

DRAFT BUDGET 2024/25 - 2026/27

CHURCH SQAURE PO BOX 71 GRAAFF-REINET TEL: 049 807 5700 FAX: 049 892 4319 EMAIL: municipality@bnlm.gov.za www.bnlm.gov.za

TABLE OF CONTENTS

PART 1 – ANNUAL BUDGET

- 1.1 Mayor's Report
- 1.2 Council Resolutions
- 1.3 Executive Summary
- 1.4 Operating Revenue Framework
- 1.5 Operating Expenditure Framework
- 1.6 Capital Expenditure
- 1.7 Annual Budget Tables

PART 2 – SUPPORTING DOCUMENTATION

- 2.1 Overview of annual budget process
- 2.2 Alignment of annual budget with Integrated Development Plan
- 2.3 Overview of budget related policies
- 2.4 Overview of budget assumptions
- 2.5 Overview of budget funding
- 2.6 Allocations and grants made by the municipality
- 2.7 Councillors' and employee benefits
- 2.8 Annual budgets and service delivery and budget implementation plans Directorates
- 2.9 Legislation compliance status
- 2.10 Municipal Manager's quality certification

PART 1 – ANNUAL BUDGET

1.1 MAYOR'S REPORT

To be included in final budget.

1.2 COUNCIL RESOLUTIONS

The mayor recommends that the Council resolves that:

- The annual budget of the Dr Beyers Naude Municipality for the financial year 2024/25 and the indicative allocations for the projected outer years 2025/26 and 2026/27; and the multi-year and single year capital appropriations be approved for the purpose of complying with section 24 of the Municipal Finance Management Act (MFMA), Act No. 56 of 2003, as set-out in the following tables:
 - 1.1 Consolidated Budget Summary Schedule A1
 - 1.2 Budgeted Financial Performance (revenue and expenditure by standard classification) Schedule A2
 - Budgeted Financial Performance (revenue and expenditure by municipal vote) –
 Schedule A3
 - 1.4 Budgeted Financial Performance (revenue by source and expenditure by type) Schedule A4
 - 1.5 and multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source Schedule A5
- 2 The budgeted financial position, budgeted cash flows, cash-backed reserves/accumulated surplus, asset management and basic service delivery targets be noted as set-out in the following tables:
 - 2.1 Budgeted Financial Position Schedule A6
 - 2.2 Budgeted Cash Flows Schedule A7
 - 2.3 Cash backed reserves and accumulated surplus reconciliation Schedule A8
 - 2.4 Asset management Schedule A9
 - 2.5 Basic service delivery measurement Schedule A10
- 3 The service tariffs and property rates be increased as per the tariffs schedule with effect from 1 July 2024.
- 4 The indicative tariffs for 2024/2025 to 2026/2027 be increased as follows:

	2024/2025	2025/2026	2026/2027
Property rates	0%	4.6%	4.5%
Water	4.9%	4.6%	4.5%
Sanitation	4.9%	4.6%	4.5%
Refuse	4.9%	4.6%	4.5%
Electricity	10.85%	10.95%	10.92%

- 5 That the detailed capital budget as per Annexure C be approved
- That the tariffs, fees, and charges as reflected on the tariff list, in terms of Section 30 (2) and (4) of the Local Government: Municipal Structures Act, Act No: 117 of 1998 (as amended), read with Chapter 4 of the Local Government: Municipal Finance Management Act, Act 56 of 2003, be approved with effect 1 July 2024.

- 7 That the following reviewed budget related policies be approved:
 - (a) Credit control and debt collection
 - (b) Tariff policy
 - (c) Supply Chain Management Policy
 - (d) Asset management policy
 - (e) Cash management, banking & investment policy
 - (f) Budget policy
 - (g) Virement policy
 - (h) Funding and reserve policy
 - (i) Borrowing policy
 - (j) Indigent support policy
 - (k) Rates Policy
 - (I) Contract Management Policy
 - (m) Unauthorised, Fruitless & Wasteful and Irregular Expenditure policy
 - (n) Rewards, gifts, and favours policy
 - (o) Inventory management policy
 - (p) Transport and fleet management policy
 - (q) Cost containment policy
 - (r) Long term financial planning policy
- 8 That the following reviewed by-laws be approved
 - (a) Tariff by-law
 - (b) Credit control and debt collection by-law
 - (c) Rates by-law

1.3 EXECUTIVE SUMMARY

The key service delivery priorities, as outlined in the IDP, informed the development of the Budget, including the need to maintain and improve the Municipality's financial sustainability.

Furthermore, cost containment measures are being implemented to curb costs and to improve operational efficiency.

National Treasury's MFMA Circulars No. 48, 51, 54, 55, 58, 59, 66, 67, 70, 72, 74, 75, 78, 79, 85, 86, 89, 91, 93, 94, 98, 99, 107,108, 115, 122, 123, 124, 127 and 128 were used to guide the compilation of the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF).

The Municipality faced the following significant challenges during the compilation of the 2024/25. MTREF:

- Maintaining revenue collection rates at the targeted levels.
- Maintaining electricity and water losses at acceptable levels.
- Fully implementing cost containment measures.
- Allocation of the required budget provision for the rehabilitation and maintenance of infrastructure; and
- Maintaining an acceptable cost coverage ratio.
- Drought conditions currently faced by the municipality and surrounding areas.

The following budgeting principles and guidelines directly informed the compilation of the 2024/25. MTREF:

- The priorities and targets, relating to the key strategic focus areas, as outlined in the IDP.
- The level of property rates and tariff increases to consider the need to address maintenance and infrastructural backlogs.
- The level of property rates and tariff increases to ensure the delivery of municipal services on a financially sustainable basis.
- The need to enhance the municipality's revenue base.
- Implementation of the cost containment regulations.
- No loan funding is available to support the Capital Budget, in view of financial affordability considerations.

In view of the, the following table represents an overview of the 2024/25 Medium-term Revenue and Expenditure Framework:

Table 1 (Overview of the 2024/25 MTREF)

	Current Year	2024/25 Medium T	erm Revenue and E	xpenditure
	,		•	Budget Year +2 2026/27
	R	R	R	R
Total Revenue	609 116 917.86	590 603 583.85	637 768 003.39	668 071 063.52
Total Expenditure	645 348 995.35	653 780 715.35	683 854 628.25	715 311 941.15
Surplus/(Deficit)	(36 232 077.49)	(63 177 131.50)	(46 086 624.87)	(47 240 877.63)
Capital Expenditure	74 070 299.00	88 974 454.47	29 957 654.00	13 752 000.00

The municipality is showing an operational deficit, and the budget remains unfunded, when we consider the current outstanding debtors' and creditors' balances. As it stands, agreements have been entered into with some creditors, but the full Eskom balance remains payable immediately, until such a time as an agreement is signed.

However, MFMA circular 124 has highlighted the Municipal Debt Relief that is conditional, and application based, has therefore been sanctioned where Eskom will write-off all debt municipalities owe as on 31 March 2023 (excluding the March 2023 current account). This will be done over three national financial years and require as a critical qualification that municipalities monthly honour their current (monthly consumption).

The municipality applied in September 2023 and was approved as from December 2023. The municipality is assessed monthly for compliance with MFMA circular 124. Upon meeting all the conditions, a compliance certificate is issued by National Treasury to the municipality as well as Eskom.

There are various reporting compliance requirements that have been proclaimed through the MFMA circulars 124, 127 and 128. The municipality has included these reporting requirements in the monthly s71 and quarterly s52 reports.

There is a general increase in revenue, as result of tariff increases and continued implementation of cost reflective tariffs. The revenue is also affected negatively by the impact of the ongoing drought and loadshedding which cuts across all services as most depend on electricity.

Total operating revenue has decreased by 3% or R19 million for the 2024/25 financial year, compared to the 2023/24 Adjustments Budget. This decrease is becoming a trend as it was 6% (R33 million) in 2023/24 and is evident of the dire economic conditions the country is under.

The municipality completed investigations into cost of supply and a baseline tariff was established for each service in 2019 to 2022. Thorough investigations were also concluded on electricity tariffs, the effect of the wheeling agreement with Eskom and management has completed physical verification of bulk consumer meters. The intention of the physical verification was to ensure that all possible tampering is identified for these users, correct meters are installed and are functional and to ensure that each user is linked to the correct tariff. A lot of work has been performed and the project is expected to continue into the 2024/25 financial year.

For the two outer years, operational revenue increases by 8% and 5% respectively.

Total operating expenditure for the 2024/25 financial year amounts to R653 million, resulting in a budgeted operating deficit of R63 million. Compared to the 2023/24 Adjustments Budget, operational expenditure increased by R8 million (1%). The municipality is currently struggling financially, and cost containment measures are implemented. Cost containment measures include a monthly curb on overtime, acting allowances, and travel expenses. It also includes the stopping of non-essential procurement.

For the two outer years, operational expenditure increases by 4% and 4% respectively. The 2024/25 and 2025/26 budgets reflect operating deficits of R46 million and R47 million respectively.

The major operating expenditure items for 2024/25 are remuneration (council and employees) (31%), bulk electricity purchases (20%), interest paid (11%) depreciation (10%), Repairs and Maintenance (7%) and other expenditure (13%).

Funding for the 2024/25 Operating Budget is funded from various sources, the major sources being service charges such as electricity, water, sanitation and refuse collection (53%), property rates (9%), grants and subsidies received from National and Provincial Governments (32%).

To fund the 2024/25 Operating Budget, the following increases in property rates and service charges will be affected with effect from 1 July 2024:

Property rates: Increase with 0% Water: Increase with 4.9% Refuse: Increase with 4.9% Sewerage: Increase with 4.9% Sanitation: Increase with 4.9%

Electricity: Electricity tariff will increase with 10.85%. Please note that the increase is

subject to approval by NERSA and this percentage may vary towards the final

adopted budget.

The municipality has conducted a cost of supply study on all tariffs in 2019 to 2022. The study revealed that all the services are currently being rendered at below cost which puts enormous strain on the cash flow of the municipality. It was therefore imperative that these tariffs be changed to include baseline tariffs. Due to the poor economic conditions, revenue and tariffs could not be increased with more than the proposed 4.9% by National Treasury.

The original capital budget of R88.9 million for 2024/25 is R16million or 21% higher than the 2023/24 Adjustments Budget, this is due to more internally funded projects for 2024/25. The Capital Budget over the MTREF will be mainly funded from government grants and subsidies, as limited internal funding is available. Capital expenditure for 2024/25 will amount to R88.9 million.

The budget provides for assistance to the poor and includes the following social package:

- Water 6 kl free
- Electricity 50 kwh free
- Refuse 100% of monthly cost free.
- Sanitation 100% of monthly cost free
- Property Rates- 100% of assessed rates.

All budget related policies have been reviewed and workshopped with top management. The policies were workshopped with councillors. The policies will also be subjected to public participation. There are no significant changes to the policies, and the minor changes will be presented to council before final approval of this budget.

1.4 OPERATING REVENUE FRAMEWORK

The continued provision and expansion of municipal services is dependent on the Municipality generating sufficient revenues. Efficient and effective revenue management is thus of vital importance in ensuring the ongoing financial sustainability of the Municipality. Furthermore, in accordance with the MFMA, expenditure must be limited to the realistically anticipated revenues.

The Municipality's revenue management strategy includes the following key components:

- National Treasury's guidelines in this regard.
- Tariff Policies.
- Property Rates Policy.
- Indigent Policy and provision of free basic services.
- The level of property rates and tariff increases must ensure financially sustainable service delivery.
- The level of property rates and tariff increases to consider the maintenance and replacement of infrastructure, including the expansion of services.
- Determining fully cost reflective tariffs for trading services.
- Electricity bulk tariff increases as approved by the National Electricity Regulator of South Africa (NERSA).
- Efficient revenue management, targeting a 95% annual collection rate for property rates and service charges.
- Impact of loadshedding on municipal service delivery.

The following table is a summary of the 2024/25 MTREF (classified by main revenue source):

Table 2 (Summary of main revenue sources)

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

Description	Ref	2020/21	2021/22	2022/23		Current Year	2023/24		2024/25 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	110 962	126 955	117 665	141 120	142 179	142 179	99 631	130 531	136 536	142 817
Service charges - Water	2	37 872	44 979	40 609	40 832	56 426	56 426	43 354	49 075	51 332	53 693
Service charges - Waste Water Management	2	25 260	26 869	33 259	59 557	71 016	71 016	48 562	70 369	64 609	67 581
Service charges - Waste Management	2	30 473	32 227	26 624	6 686	41 588	41 588	26 755	36 163	37 827	39 567
Sale of Goods and Rendering of Services		1 043	720	1 133	2 819	2 153	2 153	693	2 153	2 252	2 355
Agency services		2 197	1 918	1 857	6 134	5 841	5 841	2 099	5 841	6 109	6 390
Interest		-	-	-	-	-		-	-	-	-
Interest earned from Receivables		3 788	4 120	8 533	4 481	13 234	13 234	10 365	13 234	13 843	14 479
Interest earned from Current and Non Current Assets		169	308	646	616	1 196	1 196	754	1 196	1 251	1 309
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-		-	-	-	-
Rental from Fixed Assets		811	1 225	2 217	3 727	2 127	2 127	694	2 127	2 224	2 327
Licence and permits		1 108	963	895	1 144	964	964	641	964	1 009	1 055
Operational Revenue		2 386	6 728	7 971	8 557	8 453	8 453	17 240	8 453	8 842	9 248
Non-Exchange Revenue											
Property rates	2	36 899	40 403	42 323	45 043	51 761	51 761	47 845	51 761	54 142	56 632
Surcharges and Taxes		3 889	4 345	14 638	4 176	10 033	10 033	6 995	7 936	9 489	9 796
Fines, penalties and forfeits		80	728	534	720	94	94	33	94	98	102
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		122 764	106 712	117 261	125 659	123 639	123 639	118 574	130 772	134 610	143 864
Interest		1 367	1 531	2 366	1 865	2 661	2 661	1 983	2 661	2 784	2 912
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	_	-	-			-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		381 066	400 729	418 531	453 136	533 363	533 363	426 217	513 329	526 955	554 128

In the 2024/25 financial year, property rates and service charges amount to R362.6 million increases to R379.2 million and R396.7 million in the 2024/25 and 2025/26 financial years, respectively.

The following continued efforts to increase the revenue base were introduced in 2019 to 2023:

- Implementation of cost reflective tariffs after a cost of supply study was conducted.
- Implementation of drought tariff
- Introduction of environmental levy
- Introduction of the fire services levy
- Implementation of quarterly reconciliation of valuation roll to billing schedule.
- Implementation of NERSA compliant cost of supply study for electricity business

The following efforts to increase the revenue base will be introduced in 2024:

Implementation of a new valuation roll with increased market values.

The service charges as stated above are the main source of funding for the municipality with a contribution of R310.8 million or 53% of the total budget. The individual service contribution to service charges is as follows:

Electricity 57%
 Water 17%
 Refuse 3%
 Sanitation 23%

The following table provides a breakdown of the various operating grants and subsidies allocated to the Municipality over the medium term:

DORA GRANTS	2024/25	2025/2026	2026/2027
Operational grants			
Equitable share	121 571 000	126 403 000	130 353 000
Local Government Financial Management Grant	3 000 000	3 000 000	3 000 000
Expanded Public Works Programme Integrated Grant for Municipalities	1 359 000	-	-
Infastructure grants			
Municipal Infrastructure Grant	23 477 000	24 443 000	26 242 000
Integrated National Electrification Programme (Municipal) Grant	-	13 200 000	11 293 000
Water Services Infrastructure Grant	20 200 000	29 227 000	35 000 000
Municipal Disaster Recovery Grant	5 005 000	5 005 000	-
Indirect grants (Allocations in kind)			
Integrated National Electrification Programme (Eskom) Grant	-	365 000	5 669 000
Regional Bulk Infrastructure Grant	-	-	-
	174 612 000	201 643 000	211 557 000
SBDM GRANTS			
Fire services subsidy	2 201 000	2 201 000	2 201 000
Environmental affairs subsidy	2 020 000	2 020 000	2 020 000
Department of sports, recreation, arts and culture			
Library subsidy	2 308 000	2 308 000	2 308 000
Other grants			
SETA	333 120	333 120	333 120
	6 862 120	6 862 120	6 862 120
TOTAL	181 474 120	208 505 120	218 419 120

1.4.1 Property Rates

The following provisions in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rateable value (Section 17(h) of the MPRA).
- If the usage of a property changes during a financial year, the rebate applicable will be reduced pro rata for the balance of the financial year.
- Indigents receives 100% subsidy on the rates levied for the year.

