KANNALAND
MUNISIPALITEIT | MUNICIPALITY

# Adjustments Budget
# 2025/26 – 2027/28 MTREF

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

**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 2025/2026 Adjustment Budget

2025/2026 Adjustment Budget is meant to address the following:

(i) Operating Revenue Budget

The total operating revenue is adjusted downwards by R2,6 million from R 254 396 million, from R251 709 million. The decrease relates to:

- A R2 million decrease on Human Settlement Grant and R 1m decrease in Title Deeds restoration grant, as per the adjusted gazette (9194 – 16 Feb 2026).
- A R331 Thousand increase on approved rollover grants.

(ii) The total operating expenditure is adjusted downwards by R 2,3 million, from R262 859 million to R260 486 million. The adjustment that led to the decrease are:

- The reduction of the Housing Grants which led to the decrease in Contracted services. An increase of R21.7 million, from R88.4 million to R109 million on employees related costs.

(iii) Capital budget is increase by R3.7 million from R15,7 million to R19,5 million. The increase is due to the approved rollover grant for water resilience.

# SECTION 2 – BUDGET RELATED RESOLUTIONS

## 2.1 Approval of the Adjustments Budget and SDBIP

The resolution to be tabled to Council for approval of the 2025/2026 Adjustments Budget is:

**RECOMMENDATION:**

1. That the Council take cognisance of:
   1.1. The Adjustments Budget of Kannaland Municipality for the 2025/2026_2027/2028 MTREF, in terms of section 28(2) and 69(2) of the MFMA and the MBRR, Government Gazette 32141 of 17 April 2009.
   1.2. That the 2025/26 Adjustment Budget remain unfunded for the current year.
   1.3. The operating revenue Adjustment Budget will decrease by **R2.6 million**.
   1.4. The operating expenditure Adjustment Budget will decrease by **R2.3 million**
   1.5. The capital Adjustment Budget will increase by **R3.7 million.**
2. That the Adjustment Budget 2025/2026 Operating Revenue of **R251,7 million** as per the B Schedule is tabled for approval.
3. That the Adjustment Budget 2025/2026 Operating Expenditure of **R260.4 million** as per the B Schedule is tabled for approval.
4. That the Adjustment Budget 2025/2026 Capital Expenditure of **R19.7 million** as per the B Schedule is tabled for approval.
5. That Service Delivery and Budget Implementation Plan to be revised to reflect the adjustments made on the 2025/2026 approved Adjustment Budget.
6. That the Adjustment Budget for 2025/2026 as per the B Schedule is tabled for approval.
7. That the Adjustment Budget Adjustment of the Kannaland Municipality once approved by Council be submitted to National and Provincial Treasury as required by MFMA.

## SECTION 3 – EXECUTIVE SUMMARY

### INTRODUCTION

The 2025/26 Adjustments Budget is in line with the MFMA and Municipal Budget and Reporting Regulations. The main reasons for this 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 2025/26 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 2025/26 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 2025/26 | PROPOSED 2026/27 | PROPOSED 2027/28 |
|---|---|---|---|---|
| REVENUE | 254 396 | 251 709 | 266 770 | 308 528 |
| EXPENDITURE | 262 857 | 260 486 | 283 397 | 323 869 |
| SURPLUS / (DEFICIT) | (8 461) | (8 776) | (16 627) | (15 341) |
| LESS CAPITAL CONTRIBTUIONS | 15 779 | 19 572 | 12 242 | 49 357 |
| SURPLUS / (DEFICIT) | 7 317 | 10 796 | (4 385) | (34 016) |

**CAPTIAL BUDGET**

| | APPROVED BUDGET | ADJUSTED BUDGET 2025/26 | PROPOSED 2026/27 | PROPOSED 2027/28 |
|---|---|---|---|---|
| TOTAL | 15 779 | 19 572 | 12 242 | 49 357 |

**CONFIRMED GRANT FUNDING**

| FUNDING SOURCES | APPROVED BUDGET | ADJUSTED BUDGET 2024/25 | PROPOSED 2025/26 | PROPOSED 2026/27 |
|---|---|---|---|---|
| NATIONAL GOVERNMENT | 12 503 | 12503 | 10 645 | 42 919 |
| PROVINCIAL GOVERNMENT | 1 217 | 4 516 | | |
| OTHER GRANTS & TRANSFERS | | | | |
| EXTERNAL LOANS | | | | |
| OWN FUNDING | | | | |
| TOTAL | 13 721 | 17 019 | 10645 | 42919 |

# SECTION 4 – ADJUSTMENT BUDGET TABLES

## Table B1 - Adjustments Budget Summary

**WC041 Kannaland - Table B1 Consolidated Adjustments Budget Summary - 28/02/2026**

| Description | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | |
| R thousands | A | A1 | B | C | D | E | F | G | H | | |
| **Financial Performance** | | | | | | | | | | | |
| Property rates | 29 723 | 29 723 | – | – | – | – | – | – | 29 723 | 31 090 | 32 458 |
| Service charges | 155 248 | 155 248 | – | – | – | – | – | – | 155 248 | 161 716 | 167 006 |
| Investment revenue | 1 003 | 1 003 | – | – | – | – | – | – | 1 003 | 1 569 | 1 638 |
| Transfers recognised - operational | 53 464 | 53 464 | – | – | – | – | (2 687) | (2 687) | 50 778 | 56 662 | 91 169 |
| Other own revenue | 14 958 | 14 958 | – | – | – | – | – | – | 14 958 | 15 733 | 16 257 |
| **Total Revenue (excluding capital transfers and** | **254 396** | **254 396** | **–** | **–** | **–** | **–** | **(2 687)** | **(2 687)** | **251 709** | **266 770** | **308 528** |
| Employee costs | 97 832 | 97 732 | – | – | – | – | (336) | (336) | 97 396 | 101 782 | 105 010 |
| Remuneration of councillors | 3 526 | 3 526 | – | – | – | – | – | – | 3 526 | 3 685 | 3 777 |
| Depreciation & asset impairment | 26 647 | 26 647 | – | – | – | – | – | – | 26 647 | 30 743 | 29 823 |
| Interest | 1 346 | 1 346 | – | – | – | – | – | – | 1 346 | 1 408 | 1 470 |
| Inventory consumed and bulk purchases | 90 807 | 90 758 | – | – | – | – | 31 | 31 | 90 789 | 94 983 | 99 162 |
| Transfers and subsidies | 590 | 590 | – | – | – | – | – | – | 590 | 617 | 644 |
| Other expenditure | 42 109 | 42 260 | – | – | – | – | (2 069) | (2 069) | 40 191 | 50 179 | 83 983 |
| ***Total Expenditure*** | **262 857** | **262 859** | **–** | **–** | **–** | **–** | **(2 374)** | **(2 374)** | **260 486** | **283 397** | **323 869** |
| **Surplus/(Deficit)** | (8 461) | (8 463) | – | – | – | – | (313) | (313) | (8 776) | (16 627) | (15 341) |
| Transfers and subsidies - capital (monetary allocations) | 15 779 | 15 779 | – | – | – | – | 3 793 | 3 793 | 19 572 | 12 242 | 49 357 |
| Transfers and subsidies - capital (in-kind - all) | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers &** | **7 317** | **7 315** | **–** | **–** | **–** | **–** | **3 480** | **3 480** | **10 796** | **(4 385)** | **34 016** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/ (Deficit) for the year** | **7 317** | **7 315** | **–** | **–** | **–** | **–** | **3 480** | **3 480** | **10 796** | **(4 385)** | **34 016** |
| | | | | | | | | | | | |
| **Capital expenditure & funds sources** | | | | | | | | | | | |
| **Capital expenditure** | 13 721 | 13 721 | – | – | – | – | 3 465 | 3 465 | 17 186 | 10 645 | 42 919 |
| Transfers recognised - capital | 13 721 | 13 721 | – | – | – | – | 3 298 | 3 298 | 17 019 | 10 645 | 42 919 |
| Borrowing | – | – | – | – | – | – | – | – | – | – | – |
| Internally generated funds | – | – | – | – | – | – | – | – | – | – | – |
| **Total sources of capital funds** | **13 721** | **13 721** | **–** | **–** | **–** | **–** | **3 298** | **3 298** | **17 019** | **10 645** | **42 919** |
| | | | | | | | | | | | |
| **Financial position** | | | | | | | | | | | |
| Total current assets | 43 973 | 44 023 | – | – | – | – | (2 223) | (2 223) | 41 800 | 75 144 | 105 610 |
| Total non current assets | 310 072 | 310 072 | – | – | – | – | 3 465 | 3 465 | 313 537 | 306 932 | 335 460 |
| Total current liabilities | 107 528 | 107 577 | – | – | – | – | (2 237) | (2 237) | 105 340 | 145 623 | 168 049 |
| Total non current liabilities | 60 190 | 60 190 | – | – | – | – | – | – | 60 190 | 61 758 | 63 364 |
| **Community wealth/Equity** | **197 877** | **197 875** | **–** | **–** | **–** | **–** | **3 480** | **3 480** | **201 356** | **186 246** | **221 207** |
| | | | | | | | | | | | |
| **Cash flows** | | | | | | | | | | | |
| Net cash from (used) operating | 24 234 | 24 234 | – | – | – | – | 1 107 | 1 107 | 25 341 | 16 676 | 62 249 |
| Net cash from (used) investing | (15 779) | (15 779) | – | – | – | – | (3 793) | (3 793) | (19 572) | (12 242) | (49 357) |
| Net cash from (used) financing | – | – | – | – | – | – | – | – | – | – | – |
| **Cash/cash equivalents at the year end** | **18 162** | **18 162** | **–** | **–** | **–** | **–** | **(2 687)** | **(2 687)** | **15 476** | **12 137** | **20 595** |
| | | | | | | | | | | | |
| **Cash backing/surplus reconciliation** | | | | | | | | | | | |
| Cash and investments available | 18 620 | 18 620 | – | – | – | – | (2 687) | (2 687) | 15 934 | 10 546 | 16 856 |
| Application of cash and investments | 90 055 | 90 104 | – | – | – | – | 41 370 | 41 370 | 131 474 | 172 331 | 194 721 |
| **Balance - surplus (shortfall)** | **(71 434)** | **(71 484)** | **–** | **–** | **–** | **–** | **(44 057)** | **(44 057)** | **(115 541)** | **(161 785)** | **(177 865)** |
| | | | | | | | | | | | |
| **Asset Management** | | | | | | | | | | | |
| Asset register summary (WDV) | 310 072 | 310 072 | – | – | – | – | 3 465 | 3 465 | 313 537 | 306 932 | 335 460 |
| Depreciation | 13 179 | 13 179 | – | – | – | – | – | – | 13 179 | 13 785 | 14 392 |
| Renewal and Upgrading of Existing Assets | 13 721 | 13 721 | – | – | – | – | 3 465 | 3 465 | 17 186 | 10 645 | 42 919 |
| Repairs and Maintenance | 7 406 | 7 536 | – | – | – | – | – | – | 7 536 | 8 133 | 8 477 |
| | | | | | | | | | | | |
| **Free services** | | | | | | | | | | | |
| Cost of Free Basic Services provided | 23 004 | 23 004 | – | – | – | – | – | – | 23 004 | 23 698 | 24 327 |
| Revenue cost of free services provided | 6 003 | 6 003 | – | – | – | – | – | – | 6 003 | 6 280 | 6 556 |
| **Households below minimum service level** | | | | | | | | | | | |
| Water: | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation/sewerage: | – | – | – | – | – | – | – | – | – | – | – |
| Energy: | – | – | – | – | – | – | – | – | – | – | – |
| Refuse: | – | – | – | – | – | – | – | – | – | – | – |

