

NC074 Kareeberg - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Governance and administration		36,231	28,007	15,928	71,167	69,167	69,167	70,476	72,765	74,532
Executive and council		19,711	1	0	2,675	2,675	2,675	2,701	2,811	2,924
Finance and administration		16,519	28,006	15,928	68,493	66,493	66,493	67,775	69,954	71,608
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		24	1,391	1,558	1,283	1,283	1,283	1,228	1,229	1,231
Community and social services		27	40	1,557	1,269	1,269	1,269	1,216	1,217	1,218
Sport and recreation		-	1,350	1	5	5	5	1	1	1
Public safety		-	-	-	-	-	-	-	-	-
Housing		(3)	-	-	10	10	10	11	11	12
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1,785	3,647	1,399	9,634	7,650	7,650	9,799	8,788	9,138
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1,765	3,647	1,399	9,628	7,644	7,644	9,789	8,777	9,126
Environmental protection		-	-	-	6	6	6	10	11	11
Trading services		33,878	63,411	27,892	24,992	29,892	29,992	31,101	28,985	30,045
Energy sources		11,005	8,622	16,722	11,533	16,533	16,533	17,354	16,746	17,071
Water management		19,833	50,659	5,978	4,943	4,943	4,943	7,677	5,806	6,154
Waste water management		1,283	1,739	2,426	1,972	1,972	1,972	2,094	2,219	2,353
Waste management		1,757	2,391	2,767	6,544	6,544	6,544	3,975	4,213	4,466
Other	4	-	-	-	0	0	0	0	0	0
Total Revenue - Functional	2	71,897	96,456	46,777	107,077	108,093	108,093	112,603	111,768	111,446
Expenditure - Functional										
Governance and administration		26,922	25,448	33,836	37,442	37,442	37,442	40,363	42,784	45,351
Executive and council		11,279	7,733	10,025	14,911	15,011	15,011	15,549	16,482	17,471
Finance and administration		15,643	17,715	23,810	22,531	22,431	22,431	24,813	26,302	27,880
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,884	2,637	2,711	4,169	4,169	4,169	3,244	3,439	3,645
Community and social services		2,477	2,404	2,548	3,558	3,558	3,558	2,678	2,838	3,009
Sport and recreation		365	221	121	476	476	476	427	452	479
Public safety		37	4	30	105	105	105	110	117	124
Housing		0	1	1	16	16	16	16	17	18
Health		5	8	11	14	14	14	14	14	15
Economic and environmental services		6,976	5,525	7,543	7,019	5,735	5,735	7,162	7,591	8,047
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6,962	5,481	7,542	6,864	5,580	5,580	7,004	7,424	7,869
Environmental protection		14	44	0	155	155	155	158	167	177
Trading services		28,203	27,583	37,984	44,742	43,742	43,742	48,767	51,693	54,795
Energy sources		19,588	20,201	20,137	25,228	25,228	25,228	26,886	28,499	30,209
Water management		1,151	2,513	4,251	4,688	5,048	5,048	5,947	6,304	6,682
Waste water management		5,152	2,752	8,333	6,489	5,489	5,489	9,154	9,703	10,285
Waste management		2,312	2,116	5,263	8,337	7,977	7,977	6,780	7,187	7,619
Other	4	8	57	70	104	104	104	105	111	117
Total Expenditure - Functional	3	64,993	61,250	82,143	93,476	91,192	91,192	99,640	105,618	111,955
Surplus/(Deficit) for the year		6,904	35,206	(35,366)	13,602	16,902	16,902	12,963	6,149	2,990

