KNYSNA
Municipality Munisipaliteit uMasipala

Annexure H

NT Cost Reflective Tariff Tool 2026/2027

Final

Medium Term

Revenue and Expenditure

Framework (MTREF)

Process Summary for Populating Cost Reflective Tariffs Analysis Tool

1. *Access Go Muni and download the following report*
"List Operating Expenditure and Income Across Functions" for the following period
1.2023/2024 Tabled Budget
2.2023/2024 Indicative Tabled Budget 2024/2025

2. *Open the Downloaded file and Replace the pre-existing file in the Folder where the Cost Reflective Tool is Placed*

3. *Open the Cost Reflective Tariff Tool and complete the Municipal Details Tab*

	Gomuni Reports Applicable	Save As	Use
1	2023/2024 Tabled Budget	MTREF Yr 1	Provides Assessment for the Draft Budget 2023-2024
2	2023/2024 Indicative Tabled Budget 2024/2025	MTREF Yr 2	Provides Assessment for MTREF Outer year 2
3	2023/2024 Indicative Tabled Budget 2025/2025	MTREF Yr 3	Provides Assessment for MTREF Outer year 3
4	A4- Budgeted Financial Performance	Summary	Reconciles the reports to the MTREF Period

For A Detailed Guide - Scroll Below

Detailed Guide

Detailed Guide

1.Download financial information

Step1	Step2	Step3	Step4	Step4	Step5
GoMuni portal	Local Government Database	MSCOA	MSCOA	Reporting	List Operating Expenditure and Income Across Functions

Dropdown List	Sep 6 - (Sort The Data As Follows)	Selection
Location Sort		Name
Location Level		Municipality
List Level		Select the required municipality
Function/Sub-function Group		All Functions
Functions		All
Select period		2023/24 Tabled Budget ;2023/24 Tabled Budget;2023/24 Tabled Budget
List Actuals		Total
Select Line Items		Select All
Level of Detail		Detail
Print Empty Form		Yes
Sort-		Rands
Sort Option		Municipality
Report Output		Excell 97 - 2003 (xls)

Select Process Request to genarate the report.

Save the file to your computer as **Excell Workbook**

2.Saving files and populating the tool

Gomuni Reports Applicable

	Gomuni Reports Applicable	Save As	Tariff Tool Sources	
1	2023/2024 Tabled Budget	MTREF Yr 1	MTREF Yr 1	Close and Open after replacing
2	2023/2024 Indicative Tabled Budget 2024/2025	MTREF Yr 2	MTREF Yr 2	Close and Open after replacing
3	2023/2024 Indicative Tabled Budget 2025/2026	MTREF Yr 3	MTREF Yr 3	Close and Open after replacing
4	A4- Budgeted Financial Performance	Summary	Summary	Close and Open after replacing

2.1 Populating the tool

By Saving /Replacing the Tariff Tool sources ,the Tariff tool gets updated with the Downloaded information

NB- Please ensure you refresh the Tariff Tool Sources by simply opening and closing them.This should update your excel and the Tariff Tool

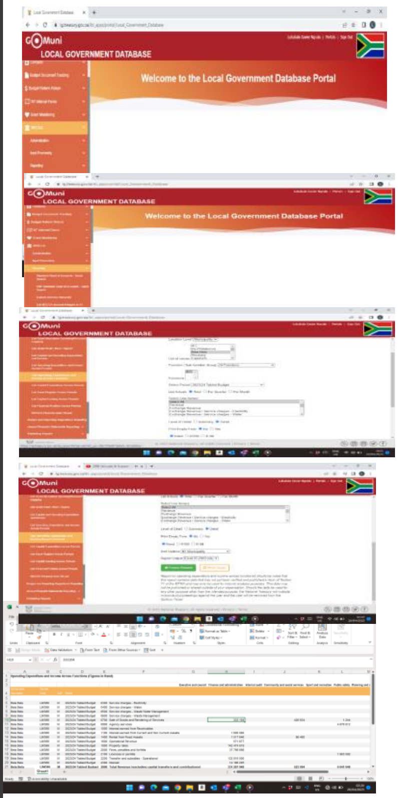
The user Must Then Open The Tariff Tool and complete Only the Municipal Details Tab !!! PART C- Municipal Details'!A1

NB - Ensure that all the fields are completed and that they are not blank - IF Part B has Blanks this will cause errors on the Outcomes

3.Analysis of the outcomes

Sheet	Link
1.Outcomes	1.Outcomes'!A1
5.Cons and detailed recon	5.Cons and detailed recon'!A1
6.Summary	6.Summary'!A1
PART D Graphs	PART D Graphs'!A1

Visual Snap Shots



Year 1 - 2026/27 Original Budget

WC

Garden Route

Knysna

WC048

Part A

Knysna

Select Budget	Financial Year
TABB	30/06/2025

Part B

Water	Sanitation	Electricity	Solid waste
0.15	0,05	0.1	0.05

The Municipal Powers and Functions Act Number 12 of 2007 allows municipalities to levy a surcharge on tariffs. Enter the total surcharge that you plan to levy in the year for which tariffs are being set

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	1.527.565.257	153.686.617	136.923.016	576.906.872	106.546.552	553.502.200
% of expenditure		15%	5%	10%	5%	
Surplus generated	**92.917.158**	**23.052.992**	**6.846.151**	**57.690.687**	**5.327.328**	**-**

In order for the budget to be fully funded, surpluses generated must be sufficient to at least cover anticipated deficits. If this is not the case, the user must reduce the deficits anticipated or increase the surpluses to be generated. The net surplus below is the total surpluses less the total deficits. It must be positive. If it is negative, adjust the deficits to be accepted on services or the surpluses to be generated until a positive figure is obtained.

Net surplus or deficit	**84.675.896**	***Net surplus is positive. No further adjustment is required.***
Net surplus or deficit as % of e	**5.5%**	

% allocation of Gov & Admin costs as an Indirect Cost to Service-percentages for the municipality to be decided	Water	Sanitation	Electricity	Solid Wast	Other Services	Total
	15%	5%	20%	5%	55%	100%

Year 2 - 2026/27 Indicative Budget 2027/28

WC

Garden Route

Knysna

WC048

Part A

Knysna

Select Budget: TABB

Financial Year: 30/06/2025

Part B

Water	Sanitation	Electricity	Solid waste
0	0	0	0

The Municipal Powers and Functions Act Number 12 of 2007 allows municipalities to levy a surcharge on tariffs. Enter the total surcharge that you plan to levy in the year for which tariffs are

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	1.616.341.971	173.452.507	165.235.584	596.683.723	80.220.640	600.749.517
generated as % of		2%	2%	2%	5%	
Surplus generated	22.718.468	3.469.050	3.304.712	11.933.674	4.011.032	-

In order for the budget to be fully funded, surpluses generated must be sufficient to at least cover anticipated deficits. If this is not the case, the user must reduce the deficits anticipated or increase the surpluses to be generated. The net surplus below is the total surpluses less the total deficits. It must be positive. If it is negative, adjust the deficits to be accepted on services or the surpluses to be generated until a positive figure is obtained.

Net surplus or deficit	**44.574**	***Net surplus is positive. No further adjustment is required.***
Net surplus or deficit as %	**0.0%**	

% allocation of Gov & Admin costs as an Indirect Cost to Service-percentages for the municipality to be decided	Water	Sanitation	Electricity	Solid Wast	Other Services	Total
	5%	10%	15%	5%	65%	100%

Year 3 - 2026/27 Indicative Budget 2028/29

WC

Garden Route

Knysna

WC048

Part A

Knysna

Select Budget TABB

Financial Year 30/06/2026

Part B

Water	Sanitation	Electricity	Solid waste
0	0	0	0

The Municipal Powers and Functions Act Number 12 of 2007 allows municipalities to levy a surcharge on tariffs. Enter the total surcharge that you plan to levy in the year for which tariffs are being set on

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	1.623.983.240	176.524.465	155.640.395	607.035.268	79.694.365	605.088.747
generated as % of		1%	1%	1%	1%	
Surplus generated	10.188.945	1.765.245	1.556.404	6.070.353	796.944	-

In order for the budget to be fully funded, surpluses generated must be sufficient to at least cover anticipated deficits. If this is not the case, the user must reduce the deficits anticipated or increase the surpluses to be generated. The net surplus below is the total surpluses less the total deficits. It must be positive. If it is negative, adjust the deficits to be accepted on services or the surpluses to be generated until a positive figure is obtained.

Net surplus or deficit	**5.288.301**	***Net surplus is positive. No further adjustment is required.***
Net surplus or deficit as %	**0.3%**	

% allocation of Gov & Admin costs as an Indirect Cost to Service-percentages for the municipality to be decided	Water	Sanitation	Electricity	Solid Wast	Other Services	Total
	10%	5%	15%	5%	65%	100%

WC	Garden Route	Knysna	WC048

Tariff Assessments for the MTREF Period

	Assessment Status	Financial Year	Period	Item	Water	Waste Water	Electricity	Solid Waste	Total Surplus/Deficit	
Year 1	Not Cost Reflective	2026/27 Original Budget	Year1	Revenue Required by NT Tariff Tool	130.307.367	114.501.236	583.810.777	85.273.858	913.893.237	Year 1
				Revenue Budgeted	136.197.077	51.704.255	500.277.436	70.406.977	758.585.745	
				Shortfall/Excess	5.889.710	- 62.796.981	- 83.533.341	- 14.866.881	- 155.307.492	
	Assessment Outcome per Service				Cost Reflective	Not Cost Reflective	Not Cost Reflective	Not Cost Reflective	Not Cost Reflective	
Year 2	Not Cost Reflective	2026/27 Indicative Budget 2027/28	Year2	Revenue Required by NT Tariff Tool	136.746.920	133.946.516	556.701.876	60.881.650	888.276.962	Year 2
				Revenue Budgeted	141.236.369	51.670.196	557.809.341	73.012.035	823.727.941	
				Surplus /Deficit	4.489.449	- 82.276.320	1.107.465	12.130.385	- 64.549.021	
	Assessment Outcome per Service				Cost Reflective	Not Cost Reflective	Cost Reflective	Cost Reflective	Not Cost Reflective	
Year 3	Cost Reflective	2026/27 Indicative Budget 2028/29	Year3	Revenue Required by NT Tariff Tool	135.509.583	124.044.944	560.827.869	56.570.858	876.953.254	Year 3
				Revenue Budgeted	146.462.113	51.401.224	621.957.413	75.713.480	895.534.230	
				Surplus /Deficit	10.952.530	- 72.643.720	61.129.544	19.142.622	18.580.976	
	Assessment Outcome per Service				Cost Reflective	Not Cost Reflective	Cost Reflective	Cost Reflective	Cost Reflective	

