



**KANNALAND**  
MUNISIPALITEIT | MUNICIPALITY



# **Mid-Year Adjustments Budget 2023/24 – 2025/26**



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

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## Glossary

**Adjustments Budget** – Prescribed in section 28 of the MFMA. The formal and legal means by which a municipality may revise its annual budget during the year.

**Allocations** – Money received from the 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 & 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 governments.

**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 recognized classification system that facilitates like-for-like comparison between municipalities.

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

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

**KPIs** – Key Performance Indicators. Measures of 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, is based on a fixed first year and indicative of further two-year 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 equate to the "net wealth" of the municipality after all assets were sold/recovered and all liabilities paid.

Transactions that 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 – ADJUSTMENTS BUDGET**

### **SECTION 1 – MAYOR’S REPORT**

#### **1.1 Summary of the 2023/2024 Adjustment Budget**

The Adjustment budget will be tabled in terms of Section 28 of the MFMA and Section 24 of the MBRR. This report must be read together with the mid-year assessment.

## **SECTION 2 – BUDGET RELATED RESOLUTIONS**

### **2.1 Approval of the Mid-Year Adjustments Budget and SDBIP**

The resolution to be tabled to Council for approval of the mid-year adjustments budget is:

#### **RECOMMENDATION:**

- That the Mid-Year Adjustments Budget of Kannaland Municipality for the 2023/2024 MTREF, in terms of section 28(2) of the MFMA and as set out in the MBRR budget schedules within this report; and
- That Council notes the proposed Adjustment Budget; and
- That Council approved the proposed Adjustment Budget; and
- That Council notes and approves the Budget Funding Plan aligned to the Adjustment Budget.

## **SECTION 3 – EXECUTIVE SUMMARY**

### **INTRODUCTION**

This Mid-Year Adjustments Budget is in line with the MFMA and Municipal Budget and Reporting Regulations. The main reasons for this Mid-Year Adjustments Budget are amongst others, to perform expenditure pattern reallocations based on the mid-year assessments, support the revision to the capital budget, and service delivery performance capacity. The Mid-Year Adjustments Budget may also necessitate changes to the Service Delivery and Budget Implementation Plan (SDBIP), which will be amended accordingly where appropriate.

#### **3.1 Provision of basic services**

There will be no effect of the Mid-Year Adjustments Budget on the provision of basic services.

#### **3.2 Financial and service delivery implications**

#### **3.3 Impact on the SDBIP, MTREF and long-term sustainability**

The SDBIP will be aligned in accordance with approved adjustment budget.



### 3.4 Emphasised adjustments

The new projected forecasts for the MTREF are as follows:

#### OPERATING BUDGET

ITEM	APPROVED BUDGET	ADJUSTED BUDGET 2023/24	PROPOSED 2024/25	PROPOSED 2025/26
REVENUE	226 346	233 809	219 917	259 279
EXPENDITURE	241 455	253 122	228 245	254 540
<u>SURPLUS / (DEFICIT)</u>	-15 109	-19 313	-8 328	4 739
LESS CAPITAL CONTRIBUTIONS	15 804	17 433	34 038	35 523
<u>SURPLUS / (DEFICIT)</u>	695	-1 879	25 710	40 262

#### CAPTIAL BUDGET

	APPROVED BUDGET	ADJUSTED BUDGET 2023/24	PROPOSED 2024/25	PROPOSED 2025/26
<u>TOTAL</u>	13 743	16 026	29 598	30 889

#### CONFIRMED GRANT FUNDING

FUNDING SOURCES	APPROVED BUDGET	ADJUSTED BUDGET 2023/24	PROPOSED 2024/25	PROPOSED 2025/26
NATIONAL GOVERNMENT	15 804	14 543	34 038	35 523
PROVINCIAL GOVERNMENT		2 440		50
OTHER GRANTS & TRANSFERS				
EXTERNAL LOANS				
OWN FUNDING		760		
<u>TOTAL</u>	15 804	17 743	34 038	35 573

