

0 - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	40 409	41 462	45 664	51 678	47 822	-	-	56 758	59 539	62 457
Service charges - Water	2	24 793	20 305	23 275	23 562	24 274	-	-	25 731	26 992	28 314
Service charges - Waste Water Management	2	10 343	7 816	7 993	8 535	8 532	-	-	9 044	9 487	9 952
Service charges - Waste Management	2	9 344	5 846	6 361	6 706	6 712	-	-	7 115	7 463	7 829
Sale of Goods and Rendering of Services											
Agency services		281	211	310	235	270			286	300	315
Interest											
Interest earned from Receivables		-	8 190	7 384	9 545	10 092			10 698	11 222	11 772
Interest earned from Current and Non Current Assets		594	174	178	139	1 500			1 590	1 668	1 750
Dividends											
Rent on Land		52	353	432	284	428			447	469	492
Rental from Fixed Assets		89	121	416	275	378			400	420	440
Licence and permits		41	111	11	124	101			107	113	118
Operational Revenue		2 450	3 007	3 327	2 217	2 637			59 651	59 788	3 076
Non-Exchange Revenue											
Property rates	2	21 787	22 952	18 347	19 969	19 969	-	-	18 555	19 464	20 418
Surcharges and Taxes											
Fines, penalties and forfeits		1 240	178	519	159	523			554	582	610
Licences or permits											
Transfer and subsidies - Operational		58 222	66 587	58 687	64 971	64 971			68 227	70 615	71 518
Interest		1 183	1 124	986	1 710	2 710			2 872	3 013	3 161
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets											
Other Gains		4 005	-	1 140	-	100			409	429	450
Discontinued Operations											
Total Revenue (excluding capital transfers and contri		174 832	178 439	175 030	190 107	191 021	-	-	262 445	271 564	222 672
Expenditure											
Employee related costs	2	60 871	64 395	65 319	72 394	70 239	-	-	75 500	79 199	83 080
Remuneration of councillors		5 263	5 232	5 191	5 063	5 509			5 260	5 518	5 788
Bulk purchases - electricity	2	45 127	48 766	55 248	61 444	62 731	-	-	74 462	78 110	81 938
Inventory consumed	8	3 574	3 598	4 500	5 737	6 301	-	-	6 679	7 006	7 350
Debt impairment	3	18 527	16 058	44 974	(50 085)	(50 085)			2 493	2 615	2 743
Depreciation and amortisation		11 896	9 303	10 932	9 296	9 296	-	-	10 891	11 425	11 985
Interest		19 684	6 343	8 550	5 457	5 457			7 011	7 354	7 715
Contracted services		11 476	7 860	8 693	12 464	11 081	-	-	12 575	12 929	13 563
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		14 797	9 437	15 608	55 783	55 783			14 269	14 968	15 702
Operational costs		8 983	8 115	10 541	11 365	11 666	-	-	11 869	12 450	13 060
Losses on disposal of Assets		402	265	75	0	0			0	0	0
Other Losses		-	-	-	-	-			-	-	-
Total Expenditure		200 600	179 372	229 631	188 918	187 977	-	-	221 008	231 576	242 923
Surplus/(Deficit)		(25 768)	(933)	(54 601)	1 190	3 044	-	-	41 437	39 989	(20 251)
Transfers and subsidies - capital (monetary)	6	33 363	26 704	13 493	27 395	27 395			25 271	41 818	43 878
Transfers and subsidies - capital (in-kind)	6										
Surplus/(Deficit) after capital transfers & contributions		7 595	25 770	(41 109)	28 585	30 439	-	-	66 708	81 807	23 627
Income Tax											
Surplus/(Deficit) after income tax		7 595	25 770	(41 109)	28 585	30 439	-	-	66 708	81 807	23 627
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
		7 595	25 770	(41 109)	28 585	30 439	-	-	66 708	81 807	23 627
Surplus/(Deficit) attributable to municipality											
Share of Surplus/Deficit attributable to Associate	7										
Intercompany/Parent subsidiary transactions	7										
Surplus/(Deficit) for the year	1	7 595	25 770	(41 109)	28 585	30 439	-	-	66 708	81 807	23 627

