

2022-2023 PROPOSED MID YEAR ADJUSTMENT REVENUE & EXPENDITURE														Schedule 1		
Description	COG	2021/2022 Audited Actuals	7 months YTD Actuals - 31 January 2023	Approved Special Adjustment 2022/2023 Budget	Approved Mid Year Adjustment 2022/2023 Budget	Budget Support Plan	Statutory and inflationary increases	Departmental Inputs	Cost Containment Approved Reduction	NP/PT, District Grants & Rollovers	Total Inputs	%	Proposed Tabled 2023/2024 Budget	Proposed Tabled 2024/2025 Budget	Proposed Tabled 2025/2026 Budget	
Statement of Financial Performance																
Revenue																
Service charges - electricity revenue	0300	1 163 818 626	741 479 130	1 220 775 671	1 206 876 767	70 000 000	225 082 518	-	-	-	295 082 518	24,45%	1 501 959 285	1 764 952 355	1 921 327 136	
Service Charges - water revenue	0400	414 347 161	273 312 034	436 205 708	416 912 673	-	38 355 970	-	-	-	38 355 970	9,2%	455 268 643	488 503 253	510 974 401	
Service charges - sanitation revenue	0500	252 034 300	184 696 750	272 163 291	278 193 935	-	25 593 844	-	-	-	25 593 844	9,2%	303 787 779	325 964 286	340 958 644	
Service charges - refuse revenue	0600	132 969 328	93 157 956	138 813 019	133 794 527	-	8 027 672	-	-	-	8 027 672	6,0%	141 822 199	148 346 018	155 169 934	
Revenue Foregone - Indigents Subsidies	4100	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	
Service Charges		1 925 203 553	1 292 645 870	2 067 957 689	2 035 777 902	70 000 000	297 060 004	-	-	-	367 060 004	18,0%	2 402 837 906	2 727 765 912	2 928 430 115	
Rental of facilities and equipment	0800	5 111 607	4 663 088	4 054 285	6 501 125	-	390 068	-	-	-	390 068	6,0%	6 891 193	7 208 187	7 539 764	
Interest received - investments	0900	2 589 198	3 080 901	2 086 243	3 894 459	-	233 668	-	-	-	233 668	6,0%	4 128 127	4 318 021	4 516 650	
Interest received - Outstanding debtors	1000	50 780 655	55 397 466	49 038 535	82 297 824	-	4 937 869	-	-	-	4 937 869	6,0%	87 235 693	91 248 535	95 445 968	
Licence and Permits	1300	33 414	54 191	35 244	84 302	-	5 058	-	-	-	5 058	6,0%	89 360	93 471	97 771	
Income from agency services	1400	22 305 292	22 058 782	20 078 193	30 557 249	-	1 833 435	-	-	-	1 833 435	6,0%	32 390 684	33 880 655	35 439 165	
Other income	1600	70 526 107	43 506 103	42 080 990	68 754 666	6 470 924	4 125 278	-	-	-	10 596 202	15,4%	79 350 868	82 072 675	64 738 605	
Dividends received	1100	26 079	-	-	-	-	-	-	-	-	-	0%	-	-	-	
Gains on disposal of PPE	1700	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	
Total revenue from exchange transactions		2 076 575 905	1 421 406 401	2 185 331 179	2 227 867 527	76 470 924	308 585 380	-	-	-	385 056 304	17,3%	2 612 923 831	2 946 587 456	3 136 208 038	
Revenue from non - exchange transactions																
Taxation revenue																
Property Rates	0200	548 627 737	381 234 256	520 529 511	571 602 816	-	34 296 169	-	-	-	34 296 169	6,0%	605 898 985	633 770 340	662 923 775	
Add: Estimated Property Supplementary Valuat	0203	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	
Property Rates Net of Revenue Foregone		548 627 737	381 234 256	520 529 511	571 602 816	-	34 296 169	-	-	-	34 296 169	6,0%	605 898 985	633 770 340	662 923 775	
Operational grants & subsidies	1500	515 774 648	419 164 401	585 233 704	583 139 859	-	-	1 597 000	-	44 899 000	43 302 000	7,4%	626 441 859	702 003 160	778 736 660	
Capital grants & subsidies	3300	295 388 043	97 594 042	300 293 456	307 358 277	-	-	-	-	58 253 561	58 253 561	-19,0%	249 104 716	237 504 600	155 292 100	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	3400	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	
Fines and Penalties Imposed	1200	62 491 230	18 139 169	73 790 920	62 491 230	-	3 749 474	-	-	-	3 749 474	6,0%	66 240 704	69 287 775	72 475 013	