# SECTION 4 – ADJUSTMENT BUDGET TABLES

## Table B1 - Adjustments Budget Summary

WC041 Kannaland - Table B1 Adjustments Budget Summary - 29/02/2024

Description	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>											
<b>Financial Performance</b>											
Property rates	26 915	26 915	-	-	-	-	-	-	26 915	28 268	29 567
Service charges	117 388	117 388	-	-	-	-	-	-	117 388	131 485	150 112
Investment revenue	960	960	-	-	-	-	-	-	960	714	750
Transfers recognised - operational	64 252	64 252	-	-	-	-	7 463	7 463	71 715	44 668	61 777
Other own revenue	16 831	16 831	-	-	-	-	(0)	(0)	16 831	14 781	17 073
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>226 346</b>	<b>226 346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 463</b>	<b>7 463</b>	<b>233 809</b>	<b>219 917</b>	<b>259 279</b>
Employee costs	79 933	79 813	-	-	-	-	12 279	12 279	92 092	81 109	83 790
Remuneration of councillors	3 276	3 276	-	-	-	-	590	590	3 866	3 437	3 598
Depreciation & asset impairment	11 762	11 762	-	-	-	-	123	123	11 885	14 168	14 771
Interest	8 000	8 000	-	-	-	-	(6 900)	(6 900)	1 100	2 098	2 197
Inventory consumed and bulk purchases	64 991	34 967	-	-	-	-	5 450	5 450	40 417	16 293	33 027
Transfers and subsidies	920	920	-	-	-	-	(520)	(520)	400	965	1 010
Other expenditure	72 573	102 717	-	-	-	-	645	645	103 362	110 175	116 147
<b>Total Expenditure</b>	<b>241 455</b>	<b>241 455</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 667</b>	<b>11 667</b>	<b>253 122</b>	<b>228 245</b>	<b>254 540</b>
<b>Surplus/(Deficit)</b>	<b>(15 109)</b>	<b>(15 109)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 204)</b>	<b>(4 204)</b>	<b>(19 313)</b>	<b>(8 328)</b>	<b>4 739</b>
Transfers and subsidies - capital (monetary allocations)	15 804	15 804	-	-	-	-	1 629	1 629	17 433	34 038	35 523
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>695</b>	<b>695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 575)</b>	<b>(2 575)</b>	<b>(1 879)</b>	<b>25 710</b>	<b>40 262</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>695</b>	<b>695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 575)</b>	<b>(2 575)</b>	<b>(1 879)</b>	<b>25 710</b>	<b>40 262</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>13 743</b>	<b>13 743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 283</b>	<b>2 283</b>	<b>16 026</b>	<b>29 598</b>	<b>30 889</b>
Transfers recognised - capital	13 743	13 743	-	-	-	-	1 623	1 623	15 366	29 598	30 889
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	661	661	661	-	-
<b>Total sources of capital funds</b>	<b>13 743</b>	<b>13 743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 283</b>	<b>2 283</b>	<b>16 026</b>	<b>29 598</b>	<b>30 889</b>
<b>Financial position</b>											
Total current assets	(23 714)	(23 449)	-	-	-	-	5 490	5 490	(17 958)	(31 125)	(5 972)
Total non current assets	1 981	1 981	-	-	-	-	2 160	2 160	4 141	15 430	16 118
Total current liabilities	(22 971)	(22 706)	-	-	-	-	10 226	10 226	(12 481)	(41 972)	(30 709)
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-
<b>Community wealth/Equity</b>	<b>695</b>	<b>695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 575)</b>	<b>(2 575)</b>	<b>(1 879)</b>	<b>25 710</b>	<b>40 262</b>
<b>Cash flows</b>											
Net cash from (used) operating	5 263	5 263	-	-	-	-	1 516	1 516	6 779	5 182	39 161
Net cash from (used) investing	(13 258)	(13 258)	-	-	-	-	(2 768)	(2 768)	(16 026)	(29 598)	(30 889)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>(7 995)</b>	<b>(7 995)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 252)</b>	<b>(1 252)</b>	<b>(9 247)</b>	<b>(24 416)</b>	<b>8 272</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	(14 630)	(14 630)	-	-	-	-	4 551	4 551	(10 079)	(25 557)	7 125
Application of cash and investments	(22 584)	(22 319)	-	-	-	-	10 183	10 183	(12 137)	(45 886)	(26 927)
<b>Balance - surplus (shortfall)</b>	<b>7 955</b>	<b>7 690</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 632)</b>	<b>(5 632)</b>	<b>2 058</b>	<b>20 329</b>	<b>34 051</b>
<b>Asset Management</b>											
Asset register summary (WDV)	1 981	1 981	-	-	-	-	2 037	2 037	4 018	15 430	16 118
Depreciation	11 762	11 762	-	-	-	-	123	123	11 885	14 168	14 771
Renewal and Upgrading of Existing Assets	8 910	8 910	-	-	-	-	2 272	2 272	11 182	-	-
Repairs and Maintenance	27 721	27 441	-	-	-	-	5 300	5 300	32 741	28 785	30 105
<b>Free services</b>											
Cost of Free Basic Services provided	19 461	19 461	-	-	-	-	-	-	19 461	20 472	21 531
Revenue cost of free services provided	4 683	4 683	-	-	-	-	-	-	4 683	4 905	5 142
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

**Table B2 – Adjustments Budget Financial Performance (Standard Classification)**

WC041 Kannaland - Table B2 Adjustments Budget Financial Performance (functional classification) - 29/02/2024												
Standard Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		50 659	50 659	-	-	-	-	1 735	1 735	52 394	48 996	50 823
Executive and council		12 961	12 961	-	-	-	-	300	300	13 261	13 707	14 017
Finance and administration		37 698	37 698	-	-	-	-	1 435	1 435	39 133	35 288	36 806
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		36 120	36 120	-	-	-	-	4 967	4 967	41 087	14 614	30 975
Community and social services		15 750	15 750	-	-	-	-	(709)	(709)	15 041	14 614	15 075
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		20 370	20 370	-	-	-	-	5 676	5 676	26 046	-	15 900
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4 604	4 604	-	-	-	-	300	300	4 904	5 946	7 968
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		4 604	4 604	-	-	-	-	300	300	4 904	5 946	7 968
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		150 767	150 767	-	-	-	-	2 090	2 090	152 857	184 399	205 037
Energy sources		81 032	81 032	-	-	-	-	71	71	81 103	94 392	111 102
Water management		37 355	37 355	-	-	-	-	2 019	2 019	39 374	55 951	58 530
Waste water management		16 612	16 612	-	-	-	-	-	-	16 612	17 474	18 158
Waste management		15 769	15 769	-	-	-	-	-	-	15 769	16 582	17 247
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	242 150	242 150	-	-	-	-	9 092	9 092	251 242	253 955	294 802
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		86 605	86 605	-	-	-	-	2 668	2 668	89 273	88 696	90 191
Executive and council		24 748	24 748	-	-	-	-	(1 092)	(1 092)	23 656	24 816	25 932
Finance and administration		61 858	61 858	-	-	-	-	3 760	3 760	65 618	63 880	64 259
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		31 175	31 175	-	-	-	-	6 760	6 760	37 936	11 893	28 333
Community and social services		8 894	8 894	-	-	-	-	450	450	9 344	8 987	9 394
Sport and recreation		532	532	-	-	-	-	564	564	1 096	1 467	1 535
Public safety		280	280	-	-	-	-	-	-	280	292	305
Housing		21 469	21 469	-	-	-	-	5 747	5 747	27 216	1 147	17 099
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		17 691	17 691	-	-	-	-	2 969	2 969	20 660	19 662	20 945
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		17 691	17 691	-	-	-	-	2 969	2 969	20 660	19 662	20 945
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		105 983	105 983	-	-	-	-	(401)	(401)	105 582	107 994	115 071
Energy sources		70 336	70 336	-	-	-	-	(4 757)	(4 757)	65 580	68 973	74 301
Water management		14 006	14 006	-	-	-	-	3 616	3 616	17 622	15 210	15 857
Waste water management		10 984	10 984	-	-	-	-	525	525	11 509	11 868	12 421
Waste management		10 657	10 657	-	-	-	-	215	215	10 871	11 943	12 491
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	241 455	241 455	-	-	-	-	11 996	11 996	253 451	228 245	254 540
<b>Surplus/ (Deficit) for the year</b>		695	695	-	-	-	-	(2 904)	(2 904)	(2 209)	25 710	40 262