The property rates tariff is standardised to ensure all owners in a category pays the same rate in all the towns in the municipality's jurisdiction. The prescribed ratio is applied.

The property rates increase is influenced by the following:

- Employee related costs increased by 4.9%.
- Providing for debt impairment.
- Increasing the revenue to ensure non-profit divisions are properly subsidised,

The valuation roll has been implemented from 1 July 2019. This valuation roll will expire at the end of the 2023/2024 financial year. The new general valuation roll will be implemented in the 2024/25 financial year, as from 1 July 2024.

1.4.2 Sale of Water and Impact of Tariff Increases

In accordance with National Treasury's MFMA Circulars No. 48, 51, 54, 55, 58, 59, 66, 67, 70, 72, 74, 75, 78, 79, 85, 86, 89, 91, 93, 94, 98, 99, 107,108, 115, 122, 123, 124, 127 and 128:

Municipalities are encouraged to review the level and structure of their water tariffs to ensure:

- Fully cost reflective water tariffs tariffs should include the costs associated with bulk water purchases, the maintenance and renewal of purification plants, water networks and water reticulation expansion.
- Water tariffs are structured to protect basic levels of service; and
- Water tariffs are designed to encourage efficient and sustainable consumption.

National Treasury has urged municipalities to ensure that water tariffs are fully cost reflective by 2014/15. In this regard a cost of supply study was conducted, and the new baseline tariff will be introduced as the first step tariff. Dr Beyers Naude is a municipality which was formed through the amalgamation of 3 former municipalities. As a result of the amalgamation the municipality is also faced with trying to standardise tariffs within the different towns. A further cost of supply study has been done and is being introduced in the 2024/25 financial year and will be gradually phased-in over the MTREF.

The prevailing drought makes it difficult to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.

Ongoing accurate monitoring and reporting of municipal Non-Revenue Water (NRW) and water loss performance against set targets and baselines has become more critical. The municipality is currently monitoring water losses monthly but are faced with a huge number of metres that are faulty. This contributes to the inaccurate billing and collection of water tariffs. Grant funding has been received to conduct a study on all faulty metres and areas of water losses. The project started during the 2017/18

financial year and was completed in the 2019/20 financial year. The replacement of meters commenced in 2021/22 and was completed in 2022/23. The impact of the project was minimal due to drought. The tariff will be increased with 4.9% from 1 July 2024. The proposed tariff increase is mainly influenced by the following:

- Employee related costs
- Repairs and maintenance of water infrastructure
- Providing for debt impairment.
- Implementation of cost reflective tariffs
- The prevailing drought

The water tariff structure is designed in such a manner that higher levels of water consumption are progressively charged at a higher rate. The drought tariff will also be implemented during the time of drought as currently experienced.

1.4.3 Sale of Electricity and Impact of Tariff Increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In January 2024, NERSA approved tariff increases of 12.72 per cent in 2024/25. Considering the Eskom tariff increase, the Municipality's consumer tariffs will be increased by 10.85% in line to the cost of supply study to offset the additional electricity bulk purchase costs as from 1 July 2024.

The tariff increases are mainly influenced by the following:

- Employee related costs
- The cost of bulk electricity purchases
- Repairs and maintenance of electricity infrastructure
- Providing for debt impairment
- Implementing cost reflective tariffs

The population of the municipality is stagnant and minimal growth is expected over the MTREF. It is thus estimated that the revenue will only grow with percentage of price increases.

The proposed electricity tariff increases, still require approval by NERSA.

1.4.4 Sanitation and Impact of Tariff Increases

In accordance with National Treasury's MFMA Circulars No. 48, 51, 54, 55, 58, 59, 66, 67, 70, 72, 74, 75, 78, 79, 85, 86, 89, 91, 93, 94, 98, 99, 107,108, 115, 122, 123, 124, 127 and 128:

Municipalities are encouraged to review the level and structure of their water tariffs to ensure:

- Fully cost reflective sanitation tariffs tariffs should include the costs associated with maintenance and renewal of treatment plants, sanitation networks and sanitation infrastructure expansion.
- Sanitation tariffs are structured to protect basic levels of service; and
- Sanitation tariffs are designed to encourage efficient and sustainable consumption.

National Treasury has urged municipalities to ensure that sanitation tariffs are fully cost reflective by 2014/15. In this regard the municipality conducted a cost of supply study to determine a new baseline tariff that was introduced in 2019/20. Dr Beyers Naude is a municipality which was formed through the amalgamation of 3 former municipalities. As a result of the amalgamation the municipality is also faced with trying to standardise tariffs within the different towns. The tariff policy of the municipality makes provision to phase in the standardised tariffs over a period of 3 years.

As a result, the tariff will increase of 4.9% as from 1 July 2024. The tariff increase is mainly influenced by the following:

- Employee related costs
- Repairs and maintenance of sanitation infrastructure
- Providing for debt impairment
- Implementing cost reflective tariffs

1.4.5 Refuse Collection and Impact of Tariff Increases

National Treasury has urged municipalities to ensure that refuse tariffs are fully cost reflective by 2014/15. The tariffs should consider the need to maintain a cash-backed reserve to cover the future costs of the rehabilitation of landfill sites.

The revenue generated from refuse collection is not sufficient to ensure proper service delivery. The municipality is facing challenges with regards to infrastructure, fleet, and tools. The tariff increases by 4.9% for refuse collection and will thus be implemented as described above.

The proposed tariff increase is mainly influenced by the following:

- Employee related costs
- Implementation of environmental levy
- Providing for debt impairment
- Provision for landfill sites.
- Tariff not cost reflective.

1.5 OPERATING EXPENDITURE FRAMEWORK

The Municipality's expenditure framework for the 2024/25 budget and MTREF is informed by the following:

- The funding of the budget over the medium-term is informed by the requirements of Section 18 and 19 of the MFMA.
- A balanced budget approach by limiting operating expenditure to the operating revenue.

The following table is a high-level summary of the 2024/25 budget and MTREF (classified per main type of operating expenditure):

Table 4 (Summary of operating expenditure by standard classification item)

Description	Ref	2020/21	2021/22	2022/23		Current Year	2023/24		2024/25 Mediu	ım Term Revenu Framework	e & Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Expenditure											
Employee related costs	2	166 740	165 336	165 857	184 072	191 893	191 893	119 958	191 893	200 720	209 954
Remuneration of councillors		10 102	9 067	9 416	9 276	10 255	10 255	6 786	10 255	10 727	11 220
Bulk purchases - electricity	2	99 082	115 746	112 711	130 815	133 107	133 107	89 320	133 107	139 229	145 634
Inventory consumed	7 8	5 018	3 617	3 913	5 582	4 753	4 753	2 079	4 753	4 972	5 201
Debt impairment	3	-	-	-	8 969	8 969	8 969	-	18 300	22 141	23 160
Depreciation and amortisation		56 633	64 708	66 714	65 308	65 308	65 308	45 581	65 308	68 313	71 455
Interest		22 132	29 682	57 371	10 452	72 387	72 387	36 917	72 387	75 717	79 200
Contracted services		12 324	28 016	28 802	19 285	26 376	26 376	12 357	25 856	27 046	28 290
Transfers and subsidies		18	20	22	150	150	150	120	150	157	164
Irrecoverable debts written off		45 440	67 946	85 275	4 829	4 829	4 829	-	4 829	5 051	5 284
Operational costs		107 319	91 845	87 041	115 560	136 290	136 290	74 168	136 273	142 541	149 098
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		524 808	575 982	617 122	554 298	654 318	654 318	387 288	663 113	696 615	728 660

The total operating expenditure increased by R12.2million (2%) from R532 million in 2022/23 to R544 million in 2024/25. Below is a discussion of the main expenditure components.

Employee related costs

The 2024/25 budget has general increase of 4.9%. This is based on the average CPI for the MTREF as per MFMA budget circular no 128. The total budget provision of R191.2 million has been allocated for the 2024/25 financial year.

Employee related costs in the 2024/25 Budget, represent 29% of the total operating expenditure.

Remuneration of Councillors

The remuneration of Councillors is determined by the Minister of Co-operative Governance and Traditional Affairs, in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been considered in preparing the budget.

Debt Impairment

The provision for debt impairment was determined based on a targeted annual collection rate of 95%.

While this expenditure represents a non-cash flow item, it is considered in determining the total costs associated with the rendering of municipal services and the realistically anticipated revenues.

Depreciation and Asset Impairment

It is anticipated that depreciation will increase over the MTREF. The total cost of R65.3 million is allocated to the 2024/25 financial year.

Finance Charges

Finance charges consist primarily of the repayment of interest on outstanding trade creditors. The municipality is currently facing severe cash flow problems and is unable to pay creditors within the 30 days as required by legislation.

Bulk Electricity Purchases

The bulk purchases of electricity are budgeted at R131million in 2024/25.

NERSA has approved a 12.72% increase in the Eskom bulk tariff for the 2024/25 financial year. The impact of loadshedding has affected the bulk purchases negatively.

Repairs and Maintenance

Repairs and maintenance for 2024/25 amounts to R48.9 million and equates to 7% of the total operating expenditure. The municipality anticipates increasing this amount over the MTREF as an improvement in revenue is noted.

Per National Treasury circular number 71 of 2014 on uniform Financial Ratios and Norms, Repairs and Maintenance as a % of Property, Plants and Equipment and Investment Property (Carrying Value) for the 2024/25 budget is 3%.

The Ratio measures the level of repairs and maintenance to ensure adequate maintenance to prevent breakdowns and interruptions to service delivery. Repairs and maintenance of municipal assets is required to ensure the continued provision of services. The norm is 8%.

A ratio below the norm is a reflection that insufficient monies are being spent on repairs and maintenance to the extent that it could increase impairment of useful assets. An increasing expenditure trend may be indicative of high asset-usage levels, which can prematurely require advanced levels of Repairs and Maintenance or a need for Asset Renewal / Replacements. Also, should an increasing expenditure trend suddenly drop to lower levels without an increase in the fixed asset value, this may be indicative of challenges in spending patterns. This may also indicate that the Municipality is experiencing cash flow problems and therefore unable to spend at appropriate levels on its repairs to existing assets or purchase of new assets thus impacting negatively on service delivery.

Contracted Services

In the 2024/25 financial year, the budget provision amounts to R18.8 million and equates to 3% of the total operating expenditure.

Transfers and Subsidies

In the 2024/25 financial year, the budget provision amounts to R30 thousand and includes transfers to the local SPCA.

Other Expenditure

Other expenditure comprises of various line items relating to the daily operations of the municipality. The expenditure is R102 million in 2024/25 and equates to 16% of the total operating expenditure.

Other expenditure is made up of general expenses – other and vehicle expenses.

1.5.1 Priority relating to repairs and maintenance.

The repairs and maintenance expenditure in the 2024/25 financial year is R48.9 million, compared to 2023/24 (R41.5 million) an increase of R7.4 million because of the maintaining of Repairs and maintenance plans.

In relation to the total operating expenditure, repairs and maintenance constitutes 7% for the 2024/25 financial year and 7% for the 2024/25 and 7% for the 2024/25 financial years, respectively.

1.5.2 Free Basic Services: Indigent Support

The indigent support assists indigent households that have limited financial ability to pay for municipal services. To qualify for free services, the households are required to register in terms of the Municipality's Indigent Policy, whilst the monthly household income may not exceed two state pensions. Detail relating to free services, cost of free basic services, as well as basic service delivery measurement is contained in Table A10 (Basic Service Delivery Measurement).

The cost of the indigent support of the registered indigent households is financed by national government through the local government equitable share allocation, received in terms of the annual Division of Revenue Act.

1.6 CAPITAL EXPENDITURE

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 6 (2022/23 Medium-term capital budget per vote)

Vote Description	Ref	2020/21	2021/22	2022/23		Current	Year 2023/24		2024/25 Mediu	m Term Revenue & Expe	nditure Framework
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Single-year expenditure to be appropriated	2										
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		_	-	-	_	_	_	_	40	_	_
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: C	_	-	_	_	_	_	_	320	_	_
Vote 11 - CORPORATE SERVICES: COMM SERV (33: C	_	_	_	10 904	14 020	14 020	5 816	9 250	_	_
Vote 12 - CORPORATE SERVICES: PROTECTION	(34: 0	-	_	-	_	_	_	1 302	1 140	_	_
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		_	_	-	370	410	410	217	3 730	3 180	3 200
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: C	-	-	-	59 259	58 715	58 715	30 058	56 380	18 428	_
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39)): CAF	_	-	-	3 517	3 5 1 7	3 5 1 7	2 9 1 6	18 114	8 350	10 552
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19:	IE)	-	-	_	-	_	_	-	_	_	-
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	_	-	-	_	-	_	-	-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: C	-	_	_	_	_	_	-	-	_	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: C	-	-	_	-	_	_	-	_	_	-
Vote 12 - CORPORATE SERVICES: PROTECTION	(34:0	_	-	-	-	_	-	-	=	_	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	_	-	_	_	-	_	_	-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: C	-	-	_	-	_	_	_	_	_	_
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39)	: CAF	_	_	_	_	_	_	_	_	_	_
Capital single-year expenditure sub-total		_	-	-	74 050	76 661	76 661	40 308	88 974	29 958	13 752
Total Capital Expenditure - Vote		_	-	-	74 050	76 661	76 661	40 308	88 974	29 958	13 752

Of the total amount of R88.9million for 2024/25, an amount of R74.4 million has been budgeted for the development of infrastructure, which represents 84% of the total capital budget.