Year 1

Consolidation of A4 Schedules per Function																				Reconciliation			
Rand	1.Governance And Administration				2.Other Services										3.Trading Services					A4 Per function to A4 Table summary			
	Executive and Council	Finance and Administration	Internal Audit	1.Governance And Administration	Community and social services	Sport and recreation	Public safety	Housing	Health	Planning and development	Road transport	Environmental protection	Other	2.Other Services	Energy sources	Water management	Waste water management	Waste management	3.Service Departments	Per Function (Totals)	A4 Summary (Data per A4 Summary from LG Database)	Variance (3-4)	
Revenue				-										-					-			1.499.136.552	Totals
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500.277.436	-	-	-	500.277.436	500.277.436	500.277.436	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136.197.077	-	-	136.197.077	136.197.077	136.197.077	-	
Service charges - Waste Water Mana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51.704.255	-	51.704.255	51.704.255	51.704.255	-	
Service charges - Waste Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70.406.977	70.406.977	70.406.977	70.406.977	-	
Sale of Goods and Rendering of Ser	-	611.932	-	611.932	462	-	37	30	-	6.836	-	-	-	7.365.206	-	-	24.769	2.038	26.807	8.003.945	8.003.945		
Agency services	-	-	-	-	-	-	-	-	-	-	4.335	-	-	4.334.552	-	-	-	-	-	4.334.552	4.334.552	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	860.374	-	860.374	-	-	-	6	-	-	-	-	-	6.430	4.399.810	3.140.709	2.425.827	3.747.776	13.714.122	14.580.926	14.580.926	-	
Interest earned from Current and No	-	11.240.674	-	11.240.674	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.240.674	11.240.674	-	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	-	4.290.107	-	4.290.107	1.691	1.676	-	-	-	-	-	-	-	3.367.203	-	-	-	-	-	7.657.310	7.657.310	-	
Licence and permits	-	-	-	-	-	-	114	-	-	-	-	-	-	114.280	-	-	-	133.790	133.790	248.070	248.070	-	
Special Rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	
Operational Revenue	-	1.722.906	-	1.722.906	2	-	-	-	-	96	63	-	-	160.856	-	-	-	7.450	7.450	1.891.212	26.890.000	- 24.998.788	
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.538.705	- 1.538.705	
Property rates	-	389.118.310	-	389.118.310	-	-	-	0	-	-	-	-	-	12	-	-	-	-	-	389.118.322	1.891.212	387.227.110	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	549	-	549	26	-	97.468	10	-	512	-	-	-	98.016.843	-	-	-	-	-	98.017.392	389.118.322	- 291.100.930	
Licences or permits	-	-	-	-	-	-	-	-	-	-	1.259	-	-	1.259.365	-	-	-	-	-	1.259.365	-	1.259.365	
Transfer and subsidies - Operational	5.257.395	25.502.280	-	30.759.675	11.378	-	-	-	-	2.855	5.144	-	-	19.376.783	38.335.664	37.253.052	24.804.508	20.696.141	121.089.365	171.225.823	98.017.392	73.208.431	
Interest	-	8.800.000	-	8.800.000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8.800.000	1.259.365	7.540.635	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	171.225.823	- 171.225.823	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8.800.000	- 8.800.000	
Gains on disposal of Assets	12.500.000	230.000	-	12.730.000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.730.000	-	12.730.000	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.730.000	- 12.730.000	
Total Revenue (excluding capital t	17.757.395	442.377.132	-	460.134.527	13.559.535	1.676.050	97.619.094	26.936.941	-	10.299.350	10.800.560	-	-	160.891.530	543.384.831	177.147.791	79.569.190	94.994.172	895.095.984	1.516.122.041	-	1.516.122.041	
Expenditure														-					-				
Employee related costs	13.505.242	115.852.543	3.571.459	132.929.244	23.151.409	16.865.204	51.333.659	8.597.877	-	50.495.713	24.071.995	3.305.640	-	177.821.497	16.628.920	26.999.013	29.163.408	30.048.770	102.840.111	413.590.852	1.516.122.041	- 1.102.531.189	
Remuneration of councillors	11.472.073	-	-	11.472.073	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.472.073	-	11.472.073	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	406.069.901	-	-	-	406.069.901	406.069.901	413.590.852	- 7.520.951	
Inventory consumed	142.809	1.043.850	24.328	1.210.987	1.358.755	1.961.574	1.447.838	149.548	-	146.176	1.703.621	160.012	-	6.927.524	2.042.802	11.666.560	18.940.540	5.180.246	37.830.148	45.968.659	11.472.073	34.496.586	
Debt impairment	-	30.107.980	-	30.107.980	-	-	50.863.550	-	-	-	- 4.852.282	-	-	46.011.268	22.406.893	12.338.203	4.694.087	7.440.813	46.879.996	122.999.244	406.069.901	- 283.070.657	
Depreciation and amortisation	226.012	3.897.198	8.008	4.131.218	1.245.373	997.783	1.734.289	480.766	-	270.955	27.429.275	18.249	-	32.176.690	38.320.292	35.919.659	37.636.467	4.212.244	116.088.662	152.396.570	45.968.659	106.427.911	
Interest	125.363	426.810	-	552.173	569.515	95.992	509.082	146.505	-	7.815	3.584.653	34.413	-	4.947.975	4.251.819	6.738.930	17.976.820	297.252	29.264.821	34.764.969	122.999.244	- 88.234.275	
Contracted services	-	15.181.327	1.444.499	16.625.826	6.211.657	8.618.044	49.910.861	40.421.615	-	10.966.325	9.513.831	1.909.750	-	127.552.083	33.353.023	13.347.353	11.847.620	10.048.660	68.596.656	212.774.565	152.396.570	60.377.995	
Transfers and subsidies	2.778.160	-	-	2.778.160	-	-	-	-	-	4.644.431	-	-	-	4.644.431	-	-	-	-	-	7.422.591	34.764.969	- 27.342.378	
Irrecoverable debts written off	-	813.521	-	813.521	-	-	4.852.282	-	-	-	-	-	-	4.852.282	773.754	1.062.913	518.954	301.249	2.656.870	8.322.673	212.774.565	- 204.451.892	
Operational costs	886.201	52.061.292	869.549	53.817.042	520.320	873.537	1.195.152	1.930.491	-	1.829.980	1.412.353	865.594	-	8.627.427	2.171.823	7.448.252	3.423.209	36.295.407	49.338.691	111.783.160	7.422.591	104.360.569	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8.322.673	- 8.322.673	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111.783.160	- 111.783.160	
Total Expenditure	29.135.860	219.384.521	5.917.843	254.438.224	33.057.029	29.412.134	161.846.713	51.726.802	-	68.361.395	62.863.446	6.293.658	-	413.561.177	526.019.227	115.520.883	124.201.105	93.824.641	859.565.856	1.527.565.257	-	1.527.565.257	
Surplus/(Deficit)	- 11.378.465	222.992.611	- 5.917.843	205.696.303	- 19.497.494	- 27.736.084	- 64.227.619	- 24.789.861	-	- 58.062.045	- 52.062.886	- 6.293.658	-	- 252.669.647	17.365.604	61.626.908	- 44.631.915	1.169.531	35.530.128	- 11.443.216	-	- 11.443.216	
Transfers and subsidies - capital (mc	-	-	-	-	-	-	250.000	10.745.000	-	-	8.695.652	-	-	19.690.652	7.217.391	1.775.000	24.863.565	-	33.855.956	53.546.608	1.527.565.257	- 1.474.018.649	
Transfers and subsidies - capital (in-k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 11.443.216	11.443.216	
Surplus/(Deficit) after capital transfers	- 11.378.465	222.992.611	- 5.917.843	205.696.303	- 19.497.494	- 27.736.084	- 63.977.619	- 14.044.861	-	- 58.062.045	- 43.367.234	- 6.293.658	-	- 232.978.995	24.582.995	63.401.908	- 19.768.350	1.169.531	69.386.084	42.103.392	53.546.608	- 11.443.216	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	- 11.378.465	222.992.611	- 5.917.843	205.696.303	- 19.497.494	- 27.736.084	- 63.977.619	- 14.044.861	-	- 58.062.045	- 43.367.234	- 6.293.658	-	- 232.978.995	24.582.995	63.401.908	- 19.768.350	1.169.531	69.386.084	42.103.392	42.103.392	-	
Share of Surplus/Deficit attributable to	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42.103.392	- 42.103.392	
Surplus/(Deficit) attributable to munic	- 11.378.465	222.992.611	- 5.917.843	205.696.303	- 19.497.494	- 27.736.084	- 63.977.619	- 14.044.861	-	- 58.062.045	- 43.367.234	- 6.293.658	-	- 232.978.995	24.582.995	63.401.908	- 19.768.350	1.169.531	69.386.084	42.103.392	-	42.103.392	
Share of Surplus/Deficit attributable to	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42.103.392	- 42.103.392	
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
References	A	B	C		D	E	F	G	H	I	J	K	L		M	N	O	P					

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.