## Table B3 - Adjustments Budget Financial Performance (Rev & Exp by Municipal Vote)

WC041 Kannaland - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 29/02/2024												
Vote Description <small>[Insert departmental structure etc]</small>	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - MUNICIPAL MANAGER		12 961	12 961	-	-	-	-	300	300	13 261	13 707	14 017
Vote 2 - CORPORATE SERVICES		41 883	41 883	-	-	-	-	5 102	5 102	46 985	20 229	38 550
Vote 3 - FINANCIAL SERVICES		34 750	34 750	-	-	-	-	1 300	1 300	36 050	35 035	36 547
Vote 4 - TECHNICAL SERVICES		152 556	152 556	-	-	-	-	2 390	2 390	154 946	184 983	205 687
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>242 150</b>	<b>242 150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 092</b>	<b>9 092</b>	<b>251 242</b>	<b>253 955</b>	<b>294 802</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - MUNICIPAL MANAGER		24 748	24 748	-	-	-	-	(1 092)	(1 092)	23 656	24 816	25 932
Vote 2 - CORPORATE SERVICES		55 025	55 025	-	-	-	-	10 303	10 303	65 328	38 368	55 410
Vote 3 - FINANCIAL SERVICES		38 044	38 044	-	-	-	-	3 005	3 005	41 049	40 392	40 645
Vote 4 - TECHNICAL SERVICES		121 333	121 333	-	-	-	-	(220)	(220)	121 113	123 825	131 668
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		2 305	2 305	-	-	-	-	-	-	2 305	845	884
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>241 455</b>	<b>241 455</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 996</b>	<b>11 996</b>	<b>253 451</b>	<b>228 245</b>	<b>254 540</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>695</b>	<b>695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 904)</b>	<b>(2 904)</b>	<b>(2 209)</b>	<b>25 710</b>	<b>40 262</b>

### Table B4 - Adjustments Budget Financial Performance (Revenue & Expenditure)

WC041 Kannaland - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 29/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>	1											
<b>Revenue</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	76 101	76 101	-	-	-	-	-	-	76 101	88 175	104 766
Service charges - Water	2	22 267	22 267	-	-	-	-	-	-	22 267	23 359	24 456
Service charges - Waste Water Management	2	9 610	9 610	-	-	-	-	-	-	9 610	10 081	10 554
Service charges - Waste Management	2	9 410	9 410	-	-	-	-	-	-	9 410	9 871	10 335
Sale of Goods and Rendering of Services		396	396	-	-	-	-	-	-	396	198	207
Agency services		1 350	1 350	-	-	-	-	-	-	1 350	1 418	1 488
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		5 929	5 929	-	-	-	-	-	-	5 929	6 167	6 457
Interest earned from Current and Non Current Assets		960	960	-	-	-	-	-	-	960	714	750
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 098	1 098	-	-	-	-	-	-	1 098	653	685
Licence and permits		159	159	-	-	-	-	-	-	159	167	176
Operational Revenue		66	66	-	-	-	-	-	-	66	72	76
<b>Non-Exchange Revenue</b>												
Property rates		26 915	26 915	-	-	-	-	-	-	26 915	28 268	29 567
Surcharges and Taxes		-	0	-	-	-	-	(0)	(0)	0	-	-
Fines, penalties and forfeits		2 501	2 501	-	-	-	-	-	-	2 501	3 751	5 626
Licences or permits		30	30	-	-	-	-	-	-	30	32	33
Transfer and subsidies - Operational		64 252	64 252	-	-	-	-	7 463	7 463	71 715	44 668	61 777
Interest		2 802	2 802	-	-	-	-	-	-	2 802	2 325	2 325
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		2 500	2 500	-	-	-	-	-	-	2 500	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>226 346</b>	<b>226 346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 463</b>	<b>7 463</b>	<b>233 809</b>	<b>219 917</b>	<b>259 279</b>
<b>Expenditure By Type</b>												
Employee related costs		79 933	79 813	-	-	-	-	12 279	12 279	92 092	81 109	83 790
Remuneration of councillors		3 276	3 276	-	-	-	-	590	590	3 866	3 437	3 598
Bulk purchases - electricity		56 045	56 045	-	-	-	-	-	-	56 045	60 529	65 371
Inventory consumed		8 946	8 681	-	-	-	-	(568)	(568)	8 113	9 371	9 811
Debt impairment		16 691	16 691	-	-	-	-	-	-	16 691	16 138	15 722
Depreciation and amortisation		11 762	11 762	-	-	-	-	123	123	11 885	14 168	14 771
Interest		8 000	8 000	-	-	-	-	(6 900)	(6 900)	1 100	2 098	2 197
Contracted services		33 727	34 047	-	-	-	-	5 970	5 970	40 017	15 328	32 017
Transfers and subsidies		920	920	-	-	-	-	(520)	(520)	400	965	1 010
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		22 156	22 221	-	-	-	-	693	693	22 914	25 102	26 253
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>241 455</b>	<b>241 455</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 667</b>	<b>11 667</b>	<b>253 122</b>	<b>228 245</b>	<b>254 540</b>
<b>Surplus/(Deficit)</b>		<b>(15 109)</b>	<b>(15 109)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 204)</b>	<b>(4 204)</b>	<b>(19 313)</b>	<b>(8 328)</b>	<b>4 739</b>
Transfers and subsidies - capital (monetary allocations)		15 804	15 804	-	-	-	-	1 629	1 629	17 433	34 038	35 523
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>695</b>	<b>695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 575)</b>	<b>(2 575)</b>	<b>(1 879)</b>	<b>25 710</b>	<b>40 262</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>695</b>	<b>695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 575)</b>	<b>(2 575)</b>	<b>(1 879)</b>	<b>25 710</b>	<b>40 262</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>695</b>	<b>695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 575)</b>	<b>(2 575)</b>	<b>(1 879)</b>	<b>25 710</b>	<b>40 262</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>695</b>	<b>695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 575)</b>	<b>(2 575)</b>	<b>(1 879)</b>	<b>25 710</b>	<b>40 262</b>