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

| WC041 Kannaland - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - 28/02/2026 | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Standard Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Original Budget | Prior Adjusted 5 | Accum. Funds 6 | Multi-year capital 7 | Unfore. Unavoid. 8 | Nat. or Prov. Govt 9 | Other Adjusts. 10 | Total Adjusts. 11 | Adjusted Budget 12 | Adjusted Budget | Adjusted Budget |
| R thousands | 1, 4 | A | A1 | B | C | D | E | F | G | H | | |
| Revenue - Functional | | | | | | | | | | | | |
| *Governance and administration* | | 52 425 | 52 425 | - | - | - | - | 14 | 14 | 52 439 | 54 563 | 56 939 |
| Executive and council | | 8 106 | 8 106 | - | - | - | - | 14 | 14 | 8 120 | 8 402 | 8 767 |
| Finance and administration | | 44 319 | 44 319 | - | - | - | - | - | - | 44 319 | 46 161 | 48 172 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| *Community and public safety* | | 21 833 | 21 833 | - | - | - | - | (2 700) | (2 700) | 19 132 | 24 717 | 57 550 |
| Community and social services | | 16 505 | 16 505 | - | - | - | - | 244 | 244 | 16 749 | 16 155 | 16 304 |
| Sport and recreation | | 60 | 60 | - | - | - | - | - | - | 60 | 63 | 66 |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | 5 268 | 5 268 | - | - | - | - | (2 944) | (2 944) | 2 324 | 8 500 | 41 180 |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| *Economic and environmental services* | | 2 487 | 2 487 | - | - | - | - | - | - | 2 487 | 2 655 | 2 700 |
| Planning and development | | - | - | - | - | - | - | - | - | - | - | - |
| Road transport | | 2 487 | 2 487 | - | - | - | - | - | - | 2 487 | 2 655 | 2 700 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| *Trading services* | | 193 429 | 193 429 | - | - | - | - | 3 793 | 3 793 | 197 222 | 197 076 | 240 696 |
| Energy sources | | 117 820 | 117 820 | - | - | - | - | - | - | 117 820 | 119 276 | 122 352 |
| Water management | | 42 176 | 42 176 | - | - | - | - | 3 793 | 3 793 | 45 969 | 42 591 | 81 223 |
| Waste water management | | 16 009 | 16 009 | - | - | - | - | - | - | 16 009 | 16 684 | 17 426 |
| Waste management | | 17 425 | 17 425 | - | - | - | - | - | - | 17 425 | 18 526 | 19 695 |
| *Other* | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 270 174 | 270 174 | - | - | - | - | 1 107 | 1 107 | 271 281 | 279 012 | 357 885 |
| Expenditure - Functional | | | | | | | | | | | | |
| *Governance and administration* | | 89 151 | 89 151 | - | - | - | - | 494 | 494 | 89 644 | 94 908 | 98 147 |
| Executive and council | | 28 542 | 28 542 | - | - | - | - | (406) | (406) | 28 135 | 31 020 | 32 046 |
| Finance and administration | | 60 609 | 60 609 | - | - | - | - | 900 | 900 | 61 509 | 63 888 | 66 101 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| *Community and public safety* | | 18 398 | 18 398 | - | - | - | - | (2 867) | (2 867) | 15 531 | 21 236 | 54 171 |
| Community and social services | | 9 366 | 9 366 | - | - | - | - | 77 | 77 | 9 443 | 9 014 | 9 131 |
| Sport and recreation | | 1 702 | 1 702 | - | - | - | - | - | - | 1 702 | 1 900 | 1 967 |
| Public safety | | 369 | 369 | - | - | - | - | - | - | 369 | 385 | 397 |
| Housing | | 6 962 | 6 962 | - | - | - | - | (2 944) | (2 944) | 4 018 | 9 937 | 42 676 |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| *Economic and environmental services* | | 20 583 | 20 583 | - | - | - | - | - | - | 20 583 | 21 559 | 22 416 |
| Planning and development | | 380 | 380 | - | - | - | - | - | - | 380 | 450 | 466 |
| Road transport | | 20 203 | 20 203 | - | - | - | - | - | - | 20 203 | 21 109 | 21 950 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| *Trading services* | | 134 725 | 134 725 | - | - | - | - | - | - | 134 725 | 145 695 | 149 135 |
| Energy sources | | 94 302 | 94 302 | - | - | - | - | - | - | 94 302 | 99 188 | 103 072 |
| Water management | | 17 934 | 17 934 | - | - | - | - | 310 | 310 | 18 244 | 19 390 | 20 190 |
| Waste water management | | 10 707 | 10 707 | - | - | - | - | (310) | (310) | 10 397 | 14 381 | 13 844 |
| Waste management | | 11 782 | 11 782 | - | - | - | - | - | - | 11 782 | 12 736 | 12 029 |
| *Other* | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 262 857 | 262 857 | - | - | - | - | (2 374) | (2 374) | 260 483 | 283 397 | 323 869 |
| Surplus/ (Deficit) for the year | | 7 317 | 7 317 | - | - | - | - | 3 480 | 3 480 | 10 798 | (4 385) | 34 016 |

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

WC041 Kannaland - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2026

| Vote Description<br>*[Insert departmental structure etc]*<br>R thousands | Ref | Budget Year 2025/26<br>Original Budget<br><br>A | <br>Prior Adjusted<br>3<br>A1 | <br>Accum. Funds<br>4<br>B | <br>Multi-year capital<br>5<br>C | <br>Unfore. Unavoid.<br>6<br>D | <br>Nat. or Prov. Govt<br>7<br>E | <br>Other Adjusts.<br>8<br>F | <br>Total Adjusts.<br>9<br>G | <br>Adjusted Budget<br>10<br>H | Budget Year +1 2026/27<br>Adjusted Budget | Budget Year +2 2027/28<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Revenue by Vote | 1 | | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | 8 606 | 8 606 | - | - | - | - | 14 | 14 | 8 620 | 8 402 | 8 767 |
| Vote 2 - CORPORATE SERVICES | | 22 740 | 22 740 | - | - | - | - | (2 700) | (2 700) | 20 039 | 27 107 | 59 978 |
| Vote 3 - FINANCIAL SERVICES | | 43 444 | 43 444 | - | - | - | - | - | - | 43 444 | 45 768 | 47 763 |
| Vote 4 - TECHNICAL SERVICES | | 195 384 | 195 384 | - | - | - | - | 3 793 | 3 793 | 199 178 | 197 734 | 241 377 |
| Vote 5 - CALITZDORP SPA | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - CORPORATE SERVICES (Continued) | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - |
| **Total Revenue by Vote** | 2 | **270 174** | **270 174** | **-** | **-** | **-** | **-** | **1 107** | **1 107** | **271 281** | **279 012** | **357 885** |
| Expenditure by Vote | 1 | | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | 28 542 | 28 542 | - | - | - | - | (406) | (406) | 28 135 | 31 020 | 32 046 |
| Vote 2 - CORPORATE SERVICES | | 45 318 | 45 318 | - | - | - | - | (2 867) | (2 867) | 42 451 | 49 966 | 83 986 |
| Vote 3 - FINANCIAL SERVICES | | 37 137 | 37 137 | - | - | - | - | 900 | 900 | 38 037 | 38 915 | 40 246 |
| Vote 4 - TECHNICAL SERVICES | | 150 855 | 150 855 | - | - | - | - | - | - | 150 855 | 162 273 | 166 322 |
| Vote 5 - CALITZDORP SPA | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - CORPORATE SERVICES (Continued) | | 1 005 | 1 005 | - | - | - | - | - | - | 1 005 | 1 223 | 1 271 |
| 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 | **262 857** | **262 857** | **-** | **-** | **-** | **-** | **(2 374)** | **(2 374)** | **260 483** | **283 397** | **323 869** |
| **Surplus/ (Deficit) for the year** | 2 | **7 317** | **7 317** | **-** | **-** | **-** | **-** | **3 480** | **3 480** | **10 798** | **(4 385)** | **34 016** |