Year 2

Consolidation of A4 Schedules per Function																				Reconciliation		
Rand	1.Governance And Administration				2.Other Services										3.Trading Services					A4 Per function to A4 Table summary		
	Executive and Council	Finance and Administration	Internal Audit	1.Governance And Administration	Community and social services	Sport and recreation	Public safety	Housing	Health	Planning and development	Road transport	Environmental protection	Other	2.Other Services	Energy sources	Water management	Waste water management	Waste management	3.Service Departments	Per Function (Totals)	A4 Summary (Data per A4 Summary from LG Database)	Variance (3-4)
Revenue																					-	19.567.637
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	557.809.341	-	-	-	557.809.341	557.809.341	557.809.341	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	141.236.369	-	-	141.236.369	141.236.369	141.236.369	-
Service charges - Waste Water Mana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51.670.196	-	51.670.196	51.670.196	51.670.196	-
Service charges - Waste Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73.012.035	73.012.035	73.012.035	73.012.035	-
Sale of Goods and Rendering of Ser	-	547.630	-	547.630	766.372	-	221.387	37.189	-	6.680.420	-	-	-	7.705.368	-	-	50.968	-3.876	47.092	8.300.090	8.300.090	-
Agency services	-	-	-	-	-	-	-	-	-	-	4.494.930	-	-	4.494.930	-	-	-	-	-	4.494.930	4.494.930	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Interest earned from Receivables	-	531.773	-	531.773	-	-	-	1.414	-	-	-	-	-	1.414	7.088.402	-307.218	5.371.037	-3	12.152.218	12.685.405	12.685.405	-
Interest earned from Current and No	-	11.656.579	-	11.656.579	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.656.579	11.656.579	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
Rental from Fixed Assets	-	4.541.756	-	4.541.756	1.718.163	1.680.711	-	-	-	-	-	-	-	3.398.874	-	-	-	-	-	7.940.630	7.940.630	-
Licence and permits	-	-	-	-	-	-	93.941	-	-	-	-	-	-	93.941	-	-	-	163.308	163.308	257.249	257.249	-
Special Rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Operational Revenue	-	1.778.724	-	1.778.724	1.608	-	5.377	-	-	102.670	65.082	-	-	174.737	-	-	-	7.726	7.726	1.961.187	17.992.000	16.030.813
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		1.595.637	1.595.637
Property rates	-	403.515.683	-	403.515.683	-	-	-	12	-	-	-	-	-	12	-	-	-	-	-	403.515.695	1.961.187	401.554.508
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Fines, penalties and forfeits	-	569	-	569	27.219	-	101.074.158	10.754	-	531.336	-	-	-	101.643.467	-	-	-	-	-	101.644.036	403.515.695	301.871.659
Licences or permits	-	-	-	-	-	-	-	-	-	-	1.305.961	-	-	1.305.961	-	-	-	-	-	1.305.961	-	1.305.961
Transfer and subsidies - Operational	5.388.000	22.001.303	-	27.389.303	11.794.000	-	-	-	-	1.653.550	4.221.928	-	-	17.669.478	40.149.724	38.922.724	26.053.512	21.623.736	126.749.696	171.808.477	101.644.036	70.164.441
Interest	-	9.125.600	-	9.125.600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.125.600	1.305.961	7.819.639
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	171.808.477	171.808.477
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.125.600	9.125.600
Gains on disposal of Assets	3.000.000	-	-	3.000.000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.000.000	-	3.000.000
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.000.000	3.000.000
Total Revenue (excluding capital t	8.388.000	453.699.617	-	462.087.617	14.307.362	1.680.711	101.394.863	18.041.369	-	8.967.976	10.087.901	-	-	154.480.182	605.433.149	179.807.235	84.400.308	94.802.926	964.443.618	1.581.011.417	-	1.581.011.417
Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Employee related costs	-286.450	133.819.558	4.079.544	137.612.652	23.935.795	19.635.868	50.946.732	8.183.853	-	42.529.612	30.969.961	3.150.104	-	179.351.925	19.869.871	27.784.458	33.453.520	28.391.744	109.499.593	426.464.170	1.581.011.417	1.154.547.247
Remuneration of councillors	11.896.539	-	-	11.896.539	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.896.539	-	11.896.539
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	433.482.112	-	-	-	433.482.112	433.482.112	426.464.170	7.017.942
Inventory consumed	169.728	1.190.069	29.020	1.388.817	1.723.054	2.641.081	1.584.639	-	-	143.634	2.608.726	189.670	-	8.890.804	2.924.126	15.775.634	25.354.575	6.140.382	50.194.717	60.474.338	11.896.539	48.577.799
Debt impairment	-	28.791.109	-	28.791.109	-	-	52.745.502	-	-	-	-10.122.325	-	-	42.623.177	20.326.455	12.637.040	4.586.072	7.671.435	45.231.002	116.645.288	433.482.112	316.836.824
Depreciation and amortisation	247.103	9.574.210	7.676	9.828.989	3.531.752	1.572.914	2.117.021	713.103	-	4.682.115	33.057.657	14.233	-	45.688.795	31.037.320	66.576.789	31.519.748	2.253.965	131.387.822	186.905.606	60.474.338	126.431.268
Interest	47.978	285.951	-	333.929	322.245	25.015	355.084	121.664	-	-	2.995.880	29.328	-	3.849.216	3.248.953	5.337.254	23.235.376	73.948	31.895.531	36.078.676	116.645.288	80.566.612
Contracted services	-	21.171.961	3.281.597	24.453.558	6.748.268	13.042.154	59.663.632	29.175.645	-	12.469.384	12.327.794	1.908.110	-	135.334.987	40.770.986	19.338.770	15.494.639	9.677.385	85.281.780	245.070.325	186.905.606	58.164.719
Transfers and subsidies	3.117.500	-	-	3.117.500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.117.500	36.078.676	32.961.176
Irrecoverable debts written off	-	3.149.649	-	3.149.649	-	-	10.122.325	-	-	-	-	-	-	10.122.325	5.519.966	1.259.918	615.139	357.085	7.752.108	21.024.082	245.070.325	224.046.243
Operational costs	773.169	31.585.822	990.831	33.349.822	282.177	2.962.164	837.483	2.048.020	-	1.579.725	2.051.194	77.858	-	9.838.621	1.415.549	12.046.516	5.574.259	12.958.568	31.994.892	75.183.335	3.117.500	72.065.835
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21.024.082	21.024.082
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75.183.335	75.183.335
Total Expenditure	15.965.567	229.568.329	8.388.668	253.922.564	36.543.291	39.879.196	178.372.418	40.242.285	-	61.404.470	73.888.887	5.369.303	-	435.699.850	558.595.338	160.756.379	139.843.328	67.524.512	926.719.557	1.616.341.971	-	1.616.341.971
Surplus/(Deficit)	-7.577.567	224.131.288	-8.388.668	208.165.053	-22.235.929	-38.198.485	-76.977.555	-22.200.916	-	-52.436.494	-63.800.986	-5.369.303	-	-281.219.668	46.837.811	19.050.856	-55.443.020	27.278.414	37.724.061	-35.330.554	-	35.330.554
Transfers and subsidies - capital (mo	-	-	-	-	-	-	-	10.000.000	-	-	-	-	-	10.000.000	8.180.000	-	27.319.522	-	35.499.522	45.499.522	1.616.341.971	1.570.842.449
Transfers and subsidies - capital (in-k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35.330.554	35.330.554
Surplus/(Deficit) after capital transfers	-7.577.567	224.131.288	-8.388.668	208.165.053	-22.235.929	-38.198.485	-76.977.555	-12.200.916	-	-52.436.494	-63.800.986	-5.369.303	-	-271.219.668	55.017.811	19.050.856	-28.123.498	27.278.414	73.223.583	10.168.968	45.499.522	35.330.554
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-7.577.567	224.131.288	-8.388.668	208.165.053	-22.235.929	-38.198.485	-76.977.555	-12.200.916	-	-52.436.494	-63.800.986	-5.369.303	-	-271.219.668	55.017.811	19.050.856	-28.123.498	27.278.414	73.223.583	10.168.968	10.168.968	-
Share of Surplus/Deficit attributable t	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable t	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.168.968	10.168.968
Surplus/(Deficit) attributable to munic	-7.577.567	224.131.288	-8.388.668	208.165.053	-22.235.929	-38.198.485	-76.977.555	-12.200.916	-	-52.436.494	-63.800.986	-5.369.303	-	-271.219.668	55.017.811	19.050.856	-28.123.498	27.278.414	73.223.583	10.168.968	-	10.168.968
Share of Surplus/Deficit attributable t	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.168.968	10.168.968
References	AU	AV	AW		AX	AY	AZ	BA	BB	BC	BD	BE	BF		BG	BH	BI	BJ				

Totals

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)

Year 3

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Consolidation of A4 Schedules per Function

Rand	Executive and Council	Finance and Administration	Internal Audit	1.Governance And Administration	Community and social services	Sport and recreation	Public safety	Housing	Health	Planning and development	Road transport	Environmental protection	Other
	1.Governance And Administration				2.Other Services								
Revenue													
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Mana	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Ser	-	567.893	-	**567.893**	794.728	-	229.579	38.566	-	6.927.595	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	4.661.242	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	478.596	-	**478.596**	-	-	-	1.273	-	-	-	-	-
Interest earned from Current and Noı	-	12.087.872	-	**12.087.872**	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	4.709.801	-	**4.709.801**	1.781.736	1.742.897	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	97.417	-	-	-	-	-	-
Special Rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1.844.536	-	**1.844.536**	1.667	-	5.576	-	-	106.469	67.490	-	-
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	418.445.764	-	**418.445.764**	-	-	-	12	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	590	-	**590**	28.226	-	104.813.902	11.152	-	550.995	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	1.354.280	-	-
Transfer and subsidies - Operational	5.556.000	22.714.365	-	**28.270.365**	11.913.000	-	-	-	-	1.700.750	4.338.902	-	-
Interest	-	9.463.247	-	**9.463.247**	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5.000.000	-	-	**5.000.000**	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital t	10.556.000	470.312.664	-	**480.868.664**	14.519.357	1.742.897	105.146.474	25.051.003	-	9.285.809	10.421.914	-	-
Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	- 279.182	137.593.369	4.217.471	**141.531.658**	24.690.232	20.308.840	52.631.634	8.454.529	-	43.935.257	32.068.795	3.254.193	-
Remuneration of councillors	12.303.127	-	-	**12.303.127**	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	176.438	1.137.909	30.440	**1.344.787**	1.789.018	2.755.463	1.642.843	-	-	148.912	2.720.692	196.641	-
Debt impairment	-	29.726.801	-	**29.726.801**	-	-	54.697.085	-	-	-	- 10.486.855	-	-
Depreciation and amortisation	235.470	7.702.391	7.155	**7.945.016**	3.064.090	1.461.834	1.937.851	650.759	-	3.640.336	27.938.242	11.525	-
Interest	27.913	219.894	-	**247.807**	239.054	15.788	231.666	97.416	-	-	2.444.291	24.087	-
Contracted services	-	21.983.062	3.443.477	**25.426.539**	7.013.495	13.608.210	61.856.525	36.593.977	-	11.315.742	12.839.125	1.978.241	-
Transfers and subsidies	3.240.522	-	-	**3.240.522**	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	3.261.658	-	**3.261.658**	-	-	10.486.855	-	-	-	-	-	-
Operational costs	807.371	17.684.909	1.041.019	**19.533.299**	312.739	2.599.128	927.704	2.110.401	-	1.647.066	2.188.816	81.716	-
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	16.511.659	219.309.993	8.739.562	**244.561.214**	37.108.628	40.749.263	184.412.163	47.907.082	-	60.687.313	69.713.106	5.546.403	-
Surplus/(Deficit)	- 5.955.659	251.002.671	- 8.739.562	**236.307.450**	- 22.589.271	- 39.006.366	- 79.265.689	- 22.856.079	-	- 51.401.504	- 59.291.192	- 5.546.403	-
Transfers and subsidies - capital (mo	-	-	-	-	-	-	-	10.000.000	-	-	-	-	-
Transfers and subsidies - capital (in-k	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers	- 5.955.659	251.002.671	- 8.739.562	**236.307.450**	- 22.589.271	- 39.006.366	- 79.265.689	- 12.856.079	-	- 51.401.504	- 59.291.192	- 5.546.403	-
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	- 5.955.659	251.002.671	- 8.739.562	**236.307.450**	- 22.589.271	- 39.006.366	- 79.265.689	- 12.856.079	-	- 51.401.504	- 59.291.192	- 5.546.403	-
Share of Surplus/Deficit attributable t	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable t	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to munic	- 5.955.659	251.002.671	- 8.739.562	**236.307.450**	- 22.589.271	- 39.006.366	- 79.265.689	- 12.856.079	-	- 51.401.504	- 59.291.192	- 5.546.403	-
Share of Surplus/Deficit attributable t	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary trans	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	-	-	-	-	-	-
References	CO	CP	CQ		CR	CS	CT	CU	CV	CW	CX	CY	CZ

