



KANNALAND
MUNISIPALITEIT | MUNICIPALITY



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



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

Table of Contents

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

Section 12 – Allocations and grants made by the Municipality	40
Section 13 – Councillor Allowances and employee benefits	41
Section 14 – Monthly targets for revenue, expenditure and cash flow	43
Section 15 – Annual budgets and service delivery agreements – municipal entities and other external mechanisms.....	46
Section 16 – Contracts having future budgetary implications.....	46
Section 17 – Capital expenditure details.....	47
Section 18 - Supporting tables.....	52
Appendix A – Tariff Listing	56
Appendix B – Service Standards.....	57

Glossary

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

Budget – The financial plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital Expenditure - Spending on assets such as land, buildings, and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

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

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

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

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

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

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

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

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

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

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

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

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

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

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

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

Unauthorised expenditure – Generally spending without, or in excess of an approved budget and/or expenditure that does not relate to the vote it is allocated to.

Virement – A transfer of budget.

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

PART 1 – ANNUAL BUDGET

SECTION 1 – MAYOR’S REPORT

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

SECTION 2 – RESOLUTIONS

2.1 Approval of the Annual Budget – MTREF

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

RECOMMENDATION:

1. THAT Council take note and approve of the 2024/25 Budget in terms of Section 24 (1) of Chapter 4 of the Municipal Finance Management Act, Act 56 of 2003, as follows:
 - (a) THAT the proposed budget related policies, be noted and approved;
 - (b) THAT the annual budget for the financial year 2024/25 and for the indicative outer years 2025/26 and 2026/27 be approved in terms of Section 24 (1) of Chapter 4 of the MFMA as set out :
 - i. Capital expenditure by project as contained in the Annexures to the agenda;
 - ii. Capital funding by source as contained in the Annexures to the agenda;
 - iii. Operating revenue by source as contained in the report;
 - iv. Operating expenditure by type as contained in the report,
 - (c) THAT the property rates as reflected in the report be imposed for the budget year 2024/25;
 - (d) THAT the tariffs and services charges as reflected in the formal tariff list be noted and approved for the budget year 2024/25;
 - (e) THAT the capital funding, both internal and external funding, be secured prior to the commencement of any new capital project;
 - (f) THAT the budget be made public, by placing it on the website and in the libraries in all towns.
 - (g) THAT the annual budget documentation for 2024/25 – 2026/27 as outlined in the budget regulations be submitted to National and Provincial Treasury.
2. THAT cognisance be taken that NO provision be made to purchase capital item or implement capital projects from own revenue due to current financial position of the municipality.

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

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

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

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

Table 1: Macroeconomic performance and projections, 2022 – 2027

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

Source: 2024 budget review.

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

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

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

In order to be sustainable, Kannaland will have to be able to learn from past experiences. The current budget is funded, and the Municipality will implement aggressive debt collection initiatives to ensure it maintains a health collection rate. The Municipality is committed to comply with the Eskom debt relief conditions which require it to maintain an average debt

collection of 85%. The aim within this budget is to find an equilibrium between cost reflective tariffs, affordability, and collectability.

3.2 TARIFFS

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

DESCRIPTION	% INCREASE
PROPERTY RATES	4.9%
ELECTRICITY	12.75%
WATER	4.9%
SANITATION / WASTE-WATER	4.9%
REFUSE / SOLID WASTE	4.9%
OTHER (SEE TARIFF LISTING)	4.9%
BULK PURCHASES ESKOM + DIRECT CUSTOMERS	12.0%

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

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

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

All tariffs to be expressed in terms (ratio) of the baseline tariff (Equal to Residential tariff)							Tariff After Rebate	R	0.0205		
		2021/22	2022/23	Y/Y Increase	2023/24	Y/Y Increase	2024/25	Y/Y Increase			
BASELINE RATE PER R1 ON THE VALUATION		R	0.0170	R	0.1748	7.9%	R	0.1843	4.9%		
Residential Properties	R	0.0170	R	0.0185	8.8%	R	0.0195	4.9%	R	0.0205	4.9%
Vacant Land: Residential	R	0.0170	R	0.0185	8.8%	R	0.0195	4.9%	R	0.0205	4.9%
Vacant Land: Business	R	0.0340	R	0.0370	8.8%	R	0.0390	4.9%	R	0.0409	4.9%
Agricultural Properties	R	0.0026	R	0.0028	6.7%	R	0.0029	4.9%	R	0.0030	4.9%
Businesses and Commercial Properties	R	0.0340	R	0.0370	8.8%	R	0.0390	4.9%	R	0.0409	4.9%
Business Properties - Accommodation Establishment	R	0.0221	R	0.0241	8.8%	R	0.0254	4.9%	R	0.0266	4.9%
Industrial Properties	R	0.0340	R	0.0370	8.8%	R	0.0390	4.9%	R	0.0409	4.9%
Public Service Infrastructure	R	0.0043									Exempt
Public Service Properties/Organs of state	R	0.0340	R	0.0370	8.8%	R	0.0390	4.9%	R	0.0409	4.9%
Public Benefit Organisations (Incl. Old Age Homes)	R	0.0034	R	0.0037	8.8%	R	0.0039	4.9%	R	0.0041	4.9%
Place of Worship - Church											Impermissible
Protected Area											Impermissible
Municipal Properties											Exempt

Exemptions, rebates and reductions	Tariff Applicable	Rebate	Impermissible / Exempt	Ratio : base tariff	Tariffs After Rebate	Ratio : base tariff
	2024/25			(policy)	2024/25	after rebates
Residential Properties	R 0.0205		First R15,000 of improved - not rateable	1:1	R 0.0205	1:1
Vacant Land: Residential	R 0.0205			1:1	R 0.0205	1:1
Vacant Land: Business	R 0.0409			1:2	R 0.0409	1:2
Agricultural Properties	R 0.0031			1:0.15	R 0.0031	1:0.15
Businesses and Commercial Properties	R 0.0409			1:2	R 0.0409	1:2
Business Properties - Accommodation Establishment	R 0.0409	35.0%		1:2	R 0.0266	1:1.3
Industrial Properties	R 0.0409			1:2	R 0.0409	1:2
Public Service Infrastructure	R 0.0051		First 30% Impermissible - 70% Exempt	1:0.25	R 0.0051	1:0.25
Public Service Properties/Organs of state	R 0.0409			1:2	R 0.0409	1:2
Public Benefit Organisations (Incl. Old Age Homes)	R 0.0041			1:0.2	R 0.0041	1:0.2
Place of Worship - Church	R -		100% Impermissible	1:0	R -	1:0
Protected Area	R -		100% Impermissible	1:0	R -	1:0
Municipal Properties	R -		Exempt	1:0	R -	1:0
Rebate to qualified pensioners (Age 60 years) / Disabled persons		30%	See Property Rates Policy & Indigent Policy			
Owners of residential properties with a market value of R170 000 or less. (Including Indigents)		100%				

3.3 BUDGET POLICIES REVIEWED

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

3.4 BY-LAWS REVIEWED

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

3.5 BUDGET SUMMARY

More detail of the various income and expenditure changes are shown in this document.

The new projected forecasts for the MTREF are as follows:

OPERATING BUDGET

ITEM	ADJUSTED BUDGET 2023/24	MTREF BUDGET 2024/25	MTREF BUDGET 2025/26	MTREF BUDGET 2026/27
REVENUE	233 809	251 773	257 736	291 702
EXPENDITURE	253 451	250 576	252 744	279 668
<u>SURPLUS / (DEFICIT)</u>	(19 642)	1 197	4 992	12 034
PLUS CAPITAL CONTRIBUTIONS	17 433	22 282	22 919	47 240
<u>SURPLUS / (DEFICIT)</u>	(2 209)	23 479	27 911	59 274

CAPITAL BUDGET

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

CONFIRMED CAPITAL FUNDING

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

3.6 KEY FOCUS AREAS OF THE 2024/25 BUDGET PROCESS

3.6.1 Local government conditional and unconditional grants allocations

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

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

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

Notable changes to the conditional grants system

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

New conditional grant for smart prepaid meters

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

Improving regulatory levers and reforms

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

3.6.2 Conditional grants usage

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

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

SECTION 4 – BUDGET TABLES

Table A1 - Budget Summary

WC041 Kannaland - Table A1 Budget Summary										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	19,337	25,891	25,562	26,915	26,915	26,915	23,490	28,234	29,533	30,861
Service charges	87,941	102,394	101,947	117,388	117,388	117,388	105,047	134,359	147,200	161,431
Investment revenue	–	1,232	1,845	960	960	960	1,548	1,500	1,569	1,640
Transfer and subsidies - Operational	(21,016)	41,701	41,576	64,252	71,715	71,715	40,767	65,516	60,035	76,674
Other own revenue	(93,042)	7,380	12,828	16,831	16,831	16,831	19,323	22,164	19,400	21,096
Total Revenue (excluding capital transfers and contributions)	(6,781)	178,600	183,758	226,346	233,809	233,809	190,175	251,773	257,736	291,702
Employee costs	67,495	71,598	80,917	79,933	92,491	92,491	87,633	88,441	90,982	95,188
Remuneration of councillors	–	3,148	3,273	3,276	3,866	3,866	3,647	3,635	3,802	3,973
Depreciation and amortisation	12,039	16,588	13,957	11,762	11,885	11,885	9,801	12,314	13,623	14,658
Interest	–	4,244	6,069	8,000	1,100	1,100	499	1,300	1,360	1,421
Inventory consumed and bulk purchases	44,054	54,288	58,220	64,991	64,291	64,291	51,915	70,475	73,716	77,034
Transfers and subsidies	246	240	255	920	400	400	208	400	418	437
Other expenditure	25,811	61,387	66,566	72,573	79,418	79,418	40,075	74,011	68,842	86,956
Total Expenditure	149,645	211,494	229,258	241,455	253,451	253,451	193,778	250,576	252,744	279,668
Surplus/(Deficit)	(156,426)	(32,894)	(45,500)	(15,109)	(19,642)	(19,642)	(3,604)	1,197	4,992	12,034
Transfers and subsidies - capital (monetary allocations)	–	18,889	8,426	15,804	19,233	19,233	8,827	22,282	22,919	47,240
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(156,426)	(14,005)	(37,074)	695	(409)	(409)	5,223	23,479	27,911	59,274
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(156,426)	(14,005)	(37,074)	695	(409)	(409)	5,223	23,479	27,911	59,274
Capital expenditure & funds sources										
Capital expenditure	8,490	501	3,047	13,743	17,412	17,412	7,819	32,938	33,884	58,779
Transfers recognised - capital	(909)	19,138	17,231	13,743	16,751	16,751	7,344	32,938	33,884	58,779
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	614	(12,825)	(21,238)	–	661	661	475	–	–	–
Total sources of capital funds	(295)	6,313	(4,007)	13,743	17,412	17,412	7,819	32,938	33,884	58,779
Financial position										
Total current assets	(12,526)	(12,141)	(11,559)	(23,714)	(17,381)	(17,381)	6,318	64,826	112,174	136,422
Total non current assets	(23,815)	316,535	313,240	1,981	5,527	5,527	315,675	320,603	333,937	355,657
Total current liabilities	8,684	49,313	70,651	(22,971)	(12,318)	(12,318)	115,261	64,732	48,950	51,219
Total non current liabilities	5,785	33,884	44,555	–	–	–	30,889	75,972	61,679	48,514
Community wealth/Equity	(15,886)	221,197	157,906	2,867	2,867	2,867	168,293	214,299	219,314	231,373
Cash flows										
Net cash from (used) operating	338	243,197	284,448	5,823	9,039	9,039	(300,830)	28,368	51,636	53,028
Net cash from (used) investing	6,949	15,966	9,019	–	–	–	9,530	(22,282)	(22,919)	(47,240)
Net cash from (used) financing	(354)	98	147	–	–	–	79	–	–	–
Cash/cash equivalents at the year end	6,933	308,061	324,549	5,823	9,039	9,039	(270,492)	96,274	124,991	130,780
Cash backing/surplus reconciliation										
Cash and investments available	3,852	31,120	20,729	(14,630)	(9,764)	(9,764)	27,023	26,093	22,771	48,417
Application of cash and investments	(28,232)	91,574	101,795	23,175	35,337	35,337	121,999	25,916	16,237	17,677
Balance - surplus (shortfall)	32,084	(60,454)	(81,066)	(37,805)	(45,101)	(45,101)	(94,976)	178	6,534	30,740
Asset management										
Asset register summary (WDV)	(11,970)	316,349	313,240	1,981	5,527	5,527	–	320,603	20,261	44,121
Depreciation	12,039	16,588	13,957	11,762	11,885	11,885	–	12,314	13,623	14,658
Renewal and Upgrading of Existing Assets	12,199	1,761	6,180	8,910	11,700	11,700	–	19,956	20,625	45,930
Repairs and Maintenance	29,631	32,290	22,953	27,721	33,141	33,141	–	22,572	22,588	23,723
Free services										
Cost of Free Basic Services provided	10,519	8,685	13,232	19,461	19,461	19,461	–	21,586	23,652	25,942
Revenue cost of free services provided	4,995	6,878	4,296	4,683	4,683	4,683	–	6,004	6,280	6,562
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

Table A2 – Budget Financial Performance (Functional Classification)

WC041 Kannaland - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		59,433	61,563	68,359	50,659	52,394	52,394	54,667	53,416	55,455
Executive and council		34,237	28,774	33,573	12,961	13,261	13,261	13,603	14,283	14,716
Finance and administration		25,196	32,789	34,786	37,698	39,133	39,133	41,064	39,134	40,739
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,409	15,179	11,776	36,120	42,887	42,887	35,632	28,621	44,722
Community and social services		15,193	14,567	11,666	15,750	16,841	16,841	15,691	14,874	15,645
Sport and recreation		-	-	0	-	-	-	66	69	72
Public safety		251	80	110	-	-	-	5	5	5
Housing		(36)	532	-	20,370	26,046	26,046	19,870	13,673	29,000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1,677	1,756	2,239	4,604	4,904	4,904	6,316	6,115	6,415
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1,677	1,756	2,239	4,604	4,904	4,904	6,316	6,115	6,415
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		100,426	118,991	109,810	150,767	152,857	152,857	177,440	192,502	232,349
Energy sources		56,671	71,371	65,268	81,032	81,103	81,103	95,625	109,414	121,253
Water management		27,712	28,376	23,004	37,355	39,374	39,374	46,676	45,075	71,903
Waste water management		8,188	9,618	10,774	16,612	16,612	16,612	18,386	19,739	20,820
Waste management		7,855	9,627	10,764	15,769	15,769	15,769	16,753	18,274	18,373
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	176,945	197,488	192,184	242,150	253,042	253,042	274,055	280,655	338,942
Expenditure - Functional										
<i>Governance and administration</i>		56,053	104,246	79,185	86,605	89,273	89,273	86,057	89,270	93,971
Executive and council		14,176	23,511	21,671	24,748	23,656	23,656	24,977	25,558	26,578
Finance and administration		41,877	80,735	57,515	61,858	65,618	65,618	61,081	63,712	67,393
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		10,562	13,857	15,746	31,175	37,951	37,951	35,964	27,876	43,763
Community and social services		7,726	10,670	10,203	8,894	9,359	9,359	12,529	10,474	10,866
Sport and recreation		380	397	1,096	532	1,096	1,096	1,922	2,011	2,101
Public safety		1,579	1,276	1,342	280	280	280	405	424	443
Housing		877	1,514	3,105	21,469	27,216	27,216	21,107	14,967	30,352
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8,845	9,108	16,130	17,691	20,645	20,645	17,994	18,819	19,480
Planning and development		-	-	5	-	-	-	620	649	678
Road transport		8,845	9,108	16,125	17,691	20,645	20,645	17,374	18,171	18,802
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		106,574	84,282	118,197	105,983	105,582	105,582	110,560	116,779	122,455
Energy sources		56,175	38,407	64,317	70,336	65,580	65,580	71,137	74,474	77,920
Water management		29,635	21,399	24,204	14,006	17,622	17,622	16,925	18,202	19,496
Waste water management		5,754	9,969	14,599	10,984	11,509	11,509	12,079	13,208	13,655
Waste management		15,010	14,507	15,077	10,657	10,871	10,871	10,419	10,895	11,384
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	182,033	211,494	229,258	241,455	253,451	253,451	250,576	252,744	279,668
Surplus/(Deficit) for the year		(5,088)	(14,005)	(37,074)	695	(409)	(409)	23,479	27,911	59,274