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

| WC041 Kannaland - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2026 | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Original Budget | Prior Adjusted 3 | Accum. Funds 4 | Multi-year capital 5 | Unfore. Unavoid. 6 | Nat. or Prov. Govt 7 | Other Adjusts. 8 | Total Adjusts. 9 | Adjusted Budget 10 | Adjusted Budget | Adjusted Budget |
| R thousands | 1 | A | A1 | B | C | D | E | F | G | H | | |
| **Revenue** | | | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | | | |
| Service charges - Electricity | 2 | 107 694 | 107 694 | – | – | – | – | – | – | 107 694 | 111 614 | 114 355 |
| Service charges - Water | 2 | 30 912 | 30 912 | – | – | – | – | – | – | 30 912 | 32 334 | 33 757 |
| Service charges - Waste Water Management | 2 | 7 384 | 7 384 | – | – | – | – | – | – | 7 384 | 7 723 | 8 063 |
| Service charges - Waste Management | 2 | 9 258 | 9 258 | – | – | – | – | – | – | 9 258 | 10 045 | 10 832 |
| Sale of Goods and Rendering of Services | | 295 | 295 | – | – | – | – | – | – | 295 | 309 | 322 |
| Agency services | | 1 450 | 1 450 | – | – | – | – | – | – | 1 450 | 1 517 | 1 517 |
| Interest | | – | – | – | – | – | – | – | – | – | – | – |
| Interest earned from Receivables | | 8 594 | 8 594 | – | – | – | – | – | – | 8 594 | 8 989 | 9 374 |
| Interest earned from Current and Non Current Assets | | 1 003 | 1 003 | – | – | – | – | – | – | 1 003 | 1 569 | 1 638 |
| Dividends | | – | – | – | – | – | – | – | – | – | – | – |
| Rent on Land | | – | – | – | – | – | – | – | – | – | – | – |
| Rental from Fixed Assets | | 493 | 493 | – | – | – | – | – | – | 493 | 604 | 539 |
| Special Rating Levies | | – | – | – | – | – | – | – | – | – | – | – |
| Licence and permits | | 230 | 230 | – | – | – | – | – | – | 230 | 241 | 251 |
| Operational Revenue | | 200 | 200 | – | – | – | – | – | – | 200 | 209 | 218 |
| **Non-Exchange Revenue** | | | | | | | | | | | | |
| Property rates | | 29 723 | 29 723 | – | – | – | – | – | – | 29 723 | 31 090 | 32 458 |
| Surcharges and Taxes | | – | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | 231 | 231 | – | – | – | – | – | – | 231 | 241 | 252 |
| Licences or permits | | – | – | – | – | – | – | – | – | – | – | – |
| Transfer and subsidies - Operational | | 53 464 | 53 464 | – | – | – | – | (2 687) | (2 687) | 50 778 | 56 662 | 91 169 |
| Interest | | 3 465 | 3 465 | – | – | – | – | – | – | 3 465 | 3 624 | 3 783 |
| Fuel Levy | | – | – | – | – | – | – | – | – | – | – | – |
| Operational Revenue | | – | – | – | – | – | – | – | – | – | – | – |
| Gains on disposal of Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Other Gains | | – | – | – | – | – | – | – | – | – | – | – |
| Discontinued Operations | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue (excluding capital transfers and** | | **254 396** | **254 396** | **–** | **–** | **–** | **–** | **(2 687)** | **(2 687)** | **251 709** | **266 770** | **308 528** |
| **Expenditure By Type** | | | | | | | | | | | | |
| Employee related costs | | 97 832 | 97 732 | – | – | – | – | (336) | (336) | 97 396 | 101 782 | 105 010 |
| Remuneration of councillors | | 3 526 | 3 526 | – | – | – | – | – | – | 3 526 | 3 685 | 3 777 |
| Bulk purchases - electricity | | 82 476 | 82 476 | – | – | – | – | – | – | 82 476 | 86 270 | 90 066 |
| Inventory consumed | | 8 331 | 8 282 | – | – | – | – | 31 | 31 | 8 313 | 8 714 | 9 096 |
| Debt impairment | | 13 468 | 13 468 | – | – | – | – | – | – | 13 468 | 16 958 | 15 432 |
| Depreciation and amortisation | | 13 179 | 13 179 | – | – | – | – | – | – | 13 179 | 13 785 | 14 392 |
| Interest | | 1 346 | 1 346 | – | – | – | – | – | – | 1 346 | 1 408 | 1 470 |
| Contracted services | | 20 447 | 20 297 | – | – | – | – | (2 189) | (2 189) | 18 107 | 25 936 | 59 278 |
| Transfers and subsidies | | 590 | 590 | – | – | – | – | – | – | 590 | 617 | 644 |
| Irrecoverable debts written off | | – | – | – | – | – | – | – | – | – | – | – |
| Operational costs | | 21 662 | 21 963 | – | – | – | – | 121 | 121 | 22 084 | 24 243 | 24 705 |
| Losses on disposal of Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Other Losses | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Expenditure** | | **262 857** | **262 859** | **–** | **–** | **–** | **–** | **(2 374)** | **(2 374)** | **260 486** | **283 397** | **323 869** |
| **Surplus/(Deficit)** | | **(8 461)** | **(8 463)** | **–** | **–** | **–** | **–** | **(313)** | **(313)** | **(8 776)** | **(16 627)** | **(15 341)** |
| Transfers and subsidies - capital (monetary allocations) | | 15 779 | 15 779 | – | – | – | – | 3 793 | 3 793 | 19 572 | 12 242 | 49 357 |
| Transfers and subsidies - capital (in-kind) | | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **7 317** | **7 315** | **–** | **–** | **–** | **–** | **3 480** | **3 480** | **10 796** | **(4 385)** | **34 016** |
| Income Tax | | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after income tax** | | 7 317 | 7 315 | – | – | – | – | 3 480 | 3 480 | 10 796 | (4 385) | 34 016 |
| Share of Surplus/Deficit attributable to Joint Venture | | – | – | – | – | – | – | – | – | – | – | – |
| Share of Surplus/Deficit attributable to Minorities | | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) attributable to municipality** | | 7 317 | 7 315 | – | – | – | – | 3 480 | 3 480 | 10 796 | (4 385) | 34 016 |
| Share of Surplus/Deficit attributable to Associate | | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/ (Deficit) for the year** | | **7 317** | **7 315** | **–** | **–** | **–** | **–** | **3 480** | **3 480** | **10 796** | **(4 385)** | **34 016** |

Table B5 – **Adjustments Capital Expenditure Budget by Vote**

| WC041 Kannaland - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 28/02/2026 | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | 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 |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| <u>Capital expenditure - Vote</u> | | | | | | | | | | | | |
| <u>Multi-year expenditure</u> *to be adjusted* | 2 | | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 2 - CORPORATE SERVICES | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 3 - FINANCIAL SERVICES | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 4 - TECHNICAL SERVICES | | 13 721 | 13 721 | – | – | – | – | 3 298 | 3 298 | 17 019 | 10 645 | 42 919 |
| Vote 5 - CALITZDORP SPA | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 6 - CORPORATE SERVICES (Continued) | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - [NAME OF VOTE 7] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – | – | – |
| **Capital multi-year expenditure sub-total** | 3 | **13 721** | **13 721** | **–** | **–** | **–** | **–** | **3 298** | **3 298** | **17 019** | **10 645** | **42 919** |
| | | | | | | | | | | | | |
| <u>Single-year expenditure</u> *to be adjusted* | 2 | | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 2 - CORPORATE SERVICES | | – | – | – | – | – | – | 167 | 167 | 167 | – | – |
| Vote 3 - FINANCIAL SERVICES | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 4 - TECHNICAL SERVICES | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 5 - CALITZDORP SPA | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 6 - CORPORATE SERVICES (Continued) | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - [NAME OF VOTE 7] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – | – | – |
| **Capital single-year expenditure sub-total** | | **–** | **–** | **–** | **–** | **–** | **–** | **167** | **167** | **167** | **–** | **–** |
| **Total Capital Expenditure - Vote** | | **13 721** | **13 721** | **–** | **–** | **–** | **–** | **3 465** | **3 465** | **17 186** | **10 645** | **42 919** |
| | | | | | | | | | | | | |
| <u>Capital Expenditure - Functional</u> | | | | | | | | | | | | |
| ***Governance and administration*** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Executive and council | | – | – | – | – | – | – | – | – | – | – | – |
| Finance and administration | | – | – | – | – | – | – | – | – | – | – | – |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **–** | **–** | **–** | **–** | **–** | **–** | **167** | **167** | **167** | **–** | **–** |
| Community and social services | | – | – | – | – | – | – | 167 | 167 | 167 | – | – |
| Sport and recreation | | – | – | – | – | – | – | – | – | – | – | – |
| Public safety | | – | – | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Planning and development | | – | – | – | – | – | – | – | – | – | – | – |
| Road transport | | – | – | – | – | – | – | – | – | – | – | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **13 721** | **13 721** | **–** | **–** | **–** | **–** | **3 298** | **3 298** | **17 019** | **10 645** | **42 919** |
| Energy sources | | 2 967 | 2 967 | – | – | – | – | – | – | 2 967 | 609 | 637 |
| Water management | | 1 217 | 1 217 | – | – | – | – | 3 298 | 3 298 | 4 516 | – | – |
| Waste water management | | 9 536 | 9 536 | – | – | – | – | – | – | 9 536 | 7 637 | 42 283 |
| Waste management | | – | – | – | – | – | – | – | – | – | 2 400 | – |
| ***Other*** | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Capital Expenditure - Functional** | 3 | **13 721** | **13 721** | **–** | **–** | **–** | **–** | **3 465** | **3 465** | **17 186** | **10 645** | **42 919** |
| | | | | | | | | | | | | |
| <u>Funded by:</u> | | | | | | | | | | | | |
| National Government | | 12 503 | 12 503 | – | – | – | – | – | – | 12 503 | 10 645 | 42 919 |
| Provincial Government | | 1 217 | 1 217 | – | – | – | – | 3 298 | 3 298 | 4 516 | – | – |
| District Municipality | | – | – | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) | | – | – | – | – | – | – | – | – | – | – | – |
| **Transfers recognised - capital** | 4 | **13 721** | **13 721** | **–** | **–** | **–** | **–** | **3 298** | **3 298** | **17 019** | **10 645** | **42 919** |
| **Borrowing** | | – | – | – | – | – | – | – | – | – | – | – |
| **Internally generated funds** | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Capital Funding** | | **13 721** | **13 721** | **–** | **–** | **–** | **–** | **3 298** | **3 298** | **17 019** | **10 645** | **42 919** |