Rand	2.Other Services	Energy sources	Water management	Waste water management	Waste management	3.Service Departments	Per Function (Totals)	A4 Summary (Data per A4 Summary from LG Database)	Variance (3-4)
		3.Trading Services					Reconciliation: A4 Per function to A4 Table summary		
Revenue									1.597.328.565
Exchange Revenue	-	-	-	-	-	-	-	-	-
Service charges - Electricity	-	621.957.413	-	-	-	621.957.413	621.957.413	621.957.413	-
Service charges - Water	-	-	146.462.113	-	-	146.462.113	146.462.113	146.462.113	-
Service charges - Waste Water Mana	-	-	-	51.401.224	-	51.401.224	51.401.224	51.401.224	-
Service charges - Waste Manageme	-	-	-	-	75.713.480	75.713.480	75.713.480	75.713.480	-
Sale of Goods and Rendering of Ser	**7.990.468**	-	-	52.854	- 4.019	48.835	8.607.196	8.607.196	-
Agency services	**4.661.242**	-	-	-	-	-	4.661.242	4.661.242	-
Interest	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	**1.273**	6.379.562	- 276.486	4.833.933	- 3	10.936.966	11.416.865	11.416.865	-
Interest earned from Current and Noı	-	-	-	-	-	-	12.087.872	12.087.872	-
Dividends	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	**3.524.633**	-	-	-	-	-	8.234.434	8.234.434	-
Licence and permits	**97.417**	-	-	-	169.350	169.350	266.767	266.767	-
Special Rating levies	-	-	-	-	-	-	-	-	-
Operational Revenue	**181.202**	-	-	-	8.012	8.012	2.033.750	25.000.000	22.966.250
Non-Exchange Revenue	-	-	-	-	-	-	-	1.654.679	1.654.679
Property rates	**12**	-	-	-	-	-	418.445.776	2.033.750	416.412.026
Surcharges and Taxes	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	**105.404.275**	-	-	-	-	-	105.404.865	418.445.776	313.040.911
Licences or permits	**1.354.280**	-	-	-	-	-	1.354.280	-	1.354.280
Transfer and subsidies - Operational	**17.952.652**	41.220.795	39.938.360	26.705.936	22.187.979	130.053.070	176.276.087	105.404.865	70.871.222
Interest	-	-	-	-	-	-	9.463.247	1.354.280	8.108.967
Fuel Levy	-	-	-	-	-	-	-	176.276.087	176.276.087
Operational Revenue	-	-	-	-	-	-	-	9.463.247	9.463.247
Gains on disposal of Assets	-	-	-	-	-	-	5.000.000	-	5.000.000
Other Gains	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	5.000.000	5.000.000
Total Revenue (excluding capital t	**166.167.454**	669.557.770	186.077.685	84.294.962	98.074.798	1.038.405.168	1.685.441.286	-	**1.685.441.286**
Expenditure	-	-	-	-	-	-	-	-	-
Employee related costs	**185.343.480**	20.522.785	28.790.392	34.613.931	29.330.814	113.257.922	440.133.060	1.685.441.286	1.245.308.226
Remuneration of councillors	-	-	-	-	-	-	12.303.127	-	12.303.127
Bulk purchases - electricity	-	447.353.540	-	-	-	447.353.540	447.353.540	440.133.060	7.220.480
Inventory consumed	**9.253.569**	3.017.878	16.459.165	27.570.919	6.366.066	53.414.028	64.012.384	12.303.127	51.709.257
Debt impairment	**44.210.230**	20.844.560	13.104.920	4.548.200	7.955.362	46.453.042	122.390.073	447.353.540	324.963.467
Depreciation and amortisation	**38.704.637**	24.577.927	55.326.496	26.477.577	2.137.802	108.519.802	155.169.455	64.012.384	91.157.071
Interest	**3.052.302**	2.341.606	3.899.601	27.473.635	23.495	33.738.337	37.038.446	122.390.073	85.351.627
Contracted services	**145.205.315**	42.188.247	20.585.599	16.153.272	10.046.168	88.973.286	259.605.140	155.169.455	104.435.685
Transfers and subsidies	-	-	-	-	-	-	3.240.522	37.038.446	33.797.924
Irrecoverable debts written off	**10.486.855**	5.974.198	1.306.225	637.748	370.209	8.288.380	22.036.893	259.605.140	237.568.247
Operational costs	**9.867.570**	1.530.345	12.595.946	5.937.052	11.236.388	31.299.731	60.700.600	3.240.522	57.460.078
Losses on disposal of Assets	-	-	-	-	-	-	-	22.036.893	22.036.893
Other Losses	-	-	-	-	-	-	-	60.700.600	60.700.600
Total Expenditure	**446.123.958**	570.351.086	152.068.344	143.412.334	67.466.304	933.298.068	1.623.983.240	-	1.623.983.240
Surplus/(Deficit)	- **279.956.504**	99.606.636	34.009.341	- 59.117.372	30.608.495	105.107.100	61.458.046	-	61.458.046
Transfers and subsidies - capital (mo	**10.000.000**	8.549.565	-	28.099.348	-	36.648.913	46.648.913	1.623.983.240	1.577.334.327
Transfers and subsidies - capital (in-k	-	-	-	-	-	-	-	61.458.046	61.458.046
Surplus/(Deficit) after capital transfers	- **269.956.504**	108.156.201	34.009.341	- 31.018.024	30.608.495	141.756.013	108.106.959	46.648.913	61.458.046
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	- **269.956.504**	108.156.201	34.009.341	- 31.018.024	30.608.495	141.756.013	108.106.959	108.106.959	-
Share of Surplus/Deficit attributable t	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable t	-	-	-	-	-	-	-	108.106.959	108.106.959
Surplus/(Deficit) attributable to munic	- **269.956.504**	108.156.201	34.009.341	- 31.018.024	30.608.495	141.756.013	108.106.959	-	108.106.959
Share of Surplus/Deficit attributable t	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary trans	-	-	-	-	-	-	-	108.106.959	108.106.959
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	-	-
References		DA	DB	DC	DD				

Totals

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ven

Year 1

Code	Section	Operational grants and subsidies	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	administration (R)	Check
2200	1.Transfers & Subsidies	Equitable Share (Transfers and Subsidies)	171.225.823	37.253.052	24.804.508	38.335.664	20.696.141	19.376.783	30.759.675	-
										-
		Total grant allocation per service	171.225.823	37.253.052	24.804.508	38.335.664	20.696.141	19.376.783	30.759.675	

Code	Section		Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Check	
1800	2.Property Rates	Rates funding allocated to publicly accessed functions	389.118.322	-	-	-	-	389.118.322		-
		Total Rates Funding allocated to each servi	389.118.322	-	-	-	-	389.118.322		

Code	Section	Exchange Revenue	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	Check = 0
0700	3.Other Income Sources	Sale of Goods and Rendering of Services	8.003.945	-	24.769	-	2.038	7.365.206	611.932	-
0800		Agency services	4.334.552	-	-	-	-	4.334.552	-	-
0900		Interest	-	-	-	-	-	-	-	-
1000		Interest earned from Receivables	14.580.926	3.140.709	2.425.827	4.399.810	3.747.776	6.430	860.374	-
1100		Interest earned from Current and Non Current A	11.240.674	-	-	-	-	-	11.240.674	-
1200		Dividends	-	-	-	-	-	-	-	-
1300		Rent on Land	-	-	-	-	-	-	-	-
1400		Rental from Fixed Assets	7.657.310	-	-	-	-	3.367.203	4.290.107	-
1500		Licence and permits	248.070	-	-	-	133.790	114.280	-	-
1550		Special rating levies	-	-	-	-	-	-	-	
1600		Operational Revenue	1.891.212	-	-	-	7.450	160.856	1.722.906	-
1700		**Non-Exchange Revenue**	-	-	-	-	-	-	-	-
1900		Surcharges and Taxes	-	-	-	-	-	-	-	-
2000		Fines, penalties and forfeits	98.017.392	-	-	-	-	98.016.843	549	-
2100		Licences or permits	1.259.365	-	-	-	-	1.259.365	-	-
2300		Interest	8.800.000	-	-	-	-	-	8.800.000	-
2400		Fuel Levy	-	-	-	-	-	-	-	-
2500		Operational Revenue	-	-	-	-	-	-	-	-
2600		Gains on disposal of Assets	12.730.000	-	-	-	-	-	12.730.000	-
2700		Other Gains	-	-	-	-	-	-	-	-
2800		Discontinued Operations	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-
		Total	168.763.446	3.140.709	2.450.596	4.399.810	3.891.054	114.624.735	40.256.542	

Code	Section	Type of expenditure	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
3100	4.Expenditure	Employee related costs	413.590.852	26.999.013	29.163.408	16.628.920	30.048.770	177.821.497	132.929.244	-
3200		Remuneration of councillors	11.472.073	-	-	-	-	-	11.472.073	-
3300		Bulk purchases - electricity	406.069.901	-	-	406.069.901	-	-	-	-
3400		Inventory consumed	45.968.659	11.666.560	18.940.540	2.042.802	5.180.246	6.927.524	1.210.987	-
3500		Debt impairment	122.999.244	12.338.203	4.694.087	22.406.893	7.440.813	46.011.268	30.107.980	-
3600		Depreciation and amortisation	152.396.570	35.919.659	37.636.467	38.320.292	4.212.244	32.176.690	4.131.218	-
3700		Interest	34.764.969	6.738.930	17.976.820	4.251.819	297.252	4.947.975	552.173	-
3800		Contracted services	212.774.565	13.347.353	11.847.620	33.353.023	10.048.660	127.552.083	16.625.826	-
3900		Transfers and subsidies	7.422.591	-	-	-	-	4.644.431	2.778.160	-
4000		Irrecoverable debts written off	8.322.673	1.062.913	518.954	773.754	301.249	4.852.282	813.521	-
4100		Operational costs	111.783.160	7.448.252	3.423.209	2.171.823	36.295.407	8.627.427	53.817.042	-
4200		Losses on disposal of Assets	-	-	-	-	-	-	-	-
4300		Other Losses	-	-	-	-	-	-	-	-
		Total direct costs per service	1.527.565.257	115.520.883	124.201.105	526.019.227	93.824.641	413.561.177	254.438.224	-

5.% allocation of Gov & Admin costs	1.273.127.033	15%	5%	20%	5%	55%	100%	0%
	254.438.224	38.165.734	12.721.911	50.887.645	12.721.911	139.941.023	254.438.224	-

6.Analysis of Surplus/Deficit

Knysna	Water	Waste Water	Electricity	Solid Waste	Total Deficit	
Revenue Required from the Tool	130.307.367	114.501.236	583.810.777	85.273.858	-	*From NT Tariffs Tool*
Revenue Budgeted	136.197.077	51.704.255	500.277.436	70.406.977	**758.585.745**	*From LGBA Scraps - Budget*
Surplus/(Deficit)	**5.889.710**	- **62.796.981**	- **83.533.341**	- **14.866.881**	- **155.307.492**	

Source: The approved 2026/27 Medium Term Revenue & Expenditure Framework information submitted to the Local Government Database and Reporting System (LGDRS).

Year 2

1.Transfers & Subsidies

Operational grants and subsidies	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	administration (R)	Check
Equitable Share (Transfers and Subsidies)	171.808.477	38.922.724	26.053.512	40.149.724	21.623.736	17.669.478	27.389.303	-
								-
Total grant allocation per service	171.808.477	38.922.724	26.053.512	40.149.724	21.623.736	17.669.478	27.389.303	

2.Property Rates

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Check	
Rates funding allocated to publicly accessed functions	403.515.695	-	-	-	-	403.515.695		-
Total Rates Funding allocated to ea	403.515.695	-	-	-	-	403.515.695		

3.Other Income Sources

Exchange Revenue	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	Check = 0
Sale of Goods and Rendering of Servi	8.300.090	-	50.968	-	- 3.876	7.705.368	547.630	-
Agency services	4.494.930	-	-	-	-	4.494.930	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	12.685.405	- 307.218	5.371.037	7.088.402	- 3	1.414	531.773	-
Interest earned from Current and Non	11.656.579	-	-	-	-	-	11.656.579	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7.940.630	-	-	-	-	3.398.874	4.541.756	-
Licence and permits	257.249	-	-	-	163.308	93.941	-	-
Special rating levies	-	-	-	-	-	-	-	
Operational Revenue	1.961.187	-	-	-	7.726	174.737	1.778.724	-
Non-Exchange Revenue	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	101.644.036	-	-	-	-	101.643.467	569	-
Licences or permits	1.305.961	-	-	-	-	1.305.961	-	-
Interest	9.125.600	-	-	-	-	-	9.125.600	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3.000.000	-	-	-	-	-	3.000.000	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
			-	-	-	-	-	-
Total	162.371.667	- 307.218	5.422.005	7.088.402	167.155	118.818.692	31.182.631	