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

<i>Economic and environmental services</i>	1,763	3,647	1,389	9,634	7,850	7,650	9,789	8,788	9,138	
<i>Planning and development</i>	-	-	-	-	-	-	-	-	-	
<i>Billboards</i>	-	-	-	-	-	-	-	-	-	
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	-	-	-	-	-	-	-	-	-	
<i>Central City Improvement District</i>	-	-	-	-	-	-	-	-	-	
<i>Development Facilitation</i>	-	-	-	-	-	-	-	-	-	
<i>Economic Development/Planning</i>	-	-	-	-	-	-	-	-	-	
<i>Regional Planning and Development</i>	-	-	-	-	-	-	-	-	-	
<i>Town Planning, Building Regulations and Enforcement, and City</i>	-	-	-	-	-	-	-	-	-	
<i>Project Management Unit</i>	-	-	-	-	-	-	-	-	-	
<i>Provincial Planning</i>	-	-	-	-	-	-	-	-	-	
<i>Support to Local Municipalities</i>	-	-	-	-	-	-	-	-	-	
<i>Road transport</i>	1,763	3,647	1,389	9,628	7,844	7,644	9,789	8,777	9,126	
<i>Public Transport</i>	-	-	-	-	-	-	-	-	-	
<i>Road and Traffic Regulation</i>	5	44	14	5	5	5	8	8	7	
<i>Roads</i>	1,760	3,603	1,365	9,623	7,839	7,639	9,783	8,771	9,120	
<i>Taxi Ranks</i>	-	-	-	-	-	-	-	-	-	
<i>Environmental protection</i>	-	-	-	6	6	6	10	11	11	
<i>Biodiversity and Landscape</i>	-	-	-	-	-	-	-	-	-	
<i>Coastal Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Indigenous Forests</i>	-	-	-	-	-	-	-	-	-	
<i>Nature Conservation</i>	-	-	-	6	6	6	10	11	11	
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-	
<i>Soil Conservation</i>	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>	33,076	33,411	27,692	24,992	29,992	29,992	31,101	28,963	30,943	
<i>Energy sources</i>	11,805	8,822	16,722	11,333	16,533	16,533	17,354	16,746	17,071	
<i>Electricity</i>	11,005	8,822	16,722	11,333	16,533	16,533	17,354	16,746	17,071	
<i>Street Lighting and Signal Systems</i>	-	-	-	-	-	-	-	-	-	
<i>Nonelectric Energy</i>	-	-	-	-	-	-	-	-	-	
<i>Water management</i>	19,833	50,659	5,976	4,943	4,943	4,943	7,877	5,808	6,154	
<i>Water Treatment</i>	-	-	-	-	-	-	-	-	-	
<i>Water Distribution</i>	19,833	50,659	5,976	4,943	4,943	4,943	7,877	5,808	6,154	
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-	
<i>Waste water management</i>	1,283	1,739	2,426	1,972	1,972	1,972	2,064	2,219	2,351	
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-	
<i>Sewerage</i>	1,283	1,739	2,426	1,972	1,972	1,972	2,064	2,219	2,351	
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-	-	
<i>Waste Water Treatment</i>	-	-	-	-	-	-	-	-	-	
<i>Waste management</i>	1,757	2,391	2,767	6,544	6,544	6,544	3,975	4,213	4,486	
<i>Recycling</i>	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Disposal (Landfill Sites)</i>	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Removal</i>	1,757	2,391	2,767	6,544	6,544	6,544	3,975	4,213	4,486	
<i>Street Cleaning</i>	-	-	-	-	-	-	-	-	-	
<i>Other</i>	-	-	-	0	0	0	0	0	0	
<i>Abattoirs</i>	-	-	-	0	0	0	0	0	0	
<i>Air Transport</i>	-	-	-	-	-	-	-	-	-	
<i>Forestry</i>	-	-	-	-	-	-	-	-	-	
<i>Licensing and Regulation</i>	-	-	-	-	-	-	-	-	-	
<i>Markets</i>	-	-	-	-	-	-	-	-	-	
<i>Tourism</i>	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	71,897	96,456	46,777	107,077	108,853	108,099	112,603	111,768	114,946