Table B5 – Adjustments Capital Expenditure Budget by Vote

WC041 Kannaland - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 29/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	206	206	206	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		7 294	7 294	-	-	-	-	3 836	3 836	11 130	-	-
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	7 294	7 294	-	-	-	-	4 042	4 042	11 336	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	261	261	261	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		6 449	6 449	-	-	-	-	(2 020)	(2 020)	4 429	29 598	30 889
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		6 449	6 449	-	-	-	-	(1 759)	(1 759)	4 690	29 598	30 889
<b>Total Capital Expenditure - Vote</b>		13 743	13 743	-	-	-	-	2 283	2 283	16 026	29 598	30 889
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>												
Executive and council		-	-	-	-	-	-	261	261	261	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>												
Community and social services		-	-	-	-	-	-	206	206	206	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>												
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>												
Energy sources		13 743	13 743	-	-	-	-	1 817	1 817	15 559	29 598	30 889
Water management		485	485	-	-	-	-	(423)	(423)	62	870	870
Waste water management		6 449	6 449	-	-	-	-	40	40	6 490	28 729	30 020
Waste management		6 809	6 809	-	-	-	-	2 199	2 199	9 008	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	13 743	13 743	-	-	-	-	2 283	2 283	16 026	29 598	30 889
<b>Funded by:</b>												
National Government		13 743	13 743	-	-	-	-	(1 097)	(1 097)	12 646	29 598	30 889
Provincial Government		-	-	-	-	-	-	2 719	2 719	2 719	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>												
Borrowing	4	13 743	13 743	-	-	-	-	1 623	1 623	15 366	29 598	30 889
Internally generated funds		-	-	-	-	-	-	661	661	661	-	-
<b>Total Capital Funding</b>		13 743	13 743	-	-	-	-	2 283	2 283	16 026	29 598	30 889

## Table B6 – Adjustments Budget Financial Position

WC041 Kannaland - Table B6 Adjustments Budget Financial Position - 29/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		(14 630)	(14 630)	-	-	-	-	4 551	4 551	(10 079)	(25 557)	7 125
Trade and other receivables from exchange transactions	1	(9 478)	(9 478)	-	-	-	-	-	-	(9 478)	(12 256)	(15 194)
Receivables from non-exchange transactions	1	(1 128)	(1 128)	-	-	-	-	-	-	(1 128)	2 540	(2 531)
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		(8 946)	(8 661)	-	-	-	-	597	597	(8 084)	(9 371)	(9 811)
VAT		10 468	10 468	-	-	-	-	343	343	10 811	13 519	14 439
Other current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>		<b>(23 714)</b>	<b>(23 449)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 490</b>	<b>5 490</b>	<b>(17 958)</b>	<b>(31 125)</b>	<b>(5 972)</b>
<b>Non current assets</b>												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment		1 981	1 981	-	-	-	-	2 160	2 160	4 141	15 430	16 118
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources	1	-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>1 981</b>	<b>1 981</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 160</b>	<b>2 160</b>	<b>4 141</b>	<b>15 430</b>	<b>16 118</b>
<b>TOTAL ASSETS</b>		<b>(21 733)</b>	<b>(21 468)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 651</b>	<b>7 651</b>	<b>(13 817)</b>	<b>(15 695)</b>	<b>10 146</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions		(19 856)	(19 591)	-	-	-	-	10 226	10 226	(9 366)	(37 747)	(24 885)
Trade and other payables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-	-
VAT		(3 115)	(3 115)	-	-	-	-	-	-	(3 115)	(4 225)	(5 624)
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>(22 971)</b>	<b>(22 706)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 226</b>	<b>10 226</b>	<b>(12 481)</b>	<b>(41 972)</b>	<b>(30 709)</b>
<b>Non current liabilities</b>												
Financial liabilities	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>(22 971)</b>	<b>(22 706)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 226</b>	<b>10 226</b>	<b>(12 481)</b>	<b>(41 972)</b>	<b>(30 709)</b>
<b>NET ASSETS</b>	2	<b>1 238</b>	<b>1 238</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 575)</b>	<b>(2 575)</b>	<b>(1 336)</b>	<b>26 277</b>	<b>40 855</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		695	695	-	-	-	-	(2 575)	(2 575)	(1 879)	25 710	40 262
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>695</b>	<b>695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 575)</b>	<b>(2 575)</b>	<b>(1 879)</b>	<b>25 710</b>	<b>40 262</b>

**Table B7 – Adjustments Budget Cash Flows**

WC041 Kannaland - Table B7 Adjustments Budget Cash Flows - 29/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		22 305	22 305	-	-	-	-	-	-	22 305	20 246	27 092
Service charges		120 923	120 923	-	-	-	-	(600)	(600)	120 323	135 600	155 709
Other revenue		9 067	9 067	-	-	-	-	(0)	(0)	9 067	7 656	9 728
Transfers and Subsidies - Operational	1	64 252	64 252	-	-	-	-	7 463	7 463	71 715	44 668	61 777
Transfers and Subsidies - Capital	1	15 804	15 804	-	-	-	-	1 629	1 629	17 433	34 038	35 523
Interest		50	50	-	-	-	-	-	-	50	55	58
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(227 138)	(227 138)	-	-	-	-	(6 976)	(6 976)	(234 114)	(237 081)	(250 726)
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>5 263</b>	<b>5 263</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 516</b>	<b>1 516</b>	<b>6 779</b>	<b>5 182</b>	<b>39 161</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(13 258)	(13 258)	-	-	-	-	(2 768)	(2 768)	(16 026)	(29 598)	(30 889)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(13 258)</b>	<b>(13 258)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 768)</b>	<b>(2 768)</b>	<b>(16 026)</b>	<b>(29 598)</b>	<b>(30 889)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(7 995)</b>	<b>(7 995)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 252)</b>	<b>(1 252)</b>	<b>(9 247)</b>	<b>(24 416)</b>	<b>8 272</b>
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	2	(7 995)	(7 995)	-	-	-	-	(1 252)	(1 252)	(9 247)	(24 416)	8 272