4.Expenditure

	Type of expenditure	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
3100	Employee related costs	426.464.170	27.784.458	33.453.520	19.869.871	28.391.744	179.351.925	137.612.652	-
3200	Remuneration of councillors	11.896.539	-	-	-	-	-	11.896.539	-
3300	Bulk purchases - electricity	433.482.112	-	-	433.482.112	-	-	-	-
3400	Inventory consumed	60.474.338	15.775.634	25.354.575	2.924.126	6.140.382	8.890.804	1.388.817	-
3500	Debt impairment	116.645.288	12.637.040	4.596.072	20.326.455	7.671.435	42.623.177	28.791.109	-
3600	Depreciation and amortisation	186.905.606	66.576.789	31.519.748	31.037.320	2.253.965	45.688.795	9.828.989	-
3700	Interest	36.078.676	5.337.254	23.235.376	3.248.953	73.948	3.849.216	333.929	-
3800	Contracted services	245.070.325	19.338.770	15.494.639	40.770.986	9.677.385	135.334.987	24.453.558	-
3900	Transfers and subsidies	3.117.500	-	-	-	-	-	3.117.500	-
4000	Irrecoverable debts written off	21.024.082	1.259.918	615.139	5.519.966	357.085	10.122.325	3.149.649	-
4100	Operational costs	75.183.335	12.046.516	5.574.259	1.415.549	12.958.568	9.838.621	33.349.822	-
4200	Losses on disposal of Assets	-	-	-	-	-	-	-	-
4300	Other Losses	-	-	-	-	-	-	-	-
	Total direct costs per service	1.616.341.971	160.756.379	139.843.328	558.595.338	67.524.512	435.699.850	253.922.564	-

5.% allocation of Gov & Admin costs

5.% allocation of Gov & Admin costs	1.362.419.407	5%	10%	15%	5%	65%	100%	0%
	253.922.564	12.696.128	25.392.256	38.088.385	12.696.128	165.049.667	253.922.564	-

6.Analysis of Surplus/Deficit

	Water	Waste Water	Electricity	Solid Waste	Total Deficit	
Revenue Required from the Tool	136.746.920	133.946.516	556.701.876	60.881.650	888.276.962	*From NT Tariffs Tool*
Revenue Budgeted	141.236.369	51.670.196	557.809.341	73.012.035	823.727.941	*From LGBA Scraps - Budget*
Surplus/(Deficit)	4.489.449	- 82.276.320	1.107.465	12.130.385	- 64.549.021	

Source: The approved 2026/27 Medium Term Revenue & Expenditure Framework information submitted to the Local Government Database and Reporting System (LGDRS).

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Year 3

Code	1.Transfers & Subsidies – Operational grants and subsidies	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	administration (R)	Check
2200	Equitable Share (Transfers and Subsidies)	176.276.087	39.938.360	26.705.936	41.220.795	22.187.979	17.952.652	28.270.365	-
									-
	Total grant allocation per service	**176.276.087**	**39.938.360**	**26.705.936**	**41.220.795**	**22.187.979**	**17.952.652**	**28.270.365**	

Code	2.Property Rates	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Check
1800	Rates funding allocated to publicly accessed functions	418.445.776	-	-	-	-	418.445.776	-
	Total Rates Funding allocated to each s	**418.445.776**	**-**	**-**	**-**	**-**	**418.445.776**	

Code	3.Other Income Sources – **Exchange Revenue**	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	Check = 0
0700	Sale of Goods and Rendering of Services	8.607.196	-	52.854	-	- 4.019	7.990.468	567.893	-
0800	Agency services	4.661.242	-	-	-	-	4.661.242	-	-
0900	Interest	-	-	-	-	-	-	-	-
1000	Interest earned from Receivables	11.416.865	- 276.496	4.833.933	6.379.562	- 3	1.273	478.596	-
1100	Interest earned from Current and Non Curre	12.087.872	-	-	-	-	-	12.087.872	-
1200	Dividends	-	-	-	-	-	-	-	-
1300	Rent on Land	-	-	-	-	-	-	-	-
1400	Rental from Fixed Assets	8.234.434	-	-	-	-	3.524.633	4.709.801	-
1500	Licence and permits	266.767	-	-	-	169.350	97.417	-	-
1550	Special rating levies	-	-	-	-	-	7.777.777	-	
1600	Operational Revenue	2.033.750	-	-	-	8.012	181.202	1.844.536	-
1700	**Non-Exchange Revenue**	-	-	-	-	-	-	-	-
1900	Surcharges and Taxes	-	-	-	-	-	-	-	-
2000	Fines, penalties and forfeits	105.404.865	-	-	-	-	105.404.275	590	-
2100	Licences or permits	1.354.280	-	-	-	-	1.354.280	-	-
2300	Interest	9.463.247	-	-	-	-	-	9.463.247	-
2400	Fuel Levy	-	-	-	-	-	-	-	-
2500	Operational Revenue	-	-	-	-	-	-	-	-
2600	Gains on disposal of Assets	5.000.000	-	-	-	-	-	5.000.000	-
2700	Other Gains	-	-	-	-	-	-	-	-
2800	Discontinued Operations	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total	**168.530.518**	**- 276.496**	**4.886.787**	**6.379.562**	**173.340**	**130.992.567**	**34.152.535**	

Code	4.Expenditure – Type of expenditure	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
3100	Employee related costs	440.133.060	28.790.392	34.613.931	20.522.785	29.330.814	185.343.480	141.531.658	-
3200	Remuneration of councillors	12.303.127	-	-	-	-	-	12.303.127	-
3300	Bulk purchases - electricity	447.353.540	-	-	447.353.540	-	-	-	-
3400	Inventory consumed	64.012.384	16.459.165	27.570.919	3.017.878	6.366.066	9.253.569	1.344.787	-
3500	Debt impairment	122.390.073	13.104.920	4.548.200	22.844.560	7.955.362	44.210.230	29.726.801	-
3600	Depreciation and amortisation	155.169.455	55.326.496	26.477.577	24.577.927	2.137.802	38.704.637	7.945.016	-
3700	Interest	37.038.446	3.899.601	27.473.635	2.341.606	23.495	3.052.302	247.807	-
3800	Contracted services	259.605.140	20.585.599	16.153.272	42.188.247	10.046.168	145.205.315	25.426.539	-
3900	Transfers and subsidies	3.240.522	-	-	-	-	-	3.240.522	-
4000	Irrecoverable debts written off	22.036.893	1.306.225	637.748	5.974.198	370.209	10.486.855	3.261.658	-
4100	Operational costs	60.700.600	12.595.946	5.937.052	1.530.345	11.236.388	9.867.570	19.533.299	-
4200	Losses on disposal of Assets	-	-	-	-	-	-	-	-
4300	Other Losses	-	-	-	-	-	-	-	-
	Total direct costs per service	**1.623.983.240**	**152.068.344**	**143.412.334**	**570.351.086**	**67.466.304**	**446.123.958**	**244.561.214**	-

5.% allocation of Gov & Admin costs	**1.379.422.026**	10%	5%	15%	5%	65%	100%	0%
	244.561.214	24.456.121	12.228.061	36.684.182	12.228.061	158.964.789	244.561.214	-

6.Analysis of Surplus/Deficit

	Water	Waste Water	Electricity	Solid Waste	Total Deficit	
Revenue Required from the Tool	135.509.583	124.044.944	560.827.869	56.570.858	**876.953.254**	*From NT Tariffs Tool*
Revenue Budgeted	146.462.113	51.401.224	621.957.413	75.713.480	**895.534.230**	*From LGBA Scraps - Budget*
Surplus/(Deficit)	**10.952.530**	**- 72.643.720**	**61.129.544**	**19.142.622**	**18.580.976**	

Source: The approved 2026/27 Medium Term Revenue & Expenditure Framework information submitted to the Local Government Database and Reporting System (LGDRS).

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On this sheet, the user must enter data on non-tariff revenues anticipated in the year for which tariffs are being set and allocate these between the services.

OPERATING GRANTS AND SUBSIDIES

User must enter the name of each individual operating grant and the amount that is anticipated to be received ***in the year for which the tariffs are being set****. The user must then enter the amont to be allocated to each service. There is a check to the right of the table that the amounts allocated to the services all add up to the total. Make sure that this check is zero.*

Operational grants and subsidies	Total	Water	Sanitation	Electricity	Solid waste	Other services	Governance	check = 0
Equitable Share	171.225.823	37.253.052	24.804.508	38.335.664	20.696.141	19.376.783	30.759.675	-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total grant allocation per service	**171.225.823**	**37.253.052**	**24.804.508**	**38.335.664**	**20.696.141**	**19.376.783**	**30.759.675**	-

PROPERTY RATES

Property rates are typically used to pay for services that are publicly accessed. This means that property rates are typically allocated to 'other' services. However, property rates might be allocated to a trading service if a portion of that trading service is publicly accessed. This may be the case for the street lighting component of electricity, for example. The user must enter the anticipated property rates revenue ***in the year for which tariffs are being set****, and then allocate this revenue between the services in the table below. As a default, allocate all property rates revenue to 'other' services. There is a check to the right of the table that the amounts allocated to the services all add up to the total. Make sure that this check is zero.*

	Total	Water	Sanitation	Electricity	Solid waste	Other services	check = 0
Rates funding allocated to publicly accessed functions	389.118.322	-	-	-	-	389.118.322	-
Total Rates Funding allocated to each service	**389.118.322**	**-**	**-**	**-**	**-**	**389.118.322**	

OTHER INCOME SOURCES

User must enter the amount of other income sources anticipated to be received ***in the year for which the tariffs are being set****, and then allocate these between the service in the yellow highlighted cells. There is a check to the right of the table that the amounts allocated to the services all add up to the total. Make sure that this check is zero.*

	Total	Water	Sanitation	Electricity	Solid waste	Other services	Governance	check = 0
Exchange Revenue								-
Sale of Goods and Rendering of Services	8.003.945	-	24.769	-	2.038	7.365.206	611.932	-
Agency services	4.334.552	-	-	-	-	4.334.552	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	14.580.926	3.140.709	2.425.827	4.399.810	3.747.776	6.430	860.374	-
Interest earned from Current and Non Current Assets	11.240.674	-	-	-	-	-	11.240.674	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7.657.310	-	-	-	-	3.367.203	4.290.107	-
Licence and permits	248.070	-	-	-	133.790	114.280	-	-
Operational Revenue	1.891.212	-	-	-	7.450	160.856	1.722.906	
Non-Exchange Revenue	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	
Fines, penalties and forfeits	98.017.392	-	-	-	-	98.016.843	549	
Licences or permits	1.259.365	-	-	-	-	1.259.365	-	
Interest	8.800.000	-	-	-	-	-	8.800.000	
Fuel Levy	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	
Gains on disposal of Assets	12.730.000	-	-	-	-	-	12.730.000	
Other Gains	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	
								-
								-
Total	**168.763.446**	**3.140.709**	**2.450.596**	**4.399.810**	**3.891.054**	**114.624.735**	**40.256.542**	-

SERVICE CHARGES NOT SET USING THIS MODEL

This tool only sets tariffs for services. There are a number of other service charges identified in mSCOA v 6.3 that are not set using this tool. The user must allocate the value of these service charges anticipated ***in the year for which the tariffs*** *are being set in the yellow highlighted cells below.*

