Medium Term Revenue and Expenditure Framework (MTREF) 2026/27 – 2028/29 (FINAL BUDGET)

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 2026/27 Medium Term Budget and Expenditure Framework (MTREF), will be submitted to Council during May 2026, after the public participation process has been completed, and when the annual budget is considered by Council for approval.

SECTION 2 – RESOLUTIONS

2.1 Tabling of the 2026/27_2028/29 Final Budget – MTREF

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

RECOMMENDATION:

1. That Council approves the Final annual budget of the municipality for the financial year 2026/27 and the two outer years 2027/28 and 2028/29 as per Budget schedules A1 to A10 and supporting schedules SA1 to SA38.

2. That the operating revenue of R283.5 million as per the A Schedule is tabled for approval.

3. That the operating expenditure of R266.9 million as per the A Schedule is tabled for approval.

4. That the capital budget of R24 million as the A Schedule is tabled for approval.

5. That the 2026/27-2028/29 MTREF is unfunded with a deficit of R44.5 million for the 2026/27 financial year, funded with surplus of R35.6 million and R46. million respectively in the two outer financial years, considering other capital requirements and cash and cash equivalents at year end.

6. That Council approves the final rates and tariffs as contained in the attached tariff listing applicable to the 2026/27 budget year.

7. That Council approved the following policies which were reviewed:

   - Property Rates Policy.
   - Credit Control and Debt Collection Policy.
   - Indigent Policy.
   - Asset Management Policy.
   - Supply Chain Management Policy.
   - UIF&W Policy

8. That Council note that the following budget related policies remain unchanged

   - Customer Care Policy
   - Bad Debt Write-Off Policy
   - Budget Policy
   - Virement Policy
   - Cash and Investment Policy

- Cost Containment Policy
- Subsistence and travelling allowance policy.
- Long-term Financial Planning Policy

9. That the management to convene a workshop for councillors on the changes made on the revised budget related policies.
10. That the by-laws below remain unchanged
    - Municipal Property Rates By-Law
    - Tariff By-Law

11. That Council takes note of MFMA Budget Circular No 132 and 134 as attached.
12. That Council takes note of the quality certificate signed by the Municipal Manager.
13. That the tabled service standards attached as per Annexure to be approved.
14. That the 2026/27 Procurement Plan will is tabled with the final 2026/27 Budget for approval.
15. That the 2026/27-2028/29 MTREF once tabled and approved by Council be send to Provincial and National treasury.

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

The 2026/27 MTREF is presented within a context of significant financial distress, characterised by an unfunded budget position, high debtor levels, unsustainable employee-related costs, and liquidity pressures. The municipality remains committed to restoring financial sustainability through the implementation of a credible, reform-driven budget aligned to the Financial Recovery Plan (FRP).

The budget reflects a deficit of R46 million in 2026/27; however, it demonstrates a clear and measurable path toward a funded position in the outer years through aggressive revenue enhancement and expenditure containment measures.

Key reforms underpinning this budget include:

- Introduction of cost-reflective tariffs, particularly in water services through stepped tariffs for commercial users.
- Implementation of smart prepaid electricity meters to improve revenue collection and reduce losses.
- Strengthening of credit control and debt collection, including the appointment of external debt collectors.
- Updating the General Valuation Roll to correct historical undervaluation and improve property rates revenue.
- Strict cost containment measures, particularly targeting employee-related expenditure.

The municipality further commits to strengthening the credibility of its indigent register to ensure that free basic services are targeted, sustainable, and aligned with national policy.

While the budget remains unfunded in the short term, it represents a credible financial recovery trajectory supported by realistic assumptions, enforceable interventions, and strong alignment with MFMA Circulars 132 and 134.

Council is urged to support the implementation of the proposed measures, as failure to do so will significantly increase financial and service delivery risks, including the potential withdrawal from the Eskom Debt Relief Programme.

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	-39%
ELECTRICITY	9.7% Awaits NERSA approval
WATER (Excluding the commercial consumers)	3.4%
SANITATION / WASTE-WATER	3.4%
REFUSE / SOLID WASTE	3.4%
OTHER (SEE TARIFF LISTING)	3.4%
BULK PURCHASES ESKOM + DIRECT CUSTOMERS	

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.

3.3 BUDGET POLICIES REVIEWED

The below listed policies were reviewed and amended

- Municipal Property Rates Policy.
- Credit Control and Debt Collection Policy.
- Indigents Policy.
- Asset management Policy
- SCM Policy

3.4 BY-LAWS REVIEWED

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

3.5 BUDGET SUMMARY

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

The new projected forecasts for the MTREF are as follows:

TOTAL BUDGET

ITEM	ADJUSTED BUDGET 2025/26	MTREF BUDGET 2026/27	MTREF BUDGET 2027/28	MTREF BUDGET 2028/29
REVENUE	254 396	283 352	291 869	301 698
EXPENDITURE	262 857	266 963	271 248	292 367
SURPLUS / (DEFICIT)	-8 461	16 569	20 585	9 330
CAPITAL BUDGET	15 779	24 050	26 556	61 198
TOTAL BUDGET	278 636	291 013	297 841	353 566

CAPITAL BUDGET

CLASSIFICATION	ADJUSTED BUDGET 2025/26	MTREF BUDGET 2026/27	MTREF BUDGET 2027/28	MTREF BUDGET 2028/29
GOVERNANCE & ADMIN				
COMMUNITY & SAFETY				
ECONOMIC SERVICES				
TRADING SERVICES	15 779	24 050	26 556	61 198
TOTAL	15 779	24 050	26 556	61 198

CONFIRMED CAPITAL FUNDING

FUNDING SOURCES	ADJUSTED BUDGET 2025/26	MTREF BUDGET 2026/27	MTREF BUDGET 2026/27	MTREF BUDGET 2027/28
NATIONAL GOVERNMENT	14 379	19 050	26 556	61 198
PROVINCIAL GOVERNMENT	1 400	5 000		
OWN FUNDING – Not Confirmed				
TOTAL	15 779	24 050	26 556	61 198

3.6 KEY FOCUS AREAS OF THE 2026/27 BUDGET PROCESS

3.6.1 Overall Financial Performance Trends

The Final 2026/27–2028/29 MTREF reflects a **significant positive shift in the financial trajectory** of the municipality when compared to the 2025/26 adjusted budget.

Revenue Growth

- Revenue increases from R254.4 million (2025/26) to:
    - R283.5 million (2026/27) a growth by R29.1 million.
    - In the outer two financial years the Operating revenue is estimated at R291.8 million and R301.6 million respectively.

This strong upward trend is driven by:

- Smart prepaid electricity meters
- Improved billing and collection
- New valuation roll
- Tariff restructuring (especially water)
- Revenue protection measures.
- Transfers & subsidies increased by R11.4 million in the 2026/27

The revenue trajectory is **credible and reform-driven**, aligned with the Financial Recovery Plan.

3.6.2 Expenditure Rationalisation

Operating Expenditure Trend

- An increase by R4.1 million from R262.9 million (2025/26) to:
    - R266.9 million (2026/27).
    - Then gradually increases in outer years due to inflation and service demand

- Cost Structure (2026/27) on the total Operating Expenditure Budget

    - Employee costs: 35.5%
    - Remuneration of Councillors: 1.7%
    - Bulk purchases: 31.6%
    - Contracted services: 5.2%
    - Non-cash items: 14.9%
    - Other costs: 11.1%

- Significant cost containment is essential especially:
    - Employee cost control
    - Bulk purchase optimisation
- Cost structure is moving closer to acceptable norms

The municipality is actively correcting its unsustainable cost structure, which is critical for financial recovery.

3.6.3 Surplus / Deficit Position

- Improves from a deficit of R8.4 million (2025/26) to:
    - Surplus of R16.5 million (2026/27)
    - Surplus of R20.5 million (2027/28)
    - Increasing to R9.3 million (2028/29)

- Indicates:
    - Improved operational efficiency
    - Better revenue vs expenditure alignment
- However:
    - This must still be tested against **cash-backed funding (MFMA Section 18)**.

- A **positive operating position is emerging**, but liquidity remains the key constraint.
-
- Improves from an unfunded position of R102 million (2025/26) to:
    - Unfunded deficit of R44.5 million (2026/27).
    - Funded with of R36.5 million (2027/28).
    - Increasing to R46 million (2028/29).

3.6.4 Capital Budget Analysis

- Capital Investment Growth from R15.8 million (2025/26) to:

    - R24.0 million (2026/27)
    - R61.1 million (2028/29)

- Key Concern despite growth:

    - Capital budget does not adequately address infrastructure backlogs.
    - Infrastructure condition: Dilapidated, underdeveloped and service delivery constraints remain high Strategic Implication

- Strategic implication: Urgent need to:

    - Attract more grant funding

    - Prioritise economic and community infrastructure
    - Align capital planning to IDP priorities

- Capital investment is improving but still insufficient to meet infrastructure demands.

3.6.5 Repairs & Maintenance (CRITICAL INSIGHT)

Repairs and maintenance will:

- Increase progressively over the MTREF
- Be directly linked to revenue performance.
- The more revenue improves, the more the municipality will invest in infrastructure maintenance.
- Current infrastructure condition is poor and deteriorating.
- Under-investment historically.
- Increased maintenance will:

    - Extend asset life
    - Improve service delivery
    - Reduce long-term capital replacement costs

3.6.6 Revenue vs Liabilities Relationship

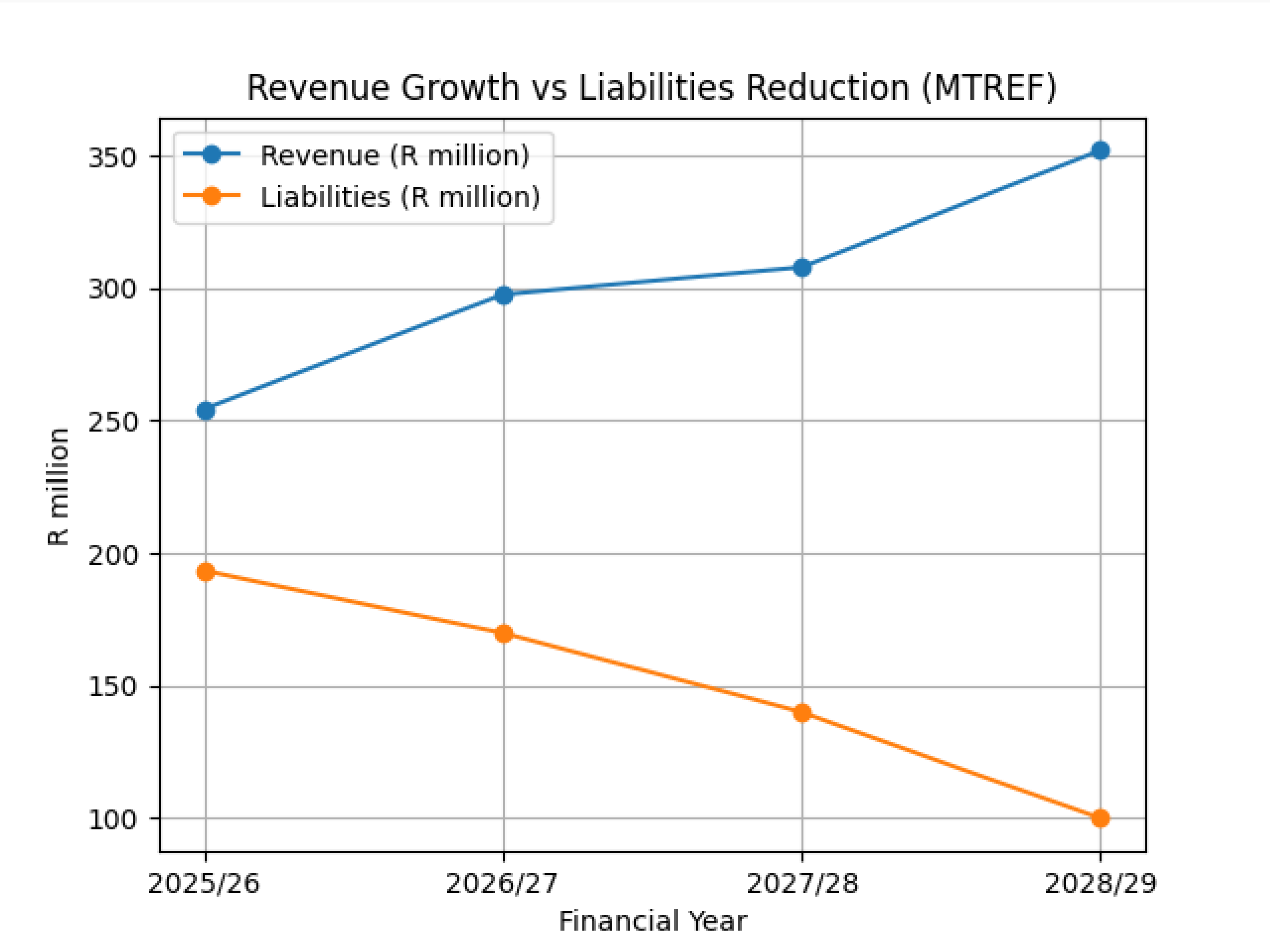
- **Current Position as of 30th April 2026**

- Debtors: R203.6 million
- Creditors: R135.9 million

🔹 **MTREF Trend (Strategic Link)**

As revenue improves:

- Cash inflows increase
- Collection rates improve
- Debt recovery strengthens.
- Reduction in outstanding creditors.
- Improved liquidity.
- Ability to:
    - Pay Eskom
    - Settle long-outstanding creditors