Economic and environmental services	6,970	5,525	7,543	7,019	5,735	5,735	7,182	7,591	8,847	
Planning and development	-	-	-	-	-	-	-	-	-	
Billboards	-	-	-	-	-	-	-	-	-	
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-	
Central City Improvement District	-	-	-	-	-	-	-	-	-	
Development Facilitation	-	-	-	-	-	-	-	-	-	
Economic Development/Planning	-	-	-	-	-	-	-	-	-	
Regional Planning and Development	-	-	-	-	-	-	-	-	-	
Town Planning, Building Regulations and Enforcement, and City	-	-	-	-	-	-	-	-	-	
Project Management Unit	-	-	-	-	-	-	-	-	-	
Provincial Planning	-	-	-	-	-	-	-	-	-	
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	
Road transport	6,962	5,481	7,542	6,854	5,580	5,580	7,064	7,424	7,860	
Public Transport	-	-	-	-	-	-	-	-	-	
Road and Traffic Regulation	1,321	338	1,229	507	507	507	537	570	604	
Roads	5,541	5,142	6,313	6,357	5,073	5,073	6,488	6,854	7,256	
Taxi Ranks	-	-	-	-	-	-	-	-	-	
Environmental protection	14	44	0	155	155	155	158	167	177	
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	
Coastal Protection	-	-	-	-	-	-	-	-	-	
Indigenous Forests	-	-	-	-	-	-	-	-	-	
Nature Conservation	14	44	0	155	155	155	158	167	177	
Pollution Control	-	-	-	-	-	-	-	-	-	
Soil Conservation	-	-	-	-	-	-	-	-	-	
Trading services	28,293	27,593	37,984	44,742	43,742	43,742	48,767	51,693	54,795	
Energy sources	19,348	20,201	20,137	25,228	25,228	25,228	26,866	28,459	30,209	
Electricity	19,348	20,201	20,137	25,228	25,228	25,228	26,806	28,439	30,209	
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	
Nonelectric Energy	-	-	-	-	-	-	-	-	-	
Water management	1,491	2,813	4,281	4,688	5,048	5,048	5,947	6,384	6,882	
Water Treatment	580	1,083	784	1,363	1,723	1,723	1,802	1,910	2,025	
Water Distribution	591	1,429	3,457	3,325	3,325	3,325	4,145	4,394	4,858	
Water Storage	-	-	-	-	-	-	-	-	-	
Waste water management	5,152	2,752	4,333	4,489	5,489	5,489	9,154	9,703	10,285	
Public Toilets	-	-	-	-	-	-	-	-	-	
Sewerage	-	-	-	-	-	-	-	-	-	
Storm Water Management	-	-	-	-	-	-	-	-	-	
Waste Water Treatment	5,152	2,752	4,333	4,489	5,489	5,489	9,154	9,703	10,285	
Waste management	2,312	2,116	5,263	6,337	7,977	7,977	6,789	7,187	7,619	
Recycling	-	-	-	-	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	
Solid Waste Removal	2,312	2,116	5,263	6,337	7,977	7,977	6,789	7,187	7,619	
Street Cleaning	-	-	-	-	-	-	-	-	-	
Other	8	57	70	164	164	164	165	111	117	
Abattoirs	8	-	-	3	3	3	3	3	3	
Air Transport	8	57	70	161	161	161	162	108	114	
Forestry	-	-	-	-	-	-	-	-	-	
Licensing and Regulation	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Tourism	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	64,993	61,250	82,148	93,478	91,192	91,192	89,640	105,618	111,953
Surplus/(Deficit) for the year		6,904	33,206	(35,368)	13,602	16,902	16,802	12,963	6,149	2,990

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign accurate share to relevant classification

NC074 Kareeberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		19,711	3,014	6,627	14,004	14,004	14,004	12,741	13,454	14,206
Vote 2 - Budget and Treasury		16,217	24,778	9,131	57,045	55,045	55,045	57,554	59,120	60,124
Vote 3 - Corporate	2	14	14	1,543	1,257	1,257	1,257	1,201	1,202	1,202
Vote 4 - Operations		35,967	68,650	29,476	34,772	37,788	37,788	41,106	37,992	39,414
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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	71,897	96,456	46,777	107,077	108,093	108,093	112,803	111,768	114,946
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		11,266	5,565	6,907	11,548	11,648	11,648	11,347	12,028	12,749
Vote 2 - Budget and Treasury		12,912	15,540	21,232	19,949	19,949	19,949	22,758	24,124	25,571
Vote 3 - Corporate		3,046	5,146	6,696	7,750	7,650	7,650	7,349	7,790	8,257
Vote 4 - Operations		36,705	34,999	47,308	54,230	51,946	51,946	58,186	61,678	65,378
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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	63,928	61,250	82,143	93,476	91,192	91,192	99,640	105,618	111,955
Surplus/(Deficit) for the year	2	7,969	35,206	(35,366)	13,602	16,902	16,902	12,963	6,149	2,990

