>e</b>	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
<b>f</b>	Response/Feedback to public comments in respect of the IDP. Budget, tariffs and policies	Budget Office IDP Manager	Feedback to comments	MFMA	Jun '25

## 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. The leadership will present the 2025/26 Draft budget to the community through public hearing platform during the month of April and May 2025.

## 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**

**The below listed policies were reviewed, and all councillors will be taken through the amendments made.**

- Tariff Policy dealing with all services delivery.
- Customer Care, Credit Control and Debt Collection Policy.
- Bad Debt Write-Off Policy
- Policy related to long-term financial planning.
- Supply Chain Management Policy.
- Preferential Procurement Policy.
- Indigents Policy.
- Subsistence and travelling allowance policy.
- Overtime and standby policy.

### **New Policies**

- Bursary policy for external and internal candidates.
- Donation policy.

### **Others**

- Performance management 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 2025/2026 financial year is 4.4% and for the next two financial years at 4.5% (2026/2027) and 2.5% (2027/2028) respectively.
- Property rates tariffs increased with 6% on average, with the outer years being kept to the treasury forecasts of 4.5% (2026/2027) and 2.5% (2027/2028) 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 4.5% and 2,5% respectively.
- Collection rates were calculated as follow:
  - 2025/2026 – 85% on average
  - 2025/2026 – 85% on average
  - 2027/2028 – 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.

### ***Municipal Budget and Reporting Regulations (MBRR)***

The budget framework aligns with the Municipal Budget and Reporting Regulations, ensuring credibility, transparency, and sustainability.

The focus remains on realistic revenue projections and cost containment to avoid an unfunded budget scenario.

### ***MFMA Circular 129***

The budget considers guidance provided in MFMA Circular 129, emphasizing financial prudence, cost containment, and prioritization of essential services.

The municipality acknowledges the importance of improving revenue collection while managing operational expenditures efficiently.

### ***Eskom Annual Tariff Increase***

The impact of Eskom's tariff increase has been factored into the expenditure projections.

Increased electricity costs will affect both municipal operations and consumer affordability, potentially leading to higher non-payment risks.

### ***High Employment Costs and Financial Sustainability***

Employee costs remain a significant financial strain due to poor HR controls and unsustainable hiring practices.

The municipality acknowledges the urgent need to curb and reduce employment costs to avoid worsening financial instability. If left unaddressed, escalating personnel costs could lead to severe financial distress, making it difficult to sustain service delivery.

### ***Eskom Debt Relief Program Risk***

The municipality's failure to honour Eskom payments in the past two months puts it at risk of being removed from the debt relief program. Urgent measures are required to stabilize cash flow and meet payment commitments to prevent Eskom from taking punitive actions.

### ***Operating Budget Assumptions***

The budget is structured to address critical financial risks while ensuring essential municipal operations continue. Leadership and management must take decisive action on cost-cutting, revenue enhancement, and financial discipline.

Revenue forecasts are based on historical trends without speculative increases from future measures.

### ***Future Revenue Improvement Measures (Not Yet Factored in Projections)***

The installation of smart meters is expected to reduce electricity distribution losses and increase revenue collection, but results will only materialize in the coming months.

Appointment of debt collectors is anticipated to enhance debt recovery, but the financial impact is yet to be realized.

Once these measures start yielding results, they will improve revenue performance, but for budget credibility, they have not been included in the 2025/26 revenue projections.

### ***Conclusion***

The 2025/26 budget prioritizes financial prudence, focusing on realistic revenue estimates and cost containment. Leadership must take urgent steps to manage employee costs and improve revenue collection to ensure sustainability. The municipality must also take immediate corrective actions to remain compliant with Eskom's debt relief program and avoid severe financial consequences.

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

**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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	268 873	338 217	69 577	118 570	(24 872)	(27 472)	(23 426)	(17 818)	(11 437)	13 793
Cash + investments at the yr end less applications - R'000	18(1)b	2	(60 417)	(85 194)	(81 210)	539	(129 231)	(30 518)	(115 771)	(82 083)	(85 520)	(96 240)
Cash year end/monthly employee/supplier payments	18(1)b	3	23.5	20.0	3.5	6.6	(1.2)	(1.3)	(1.9)	(0.9)	(0.6)	0.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(14 005)	(37 074)	(26 699)	23 479	(15 869)	(15 869)	23 424	2 204	(1 579)	49 361
Service charge rev % change - macro CPI-X target exclusive	18(1)a,(2)	5	N.A.	(6.6%)	13.9%	0.4%	(6.0%)	(6.0%)	(37.2%)	7.0%	(1.3%)	(3.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	70.1%	61.9%	70.9%	93.4%	94.9%	93.3%	128.5%	105.6%	105.9%	105.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	(11.2%)	23.2%	19.1%	7.3%	7.3%	7.3%	0.0%	10.2%	9.7%	9.5%
Capital payments % of capital expenditure	18(1)c-19	8	(3224.0%)	(734.6%)	(11.3%)	0.0%	1.2%	1.2%	(35.6%)	100.0%	100.0%	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								58.8%	97.7%	95.4%
Current consumer debtors % change - inc/(dec)	18(1)a	11	N.A.	(43.6%)	735.0%	(72.1%)	0.0%	0.0%	22.4%	26.4%	4.6%	5.0%
Long term receivables % change - inc/(dec)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	10.2%	7.7%	11.6%	7.0%	7.5%	7.5%	6.1%	6.1%	6.1%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	(1162.6%)	231.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>References</b>												
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 arrear 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 arrear 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												
<b>Supporting indicators</b>												
% incr total service charges (incl prop rates)	18(1)a		0.0%	(0.6%)	19.9%	6.4%	0.0%	0.0%	(31.2%)	13.0%	4.7%	2.6%
% incr Property Tax	18(1)a		0.0%	(1.3%)	9.6%	0.8%	0.0%	0.0%	(32.2%)	7.0%	4.5%	2.5%
% incr Service charges - Electricity	18(1)a		0.0%	(1.0%)	14.4%	22.6%	0.0%	0.0%	(31.6%)	16.8%	4.5%	2.5%
% incr Service charges - Water	18(1)a		0.0%	(0.5%)	64.7%	(27.9%)	0.0%	0.0%	(26.6%)	30.7%	4.5%	2.5%
% incr Service charges - Waste Water Management	18(1)a		0.0%	0.0%	5.6%	13.2%	0.0%	0.0%	(33.7%)	(25.3%)	4.5%	2.5%
% incr Service charges - Waste Management	18(1)a		0.0%	3.8%	1.1%	11.9%	0.0%	0.0%	(33.5%)	(6.6%)	8.3%	4.5%
% incr 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%	0.0%
Total billable revenue	18(1)a		128 286	127 509	152 869	162 593	162 593	162 593	111 859	183 710	192 335	197 343
Service charges			128 286	127 509	152 869	162 593	162 593	162 593	111 859	183 710	192 335	197 343
Property rates			25 891	25 562	28 008	28 234	28 234	28 234	19 133	30 207	31 567	32 356
Service charges - electricity revenue			64 750	64 073	73 292	89 822	89 822	89 822	61 469	104 894	109 614	112 355
Service charges - water revenue			20 355	20 258	33 366	24 044	24 044	24 044	17 650	31 416	32 830	33 650
Service charges - sanitation revenue			8 706	8 707	9 196	10 415	10 415	10 415	6 905	7 783	8 133	8 337
Service charges - refuse removal			8 583	8 910	9 006	10 078	10 078	10 078	6 701	9 410	10 192	10 646
Service charges - other												
Interest			1 098	1 215	1 208	1 450	1 450	1 450	957	1 450	1 515	1 488
Capital expenditure excluding capital grant funding			(18 637)	(14 184)	11 279	—	160	160	—	—	—	—
Cash receipts from ratepayers	18(1)a		91 285	81 127	115 450	157 754	157 719	155 118	155 118	196 534	206 343	211 456
Ratepayer & Other revenue	18(1)a		130 130	130 988	162 920	168 838	166 232	166 232	120 690	186 116	194 850	199 854
Change in consumer debtors (current and non-current)				(3 227)	30 734	(25 180)	(5)	—	2 178	391	560	640
Operating and Capital Grant Revenue	18(1)a		60 590	50 002	89 357	87 798	89 920	89 920	57 661	68 784	63 298	130 196
Capital expenditure - total	20(1)(vi)		501	3 047	33 026	32 938	25 946	25 946	10 455	15 320	10 645	42 919
Capital expenditure - renewal	20(1)(vi)		(5 824)	7 054	—	—	—	—	—	—	—	—
<b>Supporting benchmarks</b>												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										43 817	43 885	45 821
Provincial operating grants										55 547	8 663	41 349
Provincial capital grants										1 400	—	—
District Municipality grants										—	—	—
Total gazetted/advised national, provincial and district grants										116 982	64 790	136 527
Average annual collection rate (arrears inclusive)												

<b>DoRA operating</b>			
Operational Revenue:General Revenue:Equitable Share	38 962	40 378	42 196
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]	1 378	-	-
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	3 000
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]	577	607	625
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 - 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	-	-	-
	<b>43 817</b>	<b>43 885</b>	<b>45 821</b>
<b>DoRA Capital</b>			
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	5 251	700	732
Municipal Infrastructure Grant [Schedule 5B]	10 967	11 542	11 875
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	-	-	-
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]	-	-	36 750
WiFi Connectivity	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-
Aquaponic Project	-	-	-
Restion 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	-	-	-