SECTION 4 – BUDGET TABLES

Table A1 - Budget Summary

WC041 Kannaland - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	25 562	28 008	28 504	29 723	29 723	29 723	25 266	39 180	40 473	41 768
Service charges	101 947	124 861	131 751	155 248	155 248	155 248	123 089	173 855	179 746	185 697
Investment revenue	1 845	1 762	1 479	1 003	1 003	1 003	1 289	1 600	1 696	1 798
Transfer and subsidies - Operational	41 576	72 746	56 603	53 464	50 778	50 778	44 363	49 078	49 472	51 284
Other own revenue	12 828	22 552	23 574	14 958	14 958	14 958	15 635	19 820	20 483	21 150
Total Revenue (excluding capital transfers and	183 758	249 930	241 910	254 396	251 709	251 709	209 643	283 532	291 869	301 698
Employee costs	80 917	96 635	114 480	97 832	97 296	97 296	87 513	94 858	94 254	101 553
Remuneration of councillors	3 273	3 956	4 264	3 526	3 526	3 526	3 427	4 713	4 868	5 029
Depreciation and amortisation	13 957	17 799	40 078	13 179	13 179	13 179	10 982	18 532	19 143	19 774
Interest	6 069	4 185	679	1 346	1 346	1 346	533	1 135	1 175	1 213
Inventory consumed and bulk purchases	58 220	65 420	67 057	90 807	90 732	90 732	58 998	91 055	102 082	114 694
Transfers and subsidies	255	396	589	590	590	590	175	590	590	590
Other expenditure	66 520	90 161	11 551	55 577	53 815	53 815	20 874	56 080	49 171	49 514
Total Expenditure	229 211	278 551	238 696	262 857	260 483	260 483	182 501	266 963	271 284	292 367
Surplus/(Deficit)	(45 453)	(28 622)	3 214	(8 461)	(8 774)	(8 774)	27 141	16 569	20 585	9 330
Transfers and subsidies - capital (monetary allocations)	8 426	16 611	18 627	15 779	19 572	19 572	10 681	24 050	26 556	61 199
Transfers and subsidies - capital (in-kind)	–	–	3	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	(37 027)	(12 011)	21 843	7 317	10 798	10 798	37 822	40 620	47 141	70 529
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(37 027)	(12 011)	21 843	7 317	10 798	10 798	37 822	40 620	47 141	70 529
Capital expenditure & funds sources										
Capital expenditure	3 047	33 026	21 487	13 721	17 186	17 186	8 995	20 913	23 092	53 216
Transfers recognised - capital	17 231	21 747	21 027	13 721	17 019	17 019	8 995	20 913	23 092	53 216
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	(21 238)	11 279	374	–	–	–	–	–	–	–
Total sources of capital funds	(4 007)	33 026	21 401	13 721	17 019	17 019	8 995	20 913	23 092	53 216
Financial position										
Total current assets	40 289	56 799	156 137	43 973	41 668	41 668	188 404	253 108	249 765	286 982
Total non current assets	296 888	307 657	642 174	310 072	313 537	313 537	323 232	348 604	345 597	366 866
Total current liabilities	126 876	128 841	272 849	107 528	105 208	105 208	176 524	244 147	83 478	86 113
Total non current liabilities	40 872	34 519	61 610	48 640	48 640	48 640	38 636	63 622	–	–
Community wealth/Equity	163 779	190 612	429 149	197 877	197 877	197 877	240 708	293 944	47 141	70 529
Cash flows										
Net cash from (used) operating	284 270	45 131	104 935	24 534	25 474	25 474	(260 654)	33 803	37 146	71 591
Net cash from (used) investing	23 732	5 836	20 478	–	(334)	(334)	10 283	(24 050)	(26 556)	(61 199)
Net cash from (used) financing	(216)	–	–	–	–	–	(19)	–	–	–
Cash/cash equivalents at the year end	338 720	71 696	146 776	34 241	34 847	34 847	(227 372)	25 062	35 651	46 043
Cash backing/surplus reconciliation										
Cash and investments available	338 626	71 696	146 776	34 241	34 847	34 847	(227 372)	25 062	35 651	46 043
Application of cash and investments	13 698	14 991	37 187	14 991	14 991	14 991	33 386	29 245	–	–
Balance - surplus (shortfall)	324 928	56 705	109 588	19 250	19 856	19 856	(260 758)	(4 184)	35 651	46 043
Asset management										
Asset register summary (WDV)	296 982	307 657	642 174	310 072	313 537	313 537		348 604	345 597	366 866
Depreciation	13 957	17 799	40 078	13 179	13 179	13 179		18 532	19 143	19 774
Renewal and Upgrading of Existing Assets	6 180	27 154	14 615	13 721	17 019	17 019		20 913	23 092	53 216
Repairs and Maintenance	22 953	35 556	29 286	7 406	7 736	7 736		4 791	4 892	5 072
Free services										
Cost of Free Basic Services provided	(13 232)	2 740	41 342	(23 004)	(23 004)	(23 004)		38 265	(19 669)	(20 332)
Revenue cost of free services provided	(4 296)	858	13 517	(6 003)	(6 003)	(6 003)		12 722	(1 500)	(1 550)
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

Table A2 – Budget Financial Performance (Functional Classification)

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

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		**68 359**	**81 154**	**83 284**	**52 425**	**52 439**	**52 439**	**63 025**	**65 142**	**67 352**
Executive and council		33 573	35 452	37 587	8 106	8 120	8 120	8 348	8 619	8 929
Finance and administration		34 786	45 703	45 697	44 319	44 319	44 319	54 677	56 523	58 423
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**11 776**	**43 432**	**24 877**	**21 833**	**19 132**	**19 132**	**17 306**	**16 975**	**17 379**
Community and social services		11 666	15 932	15 125	16 505	16 749	16 749	16 994	16 611	16 913
Sport and recreation		0	46	58	60	60	60	62	64	66
Public safety		110	(1)	(6)	–	–	–	250	–	–
Housing		–	27 456	9 700	5 268	2 324	2 324	–	300	400
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**2 239**	**2 898**	**2 318**	**2 487**	**2 487**	**2 487**	**3 589**	**3 799**	**3 924**
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		2 239	2 898	2 318	2 487	2 487	2 487	3 589	3 799	3 924
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**109 810**	**139 055**	**150 059**	**193 429**	**197 222**	**197 222**	**223 662**	**232 509**	**274 241**
Energy sources		65 268	73 635	87 144	117 820	117 820	117 820	126 176	131 249	135 668
Water management		23 004	41 889	36 906	42 176	45 969	45 969	55 787	58 194	94 048
Waste water management		10 774	11 946	13 215	16 009	16 009	16 009	20 544	21 218	21 936
Waste management		10 764	11 586	12 795	17 425	17 425	17 425	21 155	21 849	22 589
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**192 184**	**266 540**	**260 539**	**270 174**	**271 281**	**271 281**	**307 582**	**318 425**	**362 896**
Expenditure - Functional										
Governance and administration		**79 185**	**96 157**	**86 298**	**89 151**	**89 694**	**89 694**	**97 931**	**93 376**	**95 432**
Executive and council		21 671	25 078	33 308	28 542	28 135	28 135	29 178	23 466	24 408
Finance and administration		57 515	71 079	52 990	60 609	61 559	61 559	68 752	69 909	71 024
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**15 746**	**39 324**	**19 076**	**18 398**	**15 531**	**15 531**	**16 583**	**11 753**	**12 374**
Community and social services		10 203	9 204	10 817	9 366	9 443	9 443	13 315	8 066	8 346
Sport and recreation		1 096	931	1 557	1 702	1 702	1 702	1 599	1 647	1 818
Public safety		1 342	1 140	1 447	369	369	369	385	402	420
Housing		3 105	28 049	5 254	6 962	4 018	4 018	1 285	1 637	1 790
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**16 130**	**15 462**	**15 046**	**20 583**	**20 533**	**20 533**	**17 119**	**17 840**	**19 813**
Planning and development		5	–	281	380	330	330	–	–	–
Road transport		16 125	15 462	14 765	20 203	20 203	20 203	17 119	17 840	19 813
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**118 197**	**142 246**	**118 346**	**134 725**	**134 725**	**134 725**	**135 329**	**148 316**	**164 748**
Energy sources		64 317	70 153	73 468	94 302	94 302	94 302	93 911	105 347	118 100
Water management		24 204	38 087	22 092	17 934	18 244	18 244	18 727	19 939	21 487
Waste water management		14 599	17 002	10 782	10 707	10 397	10 397	10 411	10 498	10 468
Waste management		15 077	17 004	12 005	11 782	11 782	11 782	12 280	12 533	14 693
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**229 258**	**293 188**	**238 767**	**262 857**	**260 483**	**260 483**	**266 963**	**271 284**	**292 367**
Surplus/(Deficit) for the year		**(37 074)**	**(26 647)**	**21 773**	**7 317**	**10 798**	**10 798**	**40 620**	**47 141**	**70 529**

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		33 573	35 452	37 587	8 606	8 620	8 620	8 348	8 619	8 929
Vote 2 - CORPORATE SERVICES		13 175	45 258	25 969	22 740	20 039	20 039	19 564	20 705	21 241
Vote 3 - FINANCIAL SERVICES		33 986	44 987	45 108	43 444	43 444	43 444	54 083	55 909	57 789
Vote 4 - TECHNICAL SERVICES		111 450	140 844	151 875	195 384	199 178	199 178	225 587	233 192	274 936
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	**192 184**	**266 540**	**260 539**	**270 174**	**271 281**	**271 281**	**307 582**	**318 425**	**362 896**
Expenditure by Vote *to be appropriated*	1									
Vote 1 - MUNICIPAL MANAGER		21 671	25 078	33 308	28 542	28 135	28 135	29 178	23 466	24 408
Vote 2 - CORPORATE SERVICES		37 646	67 531	61 566	45 318	42 451	42 451	42 997	40 717	43 288
Vote 3 - FINANCIAL SERVICES		38 564	44 205	12 318	37 137	38 037	38 037	44 029	44 105	44 147
Vote 4 - TECHNICAL SERVICES		129 996	154 980	131 113	150 855	150 855	150 855	150 030	162 244	179 749
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–	–	–
Vote 6 - CORPORATE SERVICES (Continued)		1 381	1 393	462	1 005	1 005	1 005	728	752	776
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	**229 258**	**293 188**	**238 767**	**262 857**	**260 483**	**260 483**	**266 963**	**271 284**	**292 367**
Surplus/(Deficit) for the year	2	**(37 074)**	**(26 647)**	**21 773**	**7 317**	**10 798**	**10 798**	**40 620**	**47 141**	**70 529**

Table A4 - Budgeted Financial Performance (Revenue & Expenditure)

WC041 Kannaland - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	64 073	73 292	86 289	107 694	107 694	107 694	79 486	119 362	123 455	127 604
Service charges - Water	2	20 258	33 366	25 346	30 912	30 912	30 912	25 275	32 118	33 178	34 239
Service charges - Waste Water Management	2	8 707	9 196	10 179	7 384	7 384	7 384	9 268	11 020	11 384	11 748
Service charges - Waste Management	2	8 910	9 006	9 937	9 258	9 258	9 258	9 060	11 354	11 730	12 106
Sale of Goods and Rendering of Services	2	428	483	481	295	295	295	317	519	537	554
Agency services	2	1 215	1 208	1 324	1 450	1 450	1 450	1 218	1 504	1 559	1 617
Interest		-	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	2	6 176	8 623	9 583	8 594	8 594	8 594	8 504	11 449	11 827	12 206
Interest earned from Current and Non Current Assets	2	1 845	1 762	1 479	1 003	1 003	1 003	1 289	1 600	1 696	1 798
Dividends	2	-	–	–	–	–	–	–	–	–	–
Rent on Land	2	-	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	2	611	670	692	493	493	493	621	767	792	817
Licence and permits	2	171	202	206	230	230	230	129	244	251	259
Special rating levies	2	-	–	–	–	–	–	–	–	–	–
Construction Contract Revenue	2	-	–	–	–	–	–	–	–	–	–
Development Charges	2	-	–	–	–	–	–	–	–	–	–
Operational Revenue	2	602	487	314	200	200	200	277	345	356	367
Non-Exchange Revenue											
Property rates	2	25 562	28 008	28 504	29 723	29 723	29 723	25 266	39 180	40 473	41 768
Surcharges and Taxes	2	0	6 032	6 604	–	–	–	–	–	–	–
Fines, penalties and forfeits	2	395	921	236	231	231	231	1 185	1 292	1 338	1 386
Licences or permits	2	0	0	–	–	–	–	2	–	–	–
Transfer and subsidies - Operational	2	41 576	72 746	56 603	53 464	50 778	50 778	44 363	49 078	49 472	51 284
Interest	2	2 561	3 208	3 420	3 465	3 465	3 465	2 766	3 700	3 822	3 944
Fuel Levy	2	-	–	–	–	–	–	–	–	–	–
Operational Revenue	2	667	716	714	–	–	–	616	–	–	–
Gains on disposal of Assets	2	-	–	–	–	–	–	–	–	–	–
Other Gains	2	-	–	–	–	–	–	–	–	–	–
Discontinued Operations		-	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**183 758**	**249 930**	**241 910**	**254 396**	**251 709**	**251 709**	**209 643**	**283 532**	**291 869**	**301 698**
Expenditure											
Employee related costs	2	80 917	96 635	114 480	97 832	97 296	97 296	87 513	94 858	94 254	101 553
Remuneration of councillors	2	3 273	3 956	4 264	3 526	3 526	3 526	3 427	4 713	4 868	5 029
Bulk purchases - electricity	2	55 313	60 101	63 298	82 476	82 476	82 476	56 385	84 407	95 380	107 780
Inventory consumed	2,8	2 907	5 318	3 759	8 331	8 256	8 256	2 613	6 648	6 702	6 914
Debt impairment	2,3	29 561	29 222	(40 672)	13 468	13 468	13 468	–	21 343	20 195	19 122
Depreciation and amortisation	2	13 957	17 799	40 078	13 179	13 179	13 179	10 982	18 532	19 143	19 774
Interest	2	6 069	4 185	679	1 346	1 346	1 346	533	1 135	1 175	1 213
Contracted services	2	19 896	35 829	20 514	20 447	18 162	18 162	10 876	14 034	11 118	12 121
Transfers and subsidies	2	255	396	589	590	590	590	175	590	590	590
Irrecoverable debts written off	2	-	–	13 534	–	–	–	44	175	181	187
Operational costs	2	16 806	23 352	16 845	21 662	22 184	22 184	9 954	20 529	17 677	18 085
Losses on disposal of Assets	2	(609)	1 272	1 329	–	–	–	–	–	–	–
Other Losses	2	866	486	–	–	–	–	–	–	–	–
Total Expenditure		**229 211**	**278 551**	**238 696**	**262 857**	**260 483**	**260 483**	**182 501**	**266 963**	**271 284**	**292 367**
Surplus/(Deficit)		**(45 453)**	**(28 622)**	**3 214**	**(8 461)**	**(8 774)**	**(8 774)**	**27 141**	**16 569**	**20 585**	**9 330**
Transfers and subsidies - capital (monetary allocations)	6	8 426	16 611	18 627	15 779	19 572	19 572	10 681	24 050	26 556	61 199
Transfers and subsidies - capital (in-kind)	6	–	–	3	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(37 027)**	(12 011)	21 843	**7 317**	**10 798**	**10 798**	37 822	**40 620**	**47 141**	**70 529**
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**(37 027)**	(12 011)	21 843	7 317	10 798	10 798	37 822	40 620	47 141	70 529
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(37 027)**	(12 011)	21 843	7 317	10 798	10 798	37 822	40 620	47 141	70 529
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**(37 027)**	**(12 011)**	**21 843**	**7 317**	**10 798**	**10 798**	**37 822**	**40 620**	**47 141**	**70 529**