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

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		34,237	28,774	33,573	12,961	13,261	13,261	13,603	14,283	14,716
Vote 2 - CORPORATE SERVICES		15,822	15,469	13,175	41,883	48,785	48,785	44,530	35,046	51,413
Vote 3 - FINANCIAL SERVICES		24,791	32,352	33,986	34,750	36,050	36,050	36,666	38,217	39,804
Vote 4 - TECHNICAL SERVICES		102,096	120,892	111,450	152,556	154,946	154,946	179,256	193,109	233,009
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	176,945	197,488	192,184	242,150	253,042	253,042	274,055	280,655	338,942
Expenditure by Vote to be appropriated	1									
Vote 1 - MUNICIPAL MANAGER		14,176	23,511	21,671	24,748	23,656	23,656	24,977	25,558	26,578
Vote 2 - CORPORATE SERVICES		22,037	29,078	37,646	55,025	65,343	65,343	61,804	55,748	73,243
Vote 3 - FINANCIAL SERVICES		32,333	66,518	38,564	38,044	41,049	41,049	38,553	39,793	41,721
Vote 4 - TECHNICAL SERVICES		113,358	91,527	129,996	121,333	121,098	121,098	123,029	129,085	135,138
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		130	860	1,381	2,305	2,305	2,305	2,214	2,559	2,988
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	182,033	211,494	229,258	241,455	253,451	253,451	250,576	252,744	279,668
Surplus/(Deficit) for the year	2	(5,088)	(14,005)	(37,074)	695	(409)	(409)	23,479	27,911	59,274

Table A4 - Budgeted Financial Performance (Revenue & Expenditure)

WC041 Kannaland - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	55,432	64,750	64,073	76,101	76,101	76,101	64,693	89,822	101,274	114,187
Service charges - Water	2	18,013	20,355	20,258	22,267	22,267	22,267	25,033	24,044	25,222	26,407
Service charges - Waste Water Management	2	7,456	8,706	8,707	9,610	9,610	9,610	7,763	10,415	10,884	11,439
Service charges - Waste Management	2	7,040	8,583	8,910	9,410	9,410	9,410	7,558	10,078	9,820	9,398
Sale of Goods and Rendering of Services		–	307	428	396	396	396	445	419	438	458
Agency services		606	1,098	1,215	1,350	1,350	1,350	1,074	1,450	1,517	1,585
Interest		1,150	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		3,541	3,407	6,176	5,929	5,929	5,929	7,072	7,832	8,606	9,754
Interest earned from Current and Non Current Assets		–	1,232	1,845	960	960	960	1,548	1,500	1,569	1,640
Dividends		142	–	–	–	–	–	–	–	–	–
Rent on Land		217	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		1,083	552	611	1,098	1,098	1,098	543	1,148	1,201	1,342
Licence and permits		42,601	135	171	159	159	159	179	663	182	190
Operational Revenue		769	241	602	66	66	66	454	66	67	68
Non-Exchange Revenue											
Property rates	2	19,337	25,891	25,562	26,915	26,915	26,915	23,490	28,234	29,533	30,861
Surcharges and Taxes		–	–	–	–	(0)	(0)	6,032	–	–	–
Fines, penalties and forfeits		(66,653)	39	395	2,501	2,501	2,501	228	2,561	2,679	2,799
Licences or permits		(3,184)	25	0	30	30	30	0	1,086	1,136	1,187
Transfer and subsidies - Operational		(21,016)	41,701	41,576	64,252	71,715	71,715	40,767	65,516	60,035	76,674
Interest		(12,039)	1,577	2,561	2,802	2,802	2,802	2,697	2,939	3,075	3,213
Fuel Levy		(3,188)	–	–	–	–	–	–	–	–	–
Operational Revenue		(44,054)	–	667	–	–	–	600	–	–	–
Gains on disposal of Assets		(5,759)	–	–	2,500	2,500	2,500	–	4,000	500	500
Other Gains		(8,030)	–	–	–	–	–	–	–	–	–
Discontinued Operations		(246)	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		(6,781)	178,600	183,758	226,346	233,809	233,809	190,175	251,773	257,736	291,702
Expenditure											
Employee related costs	2	67,495	71,598	80,917	79,933	92,491	92,491	87,633	88,441	90,982	95,188
Remuneration of councillors		–	3,148	3,273	3,276	3,866	3,866	3,647	3,635	3,802	3,973
Bulk purchases - electricity	2	44,054	50,752	55,313	56,045	56,045	56,045	47,940	60,529	63,313	66,162
Inventory consumed	8	–	3,536	2,907	8,946	8,246	8,246	3,975	9,946	10,403	10,872
Debt impairment	3	(34)	(14,327)	29,561	16,691	16,691	16,691	–	11,933	12,558	13,222
Depreciation and amortisation		12,039	16,588	13,957	11,762	11,885	11,885	9,801	12,314	13,623	14,658
Interest		–	4,244	6,069	8,000	1,100	1,100	499	1,300	1,360	1,421
Contracted services		8,030	13,677	19,896	33,727	40,181	40,181	12,613	35,267	29,664	45,937
Transfers and subsidies		246	240	255	920	400	400	208	400	418	437
Irrecoverable debts written off		–	38,627	46	–	–	–	17,460	–	–	–
Operational costs		17,815	16,573	16,806	22,156	22,547	22,547	10,002	26,810	26,620	27,798
Losses on disposal of Assets		–	4,806	(609)	–	–	–	–	–	–	–
Other Losses		–	2,031	866	–	–	–	–	–	–	–
Total Expenditure		149,645	211,494	229,258	241,455	253,451	253,451	193,778	250,576	252,744	279,668
Surplus/(Deficit)		(156,426)	(32,894)	(45,500)	(15,109)	(19,642)	(19,642)	(3,604)	1,197	4,992	12,034
Transfers and subsidies - capital (monetary allocations)	6	–	18,889	8,426	15,804	19,233	19,233	8,827	22,282	22,919	47,240
Transfers and subsidies - capital (in-kind)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(156,426)	(14,005)	(37,074)	695	(409)	(409)	5,223	23,479	27,911	59,274
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(156,426)	(14,005)	(37,074)	695	(409)	(409)	5,223	23,479	27,911	59,274
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(156,426)	(14,005)	(37,074)	695	(409)	(409)	5,223	23,479	27,911	59,274
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	(156,426)	(14,005)	(37,074)	695	(409)	(409)	5,223	23,479	27,911	59,274

Table A5 – Capital Expenditure Budget by Vote

WC041 Kannaland - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES		817	5,235	–	–	206	206	–	–	–	–
Vote 3 - FINANCIAL SERVICES		(138)	–	–	–	–	–	–	–	–	–
Vote 4 - TECHNICAL SERVICES		–	2,351	(0)	7,294	12,515	12,515	6,781	22,178	21,625	45,240
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–	–	–	–
Vote 6 - CORPORATE SERVICES (Continued)		–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		679	7,586	(0)	7,294	12,721	12,721	6,781	22,178	21,625	45,240
Single-year expenditure, to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		–	249	0	–	261	261	–	–	–	–
Vote 2 - CORPORATE SERVICES		(12,115)	(13,160)	(21,238)	–	–	–	–	–	–	–
Vote 3 - FINANCIAL SERVICES		9,618	(1,219)	7,054	–	–	–	–	–	–	–
Vote 4 - TECHNICAL SERVICES		10,308	7,045	17,231	6,449	4,429	4,429	1,038	10,760	12,259	13,540
Vote 5 - CALITZDORP SPA		–	–	–	–	–	–	–	–	–	–
Vote 6 - CORPORATE SERVICES (Continued)		–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		7,811	(7,085)	3,047	6,449	4,690	4,690	1,038	10,760	12,259	13,540
Total Capital Expenditure - Vote	3.7	8,490	501	3,047	13,743	17,412	17,412	7,819	32,938	33,884	58,779
Capital Expenditure - Functional											
Governance and administration		9,480	(907)	7,054	–	261	261	–	–	–	–
Executive and council		–	249	0	–	261	261	–	–	–	–
Finance and administration		9,480	(1,155)	7,054	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		(11,297)	5,235	–	–	206	206	–	–	–	–
Community and social services		(11,467)	5,235	–	–	206	206	–	–	–	–
Sport and recreation		170	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	(13,210)	(21,238)	–	–	–	–	–	–	2,000
Planning and development		–	–	–	–	–	–	–	–	–	–
Road transport		–	(13,210)	(21,238)	–	–	–	–	–	–	2,000
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		10,308	9,383	17,231	13,743	16,945	16,945	7,819	32,938	33,884	56,779
Energy sources		797	–	873	485	929	929	–	626	1,954	700
Water management		9,510	9,383	(873)	6,449	6,490	6,490	1,038	12,656	10,965	11,540
Waste water management		–	–	17,231	6,809	9,526	9,526	6,781	17,956	19,965	43,230
Waste management		–	–	–	–	–	–	–	1,700	1,000	1,309
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3.7	8,490	501	3,047	13,743	17,412	17,412	7,819	32,938	33,884	58,779
Funded by:											
National Government		10,245	11,552	17,231	13,743	14,031	14,031	7,344	30,416	33,884	58,779
Provincial Government		(11,154)	7,586	–	–	2,719	2,719	–	2,522	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		–	–	–	–	–	–	–	–	–	–
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	(909)	19,138	17,231	13,743	16,751	16,751	7,344	32,938	33,884	58,779
Public contributions & donations	5	–	–	–	–	–	–	–	–	–	–
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		614	(12,825)	(21,238)	–	661	661	475	–	–	–
Total Capital Funding	7	(295)	6,313	(4,007)	13,743	17,412	17,412	7,819	32,938	33,884	58,779

Table A6 – Budgeted Financial Position

WC041 Kannaland - Table A6 Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		3,943	30,934	20,729	(14,630)	(9,764)	(9,764)	27,023	26,093	22,771	48,417
Trade and other receivables from exchange transaction	1	2,374	3,677	4,505	(9,478)	(9,478)	(9,478)	2,324	6,414	49,105	46,464
Receivables from non-exchange transactions	1	(532)	3,732	(323)	(1,128)	(1,128)	(1,128)	1,636	3,322	7,343	7,660
Current portion of non-current receivables		(19,106)	–	–	–	–	–	–	–	–	–
Inventory	2	–	2,257	2,400	(8,946)	(8,236)	(8,236)	2,342	1,981	9,053	9,461
VAT		794	(51,847)	(37,806)	10,468	11,225	11,225	(28,172)	25,953	22,839	23,358
Other current assets		–	(893)	(1,063)	–	–	–	1,164	1,063	1,063	1,063
Total current assets		(12,526)	(12,141)	(11,559)	(23,714)	(17,381)	(17,381)	6,318	64,826	112,174	136,422
Non current assets											
Investments		–	186	–	–	–	–	–	–	–	–
Investment property		(114)	1,157	1,111	–	–	–	1,116	1,116	–	–
Property, plant and equipment	3	(11,845)	315,189	312,120	1,981	5,527	5,527	314,550	319,477	333,928	355,648
Biological assets		(11,845)	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–
Intangible assets		(10)	3	9	–	–	–	9	9	9	9
Trade and other receivables from exchange transaction		–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transaction		–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		(23,815)	316,535	313,240	1,981	5,527	5,527	315,675	320,603	333,937	355,657
TOTAL ASSETS		(36,340)	304,394	301,681	(21,733)	(11,854)	(11,854)	321,993	385,429	446,111	492,079
LIABILITIES											
Current liabilities											
Bank overdraft		91	–	–	–	–	–	–	–	–	–
Financial liabilities		(127)	229	–	–	–	–	–	–	–	–
Consumer deposits		968	1,217	1,364	–	–	–	1,443	1,364	1,364	1,364
Trade and other payables from exchange transactions	4	–	75,704	88,168	(19,856)	(9,203)	(9,203)	84,309	25,374	15,259	20,099
Trade and other payables from non-exchange transaction	5	–	18,366	13,792	–	–	–	48,467	8,402	5,389	2,376
Provision		(446)	8,095	6,151	–	–	–	8,491	7,477	7,477	7,477
VAT		8,197	(54,297)	(40,151)	(3,115)	(3,115)	(3,115)	(27,449)	22,114	19,460	19,903
Other current liabilities		–	–	1,326	–	–	–	–	–	–	–
Total current liabilities		8,684	49,313	70,651	(22,971)	(12,318)	(12,318)	115,261	64,732	48,950	51,219
Non current liabilities											
Financial liabilities	6	(446)	–	–	–	–	–	–	–	–	–
Provision	7	5,762	22,344	33,738	–	–	–	19,349	20,653	21,686	22,770
Long term portion of trade payables		470	–	–	–	–	–	–	44,502	29,668	14,834
Other non-current liabilities		–	11,540	10,817	–	–	–	11,540	10,817	10,325	10,910
Total non current liabilities		5,785	33,884	44,555	–	–	–	30,889	75,972	61,679	48,514
TOTAL LIABILITIES		14,469	83,197	115,206	(22,971)	(12,318)	(12,318)	146,150	140,704	110,628	99,733
NET ASSETS		(50,810)	221,197	186,475	1,238	464	464	175,843	244,725	335,483	392,346
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	(15,886)	220,727	157,444	2,867	2,867	2,867	167,831	213,829	218,821	230,855
Reserves and funds	9	–	470	462	–	–	–	462	470	493	518
Other		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10	(15,886)	221,197	157,906	2,867	2,867	2,867	168,293	214,299	219,314	231,373

Table A7 – Budgeted Cash Flows

WC041 Kannaland - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		7,496	15,132	4,921	22,305	22,305	22,305	(14,757)	25,160	26,318	27,502
Service charges		26,341	74,810	73,390	120,923	120,223	120,223	(70,735)	123,878	140,276	160,106
Other revenue		1,379	1,343	2,794	9,067	9,067	9,067	(14,574)	8,716	8,611	9,006
Transfers and Subsidies - Operational	1	43,137	31,684	43,410	64,252	71,715	71,715	(66,986)	62,488	57,007	73,645
Transfers and Subsidies - Capital	1	22,164	23,701	13,170	15,804	19,233	19,233	(17,212)	19,760	22,919	47,240
Interest		9	18	1	50	50	50	(3)	6,657	7,017	7,403
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(100,051)	96,510	146,763	(226,578)	(233,554)	(233,554)	(116,564)	(218,291)	(210,510)	(271,873)
Interest		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	(137)	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		338	243,197	284,448	5,823	9,039	9,039	(300,830)	28,368	51,636	53,028
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	(186)	186	–	–	–	–	–	–	–
Payments											
Capital assets		6,949	16,151	8,834	–	–	–	9,530	(22,282)	(22,919)	(47,240)
NET CASH FROM/(USED) INVESTING ACTIVITIES		6,949	15,966	9,019	–	–	–	9,530	(22,282)	(22,919)	(47,240)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		91	98	147	–	–	–	79	–	–	–
Payments											
Repayment of borrowing		(446)	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(354)	98	147	–	–	–	79	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	6,933	259,261	293,615	5,823	9,039	9,039	(291,221)	6,086	28,717	5,789
Cash/cash equivalents at the year end:	2	–	48,800	30,934	–	–	–	20,729	90,188	96,274	124,991
		6,933	308,061	324,549	5,823	9,039	9,039	(270,492)	96,274	124,991	130,780