CAPITAL PROJECTS

Upgrading plant, filters and equipment Water Services In Whole of the Muni TECHNICAL SERVICE WATER SERVICE 20	00.000
Upgrading of Streets and Storm Water in Dr. Beyers Naude Municipal Infrast Whole of the Muni TECHNICAL SERVICE PUBL WORKS: STOF 15	97 000.64
UPGRADING OF JANSENVILLE SPORT STADIUM Transfer from Op Whole of the Muni CORPORATE SERVIC PARKS RECREATIO 12	50 000.00
Upgrading of existing cemeteries Transfer from Op Whole of the Muni CORPORATE SERVIC CEMETERIES 5 0	00.000
Upgrading of Electrical Infrastructure Transfer from Op Whole of the Muni TECHNICAL SERVICE ELECTRICITY DISTRI 24	00.000
Upgrade stores building Transfer from Op Whole of the Muni CORPORATE SERVIC MUNICIPAL BUILDIN	70 000.00
Traffic control equipment Transfer from Op Whole of the Muni CORPORATE SERVIC TRAFFIC CONTROL	25 000.00
Street Light Fittings Transfer from Op Whole of the Muni TECHNICAL SERVICE ELECTRICITY DISTRI	00.000
Steytlerville: New Proposed Solid Waste Site Transfer from Op Whole of the Muni CORPORATE SERVIC REFUSE REM WAS 10	00.000
Standy Transformers Transfer from Op Whole of the Muni TECHNICAL SERVICE ELECTRICITY DISTRI 25	00.000
Standby Sewage Pumps Transfer from Op Whole of the Muni TECHNICAL SERVICE SEWERAGE SERVIC 4	32 600.00
Standby Borehole Pumps Transfer from Op Whole of the Muni TECHNICAL SERVICE WATER SERVICE 6	93 000.00
Stanby Generators Transfer from Op Whole of the Muni TECHNICAL SERVICE ELECTRICITY DISTRI 47	38 000.00
Small Plant: Weedeaters, chain saw, hedge cutters, blowwers Transfer from Op Whole of the Muni CORPORATE SERVIC REFUSE REM WAS 2	50 000.00
Skips - Fencing Transfer from Op Whole of the Muni CORPORATE SERVIC REFUSE REM WAS 10	00.000
Skips Transfer from Op Whole of the Muni CORPORATE SERVIC REFUSE REM WAS 5	00.000
SERVER ROOM BACKUP WILLOWMORE WITH AIRCON, UPS, F Transfer from Op Whole of the Muni FINANCIAL SERVICES INFORMATION TEC 20	00.000
Safety Equipment Transfer from Op Whole of the Muni TECHNICAL SERVICE ELECTRICITY DISTRI	00.000
Road block trailers Transfer from Op Whole of the Muni CORPORATE SERVIC FIRE BRIGADE 1	80 000.00
Replacing old Valves and Hydrants to reduce water losses due Transfer from Op Whole of the Muni TECHNICAL SERVICE WATER SERVICE 4	20 000.00
Replacement and Installion of new bulk meters to increase rev Transfer from Op Whole of the Muni TECHNICAL SERVICE WATER SERVICE 3	60 500.00
Purchase of tools to ensure daily service delivery Transfer from Op Whole of the Muni TECHNICAL SERVICE WATER SERVICE 2	30 000.00
	50 000.00
	23 400.00
PROCUREMENT OF CCTV EQUIPMENT Transfer from Op Administrative or CORPORATE SERVIC LIBRARIES 2	50 000.00
Office equipment Local Governmer Administrative or FINANCIAL SERVICES DIRECTOR: FINANC	50 000.00
Office chairs Local Governmer Administrative or FINANCIAL SERVICES DIRECTOR: FINANCIAL SERVICES DIRECTOR	30 000.00
Motorcycle testing equipment Transfer from Op Whole of the Muni CORPORATE SERVIC TRAFFIC CONTROL 2	00.000
Laptops Transfer from Op Administrative or I MUNICIPAL MANAGE OFFICE OFTHE MUN	30 000.00
···	00.000
Laptop computers Local Governmer Administrative or FINANCIAL SERVICES INFORMATION TEC 3	00.000
	34 000.00
Jetting machine Transfer from Op Whole of the Muni TECHNICAL SERVICE PUBL WORKS: STOF 5	70 000.00
IT equipment Transfer from Op Administrative or FINANCIAL SERVICES INFORMATION TEC 4	00.000
Installation of fence to ensure safety and security at Grt WWTV Transfer from Op Whole of the Muni TECHNICAL SERVICE SEWERAGE SERVIC	00.00
Installation / New High Mast Lights Transfer from Op Whole of the Muni TECHNICAL SERVICE STREET LIGHTING 43	08 000.00
Install new water wise toilet cisterns Water Services in Whole of the Muni TECHNICAL SERVICE SEWERAGE SERVIC 184	27 654.00
Ground Water Study and Exploration Drilling for New Wellfield Municipal Infrasti Ward 8 TECHNICAL SERVICE WATER SERVICE 10 3	77 353.83
Graaff Reinet Upgrading of Streets Municipal Infrasti Whole of the Muni TECHNICAL SERVICE PUBL WORKS: STRE 115	72 346.00
Fire Equipment Transfer from Op Whole of the Muni CORPORATE SERVIC FIRE BRIGADE 1	65 000.00
Fire arms Transfer from Op Whole of the Muni CORPORATE SERVIC TRAFFIC CONTROL 2	00.000
Fire arm safes Transfer from Op Whole of the Muni CORPORATE SERVIC FIRE BRIGADE	50 000.00
·	50 000.00
Electrical powered equipment Transfer from Op Whole of the Muni CORPORATE SERVIC FIRE BRIGADE	80 000.00
	70 000.00
	80 000.00
·	75 000.00
·	00.000
	10 000.00
	20 000.00
·	50 000.00
	20 000.00
	00.000
	15 000.00
	30 600.00
·	30 000.00
	74 454.47

1.7 ANNUAL BUDGET TABLES

The ten main budget tables, as required in terms of the Municipal Budget and Reporting Regulations, are included in this section. These tables set out the Municipality's 2024/25 Budget and MTREF to be considered for approval by Council.

0 - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23		Current Ye	ear 2023/24		2024/25 Mediun	n Term Revenue Framework	& Expenditure
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Financial Performance										
Property rates	36 899	40 403	42 323	45 043	51 761	51 761	47 845	51 761	54 142	56 632
Service charges	204 567	231 029	218 157	248 196	311 209	311 209	218 302	286 139	290 303	303 657
Investment revenue	169	308	646	616	1 196	1 196	754	1 196	1 251	1 309
Transfer and subsidies - Operational	122 764	106 712	117 261	125 659	123 639	123 639	118 574	130 772	134 610	143 864
Other own revenue	16 668 381 066	22 277 400 729	40 144 418 531	33 622 453 136	45 558 533 363	45 558 533 363	40 743 426 217	43 462 513 329	46 649 526 955	48 666 554 128
Total Revenue (excluding capital transfers and contributions)	301000	400 729	410 001	400 100	555 505 	333 303	420 217	513 329	520 955	554 126
Employee costs	166 740	165 336	165 857	184 072	191 893	191 893	119 958	191 893	200 720	209 954
Remuneration of councillors	10 102	9 067	9 416	9 276	10 255	10 255	6 786	10 255	10 727	11 220
Depreciation and amortisation	56 633	64 708	66 714	65 308	65 308	65 308	45 581	65 308	68 313	71 455
Interest	22 132	29 682	57 371	10 452	72 387	72 387	36 917	72 387	75 717	79 200
Inventory consumed and bulk purchases	104 100	119 362	116 624	136 396	137 860	137 860	91 399	137 860	144 201	150 835
Transfers and subsidies	18	20	22	150	150	150	120	150	157	164
Other expenditure	165 083	187 807	201 118	148 643	176 464	176 464	86 525	185 259	196 780	205 832
Total Expenditure	524 808	575 982	617 122	554 298	654 318	654 318	387 288	663 113	696 615	728 660
Surplus/(Deficit)	(143 742) 36 829	(175 253) 67 371	(198 591) 72 996	(101 162)	(120 954) 75 753	(120 954) 75 753	38 929 39 815	(149 783) 52 204	(169 661)	(174 532) 77 101
Transfers and subsidies - capital (monetary allocations)	30 029	0/ 3/1	12 990	74 871	15 153	10 100	39 0 13	52 204	75 591	77 101
Transfers and subsidies - capital (in-kind)	(106 912)	(107 882)	(125 596)	(26 291)	(45 201)	(45 201)	78 745	(97 580)	(94 069)	(97 431)
Surplus/(Deficit) after capital transfers & contributions		`	, ,	, ,	` '	, ,		, í		, ,
Share of Surplus/Deficit attributable to Associate	_	-	_	-	-	-	_	-	_	-
Surplus/(Deficit) for the year	(106 912)	(107 882)	(125 596)	(26 291)	(45 201)	(45 201)	78 745	(97 580)	(94 069)	(97 431)
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
0	_	_	_	_	_	_	_	_	_	_
0	_	_	_	_	_	_	_	_	_	_
Total sources of capital funds	_	_	_	_	_	_	_	_	_	_
Financial position										
Total current assets	17 792	(9 850)	(16 693)	49 525	50 009	50 009	221 515	62 643	6 349	(34 907)
Total non current assets	1 149 536	1 100 250	1 114 778	1 114 966	1 132 105	1 132 105	1 110 586	1 136 497	1 097 691	1 039 989
Total current liabilities	358 667	444 811	583 893	523 463	685 709	685 709	739 502	703 362	702 331	700 802
Total non current liabilities	71 360	73 623	80 629	73 623	80 629	80 629	73 128	77 414	77 414	77 414
Community wealth/Equity	816 720	701 535	586 572	567 406	415 777	415 777	459 783	418 365	324 296	226 867
Cash flows										
Net cash from (used) operating	(271 744)	(223 751)	119 775	58 621	11 323	11 323	199 035	221 067	(16 580)	(14 594)
Net cash from (used) investing	-	(14)	(14 429)	(74 050)	-	-	7 418	(88 974)	(29 958)	(13 752)
Net cash from (used) financing	-	-	-	-	-	-	-		-	-
Cash/cash equivalents at the year end	(275 009)	(218 700)	109 111	(14 505)	12 319	12 319	207 449	1 323	(45 215)	(73 561)
Cash backing/surplus reconciliation										
Cash and investments available	2 634	1 318	12 205	(39 034)	(56 690)	(56 690)	39 128	(124 939)	(194 713)	(249 147)
Application of cash and investments	356 135	481 052	632 722	459 726	605 384	605 384	677 969	387 217	509 160	492 680
Balance - surplus (shortfall)	(353 502)	(479 733)	(620 516)	(498 761)	(662 075)	(662 075)	(638 841)	(512 156)	(703 873)	(741 827)
Asset management										
Asset register summary (WDV)	1 083 485	1 071 234	1 023 693	1 086 166	1 033 470	1 033 470		1 005 097	966 242	908 039
Depreciation	56 633	64 708	66 714	65 308	65 308	65 308		65 308	68 313	71 455
Renewal and Upgrading of Existing Assets	40.004	- 04 000	21.456	29 292	24 342	24 342		43 560	18 928	500 53.764
Repairs and Maintenance	40 891	24 229	21 456	41 152	48 226	48 226		48 226	50 444	52 764
Free services										
Cost of Free Basic Services provided	684	-	34 668	46 525	27 949	27 949		25 739	25 421	26 591
Revenue cost of free services provided	2 309	_	3 309	7 041	(221)	(221)		(221)	(231)	
Households below minimum service level				Lancas	` '	` ′		, ,	, ,	, ,
Water:	_	-	-	-	-	-		-	-	-
Sanitation/sewerage:	-	-	-	-	-	-		-	-	-
Energy:	-	- 1	_	- 1	-	-		-	-	-
0,				5						

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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Cu	rrent Year 2023/2	24	2024/25 Mediu	m Term Revenue Framework	e & Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +: 2026/27
Revenue - Functional										
Governance and administration		76 000	160 710	154 339	142 983	176 691	176 691	185 414	194 530	201 461
Executive and council		6 734	36	10	162	162	162	162	170	177
Finance and administration		69 266	160 674	154 329	142 821	176 529	176 529	185 252	194 361	201 284
Internal audit		- 1	-	_	_	_	_	_	_	_
Community and public safety		17 397	3 475	6 929	10 341	6 512	6 512	6 512	6 605	6 701
Community and social services		14 419	2 453	2 457	2 456	2 451	2 451	2 451	2 457	2 464
Sport and recreation		57	85	68	63	63	63	63	65	68
Public safety		1 908	936	4 405	5 802	3 999	3 999	3 999	4 082	4 168
Housing		4	1	_	_	_	_	_	_	_
Health		1 010	_	_	2 020	_	_	_	_	_
Economic and environmental services		30 492	33 926	38 246	34 361	34 292	34 292	35 889	35 988	38 419
Planning and development		1 858	1 774	4 000	2 513	3 519	3 519	5 509	4 324	4 624
Road transport		28 634	32 152	34 246	31 847	30 774	30 774	30 380	31 663	33 794
Environmental protection		20 004	-	04 240	- 01047	-	- 00 774	_	-	00754
Trading services		293 950	269 899	291 679	340 267	391 565	391 565	337 662	365 366	384 588
Energy sources		125 549	126 984	117 736	141 424	142 744	142 744	131 096	150 692	161 027
Water management		81 950	83 807	96 525	99 415	116 312	116 312	81 286	94 130	97 472
· ·		42 069	26 881	42 954	70 303	83 769	83 769	82 897	76 211	79 717
Waste water management			3		29 126	48 740	48 740	42 383	1	Į.
Waste management Other	4	44 382 57	32 227 89	34 463 334	29 120	46 740 55	40 740 55	42 303 55	44 332 58	40 372
Total Revenue - Functional	2	417 896	468 100	491 526	528 007	609 116	609 116	565 533	602 546	
		411 000	700 100	401 020	020 001	000 110			002 040	001220
Expenditure - Functional										
Governance and administration		147 627	187 261	182 248	148 512	228 498	228 498	228 913	239 443	250 458
Executive and council		27 126	34 056	33 397	30 791	32 939	32 939	32 899	34 412	35 995
Finance and administration		119 529	152 064	147 682	116 291	194 129	194 129	194 584	203 535	212 897
Internal audit		972	1 141	1 168	1 431	1 431	1 431	1 431	1 497	1 565
Community and public safety		37 122	36 860	37 926	42 570	41 076	41 076	41 076	42 966	44 942
Community and social services		5 837	5 574	4 980	7 211	7 785	7 785	7 785	8 144	8 518
Sport and recreation		20 296	20 647	20 865	22 111	21 104	21 104	21 104	22 075	23 090
Public safety		7 185	8 036	9 214	9 451	9 310	9 310	9 310	9 738	10 186
Housing		-	126	141	262	262	262	262	274	287
Health		3 804	2 477	2 726	3 535	2 615	2 615	2 615	2 735	2 861
Economic and environmental services		43 625	45 857	52 332	56 524	55 567	55 567	55 590	58 147	60 822
Planning and development		16 303	18 203	24 623	21 718	21 482	21 482	21 505	22 494	23 529
Road transport		27 322	27 653	27 708	34 806	34 085	34 085	34 085	35 653	37 293
Environmental protection		-	-	-	_	-	-	-	_	-
Trading services		293 882	302 445	342 395	304 452	326 639	326 639	334 996	353 405	369 661
Energy sources		127 552	148 179	137 246	167 735	169 483	169 483	173 366	181 341	189 682
Water management		66 577	87 895	91 943	68 905	75 830	75 830	78 281	81 881	85 648
Waste water management		78 958	33 012	64 150	44 781	54 140	54 140	54 356	59 855	62 609
Waste management		20 796	33 359	49 056	23 031	27 186	27 186	28 994	30 327	31 722
Other	4	2 551	3 559	2 222	2 241	2 538	2 538	2 538	2 654	2 776
Total Expenditure - Functional	3	524 808	575 982	617 122	554 298	654 318	654 318	663 113	696 615	~
Surplus/(Deficit) for the year		(106 912)	(107 882)	(125 596)	(26 291)	(45 201)	(45 201)	(97 580		