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

NC074 Karesberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 9 - [NAME OF VOTE 9] 9.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10] 10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11] 11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	71,897	96,458	46,771	107,077	108,093	108,063	112,603	111,768	114,846

NC074 Kareberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Vote 9 - [NAME OF VOTE 9] 9.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10] 10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11] 11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	63,928	61,260	62,143	93,476	91,192	91,192	99,640	105,616	111,955
Surplus/(Deficit) for the year	2	7,069	35,206	(35,388)	13,602	16,902	16,902	12,963	6,148	2,990

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

NC074 Kareberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	9,505	9,972	10,290	11,533	11,533	11,533	12,028	12,988	13,746	14,571
Service charges - Water	2	2,390	3,192	4,228	4,085	4,085	4,085	7,770	3,978	4,217	4,470
Service charges - Waste Water Management	2	1,283	1,739	2,426	1,972	1,972	1,972	6,043	2,094	2,219	2,353
Service charges - Waste Management	2	1,757	2,391	2,787	2,227	2,227	2,227	5,969	2,375	2,517	2,669
Sale of Goods and Rendering of Services		29	61	241	20	20	20	20	21	22	23
Agency services		63	307	176	30	30	30	30	35	37	39
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1	-	-	-	0	0	0	0	-	-	-
Interest earned from Current and Non Current Assets		2,752	3,423	6,702	2,429	2,429	2,429	2,429	2,540	2,693	2,854
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		298	227	179	146	146	146	146	202	214	227
Licence and permits	2	-	28	15	5	5	5	5	10	11	12
Operational Revenue		830	34	46	20,406	20,406	20,406	20,408	16,414	17,398	18,442
Non-Exchange Revenue											
Property rates	2	-	-	5,915	11,943	9,943	9,943	9,943	10,049	10,652	11,291
Surcharges and Taxes		-	11,150	-	1,957	1,957	1,957	1,957	1,691	1,793	1,901
Fines, penalties and forfeits	3	-	33	5	3	3	3	3	1	2	2
Licences or permits	1	-	6	5	6	6	6	6	6	6	6
Transfer and subsidies - Operational		32,697	12,844	4,568	40,780	40,496	40,496	40,496	42,906	42,093	8
Interest		-	(4)	(33)	3	3	3	3	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	505	538	569
Gains on disposal of Assets		-	-	-	-	-	-	-	10	11	11
Other Gains		-	-	-	858	858	858	858	1,727	1,831	1,940
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		51,610	45,404	37,519	98,404	86,120	86,120	108,114	97,435	99,998	103,327
Expenditure											
Employee related costs	2	21,210	24,605	24,814	27,224	26,940	26,940	26,940	28,607	30,324	32,143
Remuneration of councillors		2,647	2,411	4,474	4,747	4,847	4,847	4,847	5,159	5,469	5,797
Bulk purchases - electricity	2	12,756	15,673	14,205	19,000	19,000	19,000	19,000	19,832	21,022	22,283
Inventory consumed	8	916	1,450	1,797	2,469	2,469	2,469	2,469	2,550	2,703	2,865
Debt impairment	3	-	-	7,925	3,556	3,556	3,556	3,556	7,500	7,850	5,427
Depreciation and amortisation		5,001	-	5,636	5,938	3,938	3,938	3,938	6,338	6,718	7,121
Interest		1,862	-	801	1,205	1,206	1,206	1,206	801	855	1,012
Contracted services		5,781	8,546	11,294	10,823	10,823	10,823	10,823	11,426	12,112	12,839
Transfers and subsidies		-	395	456	970	1,330	1,330	1,330	1,083	1,159	1,228
Irrecoverable debts written off		4,309	-	-	-	-	-	-	-	-	-
Operational costs		10,705	8,271	10,743	16,584	16,224	16,224	16,224	14,729	15,613	16,549
Losses on disposal of Assets	7	-	-	-	1	1	1	1	4	4	4
Other Losses		-	-	-	858	858	858	858	1,500	1,590	1,685
Total Expenditure		64,993	61,250	82,143	83,476	81,192	81,192	81,192	99,640	105,618	111,955
Surplus/(Deficit)		(13,183)	(15,846)	(44,624)	4,929	4,929	4,929	16,922	(2,205)	(5,621)	(8,629)
Transfers and subsidies - capital (monetary allocations)	6	17,479	51,052	9,259	8,673	11,973	11,973	11,973	15,168	11,770	11,619
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4,296	35,206	(35,366)	13,602	16,902	16,902	28,895	12,963	6,149	2,990
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income tax		4,296	35,206	(35,366)	13,602	16,902	16,902	28,895	12,963	6,149	2,990
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4,296	35,206	(35,366)	13,602	16,902	16,902	28,895	12,963	6,149	2,990
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	4,296	35,206	(35,366)	13,602	16,902	16,902	28,895	12,963	6,149	2,990