Non-tariff revenue	Total	Water	Sanitation	Electricity	Solid waste
Water	-	-			
Connection/disconnection					
Meter reading fees					
Industrial water (non-potable)					
Availability charges					
Wastewater management	-		-		
Industrial effluent					
Treatment of effluent					
Availability charges					
Connection/reconnection					
Pump/removal of wastewater (from tanks)					
Electricity	-			-	
Appliance maintenance					
Connection/reconnection					
Joint pole usage					
Meter compliance testing					
Meter reading fees					
Notice revenues					
Temporary service plant					
Electricity distribution revenue for services					
Availability charges					
Waste management	-				-
Carrier bags					
Disposal facilities					
Refuse bags					

Waste bins					
Availability charges					
Skip					
Total non-tariff service charges	**-**	**-**	**-**	**-**	**-**

SUMMARY: NON-TARIFF REVENUE SOURCES

	Total	Water	Sanitation	Electricity	Solid waste	Other services	Governance	check = 0
Operating grants and subsidies	171.225.823	37.253.052	24.804.508	38.335.664	20.696.141	19.376.783	30.759.675	-
Property rates	389.118.322	-	-	-	-	389.118.322	-	-
Other income	168.763.446	3.140.709	2.450.596	4.399.810	3.891.054	114.624.735	40.256.542	-
Non-tariff service charges	-	-	-	-	-	-	-	-
Total	**729.107.591**	**40.393.761**	**27.255.104**	**42.735.474**	**24.587.195**	**523.119.840**	**71.016.217**	-

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OPERATING GRANTS AND SUBSIDIES

User must enter the name of each individual operating grant and the amount that is anticipated to be received ***in the year for which the tariffs are being set****. The user must then enter the amont to be allocated to each service. There is a check to the right of the table*

Operational grants and s	Total	Water	Sanitation	Electricity	Solid waste	Other services	Governance	check = 0
Equitable Share	171.808.477	38.922.724	26.053.512	40.149.724	21.623.736	17.669.478	27.389.303	-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total grant allo	**171.808.477**	**38.922.724**	**26.053.512**	**40.149.724**	**21.623.736**	**17.669.478**	**27.389.303**	-

PROPERTY RATES

Property rates are typically used to pay for services that are publicly accessed. This means that property rates are typically allocated to 'other' services. However, property rates might be allocated to a trading service if a portion of that trading service is publicly accessed. This may be the case for the street lighting component of electricity, for example. The user must enter the anticipated property rates revenue ***in the year for which tariffs are being set****, and then allocate this revenue between the services in the table below. As a*

	Total	Water	Sanitation	Electricity	Solid waste	Other services	check = 0
Rates funding all	403.515.695	-	-	-	-	403.515.695	-
Total Rates Fur	**403.515.695**	**-**	**-**	**-**	**-**	**403.515.695**	

OTHER INCOME SOURCES

User must enter the amount of other income sources anticipated to be received ***in the year for which the tariffs are being set****, and then allocate these between the service in the yellow highlighted cells. There is a check to the right of the table that the amounts*

	Total	Water	Sanitation	Electricity	Solid waste	Other	Governance	check = 0
Exchange Revenue								-
Sale of Goods ar	8.300.090	-	50.968	-	- 3.876	7.705.368	547.630	-
Agency services	4.494.930	-	-	-	-	4.494.930	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned f	12.685.405	- 307.218	5.371.037	7.088.402	- 3	1.414	531.773	-
Interest earned f	11.656.579	-	-	-	-	-	11.656.579	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixe	7.940.630	-	-	-	-	3.398.874	4.541.756	-
Licence and per	257.249	-	-	-	163.308	93.941	-	-
Operational Rev	1.961.187	-	-	-	7.726	174.737	1.778.724	
Non-Exchange	-	-	-	-	-	-	-	
Surcharges and	-	-	-	-	-	-	-	
Fines, penalties	101.644.036	-	-	-	-	101.643.467	569	
Licences or pern	1.305.961	-	-	-	-	1.305.961	-	
Interest	9.125.600	-	-	-	-	-	9.125.600	
Fuel Levy	-	-	-	-	-	-	-	
Operational Rev	-	-	-	-	-	-	-	
Gains on disposa	3.000.000	-	-	-	-	-	3.000.000	
Other Gains	-	-	-	-	-	-	-	
Discontinued Op	-	-	-	-	-	-	-	
								-
								-
Total	**162.371.667**	**- 307.218**	**5.422.005**	**7.088.402**	**167.155**	**118.818.692**	**31.182.631**	-

SERVICE CHARGES NOT SET USING THIS MODEL

This tool only sets tariffs for services. There are a number of other service charges identified in mSCOA v 6.3 that are not set using this tool. The user must allocate the value of these service

Non-tariff revenu	Total	Water	Sanitation	Electricity	Solid waste
Water	-	-			
Connect					
Meter					
Industri					
Availabil					
Wastewater mar	-		-		
Industri					
Treatme					
Availabil					
Connect					
Pump/re					
Electricity	-			-	
Appliance maintenance					
Connection/reconnection					
Joint					
Meter					
Meter					
Notice					
Tempor					
Electricity distribution revenue for services					
Availability charges					
Waste managem	-				-
Carrier					
Disposa					
Refuse					

Waste					
Availabil					
Skip					
Total non-tariff	**-**	**-**	**-**	**-**	**-**

SUMMARY: NON-TARIFF REVENUE SOURCES

	Total	Water	Sanitation	Electricity	Solid waste	Other services	Governance	check = 0
Operating grants	171.808.477	38.922.724	26.053.512	40.149.724	21.623.736	17.669.478	27.389.303	-
Property rates	403.515.695	-	-	-	-	403.515.695	-	-
Other income	162.371.667	- 307.218	5.422.005	7.088.402	167.155	118.818.692	31.182.631	-
Non-tariff service	-	-	-	-	-	-	-	-
Total	**737.695.839**	**38.615.506**	**31.475.517**	**47.238.126**	**21.790.891**	**540.003.865**	**58.571.934**	-

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sheet

On this sheet, the user must enter data on non-tariff revenues anticipated in the year for which tariffs are being set and allocate these between the services.

OPERATING GRANTS AND SUBSIDIES

User must enter the name of each individual operating grant and the amount that is anticipated to be received ***in the year for which the tariffs are being set****. The user must then enter the amont to be allocated to each service. There is a check to the right of the table*

Operational grants and s	Total	Water	Sanitation	Electricity	Solid waste	Other services	Governance	check = 0
Equitable Share	176.276.087	39.938.360	26.705.936	41.220.795	22.187.979	17.952.652	28.270.365	-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total grant allo	**176.276.087**	**39.938.360**	**26.705.936**	**41.220.795**	**22.187.979**	**17.952.652**	**28.270.365**	-

PROPERTY RATES

Property rates are typically used to pay for services that are publicly accessed. This means that property rates are typically allocated to 'other' services. However, property rates might be allocated to a trading service if a portion of that trading service is publicly accessed. This may be the case for the street lighting component of electricity, for example. The user must enter the anticipated property rates revenue ***in the year for which tariffs are being set****, and then allocate this revenue between the services in the table below. As a*

	Total	Water	Sanitation	Electricity	Solid waste	Other services	check = 0
Rates funding all	418.445.776	-	-	-	-	418.445.776	-
Total Rates Fur	**418.445.776**	**-**	**-**	**-**	**-**	**418.445.776**	

OTHER INCOME SOURCES

User must enter the amount of other income sources anticipated to be received ***in the year for which the tariffs are being set****, and then allocate these between the service in the yellow highlighted cells. There is a check to the right of the table that the amounts*

	Total	Water	Sanitation	Electricity	Solid waste	Other	Governance	check = 0
Exchange Revenue								-
Sale of Goods ai	8.607.196	-	52.854	-	- 4.019	7.990.468	567.893	-
Agency services	4.661.242	-	-	-	-	4.661.242	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned f	11.416.865	- 276.496	4.833.933	6.379.562	- 3	1.273	478.596	-
Interest earned f	12.087.872	-	-	-	-	-	12.087.872	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixe	8.234.434	-	-	-	-	3.524.633	4.709.801	-
Licence and perı	266.767	-	-	-	169.350	97.417	-	-
Operational Rev	2.033.750	-	-	-	8.012	181.202	1.844.536	
Non-Exchange	-	-	-	-	-	-	-	
Surcharges and	-	-	-	-	-	-	-	
Fines, penalties	105.404.865	-	-	-	-	105.404.275	590	
Licences or pern	1.354.280	-	-	-	-	1.354.280	-	
Interest	9.463.247	-	-	-	-	-	9.463.247	
Fuel Levy	-	-	-	-	-	-	-	
Operational Rev	-	-	-	-	-	-	-	
Gains on dispos	5.000.000	-	-	-	-	-	5.000.000	
Other Gains	-	-	-	-	-	-	-	
Discontinued Op	-	-	-	-	-	-	-	
								-
								-
Total	**168.530.518**	**- 276.496**	**4.886.787**	**6.379.562**	**173.340**	**123.214.790**	**34.152.535**	-

SERVICE CHARGES NOT SET USING THIS MODEL

This tool only sets tariffs for services. There are a number of other service charges identified in mSCOA v 6.3 that are not set using this tool. The user must allocate the value of these service

Non-tariff revenu	Total	Water	Sanitation	Electricity	Solid waste
Water	-	-			
Connect					
Meter					
Industri					
Availabil					
Wastewater mar	-		-		
Industri					
Treatme					
Availabil					
Connect					
Pump/re					
Electricity	-			-	
Appliance maintenance					
Connection/reconnection					
Joint					
Meter					
Meter					
Notice					
Tempor					
Electricity distribution revenue for services					
Availability charges					
Waste managem	-				-
Carrier					
Disposa					
Refuse					

Waste					
Availabil					
Skip					
Total non-tariff	**-**	**-**	**-**	**-**	**-**

SUMMARY: NON-TARIFF REVENUE SOURCES

	Total	Water	Sanitation	Electricity	Solid waste	Other services	Governance	check = 0
Operating grants	176.276.087	39.938.360	26.705.936	41.220.795	22.187.979	17.952.652	28.270.365	-
Property rates	418.445.776	-	-	-	-	418.445.776	-	-
Other income	168.530.518	- 276.496	4.886.787	6.379.562	173.340	123.214.790	34.152.535	-
Non-tariff service	-	-	-	-	-	-	-	-
Total	**763.252.381**	**39.661.864**	**31.592.723**	**47.600.357**	**22.361.319**	**559.613.218**	**62.422.900**	-

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On this sheet, the user must enter data on expenditures anticipated in the year for which tariffs are to be set, and allocate these between services.