Table A8 – Cash Backed Reserves / Accumulated Surplus Reconciliation

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	6,933	308,061	324,549	5,823	9,039	9,039	(270,492)	96,274	124,991	130,780
Other current investments > 90 days		(3,081)	(277,127)	(303,820)	(20,453)	(18,803)	(18,803)	297,515	(70,180)	(102,220)	(82,363)
Non current Investments	1	–	186	–	–	–	–	–	–	–	–
Cash and investments available:		3,852	31,120	20,729	(14,630)	(9,764)	(9,764)	27,023	26,093	22,771	48,417
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent conc		3,789	18,221	13,792	–	–	–	48,467	8,402	5,389	2,376
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	–	–	–	41,904	43,419	43,419	(3,454)	2,360	2,478	2,626
Other working capital requirements	3	(38,998)	73,139	88,364	(18,729)	(8,082)	(8,082)	85,477	22,631	8,371	12,675
Other provisions		6,977	29	(362)	–	–	–	(8,491)	(7,477)	–	–
Long term investments committed	4	–	186	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		(28,232)	91,574	101,795	23,175	35,337	35,337	121,999	25,916	16,237	17,677
Surplus(shortfall)		32,084	(60,454)	(81,066)	(37,805)	(45,101)	(45,101)	(94,976)	178	6,534	30,740
Other working capital requirements											
Debtors		40,765	2,711	(196)	(1,127)	(1,121)	(1,121)	(1,168)	3,043	6,888	7,424
Creditors due		1,767	75,850	88,168	(19,856)	(9,203)	(9,203)	84,309	25,674	15,259	20,099
Total		38,998	(73,139)	(88,364)	18,729	8,082	8,082	(85,477)	(22,631)	(8,371)	(12,675)
Debtors collection assumptions											
Balance outstanding - debtors		(19,637)	3,917	(323)	(1,128)	(1,128)	(1,128)	1,636	3,322	7,343	7,660
Estimate of debtors collection rate		-207.6%	69.2%	60.8%	99.9%	99.4%	99.4%	-71.4%	91.6%	93.8%	96.9%
Long term investments committed											
Balance (Insert description; eg sinking fund)											
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–	–
Deposit Taking Institutions		–	186	–	–	–	–	–	–	–	–
Bank Repurchase Agreements		–	–	–	–	–	–	–	–	–	–
Derivative Financial Assets		–	–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (Sinking)		–	–	–	–	–	–	–	–	–	–
Listed/Unlisted Bonds and Stocks		–	–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–	–
National Government Securities		–	–	–	–	–	–	–	–	–	–
Negotiable Certificate of Deposits: Banks		–	–	–	–	–	–	–	–	–	–
Unamortised Debt Expense		–	–	–	–	–	–	–	–	–	–
Unamortised Preference Share Expense		–	–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–	–
		–	186	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases		–	–	–	–	–	–	–	–	–	–
Employee Benefit		–	–	–	–	–	–	–	–	–	–
Non-current Provisions		–	–	–	–	–	–	–	–	–	–
Valuation		(470)	(470)	(462)	–	–	–	(462)	(470)	–	–
Investment in associate account		–	–	–	–	–	–	–	–	–	–
Capitalisation		–	–	–	–	–	–	–	–	–	–
	6	(470)	(470)	(462)	–	–	–	(462)	(470)	–	–

Table A9 – Asset Management

WC041 Kannaland - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	(3,710)	(1,260)	(3,133)	4,833	5,712	5,712	12,982	13,259	12,849
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		(6,207)	–	873	485	929	929	626	1,294	–
Water Supply Infrastructure		704	7,032	–	4,348	4,783	4,783	10,656	10,965	11,540
Sanitation Infrastructure		–	4,520	17,231	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		(5,503)	11,552	18,104	4,833	5,712	5,712	11,282	12,259	11,540
Community Facilities		1,179	(13,223)	(21,238)	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		1,179	(13,223)	(21,238)	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	316	–	–	–	–	–	–	–
Furniture and Office Equipment		–	95	0	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	1,700	1,000	1,309
Transport Assets		614	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	1,538	(5,824)	7,054	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		1,538	(5,824)	7,054	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		1,538	(5,824)	7,054	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–

Total Upgrading of Existing Assets	6	10,661	7,586	(873)	8,910	11,700	11,700	19,956	20,625	45,930
Roads Infrastructure		(13,468)	-	-	-	-	-	-	-	2,000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	660	700
Water Supply Infrastructure		23,142	2,351	(873)	2,101	1,707	1,707	2,000	-	-
Sanitation Infrastructure		-	-	-	6,809	9,526	9,526	17,956	19,965	43,230
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	261	261	-	-	-
Infrastructure		9,675	2,351	(873)	8,910	11,493	11,493	19,956	20,625	45,930
Community Facilities		817	5,235	-	-	206	206	-	-	-
Sport and Recreation Facilities		170	-	-	-	-	-	-	-	-
Community Assets		987	5,235	-	-	206	206	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	8,490	501	3,047	13,743	17,412	17,412	32,938	33,884	58,779
Roads Infrastructure		(13,468)	-	-	-	-	-	-	-	2,000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		(6,207)	-	873	485	929	929	626	1,954	700
Water Supply Infrastructure		25,385	3,559	6,180	6,449	6,490	6,490	12,656	10,965	11,540
Sanitation Infrastructure		-	4,520	17,231	6,809	9,526	9,526	17,956	19,965	43,230
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	261	261	-	-	-
Infrastructure		5,710	8,079	24,285	13,743	17,205	17,205	31,238	32,884	57,470
Community Facilities		1,996	(7,988)	(21,238)	-	206	206	-	-	-
Sport and Recreation Facilities		170	-	-	-	-	-	-	-	-
Community Assets		2,166	(7,988)	(21,238)	-	206	206	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	316	-	-	-	-	-	-	-
Furniture and Office Equipment		-	95	0	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	1,700	1,000	1,309
Transport Assets		614	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		8,490	501	3,047	13,743	17,412	17,412	32,938	33,884	58,779

ASSET REGISTER SUMMARY - PPE (WDV)	5	(11,970)	316,349	313,240	1,981	5,527	5,527	320,603	20,261	44,121
Roads Infrastructure		(1,193)	36,624	36,080	(2,907)	(2,907)	(2,907)	32,796	(2,070)	(163)
Storm water Infrastructure		(1,033)	5,807	5,620	-	-	-	5,620	-	-
Electrical Infrastructure		(7,162)	65,303	63,451	(1,272)	(889)	(889)	60,006	(306)	(1,661)
Water Supply Infrastructure		8,263	101,016	100,677	(870)	(333)	(333)	92,109	(3,723)	(4,358)
Sanitation Infrastructure		(9,318)	40,707	54,739	4,881	7,598	7,598	61,801	28,345	52,224
Solid Waste Infrastructure		(9,524)	1,440	3,331	(250)	(250)	(250)	2,588	820	1,122
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		(19,967)	250,896	263,898	(418)	3,219	3,219	254,921	23,067	47,164
Community Assets		1,960	27,434	24,786	(956)	(1,079)	(1,079)	23,435	(1,408)	(1,471)
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		(114)	1,157	1,111	-	-	-	1,116	-	-
Other Assets		11,774	29,219	13,513	4,343	3,908	3,908	32,712	(4)	(5)
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		(10)	3	9	-	-	-	9	-	-
Computer Equipment		(78)	(746)	559	(642)	(381)	(381)	(477)	(826)	(863)
Furniture and Office Equipment		(218)	641	650	(100)	106	106	402	(237)	(357)
Machinery and Equipment		(5,600)	635	1,990	-	-	-	2,074	-	-
Transport Assets		284	2,528	2,144	(247)	(247)	(247)	1,827	(332)	(346)
Land		0	4,583	4,580	-	-	-	4,583	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	(11,970)	316,349	313,240	1,981	5,527	5,527	320,603	20,261	44,121
EXPENDITURE OTHER ITEMS										
Depreciation	7	12,039	16,588	13,957	11,762	11,885	11,885	12,314	13,623	14,658
Repairs and Maintenance by Asset Class	3	29,631	32,290	22,953	27,721	33,141	33,141	22,572	22,588	23,723
Roads Infrastructure		2,241	2,345	4,388	7,300	6,904	6,904	3,113	3,256	3,208
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,396	4,778	5,230	3,950	5,015	5,015	6,105	6,385	6,673
Water Supply Infrastructure		7,609	8,709	3,887	4,322	7,767	7,767	4,290	4,487	4,689
Sanitation Infrastructure		3,147	3,127	485	1,901	1,295	1,295	1,350	1,412	1,476
Solid Waste Infrastructure		8,056	7,418	3,277	6,654	7,391	7,391	1,685	1,759	1,839
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		27,449	26,377	17,267	24,127	28,373	28,373	16,543	17,300	17,884
Community Facilities		667	2,253	2,694	760	1,324	1,324	1,352	1,414	1,477
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		667	2,253	2,694	760	1,324	1,324	1,352	1,414	1,477
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1,384	2,822	1,626	1,084	1,294	1,294	3,019	1,896	1,981
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1,384	2,822	1,626	1,084	1,294	1,294	3,019	1,896	1,981
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		130	838	1,365	1,750	2,150	2,150	1,658	1,978	2,381
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		41,670	48,878	36,910	39,483	45,025	45,025	34,886	36,211	38,381
Renewal and upgrading of Existing Assets as % of total capex		143.7%	351.6%	202.8%	64.8%	67.2%	67.2%	60.6%	60.9%	78.1%
Renewal and upgrading of Existing Assets as % of deprecn		101.3%	10.6%	44.3%	75.8%	98.4%	98.4%	162.1%	151.4%	313.3%
R&M as a % of PPE & Investment Property		-247.8%	10.2%	7.3%	1399.3%	599.7%	599.7%	7.0%	111.5%	53.8%
Renewal and upgrading and R&M as a % of PPE and Investment Prop		-349.8%	10.8%	9.3%	1849.1%	811.4%	811.4%	13.3%	213.3%	157.9%

Table A10 – Basic Service Delivery Measurement

WC041 Kannaland - Table A10 Basic service delivery measurement										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-

Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		3,772,126	3,358,080	2,985,827	3,735,300	3,735,300	3,735,300	4,225,500	4,432,550	4,640,880
Sanitation (free minimum level service)		2,217,035	2,064,556	4,781,522	6,073,200	6,073,200	6,073,200	6,686,790	7,014,440	7,344,120
Electricity/other energy (50kwh per household per month)		(2,390,543)	(2,744,282)	17,014	2,750,000	2,750,000	2,750,000	3,100,630	3,495,960	3,941,690
Refuse (removed at least once a week)		6,920,424	6,007,114	5,447,749	6,902,200	6,902,200	6,902,200	7,573,170	8,709,150	10,015,520
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		3,772	3,358	2,986	3,735	3,735	3,735	4,226	4,433	4,641
Sanitation (free sanitation service to indigent households)		2,217	2,065	4,782	6,073	6,073	6,073	6,687	7,014	7,344
Electricity/other energy (50kwh per indigent household per month)		(2,391)	(2,744)	17	2,750	2,750	2,750	3,101	3,496	3,942
Refuse (removed once a week for indigent households)		6,920	6,007	5,448	6,902	6,902	6,902	7,573	8,709	10,016
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		10,519	8,685	13,232	19,461	19,461	19,461	21,586	23,652	25,942
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		1,322	3,671	4,296	4,683	4,683	4,683	6,004	6,280	6,562
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		3,673	3,208	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		4,995	6,878	4,296	4,683	4,683	4,683	6,004	6,280	6,562

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Annual Budget Process

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

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

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

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

POLITICAL OVERSIGHT OVER THE BUDGET PROCESS

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

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

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

Section 6 – Overview of alignment of annual budget with IDP

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

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

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

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

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

Section 7 – Measurable performance objectives and indicators

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

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

Section 8 – Budget policies & By-Laws

POLICIES REVIEWED

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

BY-LAWS REVIEWED

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

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

Section 9 – Overview of budget assumptions

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

- The estimated CPI for the 2024/2025 financial year is 4.9% and for the next two financial years at 4.9% (2025/2026) and 4.3% (2026/2027) respectively.
- Property rates tariffs increased with 4.9% on average, with the outer years being kept to the treasury forecasts of 4.2% (2025/2026) and 4.3% (2026/2027) respectively.
- The South African Local Government Bargaining Council (SALGBC) determines the cost-of-living increases by mutual agreement between the employer and the unions. The increase in employee related costs were budget for at 6.5% with the outer years at 4.4% and 4.5% respectively.
- Collection rates were calculated as follow:
 - 2024/2025 – 85% on average
 - 2025/2026 – 90% on average
 - 2026/2027 – 90% on average

The current calculation rate is 81% but it should be noted that the municipality has achieved 89% in the recent past. Activities as identified within the budget funding plan will give effect to the expected collection rates if implemented successfully.

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

Section 10 – Overview of budget funding

FUNDING THE BUDGET

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

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

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

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

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	19,337	25,891	25,562	26,915	26,915	26,915	23,490	28,234	29,533	30,861
Service charges	87,941	102,394	101,947	117,388	117,388	117,388	105,047	134,359	147,200	161,431
Investment revenue	–	1,232	1,845	960	960	960	1,548	1,500	1,569	1,640
Transfer and subsidies - Operational	(21,016)	41,701	41,576	64,252	71,715	71,715	40,767	65,516	60,035	76,674
Other own revenue	(93,042)	7,380	12,828	16,831	16,831	16,831	19,323	22,164	19,400	21,096
Total Revenue (excluding capital transfers and contributions)	(6,781)	178,600	183,758	226,346	233,809	233,809	190,175	251,773	257,736	291,702