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome							
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		--	--	--	--	--	--	--	--	--	--
Vote 2 - Budget and Treasury		--	--	--	--	--	--	--	12,968	11,770	11,619
Vote 3 - Corporate		--	--	--	--	--	--	--	--	--	--
Vote 4 - Operations		--	41,327	--	--	--	--	--	--	--	--
Vote 5 - COMMUNITY & SOCIAL SERVICES		--	--	--	--	--	--	--	--	--	--
Vote 6 - [NAME OF VOTE 6]		--	--	--	--	--	--	--	--	--	--
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	7	--	41,327	--	--	--	--	--	12,968	11,770	11,619
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		--	227	58	105	105	105	105	--	--	--
Vote 2 - Budget and Treasury		--	19	609	125	125	125	125	45	--	--
Vote 3 - Corporate		--	--	--	70	70	70	70	--	--	--
Vote 4 - Operations		--	15,302	12,873	8,822	12,122	12,122	12,122	--	--	--
Vote 5 - COMMUNITY & SOCIAL SERVICES		--	--	--	50	50	50	50	--	--	--
Vote 6 - [NAME OF VOTE 6]		--	--	--	--	--	--	--	--	--	--
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		--	15,548	13,539	9,172	12,472	12,472	12,472	45	--	--
Total Capital Expenditure - Vote		--	56,875	13,539	9,172	12,472	12,472	12,472	13,013	11,770	11,619
Capital Expenditure - Functional											
Governance and administration		--	246	845	300	300	300	300	13,813	11,770	11,619
Executive and council		--	227	58	105	105	105	105	--	--	--
Finance and administration		--	19	789	195	195	195	195	13,013	11,770	11,619
Internal audit		--	--	--	--	--	--	--	--	--	--
Community and public safety		--	--	--	135	135	135	135	--	--	--
Community and social services		--	--	--	120	120	120	120	--	--	--
Sport and recreation		--	--	--	15	15	15	15	--	--	--
Public safety		--	--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--	--
Economic and environmental services		--	4,265	936	--	--	--	--	--	--	--
Planning and development		--	--	--	--	--	--	--	--	--	--
Road transport		--	4,265	936	--	--	--	--	--	--	--
Environmental protection		--	--	--	--	--	--	--	--	--	--
Trading services		--	52,384	11,758	8,737	12,037	12,037	12,037	--	--	--
Energy sources		--	--	6,503	64	5,084	5,084	5,084	--	--	--
Water management		--	50,341	1,522	--	--	--	--	--	--	--
Waste water management		--	--	3,732	8,673	8,973	8,973	8,973	--	--	--
Waste management		--	2,023	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--	--
Total Capital Expenditure - Functional	3	--	56,875	13,539	9,172	12,472	12,472	12,472	13,013	11,770	11,619
Funded by:											
National Government		--	54,606	8,051	8,813	6,973	8,973	8,973	12,968	11,770	11,619
Provincial Government		--	--	--	140	140	140	140	--	--	--
District Municipality		--	--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov		--	--	--	--	--	--	--	--	--	--
Departm Agencies, Households, Non-profit Institutions, Private		--	--	--	--	--	--	--	--	--	--
Enterprises, Public Corporations, Higher Educ Institutions)		--	--	--	--	--	--	--	--	--	--
Transfers recognised - capital	4	--	54,606	8,051	8,813	7,113	7,113	7,113	12,968	11,770	11,619
Borrowing	6	--	--	--	--	--	--	--	--	--	--
Internally generated funds		--	2,269	5,488	359	5,359	5,359	5,359	45	--	--
Total Capital Funding	7	--	56,875	13,539	9,172	12,472	12,472	12,472	13,013	11,770	11,619

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by functional classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
- Total Capital Funding must balance with Total Capital Expenditure.
- Include any capitalised interest (MFMA section 48) as part of relevant capital budget.

