

WC041 Kannaland - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Revenue By Source</b>											
Property rates	2	15,549	16,692	19,337	24,562	25,522	25,522	21,716	24,836	25,929	27,095
Service charges - electricity revenue	2	44,924	52,825	55,432	67,946	62,578	62,578	57,500	70,503	76,752	82,892
Service charges - water revenue	2	12,773	19,619	18,013	20,787	20,746	20,746	17,772	21,841	23,151	24,540
Service charges - sanitation revenue	2	6,174	7,008	7,456	8,019	8,738	8,738	7,346	9,219	9,772	10,358
Service charges - refuse revenue	2	5,801	6,743	7,040	7,410	8,617	8,617	7,200	8,918	9,451	10,017
Rental of facilities and equipment		533	516	606	631	533	533	456	607	608	608
Interest earned - external investments		669	1,014	1,150	864	880	880	1,028	680	714	757
Interest earned - outstanding debtors		49	2,432	3,541	3,087	4,628	4,628	3,973	4,968	5,167	5,348
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		15,314	7,428	142	5,547	15	15	8	6,007	7,207	7,807
Licences and permits		173	164	217	378	361	361	141	364	420	527
Agency services		828	828	1,083	1,087	1,200	1,200	978	1,200	1,260	1,336
Transfers and subsidies		33,803	40,064	42,601	45,128	42,097	42,097	38,129	43,164	52,076	63,234
Other revenue	2	622	1,477	769	974	576	576	453	475	499	528
Gains		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>137,213</b>	<b>156,810</b>	<b>157,387</b>	<b>186,419</b>	<b>176,492</b>	<b>176,492</b>	<b>156,701</b>	<b>192,782</b>	<b>213,005</b>	<b>235,047</b>
<b>Expenditure By Type</b>											
Employee related costs	2	55,504	58,588	66,653	65,553	71,649	71,649	64,859	80,239	81,955	85,272
Remuneration of councillors		3,323	3,146	3,184	3,637	3,637	3,637	3,347	3,357	3,504	3,662
Debt impairment	3	25,922	26,594	21,016	20,723	24,401	24,401	38,611	23,594	21,815	20,442
Depreciation & asset impairment	2	26,698	13,551	12,039	12,698	12,698	12,698	9,524	13,222	13,804	14,425
Finance charges		2,921	4,386	3,188	382	2,318	2,318	784	2,072	2,160	2,254
Bulk purchases	2	35,307	40,539	44,054	48,940	52,650	52,650	42,859	58,024	62,536	65,975
Other materials	8	1,150	2,579	5,759	7,193	5,762	5,762	3,486	5,071	5,127	5,357
Contracted services		7,849	8,276	8,030	17,971	15,403	15,403	8,734	13,749	21,526	31,028
Transfers and subsidies		1,899	96	246	838	448	448	200	450	334	349
Other expenditure	4, 5	8,100	9,616	17,815	13,895	15,670	15,670	9,102	18,939	18,837	19,671
Losses		395	25	50	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>169,068</b>	<b>167,397</b>	<b>182,033</b>	<b>191,830</b>	<b>204,637</b>	<b>204,637</b>	<b>181,505</b>	<b>218,716</b>	<b>231,597</b>	<b>248,435</b>
<b>Surplus/(Deficit)</b>											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(31,855)	(10,586)	(24,646)	(5,411)	(28,145)	(28,145)	(24,804)	(25,934)	(18,592)	(13,388)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	10,820	21,608	19,524	22,763	25,622	25,622	13,175	10,529	24,805	36,176
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
		382	-	34	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(20,653)</b>	<b>11,022</b>	<b>(5,088)</b>	<b>17,352</b>	<b>(2,522)</b>	<b>(2,522)</b>	<b>(11,629)</b>	<b>(15,405)</b>	<b>6,213</b>	<b>22,788</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(20,653)</b>	<b>11,022</b>	<b>(5,088)</b>	<b>17,352</b>	<b>(2,522)</b>	<b>(2,522)</b>	<b>(11,629)</b>	<b>(15,405)</b>	<b>6,213</b>	<b>22,788</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(20,653)</b>	<b>11,022</b>	<b>(5,088)</b>	<b>17,352</b>	<b>(2,522)</b>	<b>(2,522)</b>	<b>(11,629)</b>	<b>(15,405)</b>	<b>6,213</b>	<b>22,788</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(20,653)</b>	<b>11,022</b>	<b>(5,088)</b>	<b>17,352</b>	<b>(2,522)</b>	<b>(2,522)</b>	<b>(11,629)</b>	<b>(15,405)</b>	<b>6,213</b>	<b>22,788</b>

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method ( Includes Joint Ventures)
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

<b>Total Revenue</b>	<b>148,415</b>	<b>178,419</b>	<b>176,945</b>	<b>209,182</b>	<b>202,114</b>	<b>202,114</b>	<b>169,876</b>	<b>203,311</b>	<b>237,810</b>	<b>271,223</b>
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