

DC48 West Rand - Table A1 Consolidated Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year +1 2024/25	Budget Year +2 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Interest earned	1 021	1 490	3 076	3 919	5 642	5 642	5 642	5 907	6 178	6 463
Transfers recognised - operational	244 857	242 737	251 798	262 852	274 619	274 619	274 619	262 641	269 669	277 628
Other own revenue	3 513	4 352	5 110	26 921	45 073	45 073	45 073	57 896	54 869	54 583
Total Revenue (excluding capital transfers and contributions)	249 391	248 580	259 984	293 692	325 333	325 333	325 333	326 444	330 717	338 673
Employee costs	195 838	196 012	209 338	222 569	225 169	225 169	225 169	238 454	249 423	260 897
Remuneration of councillors	12 572	11 118	11 978	13 132	14 117	14 117	14 117	14 809	15 490	16 202
Depreciation & asset impairment	4 520	768	4 369	6 450	7 650	7 650	7 650	8 325	8 708	9 108
Interest cost and penalties	8 454	7 271	9 095	6 135	11 198	11 198	11 198	11 747	12 287	12 852
Materials and bulk purchases	(2 852)	3 815	-	250	410	410	410	410	300	350
Transfers and grants	11 189	11 363	11 932	12 469	11 486	11 486	11 486	13 068	13 682	14 311
Other expenditure	26 819	33 032	68 568	39 620	124 288	124 288	124 288	105 808	105 588	96 562
Total Expenditure	256 540	263 378	315 279	300 625	394 318	394 318	394 318	392 621	405 477	410 282
Operating Surplus/(Deficit)	(7 150)	(14 799)	(55 295)	(6 934)	(68 985)	(68 985)	(68 985)	(66 177)	(74 761)	(71 609)
Transfers and subsidies - capital (monetary allocations) (National / Provincial)	-	7 000	44 324	75 786	77 364	77 364	77 364	70 878	65 381	54 501
Contributions recognised - capital & contributed assets	255	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(6 895)	(7 799)	(10 972)	68 852	8 380	8 380	8 380	4 701	(9 380)	(17 108)
Capital expenditure	4 040	5 263	1 561	73 450	8 378	8 378	8 378	4 700	450	350
Surplus/(Deficit) for the year	(10 934)	(13 061)	(12 532)	(4 598)	2	2	2	1	(9 830)	(17 458)
Capital expenditure & funds sources										
Capital expenditure	25	4 050	5 255	73 450	8 378	8 378	5 965	4 700	450	350
Transfers recognised - capital	-	-	4 770	73 000	7 928	7 928	7 928	3 600	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25	4 050	485	450	450	450	450	1 100	450	350
Total sources of capital funds	25	4 050	5 255	73 450	8 378	8 378	8 378	4 700	450	350
Financial position										
Total current assets	8 159	7 958	7 958	3 532	6 916	6 916	6 916	6 091	6 368	(34 489)
Total non current assets	70 626	71 973	71 973	62 052	72 706	72 706	72 706	78 282	82 090	85 929
Total current liabilities	120 956	119 034	119 034	81 579	116 779	116 779	116 779	105 172	110 009	114 960
Total non current liabilities	64 289	68 557	68 557	62 409	73 890	73 890	73 890	77 511	81 076	84 725
Community wealth/Equity	(106 460)	(107 660)	(107 660)	(78 404)	(111 046)	(111 046)	(111 046)	(98 309)	(102 627)	(148 244)
Cash flows										
Net cash from (used) operating	3 210	1 254	17 138	76 504	8 247	8 247	8 247	(1 224)	(13 828)	(20 304)
Net cash from (used) investing	(2 932)	65	(1 255)	(73 450)	(8 378)	(8 378)	(8 378)	(4 700)	(450)	(350)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	1 323	2 642	18 525	5 696	2 986	2 986	2 986	(2 807)	(17 085)	(37 739)
Cash backing/surplus reconciliation										
Cash and investments available	1 323	2 642	18 525	5 696	2 986	2 986	2 986	(2 807)	(17 085)	(37 739)
Application of cash and investments	107 783	110 302	126 185	84 099	114 032	114 032	114 032	95 502	85 542	110 505
Balance - surplus (shortfall)	(106 460)	(107 660)	(107 660)	(78 404)	(111 046)	(111 046)	(111 046)	(98 309)	(102 627)	(148 244)
Asset management										
Asset register summary (WDV)	70 457	71 745	71 745	61 901	72 545	72 545	72 545	78 192	81 996	85 831
Depreciation	4 520	4 831	5 229	5 800	6 000	6 000	6 000	6 594	6 897	7 215
Renewal and Upgrading of Existing Assets										
Repairs and Maintenance	1 000	-	-	-	1 000	1 000	1 000	1 200 000	1 248 000	1 297 920