## Table B6 – Adjustments Budget Financial Position

| WC041 Kannaland - Table B6 Consolidated Adjustments Budget Financial Position - 28/02/2026 | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | 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 |
| | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **ASSETS** | | | | | | | | | | | | |
| **Current assets** | | | | | | | | | | | | |
| Cash and cash equivalents | | 18 162 | 18 162 | – | – | – | – | (2 687) | (2 687) | 15 476 | 12 137 | 20 595 |
| Trade and other receivables from exchange transaction | 1 | 54 173 | 54 173 | – | – | – | – | – | – | 54 173 | 96 037 | 122 745 |
| Receivables from non-exchange transactions | 1 | 458 | 458 | – | – | – | – | – | – | 458 | (1 591) | (3 739) |
| Current portion of non-current receivables | | – | – | – | – | – | – | – | – | – | – | – |
| Inventory | | 116 | 165 | – | – | – | – | (31) | (31) | 134 | (1 819) | (3 763) |
| VAT | | (27 873) | (27 873) | – | – | – | – | 495 | 495 | (27 379) | (28 558) | (29 165) |
| Other current assets | | (1 062) | (1 062) | – | – | – | – | – | – | (1 062) | (1 062) | (1 062) |
| **Total current assets** | | **43 973** | **44 023** | **–** | **–** | **–** | **–** | **(2 223)** | **(2 223)** | **41 800** | **75 144** | **105 610** |
| **Non current assets** | | | | | | | | | | | | |
| Investments | | – | – | – | – | – | – | – | – | – | – | – |
| Investment property | | 1 064 | 1 064 | – | – | – | – | – | – | 1 064 | 1 064 | 1 064 |
| Property, plant and equipment | | 309 004 | 309 004 | – | – | – | – | 3 465 | 3 465 | 312 470 | 305 868 | 334 401 |
| Biological assets | | – | – | – | – | – | – | – | – | – | – | – |
| Living and non-living resources | 1 | – | – | – | – | – | – | – | – | – | – | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – | – | – |
| Intangible assets | | 4 | 4 | – | – | – | – | – | – | 4 | (1) | (5) |
| Trade and other receivables from exchange transaction | | – | – | – | – | – | – | – | – | – | – | – |
| Non-current receivables from non-exchange transactio | | – | – | – | – | – | – | – | – | – | – | – |
| Other non-current assets | | – | – | – | – | – | – | – | – | – | – | – |
| **Total non current assets** | | **310 072** | **310 072** | **–** | **–** | **–** | **–** | **3 465** | **3 465** | **313 537** | **306 932** | **335 460** |
| **TOTAL ASSETS** | | **354 045** | **354 095** | **–** | **–** | **–** | **–** | **1 243** | **1 243** | **355 337** | **382 076** | **441 070** |
| **LIABILITIES** | | | | | | | | | | | | |
| **Current liabilities** | | | | | | | | | | | | |
| Bank overdraft | | – | – | – | – | – | – | – | – | – | – | – |
| Financial liabilities | | – | – | – | – | – | – | – | – | – | – | – |
| Consumer deposits | | 1 446 | 1 446 | – | – | – | – | – | – | 1 446 | 1 434 | 1 434 |
| Trade and other payables from exchange transactions | | 104 511 | 104 560 | – | – | – | – | (2 237) | (2 237) | 102 322 | 121 653 | 143 355 |
| Trade and other payables from non-exchange transacti | | 15 581 | 15 581 | – | – | – | – | – | – | 15 581 | 16 198 | 16 842 |
| Provisions | | 4 735 | 4 735 | – | – | – | – | – | – | 4 735 | 4 735 | 4 735 |
| VAT | | (18 745) | (18 745) | – | – | – | – | – | – | (18 745) | 1 603 | 1 682 |
| Other current liabilities | | – | – | – | – | – | – | – | – | – | – | – |
| **Total current liabilities** | | **107 528** | **107 577** | **–** | **–** | **–** | **–** | **(2 237)** | **(2 237)** | **105 340** | **145 623** | **168 049** |
| **Non current liabilities** | | | | | | | | | | | | |
| Borrowing | 1 | – | – | – | – | – | – | – | – | – | – | – |
| Provisions | 1 | 48 640 | 48 640 | – | – | – | – | – | – | 48 640 | 50 208 | 51 814 |
| Long term portion of trade payables | | – | – | – | – | – | – | – | – | – | – | – |
| Other non-current liabilities | | 11 550 | 11 550 | – | – | – | – | – | – | 11 550 | 11 550 | 11 550 |
| **Total non current liabilities** | | **60 190** | **60 190** | **–** | **–** | **–** | **–** | **–** | **–** | **60 190** | **61 758** | **63 364** |
| **TOTAL LIABILITIES** | | **167 718** | **167 767** | **–** | **–** | **–** | **–** | **(2 237)** | **(2 237)** | **165 530** | **207 380** | **231 413** |
| **NET ASSETS** | 2 | **186 327** | **186 327** | **–** | **–** | **–** | **–** | **3 480** | **3 480** | **189 808** | **174 696** | **209 657** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 197 416 | 197 414 | – | – | – | – | 3 480 | 3 480 | 200 894 | 185 784 | 220 745 |
| Funds and Reserves | | 462 | 462 | – | – | – | – | – | – | 462 | 462 | 462 |
| Other | | – | – | – | – | – | – | – | – | – | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | | **197 877** | **197 875** | **–** | **–** | **–** | **–** | **3 480** | **3 480** | **201 356** | **186 246** | **221 207** |

# Table B7 – Adjustments Budget Cash Flows

| WC041 Kannaland - Table B7 Consolidated Adjustments Budget Cash Flows - 28/02/2026 | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Original Budget | Prior Adjusted 3 | Accum. Funds 4 | Multi-year capital 5 | Unfore. Unavoid. 6 | Nat. or Prov. Govt 7 | Other Adjusts. 8 | Total Adjusts. 9 | Adjusted Budget 10 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Property rates | | 27 286 | 27 286 | - | - | - | - | - | - | 27 286 | 28 496 | 29 759 |
| Service charges | | 151 165 | 151 165 | - | - | - | - | - | - | 151 165 | 157 417 | 162 496 |
| Other revenue | | 24 122 | 24 122 | - | - | - | - | - | - | 24 122 | 24 443 | 34 820 |
| Transfers and Subsidies - Operational | 1 | 53 464 | 53 464 | - | - | - | - | (2 687) | (2 687) | 50 778 | 56 662 | 91 169 |
| Transfers and Subsidies - Capital | 1 | 15 779 | 15 779 | - | - | - | - | 3 793 | 3 793 | 19 572 | 12 242 | 49 357 |
| Interest | | 3 775 | 3 775 | - | - | - | - | - | - | 3 775 | 4 468 | 4 665 |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Suppliers and employees | | (250 011) | (250 011) | - | - | - | - | - | - | (250 011) | (265 644) | (308 546) |
| Finance charges | | (1 346) | (1 346) | - | - | - | - | - | - | (1 346) | (1 408) | (1 470) |
| Transfers and Grants | 1 | - | - | - | - | - | - | - | - | - | - | - |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **24 234** | **24 234** | **-** | **-** | **-** | **-** | **1 107** | **1 107** | **25 341** | **16 676** | **62 249** |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Capital assets | | (15 779) | (15 779) | - | - | - | - | (3 793) | (3 793) | (19 572) | (12 242) | (49 357) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(15 779)** | **(15 779)** | **-** | **-** | **-** | **-** | **(3 793)** | **(3 793)** | **(19 572)** | **(12 242)** | **(49 357)** |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - | - | - |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **8 455** | **8 455** | **-** | **-** | **-** | **-** | **(2 687)** | **(2 687)** | **5 769** | **4 435** | **12 892** |
| Cash/cash equivalents at the year begin: | 2 | 9 707 | 9 707 | - | - | - | - | - | - | 9 707 | 7 702 | 7 702 |
| Cash/cash equivalents at the year end: | 2 | 18 162 | 18 162 | - | - | - | - | (2 687) | (2 687) | 15 476 | 12 137 | 20 595 |

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

WC041 Kannaland - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 28/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted 3 | Accum. Funds 4 | Multi-year capital 5 | Unfore. Unavoid. 6 | Nat. or Prov. Govt 7 | Other Adjusts. 8 | Total Adjusts. 9 | Adjusted Budget 10 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Cash and investments available** | | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 18 162 | 18 162 | – | – | – | – | (2 687) | (2 687) | 15 476 | 12 137 | 20 595 |
| Other current investments > 90 days | | 458 | 458 | – | – | – | – | – | – | 458 | (1 591) | (3 739) |
| Non current assets - Investments | 1 | – | – | – | – | – | – | – | – | – | – | – |
| **Cash and investments available:** | | **18 620** | **18 620** | **–** | **–** | **–** | **–** | **(2 687)** | **(2 687)** | **15 934** | **10 546** | **16 856** |
| **Applications of cash and investments** | | | | | | | | | | | | |
| Unspent conditional transfers | | 14 991 | 14 991 | – | – | – | – | – | – | 14 991 | 14 991 | 14 991 |
| Unspent borrowing | | – | – | – | – | – | – | – | – | – | – | – |
| Statutory requirements | | 10 382 | 10 382 | – | – | – | – | (495) | (495) | 9 887 | 31 414 | 32 101 |
| Other working capital requirements | 2 | 60 408 | 60 457 | | | | | 41 865 | 41 865 | 102 322 | 121 653 | 143 355 |
| Other provisions | | 4 735 | 4 735 | – | – | – | – | – | – | 4 735 | 4 735 | 4 735 |
| Long term investments committed | | – | – | | | | | – | – | – | – | – |
| Reserves to be backed by cash/investments | | (462) | (462) | | | | | – | – | (462) | (462) | (462) |
| **Total Application of cash and investments:** | | **90 055** | **90 104** | **–** | **–** | **–** | **–** | **41 370** | **41 370** | **131 474** | **172 331** | **194 721** |
| **Surplus(shortfall)** | | **(71 434)** | **(71 484)** | **–** | **–** | **–** | **–** | **(44 057)** | **(44 057)** | **(115 541)** | **(161 785)** | **(177 865)** |

*References*

*1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position*
*2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)*
*3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.*
*4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably*
*5. Increases of funds approved under MFMA section 31*
*6. Adjustments approved in accordance with MFMA section 29*
*7. Adjustments to transfers from National or Provincial Government*
*8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction*
*9. G = B + C + D + E + F*
*10. Adjusted Budget H = (A or A1/2 etc) + G*

| Description | Ref | A | A1 | B | C | D | E | F | G | H | +1 2026/27 | +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Other working capital requirements** | | | | | | | | | | | | |
| Debtors | | 44 103 | 44 103 | | | | | | | – | – | – |
| Creditors due | | 104 511 | 104 560 | | | | | | | 102 322 | 121 653 | 143 355 |
| Total Other working capital requirements | | (60 408) | (60 457) | | | | | | | (102 322) | (121 653) | (143 355) |
| ***Debtors collection assumptions:*** | | | | | | | | | | | | |
| Balance outstanding - debtors | | 54 631 | 54 631 | | | | | | | 54 631 | 94 446 | 119 006 |
| Estimate of debtors collection rate | | 80,73% | 80,73% | | | | | | | 0,00% | 0,00% | 0,00% |
| **Long term investments committed** | | | | | | | | | | | | |
| *Balance (Insert description; eg sinking fund)* | | | | | | | | | | | | |
| Bankers Acceptance Certificate | | – | – | | | | | | | – | – | – |
| Deposit Taking Institutions | | – | – | | | | | | | – | – | – |
| 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 | | – | – | | | | | | | – | – | – |
| Total Long term investments committed | | – | – | | | | | | | – | – | – |
| **Reserves to be backed by cash/investments** | | | | | | | | | | | | |
| Housing Development Fund | | – | – | | | | | | | – | – | – |
| Capital replacement | | – | – | | | | | | | – | – | – |
| Self-insurance | | – | – | | | | | | | – | – | – |
| Compensation for Occupational Injuries and Diseases | | – | – | | | | | | | – | – | – |
| Employee Benefit | | – | – | | | | | | | – | – | – |
| Non-current Provisions | | – | – | | | | | | | – | – | – |
| Valuation | | (462) | (462) | | | | | | | (462) | (462) | (462) |
| Investment in associate account | | – | – | | | | | | | – | – | – |
| Capitalisation | | – | – | | | | | | | – | – | – |
| Total Reserves to be backed by cash/investments | | (462) | (462) | | | | | | | (462) | (462) | (462) |