<b>Trend</b>												
Change in consumer debtors (current and non-current)			N/A	(3 227)	30 734	(25 180)	(5)	–	2 178	391	560	640
<b>Total Operating Revenue</b>			178 600	183 758	249 930	251 773	243 786	243 786	178 497	252 815	261 940	301 750
<b>Total Operating Expenditure</b>			211 494	229 258	293 240	250 576	285 441	285 441	164 701	265 931	274 164	295 307
<b>Operating Performance Surplus/(Deficit)</b>			(32 894)	(45 500)	(43 310)	1 197	(41 655)	(41 655)	13 796	(13 116)	(12 224)	6 442
<b>Cash and Cash Equivalents (30 June 2012)</b>												
<b>Revenue</b>												
% Increase in Total Operating Revenue				2.9%	36.0%	0.7%	(3.2%)	0.0%	(26.8%)	3.7%	3.6%	15.2%
% Increase in Property Rates Revenue				(1.3%)	9.6%	0.8%	0.0%	0.0%	(32.2%)	57.9%	4.5%	2.5%
% Increase in Electricity Revenue				(1.0%)	14.4%	22.6%	0.0%	0.0%	(31.6%)	16.8%	4.5%	2.5%
% Increase in Property Rates & Services Charges				(0.6%)	19.9%	6.4%	0.0%	0.0%	(31.2%)	13.0%	4.7%	2.6%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure				8.4%	27.9%	(14.5%)	13.9%	0.0%	(42.3%)	(6.8%)	3.1%	7.7%
% Increase in Employee Costs				13.0%	15.7%	(5.6%)	23.4%	0.0%	(26.9%)	(10.1%)	6.3%	5.8%
% Increase in Electricity Bulk Purchases				9.0%	8.7%	0.7%	25.2%	0.0%	(45.4%)	8.8%	3.9%	3.1%
Average Cost Per Budgeted Employee Position (Remuneration)				0	0	0	0	0	0	0	0	0
Average Cost Per Councilor (Remuneration)				0	0	0	0	0	0	0	0	0
R&M % of PPE			10.2%	7.7%	11.6%	7.0%	7.5%	7.5%		6.1%	6.1%	6.1%
Asset Renewal and R&M as a % of PPE			10.8%	9.8%	20.4%	13.3%	14.7%	14.7%		11.0%	9.4%	18.7%
Debt Impairment % of Total Billable Revenue			(11.2%)	23.2%	19.1%	7.3%	7.3%	7.3%	0.0%	10.2%	9.7%	9.5%
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)			–	–	–	–	–	–	–	–	–	–
Borrowing (R'000)			19 138	17 231	21 747	32 938	25 786	25 786	10 455	15 320	10 645	42 919
Grant Funding and Other (R'000)			–	–	–	–	–	–	–	–	–	–
Internally Generated funds % of Non Grant Funding			(3.9%)	(14.3%)	292.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			(149.2%)	(81.1%)	192.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)			–	–	–	–	–	–	–	–	–	–
Asset Renewal			–	–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			70.1%	61.9%	70.9%	93.4%	94.9%	93.3%	128.5%	105.6%	105.9%	105.8%
Cash Coverage Ratio			0	0	0	0	(0)	(0)	(0)	(0)	(0)	0
<b>Borrowing</b>												
Credit Rating (2009/10)										0		
Capital Charges to Operating			2.0%	2.6%	1.4%	0.5%	0.5%	0.5%	0.1%	0.5%	0.5%	0.5%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>												
Surplus/(Deficit)			(60 417)	(85 194)	(81 210)	539	(129 231)	(30 518)	(115 771)	(82 083)	(85 520)	(96 240)
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total Operating Revenue</b>			178 600	183 758	249 930	251 773	243 786	243 786	178 497	252 815	261 940	301 750
<b>Total Operating Expenditure</b>			211 494	229 258	293 240	250 576	285 441	285 441	164 701	265 931	274 164	295 307
<b>Surplus/(Deficit) Budgeted Operating Statement</b>			(32 894)	(45 500)	(43 310)	1 197	(41 655)	(41 655)	13 796	(13 116)	(12 224)	6 442
<b>Surplus/(Deficit) Considering Reserves and Cash Backing</b>			(60 417)	(85 194)	(81 210)	539	(129 231)	(30 518)	(115 771)	(82 083)	(85 520)	(96 240)
<b>MTREF Funded (1) / Unfunded (0)</b>	15		0	0	0	1	0	0	0	0	0	0
<b>MTREF Funded ✓ / Unfunded ✖</b>	15		✖	✖	✖	✓	✖	✖	✖	✖	✖	✖
<b>References</b>												
15. Subject to figures provided in Schedule.												

Please consider the contents of the budget funding plan (attached) with this section and the contents of section that dealt with the budget assumptions.

## Section 11 – Expenditure on allocations and grant programmes

WC041 Kannaland - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		30,574	37,777	40,069	38,929	41,829	41,829	43,817	43,885	45,821
Operational Revenue: General Revenue: Equitable Share		30,574	33,260	35,348	37,113	37,113	37,113	38,962	40,378	42,196
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	1,031	1,220	1,255	1,255	1,255	1,378	–	–
Local Government Financial Management Grant [Schedule 5B]		–	2,932	2,932	–	2,900	2,900	2,900	2,900	3,000
Municipal Infrastructure Grant [Schedule 5B]		–	554	569	561	561	561	577	607	625
Provincial Government:		4,480	4,099	31,679	23,429	22,160	22,160	55,547	8,663	41,349
Capacity Building and Other Infrastructure		4,480	4,099	30,679	23,429	21,160	21,160	55,547	8,113	41,293
		–	–	1,000	–	1,000	1,000	–	550	56
<b>Total Operating Transfers and Grants</b>	5	35,054	41,876	71,748	62,358	63,989	63,989	99,364	52,548	87,170
<b>Capital Transfers and Grants</b>										
National Government:		22,763	8,609	18,783	19,760	19,760	19,760	16,218	12,242	49,357
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		2,699	–	–	104	104	104	5,251	700	732
Municipal Infrastructure Grant [Schedule 5B]		10,064	8,609	11,843	10,656	10,656	10,656	10,967	11,542	11,875
Water Services Infrastructure Grant [Schedule 5B]		10,000	–	6,940	9,000	9,000	9,000	–	–	36,750
Provincial Government:		–	1,075	300	–	5,504	5,504	1,400	–	–
Infrastructure		–	1,075	300	–	5,504	5,504	1,400	–	–
<b>Total Capital Transfers and Grants</b>	5	22,763	9,684	19,083	19,760	25,264	25,264	17,618	12,242	49,357
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		57,818	51,560	90,831	82,118	89,253	89,253	116,982	64,790	136,527

### 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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>											
<b>Cash Transfers to Organisations</b>											
Operational		240	255	396	400	400	400	160	400	418	428
<b>Total Cash Transfers To Organisations</b>		240	255	396	400	400	400	160	400	418	428
<b>Cash Transfers to Groups of Individuals</b>											
Operational		–	–	–	–	110	110	107	100	105	107
<b>Total Cash Transfers To Groups Of Individuals:</b>		–	–	–	–	110	110	107	100	105	107
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	240	255	396	400	510	510	267	500	523	536
<b>Non-Cash Transfers to Groups of Individuals</b>											
Operational	5	–	–	–	–	92	92	88	90	94	96
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		–	–	–	–	92	92	88	90	94	96
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		–	–	–	–	92	92	88	90	94	96
<b>TOTAL TRANSFERS AND GRANTS</b>	6	240	255	396	400	602	602	355	590	617	632

### 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

WC041 Kannaland - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 560	2 827	3 354	3 306	3 414	3 414	3 197	3 341	3 425
Pension and UIF Contributions		26	36	152	–	21	21	–	–	–
Medical Aid Contributions		124	67	114	–	–	–	–	–	–
Motor Vehicle Allowance		131	52	36	–	–	–	–	–	–
Cellphone Allowance		307	292	300	329	329	329	329	344	352
<b>Sub Total - Councillors</b>		<b>3 148</b>	<b>3 273</b>	<b>3 956</b>	<b>3 635</b>	<b>3 764</b>	<b>3 764</b>	<b>3 526</b>	<b>3 685</b>	<b>3 777</b>
% increase	4		4,0%	20,8%	(8,1%)	3,6%	–	(6,3%)	4,5%	2,5%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	2	1 854	2 729	3 377	4 628	5 175	5 175	5 175	5 408	5 543
Pension and UIF Contributions		1	5	7	9	9	9	6	7	7
Motor Vehicle Allowance	3	130	80	303	676	676	676	676	707	724
Cellphone Allowance	3	37	50	86	178	166	166	150	157	160
Other benefits and allowances	3	(159)	57	22	136	83	83	84	87	90
Acting and post related allowance		171	41	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 033</b>	<b>2 963</b>	<b>3 794</b>	<b>5 627</b>	<b>6 109</b>	<b>6 109</b>	<b>6 091</b>	<b>6 365</b>	<b>6 524</b>
% increase	4		45,7%	28,1%	48,3%	8,6%	–	(0,3%)	4,5%	2,5%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		45 593	52 231	61 213	55 034	71 839	71 839	64 435	68 638	
Pension and UIF Contributions		6 740	7 132	7 583	10 497	7 425	7 425	7 439	7 357	7 351
Medical Aid Contributions		2 434	2 168	2 395	3 493	2 333	2 333	2 336	2 385	2 445
Overtime		1 632	3 028	4 033	2 082	4 374	4 374	3 374	3 570	3 685
Performance Bonus		3 194	3 951	3 219	4 432	3 498	3 498	2 508	2 978	3 565
Motor Vehicle Allowance	3	2 393	2 790	3 614	3 089	4 416	4 416	4 416	4 614	4 730
Cellphone Allowance	3	165	127	107	157	130	130	146	153	156
Housing Allowances	3	315	337	339	1 200	481	481	481	503	516
Other benefits and allowances	3	3 059	3 589	4 748	2 117	5 554	5 554	3 965	4 711	4 854
Payments in lieu of leave		(243)	(1 166)	1 771	100	150	150	150	157	161
Long service awards		249	–	(2 985)	–	–	–	–	–	–
Post-retirement benefit obligations	6	1 934	(723)	–	–	–	–	–	–	–
Acting and post related allowance		2 100	4 490	3 818	–	2 787	2 787	2 787	2 912	2 985
<b>Sub Total - Other Municipal Staff</b>		<b>69 564</b>	<b>77 954</b>	<b>89 854</b>	<b>82 200</b>	<b>102 986</b>	<b>102 986</b>	<b>92 037</b>	<b>97 979</b>	<b>30 447</b>
% increase	4		12,1%	15,3%	(8,5%)	25,3%	–	(10,6%)	6,5%	(68,9%)
<b>Total Parent Municipality</b>		<b>74 745</b>	<b>84 190</b>	<b>97 604</b>	<b>91 462</b>	<b>112 859</b>	<b>112 859</b>	<b>101 654</b>	<b>108 029</b>	<b>40 748</b>
			12,6%	15,9%	(6,3%)	23,4%	–	(9,9%)	6,3%	(62,3%)
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>74 745</b>	<b>84 190</b>	<b>97 604</b>	<b>91 462</b>	<b>112 859</b>	<b>112 859</b>	<b>101 654</b>	<b>108 029</b>	<b>40 748</b>
% increase	4		12,6%	15,9%	(6,3%)	23,4%	–	(9,9%)	6,3%	(62,3%)
<b>TOTAL MANAGERS AND STAFF</b>	5.7	<b>71 597</b>	<b>80 917</b>	<b>93 649</b>	<b>87 828</b>	<b>109 095</b>	<b>109 095</b>	<b>98 128</b>	<b>104 344</b>	<b>36 971</b>

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[illegible]

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.