WC041 Kannaland Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	6,933	308,061	324,549	5,823	9,039	9,039	(270,492)	96,274	124,991	130,780
Cash + investments at the yr end less applications - R'000	18(1)b	2	32,084	(60,454)	(81,066)	(37,805)	(45,101)	(45,101)	(94,976)	178	6,534	30,740
Cash year end/monthly employee/supplier payments	18(1)b	3	0.6	22.0	21.0	0.3	0.5	0.5	(19.1)	5.2	6.7	6.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	–	–	–	–	–	–	–	–	–
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	13.6%	(6.6%)	7.2%	(6.0%)	(6.0%)	(16.9%)	6.7%	2.7%	2.8%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	(207.6%)	69.2%	60.8%	99.9%	99.4%	99.4%	(71.4%)	91.6%	93.8%	96.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	2.8%	2.3%	6.2%	5.7%	5.7%	3.1%	6.1%	5.9%	5.7%
Capital payments % of capital expenditure	18(1)c,19	8	(81.9%)	(3224.0%)	(289.9%)	0.0%	0.0%	0.0%	(121.9%)	67.6%	67.6%	80.4%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	18(1)a	10								100.2%	100.2%	100.1%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(130.5%)	(65.3%)	(585.1%)	(7.0%)	0.0%	(142.5%)	(156.6%)	209.2%	4.4%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	(250.2%)	10.2%	7.4%	1399.3%	599.7%	599.7%	7.2%	7.1%	6.8%	6.7%
Asset renewal % of capital budget	20(1)(vi)	14	18.1%	(1162.6%)	231.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Supporting indicators											
% inc total service charges (incl prop rates)	18(1)a		19.6%	(0.6%)	13.2%	0.0%	0.0%	(10.9%)	12.7%	8.7%	8.8%
% inc Property Tax	18(1)a		33.9%	(1.3%)	5.3%	0.0%	0.0%	(12.7%)	4.9%	4.6%	4.5%
% inc Service charges - Electricity	18(1)a		16.8%	(1.0%)	18.8%	0.0%	0.0%	(15.0%)	18.0%	12.7%	12.8%
% inc Service charges - Water	18(1)a		13.0%	(0.5%)	9.9%	0.0%	0.0%	12.4%	8.0%	4.9%	4.7%
% inc Service charges - Waste Water Management	18(1)a		16.8%	0.0%	10.4%	0.0%	0.0%	(19.2%)	8.4%	4.5%	5.1%
% inc Service charges - Waste Management	18(1)a		21.9%	3.8%	5.6%	0.0%	0.0%	(19.7%)	7.1%	(2.6%)	(4.3%)
% inc in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	107,277	128,286	127,509	144,303	144,303	144,303	128,537	162,593	176,732	192,293
Service charges		107,277	128,286	127,509	144,303	144,303	144,303	128,537	162,593	176,732	192,293
Property rates		19,337	25,891	25,562	26,915	26,915	26,915	23,490	28,234	29,533	30,861
Service charges - electricity revenue		55,432	64,750	64,073	76,101	76,101	76,101	64,693	89,822	101,274	114,187
Service charges - water revenue		18,013	20,355	20,258	22,267	22,267	22,267	25,033	24,044	25,222	26,407
Service charges - sanitation revenue		7,456	8,706	8,707	9,610	9,610	9,610	7,763	10,415	10,884	11,439
Service charges - refuse removal		7,040	8,583	8,910	9,410	9,410	9,410	7,558	10,078	9,820	9,398
Service charges - other											
Interest		606	1,098	1,215	1,350	1,350	1,350	1,074	1,450	1,517	1,585
Capital expenditure excluding capital grant funding		9,398	(18,637)	(14,184)	-	661	661	475	-	-	-
Cash receipts from ratepayers	18(1)a	35,216	91,285	81,104	152,295	151,595	151,595	(100,065)	157,754	175,204	196,614
Ratepayer & Other revenue	18(1)a	(16,964)	131,883	133,387	152,480	152,480	152,480	140,155	172,196	186,777	202,877
Change in consumer debtors (current and non-current)		N/A	24,672	(3,227)	(14,788)	-	-	14,567	5,775	46,712	(2,324)
Operating and Capital Grant Revenue	18(1)a	(21,016)	60,590	50,002	80,056	90,948	90,948	49,594	87,798	82,954	123,914
Capital expenditure - total	20(1)(vi)	8,490	501	3,047	13,743	17,412	17,412	7,819	32,938	33,884	58,779
Capital expenditure - renewal	20(1)(vi)	1,538	(5,824)	7,054	-	-	-	-	-	-	-
Supporting benchmarks											
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY									41,829	42,369	43,574
Provincial operating grants									23,542	17,514	32,941
Provincial capital grants									2,522	-	-
District Municipality grants									-	-	-
Total gazetted/advised national, provincial and district grants									87,653	82,802	123,755
Average annual collection rate (arrears inclusive)											

DoRA operating											
Operational Revenue: General Revenue: Equitable Share									37,113	38,912	40,067
Operational Revenue: General Revenue: Fuel Levy									-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]									-	-	-
Agriculture Research and Technology									-	-	-
Agriculture, Conservation and Environmental									-	-	-
Arts and Culture Sustainable Resource Management									-	-	-
Community Library									-	-	-
Department of Environmental Affairs									-	-	-
Department of Tourism									-	-	-
Department of Water Affairs and Sanitation Masibambane									-	-	-
Emergency Medical Service									-	-	-
Energy Efficiency and Demand-side [Schedule 5B]									-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]									1,255	-	-
HIV and Aids									-	-	-
Housing Accreditation									-	-	-
Housing Top structure									-	-	-
Infrastructure Skills Development Grant [Schedule 5B]									-	-	-
Integrated City Development Grant									-	-	-
Khayelitsha Urban Renewal									-	-	-
Local Government Financial Management Grant [Schedule 5B]									2,900	2,900	2,900
Mitchell's Plain Urban Renewal									-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]									-	-	-
Municipal Disaster Grant [Schedule 5B]									-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]									-	-	-
Municipal Systems Improvement Grant									-	-	-
Natural Resource Management Project									-	-	-
Neighbourhood Development Partnership Grant									-	-	-
Operation Clean Audit									-	-	-
Municipal Disaster Recovery Grant									-	-	-
Public Service Improvement Facility									-	-	-
Public Transport Network Operations Grant [Schedule 5B]									-	-	-
Restructuring - Seed Funding									-	-	-
Revenue Enhancement Grant Debtors Book									-	-	-
Rural Road Asset Management Systems Grant									-	-	-
Sport and Recreation									-	-	-
Terrestrial Invasive Alien Plants									-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]									-	-	-
Health Hygiene in Informal Settlements									-	-	-
Municipal Infrastructure Grant [Schedule 5B]									561	557	607
Water Services Infrastructure Grant									-	-	-
Public Transport Network Grant [Schedule 5B]									-	-	-
Smart Connect Grant									-	-	-
Urban Settlement Development Grant									-	-	-
WiFi Grant [Department of Telecommunications and Postal Services]									-	-	-
Street Lighting									-	-	-
Traditional Leaders - Imbizon									-	-	-
Department of Water and Sanitation Smart Living Handbook									-	-	-
Integrated National Electrification Programme Grant									-	-	-
Municipal Restructuring Grant									-	-	-
Regional Bulk Infrastructure Grant									-	-	-
Municipal Emergency Housing Grant									-	-	-
Metro Informal Settlements Partnership Grant									-	-	-
Integrated Urban Development Grant									-	-	-
Programme and Project Preparation Support Grant									-	-	-
									41,829	42,369	43,574

DoRA Capital												
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]									104	1,954	700	
Municipal Infrastructure Grant [Schedule 5B]									10,656	10,965	11,540	
Municipal Water Infrastructure Grant [Schedule 5B]									-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]									-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]									-	-	-	
Rural Household Infrastructure Grant [Schedule 5B]									-	-	-	
Rural Road Asset Management Systems Grant [Schedule 5B]									-	-	-	
Urban Settlement Development Grant [Schedule 4B]									-	-	-	
Municipal Human Settlement									-	-	-	
Community Library									-	-	-	
Integrated City Development Grant [Schedule 4B]									-	-	-	
Municipal Disaster Recovery Grant									-	-	-	
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]									-	-	-	
WIFI Connectivity									9,000	10,000	35,000	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]									-	-	-	
Aquaponic Project									-	-	-	
Restion Settlement									-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]									-	-	-	
Restructuring Seed Funding									-	-	-	
Municipal Disaster Relief Grant									-	-	-	
Municipal Emergency Housing Grant									-	-	-	
Metro Informal Settlements Partnership Grant									-	-	-	
Integrated Urban Development Grant									-	-	-	

Total Operating Revenue			(6,781)	178,600	183,758	226,346	233,809	233,809	190,175	251,773	257,736	291,702
Total Operating Expenditure			149,645	211,494	229,258	241,455	253,451	253,451	193,778	250,576	252,744	279,668
Operating Performance Surplus/(Deficit)			(156,426)	(32,894)	(45,500)	(15,109)	(19,642)	(19,642)	(3,604)	1,197	4,992	12,034
Cash and Cash Equivalents (30 June 2012)										-		
Revenue												
% Increase in Total Operating Revenue				(2733.7%)	2.9%	23.2%	3.3%	0.0%	(18.7%)	7.7%	2.4%	13.2%
% Increase in Property Rates Revenue				33.9%	(1.3%)	5.3%	0.0%	0.0%	(12.7%)	20.2%	4.6%	4.5%
% Increase in Electricity Revenue				16.8%	(1.0%)	18.8%	0.0%	0.0%	(15.0%)	18.0%	12.7%	12.8%
% Increase in Property Rates & Services Charges				19.6%	(0.6%)	13.2%	0.0%	0.0%	(10.9%)	12.7%	8.7%	8.8%
Expenditure												
% Increase in Total Operating Expenditure				41.3%	8.4%	5.3%	5.0%	0.0%	(23.5%)	(1.1%)	0.9%	10.7%
% Increase in Employee Costs				6.1%	13.0%	(1.2%)	15.7%	0.0%	(5.3%)	(4.4%)	2.9%	4.6%
% Increase in Electricity Bulk Purchases				15.2%	9.0%	1.3%	0.0%	0.0%	(14.5%)	8.0%	4.6%	4.5%
Average Cost Per Budgeted Employee Position (Remuneration)				0	0	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)				0	0	0	0	0	0	0	0	0
R&M % of PPE			(247.8%)	10.2%	7.3%	1399.3%	599.7%	599.7%	7.0%	111.5%	53.8%	
Asset Renewal and R&M as a % of PPE			(349.8%)	10.8%	9.3%	1849.1%	811.4%	811.4%	13.3%	213.3%	157.9%	
Debt Impairment % of Total Billable Revenue			0.0%	2.8%	2.3%	6.2%	5.7%	5.7%	3.1%	6.1%	5.9%	5.7%
Capital Revenue												
Internally Funded & Other (R'000)			-	-	-	-	-	-	-	-	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			8,490	501	3,047	13,743	17,412	17,412	7,819	32,938	33,884	58,779
Internally Generated funds % of Non Grant Funding			11.5%	(143.6%)	(71.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			1383.0%	(3.9%)	(14.3%)	0.0%	2635.0%	2635.0%	1645.3%	0.0%	0.0%	0.0%
Capital Expenditure												
Total Capital Programme (R'000)			(295)	6,313	(4,007)	13,743	17,412	17,412	7,819	32,938	33,884	58,779
Asset Renewal			12,199	1,761	6,180	8,910	11,700	11,700	-	19,956	20,625	45,930
Asset Renewal % of Total Capital Expenditure			(4140.1%)	27.9%	(154.3%)	64.8%	67.2%	67.2%	0.0%	60.6%	60.9%	78.1%
Cash												
Cash Receipts % of Rate Payer & Other			(207.6%)	69.2%	60.8%	99.9%	99.4%	99.4%	(71.4%)	91.6%	93.8%	96.9%
Cash Coverage Ratio			0	0	0	0	0	0	(0)	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			8.3%	7.8%	6.1%	4.9%	4.7%	4.7%	5.1%	4.9%	5.4%	5.2%
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)			32,084	(60,454)	(81,066)	(37,805)	(45,101)	(45,101)	(94,976)	178	6,534	30,740
Free Services												
Free Basic Services as a % of Equitable Share			30.9%	28.4%	39.8%	55.1%	55.1%	55.1%		58.2%	60.8%	64.7%
Free Services as a % of Operating Revenue (excl operational transfers)			35.1%	5.0%	3.0%	2.9%	2.9%	2.9%		3.2%	3.2%	3.1%
Total Operating Revenue			(6,781)	178,600	183,758	226,346	233,809	233,809	190,175	251,773	257,736	291,702
Total Operating Expenditure			149,645	211,494	229,258	241,455	253,451	253,451	193,778	250,576	252,744	279,668
Surplus/(Deficit) Budgeted Operating Statement			(156,426)	(32,894)	(45,500)	(15,109)	(19,642)	(19,642)	(3,604)	1,197	4,992	12,034
Surplus/(Deficit) Considering Reserves and Cash Backing			32,084	(60,454)	(81,066)	(37,805)	(45,101)	(45,101)	(94,976)	178	6,534	30,740
MTREF Funded (1) / Unfunded (0)	15		1	0	0	0	0	0	0	1	1	1
MTREF Funded ✓ / Unfunded ✗	15		✓	✗	✗	✗	✗	✗	✗	✓	✓	✓

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

Section 11 – Expenditure on allocations and grant programmes

WC041 Kannaland - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		38,285	30,574	37,777	40,069	40,069	40,069	38,929	39,469	40,674
Operational Revenue: General Revenue: Equitable Share		34,050	30,574	33,260	35,348	35,348	35,348	37,113	38,912	40,067
Operational Revenue: General Revenue: Fuel Levy		-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Agriculture Research and Technology		-	-	-	-	-	-	-	-	-
Agriculture, Conservation and Environmental		-	-	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-	-	-
Community Library		-	-	-	-	-	-	-	-	-
Department of Environmental Affairs		-	-	-	-	-	-	-	-	-
Department of Tourism		-	-	-	-	-	-	-	-	-
Department of Water Affairs and Sanitation Masbambane		-	-	-	-	-	-	-	-	-
Emergency Medical Service		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1,159	-	1,031	1,220	1,220	1,220	1,255	-	-
HIV and Aids		-	-	-	-	-	-	-	-	-
Housing Accreditation		-	-	-	-	-	-	-	-	-
Housing Top structure		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		2,564	-	2,932	2,932	2,932	2,932	-	-	-
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Natural Resource Management Project		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Operation Clean Audit		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Public Service Improvement Facility		-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring - Seed Funding		-	-	-	-	-	-	-	-	-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		512	-	554	569	569	569	561	557	607
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Smart Connect Grant		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services]		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Traditional Leaders - Imbizon		-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Programme and Project Preparation Support Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		5,094	4,480	4,099	24,038	31,366	31,366	23,429	17,401	32,828
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		5,094	4,480	4,099	24,038	28,925	28,925	23,429	17,351	32,776
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	2,441	2,441	-	50	52
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other Grant Providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	43,378	35,054	41,876	64,107	71,435	71,435	62,358	56,870	73,502

Capital Transfers and Grants										
National Government:		16,747	22,763	8,609	15,804	16,343	16,343	19,760	22,919	47,240
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		1,123	2,699	–	–	–	–	104	1,954	700
Municipal Infrastructure Grant (Schedule 5B)		8,987	10,064	8,609	10,804	11,843	11,843	10,656	10,965	11,540
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelisha 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]		6,637	10,000	–	5,000	4,500	4,500	9,000	10,000	35,000
WiFi Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restion Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		1,960	–	1,075	–	2,890	2,890	–	–	–
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		1,960	–	1,075	–	2,890	2,890	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		–	–	–	–	–	–	–	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants		5	18,707	22,763	9,684	15,804	19,233	19,760	22,919	47,240
TOTAL RECEIPTS OF TRANSFERS & GRANTS			62,085	57,818	51,560	79,911	90,668	82,118	79,789	120,742

Section 12 – Allocations and grants made by the Municipality

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

Supporting Table 02: Transfers and grants made by the municipality											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash Transfers to other municipalities											
Operational	1	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Operational	2	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Operational	3	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Operational		240	240	255	920	400	400	208	400	418	437
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		240	240	255	920	400	400	208	400	418	437
Cash Transfers to Groups of Individuals											
Operational		6	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		6	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	246	240	255	920	400	400	208	400	418	437
Non-Cash Transfers to other municipalities											
Operational	1	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Operational	2	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Operational	3	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Operational	4	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Groups of Individuals											
Operational	5	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	246	240	255	920	400	400	208	400	418	437