## Table B8 – Adjustments Cash Backed Reserves / Accumulated Surplus Reconciliation

WC041 Kannaland - Table B8 Cash backed reserves/accumulated surplus reconciliation - 29/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	(7 995)	(7 995)	-	-	-	-	(1 252)	(1 252)	(9 247)	(24 416)	8 272
Other current investments > 90 days		(6 635)	(6 635)	-	-	-	-	5 803	5 803	(832)	(1 141)	(1 147)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>(14 630)</b>	<b>(14 630)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 551</b>	<b>4 551</b>	<b>(10 079)</b>	<b>(25 557)</b>	<b>7 125</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(13 583)	(13 583)	-	-	-	-	-	-	(13 583)	(17 744)	(20 263)
Other working capital requirements	2	(9 001)	(8 736)	-	-	-	-	10 183	10 183	1 447	(28 142)	(6 664)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(22 584)</b>	<b>(22 319)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 183</b>	<b>10 183</b>	<b>(12 137)</b>	<b>(45 886)</b>	<b>(26 927)</b>
<b>Surplus(shortfall)</b>		<b>7 955</b>	<b>7 690</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 632)</b>	<b>(5 632)</b>	<b>2 058</b>	<b>20 329</b>	<b>34 051</b>
<b>Other working capital requirements</b>												
Debtors		(10 855)	(10 855)	-	-	-	-	-	-	(10 812)	(9 605)	(18 221)
Creditors due		(19 856)	(19 591)	-	-	-	-	-	-	(9 366)	(37 747)	(24 885)
<b>Total</b>		<b>9 001</b>	<b>8 736</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 447)</b>	<b>28 142</b>	<b>6 664</b>
<b>Debtors collection assumptions:</b>												
Balance outstanding - debtors		(10 606)	(10 606)	-	-	-	-	-	-	(10 606)	(9 716)	(17 225)
Estimate of debtors collection rate		102,35%	102,35%	-	-	-	-	-	-	101,94%	98,86%	102,80%

## Table B9 – Asset Management

ASSET REGISTER SUMMARY - PPE (WDV)		5										
Roads Infrastructure	(2 907)	(2 907)	-	-	-	-	-	-	(2 907)	(3 049)	(3 192)	
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure	(1 272)	(1 272)	-	-	-	-	(485)	(485)	(1 757)	(974)	(1 060)	
Water Supply Infrastructure	(870)	(870)	-	-	-	-	537	537	(333)	(3 177)	(3 264)	
Sanitation Infrastructure	4 881	4 881	-	-	-	-	2 199	2 199	7 081	7 628	7 799	
Solid Waste Infrastructure	(250)	(250)	-	-	-	-	-	-	(250)	(1 060)	(1 110)	
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure	(418)	(418)	-	-	-	-	2 251	2 251	1 834	(632)	(827)	
Community Assets	(956)	(956)	-	-	-	-	(246)	(246)	(1 202)	(1 705)	(1 785)	
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Other Assets	4 343	4 343	-	-	-	-	(435)	(435)	3 908	19 073	20 098	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	(642)	(642)	-	-	-	-	261	261	(381)	(884)	(925)	
Furniture and Office Equipment	(100)	(100)	-	-	-	-	206	206	106	(165)	(172)	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	
Transport Assets	(247)	(247)	-	-	-	-	-	-	(247)	(259)	(271)	
Land	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	
Living Resources	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>1 981</b>	<b>1 981</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 037</b>	<b>2 037</b>	<b>4 018</b>	<b>15 430</b>	<b>16 118</b>	
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>	11 762	11 762	-	-	-	-	123	123	11 885	14 168	14 771	
<b>Repairs and Maintenance by asset class</b>	<b>27 721</b>	<b>27 441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 300</b>	<b>5 300</b>	<b>32 741</b>	<b>28 785</b>	<b>30 105</b>	
Roads Infrastructure	7 300	7 270	-	-	-	-	(351)	(351)	6 919	7 630	7 978	
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure	3 950	3 950	-	-	-	-	1 066	1 066	5 015	3 829	4 005	
Water Supply Infrastructure	4 322	4 322	-	-	-	-	3 445	3 445	7 767	4 994	5 225	
Sanitation Infrastructure	1 901	1 651	-	-	-	-	(356)	(356)	1 295	1 993	2 086	
Solid Waste Infrastructure	6 654	6 654	-	-	-	-	737	737	7 391	6 951	7 265	
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure	24 127	23 847	-	-	-	-	4 541	4 541	28 388	25 397	26 559	
Community Facilities	760	760	-	-	-	-	564	564	1 324	924	966	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	
Community Assets	760	760	-	-	-	-	564	564	1 324	924	966	
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings	1 084	1 084	-	-	-	-	195	195	1 279	2 013	2 108	
Housing	-	-	-	-	-	-	-	-	-	-	-	
Other Assets	1 084	1 084	-	-	-	-	195	195	1 279	2 013	2 108	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	
Transport Assets	1 750	1 750	-	-	-	-	-	-	1 750	451	472	
Land	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	-	-	
Living Resources	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>	<b>39 483</b>	<b>39 203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 423</b>	<b>5 423</b>	<b>44 625</b>	<b>42 954</b>	<b>44 877</b>	
<b>Renewal and upgrading of Existing Assets as % of total capex</b>	64,8%	64,8%							69,8%	0,0%	0,0%	
<b>Renewal and upgrading of Existing Assets as % of deprecn"</b>	75,8%	75,8%							94,1%	0,0%	0,0%	
<b>R&amp;M as a % of PPE</b>	1399,3%	1385,2%							814,8%	186,6%	186,8%	
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>	1849,1%	1835,0%							1093,0%	186,6%	186,8%	

## Table B10 – Basic Service Delivery Measurement

<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		3 735 300	3 735 300	-	-	-	-	-	-	3 735 300	3 918 330	4 102 492
Sanitation (free minimum level service)		6 073 200	6 073 200	-	-	-	-	-	-	6 073 200	6 370 787	6 670 214
Electricity/other energy (50kwh per household per month)		2 750 000	2 750 000	-	-	-	-	-	-	2 750 000	2 942 500	3 177 900
Refuse (removed at least once a week)		6 902 200	6 902 200	-	-	-	-	-	-	6 902 200	7 240 408	7 580 707
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)		3 735	3 735	-	-	-	-	-	-	3 735	3 918	4 102
Sanitation (free sanitation service to indigent households)		6 073	6 073	-	-	-	-	-	-	6 073	6 371	6 670
Electricity/other energy (50kwh per indigent household per month)		2 750	2 750	-	-	-	-	-	-	2 750	2 943	3 178
Refuse (removed once a week for indigent households)		6 902	6 902	-	-	-	-	-	-	6 902	7 240	7 581
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>												
<b>Total cost of FBS provided</b>		19 461	19 461	-	-	-	-	-	-	19 461	20 472	21 531
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)		-	-	-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-	-	-
Electricity (kw per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-	-	-
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		4 683	4 683	-	-	-	-	-	-	4 683	4 905	5 142
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates	6	-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		4 683	4 683	-	-	-	-	-	-	4 683	4 905	5 142

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Measurable performance objectives and indicators**

Changes to measurable performance objectives and indicators are included in the supporting tables (SB3) attached. These indicators are part of the indicators contained in the Service Delivery and Budget Implementation Plan, which again forms the basis of the performance contracts of the Municipal Manager and Senior Management.