Functional Classification Description	Ref 1	Audited Outcome	Audited Outcome	Audited Outcome	Original	Adjusted Budget	Full Year	Expe Budget Year 2024/25	edium Term R nditure Frame Budget Year +1 2025/26	Budget Y
rousand Ganes - Enctional Memory - Encounter - Encou	<u> </u>	76 000	160 710	154 339	142 983	176 691	176 691	185 414		201 4
Executive and council Mayor and Council Municipal Manager, Town Secretary and Chief Executive		6 734 6 734	36	154 339 10 10 —	162 162	162 162 -	162 162	162 162	194 530 170 170 —	-
Mayor and Council. Town Secretary and Chief Executive Finance and administration Administrative and Corporate Support Asset Management		69 266 2 819 —	160 674 5 108 —	154 329 6 370 —	142 821 2 636 -	176 529 2 817 -	176 529 2 817 -	185 252 2 817	194 361 2 931	201 2
Asset Management Fleat Management Hurran Resources Fugure Recording Look Recording Marketing, Customer Relations, Publicity and Media Co-ordination Property Services Security Services Supply Chain Management		29 015 - -	114 641	104 808 - -	93 783 - -	120 720 - -	120 720 - -	129 443 _ _	136 000 - -	140 2
Information Technology Legal Services Marketing, Customer Relations, Publicity and Media Co-ordination		Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	
Property Services Risk Management Security Services		393 _ _	433 - -	740 - -	1 229	1 229	1 229 - -	1 229	1 286 - -	1:
Internal audit		37 039	40 492	42 411	45 173	51 762	51 762	51 762	54 143	56.0
Governence Function ommunity and public safety Community and social services Aged Care		17 397 14 419	3 475 2 453	6 929 2 457	10 341 2 456	6 512 2 451	6 512 2 451	6 512 2 451	6 605 2 457	67
Community and social services Agricultural Agricultural Aritral Care energy Diseases Aritral Care energy and a community of the community of t		Ξ	Ξ.	l E	Ξ	Ξ	Ξ	Ξ	Ξ	
Cemeteries, Funeral Parlours and Crematoriums Child Care Facilities Community Halls and Facilities		95 - 12 013	89 - 50	99 - 42	95 - 36	95 - 36	95 - 36	95 - 36	100 - 38	1
Consumer Protection Cultural Matters Divaster Management		=	I =	=	=	=	=		Ē	
Education Indigenous and Customary Law		=	=	=	=	Ξ	=	=	Ξ	
Language Policy Libraries and Archives		2 311	2 314	2 3 1 6	2 325	2 320	2 320	2 320	2 320	2
Literacy Programmes Media Services Museums and Art Galleries		Ξ	Ξ.	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	
Population Development Provincial Cultural Matters Theatres		Ξ	Ξ.	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	
Zoo's Sport and recreation Beaches and Jettles		57	85	68	63	63	63	63	65	
Casinos, Racing, Gambling, Wagering Community Parks (including Nurseries)		=		- - - -	_ _ eo	- - 60	- - 60		 	
Sports Grounds and Stadiums Public safety		1 908	936	4 405	5 802	3 999	3 999	3 999	4 082	4
Specific Grounds and Stadiums CAM Deference Control of Fublic Mulsances Control of Fublic Mulsances Free Fublic Mulsances Free Fublic Mulsances Free Fublic And Street Fathing Control Founds		Ξ	I =	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	
Fencing and Fences Fire Fighting and Protection Licensing and Control of Animals		1 601	302	3 059	3 439	3 235	3 235	3 235	3 283	3
Police Forces, Traffic and Street Parking Control Pounds		306 4 4	634	1 346	2 363	763	763	763	799	
Housing Ifoursing Informal Settlements Health		1 010	_1	Ξ	2 020	Ē	=	Ξ	Ξ	
Ambulance Health Services		1 010	Ē	Ē	2 020	Ē	Ξ.	Ξ	Ē	
Laboratory Services Food Control		Ξ	E	Ξ.	<u> </u>	Ξ	Ξ.	Ξ.	Ξ	
Fleath, Survaillance and Prevention of Communicable Diseases Vector Control Vector Control Vector Control Vector Control Vector Control Vector Control Vector Communication Communication Composite Write Strategic Planning (IDPs, LEDs) Control City Improvement District Central City Improvement District Economic Development/Planning Economic Development District Planning and Development District Planning and Enforcement, and City Project Management Unit Support to Local Abunctional Control					=			_	<u> </u>	
Planning and development Billboards		30 492 1 858 -	33 926 1 774 -	38 246 4 000	34 361 2 513	34 292 3 519 -	34 292 3 519 -	35 889 5 509 -	35 988 4 324 -	35
Corporate Wide Strategic Planning (IDPS, LEDS) Central City Improvement District Development Facilitation		Ξ	I =	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	
Economic Development/Planning Regional Planning and Development Town Planning. Building Regulations and Enforcement, and City		1 858	1 774	1 988 2 011	2 513	1 944 1 575	1 944 1 575	1 988 3 522	=	
Project Management Unit Provincial Planning Support to Local Municipalities		Ē	=	2 011	<u> </u>	1 575	=	3 522	3 666	з
Road transport Public Transport Foad and Traffic Regulation		28 634	32 152	34 246	31 847	30 774	30 774	30 380	31 663	33
Roads		3 386 25 248 —	3 583 28 568 —	27 041 7 205 -	31 847 - -	30 774	30 774	30 380	31 663	33
Environmental protection Biodiversity and Landscape Coastal Protection		Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	=	=	
Environmental protection Biodiversity and Landscape Coastal Protection Indigenous Foreste Follution Control Soil Conservation		=	=	=	=	Ξ	=	=	=	
Solf Conservation rading services Energy sources Electricity		293 950 125 549	269 899 126 984	291 679 117 736 117 736	340 267 141 424 141 424	391 565 142 744	391 565 142 744	337 662 131 096 131 096	365 366 150 692	384 161
Electricity Street Lighting and Signal Systems	1	125 549	126 984	117 736	141 424	142 744	142 744	131 096	150 692	161
Nonelectric Energy Water management Water Treatment		81 950	83 807	96 525	99 415	116 312	116 312	81 286	94 130	97
Electricity Electricity Nonelectric Enemy Nonelectric Enemy Water nanagement Water Distribution Water Storage Well Fullist Tollets Storm Water Management Water Water Water Storage Water Water Nanagement Water Water Nanagement		81 950	83 807 26 881	96 525	99 415	116 312 83 769	116 312 83 769	81 286 - 82 897	94 130	97
Public Tollets Sewerage		42 069	26 881	42 954	70 303	83 769	83 769	82 897	76 211	79
Storm Water Nanagement Waste Water Treatment Waste management		44 382	32 227	34 463	29 126	48 740	48 740	42 383	44 332	46
Waste reangement FRESCHIE Solid Waste Disposal (Landfill Sites) Solid Waste Permoval		44 382	32 227	34 463	29 126	48 740	48 740	42 383	44 332	46
Street Cleaning ther		57	89	334	55	55	55		58	
Abattoirs Air Transport Forestry Licensing and Regulation		55 - 2	es _	117	55	55	55	55	58 _	
Markets Tourism IRevenue - Functional	2	417 896	468 100	217 491 526	528 007	609 116	609 116	565 533	602 546	631
I Revenue - Functional enditure - Functional kunicipal governmen and administration	2	147 627 27 126	9	II.			9			
inditure - Functional Unicipal governance and administration Executive and council Manager - Town Secretary and Chief Executive Administration		13615	187 261 34 056 20 297	182 248 33 397 19 392	148 512 30 791 16 244	32 939 16 995	32 939 16 995	228 913 32 899 16 995	239 443 34 412 17 777	250 35 18
Finance and administration Administrative and Composite Support		13 512 119 529 18 938	13 759 152 064 20 408	14 006 147 682 23 308 327	14 547 116 291 23 985	15 944 194 129 27 928	15 944 194 129 27 928	15 904 194 584 27 928	16 635 203 535 29 213	212 30
Azzer Management Finance Fleet Management		919 107 775 1 322	695 119 745 1 945 1 086 2 559	113 265 1 785	1 034 75 824 3 830 2 860 2 046	748 151 276 3 500 2 137 2 046	748 151 276 3 500	748 151 731 3 500 2 137 2 046	783 158 711 3 661 2 236 2 141	166 3 2
Human Resources Information Technology Legal Services		2 3 2 0		1 062 2 364		2 137 2 046	2 137 2 046		2 236 2 141 -	22
Marketing, Customer Relations, Publicity and Media Co-ordination Property Services Elsk Management		12 (12 899)	81 4 578	13 4 828	5 702	26 5 741	26 5 741	26 5 741	27 6 005	6
Asset Management Finance Finance Human Resources Information Technology Information Technology Marketing, Customer Relations, Publicity and Media Co-ordination Property Services Security Services Security Services Supply Chain Management Valuation Service Toldance Service Occumence Function		890	967	731	987	726	726	726	759	
Internal audit Governance Function	1	972 972 972 37 122	1 141 1 141 36 860	1 168 1 168 37 926	1 431 1 431 42 570	1 431 1 431 41 076	1 431 1 431 41 076	1 431 1 431 41 076	1 497 1 497 42 966	1 1 44
ommunermid ebblic sefety Community and social services Aged Care Aged Care		37 122 5 837	36 860 5 574	37 926 4 980	7 211	7 785	7 785	7 785	8 144 -	
Agricultural Animal Care and Diseases Completeles Europal Padours and Crematoriums		278	290	292	313	313	313	313	328	
Animal Care and Diseases Cemeteries, Funeral Parlours and Crematoriums Community Hallis and Facilities Community Hallis and Facilities Consumer Protection Cultural Matters Disaster Management	1	1 651	1 148	702	1 258	1 520	1 520	1 520	1 590	1
Cultural Matters Disaster Management Education		Ξ.	I =	Ε Ξ	Ξ.	Ξ	Ξ.	Ξ	Ξ	
Education Indigenous and Customary Law Industrial Promotion Language Policy		Ξ	Ξ.	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	
Libraries and Archives Literacy Programmes		3 722	3 953	3 795	5 44 1	5 745	5 745	5 745	e 009	e
Media Services Museums and Art Galleries Equilation Development	1	186	183	191	198	208	208	208	217	
Population Development Provincial Cultural Matters Theatres		=	=	=	=	=	=	=	=	
Publicase Port and recreation Energy and recreation Energy and recreation Community Feats (including Nursenes) Feacreational Facilities Fullicasely and Stadiums Fullicasely		20 296	20 647	20 865	22 111	21 104	21 104	21 104	22 075	23
Casinos, Racing, Gamoling, vvagering Community Parks (including Nurseries) Recreational Facilities		20 296	20 647	20 865	22 111	21 104	21 104	21 104	22 075	23
Sports Grounds and Stadiums Public safety Civil Defence		7 185	8 036	9 214	9 451	9 3 1 0	9 310	9 310	9 738	10
Clean state Clean state Control of Public Nulsances Fencing and Fences Licersing and Control of Animals Folice Forces, Traffic and Street Parking Control Founds		Ξ	I	Ι Ξ	Ξ'	Ξ	Ξ	Ξ.	Ξ	
Fire Fighting and Protection Licensing and Control of Animals		7 166	8 009 -	9 182	9 4 1 8	9 268	9 268	9 268	9 695	10
Pounds Housing		18	18 126 126	18 141 141	20 262 262	20 262 262	20 262 262	20 262 262	21 274 274	
Housing Housing Informal Settlements Health		3 804	2 477	2 726	3 535	2 615	2 615	2615	2 735	2
Hearth Services Feath Services Frod Control		3 804	2 477	2 726	3 535	2 6 1 5	2 6 1 5	2615	2 735	2
Food Control Health Surveillance and Prevention of Communicable Dizeazez Vector Control		Ξ	I =	Ξ.	Ξ	Ξ	Ξ	Ξ	Ξ	
Chemical Safety conomic and environmental services		43 625 16 303	45 857 18 203	52 332 24 623	56 524 21 718	55 567 21 482	55 567 21 482	55 590 21 505	58 147 22 494	60
Planning and development Billboards Corporate Wide Strategic Planning (IDPs, LEDs)		2 753	18 203 - 2 509	24 623	3 102	3 345	3 345	3 385	3 541	23
Central City Improvement District Development Facilitation Economic Development/Planning		ΙΞ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	
Regional Planning and Development Town Planning, Building Regulations and Enforcement, and City Project Management Unit	1	11 061 2 490	14 042 1 653	15 948 6 244	15 809 2 806	15 330 2 806	15 330 2 806	15 330 2 789	16 036 2 918	16
Provincial Planning	1	27 322	27 653	27 708	34 806	34 985	34 985	34 085	39 693	37
Support to Local Municipalities	1	6 238	7 013	27 708 - 27 708	34 806 34 806	34 085	34 085	34 085 34 085	35 653 - 35 653	37
Billiposeria Wide Strategie Planning (IDPs, LEDs) Cartes City Impresented Estrict Development Facilitation Development Facilitation Regional Planning and Development Frequent Planning and Development Frequent Planning and Development Frequent Management Unit Frequent Planning Management Frequent Management Unit Frequent Planning Management Frequent Management Frequent Management Frequent Management Frequent Management Frequent Grant Frequent Frequent and Traffic Regulation	1	21 084	20 640	<u> </u>		=			=	
Foods Tod Senter	1	=	=	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	
Foods Tod Senter				Ξ	Ξ	Ξ	Ξ	E	Ξ	
Rosds Ranks Task Ranks Task Ranks Elisativersity and Landscape Coastal Protection Nature Conservation Pollution Control		Ξ	_				326 639 169 483	334 996 173 366	353 405 181 341	369
Rosds Ranks Task Ranks Task Ranks Elisativersity and Landscape Coastal Protection Nature Conservation Pollution Control		293 882 127 552		342 395 137 246	304 452 167 735	326 639 169 483				189
Foods		127 552	148 179	137 246	167 735	169 483	169 483	173 366	181 341	
Foods Foods Foods Forthum Fort		127 552 - - 66 577 1 146	148 179 - 87 895 2 553	137 246 - 91 943 3 801	167 735 - - 68 905 650	169 483 - - 75 830 650	75 830 650	78 281 650	81 881 680	8
Floates Floate		127 552	148 179 - - 87 895	91 943	167 735 	169 483 - - 75 830	169 483 - - 75 830	78 281	81 881	84
Floates Floate		127 552 - - 66 577 1 146 65 431	87 895 2 553 85 342	91 943 3 801 88 142	167 735 - - 68 905 650 68 255	75 830 650 75 180	75 830 650 75 180	78 281 650 77 631	81 881 680 81 202	84 62
Floories Flo		127 552 	87 895 2 553 85 342 33 012	137 246 - - 91 943 3 801 88 142 - 64 150	167 735 - - 68 905 650 68 255 - 44 781	75 830 650 75 180 54 140	75 830 650 75 180 54 140	78 281 650 77 631 54 356	81 881 680 81 202 	85 84 62 51 10
Foods		127 552 	148 179	137 246 91 943 3 801 88 142 64 150 55 049 9 100	167 735 - 68 905 650 68 255 44 781 - 34 780 10 001	75 830 650 75 180 75 180 75 180 44 139 10 001	169 483 	78 281 650 77 631 	51 881 680 81 202 59 855 - 49 394 10 461	84 62 51 10
Foods		127 552 	148 179 87 895 2 553 85 342 33 012 23 881 9 131 33 359 4 421 28 937 3 559	137 246 - 91 943 3 801 88 142 - 64 150 - 55 049 9 100 49 056 6 038 43 019 - 2 222	167 735 68 905 650 68 255 44 781 34 780 10 001 23 031 1 192 21 839 2 241	75 830 650 75 180 	75 830 650 75 180 54 140 44 139 10 001 27 186 1 192 25 994 2 538	78 281 78 281 950 77 631 54 356 44 355 10 001 28 994 1 192 27 802	81 881 81 881 81 202 59 855 49 394 10 461 	84 62 51 10 31 1 30
Foods		127 552 	148 179 87 895 2 553 85 342 33 012 23 881 9 131 33 359 4 421 28 937	137 246 - 91 943 3 801 88 142 64 150 - 55 049 9 100 49 056 6 038 43 019	68 905 650 68 255 44 781 34 780 10 001 23 031 1 192 21 839	75 830 650 75 180 650 75 180 10 001 27 186 1 192 25 994	75 830 650 75 180 	78 281 76 250 77 631 54 356 44 355 10 001 28 994 1 152 27 802	81 881 81 880 81 202 59 855 - 49 394 10 461 - 30 327 1 247 29 081	84 62 51 10 31