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

Section 13 – Councillor Allowances and employee benefits

WC041 Kannaland - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2,551	2,560	2,827	2,990	3,580	3,580	3,306	3,458	3,613
Pension and UIF Contributions		0	26	36	-	-	-	-	-	-
Medical Aid Contributions		133	124	67	-	-	-	-	-	-
Motor Vehicle Allowance		189	131	52	-	-	-	-	-	-
Cellphone Allowance		311	307	292	286	286	286	329	344	360
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3,184	3,148	3,273	3,276	3,866	3,866	3,635	3,802	3,973
% increase	4		(1.1%)	4.0%	0.1%	18.0%	-	(6.0%)	4.6%	4.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1,802	1,854	2,729	4,449	3,899	3,899	4,628	4,841	5,059
Pension and UIF Contributions		0	1	5	9	9	9	9	9	9
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	64	130	80	509	439	439	676	707	739
Cellphone Allowance	3	35	37	50	113	113	113	178	187	195
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	29	(159)	57	88	88	88	136	142	149
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	171	41	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		1,930	2,033	2,963	5,167	4,547	4,547	5,627	5,886	6,151
% increase	4		5.4%	45.7%	74.4%	(12.0%)	-	23.7%	4.6%	4.5%
Other Municipal Staff										
Basic Salaries and Wages		41,773	45,593	52,231	52,793	62,438	62,438	55,034	56,629	59,480
Pension and UIF Contributions		5,472	6,740	7,132	8,568	8,367	8,367	10,497	10,603	11,081
Medical Aid Contributions		2,768	2,434	2,168	1,687	2,417	2,417	3,493	3,555	3,715
Overtime		5,118	1,632	3,028	2,110	2,677	2,677	2,082	2,178	2,280
Performance Bonus		2,012	3,194	3,951	3,560	3,298	3,298	4,432	4,520	4,723
Motor Vehicle Allowance	3	2,026	2,393	2,790	2,359	3,515	3,515	3,089	3,231	3,376
Cellphone Allowance	3	119	165	127	100	131	131	157	164	171
Housing Allowances	3	269	315	337	173	345	345	1,200	1,255	1,312
Other benefits and allowances	3	2,408	3,059	3,589	2,809	3,479	3,479	2,117	2,214	2,119
Payments in lieu of leave		688	(243)	(1,166)	150	280	280	100	105	109
Long service awards		(518)	249	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	2,589	1,934	(723)	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	2,100	4,490	-	540	540	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		64,722	69,564	77,954	74,309	87,487	87,487	82,200	84,454	88,367
% increase	4		7.5%	12.1%	(4.7%)	17.7%	-	(6.0%)	2.7%	4.6%
Total Parent Municipality		69,836	74,745	84,190	82,752	95,901	95,901	91,462	94,142	98,491
			7.0%	12.6%	(1.7%)	15.9%	-	(4.6%)	2.9%	4.6%

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	734,251	-	47,000	-	-	781,251
Chief Whip		-	-	-	-	-	-	-
Executive Mayor		1	917,813	-	47,000	-	-	964,813
Deputy Executive Mayor		1	409,616	-	47,000	-	-	456,616
Executive Committee		-	-	-	-	-	-	-
Total for all other councillors		-	1,244,116	-	188,000	-	-	1,432,116
Total Councillors	8	3	3,305,796	-	329,000			3,634,796
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1,324,653	21,656	239,004	-	-	1,585,313
Chief Finance Officer		1	911,668	52,392	204,000	-	-	1,168,060
Corporate & Technical Director		1	2,391,894	70,320	411,536	-	-	2,873,750
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
<i>List of each official with packages >= senior manager</i>		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total Senior Managers of the Municipality	8,10	3	4,628,215	144,368	854,540	-		5,627,123

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

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

WC041 Kannaland - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		7,485	7,485	7,485	7,485	7,485	7,485	7,485	7,485	7,485	7,485	7,485	7,485	89,822	101,274	114,187
Service charges - Water		2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	24,044	25,222	26,407
Service charges - Waste Water Management		868	868	868	868	868	868	868	868	868	868	868	868	10,415	10,884	11,439
Service charges - Waste Management		840	840	840	840	840	840	840	840	840	840	840	840	10,078	9,820	9,398
Sale of Goods and Rendering of Services		35	35	35	35	35	35	35	35	35	35	35	35	419	438	458
Agency services		121	121	121	121	121	121	121	121	121	121	121	121	1,450	1,517	1,585
Interest		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned from Receivables		653	653	653	653	653	653	653	653	653	653	653	653	7,832	8,606	9,754
Interest earned from Current and Non Current Assets		125	125	125	125	125	125	125	125	125	125	125	125	1,500	1,569	1,640
Dividends		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		96	96	96	96	96	96	96	96	96	96	96	96	1,148	1,201	1,342
Licence and permits		55	55	55	55	55	55	55	55	55	55	55	55	663	182	190
Operational Revenue		6	6	6	6	6	6	6	6	6	6	6	6	66	67	68
Non-Exchange Revenue																
Property rates		2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	28,234	29,533	30,861
Surcharges and Taxes		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		213	213	213	213	213	213	213	213	213	213	213	213	2,561	2,679	2,799
Licences or permits		90	90	90	90	90	90	90	90	90	90	90	90	1,086	1,136	1,187
Transfer and subsidies - Operational		5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	5,460	65,516	60,035	76,674
Interest		245	245	245	245	245	245	245	245	245	245	245	245	2,939	3,075	3,213
Fuel Levy		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gains on disposal of Assets		333	333	333	333	333	333	333	333	333	333	333	333	4,000	500	500
Other Gains		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Discontinued Operations		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		20,981	20,981	20,981	20,981	20,981	20,981	20,981	20,981	20,981	20,981	20,981	20,981	251,773	257,736	291,702
Expenditure																
Employee related costs		7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,370	7,371	88,441	90,982	95,188
Remuneration of councillors		303	303	303	303	303	303	303	303	303	303	303	303	3,635	3,802	3,973
Bulk purchases - electricity		5,044	5,044	5,044	5,044	5,044	5,044	5,044	5,044	5,044	5,044	5,044	5,044	60,529	63,313	66,162
Inventory consumed		829	829	829	829	829	829	829	829	829	829	829	829	9,946	10,403	10,872
Debt impairment		—	—	—	—	—	—	—	—	—	—	—	11,933	11,933	12,558	13,222
Depreciation and amortisation		1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	12,314	13,623	14,658
Interest		108	108	108	108	108	108	108	108	108	108	108	108	1,300	1,360	1,421
Contracted services		2,939	2,939	2,939	2,939	2,939	2,939	2,939	2,939	2,939	2,939	2,939	2,939	35,267	29,664	45,937
Transfers and subsidies		33	33	33	33	33	33	33	33	33	33	33	33	400	418	437
Irrecoverable debts written off		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational costs		2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,235	26,810	26,620	27,798
Losses on disposal of Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Losses		994	994	994	994	994	994	994	994	994	994	994	(10,939)	—	—	—
Total Expenditure		20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,883	250,576	252,744	279,668
Surplus/(Deficit)		100	100	100	100	100	100	100	100	100	100	100	98	1,197	4,992	12,034
Transfers and subsidies - capital (monetary allocations)		1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	22,282	22,919	47,240
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,955	23,479	27,911	59,274
Income Tax		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,955	23,479	27,911	59,274
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,955	23,479	27,911	59,274
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,955	23,479	27,911	59,274

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	13,603	14,283	14,716
Vote 2 - CORPORATE SERVICES		3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	3,711	44,530	35,046	51,413
Vote 3 - FINANCIAL SERVICES		3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	36,666	38,217	39,804
Vote 4 - TECHNICAL SERVICES		14,938	14,938	14,938	14,938	14,938	14,938	14,938	14,938	14,938	14,938	14,938	14,938	179,256	193,109	233,009
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		22,838	22,838	22,838	22,838	22,838	22,838	22,838	22,838	22,838	22,838	22,838	22,838	274,055	280,655	338,942
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER		2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,082	24,977	25,558	26,578
Vote 2 - CORPORATE SERVICES		5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,151	61,804	55,748	73,243
Vote 3 - FINANCIAL SERVICES		3,213	3,213	3,213	3,213	3,213	3,213	3,213	3,213	3,213	3,213	3,213	3,213	38,553	39,793	41,721
Vote 4 - TECHNICAL SERVICES		10,252	10,252	10,252	10,252	10,252	10,252	10,252	10,252	10,252	10,252	10,252	10,253	123,029	129,085	135,138
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		184	184	184	184	184	184	184	184	184	184	184	184	2,214	2,559	2,988
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		20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,883	250,576	252,744	279,668
Surplus/(Deficit) before assoc.		1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,955	23,479	27,911	59,274
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-	-	-	-	-	23,479	23,479	27,911	59,274
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,955	23,479	27,911	59,274

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
Revenue - Functional																
Governance 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	54,667	53,416	55,455
Executive and council		1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	13,603	14,283	14,716
Finance and administration		3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	41,064	39,134	40,739
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	35,632	28,621	44,722
Community and social services		1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	15,691	14,874	15,645
Sport and recreation		5	5	5	5	5	5	5	5	5	5	5	5	66	69	72
Public safety		0	0	0	0	0	0	0	0	0	0	0	0	5	5	5
Housing		1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	19,870	13,673	29,000
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		526	526	526	526	526	526	526	526	526	526	526	526	6,316	6,115	6,415
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		526	526	526	526	526	526	526	526	526	526	526	526	6,316	6,115	6,415
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		14,787	14,787	14,787	14,787	14,787	14,787	14,787	14,787	14,787	14,787	14,787	14,787	177,440	192,502	232,349
Energy sources		7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	95,625	109,414	121,253
Water management		3,890	3,890	3,890	3,890	3,890	3,890	3,890	3,890	3,890	3,890	3,890	3,890	46,676	45,075	71,903
Waste water management		1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	18,386	19,739	20,820
Waste management		1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	16,753	18,274	18,373
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		22,838	22,838	22,838	22,838	22,838	22,838	22,838	22,838	22,838	22,838	22,838	22,838	274,055	280,655	338,942
Expenditure - Functional																
Governance and administration		7,171	7,171	7,171	7,171	7,171	7,171	7,171	7,171	7,171	7,171	7,171	7,172	86,057	89,270	93,971
Executive and council		2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,081	2,082	24,977	25,558	26,578
Finance and administration		5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	61,081	63,712	67,393
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	35,964	27,876	43,763
Community and social services		1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	12,529	10,474	10,866
Sport and recreation		160	160	160	160	160	160	160	160	160	160	160	160	1,922	2,011	2,101
Public safety		34	34	34	34	34	34	34	34	34	34	34	34	405	424	443
Housing		1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	21,107	14,967	30,352
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1,499	1,499	1,499	1,499	1,499	1,499	1,499	1,499	1,499	1,499	1,499	1,500	17,994	18,819	19,480
Planning and development		52	52	52	52	52	52	52	52	52	52	52	52	620	649	678
Road transport		1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	1,448	17,374	18,171	18,802
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,214	110,560	116,779	122,455
Energy sources		5,928	5,928	5,928	5,928	5,928	5,928	5,928	5,928	5,928	5,928	5,928	5,928	71,137	74,474	77,920
Water management		1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,410	1,411	16,925	18,202	19,496
Waste water management		1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	12,079	13,208	13,655
Waste management		868	868	868	868	868	868	868	868	868	868	868	868	10,419	10,895	11,384
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,883	250,576	252,744	279,668
Surplus/(Deficit) before assoc.		1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,955	23,479	27,911	59,274
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,955	23,479	27,911	59,274

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

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

Section 16 – Contracts having future budgetary implications

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

Section 17 – Capital expenditure details

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		(5,503)	11,552	18,104	4,833	5,712	5,712	11,282	12,259	11,540
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		(6,207)	-	873	485	929	929	626	1,294	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		(6,207)	-	873	-	62	62	626	1,294	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	485	868	868	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		704	7,032	-	4,348	4,783	4,783	10,656	10,965	11,540
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		(1,161)	-	-	-	-	-	10,656	10,965	11,540
Reservoirs		1,820	7,032	-	4,348	4,783	4,783	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		45	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	4,520	17,231	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	4,520	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	17,231	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets		1,179	(13,223)	(21,238)	-	-	-	-	-	-
Community Facilities		1,179	(13,223)	(21,238)	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	(13,223)	(21,238)	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		1,179	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	316	-	-	-	-	-	-	-
Computer Equipment		-	316	-	-	-	-	-	-	-
Furniture and Office Equipment		-	95	0	-	-	-	-	-	-
Furniture and Office Equipment		-	95	0	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	1,700	1,000	1,309
Machinery and Equipment		-	-	-	-	-	-	1,700	1,000	1,309
Transport Assets		614	-	-	-	-	-	-	-	-
Transport Assets		614	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	(3,710)	(1,260)	(3,133)	4,833	5,712	5,712	12,982	13,259	12,849

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		27,449	26,377	17,267	24,127	28,373	28,373	16,543	17,300	17,884
Roads Infrastructure		2,241	2,345	4,388	7,300	6,904	6,904	3,113	3,256	3,208
Roads		-	-	3,596	4,845	4,514	4,514	774	810	651
Road Structures		2,241	2,345	792	2,455	2,390	2,390	2,339	2,447	2,557
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,396	4,778	5,230	3,950	5,015	5,015	6,105	6,385	6,673
Power Plants		-	36	1,971	1,736	2,601	2,601	3,126	3,270	3,417
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		6,396	4,742	3,260	2,214	2,414	2,414	2,979	3,116	3,256
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,609	8,709	3,887	4,322	7,767	7,767	4,290	4,487	4,689
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		7,609	8,709	3,887	4,322	7,767	7,767	4,290	4,487	4,689
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3,147	3,127	485	1,901	1,295	1,295	1,350	1,412	1,476
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		3,147	3,127	485	1,901	1,295	1,295	1,350	1,412	1,476
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		8,056	7,418	3,277	6,654	7,391	7,391	1,685	1,759	1,839
Landfill Sites		8,056	7,414	2,121	1,378	5,851	5,851	1,351	1,413	1,477
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	5	1,156	5,275	1,539	1,539	334	346	362
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets		667	2,253	2,694	760	1,324	1,324	1,352	1,414	1,477
Community Facilities		667	2,253	2,694	760	1,324	1,324	1,352	1,414	1,477
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		423	2,006	1,856	636	636	636	640	669	699
Police		-	-	-	-	-	-	-	-	-
Parks		244	248	838	123	687	687	712	745	778
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		1,384	2,822	1,626	1,084	1,294	1,294	3,019	1,896	1,981
Operational Buildings		1,384	2,822	1,626	1,084	1,294	1,294	3,019	1,896	1,981
Municipal Offices		1,384	2,822	1,626	1,084	1,294	1,294	3,019	1,896	1,981
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		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		130	838	1,365	1,750	2,150	2,150	1,658	1,978	2,381
Transport Assets		130	838	1,365	1,750	2,150	2,150	1,658	1,978	2,381
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	29,631	32,290	22,953	27,721	33,141	33,141	22,572	22,588	23,723
R&M as a % of PPE		-250.2%	10.2%	7.4%	1399.3%	599.7%	599.7%	7.1%	111.5%	53.8%
R&M as % Operating Expenditure		19.8%	15.3%	10.0%	11.5%	13.1%	13.1%	11.6%	9.0%	9.4%

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

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
R thousand								
Capital expenditure	1							
Vote 1 - MUNICIPAL MANAGER		-	-	-				
Vote 2 - CORPORATE SERVICES		-	-	-				
Vote 3 - FINANCIAL SERVICES		-	-	-				
Vote 4 - TECHNICAL SERVICES		32,938	33,884	58,779				
Vote 5 - CALITZDORP SPA		-	-	-				
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		32,938	33,884	58,779	-	-	-	-
Future operational costs by vote	2							
Vote 1 - MUNICIPAL MANAGER		24,977	25,558	26,578				
Vote 2 - CORPORATE SERVICES		61,804	55,748	73,243				
Vote 3 - FINANCIAL SERVICES		38,553	39,793	41,721				
Vote 4 - TECHNICAL SERVICES		90,091	95,202	76,359				
Vote 5 - CALITZDORP SPA		-	-	-				
Vote 6 - CORPORATE SERVICES (Continued)		2,214	2,559	2,988				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total future operational costs		217,637	218,860	220,889	-	-	-	-
Future revenue by source	3							
Exchange Revenue		49,504	101,274	114,187				
Service charges - Electricity		89,822	101,274	114,187				
Service charges - Water		24,044	25,222	26,407				
Service charges - Waste Water Management		10,415	10,884	11,439				
Service charges - Waste Management		10,078	9,820	9,398				
Agency services		1,450	1,517	1,585				
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		185,313	249,991	277,203	-	-	-	-
Net Financial Implications		65,262	2,753	2,465	-	-	-	-