## Section 14 – Monthly targets for revenue, expenditure and cash flow

WC041 Kannaland - Supporting Table SA25 Budgeted monthly revenue and expenditure																	
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand																	
Revenue																	
Exchange Revenue																	
Service charges - Electricity		8 741	8 741	8 741	8 741	8 741	8 741	8 741	8 741	8 741	8 741	8 741	8 741	104 894	109 614	112 355	
Service charges - Water		2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	31 416	32 830	33 650	
Service charges - Waste Water Management		649	649	649	649	649	649	649	649	649	649	649	649	7 783	8 133	8 337	
Service charges - Waste Management		784	784	784	784	784	784	784	784	784	784	784	784	9 410	10 192	10 646	
Sale of Goods and Rendering of Services		25	25	25	25	25	25	25	25	25	25	25	25	295	308	316	
Agency services		121	121	121	121	121	121	121	121	121	121	121	121	1 450	1 515	1 488	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		678	678	678	678	678	678	678	678	678	678	678	678	8 134	8 500	8 712	
Interest earned from Current and Non Current Assets		84	84	84	84	84	84	84	84	84	84	84	84	1 003	1 568	1 607	
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets		48	48	48	48	48	48	48	48	48	48	48	48	577	691	528	
Licence and permits		19	19	19	19	19	19	19	19	19	19	19	19	230	240	246	
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		17	17	17	17	17	17	17	17	17	17	17	17	200	209	214	
Non-Exchange Revenue																	
Property rates		2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	2 517	30 207	31 567	32 356	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		19	19	19	19	19	19	19	19	19	19	19	19	231	241	246	
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational		16 557	-	8 289	-	16 557	-	-	-	12 062	-	-	(0)	53 464	52 653	87 277	
Interest		293	293	293	293	293	293	293	293	293	293	293	293	3 521	3 680	3 772	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		33 170	16 613	24 901	16 613	33 170	16 613	16 613	16 613	28 675	16 613	16 613	16 612	252 815	261 940	301 750	
Expenditure																	
Employee related costs		8 177	8 177	8 177	8 177	8 177	8 177	8 177	8 177	8 177	8 177	8 177	8 177	98 128	104 344	110 345	
Remuneration of councillors		294	294	294	294	294	294	294	294	294	294	294	294	3 526	3 685	3 777	
Bulk purchases - electricity		6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	6 873	82 476	85 687	88 342	
Inventory consumed		693	693	693	693	693	693	693	693	693	693	693	693	8 316	8 660	8 876	
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	18 723	18 605	18 787	
Depreciation and amortisation		1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	13 179	13 772	14 116	
Interest		112	112	112	112	112	112	112	112	112	112	112	112	1 346	1 407	1 442	
Contracted services		1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	1 524	18 288	19 911	23 896	
Transfers and subsidies		49	49	49	49	49	49	49	49	49	49	49	49	590	617	632	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs		1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	21 359	21 476	25 094	
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 601	20 601	39 324	265 931	274 164	295 397	
Surplus/(Deficit)		12 569	(3 988)	4 301	(3 988)	12 569	(3 988)	(3 988)	(3 988)	8 074	(3 988)	(3 988)	(22 712)	(13 116)	(12 224)	6 442	
Transfers and subsidies - capital (monetary allocations)		1 468	1 468	1 468	1 468	1 468	1 468	1 468	1 468	1 468	1 468	1 468	(830)	15 320	10 645	42 919	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		14 037	(2 520)	5 769	(2 520)	14 037	(2 520)	(2 520)	(2 520)	9 542	(2 520)	(2 520)	(23 541)	2 204	(1 579)	49 361	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		14 037	(2 520)	5 769	(2 520)	14 037	(2 520)	(2 520)	(2 520)	9 542	(2 520)	(2 520)	(23 541)	2 204	(1 579)	49 361	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		14 037	(2 520)	5 769	(2 520)	14 037	(2 520)	(2 520)	(2 520)	9 542	(2 520)	(2 520)	(23 541)	2 204	(1 579)	49 361	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	14 037	(2 520)	5 769	(2 520)	14 037	(2 520)	(2 520)	(2 520)	9 542	(2 520)	(2 520)	(23 541)	2 204	(1 579)	49 361	

WC041 Kannaland - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue by Vote</b>																
Vote 1 - MUNICIPAL MANAGER		717	717	717	717	717	717	717	717	717	717	717	717	8 606	8 402	8 767
Vote 2 - CORPORATE SERVICES		1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 902	22 824	23 184	56 030
Vote 3 - FINANCIAL SERVICES		3 665	3 665	3 665	3 665	3 665	3 665	3 665	3 665	3 665	3 665	3 665	3 666	43 985	46 299	47 614
Vote 4 - TECHNICAL SERVICES		15 903	15 903	15 903	15 903	15 903	15 903	15 903	15 903	15 903	15 903	15 903	20 085	195 017	196 297	238 696
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]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		22 188	22 188	22 188	22 188	22 188	22 188	22 188	22 188	22 188	22 188	22 188	26 370	270 433	274 181	351 107
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - MUNICIPAL MANAGER		2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 701	32 404	33 334	34 165
Vote 2 - CORPORATE SERVICES		4 512	4 512	4 512	4 512	4 512	5 217	4 512	4 512	4 512	4 512	4 512	3 012	53 345	54 117	57 987
Vote 3 - FINANCIAL SERVICES		3 378	3 378	3 378	3 378	3 378	3 378	3 378	3 378	3 378	3 378	3 378	3 378	40 539	41 368	43 215
Vote 4 - TECHNICAL SERVICES		13 206	13 206	24 706	13 206	13 206	24 706	13 206	13 206	24 706	13 206	13 206	(41 294)	138 468	144 117	158 681
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		98	98	98	98	98	98	98	98	98	98	98	98	1 175	1 228	1 259
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]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		23 894	23 894	35 394	23 894	23 894	36 099	23 894	23 894	35 394	23 894	23 894	(32 104)	265 931	274 164	295 307
<b>Surplus/(Deficit) before assoc.</b>		(1 706)	(1 706)	(13 206)	(1 706)	(1 706)	(13 911)	(1 706)	(1 706)	(13 206)	(1 706)	(1 706)	58 474	4 501	18	55 799
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	-	2 204	2 204	(1 579)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	(1 706)	(1 706)	(13 206)	(1 706)	(1 706)	(13 911)	(1 706)	(1 706)	(13 206)	(1 706)	(1 706)	58 474	4 501	18	55 799

WC041 Kannaland - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description		Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional																	
Governance and administration			4 414	4 414	4 414	4 414	4 414	4 414	4 414	4 414	4 414	4 414	4 414	4 414	52 966	55 093	56 782
Executive and council			675	675	675	675	675	675	675	675	675	675	675	676	8 106	8 402	8 767
Finance and administration			3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	44 860	46 691	48 016
Internal audit			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety			1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	1 826	21 917	20 796	53 648
Community and social services			1 382	1 382	1 382	1 382	1 382	1 382	1 382	1 382	1 382	1 382	1 382	1 382	16 589	12 233	12 403
Sport and recreation			5	5	5	5	5	5	5	5	5	5	5	5	60	63	64
Public safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing			439	439	439	439	439	439	439	439	439	439	439	439	5 268	8 500	41 180
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services			207	207	207	207	207	207	207	207	207	207	207	207	2 487	2 653	2 662
Planning and development			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport			207	207	207	207	207	207	207	207	207	207	207	207	2 487	2 653	2 662
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services			19 922	19 922	19 922	19 922	19 922	19 922	19 922	19 922	19 922	19 922	19 922	(43 696)	175 444	183 398	188 658
Energy sources			13 528	13 528	13 528	13 528	13 528	13 528	13 528	13 528	13 528	13 528	13 528	(50 090)	98 721	104 491	106 795
Water management			3 585	3 585	3 585	3 585	3 585	3 585	3 585	3 585	3 585	3 585	3 585	3 585	43 022	43 441	45 050
Waste water management			1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	1 344	16 125	16 796	17 346
Waste management			1 465	1 465	1 465	1 465	1 465	1 465	1 465	1 465	1 465	1 465	1 465	1 465	17 576	18 671	19 467
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional			26 369	26 369	26 369	26 369	26 369	26 369	26 369	26 369	26 369	26 369	26 369	(37 248)	252 815	261 940	301 750
Expenditure - Functional																	
Governance and administration			8 744	8 744	8 744	8 744	8 744	9 415	8 744	8 744	8 744	8 744	8 744	8 745	105 603	109 832	112 363
Executive and council			2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 700	2 701	32 404	33 334	34 165
Finance and administration			6 044	6 044	6 044	6 044	6 044	6 715	6 044	6 044	6 044	6 044	6 044	6 044	73 199	76 497	78 198
Internal audit			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety			1 558	1 558	1 558	1 558	1 558	1 593	1 558	1 558	1 558	1 558	1 558	1 559	18 736	16 943	19 834
Community and social services			781	781	781	781	781	816	781	781	781	781	781	782	9 410	4 563	4 677
Sport and recreation			163	163	163	163	163	163	163	163	163	163	163	163	1 955	2 043	2 094
Public safety			31	31	31	31	31	31	31	31	31	31	31	31	369	385	395
Housing			584	584	584	584	584	584	584	584	584	584	584	584	7 002	9 952	12 668
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services			1 741	1 741	1 741	1 741	1 741	1 741	1 741	1 741	1 741	1 741	1 741	(3 759)	15 392	21 750	22 248
Planning and development			37	37	37	37	37	37	37	37	37	37	37	38	450	470	482
Road transport			1 703	1 703	1 703	1 703	1 703	1 703	1 703	1 703	1 703	1 703	1 703	(3 796)	14 942	21 280	21 766
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services			11 850	11 850	23 350	11 850	11 850	23 350	11 850	11 850	23 350	11 850	11 850	(38 650)	126 200	139 639	145 863
Energy sources			7 983	7 983	19 483	7 983	7 983	19 483	7 983	7 983	19 483	7 983	7 983	(30 517)	91 800	99 832	102 001
Water management			1 716	1 716	1 716	1 716	1 716	1 716	1 716	1 716	1 716	1 716	1 716	(2 284)	16 596	18 523	20 065
Waste water management			965	965	965	965	965	965	965	965	965	965	965	(3 034)	7 585	9 703	10 974
Waste management			1 185	1 185	1 185	1 185	1 185	1 185	1 185	1 185	1 185	1 185	1 185	(2 815)	10 219	11 581	12 822
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional			23 894	23 894	35 394	23 894	23 894	36 099	23 894	23 894	35 394	23 894	23 894	(32 104)	265 931	288 164	300 307
Surplus/(Deficit) before assoc.			2 476	2 476	(9 024)	2 476	2 476	(9 730)	2 476	2 476	(9 024)	2 476	2 476	(5 144)	(13 117)	(26 223)	1 442
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1		2 476	2 476	(9 024)	2 476	2 476	(9 730)	2 476	2 476	(9 024)	2 476	2 476	(5 144)	(13 117)	(26 223)	1 442	