Table A5 – Capital Expenditure Budget by Vote

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES		–	193	–	–	–	–	–	–	–	–
Vote 3 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–	–
Vote 4 - TECHNICAL SERVICES		(0)	26 554	16 944	13 721	17 019	17 019	8 995	13 957	10 918	11 129
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–	–	–	–
Vote 6 - CORPORATE SERVICES (Continued)		–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		**(0)**	**26 747**	**16 944**	**13 721**	**17 019**	**17 019**	**8 995**	**13 957**	**10 918**	**11 129**
Single-year expenditure *to be appropriated*	2										
Vote 1 - MUNICIPAL MANAGER		0	–	140	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES		(21 238)	–	293	–	167	167	–	–	–	–
Vote 3 - FINANCIAL SERVICES		7 054	–	–	–	–	–	–	–	–	–
Vote 4 - TECHNICAL SERVICES		17 231	6 279	4 110	–	–	–	–	6 957	12 174	42 087
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–	–	–	–
Vote 6 - CORPORATE SERVICES (Continued)		–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**3 047**	**6 279**	**4 543**	**–**	**167**	**167**	**–**	**6 957**	**12 174**	**42 087**
Total Capital Expenditure - Vote	3,7	**3 047**	**33 026**	**21 487**	**13 721**	**17 186**	**17 186**	**8 995**	**20 913**	**23 092**	**53 216**
Capital Expenditure - Functional											
Governance and administration		**7 054**	**–**	**348**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Executive and council		0	–	140	–	–	–	–	–	–	–
Finance and administration		7 054	–	208	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**193**	**86**	**–**	**167**	**167**	**–**	**–**	**–**	**–**
Community and social services		–	51	86	–	167	167	–	–	–	–
Sport and recreation		–	142	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**(21 238)**	**–**	**26**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development		–	–	–	–	–	–	–	–	–	–
Road transport		(21 238)	–	26	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		**17 231**	**32 833**	**21 027**	**13 721**	**17 019**	**17 019**	**8 995**	**20 913**	**23 092**	**53 216**
Energy sources		873	384	4 110	2 967	2 967	2 967	–	–	661	665
Water management		(873)	7 093	779	1 217	4 516	4 516	716	11 304	12 174	42 087
Waste water management		17 231	24 225	13 836	9 536	9 536	9 536	8 279	9 609	10 258	10 464
Waste management		–	1 130	2 303	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3,7	**3 047**	**33 026**	**21 487**	**13 721**	**17 186**	**17 186**	**8 995**	**20 913**	**23 092**	**53 216**
Funded by:											
National Government		17 231	20 662	16 139	12 503	12 503	12 503	8 279	16 566	23 092	53 216
Provincial Government		–	1 085	4 889	1 217	4 516	4 516	716	4 348	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**17 231**	**21 747**	**21 027**	**13 721**	**17 019**	**17 019**	**8 995**	**20 913**	**23 092**	**53 216**
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		(21 238)	11 279	374	–	–	–	–	–	–	–
Total Capital Funding	7	**(4 007)**	**33 026**	**21 401**	**13 721**	**17 019**	**17 019**	**8 995**	**20 913**	**23 092**	**53 216**

Table A6 – Budgeted Financial Position

WC041 Kannaland - Table A6 Budgeted Financial Position											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	20 729	9 707	34 673	18 162	15 309	15 309	45 182	25 062	18 292	18 095
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transaction	3	4 505	32 456	89 823	54 173	54 173	54 173	116 544	160 751	191 872	220 867
Receivables from non-exchange transactions	3	(323)	2 459	12 540	458	458	458	14 357	21 523	22 259	26 320
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	2 400	1 974	3 845	116	169	169	1 844	1 249	335	(608)
VAT	6	14 041	11 265	16 684	(27 873)	(27 379)	(27 379)	10 593	44 019	16 502	21 803
Other current assets	7	(1 063)	(1 062)	(1 428)	(1 062)	(1 062)	(1 062)	(115)	505	505	505
Total current assets		**40 289**	**56 799**	**156 137**	**43 973**	**41 668**	**41 668**	**188 404**	**253 108**	**249 765**	**286 982**
Non current assets											
Investments	8	(94)	–	–	–	–	–	–	–	–	–
Investment property	9	1 105	1 064	2 134	1 064	1 064	1 064	1 018	1 219	1 219	1 219
Property, plant and equipment	10	295 868	306 586	640 024	309 004	312 470	312 470	322 211	347 383	344 377	365 647
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living and non-living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	–	–	–	–	–	–	–	–	–	–
Intangible assets	14	9	8	16	4	4	4	3	2	1	(0)
Trade and other receivables from exchange transaction	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transaction	15	–	–	–	–	–	–	–	–	–	–
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		**296 888**	**307 657**	**642 174**	**310 072**	**313 537**	**313 537**	**323 232**	**348 604**	**345 597**	**366 866**
TOTAL ASSETS		**337 177**	**364 457**	**798 311**	**354 045**	**355 205**	**355 205**	**511 636**	**601 712**	**595 362**	**653 847**
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	–	–	–	–	–	–	–	–	–	–
Consumer deposits	19	1 364	1 446	3 030	1 446	1 446	1 446	1 670	1 701	1 701	1 701
Trade and other payables from exchange transactions	20	92 235	89 866	199 554	104 511	102 190	102 190	111 862	144 952	39 306	41 281
Trade and other payables from non-exchange transacti	21	13 792	14 991	37 187	15 581	15 581	15 581	33 386	49 240	20 653	21 312
Provision	22	5 339	2 654	16 627	4 735	4 735	4 735	11 361	21 818	21 818	21 818
VAT	23	14 146	19 884	16 450	(18 745)	(18 745)	(18 745)	18 245	26 435	–	–
Other current liabilities	24	–	–	–	–	–	–	–	–	–	–
Total current liabilities		**126 876**	**128 841**	**272 849**	**107 528**	**105 208**	**105 208**	**176 524**	**244 147**	**83 478**	**86 113**
Non current liabilities											
Financial liabilities	25	–	–	–	–	–	–	–	–	–	–
Provision	26	41 595	33 786	56 074	37 090	37 090	37 090	38 636	35 286	–	–
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	(723)	733	5 536	11 550	11 550	11 550	–	28 336	–	–
Total non current liabilities		**40 872**	**34 519**	**61 610**	**48 640**	**48 640**	**48 640**	**38 636**	**63 622**	**–**	**–**
TOTAL LIABILITIES		**167 748**	**163 360**	**334 460**	**156 168**	**153 848**	**153 848**	**215 159**	**307 769**	**83 478**	**86 113**
NET ASSETS		**169 429**	**201 096**	**463 851**	**197 877**	**201 358**	**201 358**	**296 477**	**293 944**	**511 884**	**567 734**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	163 317	190 150	428 226	197 416	197 416	197 416	240 247	293 482	47 141	70 529
Reserves and funds	30	462	462	923	462	462	462	462	462	–	–
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10	**163 779**	**190 612**	**429 149**	**197 877**	**197 877**	**197 877**	**240 708**	**293 944**	**47 141**	**70 529**

Table A7 – Budgeted Cash Flows

WC041 Kannaland - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		4 921	17 177	19 650	27 286	27 286	27 286	(17 363)	27 303	29 299	31 001
Service charges		73 412	82 221	100 836	151 165	151 165	151 165	(90 017)	156 223	168 681	178 905
Other revenue		2 593	16 053	17 289	24 122	24 122	24 122	(9 417)	6 938	4 187	4 424
Transfers and Subsidies - Operational	1	43 410	73 430	56 202	53 464	50 778	50 778	(48 547)	49 078	49 472	51 284
Transfers and Subsidies - Capital	1	13 170	19 652	24 160	15 779	19 572	19 572	(24 433)	24 050	26 556	61 199
Interest		–	–	–	3 775	3 775	3 775	–	4 499	4 827	5 180
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		146 763	(163 401)	(113 202)	(249 711)	(249 878)	(249 878)	(70 876)	(232 563)	(244 111)	(258 600)
Interest		–	–	–	(1 346)	(1 346)	(1 346)	–	(1 135)	(1 176)	(1 213)
Transfers and Subsidies	1	–	–	–	–	–	–	–	(590)	(590)	(590)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**284 270**	**45 131**	**104 935**	**24 534**	**25 474**	**25 474**	**(260 654)**	**33 803**	**37 146**	**71 591**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		280	(94)	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		23 452	5 930	20 478	–	(334)	(334)	10 283	(24 050)	(26 556)	(61 199)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**23 732**	**5 836**	**20 478**	**–**	**(334)**	**(334)**	**10 283**	**(24 050)**	**(26 556)**	**(61 199)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	(19)	–	–	–
Payments											
Repayment of borrowing		(216)	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(216)**	**–**	**–**	**–**	**–**	**–**	**(19)**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**307 786**	**50 967**	**125 413**	**24 534**	**25 140**	**25 140**	**(250 389)**	**9 753**	**10 590**	**10 392**
Cash/cash equivalents at the year begin:	2	**30 934**	**20 729**	**21 363**	9 707	9 707	9 707	**23 018**	**15 309**	**25 062**	**35 651**
Cash/cash equivalents at the year	2	**338 720**	**71 696**	**146 776**	**34 241**	**34 847**	**34 847**	**(227 372)**	**25 062**	**35 651**	**46 043**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

Total Receipts	*137 787*	*208 438*	*218 137*	*275 591*	*276 697*	*276 697*	*(189 777)*	*268 091*	*283 023*	*331 994*
Total Payments	*170 215*	*(157 472)*	*(92 724)*	*(251 057)*	*(251 558)*	*(251 558)*	*(60 593)*	*(258 338)*	*(272 433)*	*(321 601)*
	308 002	*50 967*	*125 413*	*24 534*	*25 140*	*25 140*	*(250 370)*	*9 753*	*10 590*	*10 392*
Borrowings & Investments & Cash Deposits	*280*	*(94)*	-	-	-	-	*(19)*	-	-	-
Repayment of Borrowing	*(216)*	-	-	-	-	-	-	-	-	-
	308 065	*50 873*	*125 413*	*24 534*	*25 140*	*25 140*	*(250 389)*	*9 753*	*10 590*	*10 392*
BALANCE NET INCREASE/ (DECREASE) IN CASH	*(280)*	*94*	-	-	-	-	-	-	-	-

Table A8 – Cash Backed Reserves / Accumulated Surplus Reconciliation

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	338 720	71 696	146 776	34 241	34 847	34 847	(227 372)	25 062	35 651	46 043
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	(94)	–	–	–	–	–	–	–	–	–
Cash and investments available:		**338 626**	**71 696**	**146 776**	**34 241**	**34 847**	**34 847**	**(227 372)**	**25 062**	**35 651**	**46 043**
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent cond		13 792	14 991	37 187	14 991	14 991	14 991	33 386	29 245	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	3	–	–	–	–	–	–	–	–	–	–
Other provisions		–	–	–	–	–	–	–	–	–	–
Long term investments committed	4	(94)	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		**13 698**	**14 991**	**37 187**	**14 991**	**14 991**	**14 991**	**33 386**	**29 245**	**–**	**–**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to		**324 928**	**56 705**	**109 588**	**19 250**	**19 856**	**19 856**	**(260 758)**	**(4 184)**	**35 651**	**46 043**
Creditors transferred to Debt Relief - Non-Current portion		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to I		**324 928**	**56 705**	**109 588**	**19 250**	**19 856**	**19 856**	**(260 758)**	**(4 184)**	**35 651**	**46 043**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