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

Vote Description	Ref	2020/21	2021/22	2022/23	Cu	rrent Year 2023/2	24	2024/25 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote Vote 1 - COUNCIL (10: IE)	1		36	10	162	162	162	162	170	177
Vote 2 - MUNICIPAL MANAGER (11: IE)		162 _	-	217	- 102	-	-	102	-	l '''
Vote 3 - CORPORATE SERVICES: ADMINISTRN (1:	2: IE)	24 083	7 905	9 468	6 228	6 403	6 403	6 403	6 576	6 757
Vote 4 - CORPORATE SERVICES: COMM SERV (13		45 935	33 126	36 093	33 723	49 717	49 717	43 359	45 354	47 440
Vote 5 - CORPORATE SERVICES: PROTECTION (1	4: IE)	4 989	3 885	6 303	11 410	10 133	10 133	10 133	10 498	10 880
Vote 6 - FINANCIAL SERVICES (16: IE)	0.15/	65 374	155 133	147 219	138 955	170 006	170 006	179 052	187 891	194 531
Vote 7 - TECHNICAL SERVICES: ENGINEERING (1 Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19:		151 805 125 549	141 031 126 984	174 481 117 736	196 107 141 424	229 952 142 744	229 952 142 744	195 328 131 096	201 367 150 692	210 417 161 027
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)	i-,	-	120 304	-	-	-	-	-	130 032	101027
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CA	-	-	_	-	-	_	_	_	-
Vote 11 - CORPORATE SERVICES: COMM SERV (3		- 1	-	-	-	- 1	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION ((34: C/	- 1	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		- [-	-	-	-	-	-	-	-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (-	-	_	-	-	_	-	-	-
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39)	9: CAP	-	-	_	-	-	_	-	_	
		_		_	_	_	_	_	_	
		_	_	_	_	_	_	_	_	_
		- 1	-	_	-	- 1	_	-	_	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	_	-
		-	-	_	-	-	_	-	_	
		_	_	_	_	_	_	_		
		-	_	_	_	_	_	_	_	-
		-	-	-	-	-	-	-	_	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	_	-
		-	-	-	-	-	-	-	-	-
		-	-	_	-	_	_	-	_	
		_	_	_	_	_	_	_	_	
		_	_	_	_	_	_	_	_	_
		- 1	-	_	-	- 1	_	-	_	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	417 896	468 101	491 527	528 008	609 117	609 117	565 534	602 547	631 230
		411 000	400 101	401.027	020 000	000 111	000 111	000 004	002 047	001200
Expenditure by Vote to be appropriated Vote 1 - COUNCIL (10: IE)	1	13 214	11 634	12 826	11 887	12 908	12 908	12 908	13 502	14 123
Vote 2 - MUNICIPAL MANAGER (11: IE)		20 565	20 356	20 698	22 443	24 103	24 103	24 103	25 211	26 371
Vote 3 - CORPORATE SERVICES: ADMINISTRN (1)	2: IE)	12 645	41 068	39 313	42 193	45 747	45 747	45 747	47 852	50 053
Vote 4 - CORPORATE SERVICES: COMM SERV (13	3: IE)	47 575	60 460	76 687	53 243	55 721	55 721	57 529	60 176	62 944
Vote 5 - CORPORATE SERVICES: PROTECTION (1	4: IE)	13 401	15 031	16 267	16 953	16 666	16 666	16 666	17 432	18 234
Vote 6 - FINANCIAL SERVICES (16: IE)		108 782	121 012	114 078	77 370	152 299	152 299	152 754	159 780	167 130
Vote 7 - TECHNICAL SERVICES: ENGINEERING (1 Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19:		180 821	158 200	200 007	162 475	177 391	177 391	180 040	191 321	200 122
Vote 9 - MUNICIPAL MANAGER (31: CAPEX)	IE)	127 505	148 179	137 246	167 735	169 483	169 483	173 366	181 341	189 682
Vote 10 - CORPORATE SERVICES: ADMINISTRN (32: CA	_	_	_	_	_ 1	_	_	_	_
Vote 11 - CORPORATE SERVICES: COMM SERV (3		-	-	_	_	- 1	_	_	_	_
Vote 12 - CORPORATE SERVICES: PROTECTION (-	-	-	-	- 1	-	-	_	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (-	-	-	-	-	-	-	_	-
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39)	9: CAP		-	-	-	-	-	-	_	-
		-	-		-	-	_	_		
		_	_	_	_	_	_	_		_
		-	-	_	_	-	_	-	_	-
		-	-	-	-	-	-	-	_	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		- [-	-	-	-	-	-	_	-
		-	-	_	_	-	_	_	_	
		_	_	_	_	_	_	_		
		-	-	_	_	-	_	-	_	-
		-	-	-	-	-	-	-	_	-
		-	-	-	-	-	-	-	_	-
		-	-	-	-	-	-	-	-	-
		- 1	-	-	-	-	-	-	_	-
		-	-	-	-	-	-	_	_	-
		_	-	_	-	_	_	_		
		_	_	_	_	_	_	_	_	
		-	-	_	_	-	_	_	_	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
	1	_	_	_	_	- 1	_	l –		-
Total Expenditure by Vote	2	524 508	575 940	617 122	554 298	654 318	654 318	663 113	696 615	728 660

	1									
VICE TO the Committee of the Committee o		188	38	1.8	122	188	188	188	100	121
	ļ									
	ļ	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1 121 - 122			2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
Hardwick Property Commence of the Commence of	<u> </u>				-2 188		- 12 - 12 - 12 - 12 - 12 - 12 - 12 - 12		- 23 - 23 - 23 - 23 - 23 - 23 - 23 - 23	
III I IIII TONI CON CONTROL OF THE C	ļ.	1 122	- 281	-45 742	-88 522	178 288	178 988	121 211	125 884	125 227
	ļ	-21 838	*21.884	127 888	128 828	~cz 8 <u>8</u> z	-ca aga	*22 888	-2: 484	722 834
1		32 ABA 1 AB ABA	27 827 -AR 887	22 97 <u>1</u>	04 994 188 989	13 201 131 833	-9 202 138 233	-1 111 -17 111	-1 s <u>i</u>	-8 351 -87 881
	-									_
11.1. SPATESTAND STREET, AND ADDRESS OF THE PARTY OF THE		_			_			_		_
TEX: SECTION SECTION OF THE CONTRACT OF THE CO										
	ļ	_			_		_	_	_	_
TEXT SANDOPPECCAL SINGS	ļ	_			_		_	_	_	_
		_			_		_	-	-	_
		_			_			-	-	-
					_			_	_	_
		_			_		_		_	
		_			_			_	_	_
		_			-		_	_	_	_
		_						-		
					_					_
										_
										-
		_			_		_	-	_	_
		_			_			_	_	_
					_		_	_		
		_			_		_	_	_	
								-	_	-
										-
	1	111111	11 883	10.000	11 881	12 888	12 888	12 888	12 002	12 121
TAT RESERVE SERVED STATE OF THE SERVED SERVE		72 822	79 929	79 783	79 317	79 629	79 629	79 889	79 366	
	J	.: 3	1 221	1 194	3 1111	1 111		7 937	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	74 11
		1 200 200 1 200 1 200	7 201 -1 222 -0 222	T 8 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		7 1011 7 1011 1011 1011 1011 1011 1011 1	7 1000 7 1000 10 1000 10 1000 10 1000		_3 200 -e 820	75 81 7 11 72 83
		12 4000 1 2000 1 2000 1 2000	7 201 -1 222 -0 222	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		- 1998 - 1998 - 1998	7 1000 -g 1774 -2 2000	7: 0000 - 0000 - 0000 - 0000	7 00000 - 000000 - 000000 - 000000 - 000000	73 Bi
		1 1000 1		7 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000	T 1000	7 000 - 1 0000 - 1 000 - 1 000	7 0000 7 0000 10 0000	7 100 100 100 100 100 100 100 100 100 10	7 (2004) -0 (2004) -0 (2004) -0 (2004) -0 (2004) -1 (200	T 0000
			1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	19 00 00 00 00 00 00 00 00 00 00 00 00 00
		1 1000 1	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	19 00 00 00 00 00 00 00 00 00 00 00 00 00
The second secon		**************************************		7 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 0000 0 00000 0 0000 0 0000	T 1000	7 000 - 1 0000 - 1 000 - 1 000	7 0000 7 0000 10 0000	7 100 100 100 100 100 100 100 100 100 10	7 (2004) -0 (2004) -0 (2004) -0 (2004) -0 (2004) -1 (200	** \$ 40 - 40 - 40 - 40 - 40 - 40 - 40 - 40
The second sec		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	10 00 00 00 00 00 00 00 00 00 00 00 00 0
The second secon		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	10 00 00 00 00 00 00 00 00 00 00 00 00 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 0000000 - 0000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	10 00 00 00 00 00 00 00 00 00 00 00 00 0
		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 0000000 - 0000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	10 00 00 00 00 00 00 00 00 00 00 00 00 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 0000000 - 0000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 0000000 - 0000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 0000000 - 0000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 0000000 - 0000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	T 000 000 000 000 000 000 000 000 000 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 0000000 - 0000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	T 000 000 000 000 000 000 000 000 000 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 0000000 - 0000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	T 000 000 000 000 000 000 000 000 000 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 0000000 - 0000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	T 000 000 000 000 000 000 000 000 000 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 0000000 - 0000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	T 000 000 000 000 000 000 000 000 000 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 0000000 - 0000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 0000000 - 0000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	10 00 00 00 00 00 00 00 00 00 00 00 00 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	T 000 000 000 000 000 000 000 000 000 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	T 000 000 000 000 000 000 000 000 000 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	T 000 000 000 000 000 000 000 000 000 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	7 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Section Sect		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	10 00 00 00 00 00 00 00 00 00 00 00 00 0
State Stat		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	19 00 00 00 00 00 00 00 00 00 00 00 00 00
State Stat		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	19 00 00 00 00 00 00 00 00 00 00 00 00 00
State Stat		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	10 00 00 00 00 00 00 00 00 00 00 00 00 0
State Stat		**************************************	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	T 47 12 12 12 12 12 12 12 12 12 12 12 12 12		7 00000 - 000000 - 00000000000000000000	7 000 000 000 000 000 000 000 000 000 0	7 000 000 000 000 000 000 000 000 000 0	19 00 00 00 00 00 00 00 00 00 00 00 00 00

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

Description	Ref	2020/21	2021/22	2022/23	000000000000000000000000000000000000000	Current Year	2023/24		2024/25 Mediu	ım Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	110 962	126 955	117 665	141 120	142 179	142 179	99 631	130 531	136 536	142 817
Service charges - Water	2	37 872	44 979	40 609	40 832	56 426	56 426	43 354	49 075	51 332	53 693
Service charges - Waste Water Management	2	25 260	26 869	33 259	59 557	71 016	71 016	48 562	70 369	64 609	67 581
Service charges - Waste Management	2	30 473	32 227	26 624	6 686	41 588	41 588	26 755	36 163	37 827	39 567
Sale of Goods and Rendering of Services		1 043	720	1 133	2 819	2 153	2 153	693	2 153	2 252	2 355
Agency services		2 197	1 918	1 857	6 134	5 841	5 841	2 099	5 841	6 109	6 390
Interest		-	-	-	-	-	-	-		-	
Interest earned from Receivables		3 788	4 120	8 533	4 481	13 234	13 234	10 365	13 234	13 843	14 479
Interest earned from Current and Non Current Assets		169	308	646	616	1 196	1 196	754	1 196	1 251	1 309
Dividends		-	-		-	-		_		-	_
Rent on Land		-	-	-	-	-	-	_	-	-	
Rental from Fixed Assets		811	1 225	2 217	3 727	2 127	2 127	694	2 127	2 224	2 327
Licence and permits		1 108	963	895	1 144	964	964	641	964	1 009	1 055
Operational Revenue		2 386	6 728	7 971	8 557	8 453	8 453	17 240	8 453	8 842	9 248
Non-Exchange Revenue				-							
Property rates	2	36 899	40 403	42 323	45 043	51 761	51 761	47 845	51 761	54 142	56 632
Surcharges and Taxes	-	3 889	4 345	14 638	4 176	10 033	10 033	6 995	7 936	9 489	9 796
Fines, penalties and forfeits		80	728	534	720	94	94	33	94	98	102
Licences or permits		-	720	-	-	-	-	-	-	-	102
Transfer and subsidies - Operational		122 764	106 712	117 261	125 659	123 639	123 639	118 574	130 772	134 610	143 864
Interest		1 367	1 531	2 366	1 865	2 661	2 661	1 983	2 661	2 784	2 912
Fuel Levy		1 307	1 301	2 300	1 000	2 001	2 001	-	2 001	2104	2 312
Operational Revenue		_	_	_	_	-		_			
Gains on disposal of Assets		-	_	_		-		_			
Other Gains		-	_								
Discontinued Operations		-	_								
Total Revenue (excluding capital transfers and contributions)		381 066	400 729	418 531	453 136	533 363	533 363	426 217	513 329	526 955	554 128
Expenditure											
Employee related costs	2	166 740	165 336	165 857	184 072	191 893	191 893	119 958	191 893	200 720	209 954
Remuneration of councillors		10 102	9 067	9 416	9 276	10 255	10 255	6 786	10 255	10 727	11 220
Bulk purchases - electricity	2	99 082	115 746	112 711	130 815	133 107	133 107	89 320	133 107	139 229	145 634
Inventory consumed Debt impairment	8	5 018 -	3 617	3 913	5 582 8 969	4 753 8 969	4 753 8 969	2 079	4 753 18 300	4 972 22 141	5 201 23 160
Depreciation and amortisation	,	56 633	64 708	66 714	65 308	65 308	65 308	45 581	65 308	68 313	71 455
Interest		22 132	29 682	57 371	10 452	72 387	72 387	36 917	72 387	75 717	79 200
Contracted services		12 324	28 016	28 802	19 285	26 376	26 376	12 357	25 856	27 046	28 290
Transfers and subsidies		18	20	22	150	150	150	120	150	157	164
Irrecoverable debts written off Operational costs		45 440 107 319	67 946 91 845	85 275 87 041	4 829 115 560	4 829 136 290	4 829 136 290	- 74 168	4 829 136 273	5 051 142 541	5 284 149 098
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-		-	-		-	-	-	-
Total Expenditure		524 808	575 982	617 122	554 298	654 318	654 318	387 288	663 113	696 615	728 660
Surplus/(Deficit)		(143 742)	(175 253)	(198 591)	(101 162)	(120 954)	(120 954)	38 929	(149 783)		
Transfers and subsidies - capital (monetary allocations)	6	36 829	67 371	72 996	74 871	75 753	75 753	39 815	52 204	75 591	77 101
Transfers and subsidies - capital (in-kind)	6	- (106 012)	- (107 002)	_ /125 506\	- (26.204)			70 745	- (07 500)	- (04.000)	(07.404)
Surplus/(Deficit) after capital transfers & contributions Income Tax		(106 912)	(107 882)	(125 596)	(26 291)	(45 201) –	(45 201)	78 745 _	(97 580)	(94 069)	(97 431)
Surplus/(Deficit) after income tax		(106 912)	(107 882)	(125 596)	(26 291)	(45 201)	(45 201)		(97 580)	(94 069)	(97 431)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		- (400 040)	- (407,000)	- (405 500)	- (00.00.1)	- /45.00 **	- //5 0000	- 70.745	- (07 500)	- (0.1.000)	- (07.404)
Surplus/(Deficit) attributable to municipality Share of Surplus/Deficit attributable to Associate	7	(106 912)	(107 882)	(125 596)	(26 291)	(45 201) –	(45 201)	78 745	(97 580)	(94 069)	(97 431)
Intercompany/Parent subsidiary transactions		-	_	_	_	_	_	_	_	_	_
Surplus/(Deficit) for the year	1	(106 912)	(107 882)	(125 596)	(26 291)	(45 201)	(45 201)	78 745	(97 580)	(94 069)	(97 431)