## **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 SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	15 320	10 645	42 919
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]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	15 320	10 645	42 919
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	2	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	15 320	10 645	42 919

WC041 Kannaland - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>																
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	15 320	10 645	42 919
Energy sources		381	381	381	381	381	381	381	381	381	381	381	381	4 566	609	637
Water management		101	101	101	101	101	101	101	101	101	101	101	101	1 217	-	-
Waste water management		795	795	795	795	795	795	795	795	795	795	795	795	9 536	7 637	42 283
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	2 400	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	15 320	10 645	42 919
<b>Funded by:</b>																
National Government		1 175	1 175	1 175	1 175	1 175	1 175	1 175	1 175	1 175	1 175	1 175	1 175	14 102	10 645	42 919
Provincial Government		101	101	101	101	101	101	101	101	101	101	101	101	1 217	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	15 320	10 645	42 919
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	15 320	10 645	42 919

## Section 18 - Supporting tables

WC041 Kannaland - Supporting Table SA30 Budgeted monthly cash flow																
MONTHLY CASH FLOWS		Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
1																
Cash Receipts By Source																
Property rates	2 286	2 286	2 286	2 286	2 286	2 251	2 286	2 286	2 286	2 286	2 286	2 286	27 400	28 633	29 348	
Service charges - electricity revenue	9 558	9 558	9 558	9 558	9 558	9 558	9 558	9 558	9 558	9 558	9 558	9 558	114 695	119 856	122 772	
Service charges - water revenue	1 799	1 799	1 799	1 799	1 799	1 799	1 799	1 799	1 799	1 799	1 799	1 799	21 590	22 561	23 123	
Service charges - sanitation revenue	853	853	853	853	853	853	853	853	853	853	853	853	10 236	10 953	11 920	
Service charges - refuse revenue	620	620	620	620	620	620	620	620	620	620	620	620	7 445	9 615	11 332	
Rental of facilities and equipment	118	118	118	118	118	118	118	118	118	118	118	118	1 417	1 491	528	
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned - outstanding debtors	235	235	235	235	235	235	235	235	235	235	235	235	2 817	2 944	3 017	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	33	33	33	33	33	33	33	33	33	33	33	33	401	419	428	
Licences and permits	3	3	3	3	3	3	3	3	3	3	3	3	30	31	32	
Agency services	123	123	123	123	123	123	123	123	123	123	123	123	1 480	1 547	1 520	
Transfers and Subsidies - Operational	16 557	-	8 289	-	16 557	-	-	-	12 062	-	-	(0)	53 464	52 653	87 277	
Other revenue	986	986	986	986	986	986	986	986	986	986	986	995	11 841	11 237	10 451	
Cash Receipts by Source	33 172	16 615	24 903	16 615	33 172	16 580	16 615	16 615	28 677	16 615	16 615	16 623	252 815	261 940	301 750	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations)	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	1 277	15 320	10 645	42 915	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	34 448	17 891	26 180	17 891	34 448	17 857	17 891	17 891	29 953	17 891	17 891	17 900	268 135	272 585	344 665	
Cash Payments by Type																
Employee related costs	(8 177)	(8 177)	(8 177)	(8 177)	(8 177)	(8 177)	(8 177)	(8 177)	(8 177)	(8 177)	(8 177)	(8 177)	(98 128)	(104 344)	(110 345)	
Remuneration of councillors	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(3 526)	(3 685)	(3 777)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	(1 346)	(1 346)	(1 407)	
Bulk purchases - Electricity	(6 873)	(6 873)	(6 873)	(6 873)	(6 873)	(6 873)	(6 873)	(6 873)	(6 873)	(6 873)	(6 873)	(6 873)	(82 476)	(85 687)	(88 342)	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	(693)	(693)	(693)	(693)	(693)	(693)	(693)	(693)	(693)	(693)	(693)	(693)	(8 316)	(8 660)	(8 878)	
Contracted services	(1 524)	(1 524)	(1 524)	(1 524)	(1 524)	(1 524)	(1 524)	(1 524)	(1 524)	(1 524)	(1 524)	(1 524)	(18 288)	(15 911)	(23 898)	
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(590)	(617)	(632)	
Other expenditure	(2 878)	(2 878)	(2 878)	(2 878)	(2 878)	(2 878)	(2 878)	(2 878)	(2 878)	(2 878)	(2 878)	(2 878)	(34 538)	(35 248)	(39 208)	
Cash Payments by Type	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(21 834)	(247 208)	(255 559)	(276 520)	
Other Cash Flows/Payments by Type																
Capital assets	-	-	-	-	-	-	-	-	-	-	-	(15 320)	(15 320)	(10 645)	(42 915)	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(20 488)	(37 154)	(262 527)	(266 204)	(319 435)	
NET INCREASE/(DECREASE) IN CASH HELD	13 960	(2 597)	5 692	(2 597)	13 960	(2 632)	(2 597)	(2 597)	9 465	(2 597)	(2 597)	(19 254)	5 608	6 381	25 230	
Cash/cash equivalents at the month/year begin:	(23 426)	(9 466)	(12 063)	(6 372)	(8 969)	4 991	2 359	(238)	(2 835)	6 630	4 033	1 436	(23 426)	(17 818)	(11 437)	
Cash/cash equivalents at the month/year end:	(9 466)	(12 063)	(6 372)	(8 969)	4 991	2 359	(238)	(2 835)	6 630	4 033	1 436	(17 818)	(17 818)	(11 437)	13 793	

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand	1										
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		26 377	17 267	31 899	16 543	18 731	18 731	16 374	17 111	17 351	
Roads Infrastructure		2 345	4 388	4 332	3 113	2 914	2 914	2 944	3 076	3 153	
Roads		–	3 596	164	774	655	655	655	684	701	
Road Structures		2 345	792	4 168	2 339	2 259	2 259	2 289	2 392	2 452	
Electrical Infrastructure		4 778	5 230	5 001	6 105	8 193	8 193	7 572	7 913	7 921	
Power Plants		36	1 971	82	3 126	4 993	4 993	4 977	5 201	5 141	
LV Networks		4 742	3 260	4 919	2 979	3 200	3 200	2 595	2 712	2 780	
Water Supply Infrastructure		8 709	3 887	9 985	4 290	4 208	4 208	3 112	3 252	3 335	
Distribution		8 709	3 887	9 985	4 290	4 208	4 208	3 112	3 252	3 335	
Sanitation Infrastructure		3 127	485	4 042	1 350	1 350	1 350	1 300	1 359	1 392	
Waste Water Treatment Works		3 127	485	4 042	1 350	1 350	1 350	1 300	1 359	1 392	
Solid Waste Infrastructure		7 418	3 277	8 538	1 685	2 067	2 067	1 447	1 512	1 550	
Landfill Sites		7 414	2 121	8 211	1 351	1 782	1 782	1 162	1 214	1 244	
Waste Processing Facilities		5	1 156	328	334	285	285	285	298	305	
Community Assets		2 253	2 694	680	1 352	1 349	1 349	969	1 012	1 038	
Community Facilities		2 253	2 694	680	1 352	1 349	1 349	969	1 012	1 038	
Cemeteries/Crematoria		2 006	1 856	124	640	208	208	167	175	179	
Parks		248	838	556	712	1 141	1 141	802	838	859	
Other assets		2 822	1 626	1 612	3 019	2 269	2 269	975	1 019	1 044	
Operational Buildings		2 822	1 626	1 612	3 019	2 269	2 269	975	1 019	1 044	
Municipal Offices		2 822	1 626	1 612	3 019	2 269	2 269	975	1 019	1 044	
Transport Assets		838	1 365	1 365	1 658	1 038	1 038	1 100	1 150	1 178	
Transport Assets		838	1 365	1 365	1 658	1 038	1 038	1 100	1 150	1 178	
Total Repairs and Maintenance Expenditure		1	32 290	22 953	35 556	22 572	23 387	23 387	19 418	20 292	20 611
R&M as a % of PPE			10,2%	7,8%	11,6%	7,1%	7,5%	7,5%	6,1%	6,1%	6,1%
R&M as % Operating Expenditure			15,3%	10,0%	12,1%	9,0%	8,2%	8,2%	11,8%	7,6%	7,5%

**WC041 Kannaland - Supporting Table SA34d Depreciation by asset class**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		12 743	11 756	15 316	9 631	9 631	9 631	10 814	11 301	11 584
<b>Roads Infrastructure</b>		2 368	3 176	3 447	1 979	1 979	1 979	2 210	2 309	2 367
Roads		2 173	3 176	3 562	1 979	1 979	1 979	2 210	2 309	2 367
Road Structures		194	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	(115)	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 230	2 184	2 128	2 160	2 160	2 160	2 182	2 281	2 338
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		2 062	2 184	2 128	2 160	2 160	2 160	2 182	2 281	2 338
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		1 168	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3 668	3 461	4 719	3 093	3 093	3 093	4 224	4 414	4 524
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		3 668	3 461	4 718	3 093	3 093	3 093	4 224	4 414	4 524
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	1	-	-	-	-	-	-
Sanitation Infrastructure		1 986	2 902	4 048	2 227	2 227	2 227	2 045	2 137	2 191
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		1 986	2 902	4 017	2 227	2 227	2 227	2 045	2 137	2 191
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	31	-	-	-	-	-	-
Solid Waste Infrastructure		1 491	34	974	172	172	172	153	160	164
Landfill Sites		1 491	34	975	172	172	172	153	160	164
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	(1)	-	-	-	-	-	-
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		1 463	914	961	1 346	1 346	1 346	1 364	1 425	1 461
<b>Community Facilities</b>		<b>1 246</b>	<b>914</b>	<b>961</b>	<b>1 346</b>	<b>1 346</b>	<b>1 346</b>	<b>1 364</b>	<b>1 425</b>	<b>1 461</b>
Halls		632	685	773	380	380	380	383	401	411
<b>Centres</b>		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		37	57	(129)	134	134	134	139	146	149
Cemeteries/Crematoria		395	38	87	122	122	122	123	129	132
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		181	134	230	710	710	710	717	750	768
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		217	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		217	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<b>Monuments</b>		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-