Section 18 - Supporting tables

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

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Property rates	6										
Total Property Rates		20,658	29,562	29,858	31,598	31,598	31,598	22,632	34,237	35,812	37,424
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		1,322	3,671	4,296	4,683	4,683	4,683	(858)	6,004	6,280	6,562
Net Property Rates		19,337	25,891	25,562	26,915	26,915	26,915	23,490	28,234	29,533	30,861
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		53,041	62,005	64,090	78,851	78,851	78,851	64,690	92,923	104,770	118,129
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (50 kwh per indigent household per month)		(2,391)	(2,744)	17	2,750	2,750	2,750	(4)	3,101	3,496	3,942
Net Service charges - Electricity		55,432	64,750	64,073	76,101	76,101	76,101	64,693	89,822	101,274	114,187
Service charges - Water	6										
Total Service charges - Water		21,785	23,713	23,244	26,003	26,003	26,003	24,415	28,269	29,654	31,048
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		3,772	3,358	2,986	3,735	3,735	3,735	(618)	4,226	4,433	4,641
Net Service charges - Water		18,013	20,355	20,258	22,267	22,267	22,267	25,033	24,044	25,222	26,407
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		13,346	13,979	13,488	15,683	15,683	15,683	6,775	17,102	17,899	18,783
less Revenue Foregone (in excess of free sanitation service to indigent households)		3,673	3,208	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (free sanitation service to indigent households)		2,217	2,065	4,782	6,073	6,073	6,073	(988)	6,687	7,014	7,344
Net Service charges - Waste Water Management		7,456	8,706	8,707	9,610	9,610	9,610	7,763	10,415	10,884	11,439
Service charges - Waste Management	6										
Total refuse removal revenue		13,861	14,487	14,248	16,197	16,197	16,197	6,323	17,531	18,390	19,254
Total landfill revenue		99	103	109	115	115	115	104	121	139	159
less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (removed once a week to indigent households)		6,920	6,007	5,448	6,902	6,902	6,902	(1,131)	7,573	8,709	10,016
Net Service charges - Waste Management		7,040	8,583	8,910	9,410	9,410	9,410	7,558	10,078	9,820	9,398

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	44,732	47,447	54,960	57,242	66,337	66,337	59,323	59,662	61,470	64,539
Pension and UIF Contributions		5,473	6,741	7,137	8,679	8,580	8,580	7,144	10,696	10,811	11,298
Medical Aid Contributions		2,768	2,434	2,168	2,144	2,874	2,874	2,196	4,106	4,197	4,386
Overtime		-	1,632	3,028	2,110	2,677	2,677	3,679	2,082	2,178	2,280
Performance Bonus		3,172	3,194	3,951	3,560	3,298	3,298	3,129	4,432	4,520	4,723
Motor Vehicle Allowance		2,090	2,523	2,869	2,868	3,954	3,954	3,630	3,765	3,938	4,115
Cellphone Allowance		154	201	178	213	244	244	180	335	351	366
Housing Allowances		269	315	337	173	345	345	310	1,200	1,255	1,312
Other benefits and allowances		5,237	2,900	3,646	2,794	3,363	3,363	4,250	2,063	2,158	2,060
Payments in lieu of leave		688	(243)	(1,166)	150	280	280	270	100	105	109
Long service awards		(518)	249	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		3,432	1,934	(723)	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	2,271	4,531	-	540	540	3,521	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	67,495	71,598	80,917	79,933	92,491	92,491	87,633	88,441	90,982	95,188
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	67,495	71,598	80,917	79,933	92,491	92,491	87,633	88,441	90,982	95,188
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		10,847	13,712	13,957	11,757	11,880	11,880	9,797	12,310	13,619	14,654
Lease amortisation		8	4	-	5	5	5	4	4	4	5
Capital asset impairment		1,184	2,872	-	-	-	-	-	-	-	-
Total Depreciation and amortisation	1	12,039	16,588	13,957	11,762	11,885	11,885	9,801	12,314	13,623	14,658
Bulk purchases - electricity											
Electricity Bulk Purchases		44,054	50,752	55,313	56,045	56,045	56,045	47,940	60,529	63,313	66,162
Total bulk purchases	1	44,054	50,752	55,313	56,045	56,045	56,045	47,940	60,529	63,313	66,162
Transfers and grants											
Cash transfers and grants		246	240	255	920	400	400	208	400	418	437
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	246	240	255	920	400	400	208	400	418	437
Contracted services											
Outsourced Services		2,558	3,693	5,050	24,120	31,794	31,794	9,257	26,279	20,089	35,734
Consultants and Professional Services		3,172	7,479	11,170	6,557	5,277	5,277	2,245	5,950	6,104	6,262
Contractors		2,300	2,504	3,676	3,050	3,110	3,110	1,111	3,038	3,472	3,941
sub-total	1	8,030	13,677	19,896	33,727	40,181	40,181	12,613	35,267	29,664	45,937
Operational Costs											
Collection costs		976	785	406	600	600	600	362	600	628	656
Contributions to 'other' provisions		6,977	29	(362)	900	400	400	-	1,000	1,046	1,093
Audit fees		3,371	3,301	92	3,000	3,000	3,000	-	3,500	3,661	3,826
Other Operational Costs		-	-	-	-	-	-	-	-	-	-
Operating Leases		670	1,205	877	1,399	1,193	1,193	683	1,202	1,257	1,313
Operational Cost		5,822	11,253	15,793	16,257	17,354	17,354	8,957	20,508	20,029	20,910
Statutory Payments other than Income Taxes		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Operational Costs	1	17,815	16,573	16,806	22,156	22,547	22,547	10,002	26,810	26,620	27,798
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	23,754	20,747	12,030	-	20,192	20,192	23,517	-	-	-
Inventory Consumed (Project Maintenance)		3,429	3,063	2,285	-	7,186	7,186	3,237	-	-	-
Contracted Services		393	1,909	3,196	-	2,356	2,356	866	-	-	-
Other Expenditure		2,054	6,571	5,441	-	3,406	3,406	2,408	-	-	-
Total Repairs and Maintenance Expenditure	9	29,631	32,290	22,953	-	33,141	33,141	30,029	-	-	-
Inventory Consumed											
Inventory Consumed - Water		-	-	-	500	500	500	-	-	-	-
Inventory Consumed - Other		1,757	4,670	1,470	8,446	7,736	7,736	1,425	8,655	9,053	9,461
Total Inventory Consumed & Other Material		1,757	4,670	1,470	8,946	8,236	8,236	1,425	8,655	9,053	9,461

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

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		-	2,815	2,910	(15,351)	(15,351)	(15,351)	9,531	2,586	1,496	2,789
Water		-	22,835	34,082	5,093	5,093	5,093	41,739	16,546	28,810	30,454
Waste		-	18,495	25,881	2,164	2,164	2,164	28,849	10,078	9,820	9,398
Waste Water		-	15,967	22,322	5,751	5,751	5,751	25,496	14,302	15,352	16,571
Other trade receivables from exchange transactions		-	630	692	2,956	2,956	2,956	2,411	5,114	1,257	1,333
Gross: Trade and other receivables from exchange transactions		-	60,741	85,888	613	613	613	108,026	48,627	56,734	60,545
Less: Impairment for debt		-	(57,064)	(81,383)	(10,092)	(10,092)	(10,092)	(105,702)	(7,213)	(7,629)	(8,081)
Impairment for Electricity		-	(1,509)	(1,933)	(612)	(612)	(612)	(2,076)	(532)	(621)	(744)
Impairment for Water		-	(21,974)	(32,794)	(5,106)	(5,106)	(5,106)	(43,894)	(3,617)	(3,794)	(3,972)
Impairment for Waste		-	(17,796)	(24,531)	(2,164)	(2,164)	(2,164)	(31,265)	(1,512)	(1,586)	(1,660)
Impairment for Waste Water		-	(15,212)	(21,553)	(2,210)	(2,210)	(2,210)	(27,894)	(1,552)	(1,628)	(1,705)
Impairment for other trade receivables from exchange transactions		-	(573)	(573)	-	-	-	(573)	-	-	-
Total net Trade and other receivables from Exchange Trx		-	3,677	4,505	(9,478)	(9,478)	(9,478)	2,324	41,414	49,105	52,464
Receivables from non-exchange transactions											
Property rates		-	32,589	4,942	7,412	7,412	7,412	41,964	7,522	7,043	7,360
Less: Impairment of Property rates		-	(30,059)	(5,136)	(7,415)	(7,415)	(7,415)	(40,330)	4,000	500	500
Net Property rates		-	2,530	(194)	(3)	(3)	(3)	1,634	11,522	7,543	7,860
Other receivables from non-exchange transactions		-	9,803	9,603	(625)	(625)	(625)	9,734	-	-	-
Impairment for other receivables from non-exchange transactions		-	(8,601)	(9,732)	(500)	(500)	(500)	(9,732)	(200)	(200)	(200)
Net other receivables from non-exchange transactions		-	1,202	(129)	(1,125)	(1,125)	(1,125)	2	(200)	(200)	(200)
Total net Receivables from non-exchange transactions		-	3,732	(323)	(1,128)	(1,128)	(1,128)	1,636	11,322	7,343	7,660
Inventory											
Water											
Opening Balance		-	-	(28)	(28)	(28)	(28)	(28)	-	-	-
System Input Volume		-	2,955	-	-	-	-	-	-	-	-
Water Treatment Works		-	2,955	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	-	-	-	(500)	(500)	(500)	-	-	-	-
Billed Authorised Consumption		-	-	-	(500)	(500)	(500)	-	-	-	-
Billed Metered Consumption		-	-	-	(500)	(500)	(500)	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	(500)	(500)	(500)	-	-	-	-
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Water Losses		-	(2,983)	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
Real losses		-	(2,983)	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	(2,983)	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	(2,983)	-	-	-	-	-	-	-	-
Closing Balance Water		-	(28)	(28)	(528)	(528)	(528)	(28)	-	-	-

Materials and Supplies										
Opening Balance										
Acquisitions	7	2,760	3,030	3,009						
Issues	8	(1,757)	(4,670)	(1,470)	(8,446)	(7,736)	(7,736)	(1,425)	(8,655)	(9,053)
Adjustments	9	(208)	2,717	(59)				1,382		
Write-offs			(2,031)	(1,336)						
Closing balance - Materials and Supplies		794	(159)	(15)	(8,461)	(7,751)	(7,751)	(73)	1,981	2,433
Work-in-progress										
Opening Balance										
Materials										
Transfers										
Closing balance - Work-in-progress										
Housing Stock										
Opening Balance										
Acquisitions										
Transfers										
Sales										
Closing Balance - Housing Stock										
Land										
Opening Balance										
Acquisitions										
Sales										
Adjustments										
Correction of Prior period errors										
Transfers										
Closing Balance - Land										
Closing Balance - Inventory & Consumables		794	(187)	(43)	(8,989)	(8,279)	(8,279)	(101)	1,981	2,433
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)	3	(6,101)	489,473	501,386	13,743	17,412	17,412	513,418	426,092	459,975
Leases recognised as PPE		0	137	137				137	456	
Less: Accumulated depreciation		(5,744)	(174,421)	(189,403)	(11,762)	(11,885)	(11,885)	(199,005)	(107,070)	(126,047)
Total Property, plant and equipment (PPE)	2	(11,845)	315,189	312,120	1,981	5,527	5,527	314,550	319,477	333,928
LIABILITIES										
Current liabilities - Financial liabilities										
Short term loans (other than bank overdraft)										
Current portion of long-term liabilities		(127)	229							
Total Current liabilities - Financial liabilities		(127)	229							
Trade and other payables										
Trade and other payables from exchange transactions		1,904	75,704	88,168	(19,856)	(9,203)	(9,203)	84,309	25,674	15,259
Other trade payables from exchange transactions		(137)	145							
Trade payables from Non-exchange transactions: Unspent conditional		3,789	18,221	13,792				48,467	8,402	5,389
Trade payables from Non-exchange transactions: Other		(18,232)								
VAT			(54,297)	(40,151)	(3,115)	(3,115)	(3,115)	(27,449)	22,114	19,460
Total Trade and other payables	2	(12,675)	39,773	61,810	(22,971)	(12,318)	(12,318)	105,327	56,191	40,108
Non current liabilities - Financial liabilities										
Borrowing	4	(446)								
Other financial liabilities										
Total Non current liabilities - Financial liabilities		(446)								
Non current liabilities - Long Term portion of trade payables										
Electricity Bulk Purchases									44,502	29,668
Payables and Accruals - General										
Water Bulk Purchases										
Municipal Debt Relief									44,502	29,668
Provisions										
Retirement benefits										
List other major provision items										
Refuse landfill site rehabilitation		5,788	20,540	31,934				17,545	18,849	19,791
Other		(26)	1,804	1,804				1,804	1,804	1,894
Total Provisions		5,762	22,344	33,738				19,349	20,653	21,686
CHANGES IN NET ASSETS										
Accumulated surplus/(deficit)										
Accumulated surplus/(deficit) - opening balance			235,175	237,734				167,852	213,829	218,821
GRAP adjustments		(6,834)	7,970							
Restated balance		(6,834)	243,144	237,734				167,852	213,829	218,821
Surplus/(Deficit)			(14,005)	(69,737)	2,867	2,867	2,867			
Transfers to/from Reserves										
Depreciation offsets										
Other adjustments		(9,052)	(8,412)	(10,553)				(21)		
Accumulated Surplus/(Deficit)	1	(15,886)	220,727	157,444	2,867	2,867	2,867	167,831	213,829	218,821
Reserves										
Housing Development Fund										
Capital replacement										
Self-insurance										
Other reserves			470	462				462	470	493
Revaluation										
Total Reserves	2		470	462				462	470	493
TOTAL COMMUNITY WEALTH/EQUITY	2	(15,886)	221,197	157,906	2,867	2,867	2,867	168,293	214,299	219,314

Appendix A – Tariff Listing

All tariffs to be expressed in terms (ratio) of the baseline tariff (Equal to Residential tariff)							Tariff After Rebate	R	0.0205		
2021/22		2022/23		Y/Y Increase	2023/24		Y/Y Increase	2024/25		Y/Y Increase	
BASELINE RATE PER R1 ON THE VALUATION	R	0.0170	R	0.1748	7.9%	R	0.1843	4.9%	R	0.1933	4.9%
Residential Properties	R	0.0170	R	0.0185	8.8%	R	0.0195	4.9%	R	0.0205	4.9%
Vacant Land: Residential	R	0.0170	R	0.0185	8.8%	R	0.0195	4.9%	R	0.0205	4.9%
Vacant Land: Business	R	0.0340	R	0.0370	8.8%	R	0.0390	4.9%	R	0.0409	4.9%
Agricultural Properties	R	0.0026	R	0.0028	6.7%	R	0.0029	4.9%	R	0.0030	4.9%
Businesses and Commercial Properties	R	0.0340	R	0.0370	8.8%	R	0.0390	4.9%	R	0.0409	4.9%
Business Properties - Accommodation Establishment	R	0.0221	R	0.0241	8.8%	R	0.0254	4.9%	R	0.0266	4.9%
Industrial Properties	R	0.0340	R	0.0370	8.8%	R	0.0390	4.9%	R	0.0409	4.9%
Public Service Infrastructure	R	0.0043									Exempt
Public Service Properties/Organs of state	R	0.0340	R	0.0370	8.8%	R	0.0390	4.9%	R	0.0409	4.9%
Public Benefit Organisations (Incl. Old Age Homes)	R	0.0034	R	0.0037	8.8%	R	0.0039	4.9%	R	0.0041	4.9%
Place of Worship - Church										Impermissible	
Protected Area										Impermissible	
Municipal Properties										Exempt	