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Mediu	m Term Revenue & Expen	diture Framework
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote		- Julionile	Outcome		-g Daugut	January Dunger					g EvadEl
Multi-year expenditure_to be appropriated Vote 9 - MUNICIPAL MANAGER (31: CAPEX)	2	_	_	_	-	_	-	_	_	_	_
Vote 10 - CORPORATE SERVICES: ADMINISTRN (3		-	-	-	-	-	-	-	-	-	
Vote 11 - CORPORATE SERVICES: COMM SERV (3		-	-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (Vote 13 - FINANCIAL SERVICES (36: CAPEX)	34: UA		-	_			_	-	_	-	- -
Vote 14 - TECHNICAL SERVICES: ENGINEERING (3	8: CA	-	-	-	-		-		-	-	
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39		-	-		-	-	-	-	-	-	-
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: Vote 9 - MUNICIPAL MANAGER (31: CAPEX)	E)		- -	_			 	_	_	_	-
Vote 10 - CORPORATE SERVICES: ADMINISTRN (3		=	-	-	=	-	-	=	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (3		-	-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (Vote 13 - FINANCIAL SERVICES (36: CAPEX)	34: UA		-	_		-	-	-	_	-	-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (3	1 88: CA	-	-	-	-	-	-		-	-	-
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39	: CAP	=	-	-	=	-	-	=	-	-	-
		-	-	-		-	-	-	_	-	-
		=	-	_	=	-	-	-	-	-	-
		=	-	-	=	-	-	-	-	-	-
		_	-	-		-	-	=	_	-	-
		_	-	_	-	_	-	_		-	-
		-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	_	<u>-</u>	-
		_	-	_	-	-	-	-			- -
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-			-
		=	-	-	=	-	-	=	-	-	-
		-	-	-	-	-	-	-	-	-	-
			_	_		_	_	_	_	_	-
		=	-	-	-	-	-	-	-	-	-
		=-	-	-		=	-	-	-	-	-
			- -	_		-	- -	_	_	-	-
		-	_	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated Vote 9 - MUNICIPAL MANAGER (31: CAPEX)	2								40		
Vote 10 - CORPORATE SERVICES: ADMINISTRN (3	1 2: CA	-	_	_	-		-	_ _	320	-	- -
Vote 11 - CORPORATE SERVICES: COMM SERV (3	3: CA	-	-	-	10 904	14 020	14 020	5 816	9 250	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: C <i>l</i>	-	-	-	- 070	-	-	1 302	1 140	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX) Vote 14 - TECHNICAL SERVICES: ENGINEERING (3	8: CA	-	-	-	370 59 259	410 58 715	410 58 715	217 30 058	3 730 56 380	3 180 18 428	3 200 _
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39		-	-	-	3 517	3 517	3 517	2 916	18 114	8 350	10 552
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19:	IE)	-	-	-	-	-	-	-	-	-	-
Vote 9 - MUNICIPAL MANAGER (31: CAPEX) Vote 10 - CORPORATE SERVICES: ADMINISTRN (3	1 2: CA	_		_	-	-	_	_	_	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (3		-	-	-	-	-	-		-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: C <i>l</i>	-	-	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CAPEX) Vote 14 - TECHNICAL SERVICES: ENGINEERING (3	8: CA	-	_	_	-	_	-	-	_	-	-
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39		_		_	_	_	_	_	-	_	-
Capital single-year expenditure sub-total					74 050	76 661	76 661	40 308	88 974	29 958	13 752
Total Capital Expenditure - Vote		_	_	_	74 050	76 661	76 661	40 308	88 974	29 958	13 752
Gapital Expenditure - Functional Governance and administration		_	_	_	370	410	410	1 519	3 770	3 180	3 200
Executive and council		-	-	-	-	-	-	-	40	-	-
Finance and administration		-	-	-	370	410	410	1 519	3 730	3 180	3 200
Internal audit Community and public safety		-	-	-	6 616	2 400	2 400	2 087	2 890	-	-
Community and social services		-	-	-	-	-	-	-	250	-	-
Sport and recreation		-	-	-	6 616	2 400	2 400	2 087	1 500	-	-
Public safety Housing		-	-		-	-	- -	-	1 140	- -	-
Health		-	-	-	-	-	- -	-	_	-	-
Economic and environmental services		-	-	-	-	6 581	6 581	-	11 662	18 428	-
Planning and development Road transport		-	-	-	-	6 581	6 581	-	15 11 647	- 18 428	-
Environmental protection					_			_	-	10 420	-
Trading services		_	-	_	67 064	67 270	67 270	36 702	70 652	8 350	10 552
Energy sources Water management		-	-	-	3 517 50 792	3 517 41 401	3 517 41 401	2 916 22 724	18 184 15 031	8 350	10 552
Waste water management Waste water management		- -	- -	-	8 467	10 733	10 733	7 334	29 687		<u>-</u>
Waste management		-	-	-	4 288	11 620	11 620	3 729	7 750	-	-
Other Total Capital Expenditure - Functional	3			-	74 050	76 661	- 76 661	40 308	- 88 974		- 13 752
Funded by:	Ť								33314	25 500	.0.02
National Government		-	-	-	70 164	72 735	72 735	35 874	47 474	18 428	_
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality Transfers and subsidies - capital (in-kind)		-	-	-	-	-	- -	1 302	_	- -	-
Transfers recognised - capital	4	_	-	-	70 164	72 735	72 735	37 176	47 474	18 428	-
Borrowing	6	_	-	_	_	_	-	_	1 200	-	-
Internally generated funds				_	3 637	3 707	3 707	3 041	40 300	11 530	13 752
Total Capital Funding	7	-	-	-	73 800	76 441	76 441	40 217	88 974	29 958	13 752

0 - Table A6 Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23		Current Ye	ear 2023/24		2024/25 Medi	um Term Revenu Framework	e & Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSETS											
Current assets											
Cash and cash equivalents		2 634	1 318	12 205	(39 034)	(56 690)	(56 690)	39 128	(124 939)	(194 713)	(249 147)
Trade and other receivables from exchange transactions	1	8 677	9 383	(192)	8 952	5 610	5 610	58 804	61 102	74 010	87 041
Receivables from non-exchange transactions	1	19	19	(622)	26 396	32 160	32 160	46 237	54 049	55 873	57 782
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	6 140	4 589	4 955	4 589	4 955	4 955	11 213	9 402	9 402	9 402
VAT		-	(25 661)	(33 569)	48 156	63 445	63 445	65 466	64 338	63 085	61 324
Other current assets		321	501	529	467	529	529	667	(1 309)	(1 309)	(1 309)
Total current assets		17 792	(9 850)	(16 693)	49 525	50 009	50 009	221 515	62 643	6 349	(34 907)
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		66 298	27 659	27 659 111.00	26 124	26 083	26 083	24 984	25 230	27 602	27 602
Property, plant and equipment	3	1 071 366	1 069 002	1 083 571	1 077 744	1 094 924	1 094 924	1 073 909	1 099 718	1 058 992	1 001 289
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		11 098	11 098	11 098	11 098	11 098	11 098	11 098	11 098	11 098	11 098
Intangible assets		31	0	0	0	0	0	0	0	0	0
Trade and other receivables from exchange transactions		-	(35)	_	_	_	_	_	_	_	_
Non-current receivables from non-exchange transactions		(49)	(1 535)	(1 576)	_	_	_	_	_	_	_
Other non-current assets		793	(5 939)	(5 974)	_	_	-	595	451	_	_
Total non current assets		1 149 536	1 100 250	1 114 778	1 114 966	1 132 105	1 132 105	1 110 586	1 136 497	1 097 691	1 039 989
TOTAL ASSETS		1 167 328	1 090 400	1 098 085	1 164 491	1 182 114	1 182 114	1 332 100	1 199 140	1 104 040	1 005 082
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-
Consumer deposits		3 577	3 820	3 905	3 820	3 905	3 905	5 102	3 935	3 935	3 935
Trade and other payables from exchange transactions	4	353 996	481 633	632 054	481 704	634 799	634 799	672 694	638 714	638 714	638 714
Trade and other payables from non-exchange transactions	5	2 052	-	-	-	-	-	18 893	13 269	13 269	13 269
Provision		8 875	7 514	11 380	12 279	13 437	13 437	13 189	13 225	13 225	13 225
VAT		(9 832)	(48 156)	(63 445)	25 661	33 569	33 569	29 624	34 219	33 188	31 659
Other current liabilities		-	-	-	-	-	-	_	_	-	-
Total current liabilities		358 667	444 811	583 893	523 463	685 709	685 709	739 502	703 362	702 331	700 802
Non current liabilities											
Financial liabilities	6	10 241	7 608	10 969	7 608	10 969	10 969	3 468	7 755	7 755	7 755
Provision	7	30 247	36 365	41 407	36 365	41 407	41 407	41 407	41 407	41 407	41 407
Long term portion of trade payables	1.	-	-	- 11 101	-	-	-	-	_		_
Other non-current liabilities		30 872	29 650	28 253	29 650	28 253	28 253	28 253	28 253	28 253	28 253
Total non current liabilities		71 360	73 623	80 629	73 623	80 629	80 629	73 128	77 414	77 414	77 414
TOTAL LIABILITIES	+	430 027	518 433	664 522	597 086	766 338	766 338	812 630	780 776	779 745	778 216
NET ASSETS	+	737 301	571 967	433 563	567 405	415 776	415 776	519 471	418 364	324 296	226 866
COMMUNITY WEALTH/EQUITY		. 57 001	2/100/	700 000	33, 400			\$1 9 41 1	710 004	021200	220 000
Accumulated surplus/(deficit)	8	803 678	688 493	573 530	554 364	402 735	402 735	446 741	405 323	311 254	213 825
Reserves and funds	9	13 042	13 042	13 042	13 042	13 042	13 042	13 042	13 042	13 042	13 042
		10 072	10 072	10 072	10 072	10 0-72	10 072	10 0-72	10 0-12	10 0-12	10 042
Other TOTAL COMMUNITY WEALTH/EQUITY	10	816 720	701 535	586 572	567 406	415 777	415 777	459 783	418 365	324 296	226 867
THE PROPERTY OF THE PROPERTY O	1 10	010/20	707 535	380 3/2	J0/ 4U6	410///	413 (()	439 /83	1 418 385	324 296	: 220 86/

0 - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23		Current	Year 2023/24		2024/25 Mediu	ım Term Revenue & Expen	diture Framework
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		(9)	(12 190)	20 090	49 500	-	-	24 531	52 947	55 383	57 930
Service charges		(4 785)	44 022	133 234	307 044	-	-	29 346	315 883	330 413	345 612
Other revenue		(48)	9 148	19 736	25 830	581 781	581 781	31 376	466 599	23 530	24 612
Transfers and Subsidies - Operational	1	(95 244)	(102 816)	102 998	69 370	-	-	246 221	100 976	103 443	111 264
Transfers and Subsidies - Capital	1	-	11 899	104 449	74 871	-	-	47 585	52 463	63 867	66 492
Interest		(1)	7	32	-	-	-	56	1 440	1 251	1 309
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(179 029)	(173 821)	(260 764)	(467 994)	(570 458)	(570 458)	(180 079)	(769 240)	(594 468)	(621 814)
Interest		7 374	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(271 744)	(223 751)	119 775	58 621	11 323	11 323	199 035	221 067	(16 580)	(14 594)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	(14)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	-	(14 429)	(74 050)	-	-	7 418	(88 974)	(29 958)	(13 752)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(14)	(14 429)	(74 050)	-	-	7 418	(88 974)	(29 958)	(13 752)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	_	-	-	-	-	_	_
Borrowing long term/refinancing		-	-	-	_	-	_	-	-	_	_
Increase (decrease) in consumer deposits		_	_	_	_	-	_	_	_	_	_
Payments											
Repayment of borrowing		-	-	-	_	-	-	-	-	_	_
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(271 744)	(223 764)	105 346	(15 429)	11 323	11 323	206 453	132 092	(46 538)	(28 346)
Cash/cash equivalents at the year begin:	2	(3 265)	5 064	3 765	924	996	996	996	(130 769)	1 323	(45 215)
Cash/cash equivalents at the year end:	2	(275 009)	(218 700)	109 111	(14 505)	12 319	12 319	207 449	1 323	(45 215)	, , ,

0 - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref 2020/21 2021/22 2022/23 Current Year 2023/24 2024/25 Mediu			2024/25 Mediu	Medium Term Revenue & Expenditure Framework						
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available											
Cash/cash equivalents at the year end	1	(275 009)	(218 700)	109 111	(14 505)	12 319	12 319	207 449	1 323	(45 215)	(73 561)
Other current investments > 90 days		277 643	220 019	(96 906)	(24 530)	(69 009)	(69 009)	(168 321)	(126 262)	(149 498)	(175 586)
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		2 634	1 318	12 205	(39 034)	(56 690)	(56 690)	39 128	(124 939)	(194 713)	(249 147)
Application of cash and investments											
Unspent conditional transfers		2 052	-	-	-	-	-	18 893	13 269	13 269	13 269
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	354 084	481 052	632 722	459 726	605 384	605 384	659 076	373 948	495 891	479 411
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		356 135	481 052	632 722	459 726	605 384	605 384	677 969	387 217	509 160	492 680
Surplus(shortfall)		(353 502)	(479 733)	(620 516)	(498 761)	(662 075)	(662 075)	(638 841)	(512 156)	(703 873)	(741 827)