<b>Revenue Generating</b>		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		1 704	-	0	-	-	-	-	-	-
<b>Operational Buildings</b>		1 704	-	0	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		1 704	-	0	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Intangible Assets		4	-	5	4	4	4	4	4	4
<b>Servitudes</b>		-	-	-	-	-	-	-	-	-
Licences and Rights		4	-	5	4	4	4	4	4	4
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		4	-	5	4	4	4	4	4	4
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		210	1 117	765	790	790	790	544	569	583
<b>Computer Equipment</b>		210	1 117	765	790	790	790	544	569	583
Furniture and Office Equipment		240	170	203	227	227	227	128	134	137
<b>Furniture and Office Equipment</b>		240	170	203	227	227	227	128	134	137
Machinery and Equipment		-	-	8	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	8	-	-	-	-	-	-
Transport Assets		224	-	541	317	317	317	324	339	348
<b>Transport Assets</b>		224	-	541	317	317	317	324	339	348
Land		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
<b>Mature</b>		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	16 588	13 957	17 799	12 314	12 314	12 314	13 179	13 772	14 116

## Appendix A – Tariff Listing

All tariffs to be expressed in terms (ratio) of the baseline tariff (Equal to Residential tariff)							Tariff After Rebate	R	0,0205		
2022/23		2023/24		Y/Y Increase	2024/25		Y/Y Increase	2025/26		Y/Y Increase	
BASELINE RATE PER R1 ON THE VALUATION	R	0,1748	R	0,1843	4,9%	R	0,1933	4,9%	R	0,2049	6,0%
Residential Properties	R	0,0185	R	0,0195	4,9%	R	0,0205	4,9%	R	0,0217	6,0%
Vacant Land: Residential	R	0,0185	R	0,0195	4,9%	R	0,0205	4,9%	R	0,0217	6,0%
Vacant Land: Business	R	0,0370	R	0,0390	4,9%	R	0,0409	4,9%	R	0,0434	6,0%
Agricultural Properties	R	0,0028	R	0,0029	4,9%	R	0,0030	4,9%	R	0,0032	6,0%
Businesses and Commercial Properties	R	0,0370	R	0,0390	4,9%	R	0,0409	4,9%	R	0,0434	6,0%
Business Properties - Accommodation Establishment	R	0,0241	R	0,0254	4,9%	R	0,0266	4,9%	R	0,0282	6,0%
Industrial Properties	R	0,0370	R	0,0390	4,9%	R	0,0409	4,9%	R	0,0434	6,0%
Public Service Infrastructure					Exempt					Exempt	
Public Service Properties/Organs of state	R	0,0370	R	0,0390	4,9%	R	0,0409	4,9%	R	0,0434	6,0%
Public Benefit Organisations (Incl. Old Age Homes)	R	0,0037	R	0,0039	4,9%	R	0,0041	4,9%	R	0,0043	6,0%
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
	2025/26					2025/26		
Residential Properties	R	0,0205		First R15,000 of improved - not rateable	1:1	R	0,0205	1:1
Vacant Land: Residential	R	0,0205			1:1	R	0,0205	1:1
Vacant Land: Business	R	0,0409			1:2	R	0,0409	1:2
Agricultural Properties	R	0,0031			1:0.15	R	0,0031	1:0.15
Businesses and Commercial Properties	R	0,0409			1:2	R	0,0409	1:2
Business Properties - Accommodation Establishment	R	0,0409	35,0%		1:2	R	0,0266	1:1.3
Industrial Properties	R	0,0409			1:2	R	0,0409	1:2
Public Service Infrastructure	R	0,0051		First 30% Impermissible - 70% Exempt	1:0.25	R	0,0051	1:0.25
Public Service Properties/Organs of state	R	0,0409			1:2	R	0,0409	1:2
Public Benefit Organisations (Incl. Old Age Homes)	R	0,0041			1:0.2	R	0,0041	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 R170 000 or less. (Including Indigents)		100%	

## Appendix C – Service Standards

3. WATER						
3.1 Conventional Meters						
Standard Basic Levies		2022/23	2023/24	2024/25	2025/26	Incl VAT
Basic Residential		R 113.00	R 118.50	R 124.31	R 131.77	R 151.54
Basic Small Business		R 126.10	R 132.30	R 138.78	R 147.11	R 169.18
Basic Medium to Large Business		R 180.10	R 188.90	R 198.16	R 210.05	R 241.56
Basic Institutions (School, Hospital, Old Age Homes )		R 144.10	R 151.20	R 158.61	R 168.13	R 193.35
Basic Institutions (Churches)		R 117.10	R 122.80	R 128.82	R 136.55	R 157.03
Basic Industrial		R 226.00	R 237.10	R 248.72	R 263.64	R 303.19
Availability Vacant Stands		R 143.10	R 150.10	R 157.45	R 166.90	R 191.94
Standard Meter Usage Residential		2022/23	2023/24	2024/25	2025/26	Incl VAT
Sliding Scale Block Tariff						
Free Basic Water	0 - 6 K Indigents only	R 6.70	R 7.03	R 7.37	R 7.82	R 8.99
Scale 1	7 - 15 Kl	R 7.84	R 8.23	R 8.63	R 9.15	R 10.53
Scale 2	16 - 30kl	R 12.63	R 13.25	R 13.90	R 14.73	R 16.94
Scale 3	31 - 50 kl	R 15.31	R 16.07	R 16.86	R 17.87	R 20.55
Scale 4	51 - 75 kl	R 17.89	R 18.77	R 19.69	R 20.87	R 24.00
Scale 5	> 75 kl	R 25.70	R 26.96	R 28.28	R 29.98	R 34.48
Standard Tariffs Other Institutions		2022/23	2023/24	2024/25	2025/26	Incl VAT
Categories						
a)	Industries	R 14.75	R 15.48	R 16.24	R 17.21	R 19.80
b)	Large Businesses and B&B's	R 12.72	R 13.35	R 14.00	R 14.84	R 17.07
c)	Social and Services Institutions	R 10.24	R 10.75	R 11.28	R 11.95	R 13.75
	Old Age Home and Frail Care Centres	R 10.24	R 10.75	R 11.28	R 11.95	R 13.75
	Churches Schools Hostels and Clubs	R 10.24	R 10.75	R 11.28	R 11.95	R 13.75
	Stand Pipe Consumers	R 137.44	R 144.18	R 151.25	R 160.32	R 184.37

3.2 Pre - Paid Meters Residential Only						
	Usage per KI 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						
		2022/23	2023/24	2024/25	2025/26	Incl VAT
a)	Ladismith					
	Minute water for 10 minutes = 1 unit (One Month)	R 23.00	R 24.13	R 25.31	R 26.83	R 30.86
	Minute water for 10 minutes = 1 unit (Per annum)	R 91.70	R 96.20	R 100.92	R 106.98	R 123.03
	Minute water for 10 minutes (Per Annum)	R 1,100.60	R 1,154.53	R 1,211.11	R 1,283.78	R 1,476.35
b)	Calitzdorp					
	Cost per minute for 15 minutes	R 85.60	R 89.80	R 94.21	R 99.87	R 114.85
	Equivalent tariff for 15 minutes per annum	R 1,284.30	R 1,347.24	R 1,413.26	R 1,498.06	R 1,722.77
3.4 Connection Fees						
		2022/23	2023/24	2024/25	2025/26	Incl VAT
	Connection and Disconnection fee on request	R 157.10	R 164.80	R 172.88	R 183.26	R 210.75
	New Connections	R 3,807.80	R 3,994.39	R 4,190.12	R 4,441.53	R 5,107.76
	* Actual cost + 30% Administration fee					
	Move a meter on request of the owner	R 461.80	R 484.43	R 508.17	R 538.67	R 619.47
	Upgrading cost of Connection					
	* Actual cost + 30% Administration fee					
	Reconnection Mel payment - Indigent	R 173.10	R 181.59	R 190.49	R 201.92	R 232.21
	Reconnection Mel payment	R 738.20	R 774.38	R 812.33	R 861.07	R 990.23
	Reconnection - offence (Tampering)	R 4,910.00	R 5,150.59	R 5,402.97	R 5,727.15	R 6,586.22
3.5 Service Deposit Water						
		2022/23	2023/24	2024/25	2025/26	VAT N/A
	Residential	R 833.30	R 874.14	R 916.98	R 972.00	R 1,117.80
	Small Business	R 865.39	R 907.80	R 952.29	R 1,009.43	R 1,160.84
	Medium - Large Business	R 1,730.87	R 1,815.69	R 1,904.66	R 2,018.94	R 2,321.78
	Industrial(Cost plus 25%)Minimum	R 3,461.65	R 3,631.28	R 3,809.22	R 4,037.78	R 4,643.45

<b>3.6</b>	<b>Water Tariff Drought Restrictions</b>						
			<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>Incl VAT</b>
	Free Basic Water	0 - 6 k Indigents only	R 12.90	R 13.54	R 14.20	R 15.06	<b>R 17.31</b>
	Scale 1	7 - 15 Kl	R 17.90	R 18.78	R 19.70	R 20.88	<b>R 24.01</b>
	Scale 2	16 - 20 Kl	R 25.20	R 26.44	R 27.74	R 29.40	<b>R 33.81</b>
	Scale 3	21 - 30 Kl	R 35.30	R 37.03	R 38.84	R 41.18	<b>R 47.35</b>
	Scale 4	Bo 30 Kl	R 49.40	R 51.83	R 54.37	R 57.63	<b>R 66.28</b>
						-	
<b>3.7</b>	<b>Water Drought Restriction</b>						
			<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>VAT N/A</b>
	<b>Penalty</b>	<b>Contravention of Water and Sanitation By Laws</b>	3,770.00	R 3,954.73	R 4,148.52	R 4,397.44	<b>R 5,057.06</b>
<b>3.8</b>	<b>Departmental Accounts</b>						
			<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>VAT N/A</b>
	<b>Departmental Levy</b>		R 7.08	R 7.43	R 7.79	R 8.26	<b>R 9.50</b>