## Table B9 – Asset Management

WC041 Kannaland - Table B9 Consolidated Asset Management - 28/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted 7 | Accum. Funds 8 | Multi-year capital 9 | Unfore. Unavoid. 10 | Nat. or Prov. Govt 11 | Other Adjusts. 12 | Total Adjusts. 13 | Adjusted Budget 14 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | |
| Living Resources | | – | – | – | – | – | – | – | – | – | – | – |
| Living Resources | | – | – | – | – | – | – | – | – | – | – | – |
| Total Upgrading of Existing Assets *to be adjusted* | 2a | 13 721 | 13 721 | – | – | – | – | 3 465 | 3 465 | 17 186 | 10 645 | 42 919 |
| *Electrical Infrastructure* | | 2 967 | 2 967 | – | – | – | – | – | – | 2 967 | 609 | 637 |
| *Water Supply Infrastructure* | | 1 217 | 1 217 | – | – | – | – | 3 298 | 3 298 | 4 516 | 2 400 | – |
| *Sanitation Infrastructure* | | 9 536 | 9 536 | – | – | – | – | – | – | 9 536 | 7 637 | 42 283 |
| Infrastructure | | 13 721 | 13 721 | – | – | – | – | 3 298 | 3 298 | 17 019 | 10 645 | 42 919 |
| Community Facilities | | – | – | – | – | – | – | 167 | 167 | 167 | – | – |
| Community Assets | | – | – | – | – | – | – | 167 | 167 | 167 | – | – |
| Total Capital Expenditure *to be adjusted* | 4 | | | | | | | | | | | |
| *Electrical Infrastructure* | | 2 967 | 2 967 | – | – | – | – | – | – | 2 967 | 609 | 637 |
| *Water Supply Infrastructure* | | 1 217 | 1 217 | – | – | – | – | 3 298 | 3 298 | 4 516 | 2 400 | – |
| *Sanitation Infrastructure* | | 9 536 | 9 536 | – | – | – | – | – | – | 9 536 | 7 637 | 42 283 |
| Infrastructure | | 13 721 | 13 721 | – | – | – | – | 3 298 | 3 298 | 17 019 | 10 645 | 42 919 |
| Community Facilities | | – | – | – | – | – | – | 167 | 167 | 167 | – | – |
| Community Assets | | – | – | – | – | – | – | 167 | 167 | 167 | – | – |
| Living Resources | | – | – | – | – | – | – | – | – | – | – | – |
| TOTAL CAPITAL EXPENDITURE *to be adjusted* | 4 | 13 721 | 13 721 | – | – | – | – | 3 465 | 3 465 | 17 186 | 10 645 | 42 919 |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | | | | | | | | | | | |
| *Roads Infrastructure* | | 32 135 | 32 135 | – | – | – | – | – | – | 32 135 | 29 823 | 27 410 |
| *Storm water Infrastructure* | | 5 606 | 5 606 | – | – | – | – | – | – | 5 606 | 5 606 | 5 606 |
| *Electrical Infrastructure* | | 62 318 | 62 318 | – | – | – | – | – | – | 62 318 | 60 644 | 58 898 |
| *Water Supply Infrastructure* | | 94 635 | 94 635 | – | – | – | – | – | – | 94 635 | 90 217 | 85 605 |
| *Sanitation Infrastructure* | | 75 139 | 75 139 | – | – | – | – | 3 298 | 3 298 | 78 437 | 80 636 | 120 685 |
| *Solid Waste Infrastructure* | | 1 070 | 1 070 | – | – | – | – | – | – | 1 070 | 3 310 | 3 143 |
| Infrastructure | | 270 903 | 270 903 | – | – | – | – | 3 298 | 3 298 | 274 201 | 270 236 | 301 346 |
| Community Assets | | 21 897 | 21 897 | – | – | – | – | – | – | 21 897 | 20 471 | 18 982 |
| Investment properties | | 1 064 | 1 064 | – | – | – | – | – | – | 1 064 | 1 064 | 1 064 |
| Other Assets | | 6 356 | 6 356 | – | – | – | – | – | – | 6 356 | 6 356 | 6 356 |
| Intangible Assets | | 4 | 4 | – | – | – | – | – | – | 4 | (1) | (5) |
| Computer Equipment | | 234 | 234 | – | – | – | – | – | – | 234 | (336) | (930) |
| Furniture and Office Equipment | | 707 | 707 | – | – | – | – | 167 | 167 | 874 | 573 | 433 |
| Machinery and Equipment | | 1 591 | 1 591 | – | – | – | – | – | – | 1 591 | 1 591 | 1 591 |
| Transport Assets | | 2 737 | 2 737 | – | – | – | – | – | – | 2 737 | 2 398 | 2 043 |
| Land | | 4 580 | 4 580 | – | – | – | – | – | – | 4 580 | 4 580 | 4 580 |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 310 072 | 310 072 | – | – | – | – | 3 465 | 3 465 | 313 537 | 306 932 | 335 460 |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | | | |
| Depreciation & asset impairment | | 13 179 | 13 179 | – | – | – | – | – | – | 13 179 | 13 785 | 14 392 |
| Repairs and Maintenance by asset class | 3 | 7 406 | 7 536 | – | – | – | – | – | – | 7 536 | 8 133 | 8 477 |
| *Roads Infrastructure* | | 2 005 | 2 005 | – | – | – | – | – | – | 2 005 | 2 108 | 2 199 |
| *Electrical Infrastructure* | | 1 300 | 1 250 | – | – | – | – | – | – | 1 250 | 1 674 | 1 745 |
| *Water Supply Infrastructure* | | 1 360 | 1 290 | – | – | – | – | – | – | 1 290 | 1 422 | 1 484 |
| *Sanitation Infrastructure* | | 1 300 | 1 300 | – | – | – | – | – | – | 1 300 | 1 360 | 1 418 |
| *Solid Waste Infrastructure* | | 330 | 330 | – | – | – | – | – | – | 330 | 345 | 359 |
| Infrastructure | | 6 295 | 6 175 | – | – | – | – | – | – | 6 175 | 6 908 | 7 204 |
| Community Facilities | | 383 | 383 | – | – | – | – | – | – | 383 | 401 | 414 |
| Community Assets | | 383 | 383 | – | – | – | – | – | – | 383 | 401 | 414 |
| Operational Buildings | | 187 | 187 | – | – | – | – | – | – | 187 | 259 | 269 |
| Other Assets | | 187 | 187 | – | – | – | – | – | – | 187 | 259 | 269 |
| Transport Assets | | 540 | 790 | – | – | – | – | – | – | 790 | 565 | 590 |
| TOTAL EXPENDITURE OTHER ITEMS to be adjusted | | 20 585 | 20 715 | – | – | – | – | – | – | 20 715 | 21 918 | 22 868 |
| *Renewal and upgrading of Existing Assets as % of total capex* | | *100,0%* | *100,0%* | | | | | | | *100,0%* | *100,0%* | *100,0%* |
| *Renewal and upgrading of Existing Assets as % of deprecn"* | | *104,1%* | *104,1%* | | | | | | | *130,4%* | *77,2%* | *298,2%* |
| *R&M as a % of PPE* | | *2,4%* | *2,4%* | | | | | | | *2,4%* | *2,6%* | *2,5%* |
| *Renewal and upgrading and R&M as a % of PPE* | | *6,8%* | *6,9%* | | | | | | | *7,9%* | *6,1%* | *15,3%* |

## Table B10 – Basic Service Delivery Measurement

WC041 Kannaland - Table B10 Consolidated Basic service delivery measurement - 28/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| | | A | A1 | B | C | D | E | F | G | H | | |
| **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) | | – | – | – | – | – | – | – | – | – | – | – |
| *Minimum Service Level and Above sub-total* | | – | – | – | – | – | – | – | – | – | – | – |
| Using public tap (< min.service level) | 3 | – | – | – | – | – | – | – | – | – | – | – |
| Other water supply (< min.service level) | 3,4 | – | – | – | – | – | – | – | – | – | – | – |
| No water supply | | – | – | – | – | – | – | – | – | – | – | – |
| *Below Minimum Servic 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 Servic 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 Servic Level sub-total* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total number of households** | 5 | – | – | – | – | – | – | – | – | – | – | – |
| ***Refuse:*** | | | | | | | | | | | | |
| Removed at least once a week (min.service) | | – | – | – | – | – | – | – | – | – | – | – |
| 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 Servic Level sub-total* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total number of households** | 5 | – | – | – | – | – | – | – | – | – | – | – |
| **Households receiving Free Basic Service** | 15 | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation (free minimum level service) | | – | – | – | – | – | – | – | – | – | – | – |
| Electricity/other energy (50kwh per household per month) | | – | – | – | – | – | – | – | – | – | – | – |
| Refuse (removed at least once a week) | | – | – | – | – | – | – | – | – | – | – | – |
| Informal Settlements | | – | – | – | – | – | – | – | – | – | – | – |
| **Cost of Free Basic Services provided (R'000)** | 16 | | | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | 4 119 | 4 119 | – | – | – | – | – | – | 4 119 | 4 309 | 4 498 |
| Sanitation (free sanitation service to indigent households) | | 7 545 | 7 545 | – | – | – | – | – | – | 7 545 | 7 892 | 8 239 |
| Electricity/other energy (50kwh per indigent household per month) | | 3 500 | 3 500 | – | – | – | – | – | – | 3 500 | 3 658 | 3 749 |
| Refuse (removed once a week for indigent households) | | 7 841 | 7 841 | – | – | – | – | – | – | 7 841 | 7 841 | 7 841 |
| **Cost of Free Basic Services provided - Informal Formal Settlements (R'000)** | | – | – | – | – | – | – | – | – | – | – | – |
| **Total cost of FBS provided** | | 23 004 | 23 004 | – | – | – | – | – | – | 23 004 | 23 698 | 24 327 |
| **Highest level of free service provided** | | | | | | | | | | | | |
| 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) | | – | – | – | – | – | – | – | – | – | – | – |
| **Revenue cost of free services provided (R'000)** | 17 | | | | | | | | | | | |
| Property rates (tariff adjustment) ( impermissable values per section 17 of MPRA) | | – | – | – | – | – | – | – | – | – | – | – |
| Property rates exemptions, reductions and rebates and impermissable values in | | 6 003 | 6 003 | – | – | – | – | – | – | 6 003 | 6 280 | 6 556 |
| Water (in excess of 6 kilolitres per indigent household per month) | | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation (in excess of free sanitation service to indigent households) | | – | – | – | – | – | – | – | – | – | – | – |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | – | – | – | – | – | – | – | – | – | – | – |
| Refuse (in excess of one removal a week for indigent households) | | – | – | – | – | – | – | – | – | – | – | – |
| Municipal Housing - rental rebates | | – | – | – | – | – | – | – | – | – | – | – |
| Housing - top structure subsidies | 6 | – | – | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – | – | – |
| **Total revenue cost of subsidised services provided** | | **6 003** | **6 003** | – | – | – | – | – | – | **6 003** | **6 280** | **6 556** |

# 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 Retailed 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.

**Expenditure**

- No increase was made on employee related costs due
- Bulk-purchases adjustment made.
- Contracted services reduced, due to decrease in grant funding by Provincial Treasury.