0 - Table A9 Asset Management Description	Ref	2020/21	2021/22	2022/23	Curi	rent Year 202	3/24	2024/25 Medi	um Term Revenue Framework	e & Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Total New Assets Roads Infrastructure Storm water Infrastructure	1	=	=	=	44 758 -	52 320 6 581	52 320 6 581	45 414 -	11 030	13 252
		I =	Ξ	Ξ	3 517 36 584	3 517 30 192	3 517 30 192	11 846 12 281	8 275 -	10 467
Water Supply Infrastructure Sanitation Infrastructure Solid Waste Infrastructure Rail Infrastructure		=	=	=	4 288	4 288	4 288	433 1 000	Ξ	Ξ
Coastal Infrastructure Information and Communication Infrastructure Infrastructure		<u> </u>	=	=	44 388	40	40 44 618		- 8 275	10 467
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets								9 210 - 9 210		=
Community Assets Heritage Assets Revenue Generating Non-revenue Generating		=	Ē	=	=	=	=	=	=	Ē
Investment properties			=	=	90	120	120		=	=
Housing Other Assets Biological or Cultivated Assets		<u> </u>	=	=	90	120	120	=	=======================================	=
Servitudes Licences and Rights Interrupt Season Furniture and Office Equipment		<u> </u>	<u> </u>			=		<u> </u>		
Computer Equipment Furniture and Office Equipment Mechinery and Fauliment			=	=	160 20 100	140 10 100	140 10	3 284 386 3 795	2 630 50 75 —	2 650 50 85
Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals		=	=	=		7 332	7 332 -	3 795 3 180 - -	Ė	85 - - -
Mature Immature		_	=	=	=		=	=		
Living Resources <u>Total Renewal of Existing Assets</u> <u>Roads Infrastructure</u>	2	-	-		11 209	11 209	11 209	2 743		
Roads Infrastructure Storm water Infrastructure Electrical Infrastructure		=	=	=	=	=	=	Ξ	=	=
		=		=	11 209 - -	11 209	11 209	2 000	Ξ	Ξ
Sanitation Infrastructure Solid Waste Infrastructure Rail Infrastructure Rail Infrastructure Information and Communication Infrastructure		=	=	=	=	=	=	=	=	=
Infrastructure Community Facilities _ Sport and Recreation Facilities		=	=	=	11 209	11 209	11 209	2 000	=	=
Sport and Recreation Facilities Community Assets Heritage Assets		=	Ē	=	=	=	=	=	=	=
Community Assets Heritage Assets Register Community		<u> </u>			=	=		=	=	
Operational Buildings Housing Other Assets			<u>=</u> _					_		_
Biological or Cultivated Assets Servitudes			<u> </u>	=		Ē		Ē	=	
Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment		=	=	=	=	Ē	=	=	=	=
Machinery and Equipment Transport Assets		I =	=	=	_ =	1 = 1	Ξ.	743	=	=
Land Zoo's, Marine and Non-biological Animals Mature		=	=	=	=	=	=	=	=	Ξ.
Immature Living Resources						<u> </u>				
Total Upgrading of Existing Assets Roads Infrastructure	6	=	=	=	18 083 - 4 676	13 133 - 166	13 133 - 166	40 817 - 1 597	18 928 _	500 _ _
Electrical Infrastructure Water Supply Infrastructure		=	Ξ	Ξ	3 000	=	=	2 400 11 572	18 428	=
Sanilation Infrastructure Solid Waste Infrastructure Rail Infrastructure		=	=	=	3 791 _ _	10 567 - -	10 567 - -	18 428 - -	=	= =
Coastal Infrastructure Information and Communication Infrastructure Infrastructure					11 467	10 733	10 733	- 33 997	18 428	= =
Community Facilities Sport and Recreation Facilities		<u> </u>	Ξ		6 6 1 6 6 6 1 6	2 400 2 400	2 400 2 400	6 250 - 6 250	=	
Community Assets Heritage Assets Revenue Generating Non-revenue Generating		=	Ξ	Ξ	=	=	=	=	Ξ	Ξ
Investment properties Operational Buildings			=	=	=	T =	=		 500	500
Housing Other Assets Biological or Cultivated Assets Servitudes		=	=	=		=	=======================================	570 —	500 -	500
Licences and Rights Intendible Assets					<u>-</u>					
Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets		<u> </u>	=	-	= = =	<u>=</u>	Ξ	Ξ		= = = = = = = = = = = = = = = = = = = =
		l =	Ξ.		ΙΞ	= =	Ξ.	<u> </u>	<u> </u>	<u> </u>
Zoo's, Marine and Non-biological Animals Mature Immature		=	=	=		-	=		-	=
Living Resources Total Capital Expenditure	4		-		74 050	76 661	76 661	88 974	29 958	13 752
Roads Infrastructure		=	=	=	4 676	76 661 6 581 166	76 661 6 581 166	1 597	- - 8 275	- 10 467
Electrical Infrastructure Water Supply Infrastructure Sanitation Infrastructure Solid Waste Infrastructure		=	Ē	=	3 517 50 792 3 791 4 288	3 517 41 401 10 567 4 288	3 517 41 401 10 567 4 288	14 246 25 853 18 860 1 000	18 428	
Rail Infrastructure		=	Ξ.	Ξ	=	1 = 1	_	=	=	=
Listandia autorius de la communication Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities		=	=	=	67 064 -	66 559 -	66 559 -	61 556 15 460	26 703 -	10 467
Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating		<u> </u>	=======================================		6 6 1 6 6 6 1 6 -	2 400 2 400 -	2 400 2 400 -	15 460 	=	=
		<u> </u>	<u>=</u> _	<u>_</u>			<u>=</u> _	<u> </u>		<u> </u>
Investment of curiersung Investment of the Communication of the Communic		<u>=</u>	<u>=</u>	Ξ	90	120	120	570 570	500 500	500
		I =	=	Ξ.	=	=	=	=	=	=
Serviludes Licences and Rights Intangible Assets Computer Equipment		=	Ē	=	160	140	140	3 284	2 630	2 650
Furniture and Office Equipment Machinery and Equipment Transport Assets Land		=	=	_	20 100	100 100 7 332	10 100 7 332	386 4 538 3 180	50 75	50 85
Land Zoo's, Marine and Non-biological Animals Mature		=	=	=	=		=	[= "	Ξ.	=
Immature		<u> </u>		<u>_</u>			<u>-</u>			<u> </u>
TOTAL CAPITAL EXPENDITURE - Asset class ASSET REGISTER SUMMARY - PPE (WDV) Record interactivation	5	1 083 485	1 071 234	1 023 693	74 050 1 086 166 (273 039)	76 661 1 033 470 (339 189)	76 661 1 033 470	88 974 1 005 097	29 958 966 242	13 752 908 039
Roads Infrastructure Storm water Infrastructure Electrical Infrastructure		(162 418) - -	(277 613) - -	(324 853)	(273 039) (5 299) 3 517	(329 189) (9 809) 3 517	(329 189) (9 809) 3 517	(371 647) (8 378) 14 246	(378 126) (18 812) 12 583	908 039 (388 378) (29 726) 18 345
Water Supply Infrastructure Sanitation Infrastructure Solid Waste Infrastructure		1 088 307 - (44 504)	1 131 752 - 18 083	1 144 336 - 17 349	1 151 276 (1 469) 20 599	1 154 468 5 307 19 727	1 154 468 5 307 19 727	1 138 920 13 600 17 158	1 123 098 8 098 19 370	1 088 887 2 343 18 141
Rail Infrastructure Coastal Infrastructure Information and Communication Infrastructure		Ξ	Ξ	Ξ	Ξ	40	40	Ξ	Ξ	Ξ
Infrastructure Community Assets Heritage Assets		881 385 (3 849) 11 098	872 221 (4 691) 11 098	836 832 (5 790) 11 098	895 585 1 926 11 098	844 060 (3 390) 11 098	844 060 (3 390) 11 098	803 899 3 479 11 098	766 211 3 479 11 098	709 612 3 479 11 098
Investment properties Other Assets		11 098 26 215 108 735	11 098 27 659 108 810	11 098 27 659 98 119	11 098 26 124 99 763	11 098 26 083 97 205	11 098 26 083 97 205	11 098 25 230 100 482	11 098 27 602 103 181	11 098 27 602 102 602
Biological or Cultivated Assets Intangible Assets Computer Equipment		31	- 0	- 0	- 0	- 0	-	-	-	0 8 564
Furniture and Office Equipment		(5 132)	(8 371)	(9.703)	160 20 (13 017)	140 10 (14 400)	140 10 (14 400)	3 284 330 (9 904)	5 914 380 (18 822) 13 197	430 (22 546)
macrimery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals		10 172 54 830	9 677 54 830 —	11 331 54 148 —	(13 017) 9 677 54 830	(14 400) 18 663 54 002	(14 400) 18 663 54 002	(9 904) 13 197 54 002	13 197 54 002 —	13 197 54 002 —
Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 083 485	1 071 234	1 023 693	1 086 166	1 033 470	1 033 470	1 005 097	966 242	908 039
EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class	7	97 524 56 633 40 891	88 937 64 708 24 229	88 169 66 714 21 456	106 460 65 308 41 152	113 534 65 308 48 226	113 534 65 308 48 226	113 534 65 308 48 226	118 756 68 313 50 444	124 219 71 455 52 764
Rapairs and Maintenance by Asset Class Rapairs and Maintenance by Asset Class Storm water Infrastructure Electrical Infrastructure		1 319 10 442	727 34 1 388	1 482 17 497	4 999 775 3 495	4 999 775 3 495	4 999 775 3 495	4 999 775 3 495	5 228 811 3 656	5 469 848 3 824
Water Supply Infrastructure Sanitation Infrastructure Solid Waste Infrastructure		482	378	16 434	290 16 346	290 23 826	290 23 826	290 23 826	303 24 922	317 26 068
Rail Infrastructure Coastal Infrastructure		=	Ε Ξ	<u> </u>	<u> </u>	=	Ε	<u> </u>	=	Ξ.
Information and Communication Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities		2 253	2 527	18 430	25 905	33 385	33 385	33 385	34 920	36 527
oportand xecreation Facilities Community Assets Heritage Assets		=		=	=	=	=	=	=	=
Community Assets Heritage Assets Revenue Generating Revenue Generating Investment properties		=		=		=	Ξ	=	=	
Investment properties Operational Buildings Housing Other Assets		38 - 38	70 - 70	228	2 502 - 2 502	2 769 	2 769 2 769	2 769 2 769	2 897 	3 030 3 030
Biological or Cultivated Assets Servitudes		- -	- 70 -	228 - -	2 502	2 769	2 769	2 769	2 897 - -	3 030 - -
Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment		<u> </u>	=======================================	=	=		=======================================	=	=	=======================================
Machinery and Equipment Transport Assets		38 600 -	21 632 -	2 797 -	12 745	12 072	12 072	12 072	12 627	13 208 -
Land Zoo's, Marine and Non-biological Animals		=	=	=	=	=	=	=	=	=
Mature Immature Living Resources			-	-	-	-	-			-
TOTAL EXPENDITURE OTHER ITEMS	+-	97 524	88 937	88 169	106 460	113 534	113 534	113 534	118 756	124 219
Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of deprecn R&M as a % of PPE & Investment Property Renewal and upgrading and R&M as a % of PPE and Investment Property		0.0% 0.0% 3.8%	0.0% 0.0% 2.3%	0.0% 0.0% 2.1%	39.6% 44.9% 3.8%	31.8% 37.3% 4.7%	31.8% 37.3% 4.7% 7.1%	49.0% 66.7% 4.9%	63.2% 27.7% 5.3%	3.6% 0.7% 5.9%
Renewal and upgrading and R&M as a % of PPE and Investment Property	1	3.8%	2.3%	2.1%	6.6%	7.1%	7.196	9.2%	7.3%	5.9%

0 - Table A10 Basic service delivery measurement

Decision	Description	Ref	2020/21	2021/22	2022/23	Cı	urrent Year 2023/	24	2024/25 Mediu	m Term Revenue Framework	& Expenditure
March			Outcome	Outcome	Outcome						Budget Year +: 2026/27
Part		1									
Packed selection between 1											
Disagn patrick patrick particles and patrick			_	_	_	_		_		_	_
Data guide top rim arm rise treat		2	-	-	-	-	-	-	-	-	-
Seg publish Centurate regist mercy to be only a company		4	h		<u> </u>		·	~~~~~			
Decident processor profile Decident Marinum Service Level and Above to 5 continues of the search		2									
Total number of households			_	_		_		_			_
Total number of households			-	_	_	_	-	_	_		_
Search Minimum Service Level and Alazon solvitors			}		 				·····		
Furth ball place becoming	lotal number of nouseholds	5	-	-	-	-	-	-	-	_	-
Function Function Section Function											
Channel Lief			_			_		_			_
Description	· · ·		_	_	_	_		_			_
Monteman Service Level and Above au-Octobal Evel au-Octobal			-	-	-	-	-	-	-	-	_
Boots bilds									_		
Chee Indicate processes Commission Chee C						-		-			-
Total number of households								_			
Contamination of households	, ,										_
Exercisy fall lead min.service level	•		-	_	-	-	-	_	-	_	-
Electricky propagal (ram, service level)	Total number of households	5	-	-	-	_	-	-	-	-	-
Electricy Cryptaget (rim. service laver)	Energy:										
Description Continue Service Level Continue C	Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricky Frems of miss service levely			}		ļ	_	ļ	_			
Bicklaricy prepart (rms. service level)						_					
Property rates Basic Minimum Service Level sub-folds S	,										_
Total number of households			-	-	-	-	-	-	-	_	_
Removed alsest once a week Removed less requently than cross aweek - - - - - - - - -			_	_	_	_	_	_	_	_	_
Removed at least once a week	Total number of households	5	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-lotal Ferroved less fequently fan once a week Using communal roluse dump Using communal rolused dup rolused dump Using communal rolused dump Using community	Refuse:										
Removed less frequently fram nonce a veek			-	-	-	-	-	-		1	-
Using ommarter table dump			-								-
Substitution Subs			_			_					_
Cost of Fire Basic Services provided - Formal Settlements (R'000) Cost of Fire Basic Service provided - Informal Formal Settlements (R'000) Cost of Fire Basic Service provided - Informal Formal Settlements (R'000) Cost of Fire Basic Service provided - Informal Formal Settlements (R'000) Cost of Fire Basic Service provided - Informal Formal Settlements (R'000) Cost of Fire Basic Service provided - Informal Formal Settlements (R'000) Cost of Fire Basic Service provided - Informal Formal Settlements (R'000) Cost of Fire Basic Service provided - Informal Formal Settlements (R'000) Cost of Fire Basic Service provided - Informal Formal Settlements (R'000) Cost of Fire Basic Service provided - Informal Formal Settlements (R'000) Cost of Fire Basic Service provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settlements (R'000) Cost of Fire Basic Services provided - Informal Formal Settle			-	_	_	-	-	_	_	_	_
Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-
			ļ		ļ					· 	
Note Continue Note Not		5			ļ		<u> </u>	~~~~~		·	
Water (6 kilotires per household per month)	Total number of nouseholds	-								ļ	ļ
Samiston (tee minimum level service)	Households receiving Free Basic Service	7									
Electricity/other energy (50kwh per household per month)			-	-	-	-	-	-		-	-
Refuse (removed at least once a week)			-	-	-	-	-	-		-	_
Cost of Free Basic Services provided - Formal Settlements (R'000) 680 - 5 364 7 543 6 127 6 127 5 328 5 573			1	_		_	1	_			_
Water (6 kilolifres per indigent household per month) 680			-	-	-	-	-	_	-	_	_
Sanitation (fee sanitation service to indigent households) Electricity/other energy (50kwh per indigent households) Cost of Free Basic Services provided - Informal Formal Settlements (R'000) Total cost of Free Basic Services provided - Informal Formal Settlements (R'000) Total cost of Free Basic Services provided per month) Sanitation (kilolitres per household per month) Sanitation (kilolitres per household per month) Sanitation (kilolitres per household per month) Revenue cost of subsidised services provided (R'000). Property rates (tarriff adjustment) (impermissable values per section 17 of MPRA) Property rates (tarriff adjustment) (impermissable values per section 17 of MPRA) Water (kilolitres per indigent household) =											
Electricity/other energy (50kwh per indigent households)			1		§		1			1	5 830 12 109
Refuse (removed once a week for indigent households)			1		}		3			1	1847
Total cost of FBS provided 8 684 - 34 668 46 525 27 949 27 949 25 739 25 421 Highest level of free service provided per household Property rates (R value threshold) Water (kilolitres per household per month) Sanitation (kilolitres per household per month) Refuse (average litres per week) Property rates (tariff adjustment) (impermissable values per section 17 of MPRA) Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) Water (in excess of fee sanitation service to indigent households) Panitation (in excess of fee sanitation service to indigent household per month) Electricity/other energy (in excess of one removal a week for indigent households)			-	-	į.		7 153	7 153	6 220	6 506	6 805
Highest level of free service provided per household Properly rates (R value threshold) Water (kilolitres per household per month) Sanitation (kilolitres per household per month) Sanitation (Rand per household per month) Electricity (kwh per household per month) Refuse (average litres per week) Revenue cost of subsidised services provided (R'000) Property rates (tariff adjustment) (impermissable values per section 17 of MPRA) Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) Water (in excess of section 17 of MPRA) Valer (in excess of fice sanitation service to indigent households) Electricity/cherr energy (in excess of 50 kwh per indigent households) Feduce (in excess of one removal a week for indigent households) Feduce (in excess of one removal a week for indigent households)					}		 			.}	
Property rates (R value threshold) Water (kilolitres per household per month) Sanitation (Ridolitres per household per month) Electricity (kwh per household per month) Refuse (average litres per week) Property rates (tariff adjustment) (impermissable values per section 17 of MPRA) Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) Water (in excess of 6 kilolitres per indigent household per month) Electricity/other energy (in excess of 50 kwh per indigent households)		8	684		34 668	46 525	27 949	27 949	25 739	25 421	26 591
Water (kilolitres per household per month) Sanitation (kilolitres per household per month) Sanitation (Rand per household per month) Electricity (kwh per household per month) Refuse (average litres per week) Revenue cost of subsidised services provided (R'000) Property rates (tariff adjustment) (impermissable values per section 17 of MPRA) Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) Water (in excess of 6 kilolitres per indigent household per month) Sanitation (in excess of free sanitation service to indigent households) Electricity/coher energy (in excess of 50 kwh per indigent households) Refuse (in excess of one removal a week for indigent households)											
Sanitation (kilolitres per household per month) Sanitation (Rand per household per month) Electricity (kwh per household per month) Refuse (average litres per week) Property rates (tariff adjustment) (impermissable values per section 17 of MPRA) Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) Water (in excess of skilolitres per indigent household per month) Sanitation (kilolitres per household per month)											
Sanitation (Rand per household per month) Electricity (kwh per household per month) Refuse (average litres per week) Revenue cost of subsidised services provided (R'000) Property rates (tariff adjustment) (impermissable values per section 17 of MPRA) Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) Water (in excess of 6 kilolitres per indigent household per month) Sanitation (in excess of free sanitation service to indigent households)											
Refuse (average lifres per week) 9	Sanitation (Rand per household per month)										
Revenue cost of subsidised services provided (R'000) Property rates (tariff adjustment) (impermissable values per section 17 of MPRA) Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) Water (in excess of 6 kilolitres per indigent household per month) Sanitation (in excess of free sanitation service to indigent households) Electricity/other energy (in excess of 50 kwh per indigent households)											
Properly rales (tariff adjustment) (impermissable values per section 17 of MPRA) Properly rales exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) Water (in excess of 6 kilolitres per indigent household per month) Sanitation (in excess of free sanitation service to indigent households) Electricity/other energy (in excess of 50 kwh per indigent households) Refuse (in excess of one removal a week for indigent households)	Refuse (average litres per week)										
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) Valuer (in excess of 6 kilolitres per indigent household per month) Sanitation (in excess of free sanitation service to indigent households) Electricity/other energy (in excess of 50 kwh per indigent households) Refuse (in excess of one removal a week for indigent households)	Revenue cost of subsidised services provided (R'000)	9									
Excess of section 17 of MPRA) 2 309 - 3 309 7 041 (221) (221) (221) (231)	Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Excess of section 17 of MPRA) 2 309 - 3 309 7 041 (221) (221) (221) (231)	Property rates exemptions, reductions and rebates and impermissable values in										
Sanilation (in excess of free sanitation service to indigent households)	excess of section 17 of MPRA)		2 309	-	1	7 041	1 ' '		(221	(231)	(24
Electricity/other energy (in excess of 50 kwh per indigent household per month)			-			-					-
Refuse (in excess of one removal a week for indigent households)			_			_					
											_
Housing - top structure subsidies 6	Housing - top structure subsidies	6									
Other 2 309 - 3 309 7 041 (221) (221) (221) (231)			0.000		0.000	301:	(00.11	(00.00	/00 *	(00.00	(242

PART 2 – SUPPORTING DOCUMENTATION

2.1 OVERVIEW OF ANNUAL BUDGET PROCESS

The Budget process usually starts in September after the approval of a timetable to guide the preparation of the 2024/25 to 2026/27 Operating and Capital Budgets.