Vote 9 - [NAME OF VOTE 9] 9.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10] 10.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11] 11.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	-	15,548	13,539	9,172	12,472	12,472	12,472	45	-	-
Total Capital Expenditure	-	58,875	13,539	9,172	12,472	12,472	12,472	13,019	11,770	11,619

NC074 Kareeberg - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		(86,910)	36,593	85,126	96,890	96,890	96,890	96,890	64,262	68,204	69,713
Trade and other receivables from exchange transactions	1	(3,483)	3,667	1,342	(3,915)	(3,915)	(3,915)	(3,915)	3,808	3,667	3,559
Receivables from non-exchange transactions	1	-	43	(1,989)	826	826	826	826	1,076	1,275	1,485
Current portion of non-current receivables		(5)	-	6	8	8	8	8	2	2	2
Inventory	2	(547)	-	412	614	614	614	614	399	398	397
VAT		(1,312)	12,547	1,439	-	-	-	-	824	824	824
Other current assets		(15)	(4,266)	(135)	324	324	324	324	13	13	13
Total current assets		(92,263)	48,582	86,221	94,749	94,749	94,749	94,749	70,384	74,403	75,993
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		(15,872)	-	15,868,690.05	17,830	17,830	17,830	17,830	15,846	15,846	15,846
Property, plant and equipment	3	(54,974)	58,875	237,830	354,443	357,743	357,743	357,743	250,926	255,974	260,467
Biological assets		-	-	72	-	-	-	-	63	63	63
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		(15)	-	15	17	17	17	17	15	15	15
Intangible assets		(27)	-	18	42	42	42	42	12	12	12
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		(7)	-	2	20	20	20	20	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		(70,895)	58,875	237,795	372,352	375,652	375,652	375,652	266,862	271,909	276,402
TOTAL ASSETS		(163,158)	107,457	324,016	467,101	470,401	470,401	470,401	337,246	346,313	352,395
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-
Consumer deposits		(349)	2	63	380	380	380	380	381	381	381
Trade and other payables from exchange transactions	4	(2,627)	(3,723)	59,414	1,154	1,154	1,154	1,154	4,786	4,786	4,786
Trade and other payables from non-exchange transactions	5	(57,573)	60,912	37,472	(20,676)	(20,676)	(20,676)	(20,676)	17,129	17,129	17,129
Provision		(2,947)	14	3,205	3,129	3,129	3,129	3,129	6,509	8,663	10,946
VAT		-	2,583	3,434	166	166	166	166	2,791	2,791	2,791
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		(63,496)	59,788	103,587	(15,847)	(15,847)	(15,847)	(15,847)	31,697	33,791	36,034
Non current liabilities											
Financial liabilities	6	-	-	-	8,527	8,527	8,527	8,527	-	-	-
Provision	7	(9,494)	-	7,589	(0)	(0)	(0)	(0)	7,684	7,735	7,789
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		(7,791)	-	8,273	-	-	-	-	9,861	10,573	11,328
Total non current liabilities		(17,285)	-	15,862	8,527	8,527	8,527	8,527	17,545	18,308	19,117
TOTAL LIABILITIES		(80,782)	59,788	119,450	(7,321)	(7,321)	(7,321)	(7,321)	49,242	52,099	55,151
NET ASSETS		(82,396)	47,669	204,567	474,422	477,722	477,722	477,722	288,004	294,214	297,244
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	-	-	245,770	468,985	468,985	468,985	468,985	263,739	276,702	282,851
Reserves and funds	9	11,400	-	11,402	12,795	12,795	12,795	12,795	11,403	11,403	11,403
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	11,400	-	257,172	481,780	481,780	481,780	481,780	275,141	288,104	294,254

References

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
4. Detail breakdown in Table SA3.
5. Detail breakdown in Table SA3.