Investment Property Fair value adjustment	1613	22 936 335	-	-	-	-	-	-	-	-	-	0%	-	-	-	
Short - Term Debt (Overdraft)	1612	-	-	-	-	-	-	-	-	-	-	0%	-	-	-	
Total revenue from non - exchange transactions		1 445 217 993	916 131 868	1 479 847 591	1 524 592 182	-	38 045 643	1 597 000	-	13 354 561	23 094 082	1,5%	1 547 686 264	1 642 565 875	1 669 427 548	
Total revenue		3 521 793 898	2 337 538 269	3 665 178 770	3 752 459 709	76 470 924	346 631 023	1 597 000	-	13 354 561	408 150 386	10,9%	4 160 610 095	4 589 153 331	4 805 635 586	

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													2023/2024 Budget	2024/2025 Budget	2025/2026 Budget			
Expenditure																		
Employee related costs	2000	850 483 354	603 209 129	1 082 623 170	993 066 939	-	33 538 729	215 000	-	15 008 900	866 002	19 610 831	2.0%	1 012 677 770	1 058 251 600	1 105 872 843		
Remuneration of Councillors	2100	33 922 375	26 837 733	37 820 168	40 756 956	-	2 200 876	-	-	-	-	2 200 876	5.4%	42 957 832	44 933 895	47 000 854		
Debt impairment	2200	266 202 205	-	261 759 315	225 904 074	-	27 895 689	-	-	-	-	27 895 689	12.3%	253 799 763	295 164 632	314 730 921		
Depreciation and amortisation	2300	234 979 615	141 167 281	246 766 898	238 766 898	-	-	-	-	-	-	-	0.0%	238 766 898	251 702 235	263 028 835		
Impairment loss/Reversal of impairments	2301	20 982 371	-	510 616	32 280 421	-	-	-	-	-	-	-	0.0%	32 280 421	533 083	557 072		
Finance costs	2400	27 494 539	16 220 290	27 139 312	27 208 312	-	-	-	-	-	-	-	0.0%	27 208 312	28 459 894	29 769 049		
Bulk purchases : Electricity	2500	952 532 637	640 885 886	1 047 603 772	1 017 603 772	-	189 783 103	-	-	-	-	189 783 103	18.65%	1 207 386 875	1 328 125 563	1 460 938 119		
Collection costs	4000	33 218 658	16 685 390	20 745 249	25 005 210	-	-	11 000 000	-	10 000 000	-	1 000 000	4.0%	26 005 210	21 658 040	22 632 652		
Other materials & Inventory Consumed	2600	-	2 803 677	7 500 801	7 104 409	-	-	2 452 736	-	700 000	-	3 152 736	44.4%	10 257 145	10 717 140	11 208 733		
Water Inventory	2601	392 096 272	296 009 291	380 837 654	451 990 301	-	41 583 108	-	-	-	-	41 583 108	9.2%	493 573 409	529 604 268	568 265 380		
Contracted services	2700	545 653 534	255 347 461	335 133 125	452 778 148	-	-	94 437 454	-	44 243 701	700 000	50 893 753	11.2%	503 671 901	339 246 791	349 544 350		
Grants and subsidies paid	2800	1 886 492	742 162	3 140 160	3 239 158	-	-	2 622 035	-	1 000 000	-	1 622 035	50.1%	4 861 193	3 278 327	3 425 852		
General expenses	2900	116 196 333	97 699 427	148 435 318	188 491 290	-	-	31 756 324	-	4 000 000	2 600 000	30 356 324	16.1%	218 847 614	222 383 680	234 888 013		
Total Operating expenditure		3 475 648 385	2 097 607 727	3 600 015 558	3 704 195 888		295 001 505	142 483 549	-	74 252 601	4 866 002	368 098 455	9.9%	4 072 294 343	4 134 059 148	4 411 862 677		
Operating surplus/(deficit)		46 145 513	239 930 542	65 163 212	48 263 821	76 470 924	51 629 518	-	144 080 549	74 252 601	-	18 220 563	83.0%	88 315 752	455 094 183	393 772 909		
Capital grants & subsidies		295 288 043	97 594 041	340 293 456	307 358 277	-	-	248 881 650	-	785 000	-	249 666 650	81.2%	241 166 650	237 504 600	237 190 100		
Own Funded required capital		35 519 244	23 088 738	84 097 681	46 989 106	-	-	192 806 439	-	113 950 272	-	78 856 167	167.8%	69 446 019	173 798 404	33 200 917		
Total Expenditure (opex & capex)		3 806 555 672	2 218 290 506	4 024 406 695	4 058 543 271		295 001 505	584 171 638	-	188 202 873	5 651 002	696 621 272	17.2%	4 382 907 012	4 545 362 152	4 702 253 694		
Surplus/(Deficit)		- 284 761 774	119 247 763	- 359 227 925	- 306 083 562	76 470 924	51 629 518	-	585 768 638	188 202 873	-	19 005 563	-	364 941 810	119%	- 222 296 917	43 791 179	103 381 892