## Section 8 – Funding compliance

The Adjustments budget remains unfunded. 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

The 2025/26-2027/28 remain unfunded, and the current financial position can be improved over a period of at least the two outer financial year. Bearing in mind that the municipality have installed new electricity smart meters. This will reduce electricity losses due to theft and unaccounted technical electricity losses.

The data cleansing process taking place by updating of consumer profile to ensure that all consumers receive their monthly statements on time.

Introducing new viable options of sending and delivery of consumer's monthly statements.

Appointment of debt collector through National Treasury transversal contract (RT 27).

Introduction of incentive scheme to encourage prompt payment of consumer's current and old accounts.

The above-mentioned initiative will yield results effectively in the next financial years.

## Section 10 – Expenditure on allocations and grant programmes

### Grant allocations

The following operational grants was adjusted:

| | | | Original budget | Adjustment | New Budget |
|---|---|---|---|---|---|
| Human Settlement Grant | Opex | PT | 3 842 000,00 | - 1 938 443,00 | 1 903 557,00 |
| Title Deeds Restoration Grant | Opex | PT | 1 426 000,00 | - 1 006 000,00 | 420 000,00 |
| Lib Replacement: Vulnerable Mun | Opex | PT | 3 666 000,00 | 244 089,00 | 3 910 089,00 |
| Comm Dev Workers | Opex | PT | 113 000,00 | 13 836,00 | 126 836,00 |
| Equitable Share | Opex | Nat | 38 962 000,00 | | 38 962 000,00 |
| FMG (Audit) | Opex | Nat | 2 900 000,00 | | 2 900 000,00 |
| Mun Infrastructure Grant | Opex | Nat | 577 200,00 | | 577 200,00 |
| EPWP | Opex | Nat | 1 378 000,00 | | 1 378 000,00 |
| Financial Capability (Performance Mngt) | Opex | PT | 500 000,00 | - | 500 000,00 |
| | | | | | |

The

| | | | Original Budget | Adj ustment | Adjustment Budget |
|---|---|---|---|---|---|
| Municipal Water Resilience Grant | Capex | PT | 1 400 000,00 | 3 793 218,00 | 5 193 218,00 |
| Mun Infrastructure Grant | Capex | Nat | 10 966 800,00 | | 10 966 800,00 |
| INEP | Capex | Nat | 3 412 000,00 | | 3 412 000,00 |
| | | | | | |

following Capital Subsidies was adjusted:

## 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 Consolidated Adjustments Budget - councillor and staff benefits - 28/02/2026 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Budget Year 2025/26 | | | | | | | | | |
| Summary of remuneration | Ref | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | % change |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | |
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | | | | |
| Basic Salaries and Wages | | 3 197 | 3 197 | | | – | | – | – | 3 197 | 0,0% |
| Cellphone Allowance | | 329 | 329 | | | – | | – | – | 329 | 0,0% |
| **Sub Total - Councillors** | | **3 526** | **3 526** | | | **–** | | **–** | **–** | **3 526** | |
| **% increase** | | | **0,0%** | | | | | | | | **0,0%** |
| | | | | | | | | | | | |
| **Senior Managers of the Municipality** | | | | | | | | | | | |
| Basic Salaries and Wages | | 5 175 | 5 175 | – | | – | | – | – | 5 175 | 0,0% |
| Pension and UIF Contributions | | 6 | 6 | – | | – | | – | – | 6 | 0,0% |
| Motor Vehicle Allowance | | 676 | 676 | – | | – | | – | – | 676 | 0,0% |
| Cellphone Allowance | | 150 | 150 | – | | – | | – | – | 150 | 0,0% |
| Other benefits and allowances | | 84 | 84 | – | | – | | – | – | 84 | 0,0% |
| **Sub Total - Senior Managers of Municipality** | | **6 091** | **6 091** | **–** | | **–** | | **–** | **–** | **6 091** | |
| **% increase** | | | **0,0%** | | | | | | | | **0,0%** |
| **Other Municipal Staff** | | | | | | | | | | | |
| Basic Salaries and Wages | | 67 870 | 67 770 | – | | – | | (301) | (301) | 67 469 | -0,6% |
| Pension and UIF Contributions | | 7 439 | 7 439 | – | | – | | (19) | (19) | 7 420 | 0,0% |
| Medical Aid Contributions | | 2 336 | 2 336 | – | | – | | (14) | (14) | 2 322 | 0,0% |
| Overtime | | 1 850 | 1 850 | – | | – | | – | – | 1 850 | 0,0% |
| Performance Bonus | | 3 479 | 3 479 | – | | – | | (4) | (4) | 3 476 | 0,0% |
| Motor Vehicle Allowance | | 4 516 | 4 516 | – | | – | | – | – | 4 516 | 0,0% |
| Cellphone Allowance | | 146 | 146 | – | | – | | – | – | 146 | 0,0% |
| Housing Allowances | | 481 | 481 | – | | – | | – | – | 481 | 0,0% |
| Other benefits and allowances | | 2 275 | 2 275 | – | | – | | 1 | 1 | 2 277 | 0,0% |
| Payments in lieu of leave | | 150 | 150 | – | | – | | – | – | 150 | 0,0% |
| Acting and post related allowance | | 1 199 | 1 199 | – | | – | | – | – | 1 199 | 0,0% |
| **Sub Total - Other Municipal Staff** | | **91 741** | **91 641** | **–** | | **–** | | **(336)** | **(336)** | **91 305** | |
| **% increase** | | | **-0,1%** | | | | | | | | **0,0%** |
| **Total Parent Municipality** | | **101 358** | **101 258** | **–** | | **–** | | **(336)** | **(336)** | **100 922** | **0,0%** |
| **TOTAL SALARY, ALLOWANCES & BENEFITS** | | **101 358** | **101 258** | **–** | | **–** | | **(336)** | **(336)** | **100 922** | |
| **TOTAL MANAGERS AND STAFF** | | **97 832** | **97 732** | **–** | | **–** | | **(336)** | **(336)** | **97 396** | **-0,4%** |

# 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 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28/02/2026**

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R 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 |
| Revenue by Vote | | | | | | | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | 718 | 718 | 718 | 718 | 718 | 718 | 718 | 718 | 718 | 718 | 718 | 718 | 8 620 | 8 402 | 8 767 |
| Vote 2 - CORPORATE SERVICES | | 1 670 | 1 670 | 1 670 | 1 670 | 1 670 | 1 670 | 1 670 | 1 670 | 1 670 | 1 670 | 1 670 | 1 670 | 20 039 | 27 107 | 59 978 |
| Vote 3 - FINANCIAL SERVICES | | 3 620 | 3 620 | 3 620 | 3 620 | 3 620 | 3 620 | 3 620 | 3 620 | 3 620 | 3 620 | 3 620 | 3 620 | 43 444 | 45 768 | 47 763 |
| Vote 4 - TECHNICAL SERVICES | | 16 314 | 17 747 | 16 314 | 16 314 | 17 440 | 16 314 | 16 314 | 17 167 | 16 314 | 16 314 | 16 314 | 16 314 | 199 178 | 197 734 | 241 377 |
| Vote 5 - CALITZDORP SPA | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 6 - CORPORATE SERVICES (Continued) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - [NAME OF VOTE 7] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue by Vote** | | **22 322** | **23 755** | **22 322** | **22 322** | **23 448** | **22 322** | **22 322** | **23 175** | **22 322** | **22 322** | **22 322** | **22 323** | **271 281** | **279 012** | **357 885** |
| | | | | | | | | | | | | | | | | |
| **Expenditure by Vote** | | | | | | | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 28 135 | 31 020 | 32 046 |
| Vote 2 - CORPORATE SERVICES | | 3 479 | 3 479 | 3 479 | 3 479 | 3 479 | 4 184 | 3 479 | 3 479 | 3 479 | 3 479 | 3 479 | 3 480 | 42 451 | 49 966 | 83 986 |
| Vote 3 - FINANCIAL SERVICES | | 3 170 | 3 170 | 3 170 | 3 170 | 3 170 | 3 170 | 3 170 | 3 170 | 3 170 | 3 170 | 3 170 | 3 170 | 38 037 | 38 915 | 40 246 |
| Vote 4 - TECHNICAL SERVICES | | 12 571 | 12 571 | 12 571 | 12 571 | 12 571 | 12 571 | 12 571 | 12 571 | 12 571 | 12 571 | 12 571 | 12 572 | 150 855 | 162 273 | 166 322 |
| Vote 5 - CALITZDORP SPA | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 6 - CORPORATE SERVICES (Continued) | | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 1 005 | 1 223 | 1 271 |
| 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** | | **21 648** | **21 648** | **21 648** | **21 648** | **21 648** | **22 353** | **21 648** | **21 648** | **21 648** | **21 648** | **21 648** | **21 650** | **260 483** | **283 397** | **323 869** |
| | | | | | | | | | | | | | | | | |
| **Surplus/ (Deficit)** | | **674** | **2 107** | **674** | **674** | **1 800** | **(31)** | **674** | **1 527** | **674** | **674** | **674** | **673** | **10 798** | **(4 385)** | **34 016** |