Exemptions, rebates and reductions	Tariff Applicable 2024/25	Rebate	Impermissible / Exempt	Ratio : base tariff (policy)	Tariffs After Rebate 2024/25	Ratio : base tariff after rebates
Residential Properties	R 0.0205		First R15,000 of improved - not rateable	1:1	R 0.0205	1:1
Vacant Land: Residential	R 0.0205			1:1	R 0.0205	1:1
Vacant Land: Business	R 0.0409			1:2	R 0.0409	1:2
Agricultural Properties	R 0.0031			1:0.15	R 0.0031	1:0.15
Businesses and Commercial Properties	R 0.0409			1:2	R 0.0409	1:2
Business Properties - Accommodation Establishment	R 0.0409	35.0%		1:2	R 0.0266	1:1.3
Industrial Properties	R 0.0409			1:2	R 0.0409	1:2
Public Service Infrastructure	R 0.0051		First 30% Impermissible - 70% Exempt	1:0.25	R 0.0051	1:0.25
Public Service Properties/Organs of state	R 0.0409			1:2	R 0.0409	1:2
Public Benefit Organisations (Incl. Old Age Homes)	R 0.0041			1:0.2	R 0.0041	1:0.2
Place of Worship - Church	-		100% Impermissible	1:0	-	1:0
Protected Area	-		100% Impermissible	1:0	-	1:0
Municipal Properties	-		Exempt	1:0	-	1:0
Rebate to qualified pensioners (Age 60 years) / Disabled persons		30%	See Property Rates Policy & Indigent Policy			
Owners of residential properties with a market value of R170 000 or less. (Including Indigents)		100%				

Appendix B – Service Standards

3. WATER													
3.1 Conventional Meters													
	Standard Basic Levies			2021/22		2022/23		2023/24		2024/25		Incl VAT	
	Basic Residential			R	106.61	R	113.00	R	118.50	R	124.31	R	142.96
	Basic Small Business			R	118.96	R	126.10	R	132.30	R	138.78	R	159.60
	Basic Medium to Large Business			R	169.91	R	180.10	R	188.90	R	198.16	R	227.88
	Basic Institutions (School, Hospital, Old Age Homes)			R	135.91	R	144.10	R	151.20	R	158.61	R	182.40
	Basic Institutions (Churches)			R	110.43	R	117.10	R	122.80	R	128.82	R	148.14
	Basic Industrial			R	213.22	R	226.00	R	237.10	R	248.72	R	286.03
	Availability Vacant Stands			R	135.04	R	143.10	R	150.10	R	157.45	R	181.07
	Standard Meter Usage Residential			2021/22		2022/23		2023/24		2024/25		Incl VAT	
	Sliding Scale Block Tariff												
	Free Basic Water 0 - 6 K Indigents only			R	6.35	R	6.70	R	7.03	R	7.37	R	8.48
	Scale 1 7 - 15 KI			R	7.39	R	7.84	R	8.23	R	8.63	R	9.93
	Scale 2 16 - 30kl			R	11.91	R	12.63	R	13.25	R	13.90	R	15.99
	Scale 3 31 - 50 kl			R	14.43	R	15.31	R	16.07	R	16.86	R	19.39
	Scale 4 51 - 75 kl			R	16.87	R	17.89	R	18.77	R	19.69	R	22.64
	Scale 5 > 75 kl			R	24.17	R	25.70	R	26.96	R	28.28	R	32.52
	Standard Tariffs Other Institutions			2021/22		2022/23		2023/24		2024/25		Incl VAT	
	Categories												
a)	Industries			R	13.91	R	14.75	R	15.48	R	16.24	R	18.67
b)	Large Businesses and B&B's			R	12.00	R	12.72	R	13.35	R	14.00	R	16.10
c)	Social and Services Institutions			R	9.65	R	10.24	R	10.75	R	11.28	R	12.97
	Old Age Home and Frail Care Centres			R	9.65	R	10.24	R	10.75	R	11.28	R	12.97
	Churches Schools Hostels and Clubs			R	9.65	R	10.24	R	10.75	R	11.28	R	12.97
	Stand Pipe Consumers			R	129.65	R	137.44	R	144.18	R	151.25	R	173.93

3.2	Pre - Paid Meters Residential Only					
	Usage per KI above free basic water for Indigent households	-	-	-	-	
	Same rates will apply as for conventional meters, without any basic fees being applicable					
3.3	Irrigation Water					
		2021/22	2022/23	2023/24	2024/25	Incl VAT
a)	Ladismith					
	Minute water for 10 minutes = 1 unit (One Month)	R 21.65	R 23.00	R 24.13	R 25.31	R 29.11
	Minute water for 10 minutes = 1 unit (Per annum)	R 86.52	R 91.70	R 96.20	R 100.92	R 116.06
	Minute water for 10 minutes (Per Annum)	R 1,038.35	R 1,100.60	R 1,154.53	R 1,211.11	R 1,392.78
b)	Calitzdorp					
	Cost per minute for 15 minutes	R 80.78	R 85.60	R 89.80	R 94.21	R 108.34
	Equivalent tariff for 15 minutes per annum	R 1,211.57	R 1,284.30	R 1,347.24	R 1,413.26	R 1,625.25
3.4	Connection Fees					
		2021/22	2022/23	2023/24	2024/25	Incl VAT
	Connection and Disconnection fee on request	R 148.17	R 157.10	R 164.80	R 172.88	R 198.81
	New Connections	R 3,592.26	R 3,807.80	R 3,994.39	R 4,190.12	R 4,818.64
	* Actual cost + 30% Administration fee					
	Move a meter on request of the owner	R 435.65	R 461.80	R 484.43	R 508.17	R 584.40
	Upgrading cost of Connection					
	* Actual cost + 30% Administration fee					
	Reconnection Mel payment - Indigent	R 163.30	R 173.10	R 181.59	R 190.49	R 219.06
	Reconnection Mel payment	R 696.43	R 738.20	R 774.38	R 812.33	R 934.18
	Reconnection - offence (Tampering)	R 4,629.91	R 4,910.00	R 5,150.59	R 5,402.97	R 6,213.42
3.5	Service Deposit Water					
		2021/22	2022/23	2023/24	2024/25	VAT N/A
	Residential	R 833.30	R 833.30	R 874.14	R 916.98	R 1,054.53
	Small Business	R 865.39	R 865.39	R 907.80	R 952.29	R 1,095.13
	Medium - Large Business	R 1,730.87	R 1,730.87	R 1,815.69	R 1,904.66	R 2,190.36
	Industrial(Cost plus 25%)Minimum	R 3,461.65	R 3,461.65	R 3,631.28	R 3,809.22	R 4,380.60

3.6 Water Tariff Drougdt Restrictions													
		2021/22		2022/23		2023/24		2024/25		Incl VAT			
	Free Basic Water	0 - 6 kIndigents only		R	12.15	R	12.90	R	13.54	R	14.20	R	16.33
	Scale 1	7 - 15 KI		R	16.92	R	17.90	R	18.78	R	19.70	R	22.66
	Scale 2	16 - 20 KI		R	23.82	R	25.20	R	26.44	R	27.74	R	31.90
	Scale 3	21 - 30 KI		R	33.34	R	35.30	R	37.03	R	38.84	R	44.67
	Scale 4	Bo 30 KI		R	46.65	R	49.40	R	51.83	R	54.37	R	62.53
	-												
3.7 Water Drought Restriction													
		2021/22		2022/23		2023/24		2024/25		VAT N/A			
	Penalty	Contravention of Water and Sanitation By Laws		3,560.60	R	3,770.00	R	3,954.73	R	4,148.52	R	4,770.80	
3.8 Departmental Accounts													
		2021/22		2022/23		2023/24		2024/25		VAT N/A			
	Departmental Levy	R	6.68	R	7.08	R	7.43	R	7.79	R	8.96		

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

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

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

7. COMMUNITY FACILITIES						
7.1	Municipal Halls and Equipment					
	Deposit's - No VAT	2021/22	2022/23	2023/24	2024/25	VAT N/A
	Keys	125.60	131.90	138.40	145.18	166.96
	Cleansing	125.50	131.80	138.30	145.08	166.84
	Rental of Chairs [Per 100 or part thereof]	812.70	853.30	895.10	939.00	1,079.85
	Social Meetings, Exhibits and Church gatherings	240.00	252.00	264.30	277.25	318.84
	Functions, Concerts, Fates, matric-fair wells etc.	400.40	420.40	441.00	462.61	532.00
	Marriages and Receptions	527.20	553.60	580.70	609.20	700.58
	Rental per table	527.80	554.20	581.40	609.89	701.37
	Public Dances	809.10	849.60	891.20	934.90	1,075.14
	Service Organisations - Without Deposit	2021/22	2022/23	2023/24	2024/25	Incl VAT
	Registered Social and Welfare Organisations	172.70	181.30	190.20	199.52	229.45
	Police forum, Ballroom-group and Service Centre (per month / forward Bookings)	250.96	263.50	276.40	289.90	333.39
	Public Meetings	2021/22	2022/23	2023/24	2024/25	Incl VAT
	Church Meetings	67.30	70.70	74.20	77.84	89.52
	Meetings	309.13	324.60	340.50	357.20	410.78
	Functions, Concerts, Fates, matric-fair wells etc.	309.13	324.60	340.50	357.20	410.78
	Exhibits	616.43	647.30	679.00	712.30	819.15
	Dances and Related Meetings	2021/22	2022/23	2023/24	2024/25	Incl VAT
	Marriages and Receptions	616.43	647.30	679.00	712.30	819.15
	Public Dances	847.30	889.70	933.30	979.00	1,125.85
	Rental of Equipment	2021/22	2022/23	2023/24	2024/25	Incl VAT
	Tables - per table, per function	38.17	40.10	42.10	44.16	50.79
	Chairs - per chair, per function	20.00	21.00	22.00	23.08	26.54
	Swimming Pools	2021/22	2022/23	2023/24	2024/25	Incl VAT
	Children under 12 [per Day]	7.39	7.40	7.80	8.18	9.41
	Adults [per Day]	22.26	23.00	24.10	25.28	29.07
	Practice sessions			-	-	-
	Schools - 4 hours per week [per hour]	78.17	80.00	83.90	88.01	101.21
	Swimming Clubs - 4 hours per week [per hour]	101.57	105.00	110.10	115.49	132.81

7.2	Cemeteries					
	Grave Digging and Building Fees	2021/22	2022/23	2023/24	2024/25	Incl VAT
	Cemetery Sites	423.65	444.80	466.60	489.46	562.88
	Rental of Compressor per hour	154.52	162.20	170.10	178.43	205.19
	Single Grave Digging and Building	2,756.52	2,894.30	3,036.10	3,184.90	3,662.64
	Double Grave Digging and Building	4,336.61	4,553.40	4,776.50	5,010.50	5,762.08
				-	-	
	Sundry Services	2021/22	2022/23	2023/24	2024/25	Incl VAT
	Refrigeration Services [Mortuary] first day	105.48	110.80	116.20	121.89	140.17
	Refrigeration Services [Mortuary] per day afterwards	58.17	61.10	64.10	67.24	77.33
	Opening of Grave	1,425.57	1,496.80	1,570.10	1,647.00	1,894.05
	Tombstone permit	419.74	440.70	462.30	485.00	557.75
7.3	Guidance by Traffic Officers					
		2021/22	2022/23	2023/24	2024/25	Incl VAT
	Up to 4 hours	385.30	410.00	430.10	451.20	518.88
	More than 4 hours	770.61	800.00	839.20	880.32	1,012.37
7.4	Health Services					
	Meet Inspections Ladismith per month				Garden Route DM	
	Meet inspections other areas		Cost plus		Garden Route DM	
7.5	Sports Facilities					
		2021/22	2022/23	2023/24	2024/25	Incl VAT
	Towerkop Park and Zoar Sport Grounds					
	Use by Rugby/Soccer clubs per season per club	3,062.43	3,217.39	3,375.00	3,540.40	4,071.46
	Rental of Towerkop Park or Zoar Sportgrounds [No access fees] per day	229.65	243.48	255.40	267.90	308.09
	Rental of Towerkop Park or Zoar Sportgrounds [with access fees at gate] per day	306.26	321.74	337.50	354.04	407.15
	Festivals per day	1,224.96	1,304.35	1,368.30	1,435.30	1,650.60
	Schools [per occasion]	229.65	243.48	255.40	267.90	308.09

9. FIRE BRIGADE SERVICES													
Process to be followed in terms of MSA Act No 32 of 2000				2021/22		2022/23		2023/24		2024/25		Incl VAT	
1	Vehicle and Equipment Charges												
	a) Informal dwellings												
	b) Fire appliance or specialist vehicle per hour or part thereof, for any type of call out incident other than in (a) and (b).	R	992.00	R	1,040.00	R	1,091.00	R	1,144.50	R	1,316.18		
	c) Service vehicle per hour or part thereof, for any type of call out incident other than in (a) and (b).	R	389.04	R	410.00	R	430.10	R	451.20	R	518.88		
	d) Fire appliance or specialist vehicle hired out for any purpose other than incident attendance per hour or part thereof, for any type of call out incident.	R	1,400.43	R	1,470.00	R	1,542.00	R	1,617.60	R	1,860.24		
	e) Service vehicle hired out for any purpose other than incident attendance per hour or part thereof, for any type of call out incident other than in (a) and (b).	R	427.91	R	450.00	R	472.10	R	495.20	R	569.48		
	f) Equipment of a general or specialised nature hired out for any purpose other than incident attendance per hour or part thereof for any type of call out incident other than in (a) and (b).	R	233.39	R	250.00	R	262.30	R	275.15	R	316.42		
2	Personnel Charges												
	a) Informal dwellings	R	-	R	-	R	-	R	-	R	-		
	b) Officers and staff at any type of callout incident including standby duties per person, per hour or part thereof other than in (a) and (b).	R	427.91	R	450.00	R	472.10	R	495.20	R	569.48		
	c) Officers and staff required in attendance i.r.o hired out vehicles and/or equipment per person, per hour or part thereof (Pre-contracted and paid in advance).	R	427.91	R	450.00	R	472.10	R	495.20	R	569.48		
3	Consumables												
	a) Informal dwellings												
	b) Cost of all materials used plus 10% as an administration charge.												
4	Documents												
	a) Incident reports on request	R	136.17	R	150.00	R	157.40	R	165.11	R	189.88		
	b) Emergency evacuation plans	R	355.48	R	380.00	R	398.60	R	418.10	R	480.82		
	c) Inspection and issue of Registration certificate per premise for bulk flammable liquid storage	R	3,941.30	R	4,150.00	R	4,353.40	R	4,566.70	R	5,251.71		
	d) Registration of lapsed registration certificate-fee for bulk flammable liquid - each year that registration certificate were not renewed, plus current registration fees.	R	3,753.65	R	3,950.00	R	4,143.60	R	4,346.60	R	4,998.59		
5	Inspection												
	a) General inspection requested	R	408.43	R	430.00	R	451.10	R	473.20	R	544.18		
	b) Fireworks display / Storage	R	427.91	R	450.00	R	472.10	R	495.20	R	569.48		
	c) Fire safety compliance for Business application	R	427.91	R	450.00	R	472.10	R	495.20	R	569.48		
	d) Fire safety compliance for Health permit application	R	427.91	R	450.00	R	472.10	R	495.20	R	569.48		
	e) Warehouses / storage of dangerous goods internal or external	R	427.91	R	450.00	R	472.10	R	495.20	R	569.48		
	f) Safety compliance certificate for swimming pool	R	233.39	R	250.00	R	262.30	R	275.15	R	316.42		
	g) Certificate for fitness - Permanent and Temporary structure for public attendance					R	-	R	-	R	-		
	1 - 1000	R	758.61	R	800.00	R	839.20	R	880.32	R	1,012.37		
	1001 - 10000	R	1,264.26	R	1,330.00	R	1,395.20	R	1,463.60	R	1,683.14		
	More than 10000	R	2,528.61	R	2,660.00	R	2,790.30	R	2,927.00	R	3,366.05		
6	General application principles												
	Rebate												
	a) If the service is utilised for a building used exclusively for residential purposes, the Executive Head may, in his/her sole discretion, limit the total amount payable in respect of 1(b), 1(c), 2(b), 3(b) to the maximum of R3000,00. In addition that further discretion be exercised where the poor areas are concerned and have the authority to cancel or reduce and account where such request is received.												
	b) The fees applicable in 1n(b),1(c),2(b),3(b) do not apply to veld fires on vacant erven within the area of Jurisdiction												
	c) The fees payable in 1(b), 1 (c), 2(b),3(b) does not apply to calls of Humanitarian nature.												
	Exclusions												
	a) Fire Service by means of parades and exhibits are in most cases regarded as promotions, awareness and training, thus not charge for												
	b) Joint excercises with other Emergency Services/Institutions are not charged.												
	c) All registration certificates and permits for flammable substances and dangerous goods are renewable annually, application for renewal to eb submitted 30 days before certificate expiry date.												
	d) All time and tariff calculations are taken from from time of departure to time of return.												
	e) Discretionary or authority exercise, if any, in terms of 6(a) be reported to Council quarterly.												