Description	Ref	2022/23	2023/24	2024/25	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Other working capital requirements											
Debtors		1 263	11 692	39 950	32 617	32 617	32 617	(52 816)	82 220	99 210	117 590
Creditors due		92 235	89 866	199 554	104 511	102 190	102 190	111 862	144 952	39 306	41 281
Total		(90 972)	(78 174)	(159 604)	(71 894)	(69 573)	(69 573)	(164 678)	(62 732)	59 904	76 309
Debtors collection assumptions											
Balance outstanding - debtors		4 182	34 915	102 363	54 631	54 631	54 631	130 900	182 273	214 132	247 187
Estimate of debtors collection rate		30,2%	33,5%	39,0%	59,7%	59,7%	59,7%	-40,3%	45,1%	46,3%	47,6%
Long term investments committed											
Balance (*Insert description; eg sinking fund*)											
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–	–
Deposit Taking Institutions		(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		–	–	–	–	–	–	–	–	–	–
		(94)	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases		–	–	–	–	–	–	–	–	–	–
Employee Benefit		–	–	–	–	–	–	–	–	–	–
Non-current Provisions		–	–	–	–	–	–	–	–	–	–
Valuation		–	–	462	462	923	462	462	462	462	462
Investment in associate account		–	–	–	–	–	–	–	–	–	–
Capitalisation		–	–	–	–	–	–	–	–	–	–
	6	–	–	462	462	923	462	462	462	462	462

Table A9 – Asset Management

ASSET REGISTER SUMMARY - PPE (WDV)	5	296 982	307 657	642 174	310 072	313 537	313 537	348 604	345 597	366 866
Roads Infrastructure		36 080	34 344	82 032	32 135	32 135	32 135	53 264	50 314	47 269
Storm water Infrastructure		5 620	5 606	14 723	5 606	5 606	5 606	10 090	10 090	10 090
Electrical Infrastructure		63 440	61 534	117 795	62 318	62 318	62 318	61 137	59 641	58 079
Water Supply Infrastructure		106 151	98 859	181 689	94 635	94 635	94 635	109 417	109 152	133 408
Sanitation Infrastructure		54 739	66 430	117 263	75 139	78 437	78 437	71 475	77 700	84 003
Solid Waste Infrastructure		3 163	1 223	3 632	1 070	1 070	1 070	2 724	975	(830)
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***269 194***	***267 997***	***517 135***	***270 903***	***274 201***	***274 201***	***308 106***	***307 872***	***332 020***
Community Assets		24 792	23 261	47 379	21 897	21 897	21 897	26 393	24 733	23 020
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		1 105	1 064	2 134	1 064	1 064	1 064	1 219	1 219	1 219
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		(8 384)	4 483	53 129	6 356	6 356	6 356	7 639	7 639	7 639
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–		–	–
Intangible Assets		9	8	16	4	4	4	2	1	(0)
Computer Equipment		572	778	499	234	234	234	197	(326)	(883)
Furniture and Office Equipment		692	835	1 393	707	874	874	1 121	938	749
Machinery and Equipment		2 244	1 591	3 350	1 591	1 591	1 591	(497)	(497)	(497)
Transport Assets		2 178	3 061	7 705	2 737	2 737	2 737	(583)	(988)	(1 407)
Land		4 580	4 580	9 435	4 580	4 580	4 580	5 006	5 006	5 006
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**296 982**	**307 657**	**642 174**	**310 072**	**313 537**	**313 537**	**348 604**	**345 597**	**366 866**
EXPENDITURE OTHER ITEMS										
Depreciation	7	13 957	17 799	40 078	13 179	13 179	13 179	18 532	19 143	19 774
Repairs and Maintenance by Asset Class	3	**22 953**	**35 556**	**29 286**	**7 406**	**7 736**	**7 736**	**4 791**	**4 892**	**5 072**
Roads Infrastructure		4 388	4 332	4 189	2 005	2 005	2 005	1 000	1 033	1 066
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 230	5 001	5 985	1 300	1 450	1 450	870	897	924
Water Supply Infrastructure		3 887	9 985	5 594	1 360	1 290	1 290	1 304	1 347	1 390
Sanitation Infrastructure		485	4 042	2 826	1 300	1 300	1 300	350	362	373
Solid Waste Infrastructure		3 277	8 538	6 693	330	330	330	63	52	53
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***17 267***	***31 899***	***25 287***	***6 295***	***6 375***	***6 375***	***3 587***	***3 690***	***3 806***
Community Facilities		2 694	680	953	383	383	383	135	135	135
Sport and Recreation Facilities		–	–	–	–	–	–	20	20	20
Community Assets		***2 694***	***680***	***953***	***383***	***383***	***383***	***155***	***155***	***155***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		1 626	1 612	2 601	187	187	187	140	110	110
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1 626***	***1 612***	***2 601***	***187***	***187***	***187***	***140***	***110***	***110***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	**159**	**164**	**204**
Transport Assets		**1 365**	**1 365**	**445**	**540**	**790**	**790**	**750**	**773**	**796**
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**36 910**	**53 355**	**69 363**	**20 585**	**20 915**	**20 915**	**23 322**	**24 035**	**24 845**
Renewal and upgrading of Existing Assets as % of total capex		*202,8%*	*82,2%*	*68,0%*	*100,0%*	*99,0%*	*99,0%*	*100,0%*	*100,0%*	*100,0%*
Renewal and upgrading of Existing Assets as % of deprecn		*44,3%*	*152,6%*	*36,5%*	*104,1%*	*129,1%*	*129,1%*	*112,9%*	*120,6%*	*269,1%*
R&M as a % of PPE & Investment Property		*7,7%*	*11,6%*	*4,6%*	*2,4%*	*2,5%*	*2,5%*	*1,4%*	*1,4%*	*1,4%*
Renewal and upgrading and R&M as a % of PPE and Investment Prop		*9,8%*	*20,4%*	*6,8%*	*6,8%*	*7,9%*	*7,9%*	*7,4%*	*8,1%*	*15,9%*

Table SA10 – Funding Measurement

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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	338 720	71 696	146 776	34 241	34 847	34 847	(227 372)	25 062	35 651	46 043
Cash + investments at the yr end less applications - R'000	18(1)b	2	324 928	56 705	109 588	19 250	19 856	19 856	(260 758)	(4 184)	35 651	46 043
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(37 027)	(12 011)	21 843	7 317	10 798	10 798	37 822	40 620	47 141	70 529
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	13,9%	(1,2%)	9,4%	(6,0%)	(6,0%)	(25,8%)	9,2%	(2,6%)	(2,7%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	30,2%	33,5%	39,0%	59,7%	59,7%	59,7%	(40,3%)	45,1%	46,3%	47,6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	23,2%	19,1%	(25,4%)	7,3%	7,3%	7,3%	0,0%	10,0%	9,2%	8,4%
Capital payments % of capital expenditure	18(1)c;19	8	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
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								67,2%	65,2%	72,8%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	735,0%	193,2%	(46,6%)	0,0%	0,0%	139,6%	233,6%	17,5%	15,4%
Long term receivables % change - incr(decr)	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	7,7%	11,6%	4,6%	2,4%	2,5%	2,5%	1,4%	1,4%	1,4%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	231,5%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	33,3%	52,7%	79,1%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current 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

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a		0,0%	19,9%	4,8%	15,4%	0,0%	0,0%	(19,8%)	15,2%	3,4%	3,3%
% incr Property Tax	18(1)a		0,0%	9,6%	1,8%	4,3%	0,0%	0,0%	(15,0%)	31,8%	3,3%	3,2%
% incr Service charges - Electricity	18(1)a		0,0%	14,4%	17,7%	24,8%	0,0%	0,0%	(26,2%)	10,8%	3,4%	3,4%
% incr Service charges - Water	18(1)a		0,0%	64,7%	(24,0%)	22,0%	0,0%	0,0%	(18,2%)	3,9%	3,3%	3,2%
% incr Service charges - Waste Water Management	18(1)a		0,0%	5,6%	10,7%	(27,5%)	0,0%	0,0%	25,5%	49,3%	3,3%	3,2%
% incr Service charges - Waste Management	18(1)a		0,0%	1,1%	10,3%	(6,8%)	0,0%	0,0%	(2,1%)	22,6%	3,3%	3,2%
% 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		127 509	152 869	160 255	184 971	184 971	184 971	148 355	213 035	220 219	227 465
Service charges			127 509	152 869	160 255	184 971	184 971	184 971	148 355	213 035	220 219	227 465
Property rates			25 562	28 008	28 504	29 723	29 723	29 723	25 266	39 180	40 473	41 768
Service charges - electricity revenue			64 073	73 292	86 289	107 694	107 694	107 694	79 486	119 362	123 455	127 604
Service charges - water revenue			20 258	33 366	25 346	30 912	30 912	30 912	25 275	32 118	33 178	34 239
Service charges - sanitation revenue			8 707	9 196	10 179	7 384	7 384	7 384	9 268	11 020	11 384	11 748
Service charges - refuse removal			8 910	9 006	9 937	9 258	9 258	9 258	9 060	11 354	11 730	12 106
Service charges - other												
Interest			1 215	1 208	1 324	1 450	1 450	1 450	1 218	1 504	1 559	1 617
Capital expenditure excluding capital grant funding			(14 184)	11 279	459	–	167	167	–	–	–	–
Cash receipts from ratepayers	18(1)a		80 926	115 450	137 775	202 573	202 573	202 573	(116 797)	190 464	202 168	214 331
Ratepayer & Other revenue	18(1)a		267 979	344 754	353 020	339 294	339 294	339 294	289 473	422 241	436 351	450 548
Change in consumer debtors (current and non-current)			N/A	30 734	67 448	(47 732)	–	–	76 269	51 373	31 858	33 055
Operating and Capital Grant Revenue	18(1)a		50 002	89 357	75 229	69 243	70 350	70 350	55 044	73 128	76 028	112 483
Capital expenditure - total	20(1)(vi)		3 047	33 026	21 487	13 721	17 186	17 186	8 995	20 913	23 092	53 216
Capital expenditure - renewal	20(1)(vi)		7 054	–	–	–	–	–		6 957	12 174	42 087
Supporting benchmarks												
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										44 897	44 991	46 664
Provincial operating grants										44 897	44 991	46 664
Provincial capital grants										–	–	–
District Municipality grants										19 050	26 556	61 199
Total gazetted/advised national, provincial and district grants										108 844	116 538	154 527
Average annual collection rate (arrears inclusive)												

Trend												
Change in consumer debtors (current and non-current)			N/A	30 734	67 448	(47 732)	–	–	76 269	51 373	31 858	33 055
Total Operating Revenue			183 758	249 930	241 910	254 396	251 709	251 709	209 643	283 532	291 869	301 698
Total Operating Expenditure			229 211	278 551	238 696	262 857	260 483	260 483	182 501	266 963	271 284	292 367
Operating Performance Surplus/(Deficit)			(45 453)	(28 622)	3 214	(8 461)	(8 774)	(8 774)	27 141	16 569	20 585	9 330
Cash and Cash Equivalents (30 June 2012)										–		
Revenue												
% Increase in Total Operating Revenue				36,0%	(3,2%)	5,2%	(1,1%)	0,0%	(16,7%)	12,6%	2,9%	3,4%
% Increase in Property Rates Revenue				9,6%	1,8%	4,3%	0,0%	0,0%	(15,0%)	55,1%	3,3%	3,2%
% Increase in Electricity Revenue				14,4%	17,7%	24,8%	0,0%	0,0%	(26,2%)	10,8%	3,4%	3,4%
% Increase in Property Rates & Services Charges				19,9%	4,8%	15,4%	0,0%	0,0%	(19,8%)	15,2%	3,4%	3,3%
Expenditure												
% Increase in Total Operating Expenditure			0,0%	21,5%	(14,3%)	10,1%	(0,9%)	0,0%	(29,9%)	2,5%	1,6%	7,8%
% Increase in Employee Costs			0,0%	19,4%	18,5%	(14,5%)	(0,5%)	0,0%	(10,1%)	(2,5%)	(0,6%)	7,7%
% Increase in Electricity Bulk Purchases			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	0	0	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)			0	0	0	0	0	0	0	0	0	0
R&M % of PPE			7,7%	11,6%	4,6%	2,4%	2,5%	2,5%		1,4%	1,4%	1,4%
Asset Renewal and R&M as a % of PPE			9,8%	20,4%	6,8%	6,8%	7,9%	7,9%		7,4%	8,1%	15,9%
Debt Impairment % of Total Billable Revenue			23,2%	19,1%	(25,4%)	7,3%	7,3%	7,3%	0,0%	10,0%	9,2%	8,4%
Capital Revenue												
Internally Funded & Other (R'000)			(21 238)	11 279	374	–	–	–	–	–	–	–
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			17 231	21 747	21 027	13 721	17 019	17 019	8 995	20 913	23 092	53 216
Internally Generated funds % of Non Grant Funding			100,0%	100,0%	100,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowing % of Non Grant Funding			0,0%	192,8%	5627,6%	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%
Capital Expenditure												
Total Capital Programme (R'000)			3 047	33 026	21 487	13 721	17 186	17 186	8 995	20 913	23 092	53 216
Asset Renewal			6 180	27 154	14 615	13 721	17 019	17 019	–	20 913	23 092	53 216
Asset Renewal % of Total Capital Expenditure			(154,3%)	82,2%	68,3%	100,0%	100,0%	100,0%	0,0%	100,0%	100,0%	100,0%
Cash												
Cash Receipts % of Rate Payer & Other			30,2%	33,5%	39,0%	59,7%	59,7%	59,7%	(40,3%)	45,1%	46,3%	47,6%
Cash Coverage Ratio			–	–	–	–	–	–	–	–	–	–
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			2,7%	1,5%	0,3%	0,5%	0,5%	0,5%	0,3%	0,4%	0,4%	0,4%
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%
Reserves												
Surplus/(Deficit)			324 928	56 705	109 588	19 250	19 856	19 856	(260 758)	(4 184)	35 651	46 043
Free Services												
Free Basic Services as a % of Equitable Share			(39,8%)	7,8%	110,3%	(59,0%)	(59,0%)	(59,0%)	95,5%	(47,5%)	(47,4%)	0,0%
Free Services as a % of Operating Revenue (excl operational transfers)			(3,0%)	0,5%	7,3%	(3,0%)	(3,0%)	(3,0%)	7,7%	(0,6%)	(0,6%)	0,0%
Total Operating Revenue			183 758	249 930	241 910	254 396	251 709	251 709	209 643	283 532	291 869	301 698
Total Operating Expenditure			229 211	278 551	238 696	262 857	260 483	260 483	182 501	266 963	271 284	292 367
Surplus/(Deficit) Budgeted Operating Statement			(45 453)	(28 622)	3 214	(8 461)	(8 774)	(8 774)	27 141	16 569	20 585	9 330
Surplus/(Deficit) Considering Reserves and Cash Backing			324 928	56 705	109 588	19 250	19 856	19 856	(260 758)	(4 184)	35 651	46 043
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	0	0	1	1
MTREF Funded ✓ / Unfunded ×		15	✓	✓	✓	✓	✓	✓	×	×	✓	✓