ALLOCATING DIRECT COSTS PER FUNCTION

Enter the total anticipated expenditure ***in the year for which the tariffs are being set*** *. This expenditure must then be allocated to each service in order to calculate the total direct cost of providing that service. The expenditure types in white cells are from the MBRR classification. The user may choose to enter other expenditure types in the yellow cells in the 'Type of expenditure' column. There is a check to the right of the table that the amounts allocated to the services all add up to the total.*

Type of expenditure	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Employee related costs	413.590.852	26.999.013	29.163.408	16.628.920	30.048.770	177.821.497	132.929.244	-
Remuneration of councillors	11.472.073	-	-	-	-	-	11.472.073	-
Bulk purchases - electricity	406.069.901	-	-	406.069.901	-	-	-	-
Inventory consumed	45.968.659	11.666.560	18.940.540	2.042.802	5.180.246	6.927.524	1.210.987	-
Debt impairment	122.999.244	12.338.203	4.694.087	22.406.893	7.440.813	46.011.268	30.107.980	-
Depreciation and amortisation	152.396.570	35.919.659	37.636.467	38.320.292	4.212.244	32.176.690	4.131.218	-
Interest	34.764.969	6.738.930	17.976.820	4.251.819	297.252	4.947.975	552.173	-
Contracted services	212.774.565	13.347.353	11.847.620	33.353.023	10.048.660	127.552.083	16.625.826	-
Transfers and subsidies	7.422.591	-	-	-	-	4.644.431	2.778.160	-
Irrecoverable debts written off	8.322.673	1.062.913	518.954	773.754	301.249	4.852.282	813.521	-
Operational costs	111.783.160	7.448.252	3.423.209	2.171.823	36.295.407	8.627.427	53.817.042	-
Losses on disposal of Assets	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	
								-
								-
								-
Total direct costs per service	**1.527.565.257**	**115.520.883**	**124.201.105**	**526.019.227**	**93.824.641**	**413.561.177**	**254.438.224**	-

ALLOCATING GOVERNANCE AND ADMINISTRATION COSTS

The cost of supply of a service includes a portion of the governance and administration costs (overheads) of the municipality. Governance and Administration costs must thus be allocated between services in order to determine the full cost of supply of that service. Enter the % of governance and administration costs that will be allocated to each service in the grey cells below.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	check = 0
% allocation of Gov & Admin costs		15%	5%	20%	5%	55%	
	254.438.224	38.165.734	12.721.911	50.887.645	12.721.911	139.941.023	-

SUMMARY OF DIRECT AND INDIRECT COSTS

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct costs	**1.273.127.033**	115.520.883	124.201.105	526.019.227	93.824.641	413.561.177
Indirect costs	**254.438.224**	38.165.734	12.721.911	50.887.645	12.721.911	139.941.023
Total costs	**1.527.565.257**	**153.686.617**	**136.923.016**	**576.906.872**	**106.546.552**	**553.502.200**
% direct costs		75%	91%	91%	88%	75%
% indirect costs (overheads)		25%	9%	9%	12%	25%

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On this sheet, the user must enter data on expenditures anticipated in the year for which tariffs are to be set, and allocate these between services.

ALLOCATING DIRECT COSTS PER FUNCTION

Enter the total anticipated expenditure ***in the year for which the tariffs are being set****. This expenditure must then be allocated to each service in order to calculate the total direct cost of providing that service. The expenditure types in white cells are from the MBRR classification. The user may choose to enter other expenditure types in the yellow cells in the 'Type of expenditure' column. There is a check to the right of the table that the amounts allocated*

Type of expenditure	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Employee related costs	426.464.170	27.784.458	33.453.520	19.869.871	28.391.744	179.351.925	137.612.652	-
Remuneration of councillors	11.896.539	-	-	-	-	-	11.896.539	-
Bulk purchases - electricity	433.482.112	-	-	433.482.112	-	-	-	-
Inventory consumed	60.474.338	15.775.634	25.354.575	2.924.126	6.140.382	8.890.804	1.388.817	-
Debt impairment	116.645.288	12.637.040	4.596.072	20.326.455	7.671.435	42.623.177	28.791.109	-
Depreciation and amortisation	186.905.606	66.576.789	31.519.748	31.037.320	2.253.965	45.688.795	9.828.989	-
Interest	36.078.676	5.337.254	23.235.376	3.248.953	73.948	3.849.216	333.929	-
Contracted services	245.070.325	19.338.770	15.494.639	40.770.986	9.677.385	135.334.987	24.453.558	-
Transfers and subsidies	3.117.500	-	-	-	-	-	3.117.500	-
Irrecoverable debts written off	21.024.082	1.259.918	615.139	5.519.966	357.085	10.122.325	3.149.649	-
Operational costs	75.183.335	12.046.516	5.574.259	1.415.549	12.958.568	9.838.621	33.349.822	-
Losses on disposal of Assets	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-
								-
								-
Total direct costs per service	**###########**	**160.756.379**	**139.843.328**	**558.595.338**	**67.524.512**	**435.699.850**	**253.922.564**	-

ALLOCATING GOVERNANCE AND ADMINISTRATION COSTS

The cost of supply of a service includes a portion of the governance and administration costs (overheads) of the municipality. Governance and Administration costs must thus be allocated between services in order to determine the full cost of supply of that service. Enter the % of governance and administration costs that will be allocated to each service in the grey cells below.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	check = 0
% allocation of Gov & Admin costs		5%	10%	15%	5%	65%	
	253.922.564	12.696.128	25.392.256	38.088.385	12.696.128	165.049.667	-

SUMMARY OF DIRECT AND INDIRECT COSTS

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct costs	**###########**	160.756.379	139.843.328	558.595.338	67.524.512	435.699.850
Indirect costs	**253.922.564**	12.696.128	25.392.256	38.088.385	12.696.128	165.049.667
Total costs	**###########**	**173.452.507**	**165.235.584**	**596.683.723**	**80.220.640**	**600.749.517**
% direct costs		93%	85%	94%	84%	73%
% indirect costs (overheads)		7%	15%	6%	16%	27%

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ALLOCATING DIRECT COSTS PER FUNCTION

Enter the total anticipated expenditure ***in the year for which the tariffs are being set*** *. This expenditure must then be allocated to each service in order to calculate the total direct cost of providing that service. The expenditure types in white cells are from the MBRR classification. The user may choose to enter other expenditure types in the yellow cells in the 'Type of expenditure' column. There is a check to the right of the table that the amounts allocated to the services all*

Type of expenditure	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Employee related costs	440.133.060	28.790.392	34.613.931	20.522.785	29.330.814	185.343.480	141.531.658	-
Remuneration of councillors	12.303.127	-	-	-	-	-	12.303.127	-
Bulk purchases - electricity	447.353.540	-	-	447.353.540	-	-	-	-
Inventory consumed	64.012.384	16.459.165	27.570.919	3.017.878	6.366.066	9.253.569	1.344.787	-
Debt impairment	122.390.073	13.104.920	4.548.200	22.844.560	7.955.362	44.210.230	29.726.801	-
Depreciation and amortisation	155.169.455	55.326.496	26.477.577	24.577.927	2.137.802	38.704.637	7.945.016	-
Interest	37.038.446	3.899.601	27.473.635	2.341.606	23.495	3.052.302	247.807	-
Contracted services	259.605.140	20.585.599	16.153.272	42.188.247	10.046.168	145.205.315	25.426.539	-
Transfers and subsidies	3.240.522	-	-	-	-	-	3.240.522	-
Irrecoverable debts written off	22.036.893	1.306.225	637.748	5.974.198	370.209	10.486.855	3.261.658	-
Operational costs	60.700.600	12.595.946	5.937.052	1.530.345	11.236.388	9.867.570	19.533.299	-
Losses on disposal of Assets	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	
								-
								-
								-
Total direct costs per service	**1.623.983.240**	**152.068.344**	**143.412.334**	**570.351.086**	**67.466.304**	**446.123.958**	**244.561.214**	-

ALLOCATING GOVERNANCE AND ADMINISTRATION COSTS

The cost of supply of a service includes a portion of the governance and administration costs (overheads) of the municipality. Governance and Administration costs must thus be allocated between services in order to determine the full cost of supply of that service. Enter the % of governance and administration costs that will be allocated to each service in the grey cells below.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	check = 0
% allocation of Gov & Admin costs		10%	5%	15%	5%	65%	
	244.561.214	24.456.121	12.228.061	36.684.182	12.228.061	158.964.789	-

SUMMARY OF DIRECT AND INDIRECT COSTS

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct costs	**1.379.422.026**	152.068.344	143.412.334	570.351.086	67.466.304	446.123.958
Indirect costs	**244.561.214**	24.456.121	12.228.061	36.684.182	12.228.061	158.964.789
Total costs	**1.623.983.240**	**176.524.465**	**155.640.395**	**607.035.268**	**79.694.365**	**605.088.747**
% direct costs		86%	92%	94%	85%	74%
% indirect costs (overheads)		14%	8%	6%	15%	26%

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This sheet shows the revenue required from tariffs and the total funding of the budget. There are no user entries. It is a report sheet only.

REVENUE REQUIRED

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expenditure	1.273.127.033	115.520.883	124.201.105	526.019.227	93.824.641	413.561.177
Indirect expenditure	254.438.224	38.165.734	12.721.911	50.887.645	12.721.911	139.941.023
Total expenditure	**1.527.565.257**	**153.686.617**	**136.923.016**	**576.906.872**	**106.546.552**	**553.502.200**
Surplus or deficit	84.675.896	23.052.992	6.846.151	57.690.687	5.327.328	- 8.241.262
Total expenditure plus sur	**1.612.241.153**	**176.739.609**	**143.769.167**	**634.597.559**	**111.873.880**	**545.260.938**
Operating grants and transfe	157.383.969	37.253.052	24.804.508	38.335.664	20.696.141	36.294.604
Property rates revenue	389.118.322	-	-	-	-	389.118.322
Other income	168.763.446	9.179.190	4.463.423	12.451.118	5.903.881	136.765.833
Other non-tariff service charg	-	-	-	-	-	
Total non-tariff revenue	**715.265.737**	**46.432.242**	**29.267.931**	**50.786.782**	**26.600.022**	**562.178.759**
Revenue required from tari	**913.893.237**	**130.307.367**	**114.501.236**	**583.810.777**	**85.273.858**	
Total revenue	**1.629.158.974**	**176.739.609**	**143.769.167**	**634.597.559**	**111.873.880**	**562.178.759**

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REVENUE REQUIRED

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expenditure	1.362.419.407	160.756.379	139.843.328	558.595.338	67.524.512	435.699.850
Indirect expenditure	253.922.564	12.696.128	25.392.256	38.088.385	12.696.128	165.049.667
Total expenditure	**1.616.341.971**	**173.452.507**	**165.235.584**	**596.683.723**	**80.220.640**	**600.749.517**
Surplus or deficit	44.574	3.469.050	3.304.712	11.933.674	4.011.032	- 22.673.894
Total expenditure	**1.616.386.545**	**176.921.557**	**168.540.296**	**608.617.397**	**84.231.672**	**578.075.622**
Operating grants an	162.222.221	38.922.724	26.053.512	40.149.724	21.623.736	35.472.525
Property rates rever	403.515.695	-	-	-	-	403.515.695
Other income	162.371.667	1.251.914	8.540.268	11.765.797	1.726.287	139.087.402
Other non-tariff serv	-	-	-	-	-	
Total non-tariff rev	**728.109.583**	**40.174.638**	**34.593.780**	**51.915.521**	**23.350.023**	**578.075.622**
Revenue required	**888.276.962**	**136.746.920**	**133.946.516**	**556.701.876**	**60.881.650**	
Total revenue	**1.616.386.545**	**176.921.557**	**168.540.296**	**608.617.397**	**84.231.672**	**578.075.622**

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This sheet shows the revenue required from tariffs and the total funding of the budget. There are no user entries. It is a report sheet only.