0 - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Department of Finance		-	-	-	1 190	1 190	-	-	-	-	-
Vote 4 - Department of Administration & Community Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Department of Infrastructure Development & Technical Services		-	-	-	4 450	4 450	-	-	-	-	-
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
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	-	-	-	5 640	5 640	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive Council		-	1 828	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Department of Finance		105	90	1 778	50	50	-	-	2 100	-	-
Vote 4 - Department of Administration & Community Services		710	4 682	264	-	-	-	-	-	-	-
Vote 5 - Department of Infrastructure Development & Technical Services		29 504	26 580	12 009	24 395	24 395	-	-	26 271	41 818	43 878
Vote 6 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
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		30 319	33 180	14 051	24 445	24 445	-	-	28 371	41 818	43 878
Total Capital Expenditure - Vote		30 319	33 180	14 051	30 085	30 085	-	-	28 371	41 818	43 878
Capital Expenditure - Functional											
Governance and administration		816	6 600	2 042	1 240	1 240	-	-	2 100	-	-
Executive and council		-	1 828	-	-	-	-	-	-	-	-
Finance and administration		816	4 772	2 042	1 240	1 240	-	-	2 100	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	7 099	11 420	11 420	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	7 099	11 420	11 420	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		29 504	26 580	4 910	17 425	17 425	-	-	26 271	41 818	43 878
Energy sources		21 369	14 345	4 667	3 625	3 625	-	-	6 737	7 500	8 200
Water management		31	3 390	116	6 725	6 725	-	-	100	14 603	15 254
Waste water management		8 093	8 846	128	7 075	7 075	-	-	19 434	19 715	20 424
Waste management		10	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	30 319	33 180	14 051	30 085	30 085	-	-	28 371	41 818	43 878
Funded by:											
National Government		29 082	26 580	12 009	27 395	27 395	-	-	25 271	41 818	43 878
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		611	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	29 693	26 580	12 009	27 395	27 395	-	-	25 271	41 818	43 878
Borrowing	6	12	1 025	-	1 140	1 140	-	-	2 100	-	-
Internally generated funds		614	5 574	2 042	1 550	1 550	-	-	1 000	-	-
Total Capital Funding	7	30 319	33 180	14 051	30 085	30 085	-	-	28 371	41 818	43 878

0 - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS											
Current assets											
Cash and cash equivalents		3 774	3 165	13 289	21 943	23 797			348	8 500	11 667
Trade and other receivables from exchange transactions	1	5 219	29 238	15 400	33 185	33 185	–	–	16 152	16 944	17 774
Receivables from non-exchange transactions	1	21 324	9 651	2 491	11 668	11 668	–	–	6 500	6 818	7 152
Current portion of non-current receivables		–	–	–	–	–			–	–	–
Inventory	2	2	2	2	2	2	2	2	2	2	2
VAT		16 667	18 586	23 164	21 260	21 260			4 818	–	–
Other current assets		–	–	–	–	–			–	–	–
Total current assets		46 987	60 642	54 346	88 058	89 912	2	2	27 819	32 264	36 595
Non current assets											
Investments		–	–	–	–	–			–	–	–
Investment property		–	–	–	–	–			–	–	–
Property, plant and equipment	3	423 957	452 231	459 073	518 163	518 163	–	–	495 265	518 293	542 500
Biological assets		136	183	211	189	189			228	239	251
Living and non-living resources		–	–	–	–	–			–	–	–
Heritage assets		–	–	–	–	–			–	–	–
Intangible assets		187	124	63	26	26			4	5	5
Trade and other receivables from exchange transactions		–	–	–	–	–			–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–			–	–	–
Other non-current assets		43	45	43	45	45			32	34	36
Total non current assets		424 323	452 583	459 390	518 423	518 423	–	–	495 531	518 571	542 792
TOTAL ASSETS		471 310	513 226	513 737	606 481	608 336	2	2	523 350	550 834	579 387
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–			–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–
Consumer deposits		183	184	180	190	190			–	–	–
Trade and other payables from exchange transactions	4	200 802	196 033	239 437	49 953	49 953			84 844	23 618	24 775
Trade and other payables from non-exchange transactions	5	–	–	–	–	–			–	–	–
Provision		5 223	4 395	5 505	22 410	22 410			12 876	13 501	14 157
VAT		–	–	–	–	–			–	3 475	3 645
Other current liabilities		8 524	23 035	15 824	–	–			–	–	–
Total current liabilities		214 732	223 647	260 946	72 553	72 553	–	–	97 720	40 594	42 577
Non current liabilities											
Financial liabilities	6	6 713	5 285	2 669	1 211	1 211	–	–	1 803	1 891	1 984
Provision	7	35 185	43 843	50 614	33 170	33 170	–	–	54 282	56 942	59 732
Long term portion of trade payables		–	–	–	–	–			–	–	–
Other non-current liabilities		–	–	–	–	–			–	–	–
Total non current liabilities		41 898	49 128	53 282	34 382	34 382	–	–	56 085	58 833	61 716
TOTAL LIABILITIES		256 630	272 776	314 229	106 934	106 934	–	–	153 805	99 426	104 292
NET ASSETS		214 680	240 450	199 508	499 547	501 401	2	2	369 545	451 408	475 095
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	214 680	240 451	199 509	332 347	334 201			369 545	451 408	475 095
Reserves and funds	9	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–			–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10	214 680	240 451	199 509	332 347	334 201	–	–	369 545	451 408	475 095