Table A10 – Basic Service Delivery Measurement

WC041 Kannaland - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		(2 986)	618	9 421	(4 119)	(4 119)	(4 119)	8 734	(4 272)	(4 412)
Sanitation (free sanitation service to **indigent households**)		(4 782)	988	14 922	(7 545)	(7 545)	(7 545)	13 866	(3 799)	(3 924)
Electricity/other energy (50kwh per **indigent** household per month)		(17)	4	70	(3 500)	(3 500)	(3 500)	43	(3 630)	(3 764)
Refuse (removed once a week **for indigent households**)		(5 448)	1 131	16 929	(7 841)	(7 841)	(7 841)	15 622	(7 969)	(8 232)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**(13 232)**	**2 740**	**41 342**	**(23 004)**	**(23 004)**	**(23 004)**	**38 265**	**(19 669)**	**(20 332)**
Highest level of free service provided per household										
Property rates (R value threshold)		2 220	2 925	3 485	3 638	3 638	3 638	–	–	–
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		252	265	278	289	289	289	–	–	–
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		262	276	288	301	301	301	–	–	–
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of**		(4 296)	858	13 517	(6 003)	(6 003)	(6 003)	12 722	(1 500)	(1 550)
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**(4 296)**	**858**	**13 517**	**(6 003)**	**(6 003)**	**(6 003)**	**12 722**	**(1 500)**	**(1 550)**

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Annual Budget Process

	PREPARE THE 2026/27 MTREF BUDGET				
a	Finalize salary budget for 2025/2026.	Expenditure CFO	Salary Budget	Internal Management Procedure	Mar ‘26
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	Mar ‘26
c	Finalize preliminary projections on operating budget for 2026/27	Budget Office	2026/27 Operating Budget	Internal Management Procedure	Dec ‘25
d	Provide Tariff list structure to Departments for 2026/27 Tariff inputs	Budget Office	Finalise 2026/27 Tariff list structure	Internal Management Procedure	Apr ‘26
e	Departments provide Tariff list information to Budget office for finalization of Draft Tariff list	Directors	Finalise 2026/27 Tariff list structure	Internal Management Procedure	Apr ‘26
f	Discuss Capital budget input with Directors	CFO Budget office	Compilation of first draft Capital Budget	Internal Management Procedure	Mar ‘26
g	Budget Steering Committee Meeting to table and consider draft Capital Budget for 2026/27 2nd Adjustment Capital Budget.	BS Committee	2026/27 adjustment budget Capital Budget	Internal Management Procedure	Mar ‘26
h	BS Committee Meeting to table and consider draft Capital Budget for 2026/27 MTREF and 2024/25 2nd Adjustment Budget, and draft 2026/27 Operating Budget	BS Committee CFO Budget office	2nd Adjustment Budget	Internal Management Procedure	Feb ‘26
i	Finalise Budget related policies	CFO	Review of all budget related policies	Internal Management Procedure	Feb ‘26
j	Kannaland Development Association Forum Meeting to ascertain private investment / funding support for 2026/27.	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				
a	Review final tariffs and charges and determine tariffs to balancethe budget and Finalise income budget for 2026/27.	CFO	Finalise 2026/27 Income Budget	MFMA Section 17	Feb '26
b	Submit Draft IDP to Director Corporate Services with proposedpublic participation programme.	IDP Manager	Review, Scrutinize, do quality check.	Internal Management Procedure	
c	Table Draft 5-year IDP and Draft Capital Budget to ExecutiveManagement	IDP Manager	Finalise Draft IDP and Capital Budget forreferral to IDP & B Steering Committee	Internal Management Procedure	Jan '26
d	Attend Provincial IDP INDABA 2	IDP Manager	Incorporate 25/26Government SectorDepartment Investment into IDP	MSA Section 24	April '26
e	Tabled Draft Spatial Development Framework to Council foradoption and alignment with 5-year IDP.	Director Planning & Economic Dev.	Adopt Spatial Development Frameworkand align IDP.	Spatial Planning Legislation	
f	LGMTEC 2/ SIME - Municipality receive inputs from National andProvincial Government and other bodies "Grant Allocations".	CFO Budget Office	Provincial Feedback Report on AppropriateGrant Funding Allocations in Budget	DORA	Mar '26
g	Table Draft IDP, Budget and SDBIP to Steering Committee forfinal overview, inclusiveness and quality check.	Mun. Manager	Draft IDP, Capital and Operating Budgetand SDBIP for 2026/27	MFMA No. 56 of 2003, MBRR Section 14 (2)	Mar '26
h	Workshop draft IDP and Budget with full Council	Mun Manager	Workshop draft IDP and Budget with fullcouncil	Internal procedure	Mar '26
i	Municipal Manager presents final draft IDP, Budget and Budget related policies to the mayor for perusal and tabling to Council.	Mun. Manager	Tabling of draft IDP to Mayor	MSA Section 30 (c) MFMA Section 21	Mar'26
j	Table Draft 5-year IDP, Budget, SDBIP, Budget related policiesand 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 '26

	PUBLICATION AND PUBLIC CONSULTATION PROCESS				
a	Publication of Draft IDP and Budget for public comment and consultation.	Budget Office IDP Manager	Tabled Draft IDP and Budget available for public viewing, scrutiny and comment.	MFMA Section 22(a); MSA Section 21A	March - April '26
b	Submission of Draft IDP and tabled annual budget and draft SDBIPs to National and Provincial Treasuries and Department of Local Government in both printed and electronic formats.	Budget Office IDP Manager	Draft IDP, tabled annual budget + SDBIP submitted	MFMA Section 22(b) MBRR 15 (3) (b) & 15(1)	Immediately after Tabling to Council
c	Consult Ward Committees on 5-year Draft IDP and Budget.	IDP Manager	Obtain input/comment from ward committees of Draft IDP and Budget	MFMA Section 22 & 23	April '26
d	Consult public on Draft IDP and Budget. Public Participation meetings in all wards.	IDP Manager	Inform and obtain public input/comment on draft IDP, Budget and tariffs.	MFMA Section 22 & 23	April ‘26
e	LGMTEC 3 / SIME - Provincial analysis (PT and DLG) of the 5- year draft IDP & Budget.	Mun. Manager Directors Budget Office IDP Manager	Provincial Feedback report on Draft IDP and Budget	MFMA Section 34	Jan/April ‘26
f	Kannaland Development Association Forum Meeting to consult stakeholders on 5-year Draft IDP and Budget.	IDP Manager LED Unit	Consult stakeholders on 5-year Draft IDP and Budget.	Internal Planning and Management Strategy	Apr '26
g	Deadline for Public inputs on IDP and Budget	IDP Manager	Consult stakeholders on draft 2024/25 revised IDP and Budget.	MSA Section 21	Apr ‘26
h	Executive Management analyse public comments on Draft IDP and Budget and prepare report with recommendations for Council’s perusal.	IDP Manager CFO Mun. Manager	Report with recommendations on public comments on Agenda	MFMA Section 22(a); MSA Section 21A	May ‘26

	APPROVAL OF 2024-2025 FIRST REVIEW IDP AND BUDGET				
a	Council considers comment from all stakeholders (including MTEC 3 report) on draft IDP and Budget and revised IDP and Budget accordingly if necessary	Mun. Manager CFO Council	Draft IDP and Budget revised	MFMA Section 16(1); MSA Section 21A	31 May ‘26
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 ‘26
c	Submission of approved IDP and Budget to National and Provincial Treasuries in both printed and electronic formats	Budget Office IDP Manager	Submission of approved IDP and Budget and related documents and resolutions	MFMA Section 24 MBRR Regulation 20	Within 10 days after final approval
d	Publish the approved 5-year IDP and Budget on Municipality’s website	Budget Office IDP Manager	Publication of approved IDP and annual budget and related documents	MFMA Section 22 MBRR Section 18 MSA Sections 21A and 21B	Within 10 days after final approval
e	Submission of IDP to MEC of Local Government	IDP Manager	Revised IDP document and letter to MEC for assessment	MSA Section 32 (1)	Within 10 days after final approval
f	Response/Feedback to public comments in respect of the IDP. Budget, tariffs and policies	Budget Office IDP Manager	Feedback to comments	MFMA	Jun ‘26

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 through the management has presented the 2026/27 Final budget to the community through public hearing platform during the month of April and May 2026.

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 2025/26 – 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

All budget related policies were reviewed, and other were amended as listed below:

- Property Rates Policy
- Credit Control and Debt Collection Policy.
- Cost Containment Policy (reviewed and approved during the 2025/26 financial year)
- Indigents Policy.
- Asset Management Policy.
- SCM Policy.

The following budget related policies remain unchanged

- Customer Care Policy
- Bad Debt Write-Off Policy
- Budget Policy
- Virement Policy
- Cash and Investment Policy
- Subsistence and travelling allowance policy.
- Long-Term Financial Planning Policy.

The below listed by-laws were reviewed and remain unchanged.

- 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 2026/2027 financial year is 3.4% and for the next two financial years at 3.3% (2027/2028) and 3.2% (2028/2029) respectively.
- Property rates tariffs will decrease by 39% in the 2026/27 and increase with the outer years being kept to the treasury forecasts of 3.3% (2027/2028) and 3.2% (2028/2029) 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 4.5% with the outer years at 3.3% and 3,2% respectively.
- Collection rates were calculated as follow:
    - 2025/2026 – 85% on average
    - 2026/2027 – 85% on average
    - 2028/2029 – 90% on average

The current calculation rate is 85% but it should be noted that the municipality has achieved 86% 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%.

The budget assumptions can be summarised as follows:

- CPI: 3.4% (2026/27), 3.3% (2027/28), 3.2% (2028/29).
- Collection Rate: 85% baseline, improving to 90%+.
- No property rate increases for 2026/27.
- Electricity tariffs based on NERSA approval and Eskom increases.
- Water tariffs restructured to increasing block tariffs.
- Employee cost increases limited to 4.5%.
- Focus on cost containment and elimination of non-essential expenditure.
- Growth limited to 1% due to infrastructure constraint.

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 132 &134

The budget considers guidance provided in MFMA Circular 134, emphasizing financial prudence, cost containment, and prioritization of essential services.

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

Expenditure Assumptions

Employee Costs

- Increase limited to 4.5%
- Strict control measures:
  - Overtime restrictions
  - No unfunded posts
  - Workforce rationalisation

Bulk Purchases

- Eskom increases fully provided for
- Water bulk costs escalated in line with trends

Repairs & Maintenance

- Prioritised to support asset sustainability
- Linked to revenue improvements

2.4 Indigent Assumptions

- Current register: 2,246 households
- Expected increase post-verification campaign
- Free basic services:
  - Limited to national thresholds.
  - Excess consumption to be billed.

Section 10 – Overview of budget funding

1.1. 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' the 2026/27 budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

The 2026/27 – 2028/29 MTREF is unfunded with a deficit of R44.5 million for the 2026/27 financial year, funded with R35.6 million and R46. million for the 2027/28 and 2028/29 financial years respectively.

Although the 2026/27 budget reflects a funding deficit of R46 million, the municipality commits to:

- A **phased funding plan** over the MTREF
- Progressive improvement in:
  - Revenue collection
  - Tariff alignment to cost of supply
  - Expenditure control

The outer years demonstrate **improving funding levels**, indicating a **credible path toward a funded budget**.