NC074 Kareberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	(88,910)	148,538	67,305	122,713	122,713	122,713	122,713	64,262	68,204	69,713
Other current investments > 90 days		-	(111,842)	17,821	(25,822)	(25,822)	(25,822)	(25,822)	-	-	-
Non-current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		(88,910)	36,696	85,126	96,890	96,890	96,890	96,890	64,262	68,204	69,713
Application of cash and investments											
Unspent conditional transfers		(57,573)	60,912	37,472	(20,676)	(20,676)	(20,676)	(20,676)	17,129	17,129	17,129
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	1,312	(9,964)	1,992	168	168	168	168	1,967	1,967	1,667
Other working capital requirements	3	(2,627)	(14,836)	59,414	1,755	1,789	1,789	1,755	706	642	573
Other provisions		(2,947)	14	3,205	3,129	3,129	3,129	3,129	6,506	8,861	10,946
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	11,400	-	11,402	12,795	12,795	12,795	12,795	11,403	11,403	11,403
Total Application of cash and investments:		(50,435)	36,327	113,485	(2,832)	(2,798)	(2,798)	(2,832)	37,714	39,804	42,018
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(36,475)	267	(28,359)	99,722	99,688	99,688	99,722	26,548	28,400	27,694
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(36,475)	267	(28,359)	99,722	99,688	99,688	99,722	26,548	28,400	27,694

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Revaluation reserve

Working capital requirements

Debtors due	-	10,913	-	(601)	(635)	(635)	(601)	4,080	4,144	4,213
Creditors due	(2,627)	(3,723)	59,414	1,154	1,164	1,164	1,154	4,786	4,786	4,786
Total	2,627	14,836	(59,414)	(1,755)	(1,789)	(1,789)	(1,755)	(706)	(642)	(573)

Debtors collection assumptions

Balance outstanding - debtors	(3,506)	3,710	(619)	(3,060)	(3,060)	(3,060)	(3,060)	4,888	4,964	5,048
Estimate of debtors collection rate	0.0%	284.2%	0.0%	18.7%	20.6%	20.6%	19.7%	83.5%	83.5%	83.5%

Long term investments committed

Balance (insert description; eg sinking fund)

Reserves to be backed by cash/investments

Housing Development Fund	52	-	54	57	57	57	57	55	55	55
Capital replacement	11,348	-	11,348	12,738	12,738	12,738	12,738	11,348	11,348	11,348
Self-insurance	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit reserves	-	-	-	-	-	-	-	-	-	-
Non-current Provisions reserve	-	-	-	-	-	-	-	-	-	-
Valuation roll reserve	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Revaluation	6	11,400	-	11,402	12,795	12,795	12,795	12,795	11,403	11,403

Note:

6. Above reserves do not include Revaluation reserve - Revaluation reserve not required to be cash backed

Total Upgrading of Existing Assets	6	-	9,014	7,116	8,753	7,053	7,053	-	-	-
<i>Roads Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	-	-	-	5,593	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>	-	9,014	1,522	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>	-	-	-	-	8,673	6,973	6,973	-	-	-
<i>Solid Waste Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	9,014	7,115	8,673	8,973	6,973	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	2	80	80	80	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	56,875	13,539	8,172	12,472	12,472	13,013	11,770	11,619
<i>Roads Infrastructure</i>	-	-	2,867	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	-	-	1,398	6,529	-	-	-	4,386	3,000	2,500
<i>Water Supply Infrastructure</i>	-	-	50,341	1,522	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>	-	-	-	-	8,673	6,973	6,973	8,582	8,770	9,119
<i>Solid Waste Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	54,806	8,051	8,673	6,973	6,973	12,968	11,770	11,619	-
Community Facilities	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	19	179	70	70	70	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Other Assets	-	19	179	70	70	70	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	221	-	70	70	70	45	-	-	-
Furniture and Office Equipment	-	6	58	295	295	295	-	-	-	-
Machinery and Equipment	-	-	-	64	5,064	5,064	-	-	-	-
Transport Assets	-	2,023	5,261	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	-	-	56,875	13,539	8,172	12,472	12,472	13,013	11,770	11,619