0 - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
Total Property Rates	6	35 806	38 037	35 041	36 249	21 533			20 271	21 264	22 306
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		14 019	15 085	16 693	16 280	1 564			1 716	1 800	1 888
Net Property Rates		21 787	22 952	18 347	19 969	19 969	-	-	18 555	19 464	20 418
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	42 439	43 843	46 553	56 506	47 847			56 788	59 570	62 489
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-					
Less Cost of Free Basis Services (50 kwh per indigent household per month)		2 030	2 381	890	4 828	25	-	-	29	31	32
Net Service charges - Electricity		40 409	41 462	45 664	51 678	47 822	-	-	56 758	59 539	62 457
Service charges - Water											
Total Service charges - Water	6	25 928	21 930	24 921	25 371	26 083			27 648	29 003	30 424
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		1 135	1 625	1 646	1 809	1 809	-	-	1 917	2 011	2 110
Net Service charges - Water		24 793	20 305	23 275	23 562	24 274	-	-	25 731	26 992	28 314
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		14 620	13 270	13 456	15 468	14 541			15 413	16 168	16 961
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		4 277	5 454	5 463	6 933	6 009	-	-	6 369	6 681	7 009
Net Service charges - Waste Water Management		10 343	7 816	7 993	8 535	8 532	-	-	9 044	9 487	9 952
Service charges - Waste Management											
Total refuse removal revenue	6	13 391	10 924	11 471	12 102	12 108			12 835	13 464	14 123
Total landfill revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)		4 047	5 077	5 110	5 396	5 396	-	-	5 720	6 000	6 294
Net Service charges - Waste Management		9 344	5 846	6 361	6 706	6 712	-	-	7 115	7 463	7 829
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	40 300	40 318	39 945	46 288	44 270			47 787	50 128	52 585
Pension and UIF Contributions		8 061	8 345	8 812	9 933	9 329			9 979	10 468	10 981
Medical Aid Contributions		2 348	2 279	2 241	1 941	2 450			2 836	2 975	3 121
Overtime		4 144	4 275	4 302	4 171	5 351			5 085	5 334	5 595
Performance Bonus		-	-	-	-	-					
Motor Vehicle Allowance		2 393	2 261	2 253	2 743	2 757			2 986	3 132	3 286
Cellphone Allowance		377	338	289	350	347			368	386	405
Housing Allowances		378	422	487	356	517			401	420	441
Other benefits and allowances		4 008	4 347	4 776	5 316	4 145			4 948	5 190	5 444
Payments in lieu of leave		(2 034)	1 039	1 190	114	184			346	363	380
Long service awards		239	239	248	369	358			81	85	89
Post-retirement benefit obligations	4	647	514	669	737	490			684	718	753
Entertainment		-	-	-	-	-					
Scarcity		-	-	-	-	-					
Acting and post related allowance		10	19	106	76	40					
In kind benefits		-	-	-	-	-					
sub-total	5	60 871	64 395	65 319	72 394	70 239	-	-	75 500	79 199	83 080
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	60 871	64 395	65 319	72 394	70 239	-	-	75 500	79 199	83 080

Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		11 896	9 303	10 932	9 296	9 296			10 891	11 425	11 985
Lease amortisation											
Capital asset impairment											
Total Depreciation and amortisation	1	11 896	9 303	10 932	9 296	9 296	-	-	10 891	11 425	11 985
Bulk purchases - electricity											
Electricity bulk purchases		45 127	48 766	55 248	61 444	62 731			74 462	78 110	81 938
Total bulk purchases	1	45 127	48 766	55 248	61 444	62 731	-	-	74 462	78 110	81 938
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off											
Outsourced Services		3 765	912	1 618	3 011	2 913			3 437	3 343	3 507
Consultants and Professional Services		7 690	6 237	6 755	8 309	7 025			7 925	8 313	8 721
Contractors		21	710	320	1 144	1 144			1 213	1 272	1 335
Total contracted services		11 476	7 860	8 693	12 464	11 081	-	-	12 575	12 929	13 563
Operational Costs											
Collection costs		-	-	-	-	-			-	-	-
Contributions to 'other' provisions		-	-	-	-	-			-	-	-
Audit fees		2 973	2 649	3 389	2 949	2 949			3 126	3 279	3 440
Other Operational Costs		6 010	5 466	7 152	8 417	8 717			8 743	9 171	9 621
Total Operational Costs	1	8 983	8 115	10 541	11 365	11 666	-	-	11 869	12 450	13 060
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		666	551	951	1 704	1 781	1 887	-	1 887	1 980	2 077
Contracted Services		2 609	829	282	695	745	790	-	790	828	869
Other Expenditure		142	367	543	1 178	1 277	1 354	-	1 354	1 420	1 489
Total Repairs and Maintenance Expenditure	9	3 417	1 747	1 775	3 577	3 803	4 031	-	4 031	4 228	4 435
Inventory Consumed											
Inventory Consumed - Water		919	1 077	1 123	1 134	1 222	-	-	1 295	1 359	1 425
Inventory Consumed - Other		2 655	2 521	3 377	4 603	5 079	-	-	5 384	5 648	5 924
Total Inventory Consumed & Other Material		3 574	3 598	4 500	5 737	6 301	-	-	6 679	7 006	7 350