1.2 Financial Recovery Plan (FRP) Alignment

The budget is fully aligned to the approved **Financial Recovery Plan**, focusing on:

- Revenue enhancement and protection
- Cost containment (especially employee-related costs)
- Cash flow stabilization
- Reduction of outstanding creditors
- Compliance with Eskom Debt Relief Programme

1.3 Revenue Realism and Enhancement

Revenue projections are **conservative and evidence-based**, incorporating:

- Current **collection rate of 85%**
- No overstatement of revenue from untested initiatives
- Gradual inclusion of improvements from:
  - Smart prepaid electricity meters
  - New valuation roll
  - Indigent register clean-up
  - Debt collection interventions

Revenue improvements are **phased, not assumed upfront**, ensuring credibility.

1.4 Cost Reflectivity of Tariffs

The budget introduces a strong shift toward **cost-reflective tariffs**, in line with National Energy Regulator of South Africa guidance:

Key reforms:

- Electricity: Cost of Supply Study (pending finalisation)
- Water:
  - Introduction of **increasing block tariffs for commercial users**
  - Elimination of flat tariff structure
- Property rates:
  - Based on updated **General Valuation Roll**

Principle:

Users must progressively pay for the cost of services, while protecting indigent households.

1.5 Protection and Targeting of Indigent Support

The budget enforces **strict compliance with national Free Basic Services policy**:

- Indigent benefits limited to **national thresholds**
- No unlimited free services without funding source
- Strengthening of **indigent register credibility**

Special consideration:

- **Zoar and Vanwyksdorp** identified as high indigence areas
- Targeted registration campaign during public participation

Principle:

Subsidies must be **targeted, verified, and sustainable**.

1.6 Cash Flow and Liquidity Management

The budget prioritizes **cash-backed sustainability**:

- Alignment of billing, collection, and cash inflows
- Reduction of:
    - Debtors (R203.6 million) due as of 30th April 2026.
    - Long-outstanding creditors (R135.9 million) due as of 30th April 2026
- Strict adherence to:
    - Monthly cash flow projections (Table A7)

1.7 Expenditure Rationalisation and Cost Containment

The budget enforces **aggressive cost containment**, aligned to:

- MFMA Circular 123 &134
- National Treasury expenditure guidelines

Key principles:

- Employee costs must be reduced from unsustainable levels:
    - Currently >35.5% of Operating Expenditure Budget
- Overtime and standby strictly controlled.
- No unfunded positions.
- Elimination of non-essential spending.

Principle:

Affordability overrides historical spending patterns

1.8 Asset Sustainability and Infrastructure Investment

Budget prioritises:

- Maintenance of critical infrastructure

- Replacement of:
    - Faulty water meters
    - Bulk/zonal meters
- Improved asset management (Table A9)

Principle:

Revenue must support **asset sustainability and service reliability**

1.9 Credit Control and Revenue Protection

Enhanced credit control framework includes:

- Prepaid electricity expansion
- Split vending system (debt recovery)
- Debt collectors (R150 million handed over)
- Targeting illegal connections

Principle:

No service without accountability, except for verified indigents

1.10 Risk Management and Fiscal Discipline

The budget explicitly addresses key risks:

- Eskom Debt Relief Programme withdrawal
- High debtor concentration in Eskom areas (>52%)
- Non-cost-reflective tariffs
- High employee costs

Principle:

Budget decisions are **risk-informed and corrective**

The underlying principles can be summarized as follows:

- The budget is prepared in compliance with the MFMA and MBRR, ensuring transparency and credibility.
- Only realistically anticipated revenue is recognised.
- Progressive movement toward a funded budget is prioritised.

- Full alignment with the Financial Recovery Plan.
- Tariffs are progressively aligned to cost of supply.
- Indigent support is targeted and verified.
- Cash flow sustainability is prioritised.
- Aggressive cost containment is implemented.
- Revenue protection and credit control are strengthened.
- Financial risks are actively managed and mitigated.

1.11. Annexure A: Funding Plan

The municipality will implement the following interventions to eliminate the funding gap:

1. Revenue Enhancement:

- Indigent register verification and expansion.
- Improved billing accuracy and valuation roll alignment.
- Smart water meter rollout and illegal connection management.
- Debt collection enforcement (R150 million handed over).
- Establish farmers forum.

2. Tariff Reforms:

- Cost-reflective electricity tariffs (Cost of Supply Study)
- Increasing block water tariffs.
- Market-related rental and facility tariffs

3. Expenditure Control:

- Reduction of employee cost ratio.
- Overtime and standby restrictions.
- Elimination of non-essential spending.

4. Cash Flow Management:

- Improved collection rates.
- Prioritised creditor payments.
- Monthly cash flow monitoring.

5. Asset and Infrastructure Management:

- Meter replacement programme.
- Infrastructure maintenance prioritisation.

These interventions are expected to progressively close the funding gap over the MTREF period.

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

Table SA-10 Funding measurement

Trend											
Change in consumer debtors (current and non-current)		N/A	30 734	67 448	(47 732)	–	–	76 269	51 373	31 858	33 055
Total Operating Revenue		183 758	249 930	241 910	254 396	251 709	251 709	209 643	283 532	291 869	301 698
Total Operating Expenditure		229 211	278 551	238 696	262 857	260 483	260 483	182 501	266 963	271 284	292 367
Operating Performance Surplus/(Deficit)		(45 453)	(28 622)	3 214	(8 461)	(8 774)	(8 774)	27 141	16 569	20 585	9 330
Cash and Cash Equivalents (30 June 2012)									–		
Revenue											
% Increase in Total Operating Revenue			36,0%	(3,2%)	5,2%	(1,1%)	0,0%	(16,7%)	12,6%	2,9%	3,4%
% Increase in Property Rates Revenue			9,6%	1,8%	4,3%	0,0%	0,0%	(15,0%)	55,1%	3,3%	3,2%
% Increase in Electricity Revenue			14,4%	17,7%	24,8%	0,0%	0,0%	(26,2%)	10,8%	3,4%	3,4%
% Increase in Property Rates & Services Charges			19,9%	4,8%	15,4%	0,0%	0,0%	(19,8%)	15,2%	3,4%	3,3%
Expenditure											
% Increase in Total Operating Expenditure		0,0%	21,5%	(14,3%)	10,1%	(0,9%)	0,0%	(29,9%)	2,5%	1,6%	7,8%
% Increase in Employee Costs		0,0%	19,4%	18,5%	(14,5%)	(0,5%)	0,0%	(10,1%)	(2,5%)	(0,6%)	7,7%
% Increase in Electricity Bulk Purchases		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Average Cost Per Budgeted Employee Position (Remuneration)		0	0	0	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)		0	0	0	0	0	0	0	0	0	0
R&M % of PPE		7,7%	11,6%	4,6%	2,4%	2,5%	2,5%		1,4%	1,4%	1,4%
Asset Renewal and R&M as a % of PPE		9,8%	20,4%	6,8%	6,8%	7,9%	7,9%		7,4%	8,1%	15,9%
Debt Impairment % of Total Billable Revenue		23,2%	19,1%	(25,4%)	7,3%	7,3%	7,3%	0,0%	10,0%	9,2%	8,4%
Capital Revenue											
Internally Funded & Other (R'000)		(21 238)	11 279	374	–	–	–	–	–	–	–
Borrowing (R'000)		–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)		17 231	21 747	21 027	13 721	17 019	17 019	8 995	20 913	23 092	53 216
Internally Generated funds % of Non Grant Funding		100,0%	100,0%	100,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowing % of Non Grant Funding		0,0%	192,8%	5627,6%	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%
Capital Expenditure											
Total Capital Programme (R'000)		3 047	33 026	21 487	13 721	17 186	17 186	8 995	20 913	23 092	53 216
Asset Renewal		6 180	27 154	14 615	13 721	17 019	17 019	–	20 913	23 092	53 216
Asset Renewal % of Total Capital Expenditure		(154,3%)	82,2%	68,3%	100,0%	100,0%	100,0%	0,0%	100,0%	100,0%	100,0%
Cash											
Cash Receipts % of Rate Payer & Other		30,2%	33,5%	39,0%	59,7%	59,7%	59,7%	(40,3%)	45,1%	46,3%	47,6%
Cash Coverage Ratio		–	–	–	–	–	–	–	–	–	–
Borrowing											
Credit Rating (2009/10)									0		
Capital Charges to Operating		2,7%	1,5%	0,3%	0,5%	0,5%	0,5%	0,3%	0,4%	0,4%	0,4%
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%
Reserves											
Surplus/(Deficit)		324 928	56 705	109 588	19 250	19 856	19 856	(260 758)	(4 184)	35 651	46 043
Free Services											
Free Basic Services as a % of Equitable Share		(39,8%)	7,8%	110,3%	(59,0%)	(59,0%)	(59,0%)	95,5%	(47,5%)	(47,4%)	0,0%
Free Services as a % of Operating Revenue (excl operational transfers)		(3,0%)	0,5%	7,3%	(3,0%)	(3,0%)	(3,0%)	7,7%	(0,6%)	(0,6%)	0,0%
Total Operating Revenue		183 758	249 930	241 910	254 396	251 709	251 709	209 643	283 532	291 869	301 698
Total Operating Expenditure		229 211	278 551	238 696	262 857	260 483	260 483	182 501	266 963	271 284	292 367
Surplus/(Deficit) Budgeted Operating Statement		(45 453)	(28 622)	3 214	(8 461)	(8 774)	(8 774)	27 141	16 569	20 585	9 330
Surplus/(Deficit) Considering Reserves and Cash Backing		324 928	56 705	109 588	19 250	19 856	19 856	(260 758)	(4 184)	35 651	46 043
MTREF Funded (1) / Unfunded (0)	15	1	1	1	1	1	1	0	0	1	1
MTREF Funded ✓ / Unfunded ✗	15	✓	✓	✓	✓	✓	✓	✗	✗	✓	✓

Section 11 Table SA18 – Expenditure on allocations and grant programmes

WC041 Kannaland - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**37 777**	**40 069**	**42 195**	**43 817**	**43 817**	**43 817**	**44 897**	**44 991**	**46 664**
Operational Revenue:General Revenue:Equitable Share		33 260	35 348	37 479	38 962	38 962	38 962	40 072	41 370	42 931
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 031	1 220	1 255	1 378	1 378	1 378	1 343	–	–
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		2 932	2 932	2 900	2 900	2 900	2 900	2 900	3 000	3 100
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		554	569	561	577	577	577	582	621	633
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 - Imbizion		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**4 099**	**31 679**	**14 376**	**9 547**	**6 860**	**6 860**	**4 181**	**4 481**	**4 620**
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		4 099	30 679	14 376	9 547	6 860	6 860	4 181	4 419	4 558
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	1 000	–	–	–	–	–	62	62
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	**41 876**	**71 748**	**56 571**	**53 364**	**50 678**	**50 678**	**49 078**	**49 472**	**51 284**

Capital Transfers and Grants										
National Government:		**8 609**	**18 783**	**19 638**	**14 379**	**14 379**	**14 379**	**19 050**	**26 556**	**61 199**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	3 412	3 412	3 412	–	760	765
Municipal Infrastructure Grant [Schedule 5B]		8 609	11 843	10 638	10 967	10 967	10 967	11 050	11 796	12 034
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	6 940	9 000	–	–	–	8 000	14 000	48 400
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**1 075**	**300**	**4 522**	**1 400**	**5 193**	**5 193**	**5 000**	**–**	**–**
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		1 075	300	4 522	1 400	5 193	5 193	5 000	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	**9 684**	**19 083**	**24 160**	**15 779**	**19 572**	**19 572**	**24 050**	**26 556**	**61 199**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**51 560**	**90 831**	**80 731**	**69 143**	**70 250**	**70 250**	**73 128**	**76 028**	**112 483**

Section 12 Table SA21 – Allocations and grants made by the Municipality

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH TRANSFERS AND GRANTS											
Cash Transfers to other municipalities											
Operational	1	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Operational	2	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Operational	3	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Operational		255	396	320	400	400	400	–	400	400	400
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		255	396	320	400	400	400	–	400	400	400
Cash Transfers to Groups of Individuals											
Operational		–	–	107	190	190	190	175	190	190	190
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		–	–	107	190	190	190	175	190	190	190
TOTAL CASH TRANSFERS AND GRANTS	6	255	396	427	590	590	590	175	590	590	590
NON-CASH TRANSFERS AND GRANTS											
Non-Cash Transfers to other municipalities											
Operational	1	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Operational	2	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Operational	3	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Operational	4	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Groups of Individuals											
Operational	5	–	–	162	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		–	–	162	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	162	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	255	396	589	590	590	590	175	590	590	590

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 Table SA22 – Allowances and employee benefits