WC041 Kannaland - Supporting Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification) - 28/02/2026

| Description - Standard classification | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R 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 |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| ***Governance and administration*** | | **4 370** | **4 370** | **4 370** | **4 370** | **4 370** | **4 370** | **4 370** | **4 370** | **4 370** | **4 370** | **4 370** | **4 370** | **52 439** | **54 563** | **56 939** |
| Executive and council | | 677 | 677 | 677 | 677 | 677 | 677 | 677 | 677 | 677 | 677 | 677 | 677 | 8 120 | 8 402 | 8 767 |
| Finance and administration | | 3 693 | 3 693 | 3 693 | 3 693 | 3 693 | 3 693 | 3 693 | 3 693 | 3 693 | 3 693 | 3 693 | 3 693 | 44 319 | 46 161 | 48 172 |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **1 594** | **1 594** | **1 594** | **1 594** | **1 594** | **1 594** | **1 594** | **1 594** | **1 594** | **1 594** | **1 594** | **1 594** | **19 132** | **24 717** | **57 550** |
| Community and social services | | 1 396 | 1 396 | 1 396 | 1 396 | 1 396 | 1 396 | 1 396 | 1 396 | 1 396 | 1 396 | 1 396 | 1 396 | 16 749 | 16 155 | 16 304 |
| Sport and recreation | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 63 | 66 |
| Public safety | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Housing | | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 194 | 2 324 | 8 500 | 41 180 |
| Health | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **207** | **207** | **207** | **207** | **207** | **207** | **207** | **207** | **207** | **207** | **207** | **207** | **2 487** | **2 655** | **2 700** |
| Planning and development | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Road transport | | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 207 | 2 487 | 2 655 | 2 700 |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **16 151** | **17 584** | **16 151** | **16 151** | **17 277** | **16 151** | **16 151** | **17 004** | **16 151** | **16 151** | **16 151** | **16 151** | **197 222** | **197 076** | **240 696** |
| Energy sources | | 9 534 | 10 967 | 9 534 | 9 534 | 10 660 | 9 534 | 9 534 | 10 387 | 9 534 | 9 534 | 9 534 | 9 534 | 117 820 | 119 276 | 122 352 |
| Water management | | 3 831 | 3 831 | 3 831 | 3 831 | 3 831 | 3 831 | 3 831 | 3 831 | 3 831 | 3 831 | 3 831 | 3 831 | 45 969 | 42 591 | 81 223 |
| Waste water management | | 1 334 | 1 334 | 1 334 | 1 334 | 1 334 | 1 334 | 1 334 | 1 334 | 1 334 | 1 334 | 1 334 | 1 334 | 16 009 | 16 684 | 17 426 |
| Waste management | | 1 452 | 1 452 | 1 452 | 1 452 | 1 452 | 1 452 | 1 452 | 1 452 | 1 452 | 1 452 | 1 452 | 1 452 | 17 425 | 18 526 | 19 695 |
| ***Other*** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue - Functional** | | **22 322** | **23 755** | **22 322** | **22 322** | **23 448** | **22 322** | **22 322** | **23 175** | **22 322** | **22 322** | **22 322** | **22 323** | **271 281** | **279 012** | **357 885** |
| | | | | | | | | | | | | | | | | |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| ***Governance and administration*** | | **7 414** | **7 414** | **7 414** | **7 414** | **7 414** | **8 085** | **7 414** | **7 414** | **7 414** | **7 414** | **7 414** | **7 415** | **89 644** | **94 908** | **98 147** |
| Executive and council | | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 2 345 | 28 135 | 31 020 | 32 046 |
| Finance and administration | | 5 070 | 5 070 | 5 070 | 5 070 | 5 070 | 5 740 | 5 070 | 5 070 | 5 070 | 5 070 | 5 070 | 5 070 | 61 509 | 63 888 | 66 101 |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **1 291** | **1 291** | **1 291** | **1 291** | **1 291** | **1 326** | **1 291** | **1 291** | **1 291** | **1 291** | **1 291** | **1 292** | **15 531** | **21 236** | **54 171** |
| Community and social services | | 784 | 784 | 784 | 784 | 784 | 819 | 784 | 784 | 784 | 784 | 784 | 784 | 9 443 | 9 014 | 9 131 |
| Sport and recreation | | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 1 702 | 1 900 | 1 967 |
| Public safety | | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 369 | 385 | 397 |
| Housing | | 335 | 335 | 335 | 335 | 335 | 335 | 335 | 335 | 335 | 335 | 335 | 335 | 4 018 | 9 937 | 42 676 |
| Health | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **1 715** | **1 715** | **1 715** | **1 715** | **1 715** | **1 715** | **1 715** | **1 715** | **1 715** | **1 715** | **1 715** | **1 716** | **20 583** | **21 559** | **22 416** |
| Planning and development | | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 32 | 380 | 450 | 466 |
| Road transport | | 1 684 | 1 684 | 1 684 | 1 684 | 1 684 | 1 684 | 1 684 | 1 684 | 1 684 | 1 684 | 1 684 | 1 684 | 20 203 | 21 109 | 21 950 |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **11 227** | **11 227** | **11 227** | **11 227** | **11 227** | **11 227** | **11 227** | **11 227** | **11 227** | **11 227** | **11 227** | **11 228** | **134 725** | **145 695** | **149 135** |
| Energy sources | | 7 858 | 7 858 | 7 858 | 7 858 | 7 858 | 7 858 | 7 858 | 7 858 | 7 858 | 7 858 | 7 858 | 7 859 | 94 302 | 99 188 | 103 072 |
| Water management | | 1 520 | 1 520 | 1 520 | 1 520 | 1 520 | 1 520 | 1 520 | 1 520 | 1 520 | 1 520 | 1 520 | 1 520 | 18 244 | 19 390 | 20 190 |
| Waste water management | | 866 | 866 | 866 | 866 | 866 | 866 | 866 | 866 | 866 | 866 | 866 | 867 | 10 397 | 14 381 | 13 844 |
| Waste management | | 982 | 982 | 982 | 982 | 982 | 982 | 982 | 982 | 982 | 982 | 982 | 982 | 11 782 | 12 736 | 12 029 |
| ***Other*** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Expenditure - Functional** | | **21 648** | **21 648** | **21 648** | **21 648** | **21 648** | **22 353** | **21 648** | **21 648** | **21 648** | **21 648** | **21 648** | **21 650** | **260 483** | **283 397** | **323 869** |
| | | | | | | | | | | | | | | | | |
| **Surplus/ (Deficit) 1.** | | **674** | **2 107** | **674** | **674** | **1 800** | **(31)** | **674** | **1 527** | **674** | **674** | **674** | **673** | **10 798** | **(4 385)** | **34 016** |

WC041 Kannaland - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 28/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R 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 |
| **Revenue By Source** | | | | | | | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | 8 974 | 8 974 | 8 974 | 8 974 | 8 974 | 8 974 | 8 974 | 8 974 | 8 974 | 8 974 | 8 974 | 8 975 | 107 694 | 111 614 | 114 355 |
| Service charges - Water | | 2 576 | 2 576 | 2 576 | 2 576 | 2 576 | 2 576 | 2 576 | 2 576 | 2 576 | 2 576 | 2 576 | 2 576 | 30 912 | 32 334 | 33 757 |
| Service charges - Waste Water Management | | 615 | 615 | 615 | 615 | 615 | 615 | 615 | 615 | 615 | 615 | 615 | 615 | 7 384 | 7 723 | 8 063 |
| Service charges - Waste Management | | 772 | 772 | 772 | 772 | 772 | 772 | 772 | 772 | 772 | 772 | 772 | 772 | 9 258 | 10 045 | 10 832 |
| Sale of Goods and Rendering of Services | | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 295 | 309 | 322 |
| Agency services | | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 1 450 | 1 517 | 1 517 |
| Interest | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Interest earned from Receivables | | 716 | 716 | 716 | 716 | 716 | 716 | 716 | 716 | 716 | 716 | 716 | 716 | 8 594 | 8 989 | 9 374 |
| Interest earned from Current and Non Current Assets | | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 1 003 | 1 569 | 1 638 |
| Dividends | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rent on Land | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rental from Fixed Assets | | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 493 | 604 | 539 |
| Licence and permits | | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 230 | 241 | 251 |
| Special rating areas | | – | – | – | – | – | – | – | – | – | – | – | 200 | 200 | 209 | 218 |
| Operational Revenue | | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 200 | 209 | 218 |
| **Non-Exchange Revenue** | | | | | | | | | | | | | | | | |
| Property rates | | 2 477 | 2 477 | 2 477 | 2 477 | 2 477 | 2 477 | 2 477 | 2 477 | 2 477 | 2 477 | 2 477 | 2 477 | 29 723 | 31 090 | 32 458 |
| Surcharges and Taxes | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 231 | 241 | 252 |
| Licences or permits | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfer and subsidies - Operational | | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 232 | 50 778 | 56 662 | 91 169 |
| Interest | | 289 | 289 | 289 | 289 | 289 | 289 | 289 | 289 | 289 | 289 | 289 | 289 | 3 465 | 3 624 | 3 783 |
| Fuel Levy | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Operational Revenue | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Gains on disposal of Assets | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other Gains | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Discontinued Operations | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue** | | **20 976** | **20 976** | **20 976** | **20 976** | **20 976** | **20 976** | **20 976** | **20 976** | **20 976** | **20 976** | **20 976** | **21 176** | **251 909** | **266 979** | **308 746** |
| | | | | | | | | | | | | | | | | |
| **Expenditure By Type** | | | | | | | | | | | | | | | | |
| Employee related costs | | 8 057 | 8 057 | 8 057 | 8 057 | 8 057 | 8 763 | 8 057 | 8 057 | 8 057 | 8 057 | 8 057 | 8 058 | 97 396 | 101 782 | 105 010 |
| Remuneration of councillors | | 294 | 294 | 294 | 294 | 294 | 294 | 294 | 294 | 294 | 294 | 294 | 294 | 3 526 | 3 685 | 3 777 |
| Bulk purchases - electricity | | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 82 476 | 86 270 | 90 066 |
| Inventory consumed | | 693 | 693 | 693 | 693 | 693 | 693 | 693 | 693 | 693 | 693 | 693 | 695 | 8 313 | 8 714 | 9 096 |
| Debt impairment | | – | – | – | – | – | – | – | – | – | – | – | 13 468 | 13 468 | 16 958 | 15 432 |
| Depreciation and amortisation | | 1 098 | 1 098 | 1 098 | 1 098 | 1 098 | 1 098 | 1 098 | 1 098 | 1 098 | 1 098 | 1 098 | 1 098 | 13 179 | 13 785 | 14 392 |
| Interest | | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 1 346 | 1 408 | 1 470 |
| Contracted services | | 1 509 | 1 509 | 1 509 | 1 509 | 1 509 | 1 509 | 1 509 | 1 509 | 1 509 | 1 509 | 1 509 | 1 509 | 18 107 | 25 936 | 59 278 |
| Transfers and subsidies | | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 590 | 617 | 644 |
| Irrecoverable debts written off | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Operational costs | | 1 840 | 1 840 | 1 840 | 1 840 | 1 840 | 1 840 | 1 840 | 1 840 | 1 840 | 1 840 | 1 840 | 1 841 | 22 084 | 24 243 | 24 705 |
| Losses on disposal of Assets | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other Losses | | 1 122 | 1 122 | 1 122 | 1 122 | 1 122 | 1 122 | 1 122 | 1 122 | 1 122 | 1 122 | 1 122 | (12 346) | – | – | – |
| **Total Expenditure** | | **21 648** | **21 648** | **21 648** | **21 648** | **21 648** | **22 353** | **21 648** | **21 648** | **21 648** | **21 648** | **21 648** | **21 652** | **260 486** | **283 397** | **323 869** |
| | | | | | | | | | | | | | | | | |
| **Surplus/(Deficit)** | | **(672)** | **(672)** | **(672)** | **(672)** | **(672)** | **(1 378)** | **(672)** | **(672)** | **(672)** | **(672)** | **(672)** | **(476)** | **(8 576)** | **(16 418)** | **(15 123)** |
| Transfers and subsidies - capital (monetary allocations) | | (1 347) | (2 780) | (1 347) | (1 347) | (2 473) | (1 347) | (1 347) | (2 200) | (1 347) | (1 347) | (1 347) | 37 797 | 19 572 | 12 242 | 49 357 |
| Transfers and subsidies - capital (in-kind) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **(2 019)** | **(3 452)** | **(2 019)** | **(2 019)** | **(3 145)** | **(2 724)** | **(2 019)** | **(2 872)** | **(2 019)** | **(2 019)** | **(2 019)** | **37 321** | **10 996** | **(4 176)** | **34 234** |