REVENUE REQUIRED

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expenditure	1.379.422.026	152.068.344	143.412.334	570.351.086	67.466.304	446.123.958
Indirect expenditure	244.561.214	24.456.121	12.228.061	36.684.182	12.228.061	158.964.789
Total expenditure	**1.623.983.240**	**176.524.465**	**155.640.395**	**607.035.268**	**79.694.365**	**605.088.747**
Surplus or deficit	5.288.301	1.765.245	1.556.404	6.070.353	796.944	- 4.900.644
Total expenditure plu	**1.629.271.541**	**178.289.710**	**157.196.799**	**613.105.621**	**80.491.308**	**600.188.103**
Operating grants and t	165.808.769	39.938.360	26.705.936	41.220.795	22.187.979	35.755.699
Property rates revenue	418.445.776	-	-	-	-	418.445.776
Other income	165.560.614	2.841.767	6.445.919	11.056.957	1.732.472	143.483.500
Other non-tariff service	-	-	-	-	-	
Total non-tariff reven	**749.815.159**	**42.780.127**	**33.151.855**	**52.277.752**	**23.920.451**	**597.684.975**
Revenue required fro	**876.953.254**	**135.509.583**	**124.044.944**	**560.827.869**	**56.570.858**	
Total revenue	**1.626.768.413**	**178.289.710**	**157.196.799**	**613.105.621**	**80.491.308**	**597.684.975**

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On this sheet, the user must decide if deficits are to be accepted on any services. The user must then enter the surpluses to be generated on the trading services and check that these result in sufficient surplus to cross-subsidiseany deficits allowed and still generate an adequate surplus on the budget as a whole.

SUMMARY: EXPENDITURE ALLOCATED AND NON-TARIFF REVENUE RECEIVED AFTER ALLOCATION OF GOVERNANCE AND ADMINISTRATION

The table below summarises the allocation of expenditure and revenues in the previous sheets. Any non-tariff revenue allocated to the Governance and Administration function has been distributed between the services according to the allocation of the Governance and Administration expenditure between the services. There may be a gap to be filled through tariffs on 'Other services' if the property rates revenue and other non-tariff revenues are not sufficient to

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expendtiure	**1.273.127.033**	115.520.883	124.201.105	526.019.227	93.824.641	413.561.177
Indirect expenditure	**254.438.224**	38.165.734	12.721.911	50.887.645	12.721.911	139.941.023
Total expenditure	**1.527.565.257**	**153.686.617**	**136.923.016**	**576.906.872**	**106.546.552**	**553.502.200**
Non-tariff revenue allocated to service	**658.091.374**	40.393.761	27.255.104	42.735.474	24.587.195	523.119.840
Non-tariff revenue allocated to Gov & Admin	**40.256.542**	6.038.481	2.012.827	8.051.308	2.012.827	22.141.098
Total non-tariff revenue allocated	**698.347.916**	**46.432.242**	**29.267.931**	**50.786.782**	**26.600.022**	**545.260.938**
Gap to be filled through tariffs	**829.217.341**	107.254.374	107.655.085	526.120.089	79.946.530	8.241.262

DEFICIT TO BE ACCEPTED ON SERVICES

Municipalities should move towards ensuring that all services at least break even. However, currently municipalities operate some services at a deficit. Enter the deficit that you are willing to accept on providing a service in the grey cells below. Bear in mind that you will have to generate surpluses on other services

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	**1.527.565.257**	153.686.617	136.923.016	576.906.872	106.546.552	553.502.200
Enter deficit to be accepted as % of						
Deficit generated	**8.241.262**	-	-	-	-	8.241.262

SURPLUS TO BE GENERATED ON SERVICES

The Municipal Powers and Functions Act Number 12 of 2007 allows municipalities to levy a surcharge on tariffs. Enter the total surcharge that you plan to levy in the year for which tariffs are being set on each service in the table below. Make sure that you have not indicated a surplus to be generated if you have already indicated that there will be a deficit in the table above. If you do this, the cell entry will be highlighted in bold red text.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	**1.527.565.257**	153.686.617	136.923.016	576.906.872	106.546.552	553.502.200
Enter surplus to be generated as % of expenditure		15%	5%	10%	5%	
Surplus generated	**92.917.158**	23.052.992	6.846.151	57.690.687	5.327.328	-

In order for the budget to be fully funded, surpluses generated must be sufficient to at least cover anticipated deficits. If this is not the case, the user must reduce the deficits anticipated or increase the surpluses to be generated. The net surplus below is the total surpluses less the total deficits. It must be positive. If it is negative, adjust the deficits to be accepted on services or the surpluses to be generated until a positive figure is obtained.

Net surplus or deficit	**84.675.896**	*Net surplus is positive. No further adjustment is required.*
Net surplus or deficit as % of expenditure	**5.5%**	

ALLOCATION OF SURPLUS

If you are generating surpluses on some services and deficits on others, you will need to make some decisions about how the surpluses should be allocated to cross-subsidise the deficits. This must be done in the table below. The model provides a default allocation that allocates the available surplus to service in proportion to the deficit generated on a service. The user can choose to define an alternative allocation. Entries must be made in the grey cells only. This is

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Deficit generated	**8.241.262**	-	-	-	-	8.241.262
Surplus generated	**92.917.158**	23.052.992	6.846.151	57.690.687	5.327.328	-
Default allocation of surplus to cover defici	**8.241.262**	-	-	-	-	8.241.262
Default % allocation of surplus		0%	0%	0%	0%	100%
Use default allocation?	Yes					
User defined allocation of surplus to cover (	-					
User defined % allocation of surplus						

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On this sheet, the user must decide if deficits are to be accepted on any services. The user must then enter the surpluses to be generated on the trading services and check that these result in sufficient surplus to cross-subsidiseany deficits allowed and still

SUMMARY: EXPENDITURE ALLOCATED AND NON-TARIFF REVENUE RECEIVED AFTER ALLOCATION OF GOVERNANCE AND ADMINISTRATIC

The table below summarises the allocation of expenditure and revenues in the previous sheets. Any non-tariff revenue allocated to the Governance and Administration function has been distributed between the services according to the allocation of the Governance and Administration expenditure between the services. There may be a gap to be filled through

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct	**1.362.419.407**	160.756.379	139.843.328	558.595.338	67.524.512	435.699.850
Indirect	**253.922.564**	12.696.128	25.392.256	38.088.385	12.696.128	165.049.667
Total	**1.616.341.971**	**173.452.507**	**165.235.584**	**596.683.723**	**80.220.640**	**600.749.517**
Non-tariff revenu	**679.123.905**	38.615.506	31.475.517	47.238.126	21.790.891	540.003.865
Non-tariff revenu	**58.571.934**	2.928.597	5.857.193	8.785.790	2.928.597	38.071.757
Total non-tariff r	**737.695.839**	**41.544.103**	**37.332.710**	**56.023.916**	**24.719.488**	**578.075.622**
Gap to be filled	**878.646.132**	131.908.405	127.902.874	540.659.807	55.501.153	22.673.894

DEFICIT TO BE

Municipalities should move towards ensuring that all services at least break even. However, currently municipalities operate some services at a deficit. Enter the deficit that you are willing to accept on providing a service in the grey cells below. Bear

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	**1.616.341.971**	173.452.507	165.235.584	596.683.723	80.220.640	600.749.517
Enter deficit to						
Deficit	**22.673.894**	-	-	-	-	22.673.894

SURPLUS TO BE GENERATED ON SERVICES

The Municipal

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	**1.616.341.971**	173.452.507	165.235.584	596.683.723	80.220.640	600.749.517
Enter surplus to be generated as %		2%	2%	2%	5%	
Surplus generate	**22.718.468**	3.469.050	3.304.712	11.933.674	4.011.032	-

In order for the

Net surplus or de	**44.574**	*Net surplus is positive. No further adjustment is required.*
Net surplus or de	**0.0%**	

ALLOCATION OF SURPLUS

If you are

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Deficit generated	**22.673.894**	-	-	-	-	22.673.894
Surplus generate	**22.718.468**	3.469.050	3.304.712	11.933.674	4.011.032	-
Default allocation	**22.673.894**	-	-	-	-	22.673.894
Default % allocation of surplus		0%	0%	0%	0%	275%
Use default alloca	Yes					
User defined allo	-					
User defined % allocation of surplu						

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On this sheet, the user must decide if deficits are to be accepted on any services. The user must then enter the surpluses to be generated on the trading services and check that these result in sufficient surplus to cross-subsidiseany deficits allowed and still

ON SUMMARY: EXPENDITURE ALLOCATED AND NON-TARIFF REVENUE RECEIVED AFTER ALLOCATION OF GOVERNANCE AND ADMINISTRATION

The table below summarises the allocation of expenditure and revenues in the previous sheets. Any non-tariff revenue allocated to the Governance and Administration function has been distributed between the services according to the allocation of the Governance and Administration expenditure between the services. There may be a gap to be filled through

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expendtiure	############	152.068.344	143.412.334	570.351.086	67.466.304	446.123.958
Indirect expenditure	**244.561.214**	24.456.121	12.228.061	36.684.182	12.228.061	158.964.789
Total expenditure	**############**	**176.524.465**	**155.640.395**	**607.035.268**	**79.694.365**	**605.088.747**
Non-tariff revenue allocated to service	**700.829.481**	39.661.864	31.592.723	47.600.357	22.361.319	559.613.218
Non-tariff revenue allocated to Gov & Admin	**62.422.900**	6.242.290	3.121.145	9.363.435	3.121.145	40.574.885
Total non-tariff revenue allocated	**763.252.381**	**45.904.154**	**34.713.868**	**56.963.792**	**25.482.464**	**600.188.103**
Gap to be filled	**860.730.859**	130.620.311	120.926.527	550.071.476	54.211.901	4.900.644

DEFICIT TO BE

Municipalities should move towards ensuring that all services at least break even. However, currently municipalities operate some services at a deficit. Enter the deficit that you are willing to accept on providing a service in the grey cells below. Bear in

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	############	176.524.465	155.640.395	607.035.268	79.694.365	605.088.747
Enter deficit to be						
Deficit generated	**4.900.644**	-	-	-	-	4.900.644

SURPLUS TO BE GENERATED ON SERVICES

The Municipal Powers and Functions Act Number 12 of 2007 allows municipalities to levy a surcharge on tariffs. Enter the total surcharge that you plan to levy in the year for which tariffs are being set on each service in the table below. Make sure that you have not indicated a surplus to be generated if you have already indicated that there will be a deficit in the table

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	############	176.524.465	155.640.395	607.035.268	79.694.365	605.088.747
Enter surplus to be generated as % of expe		1%	1%	1%	1%	
Surplus generated	**10.188.945**	1.765.245	1.556.404	6.070.353	796.944	-

In order for the budget to be fully funded, surpluses generated must be sufficient to at least cover anticipated deficits. If this is not the case, the user must reduce the deficits anticipated or increase the surpluses to be generated. The net surplus below is the total surpluses less the total deficits. It must be positive. If it is negative, adjust the deficits to be accepted on services or

Net surplus or deficit	**5.288.301**	*Net surplus is positive. No further adjustment is required.*
Net surplus or deficit as %	**0.3%**	

ALLOCATION OF SURPLUS

If you are generating surpluses on some services and deficits on others, you will need to make some decisions about how the surpluses should be allocated to cross-subsidise the deficits. This must be done in the table below. The model provides a default allocation that allocates the available surplus to service in proportion to the deficit generated on a service. The user

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Deficit generated	**4.900.644**	-	-	-	-	4.900.644
Surplus generated	**10.188.945**	1.765.245	1.556.404	6.070.353	796.944	-
Default allocation of surp	**4.900.644**	-	-	-	-	4.900.644
Default % allocation of surplus		0%	0%	0%	0%	59%
Use default allocation?	Yes					
User defined allocation o	-					
User defined % allocation of surplus						