### **Section 6 – Budget related policies**

No Adjustments were made to the Budget Related policies.

### **Section 7 – Overview of budget assumptions**

#### **Budget Assumptions:**

#### **Revenue**

No adjustment has been made on service charges.

Strict but conservative credit control measures will be implemented.

Interest on investments were increased due to slow implementation of capital projects.

#### **Expenditure**

Changes was made to employee related costs due to councils drive to improve service delivery.

Wet fuel – due to loadshedding challenges.

Contracted services increased due to additional subsidies made available by Provincial Treasury.

### **Section 8 – Funding compliance**

The adjustments budget remains unfunded.

It is of the utmost importance that the budget funding plan must be implemented. The Municipality budgeted for a deficit, and it will be key to stabilise liquidity, enhance and protect

revenue, but at the same time incur expenditure with due care in a prioritised manner aimed at meeting service delivery targets.

## Section 9 – Overview of budget funding

## Section 10 – Expenditure on allocations and grant programmes

### Grant allocations

The following operational grants was adjusted:

Grant	Original Budget	Additions	Total
Equitable Share	R 35 348 000,00		R 35 348 000,00
FMG	R 2 932 000,00		R 2 932 000,00
EPWP	R 1 220 000,00		R 1 220 000,00
MIG PMU	R 568 650,00		R 568 650,00
CDW	R 113 000,00		R 113 000,00
Library	R 3 555 000,00	R 52 000,00	R 3 607 000,00
Municipal Intervention Grant		R 300 000,00	R 300 000,00
Municipal Service Delivery and Capacity Building Grant		R 300 000,00	R 300 000,00
Western Cape Financial Recovery Services		R 1 000 000,00	R 1 000 000,00
Human Settlement	R 20 262 000,00	R 4 643 000,00	R 24 905 000,00
Human Settlement Informal Settlement Upgrading Partnership Grant	R 108 000,00	R 1 033 000,00	R 1 141 000,00
	<b>R 63 998 650,00</b>	<b>R 7 328 000,00</b>	<b>R 71 434 650,00</b>

The following Capital Subsidies was adjusted:

Grant	Original Budget	Vat Exclusive	Vat	Adjustments downwards	Additions	Total
MIG	R 10 804 350,00	R 8 733 304,00	R 1 309 996,00	-R 761 000,00		R 10 043 350,00
WSIG	R 5 000 000,00	R 3 913 043,00	R 586 957,00	-R 500 000,00		R 4 500 000,00
LIBRARY		R 206 086,96	R 30 913,04		R 237 000,00	R 237 000,00
Server		R 260 869,57	R 39 130,43		R 300 000,00	R 300 000,00
Loadshedding Relief Grant		R 61 682,61	R 9 252,39		R 70 935,00	R 70 935,00
Testing Kits		R 68 881,74	R 10 332,26		R 79 214,00	R 79 214,00
Water Resilience Grant		R 869 565,22	R 130 434,78		R 1 000 000,00	R 1 000 000,00
Water Resilience Grant		R 1 252 173,91	R 187 826,09		R 1 440 000,00	R 1 440 000,00
Own Co Funding on Projects		R 660 775,00	R 99 116,00		R 759 891,00	
	<b>R 15 804 350,00</b>	<b>R 16 026 382,00</b>	<b>R 2 304 842,00</b>	<b>-R 1 261 000,00</b>	<b>R 3 887 040,00</b>	<b>R 17 670 499,00</b>

## Section 11 – Allocations and grants made by the Municipality

Allocations made by the Municipality

Provision was made in respect of allocation to the local tourism boards and no adjustments was necessary.

## Section 12 – Councillor Allowances and employee benefits

### Salaries, Allowances and Benefits

Details of Councillor Allowances and employee benefits are included in supporting table SB11 attached.