| WC041 Kannaland - Supporting Table SB15 Consolidated Adjustments Budget - monthly cash flow - 28/02/2026 | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Monthly cash flows | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousands | | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted |
| Cash Receipts By Source | 1 | | | | | | | | | | | | | | | |
| Property rates | | 2 274 | 2 274 | 2 274 | 2 274 | 2 274 | 2 274 | 2 274 | 2 274 | 2 274 | 2 274 | 2 274 | 2 274 | 27 286 | 28 496 | 29 759 |
| Service charges - electricity revenue | | 8 951 | 8 951 | 8 951 | 8 951 | 8 951 | 8 951 | 8 951 | 8 951 | 8 951 | 8 951 | 8 951 | 8 951 | 107 416 | 111 323 | 114 056 |
| Service charges - water revenue | | 2 370 | 2 370 | 2 370 | 2 370 | 2 370 | 2 370 | 2 370 | 2 370 | 2 370 | 2 370 | 2 370 | 2 370 | 28 439 | 29 747 | 31 056 |
| Service charges - sanitation revenue | | 566 | 566 | 566 | 566 | 566 | 566 | 566 | 566 | 566 | 566 | 566 | 566 | 6 793 | 7 105 | 7 418 |
| Service charges - refuse | | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 710 | 8 518 | 9 241 | 9 965 |
| Service charges - other | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rental of facilities and equipment | | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 397 | 503 | 434 |
| Interest earned - external investments | | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 1 003 | 1 569 | 1 638 |
| Interest earned - outstanding debtors | | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 231 | 2 772 | 2 899 | 3 027 |
| Dividends received | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 401 | 419 | 437 |
| Licences and permits | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 | 31 | 33 |
| Agency services | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 | 25 | 26 |
| Transfer receipts - operational | | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 231 | 4 232 | 50 778 | 56 662 | 91 169 |
| Other revenue | | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 495 | 518 | 540 |
| Cash Receipts by Source | | 19 529 | 19 529 | 19 529 | 19 529 | 19 529 | 19 529 | 19 529 | 19 529 | 19 529 | 19 529 | 19 529 | 19 529 | 234 350 | 248 540 | 289 559 |
| | | | | | | | | | | | | | | | | |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfers receipts - capital | | 1 347 | 2 780 | 1 347 | 1 347 | 2 473 | 1 347 | 1 347 | 2 200 | 1 347 | 1 347 | 1 347 | 1 347 | 19 572 | 12 242 | 49 357 |
| Contributions & Contributed assets | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Proceeds on disposal of PPE | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Short term loans | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Borrowing long term/refinancing | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Increase (decrease) in consumer deposits | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| VAT Control (receipts) | | 1 898 | 1 898 | 1 898 | 1 898 | 1 898 | 1 898 | 1 898 | 1 898 | 1 898 | 1 898 | 1 898 | 1 898 | 22 775 | 22 947 | 33 349 |
| Decrease (increase) other non-current receivables | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Decrease (increase) in non-current investments | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Cash Receipts by Source | | 22 774 | 24 207 | 22 774 | 22 774 | 23 900 | 22 774 | 22 774 | 23 627 | 22 774 | 22 774 | 22 774 | 22 774 | 276 697 | 283 728 | 372 266 |
| | | | | | | | | | | | | | | | | |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 8 153 | 8 153 | 8 153 | 8 153 | 8 153 | 8 153 | 8 153 | 8 153 | 8 153 | 8 153 | 8 153 | 8 153 | 97 832 | 101 055 | 105 265 |
| Remuneration of councillors | | 294 | 294 | 294 | 294 | 294 | 294 | 294 | 294 | 294 | 294 | 294 | 294 | 3 526 | 3 685 | 3 777 |
| Finance charges | | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 1 346 | 1 408 | 1 470 |
| Bulk purchases - Electricity | | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 6 873 | 82 476 | 86 270 | 90 066 |
| Acquisitions - water & other inventory | | 693 | 693 | 693 | 693 | 693 | 693 | 693 | 693 | 693 | 693 | 693 | 693 | 8 315 | 7 795 | 8 225 |
| Contracted services | | 1 704 | 1 704 | 1 704 | 1 704 | 1 704 | 1 704 | 1 704 | 1 704 | 1 704 | 1 704 | 1 704 | 1 704 | 20 447 | 26 086 | 59 429 |
| Transfers and grants - other municipalities | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfers and grants - other | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other expenditure | | 1 780 | 1 780 | 1 780 | 1 780 | 1 780 | 1 780 | 1 780 | 1 780 | 1 780 | 1 780 | 1 780 | 1 780 | 21 362 | 23 930 | 24 384 |
| Cash Payments by Type | | 19 609 | 19 609 | 19 609 | 19 609 | 19 609 | 19 609 | 19 609 | 19 609 | 19 609 | 19 609 | 19 609 | 19 609 | 235 304 | 250 228 | 292 615 |
| | | | | | | | | | | | | | | | | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | 1 631 | 1 631 | 1 631 | 1 631 | 1 631 | 1 631 | 1 631 | 1 631 | 1 631 | 1 631 | 1 631 | 1 631 | 19 572 | 12 242 | 49 357 |
| Repayment of borrowing | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other Cash Flows/Payments | | 1 313 | 1 313 | 1 313 | 1 313 | 1 313 | 1 313 | 1 313 | 1 313 | 1 313 | 1 313 | 1 313 | 1 313 | 15 753 | 16 510 | 17 080 |
| Total Cash Payments by Type | | 22 552 | 22 552 | 22 552 | 22 552 | 22 552 | 22 552 | 22 552 | 22 552 | 22 552 | 22 552 | 22 552 | 22 552 | 270 629 | 278 980 | 359 052 |
| | | | | | | | | | | | | | | | | |
| NET INCREASE/(DECREASE) IN CASH HELD | | 221 | 1 654 | 221 | 221 | 1 347 | 221 | 221 | 1 074 | 221 | 221 | 221 | 222 | 6 069 | 4 748 | 13 214 |
| Cash/cash equivalents at the month/year beginning: | | 9 707 | 9 929 | 11 583 | 11 804 | 12 026 | 13 373 | 13 595 | 13 816 | 14 890 | 15 112 | 15 333 | 15 554 | 9 707 | 15 776 | 20 524 |
| Cash/cash equivalents at the month/year end: | | 9 929 | 11 583 | 11 804 | 12 026 | 13 373 | 13 595 | 13 816 | 14 890 | 15 112 | 15 333 | 15 554 | 15 776 | 15 776 | 20 524 | 33 738 |

WC041 Kannaland - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 28/02/2026

| Description - Municipal Vote | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R 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 |
| **Multi-year expenditure appropriation** | 1 | | | | | | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 2 - CORPORATE SERVICES | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 3 - FINANCIAL SERVICES | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 4 - TECHNICAL SERVICES | | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 5 558 | 17 019 | 10 645 | 42 919 |
| Vote 5 - CALITZDORP SPA | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 6 - CORPORATE SERVICES (Continued) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - [NAME OF VOTE 7] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Capital Multi-year expenditure sub-total** | 3 | **1 042** | **1 042** | **1 042** | **1 042** | **1 042** | **1 042** | **1 042** | **1 042** | **1 042** | **1 042** | **1 042** | 5 558 | 17 019 | 10 645 | 42 919 |
| **Single-year expenditure appropriation** | | | | | | | | | | | | | | | | |
| Vote 1 - MUNICIPAL MANAGER | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 2 - CORPORATE SERVICES | | – | – | – | – | – | – | – | – | 42 | 42 | 42 | 42 | 167 | – | – |
| Vote 3 - FINANCIAL SERVICES | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 4 - TECHNICAL SERVICES | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 5 - CALITZDORP SPA | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 6 - CORPORATE SERVICES (Continued) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - [NAME OF VOTE 7] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Capital single-year expenditure sub-total** | 3 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **42** | **42** | **42** | 42 | 167 | – | – |
| **Total Capital Expenditure** | 2 | **1 042** | **1 042** | **1 042** | **1 042** | **1 042** | **1 042** | **1 042** | **1 042** | **1 084** | **1 084** | **1 084** | **5 600** | **17 186** | **10 645** | **42 919** |

## WC041 Kannaland - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification) - 28/02/2026

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R 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 |
| Capital Expenditure - Functional | | | | | | | | | | | | | | | | |
| *Governance and administration* | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Executive and council | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Finance and administration | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| *Community and public safety* | | – | – | – | – | – | – | – | – | 42 | 42 | 42 | 42 | 167 | – | – |
| Community and social services | | – | – | – | – | – | – | – | – | 42 | 42 | 42 | 42 | 167 | – | – |
| Sport and recreation | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Public safety | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| *Economic and environmental services* | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Planning and development | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Road transport | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| *Trading services* | | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 5 558 | 17 019 | 10 645 | 42 919 |
| Energy sources | | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 247 | 2 967 | 609 | 637 |
| Water management | | – | – | – | – | – | – | – | – | – | – | – | 4 516 | 4 516 | – | – |
| Waste water management | | 795 | 795 | 795 | 795 | 795 | 795 | 795 | 795 | 795 | 795 | 795 | 795 | 9 536 | 7 637 | 42 283 |
| Waste management | | – | – | – | – | – | – | – | – | – | – | – | – | – | 2 400 | – |
| *Other* | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure - Functional | | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 042 | 1 084 | 1 084 | 1 084 | 5 600 | 17 186 | 10 645 | 42 919 |

## 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 ≥ 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.