ASSET REGISTER SUMMARY - PPE (WDV)	5	(169,774)	2,250	230,207	363,659	363,659	363,659	244,775	249,823	254,316
<i>Roads Infrastructure</i>		-	-	44,669	-	-	-	41,677	39,183	37,175
<i>Storm water Infrastructure</i>		(13,607)	-	14,146	-	-	-	13,883	13,883	13,883
<i>Electrical Infrastructure</i>		(5,432)	-	4,926	(220)	(220)	(220)	15,137	17,151	18,607
<i>Water Supply Infrastructure</i>		(28,241)	-	92,595	(331)	(331)	(331)	69,028	69,028	69,028
<i>Sanitation Infrastructure</i>		-	-	16,148	343,659	343,659	343,659	31,189	30,261	45,581
<i>Solid Waste Infrastructure</i>		(18,461)	-	717	0	0	0	(321)	(1,164)	(2,057)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		(65,742)	-	173,201	343,107	343,107	343,107	189,991	196,341	202,215
Community Assets		(13,390)	-	10,391	(722)	(722)	(722)	9,987	9,987	9,987
Heritage Assets		(15)	-	15	17	17	17	15	15	15
Investment properties		(15,872)	-	16,859	17,830	17,830	17,830	15,846	15,846	15,846
Other Assets		-	-	1,629	(702)	(702)	(702)	1,621	1,617	1,612
Biological or Cultivated Assets		-	-	72	-	-	-	63	63	63
Intangible Assets		(27)	-	10	42	42	42	12	12	12
Computer Equipment		-	221	462	50	50	50	470	470	470
Furniture and Office Equipment		(957)	6	(651)	25	25	25	(1,803)	(3,102)	(4,478)
Machinery and Equipment		(687)	-	184	(708)	(708)	(708)	198	198	198
Transport Assets		(45,220)	2,023	7,434	4,719	4,719	4,719	6,882	6,882	6,882
Land		(27,884)	-	21,494	-	-	-	21,494	21,494	21,494
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	(169,774)	2,250	230,207	363,659	363,659	363,659	244,775	249,823	254,316
EXPENDITURE OTHER ITEMS		5,001	6,980	14,249	12,038	10,038	10,038	12,205	12,938	13,714
<i>Depreciation</i>	7	5,001	-	5,635	5,938	3,938	3,938	6,338	6,718	7,121
Repairs and Maintenance by Asset Class	3	-	6,980	8,614	6,101	6,101	6,101	5,867	6,219	6,593
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	82	104	10	10	10	88	93	93
<i>Water Supply Infrastructure</i>		-	-	761	100	100	100	175	185	197
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	82	885	110	110	110	263	279	296
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	9	13	385	385	385	15	16	17
Transport Assets		-	5,989	7,716	5,606	5,606	5,606	5,589	5,923	6,280
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		5,001	6,980	14,249	12,038	10,038	10,038	12,205	12,938	13,714
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	15.0%	52.6%	95.4%	56.6%	56.6%	99.7%	100.0%	100.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0.0%	0.0%	126.3%	147.4%	179.1%	179.1%	204.9%	175.2%	163.2%
<i>R&M as a % of PPE & Investment Property</i>		0.0%	270.3%	3.7%	1.7%	1.7%	1.7%	2.4%	2.5%	2.6%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>		0.0%	671.0%	6.8%	4.1%	3.6%	3.6%	7.7%	7.2%	7.2%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

NC074 Kareberg - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcomes	Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	1,148	3,354	3,685	3,685	3,685	3,906	4,140	4,388
Sanitation (free sanitation service to indigent households)		-	752	3,256	4,071	4,071	4,071	4,315	4,574	4,849
Electricity/other energy (50kwh per indigent household per month)		-	37	501	496	496	496	392	416	441
Refuse (removed once a week for indigent households)		-	-	2,899	3,742	3,742	3,742	3,968	4,204	4,457
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	-	1,937	10,010	11,994	11,994	11,994	12,580	13,334	14,134
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (Impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and Impermissible values in excess of section 17 of MPRA		-	-	7,312	3,798	3,798	3,798	(4,216)	(4,469)	(4,738)
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		-	-	7,312	3,798	3,798	3,798	(4,216)	(4,469)	(4,738)

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