4. REFUSE REMOVAL / SOLID WASTE						
Standard Tariff One collection per week		2022/23	2023/24	2024/25	2025/26	Incl VAT
	Residential	R 262.10	R 274.95	R 288.43	R 305.74	R 351.60
	Businesses	R 324.60	R 340.51	R 357.20	R 378.64	R 435.44
	Hotels B&B's and Self Catering	R 327.70	R 343.76	R 360.61	R 382.25	R 439.59
	Old Age Homes and Frail Care Centres	R 262.10	R 274.95	R 288.43	R 305.74	R 351.60
Bulk Refuse Services		2022/23	2023/24	2024/25	2025/26	Incl VAT
	Business with Refuse Cage (Monthly Charge)	R 2,004.50	R 2,102.73	R 2,205.77	R 2,338.12	R 2,688.84
Refuse Tip site		2022/23	2023/24	2024/25	2025/26	Incl VAT
	Factories per month	R 2,702.00	R 2,834.40	R 2,973.29	R 3,151.69	R 3,624.44
	Abattoir per month	R 990.00	R 1,038.51	R 1,089.40	R 1,154.77	R 1,327.99
	Residential and Small Business per bag (Excl of Vat)	R 12.70	R 13.33	R 13.98	R 14.82	R 17.05
	Garden Refuse (By Owner) - FREE					
	Building Rubble (By Owner) per kg	R 0.60	R 0.63	R 0.66	R 0.70	R 0.81
			R -	R -	R -	R -
Fines, Penalties & Rebates		2022/23	2023/24	2024/25	2025/26	VAT N/A
	Fines - Failure to comply to Terms & Conditions	R 2,549.00	R 2,673.91	R 2,804.94	R 2,973.24	R 3,419.23
Sundry Tariffs		2022/23	2023/24	2024/25	2025/26	Incl VAT
	Refuse bags Black pack of 15	61.70	64.73	67.90	71.98	82.77
	Refuse bags Green pack of 10	61.70	64.73	67.90	71.98	82.77
	Cleaning of Erven/ Stands	2,700.00	2,832.30	2,971.09	3,149.36	3,621.76
					-	-
Departmental Accounts		2022/23	2023/24	2024/25	2025/26	VAT N/A
	Departmental Levy	98.10	102.91	107.96	114.44	-

5. SEWERAGE / WASTE WATER						
Sewerage Basic Tariff		2022/23	2023/24	2024/25	2025/26	Incl VAT
	Availability per month	R 375.90	R 394.32	R 413.65	R 438.47	R 504.24
	Residential unit per month	R 252.20	R 264.56	R 277.53	R 294.19	R 338.32
	Residential old age unit per month	R 183.10	R 192.08	R 201.50	R 213.59	R 245.63
			R -	R -	R -	R -
Sewerage per Pan per month		2022/23	2023/24	2024/25	2025/26	Incl VAT
	Businesses [ 1 to 15 pans]	R 283.20	R 297.08	R 311.64	R 330.34	R 379.89
	Businesses [16 and more pans]	R 225.50	R 236.55	R 248.15	R 263.04	R 302.50
	Hotels B&B's and Guest Houses	R 263.10	R 276.00	R 289.53	R 306.91	R 352.95
	Schools and Hostels (1 to 15 pans)	R 225.50	R 236.55	R 248.15	R 263.04	R 302.50
	Schools and Hostels (16 and more pans)	R 241.30	R 253.13	R 265.54	R 281.48	R 323.70
	Churches and Social Service centres	R 183.10	R 192.08	R 201.50	R 213.59	R 245.63
Septic Tanks		2022/23	2023/24	2024/25	2025/26	Incl VAT
	Basic Charge fixed cost per month	R 96.40	R 101.13	R 106.09	R 112.45	R 129.32
	Service on request -		R -	R -	R -	R -
	Service - (Normal Hours) - Residential (Per Suction)	R 252.20	R 264.56	R 277.53	R 294.19	R 338.32
	Service - (Normal Hours) - Businesses ( Per Suction)	R 252.20	R 264.56	R 277.53	R 294.19	R 338.32
	Service - After hours (Mon - Thur)	R 540.40	R 566.88	R 594.66	R 630.34	R 724.89
	Service - After hours (Friday till Monday 7h30 including Public Holidays)	R 630.50	R 661.40	R 693.81	R 735.44	R 845.76
	Travelling Cost outside Town per Km (Farms)	R 17.30	R 18.15	R 19.04	R 20.18	R 23.21
			R -	R -	R -	R -
Sundry Tariffs		2022/23	2023/24	2024/25	2025/26	Incl VAT
	Connection Costs	R 3,398.70	R 3,565.24	R 3,739.94	R 3,964.34	R 4,558.99
	Connection Costs - Indigent	R 170.00	R 178.33	R 187.07	R 198.30	R 228.05
	Actual Cost + 30% Administration fee	R -	R -	R -	R -	R -
	Stortings tarief (Vuil fabriek water in riool stelsel) (PER /M3)	R 9.40	R 9.87	R 10.35	R 10.98	R 12.62
	Blockages - Service delivered on private property	R -	R -	R -	R -	R -
	* Week Days Cost per hour [minimum 1 Hour]	R 461.50	R 484.12	R 507.85	R 538.33	R 619.08
	* After hours Cost per hour [Minimum 1 Hour]	R 691.70	R 725.60	R 761.16	R 806.83	R 927.85
Departmental Accounts		2022/23	2023/24	2024/25	2025/26	VAT N/A
	Departmental Levy	R 123.10	R 129.14	R 135.47	R 143.60	R -

6. TOWN PLANNING						
6.1 Application Fees		2022/23	2023/24	2024/25	2025/26	Incl VAT
	Rezoning, Permissible Use & other by-law applications	R 1,985.00	R 2,082.27	R 2,184.31	R 2,315.37	R 2,662.68
	Sub Division - Less than 20 erven per erf	R 436.70	R 458.10	R 480.55	R 509.39	R 585.80
	Sub Division - per erf more than 20	R 198.50	R 208.23	R 218.44	R 231.55	R 266.28
	Consolidation & Subdivision	R 2,620.30	R 2,748.70	R 2,883.39	R 3,056.40	R 3,514.86
	Consent Use	R 1,985.00	R 2,082.27	R 2,184.31	R 2,315.37	R 2,662.68
	Deviations	R 1,580.00	R 1,657.42	R 1,738.64	R 1,842.96	R 2,119.40
	Deviations Building line Sec. 15(1)(a)(ii) per case	R 987.50	R 1,035.89	R 1,086.65	R 1,151.85	R 1,324.63
	Deviations Side & Street Building Lines [Small Works]	R 444.40	R 466.18	R 489.03	R 518.38	R 596.14
	Deviations Main Structure Street Building Line	R 2,172.60	R 2,279.06	R 2,390.74	R 2,534.19	R 2,914.32
	Transgression Side Building Line	R 2,172.60	R 2,279.06	R 2,390.74	R 2,534.19	R 2,914.32
	Transgression Street Building Line	R 5,135.10	R 5,386.72	R 5,650.67	R 5,989.72	R 6,888.18
	Transgression High Restriction First Storey	R 8,887.70	R 9,323.20	R 9,780.04	R 10,366.85	R 11,921.88
	Huiswinkel / Spaza	R 496.20	R 520.52	R 546.03	R 578.80	R 665.62
Advertising Costs		2022/23	2023/24	2024/25	2025/26	Incl VAT
	Municipal Notice boards	2,528.80	2,652.72	2,782.71	2,949.68	3,392.13
	External media: Newspapers, Government Gazette (Minimum cost of per application or actual cost of advertisement if higher)	10,480.40	10,993.94	11,532.65	12,224.61	14,058.30
6.2 Building Plan Fees		2022/23	2023/24	2024/25	2025/26	Incl VAT
	Small Works: Varanda, Swimming Pools, Boundary Fences and Demolitions	-	-	-	-	-
	Minimum building plan fee (Less than or equal to 19m2)	543.20	569.80	597.70	633.60	728.64
	Changes to approved building plan where area is less than 19m2	-	-	-	-	-
	Plan Fees - Temporary and permanent building between 20m2 and 300m2 (Rate per m2)	23.00	24.10	25.28	26.80	30.82
	Plan Fees - Temporary and permanent building more than 300m2 (Rate per m2)	30.70	32.20	33.78	35.81	41.18
	Plan Fees - Changes to internal (minimum fee)	543.20	569.80	597.70	633.60	728.64
	Open side garage afdak, skulplek for a vehicle, boat or caravan above 40m2 per m2 or minimum fee of R 360.44	32.80	R 34.40	36.09	38.25	43.99
	Bounday wall or fence (per application) per m2	32.80	34.40	36.09	38.25	43.99
	Swimming Pool	271.50	284.80	298.76	316.68	364.18
	Deernis Huishoudings	-	-	-	-	-
	0-50000	10.20	10.70	11.22	11.90	13.68
	50001-100000	15.30	16.00	16.78	17.79	20.46
	100001-250000	23.00	24.10	25.28	26.80	30.82
	250001+	30.70	32.20	33.78	35.81	41.18
6.3 Sundry Building Fees		2022/23	2023/24	2024/25	2025/26	Incl VAT
	Transgression Fees	1,025.10	1,075.30	1,128.00	1,195.70	1,375.06
	Gas Installation	231.10	242.40	254.30	269.60	310.04
	Erection of Advertising Boards	460.20	482.70	506.40	536.80	617.32
	Builders Deposit (Houses & Alterations) [Fine: Deposit Forfeiture plus removal Cost]	2,215.00	2,323.50	2,437.40	2,583.60	2,971.14
	Builders Deposit other (Any Other Buildings)	5,888.20	6,176.70	6,479.40	6,868.20	7,898.43
	Renewing Fees Minimum (50% of Application Fee)	586.60	615.30	645.45	684.18	786.81
	Industrial Plans All sizes	18,820.20	19,742.40	20,709.80	21,952.40	25,245.26
	Other Zoning etc. Business	29,414.40	30,855.70	32,367.60	34,309.70	39,456.16
	Driveways	-	-	-	-	-
	Lowering of Curb stones	231.10	242.40	254.30	269.60	310.04
	Install Driveway [Single or Dabble]	732.70	768.60	806.30	854.70	982.91
	Rental Advertising Boards [Enlightened]	-	-	-	-	-
	Per Month	126.40	132.60	139.10	147.45	169.57
	Rental of Tourism Sign	-	-	-	-	-
	First Sign per annum	272.50	285.90	299.90	317.90	365.59
	Additional signs per annum	146.20	153.40	160.92	170.58	196.17
	Issuing of a certificate of occupancy	-	-	-	-	-
	- Additions / Alterations (Per certificate applicable from 01 July 2014)	184.60	193.60	203.10	215.30	247.60
	- New Buildings (Per certificate applicable from 01 July 2014)	369.10	387.20	406.20	430.60	495.19



