

DC48 West Rand - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	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	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 762	1 988	2 027	2 606	2 606	2 606	2 606	3 252	3 401	3 558
Interest earned - external investments		1 021	1 490	3 076	3 919	5 642	5 642	5 642	5 907	6 178	6 463
Interest earned - outstanding receivables		258	278	258	355	814	814	814	852	891	932
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences and permits		104	122	515	701	701	701	701	734	768	803
Reversal on impairment of investment		-	-	-	4 600	4 600	4 600	4 600	3 600	2 776	1 907
Transfers and subsidies		244 857	242 737	251 798	262 852	274 619	274 619	274 619	262 641	269 669	277 628
Other revenue	2	1 388	1 964	2 310	22 709	35 702	35 702	35 702	48 809	46 653	46 986
Gains on disposal of PPE		-	-	-	550	650	650	650	650	380	397
Total Revenue (excluding capital transfers and contributions)		249 391	255 580	259 984	298 292	325 333	325 333	325 333	326 444	330 717	338 673
Expenditure By Type											
Employee related costs	2	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
Debt impairment	3	-	(4 063)	(859)	650	1 650	1 650	1 650	1 731	1 810	1 894
Depreciation & asset impairment	2	4 520	4 831	5 229	5 800	6 000	6 000	6 000	6 594	6 897	7 215
Interest cost and penalties		8 454	7 271	9 095	6 135	11 198	11 198	11 198	11 747	12 287	12 852
Bulk purchases	2	(3 028)	-	-	-	-	-	-	-	-	-
Other materials	8	176	3 815	-	250	410	410	410	410	300	350
Contracted services		5 532	11 215	46 286	9 464	83 819	83 819	83 819	73 056	71 328	60 727
Transfers and subsidies		11 189	11 363	11 932	12 469	11 486	11 486	11 486	13 068	13 682	14 311
Operating costs	4, 5	21 287	21 816	22 282	30 156	40 469	40 469	40 469	32 752	34 259	35 835
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		256 540	263 378	315 279	300 625	394 318	394 318	394 318	392 621	405 477	410 282
Surplus/(Deficit)		(7 150)	(7 799)	(55 295)	(2 334)	(68 985)	(68 985)	(68 985)	(66 177)	(74 761)	(71 609)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	7 000	44 324	75 786	77 364	77 364	77 364	70 878	65 381	54 501
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(7 150)	(799)	(10 972)	73 452	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) after taxation		(3 110)	(6 061)	(9 411)	2	2	2	2	1	(9 830)	(17 458)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(3 110)	2 262	(9 411)	2	2	2	2	1	(9 830)	(17 458)