WC041 Kannaland - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 29/02/2024											
Summary of remuneration	Ref	Budget Year 2023/24									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands		A	A1	B	C	D	E	F	G	H	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		2 990	2 990					590	590	3 580	19,7%
Pension and UIF Contributions		-	-					-	-	-	0,0%
Medical Aid Contributions		-	-					-	-	-	0,0%
Motor Vehicle Allowance		-	-					-	-	-	0,0%
Cellphone Allowance		286	286					-	-	286	0,0%
Housing Allowances		-	-					-	-	-	0,0%
Other benefits and allowances		-	-					-	-	-	0,0%
<b>Sub Total - Councillors</b>		<b>3 276</b>	<b>3 276</b>					<b>590</b>	<b>590</b>	<b>3 866</b>	
<b>% increase</b>			<b>0,0%</b>								<b>18,0%</b>
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		4 449	4 449	-				(550)	(550)	3 899	-12,4%
Pension and UIF Contributions		9	9	-				-	-	9	0,0%
Medical Aid Contributions		-	-	-				-	-	-	0,0%
Overtime		-	-	-				-	-	-	0,0%
Performance Bonus		-	-	-				-	-	-	0,0%
Motor Vehicle Allowance		509	509	-				(70)	(70)	439	-13,8%
Cellphone Allowance		113	113	-				-	-	113	0,0%
Housing Allowances		-	-	-				-	-	-	0,0%
Other benefits and allowances		88	88	-				-	-	88	0,0%
Payments in lieu of leave		-	-	-				-	-	-	0,0%
Long service awards		-	-	-				-	-	-	0,0%
Post-retirement benefit obligations		-	-	-				-	-	-	0,0%
Entertainment		-	-	-				-	-	-	0,0%
Scarcity		-	-	-				-	-	-	0,0%
Acting and post related allowance		-	-	-				-	-	-	0,0%
In kind benefits	5	-	-	-				-	-	-	0,0%
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 167</b>	<b>5 167</b>	<b>-</b>				<b>(620)</b>	<b>(620)</b>	<b>4 547</b>	
<b>% increase</b>			<b>0,0%</b>								<b>-12,0%</b>
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		52 793	52 793	-				9 645	9 645	62 438	18,3%
Pension and UIF Contributions		8 568	8 568	-				(407)	(407)	8 160	-4,8%
Medical Aid Contributions		1 687	1 687	-				730	730	2 417	43,3%
Overtime		2 110	2 110	-				567	567	2 677	26,9%
Performance Bonus		3 560	3 440	-				(265)	(265)	3 176	-10,8%
Motor Vehicle Allowance		2 359	2 359	-				1 157	1 157	3 515	49,0%
Cellphone Allowance		100	100	-				31	31	131	30,7%
Housing Allowances		173	173	-				172	172	345	99,7%
Other benefits and allowances		2 809	2 809	-				600	600	3 409	21,4%
Payments in lieu of leave		150	150	-				130	130	280	86,7%
Long service awards		-	-	-				-	-	-	0,0%
Post-retirement benefit obligations		-	-	-				-	-	-	0,0%
Entertainment		-	-	-				-	-	-	0,0%
Scarcity		-	-	-				-	-	-	0,0%
Acting and post related allowance		-	-	-				540	540	540	0,0%
In kind benefits	5	-	-	-				-	-	-	0,0%
<b>Sub Total - Other Municipal Staff</b>		<b>74 309</b>	<b>74 189</b>	<b>-</b>				<b>12 899</b>	<b>12 899</b>	<b>87 088</b>	
<b>% increase</b>			<b>-0,2%</b>								<b>17,2%</b>
<b>Total Parent Municipality</b>		<b>82 752</b>	<b>82 632</b>	<b>-</b>				<b>12 869</b>	<b>12 869</b>	<b>95 501</b>	<b>15,4%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>82 752</b>	<b>82 632</b>	<b>-</b>				<b>12 869</b>	<b>12 869</b>	<b>95 501</b>	
<b>% increase</b>			<b>-0,1%</b>								<b>15,4%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>79 476</b>	<b>79 356</b>	<b>-</b>				<b>12 279</b>	<b>12 279</b>	<b>91 635</b>	<b>15,3%</b>

## Section 13 – Monthly targets for revenue, expenditure and cash flow.

Monthly Cash Flows by source Supporting tables SB 12 to SB 17 show the adjusted monthly cash flows.

WC041 Kannaland - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 29/02/2024																
Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue by Vote</b>																
Vote 1 - MUNICIPAL MANAGER		5 388	34	34	34	34	4 317	34	34	3 246	34	34	34	13 261	13 707	14 017
Vote 2 - CORPORATE SERVICES		3 915	3 915	3 915	3 915	3 915	3 915	3 915	3 915	3 915	3 915	3 915	3 916	46 985	20 229	38 550
Vote 3 - FINANCIAL SERVICES		2 760	5 692	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	2 760	36 050	35 035	36 547
Vote 4 - TECHNICAL SERVICES		20 263	11 965	10 888	10 888	11 295	18 388	10 888	10 888	16 818	10 888	10 888	10 888	154 946	184 983	205 687
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>32 326</b>	<b>21 606</b>	<b>17 598</b>	<b>17 598</b>	<b>18 005</b>	<b>29 380</b>	<b>17 598</b>	<b>17 598</b>	<b>26 740</b>	<b>17 598</b>	<b>17 598</b>	<b>17 598</b>	<b>251 242</b>	<b>253 955</b>	<b>294 802</b>
<b>Expenditure by Vote</b>																
Vote 1 - MUNICIPAL MANAGER		1 971	1 971	1 971	1 971	1 971	1 971	1 971	1 971	1 971	1 971	1 971	1 972	23 656	24 816	25 932
Vote 2 - CORPORATE SERVICES		5 428	5 428	5 428	5 428	5 428	5 524	5 428	5 428	5 428	5 428	5 428	5 525	65 328	38 368	55 410
Vote 3 - FINANCIAL SERVICES		3 409	3 409	3 434	3 409	3 409	3 454	3 409	3 409	3 434	3 409	3 409	3 454	41 049	40 392	40 645
Vote 4 - TECHNICAL SERVICES		10 093	10 093	10 093	10 093	10 093	10 093	10 093	10 093	10 093	10 093	10 093	10 093	121 113	123 825	131 668
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		192	192	192	192	192	192	192	192	192	192	192	192	2 305	845	884
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>21 093</b>	<b>21 093</b>	<b>21 118</b>	<b>21 093</b>	<b>21 093</b>	<b>21 234</b>	<b>21 093</b>	<b>21 093</b>	<b>21 118</b>	<b>21 093</b>	<b>21 093</b>	<b>21 236</b>	<b>253 451</b>	<b>228 245</b>	<b>254 540</b>
<b>Surplus/ (Deficit)</b>		<b>11 233</b>	<b>513</b>	<b>(3 520)</b>	<b>(3 495)</b>	<b>(3 088)</b>	<b>8 146</b>	<b>(3 495)</b>	<b>(3 495)</b>	<b>5 622</b>	<b>(3 495)</b>	<b>(3 495)</b>	<b>(3 638)</b>	<b>(2 209)</b>	<b>25 710</b>	<b>40 262</b>





WC041 Kannaland - Supporting Table SB15 Adjustments Budget - monthly cash flow - 29/02/2024