10. SUNDRY TARIFFS									
				2021/22	2022/23	2023/24	2024/25	Incl VAT	
Valuation Certificates				R 246.43	R 258.80	R 271.50	R 284.80	R	327.52
Valuation Certificates (Indigent/All Pay)				R 10.00	R 10.50	R 11.00	R 11.54	R	13.27
Zoning Certificate				R 246.43	R 258.80	R 271.50	R 284.80	R	327.52
Clearance Certificates				R 246.43	R 258.80	R 271.50	R 284.80	R	327.52
Indigents - 10% of standard tariff above				R 24.61	R 25.80	R 27.10	R 28.43	R	32.69
Photo Stats (Municipal Offices)	A4 Copy			R 10.87	R 11.40	R 12.00	R 12.59	R	14.48
	A3 Copy			R 10.87	R 11.40	R 12.00	R 12.59	R	14.48
Photo Stats (Library)	A4 Copy			R 18.17	R 19.10	R 20.00	R 20.98	R	24.13
	A3 Copy			R 10.87	R 11.40	R 12.00	R 12.59	R	14.48
Photo Stats (Library) Learners & Students	A4 Copy			R 3.65	R 3.80	R 4.00	R 4.20	R	4.83
Faxes	Per Page			R 0.78	R 0.80	R 0.80	R 0.84	R	0.97
Search Fees	Per Case			R 36.57	R 38.40	R 40.30	R 42.27	R	48.61
Tender Document Fees	Per Case - as advertised			R 481.83	R 505.90	R 530.70	R 556.70	R	640.21
Equipment Rental - Hire of JCB per hour (Excluding VAT)				R 727.30	R 763.70	R 801.10	R 840.40	R	966.46
Stand Hawkers per occasion (Residents)				R 727.30	R 763.70	R 801.10	R 840.40	R	966.46
Stand Hawkers per month (Residents)				R 50.00	R 52.50	R 55.10	R 57.80	R	66.47
Stand Hawkers per occasion (Non Residents)				R -	R -	R -	R -	R	-
Stand Hawkers per month (Non Residents)				R 254.87	R 267.60	R 280.70	R 294.45	R	338.62
Access to information (per page)								R	-
								R	-
Rates - Valuation Information fee				R 1,359.48	R 1,427.50	R 1,497.40	R 1,570.80	R	1,806.42
FINES									
Removal of Political and Events Posters (Per Poster)				R 34.00	R 35.70	R 37.40	R 39.23	R	45.12
Removal of Political and Events Posters (Banners)				R 169.91	R 178.40	R 187.10	R 196.27	R	225.71

11. INDIGENT SUBSIDY						
Qualification Requirements		2021/22	2022/23	2023/24	2024/25	VAT N/A
Bruto household income per month: Maximum (2 x State Pension)		R 6,500.00	R 6,500.00	R 6,500.00	R 6,500.00	R 6,500.00
Consider all applications						
Evaluation Committee to evaluate all applications						
Subsidy Allocations		2021/22	2022/23	2023/24	2024/25	Incl VAT
Maximum subsidy per service, per Household, per month						
Metered Services Conventional Meters only						
Electricity (Basic)	Basic plus circuit breaker @ 10A & 50 KWh]	R 70.35	R 80.50	R 84.40	R 88.54	R 101.82
Electricity 50kWh Units	50Kwh	R 90.78	R 105.65	R 110.80	R 116.23	R 133.66
Water	[Monthly basic plus 6 KI]	R 147.57	R 153.04	R 160.50	R 168.36	R 193.61
Refuse		R 247.30	R 262.10	R 274.90	R 288.37	R 331.63
Sewerage		R 237.91	R 241.60	R 253.40	R 265.82	R 305.69
Free Basic Services		2021/22	2022/23	2023/24	2024/25	Incl VAT
Free units per month						
Electricity	- kWh	50	50	50	50	
Water	- KI	6	6	6	6	
All improved properties to the value of R150 000 and below, will not be levied Property Rates						

2. ELECTRICITY

RESIDENTIAL AND SOCIAL COMPANIES

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

LIFELINE TARIFF: 0-20 AMPERE			2022/2023		2023/2024		2024/2025		Including VAT	Including VAT
			SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug
USAGE BLOCKS:										
	Block 1	0-350kWh	1.6740	2.0145	1.927	2.319	2.173	2.615	R 2.498	R 3.007
	Block 2	351-600kWh	-	-	-	-	-	-	-	-
	Block 2	351-600kWh	1.8450	2.2290	2.124	2.566	2.394	2.893	R 2.754	R 3.327
	Block 3	>600kWh	-	-	-	-	-	-	-	-
	Block 3	>600kWh	2.6560	2.9180	3.057	3.359	3.447	3.787	R 3.964	R 4.355
			-	-	-	-	-	-	-	-

* TARIFF AIM: 0-20 AMPS, Low income groups, less than 450 kwh per month.

* If consumer use more than 450kWh the prepaid option must be used

CONVENTIONAL TARIFF: 0-59 AMPERE			2022/2023		2023/2024		2024/2025		Including VAT	Including VAT
			SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug
	Block 1	0-350kWh	2.0406	2.2364	2.349	2.574	2.648	2.902	R 3.045	R 3.337
	Block 2	>350kWh	-	-	-	-	-	-	-	-
	Block 2	>350kWh	2.3164	2.4999	2.666	2.877	3.006	3.244	R 3.457	R 3.731
	Basic - Fixed charge Rand per month		R 80.19		R -		R -		R -	

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

CONVENTIONAL TARIFF: 60 - 100 AMPERE			2022/2023		2023/2024		2024/2025		Including VAT	Including VAT
			SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug
	Block 1	0-600kWh	2.1194	2.6920	2.439	3.098	2.750	3.493	R 3.163	R 4.017
	Block 2	>600kWh	-	-	-	-	-	-	-	-
	Block 2	>600kWh	2.5900	2.8694	2.981	3.303	3.361	3.724	R 3.865	R 4.283
	Basic - Fixed charge Rand per month		R 532.00		R -		R 599.83		R 689.80	

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

PREPAID TARIFF: 0 - 100 AMPERE			2022/2023		2023/2024		2024/2025		Including VAT	Including VAT
			SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug	SUMMER: Sept-May	WINTER: June-Aug
	Block 1	0-350kWh	R 2.054	R 2.425	2.364	2.791	2.666	3.147	R 3.066	R 3.619
	Block 2	351-600kWh	-	-	-	-	-	-	-	-
	Block 2	351-600kWh	R 2.119	R 2.512	2.439	2.892	2.750	3.260	R 3.163	R 3.749
	Block 3	>600kWh	-	-	-	-	-	-	-	-
	Block 3	>600kWh	R 2.394	R 2.746	2.755	3.161	3.107	3.564	R 3.573	R 4.099
	Basic - Fixed charge Rand per month		R -	R -	R -	R -	R -	R -	R -	R -
	Environmental Levy (cent per kwh)		DISCONTINUE		DISCONTINUE		DISCONTINUE		DISCONTINUE	
			-	-	-	-	-	-	-	-

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

COMMERCIAL PRICING TARIFFS FOR KANNALAND (SUMMER & WINTER PRICES)

2.2.1 Commercial - Small to Medium Consumers [30A - 60A] Conventional meters

	2020/2021	Description	2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	Including VAT
Basic - Fixed charge per month	R 560.430	R / MONTH	R 642.000	R 689.95	R 794.13	R 895.38	R 1,029.69	
Demand Cost per Ampère [Circuit breaker]								
Energy Cost per unit [kWh] - Summer	R 1.850	C / KWH	R 2.120	R 2.279	R 2.623	R 2.957	R 3.401	
Energy Cost per unit [kWh] - Winter	R 2.320	C / KWH	R 2.658	R 2.856	R 3.287	R 3.706	R 4.262	

2.2.2 Commercial - Small to Medium Consumers [30A - 60A] Pre-Paid meters

	2020/2021	Description	2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	Including VAT
Energy Cost per unit [kWh] - Summer	R 2.290	C / KWH	R 2.624	R 2.821	R 3.247	R 3.661	R 4.210	
Energy Cost per unit [kWh] - Winter	R 2.360	C / KWH	R 2.704	R 2.923	R 3.364	R 3.793	R 4.362	

2.2.3 Commercial - Large Consumers [60A - 150A] Conventional meters

	2020/2021	Description	2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	Including VAT
Basic - Fixed charge per month	R 628.36	R / MONTH	R 720.00	773.78	R 890.62	R 1,004.17	R 1,154.80	
Demand Cost per Ampère [Circuit breaker]								
Energy Cost per unit [kWh] - Summer	R 1.9800	C / KWH	R 2.2689	R 2.438	R 2.807	R 3.165	R 3.640	
Energy Cost per unit [kWh] - Winter	R 2.2000	C / KWH	R 2.5210	R 2.710	R 3.119	R 3.517	R 4.045	

2.2.4 Commercial - Large Consumers [60A - 150A] Pre-Paid meters

	2020/2021	Description	2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	Including VAT
Basic - Fixed charge per month	R 338.22	R / MONTH	R 387.60	R 416.12	R 478.95	R 540.02	R 621.02	
Energy Cost per unit [kWh] - Summer	R 2.1800	C / KWH	R 2.4981	R 2.685	R 3.090	R 3.484	R 4.007	
Energy Cost per unit [kWh] - Winter	R 2.3000	C / KWH	R 2.6356	R 2.833	R 3.261	R 3.677	R 4.229	

2.2.5 Commercial Bulk Consumers < 500 kVA

	2020/2021	Description	2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	Including VAT
Basic - Fixed charge per month	R 1,357.16	R / MONTH	R 1,555.15	R 1,671.320	R 1,923.69	R 2,168.96	R 2,494.3	
Demand - Cost per kVA	R 240.21	R / KVA	R 275.30	R 295.860	R 340.53	R 383.95	R 441.54	
Energy Cost per unit [kWh] - Summer	R 1.2200	C / KWH	R 1.3980	R 1.494	R 1.720	R 1.940	R 2.231	
Energy Cost per unit [kWh] - Winter	R 1.9400	C / KWH	R 2.2230	R 2.389	R 2.750	R 3.100	R 3.565	

2.2.6 Commercial Bulk Consumers > 500 kVA

	2020/2021	Description	2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	Including VAT
Basic - Fixed charge per month	R 4,329.72	R / MONTH	R 4,961.40	R 5,332.000	R 6,137.13	R 6,919.61	R 7,957.55	
Demand - Cost per kVA	R 240.21	R / KVA	R 275.30	R 295.860	R 340.53	R 383.95	R 441.54	
Energy Cost per unit [kWh] - Summer	R 1.1600	C / KWH	R 1.3280	R 1.428	R 1.640	R 1.850	R 2.128	
Energy Cost per unit [kWh] - Winter	R 1.8700	C / KWH	R 2.2230	R 2.389	R 2.750	R 3.100	R 3.565	

ESKOM Municipal Bulk Increase awarded by Nersa - 12.75%								
TIME OF USE TARIFFS	Special Bulk Consumers Time of Use 50- 500 kVA							25% target
	CHARGE:		2021/2022	Description	2022/2023	2023/2024	2024/2025	Excl VAT
	BASIC:		R 59.05	R / DAY	R 63.46	R 73.04	R 82.35	12.75%
	DEMAND:		R 123.44	R / KVA (ACT.)	R 132.66	R 152.69	R 172.16	12.75%
	ACCESS:		R 57.15	R / KVA (MND)	R 61.42	R 70.69	R 79.70	12.75%
	ENERGY:							
	PEAK LOW:		R 1.7177	C / KWH	R 1.8460	R 2.100	R 2.368	12.76%
	STD LOW:		R 1.2777	C / KWH	R 1.3730	R 1.580	R 1.782	12.76%
	OFF-PEAK LOW:		R 0.8154	C / KWH	R 0.8763	R 1.000	R 1.128	12.80%
	PEAK HIGH:		R 4.9904	C / KWH	R 5.3630	R 6.173	R 6.960	12.75%
Mega / Miniflex	STD HIGH:		R 1.6043	C / KWH	R 1.7240	R 2.000	R 2.255	12.75%
	OFF-PEAK HIGH:		R 0.9270	C / KWH	R 0.9962	R 1.100	R 1.240	12.75%
	Ancillary service charge [c/kWh]			C / KWH				
	Special Bulk Consumers Time of Use > 500 kVA							
	CHARGE:		2021/2022	Description	2022/2023	2023/2024	2024/2025	Excl VAT
	BASIC:		R 306.861	R / DAY	R 329.780	R 379.58	R 427.98	12.75%
	DEMAND:		R 120.228	R / KVA (ACT.)	R 129.210	R 148.72	R 167.68	12.75%
	ACCESS:		R 54.442	R / KVA (MND)	R 58.620	R 67.47	R 76.07	12.75%
	ENERGY:							
	PEAK LOW:		R 1.879	C / KWH	R 2.019	R 2.324	R 2.620	12.74%
	STD LOW:		R 1.342	C / KWH	R 1.442	R 1.660	R 1.871	12.75%
Mega / Miniflex	OFF-PEAK LOW:		R 0.960	C / KWH	R 1.032	R 1.188	R 1.339	12.75%
	PEAK HIGH:		R 5.354	C / KWH	R 5.753	R 6.622	R 7.466	12.75%
	STD HIGH:		R 1.728	C / KWH	R 1.857	R 2.137	R 2.410	12.75%
	OFF-PEAK HIGH:		R 1.130	C / KWH	R 1.214	R 1.398	R 1.576	12.75%
	Ancillary service charge [c/kWh]			C / KWH				

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