WC041 Kannaland - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		2 827	3 354	3 448	3 197	3 197	3 197	4 222	4 361	4 505
Cell phone Allowance		292	300	300	329	329	329	491	507	524
Housing Allowance		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		52	36	207	–	–	–	–	–	–
Office-bearer Allowance		–	–	–	–	–	–	–	–	–
Out of pocket Expenses		–	–	–	–	–	–	–	–	–
Travelling Allowance		–	–	–	–	–	–	–	–	–
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		**3 171**	**3 690**	**3 955**	**3 526**	**3 526**	**3 526**	**4 713**	**4 868**	**5 029**
Social Contributions										
Medial Aid Benefits		67	114	123	–	–	–	–	–	–
Pension Fund Contributions		36	152	187	–	–	–	–	–	–
Total Social Contributions		**103**	**266**	**309**	**-**	**-**	**-**	**-**	**-**	**-**
Total Councillors		**3 273**	**3 956**	**4 264**	**3 526**	**3 526**	**3 526**	**4 713**	**4 868**	**5 029**
% increase	4		**20,8%**	**7,8%**	**(17,3%)**	**–**	**–**	**33,7%**	**3,3%**	**3,3%**
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		2 729	3 377	3 410	5 175	5 175	5 175	5 406	5 652	6 426
Bonuses		–	–	–	–	–	–	–	–	–
Allowance										
Accommodation, Travel and Incidental		55	22	53	–	–	–	–	–	–
Cellular and Telephone	3	50	86	35	150	150	150	155	160	166
Housing Benefits	3	–	–	–	–	–	–	–	–	–
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	80	303	367	676	676	676	707	737	605
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		**185**	**411**	**455**	**826**	**826**	**826**	**862**	**898**	**771**
Service Related Benefits										
Acting	3	41	–	–	–	–	–	–	–	–
Bonus	3	–	–	–	–	–	–	–	–	–
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Scarcity	3	–	–	–	–	–	–	–	–	–
Standby Allowance	3	–	–	–	–	–	–	–	–	–
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		**41**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Salaries and Allowances		**2 955**	**3 787**	**3 865**	**6 001**	**6 001**	**6 001**	**6 268**	**6 549**	**7 197**
Social Contributions										
Bargaining Council		0	0	0	2	2	2	2	2	2
Group Life Insurance		2	0	0	82	82	82	85	89	33
Medical		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Unemployment Insurance		5	7	5	6	6	6	7	7	7
Total Social Contributions		**7**	**7**	**5**	**90**	**90**	**90**	**94**	**98**	**43**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–	–	–
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Costs Capitalised to PPE		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**2 963**	**3 794**	**3 870**	**6 091**	**6 091**	**6 091**	**6 362**	**6 647**	**7 240**
% increase	4		**28,1%**	**2,0%**	**57,4%**	**–**	**–**	**4,4%**	**4,5%**	**8,9%**
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		52 231	61 213	71 907	67 870	67 469	67 469	63 822	61 897	66 830
Bonuses		1 975	789	1 849	632	632	632	660	690	720
Allowance										
Accommodation, Travel and Incidental		6	28	119	–	–	–	80	80	80
Cellular and Telephone	3	127	107	138	146	146	146	146	152	112
Housing Benefits	3	337	339	418	481	481	481	503	526	555
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	2 790	3 614	4 164	4 516	4 376	4 376	4 682	4 859	5 192

Total Allowance		**3 260**	**4 088**	**4 839**	**5 143**	**5 003**	**5 003**	**5 411**	**5 617**	**5 940**
Service Related Benefits										
Acting	3	4 490	3 818	1 530	1 199	1 239	1 239	1 175	1 224	1 276
Bonus	3	1 976	2 429	4 759	2 848	2 844	2 844	3 566	3 727	3 983
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	(1 166)	1 771	5 464	150	150	150	150	150	150
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		–	–	–	–	–	–	–	–	–
Overtime		3 028	4 033	4 570	1 850	1 850	1 850	1 908	1 994	2 148
Scarcity	3	–	–	–	–	–	–	–	–	–
Standby Allowance	3	3 540	4 570	5 751	2 170	2 170	2 170	2 267	2 369	2 606
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		**11 868**	**16 622**	**22 073**	**8 217**	**8 253**	**8 253**	**9 065**	**9 464**	**10 162**
Total Salaries and Allowances		**69 333**	**82 712**	**100 668**	**81 861**	**81 356**	**81 356**	**78 958**	**77 667**	**83 652**
Social Contributions										
Bargaining Council		20	20	18	16	18	18	18	19	20
Group Life Insurance		23	130	134	89	89	89	93	97	101
Medical		2 168	2 395	2 424	2 336	2 322	2 322	2 043	2 135	2 306
Pension		6 714	7 108	6 862	6 894	6 853	6 853	6 815	7 122	7 633
Unemployment Insurance		418	475	502	545	567	567	569	567	601
Total Social Contributions		**9 343**	**10 127**	**9 941**	**9 880**	**9 848**	**9 848**	**9 538**	**9 940**	**10 661**
Post-retirement Benefit	6									
Medical		(723)	–	–	–	–	–	–	–	–
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit		**(723)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Costs Capitalised to PPE		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		**77 954**	**92 840**	**110 609**	**91 741**	**91 205**	**91 205**	**88 496**	**87 607**	**94 313**
% increase	4		**19,1%**	**19,1%**	**(17,1%)**	**(0,6%)**	**–**	**(3,0%)**	**(1,0%)**	**7,7%**
Total Parent Municipality		**84 190**	**100 590**	**118 743**	**101 358**	**100 822**	**100 822**	**99 571**	**99 123**	**106 582**

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 Table SA23 – Allowances & benefits_ Political office bearers

WC041 Kannaland - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	742 080	–	49 120	–	–	791 200
Chief Whip		–	–	–	–	–	–	–
Executive Mayor		1	927 590	–	49 120	–	–	976 710
Deputy Executive Mayor		1	413 980	–	49 120	–	–	463 100
Executive Committee		–	–	–	–	–	–	–
Total for all other councillors		#N/A	1 761 310	–	294 710	–	–	2 056 020
Section 79 committee chairperso		#N/A	376 720	–	49 120	–	–	425 840
Total Councillors	8	**#N/A**	**3 844 960**	**–**	**442 070**			**4 287 030**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 822 287	2 363	249 687	–	–	2 074 337
Chief Finance Officer		1	952 237	62 985	194 876	–	–	1 210 098
		1	2 631 037	28 558	417 657	–	–	3 077 252
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
List of each offical with packages >= senior manager								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
			–	–	–	–	–	–
			–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	**3**	**5 405 561**	**93 906**	**862 220**	**–**		**6 361 687**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**#N/A**	**9 250 521**	**93 906**	**1 304 290**	**–**		**10 648 717**

Section 14 Table SA25– Monthly targets for revenue, expenditure and cash flow

WC041 Kannaland - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		9 947	9 947	9 947	9 947	9 947	9 947	9 947	9 947	9 947	9 947	9 947	9 947	119 362	123 455	127 604
Service charges - Water		2 676	2 676	2 676	2 676	2 676	2 676	2 676	2 676	2 676	2 676	2 676	2 677	32 118	33 178	34 239
Service charges - Waste Water Management		918	918	918	918	918	918	918	918	918	918	918	918	11 020	11 384	11 748
Service charges - Waste Management		946	946	946	946	946	946	946	946	946	946	946	946	11 354	11 730	12 106
Sale of Goods and Rendering of Services		43	43	43	43	43	43	43	43	43	43	43	43	519	537	554
Agency services		125	125	125	125	125	125	125	125	125	125	125	125	1 504	1 559	1 617
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		954	954	954	954	954	954	954	954	954	954	954	954	11 449	11 827	12 206
Interest earned from Current and Non Current Assets		133	133	133	133	133	133	133	133	133	133	133	133	1 600	1 696	1 798
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		64	64	64	64	64	64	64	64	64	64	64	64	767	792	817
Licence and permits		20	20	20	20	20	20	20	20	20	20	20	20	244	251	259
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		29	29	29	29	29	29	29	29	29	29	29	29	345	356	367
Non-Exchange Revenue																
Property rates		3 265	3 265	3 265	3 265	3 265	3 265	3 265	3 265	3 265	3 265	3 265	3 265	39 180	40 473	41 768
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		108	108	108	108	108	108	108	108	108	108	108	108	1 292	1 338	1 386
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		4 090	4 090	4 090	4 090	4 090	4 090	4 090	4 090	4 090	4 090	4 090	4 090	49 078	49 472	51 284
Interest		308	308	308	308	308	308	308	308	308	308	308	308	3 700	3 822	3 944
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**23 628**	**23 628**	**23 628**	**23 628**	**23 628**	**23 628**	**23 628**	**23 628**	**23 628**	**23 628**	**23 628**	**23 628**	**283 532**	**291 869**	**301 698**
Expenditure																
Employee related costs		7 905	7 905	7 905	7 905	7 905	7 905	7 905	7 905	7 905	7 905	7 905	7 905	94 858	94 254	101 553
Remuneration of councillors		393	393	393	393	393	393	393	393	393	393	393	393	4 713	4 868	5 029
Bulk purchases - electricity		7 034	7 034	7 034	7 034	7 034	7 034	7 034	7 034	7 034	7 034	7 034	7 034	84 407	95 380	107 780
Inventory consumed		554	554	554	554	554	554	554	554	554	554	554	554	6 648	6 702	6 914
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	21 343	21 343	20 195	19 122
Depreciation and amortisation		1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	18 532	19 143	19 774
Interest		95	95	95	95	95	95	95	95	95	95	95	95	1 135	1 175	1 213
Contracted services		1 170	1 170	1 170	1 170	1 170	1 170	1 170	1 170	1 170	1 170	1 170	1 170	14 034	11 118	12 121
Transfers and subsidies		49	49	49	49	49	49	49	49	49	49	49	49	590	590	590
Irrecoverable debts written off		15	15	15	15	15	15	15	15	15	15	15	15	175	181	187
Operational costs		1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711	1 711	20 529	17 677	18 085
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	1 779	(19 564)	–	–	–
Total Expenditure		**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 248**	**266 963**	**271 284**	**292 367**
Surplus/(Deficit)		**1 381**	**1 381**	**1 381**	**1 381**	**1 381**	**1 381**	**1 381**	**1 381**	**1 381**	**1 381**	**1 381**	**1 380**	**16 569**	**20 585**	**9 330**
Transfers and subsidies - capital (monetary allocations)		2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	24 050	26 556	61 199
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 384**	**40 620**	**47 141**	**70 529**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 384**	**40 620**	**47 141**	**70 529**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 384**	**40 620**	**47 141**	**70 529**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 384**	**40 620**	**47 141**	**70 529**

Table SA26

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		696	696	696	696	696	696	696	696	696	696	696	696	8 348	8 619	8 929
Vote 2 - CORPORATE SERVICES		1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	1 630	19 564	20 705	21 241
Vote 3 - FINANCIAL SERVICES		4 507	4 507	4 507	4 507	4 507	4 507	4 507	4 507	4 507	4 507	4 507	4 507	54 083	55 909	57 789
Vote 4 - TECHNICAL SERVICES		18 799	18 799	18 799	18 799	18 799	18 799	18 799	18 799	18 799	18 799	18 799	18 799	225 587	233 192	274 936
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - CORPORATE SERVICES (Contiued)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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		**25 632**	**25 632**	**25 632**	**25 632**	**25 632**	**25 632**	**25 632**	**25 632**	**25 632**	**25 632**	**25 632**	**25 632**	**307 582**	**318 425**	**362 896**
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER		2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	29 178	23 466	24 408
Vote 2 - CORPORATE SERVICES		3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	42 997	40 717	43 288
Vote 3 - FINANCIAL SERVICES		3 669	3 669	3 669	3 669	3 669	3 669	3 669	3 669	3 669	3 669	3 669	3 669	44 029	44 105	44 147
Vote 4 - TECHNICAL SERVICES		12 502	12 502	12 502	12 502	12 502	12 502	12 502	12 502	12 502	12 502	12 502	12 503	150 030	162 244	179 749
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - CORPORATE SERVICES (Contiued)		61	61	61	61	61	61	61	61	61	61	61	61	728	752	776
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		**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 247**	**22 248**	**266 963**	**271 284**	**292 367**
Surplus/(Deficit) before assoc.		**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 384**	**40 620**	**47 141**	**70 529**
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	40 620	40 620	47 141	70 529
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 385**	**3 384**	**40 620**	**47 141**	**70 529**

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

Table SA27

WC041 Kannaland - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		5 252	5 252	5 252	5 252	5 252	5 252	5 252	5 252	5 252	5 252	5 252	5 252	63 025	65 142	67 352
Executive and council		696	696	696	696	696	696	696	696	696	696	696	696	8 348	8 619	8 929
Finance and administration		4 556	4 556	4 556	4 556	4 556	4 556	4 556	4 556	4 556	4 556	4 556	4 556	54 677	56 523	58 423
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	17 306	16 975	17 379
Community and social services		1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	16 994	16 611	16 913
Sport and recreation		5	5	5	5	5	5	5	5	5	5	5	5	62	64	66
Public safety		21	21	21	21	21	21	21	21	21	21	21	21	250	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	300	400
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		299	299	299	299	299	299	299	299	299	299	299	299	3 589	3 799	3 924
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		299	299	299	299	299	299	299	299	299	299	299	299	3 589	3 799	3 924
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		18 639	18 639	18 639	18 639	18 639	18 639	18 639	18 639	18 639	18 639	18 639	18 639	223 662	232 509	274 241
Energy sources		10 515	10 515	10 515	10 515	10 515	10 515	10 515	10 515	10 515	10 515	10 515	10 515	126 176	131 249	135 668
Water management		4 649	4 649	4 649	4 649	4 649	4 649	4 649	4 649	4 649	4 649	4 649	4 649	55 787	58 194	94 048
Waste water management		1 712	1 712	1 712	1 712	1 712	1 712	1 712	1 712	1 712	1 712	1 712	1 712	20 544	21 218	21 936
Waste management		1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	1 763	21 155	21 849	22 589
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		25 632	25 632	25 632	25 632	25 632	25 632	25 632	25 632	25 632	25 632	25 632	25 632	307 582	318 425	362 896
Expenditure - Functional																
Governance and administration		8 161	8 161	8 161	8 161	8 161	8 161	8 161	8 161	8 161	8 161	8 161	8 161	97 931	93 376	95 432
Executive and council		2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	2 432	29 178	23 466	24 408
Finance and administration		5 729	5 729	5 729	5 729	5 729	5 729	5 729	5 729	5 729	5 729	5 729	5 730	68 752	69 909	71 024
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		1 382	1 382	1 382	1 382	1 382	1 382	1 382	1 382	1 382	1 382	1 382	1 382	16 583	11 753	12 374
Community and social services		1 110	1 110	1 110	1 110	1 110	1 110	1 110	1 110	1 110	1 110	1 110	1 110	13 315	8 066	8 346
Sport and recreation		133	133	133	133	133	133	133	133	133	133	133	133	1 599	1 647	1 818
Public safety		32	32	32	32	32	32	32	32	32	32	32	32	385	402	420
Housing		107	107	107	107	107	107	107	107	107	107	107	107	1 285	1 637	1 790
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	17 119	17 840	19 813
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	17 119	17 840	19 813
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		11 277	11 277	11 277	11 277	11 277	11 277	11 277	11 277	11 277	11 277	11 277	11 278	135 329	148 316	164 748
Energy sources		7 826	7 826	7 826	7 826	7 826	7 826	7 826	7 826	7 826	7 826	7 826	7 826	93 911	105 347	118 100
Water management		1 561	1 561	1 561	1 561	1 561	1 561	1 561	1 561	1 561	1 561	1 561	1 561	18 727	19 939	21 487
Waste water management		868	868	868	868	868	868	868	868	868	868	868	868	10 411	10 498	10 468
Waste management		1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	12 280	12 533	14 693
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		22 247	22 247	22 247	22 247	22 247	22 247	22 247	22 247	22 247	22 247	22 247	22 248	266 963	271 284	292 367
Surplus/(Deficit) before assoc.		3 385	3 385	3 385	3 385	3 385	3 385	3 385	3 385	3 385	3 385	3 385	3 384	40 620	47 141	70 529
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	3 385	3 385	3 385	3 385	3 385	3 385	3 385	3 385	3 385	3 385	3 385	3 384	40 620	47 141	70 529