The timetable provides broad time limits for the IDP and Budget preparation process. It allows for consultation with stakeholders, such as the elected public representatives, employees of the Municipality, Civil Society, State departments, business, and labour, during April/May 2024. The main aim of the timetable was to ensure that an IDP and a balanced Budget are tabled in May 2024.

The Service Delivery and Budget Implementation Plan is the mechanism that ensures that the IDP and the Budget is aligned.

The draft budget is to be considered by the Budget Steering Committee under the direction of the mayor. The Budget Steering Committee consist of the Mayor, the Chairperson of the Budget and Treasury Standing Committee, the Municipal Manager, and senior officials. The primary aims of the Committee are to ensure that:

- The budget compilation process complies with legislation.
- There is proper alignment between the service delivery priorities as set out in the municipality's IDP and the Budget, considering the need to maintain the financial sustainability of the Municipality.
- The Municipality's revenue and tariff determination strategies generate sufficient cash resources to deliver services; and
- The various spending priorities of the different municipal directorates are rigorously evaluated and prioritised in the allocation of resources.

IDP & Budget Timetable 2024/25

The preparation of the 2024/25 IDP and Budget were guided by the following schedule of key deadlines as approved by to be approved by Council.

Activity	Date
IDP/Budget Schedule approved by Council	August 2023
Tabling of draft IDP and Budget in Council	March 2024
Public Participation	April to May 2024
Final adoption of IDP and Budget by Council	May 2024

2.2 ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

The Integrated Development Plan (IDP) determines and prioritises the needs of the community.

The review of the IDP, in accordance with the Municipal Systems Act, was guided and informed by the following principles:

- Achievement of the five strategic priorities of the municipality.
- Focusing on service delivery backlogs and the maintenance of infrastructure.
- Addressing community priorities (needs) as identified in the IDP.

The review of the IDP focused on establishing measurable performance indicators and targets. These targets informed the preparation of the multi-year budget, as well as the Service Delivery and Budget Implementation Plan (SDBIP).

The 2024/25 Operating and Capital Budgets were prepared in accordance with the IDP. The key strategic focus areas of the IDP are as follows:

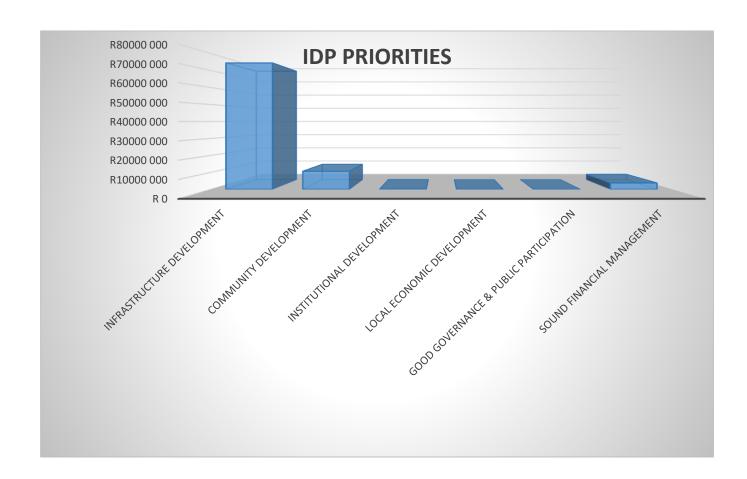
- Municipal transformation and development
- Service delivery and infrastructure development.
- Local economic development
- Financial sustainability and viability
- Good governance and public participation

The budget consultation process will take the form of a series of meetings to be held throughout the municipal area with the elected public representatives, employees of the Municipality, Civil Society, business, labour, National and Provincial Governments on how the budget addresses the IDP priorities and objectives. The feedback flowing from these meetings will be referred to the relevant Directorates for their attention.

Below is a table, which illustrates the link between the Budget and the IDP.

BUDGET ALLOCATION ACCORDING TO IDP PRIORITIES

[BACK TO BASICS		
		INFRASTRUCTURE DEVELOPMENT	COMMUNITY DEVELOPMENT	INSTITUTIONAL DEVELOPMENT	LOCAL ECONOMIC DEVELOPMENT	PUBLIC	SOUND FINANCIAL MANAGEMENT	TOTAL
Ì	CAPITAL EXPENDITURE	R74 494 454	R10 640 000	R110 000	R0	R0	R3 730 000	R88 974 454



2.3 OVERVIEW OF BUDGET RELATED POLICIES

The MFMA and the Budget and Reporting Regulations require budget related policies to be reviewed, and where applicable, be updated on an annual basis.

All budget related policies have been reviewed and/or developed. Policies will be workshopped extensively with Council and Top Management and will further be workshopped with all relevant stakeholders.

The following policies are now in place:

ewed.
wed.
ewed
wed.
wed.
wed.
ewed.

The following by-laws were developed and will be promulgated once all legislative processes have been concluded:

- Tariff by-law.
- Credit control and debt collection by-law.
- Rates by-law

2.4 OVERVIEW OF BUDGET ASSUMPTIONS

The municipal fiscal environment is influenced by a variety of macro-economic control measures. National Treasury provides guidelines on the ceiling of year-on-year increases in the total Operating Budget, whilst the National Electricity Regulator of South Africa (NERSA) regulates bulk electricity tariff increases. The Municipality's employee related costs are also influenced by collective agreements concluded in the South African Local Government Bargaining Council. Various government departments also affect municipal service delivery through the level of grants and subsidies.

The following principles and guidelines directly informed the compilation of the Budget:

- The priorities and targets, relating to the key strategic focus areas, as outlined in the IDP.
- The need to enhance the municipality's revenue base.
- The level of property rates and tariff increases to consider the need to address maintenance and infrastructural backlogs, including the expansion of services.
- The level of property rates and tariff increases to ensure the delivery of services on a financially sustainable basis.
- Raising of loan funding should be considered to address critical needs.
- No growth in revenue sources has been provided for in view of current consumption trends in municipal services.

- Restructuring of major trade creditors over long term periods to ensure financial sustainability and a funded budget.
- Restructuring of tariffs to uniform tariffs and ensuring baseline tariff as per cost of supply study.
- Negative impact of load shedding on service delivery.

The Municipality faced the following significant challenges in preparing the 2024/25 – 2026/27. Budget:

- Fully implementing cost containment measures.
- Maintaining revenue collection rates at the targeted levels.
- Maintaining electricity and water losses at acceptable levels.
- Dealing with an unfunded budget of the past and measures to address this in the future.
- Different tariff structures in the different towns and converting this to uniform tariffs.
- Creditors inherited from former municipalities which is still placing financial strain on the cash flow and hence the restructuring of creditors over long term period.
- Introducing cost reflective tariffs
- Allocation of the required budget provision for the rehabilitation and maintenance of infrastructure.
- Maintaining an acceptable cost coverage ratio.
- Impact of loadshedding on service delivery

The multi-year budget is therefore underpinned by the following assumptions:

The main year badget is therefore anderprimed by the	2024/25	2024/25	2024/25
Income	%	%	%
Tariff Increases for water	4.9	4.6	4.5
Tariff Increases for sanitation	4.9	4.6	4.5
Tariff Increases for refuse	4.9	4.6	4.5
Property rates increase.			
	0	4.6	4.5
Electricity tariff increase (on average)	10.85	10.95	10.92
Revenue collection rates	95	95	95
Expenditure increases allowed			
Salary increases	4.9	4.6	4.5
Increase in bulk purchase of electricity costs	12.72	4.6	4.5

2.5 OVERVIEW OF BUDGET FUNDING

2.5.1 Medium-term outlook: operating revenue

The following table provides a breakdown of operating revenue over the medium-term:

Table 7 (Breakdown of the operating revenue over the medium-term)

2.5.2 Medium-term outlook: capital revenue

The following table provides a breakdown of the funding components of the 2024/25 medium-term capital programme:

Table 8 (Sources of capital revenue over the MTREF)

2.5.3 Medium-term outlook: Borrowing

The municipality should consider raising loans for capital items required from own funds as well as buying vehicles instead of leasing.

2.5.4 Medium-term outlook: Working towards a funded budget.

The municipality did not manage to table a funded budget. The unfunded budget is based on the following:

- Restructuring of debt owed to major creditors over long term period.
- Implementing cost reflective tariffs phase 3 Introduction and implementation of secondary tariffs

The municipality has addressed the following issues to ensure a positive move towards becoming financially sustainable:

- Replacing the faulty meters within all areas thus limiting losses and increasing revenue
- Standardising tariffs in all areas
- Calculating cost reflective tariffs and implementation thereof over 3 years
- Implementing a new valuation roll for Dr Beyers Naude with effect 1 July 2019
- Continuing to implement cost containment measures.

2.6 ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

The municipality will be making the following allocations:

- SPCA R20 000
- Pauper burials R10 000

2.7 COUNCILLORS AND EMPLOYEE BENEFITS

DISCLOSURE OF SALARIES, ALLOWANCES & BENEFITS

The following tables set out the allowances and employee benefits budgeted for the 2024/25 budget year:

The municipality has twenty-four (24) councillors, consisting of one fulltime Mayor, four EXCO Members also chairpersons of sec. 79 committees and one MPAC chairperson of which the allowances are set out in table below.

Grade	Councillor(s)	Number	Salary p/p	Allowance	Total
					remuneration
3	Mayor (full-time)	1	920 379	47 004	
	Speaker (Full-time)	1	736304	47 004	783 308
	Exco Members (part time)	4	385 097	188 016	1 728 404
	S79 Committee Chairperson (part-time)	1	373 791	47 004	420 795
	Part-time Councillors	17	291 266	795 264	5 750 590
	TOTAL	24		1 124 292	8 552 384

Senior Managers

ocinor managero					
Grade	Position	Number	Salary p/p	Allowance	Total
3	Municipal Manager	1	1 449 660	155 536	1 605 196
	Director Finance	1	1 184 979	136 633	1 321 612
	Director Corporate Services	1	1 187 717	134 666	1 322 383
	Acting Director Community Services	1			1 068 686
	Director Engineering and Planning	1	1 184 979	136 559	1 321 538
	TOTAL	5		1 124 292	6 639 416

2.8 <u>ANNUAL BUDGETS AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS</u> -DIRECTORATES

In terms of section 53 (1)(c)(ii) of the MFMA, the Service Delivery and Budget Implementation Plan (SDBIP) constitutes a detailed plan for implementing the Municipality's delivery of services and its annual budget, which must include the following:

- (a) Monthly projections of
- Revenue to be collected, by source; and
- Operational and capital expenditure, by vote.
- (b) Service delivery targets and performance indicators for each quarter.

In accordance with Section 53 of the MFMA, the Mayor is required to approve the SDBIP within 28 days after the approval of the budget. Furthermore, the Mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators, as set out in the SDBIP, are made public within 14 days after the approval of the SDBIP.

The SDBIP gives effect to the IDP and Budget of the Municipality. It includes the service delivery targets and performance indicators for each quarter, which forms the basis for the performance agreements of the Directors. It therefore facilitates oversight over the financial and non-financial performance of the Municipality and allows the Municipal Manager to monitor the performance of the Directors, the Executive Mayor/Council to monitor the performance of the Municipal Manager, and the Community to monitor the performance of the Municipality.

The SDBIP relating to the 2024/25 financial year will be approved by the Mayor during June 2024, following the approval of the Budget.

2.9 LEGISLATION COMPLIANCE STATUS

The following reflects the status of implementation of some of the key MFMA areas:

IDP

A draft revised 2024/25 IDP has been developed, which will be considered at a Council meeting to be held in May 2023. The IDP includes specific deliverables that forms the basis for the Budget and SDBIP.

Budget

The draft annual budget document has been developed taking the MFMA and National Treasury (NT) requirements into account. Budgets are being tabled and approved within the required legislated time limits.

Annual Report

The Annual Report has been developed taking the MFMA and NT requirements into account. The 2022/23 Annual Report was tabled in January 2024.

Oversight Report

The Municipal Public Accounts Committee has considered the 2022/23 Annual report. Its Oversight Report will be considered and approved at a Council meeting to be held on 25 March 2024.

In-Year Reporting

The municipality submits the various reports required to the Mayor, Council, and NT on an ongoing basis, in accordance with the MFMA.

Supply Chain Management Policy (SCM)

A Supply Chain Management Policy has been adopted and implemented in accordance with the MFMA and NT requirements.

All the required committee structures are in place. Whilst the municipality is working at making these new processes operate more efficiently and effectively, it is considered that the municipality is currently complying with the MFMA and NT guidelines.

Budget and Treasury

A Budget and Treasury Office has been established in accordance with the MFMA and NT requirements, consisting of a CFO and municipal officials reporting to the CFO.

Audit Committee

An Audit Committee has been established and meets on a quarterly basis.

Internal Audit Function

The Municipality's Internal Audit Function is performed in-house and reports to the Municipal Manager and is operating in accordance with an audit plan.

In relation to the 2024/25 financial year and beyond, the municipality plans to focus on the following high priority areas:

Working towards an unqualified audit status.

Internship Programme

The municipality has appointed five interns.

Municipal Standard Chart of Accounts (mSCOA)

The municipality has made significant progress on compliance. Data strings are uploaded monthly, and a "green" status has been maintained. All legislative required information has been submitted. The municipality is continuously working on reaching full compliance. The budget schedules are generated from the financial system.

2.10 MUNICIPAL MANAGER'S QUALITY CERTIFICATION

Quality Certificate

I, EDWARD MARTIN RANKWANA, Municipal Manager of Dr Beyers Naude Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Name : EDWARD MARTIN RANKWANA

MUNICIPAL MANAGER OF DR BEYERS NAUDE MUNICIPALITY (EC101)

Signature : _____

Date : _25 March 2024_____