7. COMMUNITY FACILITIES						
7.1 Municipal Halls and Equipment						
Deposit's - No VAT		2022/23	2023/24	2024/25	2025/26	VAT N/A
Keys		131.90	138.40	145.18	153.89	176.97
Cleansing		131.80	138.30	145.08	153.78	176.85
Rental of Chairs [Per 100 or part thereof]		853.30	895.10	939.00	995.30	1,144.60
Social Meetings, Exhibits and Church gatherings		252.00	264.30	277.25	293.89	337.97
Functions, Concerts, Fates, matric-fair wells etc.		420.40	441.00	462.61	490.37	563.93
Marriages and Receptions		553.60	580.70	609.20	645.80	742.67
Rental per table		554.20	581.40	609.89	646.48	743.45
Public Dances		849.60	891.20	934.90	991.00	1,139.65
Service Organisations - Without Deposit		2022/23	2023/24	2024/25	2025/26	Incl VAT
Registered Social and Welfare Organisations		181.30	190.20	199.52	211.49	243.21
Police forum, Ballroom-group and Service Centre (per month / forward Bookings)		263.50	276.40	289.90	307.30	353.40
Public Meetings		2022/23	2023/24	2024/25	2025/26	Incl VAT
Church Meetings		70.70	74.20	77.84	82.51	94.89
Meetings		324.60	340.50	357.20	378.60	435.39
Functions, Concerts, Fates, matric-fair wells etc.		324.60	340.50	357.20	378.60	435.39
Exhibits		647.30	679.00	712.30	755.00	868.25
Dances and Related Meetings		2022/23	2023/24	2024/25	2025/26	Incl VAT
Marriages and Receptions		647.30	679.00	712.30	755.00	868.25
Public Dances		889.70	933.30	979.00	1,037.70	1,193.36
Rental of Equipment		2022/23	2023/24	2024/25	2025/26	Incl VAT
Tables - per table, per function		40.10	42.10	44.16	46.81	53.83
Chairs - per chair, per function		21.00	22.00	23.08	24.46	28.13
Swimming Pools		2022/23	2023/24	2024/25	2025/26	Incl VAT
Children under 12 [per Day]		7.40	7.80	8.18	8.67	9.97
Adults [per Day]		23.00	24.10	25.28	26.80	30.82
Practice sessions			-	-	-	-
Schools - 4 hours per week [per hour]		80.00	83.90	88.01	93.29	107.28
Swimming Clubs - 4 hours per week [per hour]		105.00	110.10	115.49	122.42	140.78

## 8. CAPITAL CONTRIBUTION

Capital Contribution for New Developments, Sub Divisions and Rezoned erven: (Review 2021/2022) per ERF	2022/23	2023/24	2024/25	2025/26	Incl VAT
Electricity	4,504.35	4,725.10	4,956.60	5,254.00	6,042.10
Water	8,608.70	9,030.50	9,473.00	10,041.40	11,547.61
Sewerage	3,913.04	4,104.80	4,305.90	4,564.30	5,248.95
Streets & Storm Water	6,173.91	6,476.40	6,793.70	7,201.30	8,281.50
				-	0

9. FIRE BRIGADE SERVICES										
Process to be followed in terms of MSA Act No 32 of 2000						2022/23	2023/24	2024/25	2025/26	Incl VAT
1	<b>Vehicle and Equipment Charges</b>									
	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	1,040.00	R	1,091.00	R	1,144.50	R	1,213.20	R 1,395.18
	c) Service vehicle per hour or part thereof, for any type of call out incident other than in (a) and (b).	R	410.00	R	430.10	R	451.20	R	478.30	R 550.05
	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	1,470.00	R	1,542.00	R	1,617.60	R	1,714.70	R 1,971.91
	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	450.00	R	472.10	R	495.20	R	524.90	R 603.64
	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	250.00	R	262.30	R	275.15	R	291.66	R 335.41
2	<b>Personnel Charges</b>									
	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	450.00	R	472.10	R	495.20	R	524.90	R 603.64
	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	450.00	R	472.10	R	495.20	R	524.90	R 603.64
3	<b>Consumables</b>									
	a) Informal dwellings									
	b) Cost of all materials used plus 10% as an administration charge.									
4	<b>Documents</b>									
	a) Incident reports on request	R	150.00	R	157.40	R	165.11	R	175.02	R 201.27
	b) Emergency evacuation plans	R	380.00	R	398.60	R	418.10	R	443.20	R 509.68
	c) Inspection and issue of Registration certificate per premise for bulk flammable liquid storage	R	4,150.00	R	4,353.40	R	4,566.70	R	4,840.70	R 5,566.81
	d) Registration of lapsed registration certificate-fee for bulk flammable liquid - each year that registration certificate were not renewed, plus current registration fees.	R	3,950.00	R	4,143.60	R	4,346.60	R	4,607.40	R 5,298.51
5	<b>Inspection</b>									
	a) General inspection requested	R	430.00	R	451.10	R	473.20	R	501.60	R 576.84
	b) Fireworks display / Storage	R	450.00	R	472.10	R	495.20	R	524.90	R 603.64
	c) Fire safety compliance for Business application	R	450.00	R	472.10	R	495.20	R	524.90	R 603.64
	d) Fire safety compliance for Health permit application	R	450.00	R	472.10	R	495.20	R	524.90	R 603.64
	e) Warehouses / storage of dangerous goods internal or external	R	450.00	R	472.10	R	495.20	R	524.90	R 603.64
	f) Safety compliance certificate for swimming pool	R	250.00	R	262.30	R	275.15	R	291.66	R 335.41
	g) Certificate for fitness - Permanent and Temporary structure for public attendance			R	-	R	-	R	-	R -
	1 - 1000	R	800.00	R	839.20	R	880.32	R	933.14	R 1,073.11
	1001 - 10000	R	1,330.00	R	1,395.20	R	1,463.60	R	1,551.40	R 1,784.11
	More than 10000	R	2,660.00	R	2,790.30	R	2,927.00	R	3,102.60	R 3,567.99
6	<b>General application principles</b>									
	<p><b>Rebate</b></p> <p>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.</p> <p>b) The fees applicable in 1n(b),1(c),2(b),3(b) do not apply to veld fires on vacant erven within the area of Jurisdiction</p> <p>c) The fees payable in 1(b), 1 (c), 2(b),3(b) does not apply to calls of Humanitarian nature.</p> <p><b>Exclusions</b></p> <p>a) Fire Service by means of parades and exhibits are in most cases regarded as promotions, awareness and training, thus not charge for</p> <p>b) Joint exercises with other Emergency Services/Institutions are not charged.</p> <p>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.</p> <p>d) All time and tariff calculations are taken from from time of departure to time of return.</p> <p>e) Discretionary or authority exercise, if any, in terms of 6(a) be reported to Council quarterly.</p>									

10. SUNDRY TARIFFS									
				2022/23	2023/24	2024/25	2025/26	Incl VAT	
Valuation Certificates				R 258.80	R 271.50	R 284.80	R 301.89	R	347.17
Valuation Certificates (Indigent/All Pay)				R 10.50	R 11.00	R 11.54	R 12.23	R	14.07
Zoning Certificate				R 258.80	R 271.50	R 284.80	R 301.89	R	347.17
Clearance Certificates				R 258.80	R 271.50	R 284.80	R 301.89	R	347.17
Indigents - 10% of standard tariff above				R 25.80	R 27.10	R 28.43	R 30.13	R	34.65
Photo Stats (Municipal Offices)	A4 Copy			R 11.40	R 12.00	R 12.59	R 13.34	R	15.34
	A3 Copy			R 11.40	R 12.00	R 12.59	R 13.34	R	15.34
Photo Stats ( Library)	A4 Copy			R 19.10	R 20.00	R 20.98	R 22.24	R	25.57
	A3 Copy			R 11.40	R 12.00	R 12.59	R 13.34	R	15.34
Photo Stats ( Library) Learners & Students	A4 Copy			R 3.80	R 4.00	R 4.20	R 4.45	R	5.12
Faxes	Per Page			R 0.80	R 0.80	R 0.84	R 0.89	R	1.02
Search Fees	Per Case			R 38.40	R 40.30	R 42.27	R 44.81	R	51.53
Tender Document Fees	Per Case - as advertised			R 505.90	R 530.70	R 556.70	R 590.10	R	678.62
Equipment Rental - Hire of JCB per hour (Excluding VAT)				R 763.70	R 801.10	R 840.40	R 890.80	R	1,024.42
Stand Hawkers per occasion (Residents)				R 763.70	R 801.10	R 840.40	R 890.80	R	1,024.42
Stand Hawkers per month (Residents)				R 52.50	R 55.10	R 57.80	R 61.27	R	70.46
Stand Hawkers per occasion (Non Residents)				R -	R -	R -	R -	R	-
Stand Hawkers per month (Non Residents)				R 267.60	R 280.70	R 294.45	R 312.12	R	358.94
Access to information (per page)								R	-
								R	-
Rates - Valuation Information fee				R 1,427.50	R 1,497.40	R 1,570.80	R 1,665.00	R	1,914.75
FINES									
Removal of Political and Events Posters (Per Poster)				R 35.70	R 37.40	R 39.23	R 41.59	R	47.83
Removal of Political and Events Posters (Banners)				R 178.40	R 187.10	R 196.27	R 208.04	R	239.25

11. INDIGENT SUBSIDY						
Qualification Requirements		2022/23	2023/24	2024/25	2025/26	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		2022/23	2023/24	2024/25	2025/26	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 80.50	R 84.40	R 88.54	R 93.85	R 107.93
Electricity 50kWh Units	50Kwh	R 105.65	R 110.80	R 116.23	R 123.20	R 141.68
Water	[Monthly basic plus 6 KI]	R 153.04	R 160.50	R 168.36	R 178.46	R 205.23
Refuse		R 262.10	R 274.90	R 288.37	R 305.67	R 351.52
Sewerage		R 241.60	R 253.40	R 265.82	R 281.77	R 324.04
Free Basic Services		2022/23	2023/24	2024/25	2025/26	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]

			2023/2024		2024/2025		2025/2026		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	1.927	2.319	2.173	2.615	2.412	2.903	R 2.773	R 3.338
	Block 2	351-600kWh	2.124	2.566	2.394	2.893	2.658	3.211	R 2.893	R 3.693
	Block 3	>600kWh	3.057	3.359	3.447	3.787	3.826	4.204	R 4.247	R 4.835

\* 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

			2023/2024		2024/2025		2025/2026		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	2.349	2.574	2.648	2.902	2.940	3.221	R 3.380	R 3.704
	Block 2	>350kWh	2.666	2.877	3.006	3.244	3.337	3.601	R 3.837	R 4.141
	Basic - Fixed charge Rand per month		R -		R -		R -		R -	

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

			2023/2024		2024/2025		2025/2026		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	2.439	3.098	2.708	3.439	3.006	3.817	R 3.456	R 4.390
	Block 2	>600kWh	2.981	3.303	3.309	3.666	3.673	4.069	R 4.224	R 4.680
	Basic - Fixed charge Rand per month		R 532.00		R -		R 599.83		R 689.80	