Monthly cash flows	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Cash Receipts By Source</b>																
Property rates	1	1 859	1 859	1 859	1 859	1 859	1 859	1 859	1 859	1 859	1 859	1 859	1 859	22 305	20 246	27 092
Service charges - electricity revenue		6 956	6 956	6 956	6 956	6 956	6 956	6 956	6 956	6 956	6 956	6 956	6 956	83 470	96 780	115 065
Service charges - water revenue		1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	1 613	19 354	20 464	21 426
Service charges - sanitation revenue		737	737	737	737	737	737	737	737	737	737	737	737	8 841	9 274	9 710
Service charges - refuse		721	721	721	721	721	721	721	721	721	721	721	721	8 657	9 082	9 509
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		44	44	44	44	44	44	44	44	44	44	44	44	530	423	24
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		4	4	4	4	4	4	4	4	4	4	4	4	50	55	58
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		260	260	260	260	260	260	260	260	260	260	260	261	3 126	4 689	7 032
Licences and permits		16	16	16	16	16	16	16	16	16	16	16	16	189	199	209
Agency services		113	113	113	113	113	113	113	113	113	113	113	113	1 350	1 418	1 488
Transfer receipts - operational		17 759	3 031	3 031	3 031	3 031	14 813	3 031	3 031	11 868	3 031	3 031	3 031	71 715	44 668	61 777
Other revenue		323	323	323	323	323	323	323	323	323	323	323	323	3 872	928	975
<b>Cash Receipts by Source</b>		<b>30 404</b>	<b>15 676</b>	<b>15 676</b>	<b>15 676</b>	<b>15 676</b>	<b>27 459</b>	<b>15 676</b>	<b>15 676</b>	<b>24 513</b>	<b>15 676</b>	<b>15 676</b>	<b>15 676</b>	<b>223 460</b>	<b>208 225</b>	<b>254 364</b>
<b>Other Cash Flows by Source</b>																
Transfers receipts - capital		1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	17 433	34 038	35 523
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>31 857</b>	<b>17 129</b>	<b>17 129</b>	<b>17 129</b>	<b>17 129</b>	<b>28 911</b>	<b>17 129</b>	<b>17 129</b>	<b>25 966</b>	<b>17 129</b>	<b>17 129</b>	<b>17 129</b>	<b>240 893</b>	<b>242 263</b>	<b>289 887</b>
<b>Cash Payments by Type</b>																
Employee related costs		6 860	6 860	6 860	6 860	6 860	6 860	6 860	6 860	6 860	6 860	6 860	6 860	82 319	84 307	88 500
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		5 371	5 371	5 371	5 371	5 371	5 371	5 371	5 371	5 371	5 371	5 371	5 371	64 452	69 608	75 177
Acquisitions - water & other inventory		786	786	786	786	786	786	786	786	786	786	786	786	9 438	9 882	9 262
Contracted services		3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	36 593	9 652	15 900
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		3 396	3 396	3 396	3 396	3 396	3 396	3 396	3 396	3 396	3 396	3 396	3 396	40 762	63 043	61 272
<b>Cash Payments by Type</b>		<b>19 463</b>	<b>19 463</b>	<b>19 463</b>	<b>19 463</b>	<b>19 463</b>	<b>19 463</b>	<b>19 463</b>	<b>19 463</b>	<b>19 463</b>	<b>19 463</b>	<b>19 463</b>	<b>19 463</b>	<b>233 554</b>	<b>236 493</b>	<b>250 111</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	16 026	29 598	30 889
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>20 799</b>	<b>249 580</b>	<b>266 091</b>	<b>281 000</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>11 059</b>	<b>(3 670)</b>	<b>(3 670)</b>	<b>(3 670)</b>	<b>(3 670)</b>	<b>8 113</b>	<b>(3 670)</b>	<b>(3 670)</b>	<b>5 167</b>	<b>(3 670)</b>	<b>(3 670)</b>	<b>(3 689)</b>	<b>(8 687)</b>	<b>(23 829)</b>	<b>8 887</b>
Cash/cash equivalents at the month/year beginning:		-	11 059	7 389	3 720	50	(3 620)	4 493	824	(2 846)	2 322	(1 349)	(6 019)	-	(8 687)	(32 516)
Cash/cash equivalents at the month/year end:		11 059	7 389	3 720	50	(3 620)	4 493	824	(2 846)	2 322	(1 349)	(6 019)	(8 687)	(8 687)	(32 516)	(23 629)

WC041 Kannaland - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 29/02/2024														Medium Term Revenue and Expenditure Framework		
Description - Municipal Vote	Ref	Budget Year 2023/24												Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Multi-year expenditure appropriation</b>	1															
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		17	17	17	17	17	17	17	17	17	17	17	17	17	206	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		927	927	927	927	927	927	927	927	927	927	927	928	11 130	-	
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Multi-year expenditure sub-total</b>	3	945	945	945	945	945	945	945	945	945	945	945	945	11 336	-	-
<b>Single-year expenditure appropriation</b>																
Vote 1 - MUNICIPAL MANAGER		22	22	22	22	22	22	22	22	22	22	22	22	261	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		369	369	369	369	369	369	369	369	369	369	369	369	4 429	29 598	30 889
Vote 5 - CALITZDORP SPA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - CORPORATE SERVICES (Continued)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	3	391	391	391	391	391	391	391	391	391	391	391	391	4 690	29 598	30 889
<b>Total Capital Expenditure</b>	2	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	16 026	29 598	30 889

WC041 Kannaland - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 29/02/2024														Medium Term Revenue and Expenditure Framework		
Description	Ref	Budget Year 2023/24												Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Capital Expenditure - Functional</b>																
<b>Governance and administration</b>		22	22	22	22	22	22	22	22	22	22	22	22	261	-	-
Executive and council		22	22	22	22	22	22	22	22	22	22	22	22	261	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		17	17	17	17	17	17	17	17	17	17	17	17	206	-	-
Community and social services		17	17	17	17	17	17	17	17	17	17	17	17	206	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		1 297	1 297	1 297	1 297	1 297	1 297	1 297	1 297	1 297	1 297	1 297	1 297	15 559	29 598	30 889
Energy sources		5	5	5	5	5	5	5	5	5	5	5	5	62	870	870
Water management		541	541	541	541	541	541	541	541	541	541	541	541	6 490	28 729	30 020
Waste water management		751	751	751	751	751	751	751	751	751	751	751	751	9 008	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>		1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	1 336	16 026	29 598	30 889

## **Section 14 – Contracts having future budgetary implications**

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

## **Section 15 – Capital expenditure details**

Capital expenditure details are listed in Supporting Table SB 18 to SB 19.

## **Section 16 - Supporting tables**

Supporting Table SB 1 to SB 19.