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

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

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

Section 16 – Contracts having future budgetary implications

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

Section 17 Table SA28– Capital expenditure details

WC041 Kannaland - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure *to be appropriated*	1															
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - TECHNICAL SERVICES		1 155	1 155	1 155	1 155	1 155	1 155	1 155	1 155	1 155	1 155	1 155	11 348	24 050	26 556	61 199
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - CORPORATE SERVICES (Continued)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**1 155**	**1 155**	**1 155**	**1 155**	**1 155**	**1 155**	**1 155**	**1 155**	**1 155**	**1 155**	**1 155**	**11 348**	**24 050**	**26 556**	**61 199**
Single-year expenditure *to be appropriated*																
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - TECHNICAL SERVICES		580	580	580	580	580	580	580	580	580	580	580	(6 377)	–	–	–
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - CORPORATE SERVICES (Continued)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	**580**	**580**	**580**	**580**	**580**	**580**	**580**	**580**	**580**	**580**	**580**	**(6 377)**	**–**	**–**	**–**
Total Capital Expenditure	2	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**4 971**	**24 050**	**26 556**	**61 199**

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

Table SA29

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–	**11 050**	**11 050**	**11 796**	**12 034**
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–	11 050	11 050	11 796	12 034
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**(6 079)**	**13 000**	**14 760**	**49 165**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	760	765
Water management		934	934	934	934	934	934	934	934	934	934	934	2 729	13 000	14 000	48 400
Waste water management		801	801	801	801	801	801	801	801	801	801	801	(8 808)	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**4 971**	**24 050**	**26 556**	**61 199**
Funded by:																
National Government		1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	**3 865**	**19 050**	**26 556**	**61 199**
Provincial Government		354	354	354	354	354	354	354	354	354	354	354	1 106	5 000	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**4 971**	**24 050**	**26 556**	**61 199**
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Funding		**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	**1 734**	1 734	4 971	24 050	26 556	61 199

Section 18 Table SA30 - Supporting tables

WC041 Kannaland - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	2 275	27 303	29 299	31 001
Service charges - electricity revenue	9 748	9 748	9 748	9 748	9 748	9 748	9 748	9 748	9 748	9 748	9 748	9 748	116 975	126 333	136 440
Service charges - water revenue	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	22 500	24 300	26 244
Service charges - sanitation revenue	781	781	781	781	781	781	781	781	781	781	781	781	9 367	10 013	7 380
Service charges - refuse revenue	615	615	615	615	615	615	615	615	615	615	615	615	7 380	8 035	8 842
Rental of facilities and equipment	88	88	88	88	88	88	88	88	88	88	88	88	1 050	1 122	1 200
Interest earned - external investments	133	133	133	133	133	133	133	133	133	133	133	133	1 600	1 696	1 798
Interest earned - outstanding debtors	242	242	242	242	242	242	242	242	242	242	242	242	2 899	3 131	3 382
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
Licences and permits	20	20	20	20	20	20	20	20	20	20	20	20	244	263	284
Agency services	398	398	398	398	398	398	398	398	398	398	398	398	4 779	1 873	1 944
Transfers and Subsidies - Operational	4 090	4 090	4 090	4 090	4 090	4 090	4 090	4 090	4 090	4 090	4 090	4 090	49 078	49 472	51 284
Other revenue	72	72	72	72	72	72	72	72	72	72	72	72	865	928	997
Cash Receipts by Source	**20 337**	**20 337**	**20 337**	**20 337**	**20 337**	**20 337**	**20 337**	**20 337**	**20 337**	**20 337**	**20 337**	**20 337**	**244 041**	**256 467**	**270 795**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	2 004	24 050	26 556	61 199
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vat Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (> 90 days) and Long Ter	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**22 341**	**22 341**	**22 341**	**22 341**	**22 341**	**22 341**	**22 341**	**22 341**	**22 341**	**22 341**	**22 341**	**22 341**	**268 091**	**283 023**	**331 994**
Cash Payments by Type															
Employee related costs	(17 329)	(7 611)	(7 611)	(7 611)	(7 611)	(7 611)	(7 611)	(7 611)	(7 611)	(7 611)	(7 611)	(7 611)	(101 055)	(106 108)	(112 474)
Remuneration of councillors	(393)	(393)	(393)	(393)	(393)	(393)	(393)	(393)	(393)	(393)	(393)	(393)	(4 713)	(4 868)	(5 029)
Finance charges	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(1 135)	(1 176)	(1 213)
Bulk purchases - Electricity	(6 917)	(6 917)	(6 917)	(6 917)	(6 917)	(6 917)	(6 917)	(6 917)	(6 917)	(6 917)	(6 917)	(6 917)	(83 000)	(87 150)	(92 379)
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(650)	(7 795)	(8 185)	(8 649)
Contracted services	(1 167)	(1 167)	(1 167)	(1 167)	(1 167)	(1 167)	(1 167)	(1 167)	(1 167)	(1 167)	(1 167)	(1 167)	(14 000)	(14 700)	(15 582)
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(143)	(590)	(590)	(590)
Other expenditure	(1 807)	(1 807)	(1 807)	(1 807)	(1 807)	(1 807)	(1 807)	(1 807)	(1 807)	(1 807)	(1 807)	(2 119)	(22 000)	(23 100)	(24 486)
Cash Payments by Type	**(28 398)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(19 093)**	**(234 288)**	**(245 877)**	**(260 403)**
Other Cash Flows/Payments by Type															
Capital assets	–	–	–	–	–	–	–	–	–	–	–	(24 050)	(24 050)	(26 556)	(61 199)
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**(28 398)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(18 680)**	**(43 143)**	**(258 338)**	**(272 433)**	**(321 601)**
NET INCREASE/(DECREASE) IN CASH HELD	**(6 057)**	**3 661**	**3 661**	**3 661**	**3 661**	**3 661**	**3 661**	**3 661**	**3 661**	**3 661**	**3 661**	**(20 802)**	**9 753**	**10 590**	**10 392**
Cash/cash equivalents at the month/year begin:	15 309	9 252	12 913	16 575	20 236	23 897	27 558	31 219	34 880	38 541	42 203	45 864	15 309	25 062	35 651
Cash/cash equivalents at the month/year end:	9 252	12 913	16 575	20 236	23 897	27 558	31 219	34 880	38 541	42 203	45 864	25 062	25 062	35 651	46 043

Table SA34c – Repairs and maintenance expenditure by asset class

WC041 Kannaland - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		17 267	31 899	25 287	6 295	6 175	6 175	3 589	3 692	3 808
Roads Infrastructure		4 388	4 332	4 189	2 005	2 005	2 005	1 001	1 035	1 068
Roads		3 596	164	70	–	–	–	–	–	–
Road Structures		792	4 168	4 119	2 005	2 005	2 005	1 001	1 035	1 068
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 230	5 001	5 985	1 300	1 250	1 250	870	897	924
Power Plants		1 971	82	1 218	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		3 260	4 919	4 766	1 300	1 250	1 250	870	897	924
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3 887	9 985	5 594	1 360	1 290	1 290	1 304	1 347	1 390
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		3 887	9 985	5 594	1 360	1 290	1 290	1 304	1 347	1 390
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		485	4 042	2 826	1 300	1 300	1 300	350	362	373
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		485	4 042	2 826	1 300	1 300	1 300	350	362	373
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		3 277	8 538	6 693	330	330	330	63	52	53
Landfill Sites		2 121	8 211	6 492	330	330	330	63	52	53
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		1 156	328	200	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		2 694	680	953	383	383	383	158	158	158
Community Facilities		2 694	680	953	383	383	383	138	138	138
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–

Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		1 856	124	295	123	123	123	3	3	3
Police		–	–	–	–	–	–	–	–	–
Parks		838	556	659	260	260	260	135	135	135
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	20	20	20
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	20	20	20
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**1 626**	**1 612**	**2 601**	**187**	**187**	**187**	**140**	**110**	**110**
Operational Buildings		1 626	1 612	2 601	187	187	187	140	110	110
Municipal Offices		1 626	1 612	2 601	187	187	187	140	110	110
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	159	164	204
Machinery and Equipment		–	–	–	–	–	–	159	164	204
Transport Assets		1 365	1 365	445	540	790	790	750	773	796
Transport Assets		1 365	1 365	445	540	790	790	750	773	796
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	**22 953**	**35 556**	**29 286**	**7 406**	**7 536**	**7 536**	**4 795**	**4 896**	**5 076**
R&M as a % of PPE		*7,8%*	*11,6%*	*4,6%*	*2,4%*	*2,4%*	*2,4%*	*1,5%*	*1,6%*	*12,9%*
R&M as % Operating Expenditure		*10,0%*	*12,8%*	*12,3%*	*2,8%*	*2,9%*	*2,9%*	*3,3%*	*2,1%*	*1,9%*

Table SA34d – Depreciation by asset class

WC041 Kannaland - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation by Asset Class/Sub-class										
Infrastructure		**11 756**	**15 316**	**14 102**	**10 814**	**10 814**	**10 814**	**10 643**	**10 990**	**11 342**
Roads Infrastructure		**3 176**	**3 447**	**2 785**	**2 210**	**2 210**	**2 210**	**2 005**	**2 069**	**2 135**
Roads		3 176	3 562	2 785	2 210	2 210	2 210	2 005	2 069	2 135
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	(115)	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		2 184	2 128	2 749	2 182	2 182	2 182	2 263	2 338	2 413
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		2 184	2 128	2 749	2 182	2 182	2 182	2 263	2 338	2 413
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3 461	4 719	4 590	4 224	4 224	4 224	4 380	4 525	4 670
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		3 461	4 718	4 590	4 224	4 224	4 224	4 380	4 525	4 670
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	1	–	–	–	–	–	–	–
Sanitation Infrastructure		2 902	4 048	3 328	2 045	2 045	2 045	1 856	1 915	1 977
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		2 902	4 017	3 328	2 045	2 045	2 045	1 856	1 915	1 977
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	31	–	–	–	–	–	–	–
Solid Waste Infrastructure		34	974	649	153	153	153	139	143	148
Landfill Sites		34	975	649	153	153	153	139	143	148
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		914	961	1 817	1 364	1 364	1 364	1 325	1 369	1 413
Community Facilities		**914**	**961**	**1 817**	**1 364**	**1 364**	**1 364**	**1 325**	**1 369**	**1 413**
Halls		685	773	691	383	383	383	354	366	378
Centres		–	–	–	–	–	–	–	–	–

Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		57	(129)	134	139	139	139	126	131	135
Cemeteries/Crematoria		38	87	255	123	123	123	112	116	119
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		134	230	737	717	717	717	732	756	781
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	0	22 517	–	–	–	–	–	–
Operational Buildings		**–**	**0**	**22 517**	**–**	**–**	**–**	**–**	**–**	**–**
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	0	22 517	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	5	5	4	4	4	4	4	4
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	5	5	4	4	4	4	4	4
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	5	5	4	4	4	4	4	4
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		**1 117**	**765**	**933**	**544**	**544**	**544**	**548**	**569**	**590**
Computer Equipment		1 117	765	933	544	544	544	548	569	590
Furniture and Office Equipment		170	203	277	128	128	128	133	137	141
Furniture and Office Equipment		170	203	277	128	128	128	133	137	141
Machinery and Equipment		–	8	–	–	–	–	–	–	–
Machinery and Equipment		–	8	–	–	–	–	–	–	–
Transport Assets		–	541	428	324	324	324	336	348	359
Transport Assets		–	541	428	324	324	324	336	348	359
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	13 957	17 799	40 078	13 179	13 179	13 179	12 990	13 417	13 849

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

Appendix A – Tariff Listing

Appendix C – Service Standards