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

			2023/2024		2024/2025		2025/2026		Including VAT	Including VAT
PREPAID TARIFF: 0 - 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	0-350kWh	2.364	2.791	2.624	3.098	2.913	3.439	R 3.350	R 3.955
	Block 2	351-600kWh	2.439	2.892	2.708	3.210	3.006	3.563	R 3.456	R 4.097
	Block 3	>600kWh	2.755	3.161	3.059	3.509	3.395	3.895	R 3.904	R 4.479
	Basic - Fixed charge Rand per month		R -	R -	R -	R -	R -	R -	R -	R -
	Environmental Levy (cent per kwh)		-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-

\* 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							
		2021/2022	Description	2022/2023	2023/2024	2024/2025	2025/2026	Including VAT 2025/2026
	Basic - Fixed charge per month	R 642.000	R / MONTH	R 689.950	R 794.13	R 895.38	R 993.87	R 1,142.95
	Demand Cost per Ampère [Circuit breaker]							
	Energy Cost per unit [kWh] - Summer	R 2.120	C / KWH	R 2.279	R 2.623	R 2.957	R 3.282	R 3.774
	Energy Cost per unit [kWh] - Winter	R 2.658	C / KWH	R 2.856	R 3.287	R 3.706	R 4.114	R 4.731
	2.2.2 Commercial - Small to Medium Consumers [30A - 60A] Pre-Paid meters							
		2021/2022	Description	2022/2023	2023/2024	2024/2025	2025/2026	Including VAT 2025/2026
	Energy Cost per unit [kWh] - Summer	R 2.624	C / KWH	R 2.821	R 3.247	R 3.661	R 4.064	R 4.674
	Energy Cost per unit [kWh] - Winter	R 2.704	C / KWH	R 2.923	R 3.364	R 3.793	R 4.210	R 4.842
BULK	2.2.3 Commercial - Large Consumers [60A - 150A] Conventional meters							
		2021/2022	Description	2022/2023	2023/2024	2024/2025	2025/2026	Including VAT 2025/2026
	Basic - Fixed charge per month	R 720.00	R / MONTH	R 773.78	R 890.62	R 1,004.17	R 1,114.63	R 1,281.82
	Demand Cost per Ampère [Circuit breaker]							
	Energy Cost per unit [kWh] - Summer	R 2.2689	C / KWH	R 2.4384	R 2.807	R 3.165	R 3.513	R 4.040
	Energy Cost per unit [kWh] - Winter	R 2.5210	C / KWH	R 2.7100	R 3.119	R 3.517	R 3.904	R 4.490
	2.2.4 Commercial - Large Consumers [60A - 150A] Pre-Paid meters							
		2021/2022	Description	2022/2023	2023/2024	2024/2025	2025/2026	Including VAT 2025/2026
	Basic - Fixed charge per month	R 387.60	R / MONTH	R 416.12	R 478.95	R 540.02	R 599.42	R 689.33
	Energy Cost per unit [kWh] - Summer	R 2.4981	C / KWH	R 2.6850	R 3.090	R 3.484	R 3.867	R 4.447
	Energy Cost per unit [kWh] - Winter	R 2.6356	C / KWH	R 2.8330	R 3.261	R 3.677	R 4.081	R 4.693
	2.2.5 Commercial Bulk Consumers < 500 kVA							
		2021/2022	Description	2022/2023	2023/2024	2024/2025	2025/2026	Including VAT 2025/2026
	Basic - Fixed charge per month	R 1,555.15	R / MONTH	R 1,671.32	R 1,923.690	R 2,168.96	R 2,407.55	R 2,768.7
	Demand - Cost per kVA	R 275.30	R / KVA	R 295.86	R 340.530	R 383.95	R 426.18	R 490.11
	Energy Cost per unit [kWh] - Summer	R 1.3980	C / KWH	R 1.4938	R 1.720	R 1.940	R 2.150	R 2.473
	Energy Cost per unit [kWh] - Winter	R 2.2230	C / KWH	R 2.3890	R 2.750	R 3.100	R 3.440	R 3.956
	2.2.6 Commercial Bulk Consumers > 500 kVA							
		2021/2022	Description	2022/2023	2023/2024	2024/2025	2025/2026	Including VAT 2025/2026
	Basic - Fixed charge per month	R 4,961.40	R / MONTH	R 5,332.00	R 6,137.130	R 6,919.61	R 7,680.77	R 8,832.89
	Demand - Cost per kVA	R 275.30	R / KVA	R 295.86	R 340.530	R 383.95	R 426.18	R 490.11
	Energy Cost per unit [kWh] - Summer	R 1.3280	C / KWH	R 1.4280	R 1.640	R 1.850	R 2.050	R 2.358
	Energy Cost per unit [kWh] - Winter	R 2.2230	C / KWH	R 2.3890	R 2.750	R 3.100	R 3.440	R 3.956

**ESKOM Municipal Bulk Increase awarded by Nersa - 11.00%**

**Special Bulk Consumers Time of Use 50- 500 kVA**

25%

CHARGE:	2022/2023	Description	2023/2024	2024/2025	2025/2026	Excl VAT
BASIC:	R 63.46	R / DAY	R 73.04	R 81.07	R 89.99	11.00%
DEMAND:	R 132.66	R / KVA (ACT.)	R 152.69	R 169.49	R 188.13	11.00%
ACCESS:	R 61.42	R / KVA (MND)	R 70.69	R 78.47	R 87.10	11.00%
ENERGY:						
PEAK LOW:	R 1.8460	C / KWH	R 2.1000	R 2.368	R 2.628	10.98%
STD LOW:	R 1.3730	C / KWH	R 1.5803	R 1.782	R 1.978	11.00%
OFF-PEAK LOW:	R 0.8763	C / KWH	R 1.0000	R 1.128	R 1.252	10.99%
PEAK HIGH:	R 5.3630	C / KWH	R 6.1730	R 6.960	R 7.726	11.01%
STD HIGH:	R 1.7240	C / KWH	R 2.0000	R 2.255	R 2.503	11.00%
OFF-PEAK HIGH:	R 0.9962	C / KWH	R 1.1000	R 1.240	R 1.377	11.00%
Ancillary service charge [c/kWh]		C / KWH				

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**Special Bulk Consumers Time of Use > 500 kVA**

CHARGE:	2022/2023	Description	2023/2024	2024/2025	2025/2026	Excl VAT
BASIC:	R 329.780	R / DAY	R 379.580	R 427.98	R 475.06	11.00%
DEMAND:	R 129.210	R / KVA (ACT.)	R 148.720	R 167.68	R 186.12	11.00%
ACCESS:	R 58.620	R / KVA (MND)	R 67.470	R 76.07	R 84.44	11.00%
ENERGY:						
PEAK LOW:	R 2.019	C / KWH	R 2.324	R 2.620	R 2.908	10.99%
STD LOW:	R 1.442	C / KWH	R 1.660	R 1.871	R 2.077	11.00%
OFF-PEAK LOW:	R 1.032	C / KWH	R 1.188	R 1.339	R 1.486	11.00%
PEAK HIGH:	R 5.753	C / KWH	R 6.622	R 7.466	R 8.287	11.00%
STD HIGH:	R 1.857	C / KWH	R 2.137	R 2.410	R 2.675	11.00%
OFF-PEAK HIGH:	R 1.214	C / KWH	R 1.398	R 1.576	R 1.749	11.00%
Ancillary service charge [c/kWh]		C / KWH				

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TIME OF USE TARIFFS



2. ELECTRICITY						
Availability	2022/23	2023/24	2024/25	2025/26	Incl. VAT	
Standard Availability - Vacant Stands						
Availability - Households	R 109.08	R 114.86	R 120.49	R 126.39	R 145.35	
Availability - Businesses	R 253.80	R 267.25	R 280.35	R 294.08	R 338.19	
Pre-Paid Cards						
Loss Card Replacement	R 35.64	R 37.53	R 39.37	R 41.30	R 47.49	
Sundry Electricity Tariffs						
New Connections	2022/23	2023/24	2024/25	2025/26	Incl. VAT	
Single Faze	8,026.00	R 8,451.38	R 8,865.50	R 9,299.91	R 10,694.89	
Three Faze	16,480.00	R 17,353.44	R 18,203.76	R 19,095.74	R 21,960.10	
Conversions						
Single Faze	R 2,345.00	R 2,469.29	R 2,590.29	R 2,717.21	R 3,124.79	
Three Faze	R 5,080.00	R 5,349.24	R 5,611.35	R 5,886.31	R 6,769.26	
Bulk Connections						
Cost plus 25%						
Reconnection Fees	2022/23	2023/24	2024/25	2025/26	Incl. VAT	
Connection and Reconnection on request by Consumer	R 191.00	R 201.12	R 210.97	R 221.31	R 254.51	
Reconnection Mel payment - Indigent	R 160.00	R 168.48	R 176.74	R 185.40	R 213.20	
Reconnection Mel payment	R 645.00	R 679.19	R 712.47	R 747.38	R 859.49	
Reconnection Section 14 offence (Tampering)	R 6,400.00	R 6,739.20	R 7,069.42	R 7,415.82	R 8,528.20	
Meter Services						
Change of circuit breaker per Faze	R 330.00	R 347.49	R 364.52	R 382.38	R 439.74	
Testing of meter on request	R 630.00	R 663.39	R 695.90	R 730.00	R 839.49	
New Tar Move a meter on request	R 540.00	R 568.62	R 596.48	R 625.71	R 719.57	
Service Deposits- Electricity						
	2022/23	2023/24	2024/25	2025/26	VAT N/A	
Residential	R 4,600.00	R 4,843.80	R 5,081.15	R 5,330.12	R 5,330.12	
Business	R 7,830.00	R 8,244.99	R 8,648.99	R 9,072.80	R 9,072.80	
Industrial	R 38,800.00	R 40,856.40	R 42,858.36	R 44,958.42	R 44,958.42	
Departmental and Street Lighting						
	2022/23	2023/24	2024/25	2025/26	VAT N/A	
Maintenance Levy	R 68.26	R 71.87	R 75.39	R 79.09	R 79.09	
Energy Cost per kWh	R 1.53	R 1.62	R 1.70	R 1.78	R 1.78	
Temporary Connection						
	2022/23	2023/24	2024/25	2025/26	Incl. VAT	
Building Site	R 1,080.00	R 1,137.24	R 1,192.96	R 1,251.42	R 1,439.13	
KANNALAND MUNICIPALITY						
DOMESTIC TARIFFS - 2025/26						
NB: All Tariffs are VAT Exclusive						

Kannaland Municipality MTREE - Annual Budget 2025/26 – 2027/28