

NC077 Siyathemba - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Revenue - Functional										
Governance and administration		62 571	81 166	65 439	74 507	74 507	74 507	82 999	86 266	89 323
Executive and council		1 212	1 237	3 091	3 319	3 319	3 319	3 505	3 620	3 705
Finance and administration		61 359	79 929	62 348	71 189	71 189	71 189	79 494	82 646	85 619
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 046	1 077	1 302	1 357	1 357	1 357	12 867	2 212	2 362
Community and social services		1 046	1 110	1 300	1 356	1 356	1 356	1 400	1 420	1 535
Sport and recreation		-	-	-	-	-	-	10 710	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	(34)	2	1	1	1	757	792	827
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5 332	20 714	9 075	19 791	18 531	18 531	1 202	11 011	11 566
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		5 332	20 714	9 075	19 791	18 531	18 531	1 202	11 011	11 566
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		125 855	67 640	66 530	85 959	80 959	80 959	106 082	107 742	111 245
Energy sources		34 474	23 452	26 613	30 412	30 412	30 412	33 771	42 857	43 929
Water management		74 103	24 467	15 886	31 350	26 350	26 350	42 095	33 527	34 962
Waste water management		11 332	11 087	14 111	14 892	14 892	14 892	18 970	19 699	20 346
Waste management		5 945	8 634	9 920	9 305	9 305	9 305	11 246	11 659	12 008
Other	4	498	33	3	556	556	556	583	610	637
Total Revenue - Functional	2	195 301	170 628	142 348	182 170	175 910	175 910	203 733	207 840	215 134
Expenditure - Functional										
Governance and administration		73 510	81 416	109 847	85 475	86 655	86 655	93 274	95 407	99 056
Executive and council		19 835	9 918	21 270	21 317	21 747	21 747	25 807	26 994	28 209
Finance and administration		53 675	71 498	88 576	64 159	64 909	64 909	67 467	68 413	70 847
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 365	7 861	6 086	6 678	6 978	6 978	7 043	7 223	7 552
Community and social services		1 665	1 727	1 821	2 124	2 124	2 124	1 761	1 825	1 908
Sport and recreation		2 656	6 067	4 221	4 502	4 802	4 802	5 227	5 341	5 585
Public safety		44	67	44	52	52	52	55	57	60
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		13 214	17 137	18 685	17 971	17 971	17 971	18 525	19 120	19 988
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		13 214	17 137	18 685	17 971	17 971	17 971	18 525	19 120	19 988
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		60 998	78 455	73 329	69 644	70 044	70 044	74 847	78 109	81 577
Energy sources		30 298	44 313	38 150	39 453	39 453	39 453	44 976	47 280	49 360
Water management		17 571	20 706	19 984	17 087	17 087	17 087	20 946	21 886	22 871
Waste water management		8 530	8 798	6 536	8 982	8 982	8 982	5 664	5 775	6 040
Waste management		4 598	4 638	8 658	4 122	4 522	4 522	3 261	3 168	3 306
Other	4	2 158	4 509	3 140	3 134	3 334	3 334	3 100	3 173	3 317
Total Expenditure - Functional	3	154 245	189 379	211 087	182 902	184 982	184 982	196 789	203 032	211 490
Surplus/(Deficit) for the year		41 056	(18 751)	(68 738)	(732)	(9 072)	(9 072)	6 944	4 808	3 643

NC077 Siyathemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote 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	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Revenue by Vote	1									
Vote 1 - Office of the Mayor/Speaker		1 212	1 237	3 091	3 319	3 319	3 319	3 505	3 620	3 705
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Directorate Financial Services		52 240	79 927	62 088	71 189	71 189	71 189	79 494	82 646	85 619
Vote 4 - Directorate Corporate & Community Services		10 657	1 101	1 565	1 913	1 913	1 913	2 740	2 821	2 999
Vote 5 - Directorate Infrastructure Services		131 193	88 363	75 604	105 750	99 490	99 490	117 994	118 753	122 811
Total Revenue by Vote	2	195 301	170 628	142 348	182 170	175 910	175 910	203 733	207 840	215 134
Expenditure by Vote to be appropriated	1									
Vote 1 - Office of the Mayor/Speaker		18 314	9 168	20 909	20 947	21 177	21 177	23 813	24 908	26 029
Vote 2 - Office of the Municipal Manager		1 521	750	361	370	570	570	1 994	2 086	2 180
Vote 3 - Directorate Financial Services		46 230	62 607	78 714	53 939	54 359	54 359	54 949	55 363	57 210
Vote 4 - Directorate Corporate & Community Services		11 191	15 113	14 824	15 478	16 008	16 008	17 380	18 048	18 862
Vote 5 - Directorate Infrastructure Services		76 989	101 740	96 279	92 168	92 868	92 868	98 653	102 627	107 209
Total Expenditure by Vote	2	154 245	189 379	211 087	182 902	184 982	184 982	196 789	203 032	211 490
Surplus/(Deficit) for the year	2	41 056	(18 751)	(68 738)	(732)	(9 072)	(9 072)	6 944	4 808	3 643

NC077 Siyathemba - Table A4 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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	22 049	20 127	21 500	24 904	24 904	24 904	24 904	26 124	27 326	28 556
Service charges - Water	2	16 719	12 944	13 547	18 831	18 831	18 831	18 831	19 753	20 662	21 592
Service charges - Waste Water Management	2	6 041	6 406	7 088	7 420	7 420	7 420	7 420	7 784	8 142	8 508
Service charges - Waste Management	2	2 605	2 919	3 234	3 361	3 361	3 361	3 361	3 526	3 688	3 854
Sale of Goods and Rendering of Services		514	890	423	466	466	466	466	488	511	534
Agency services		498	0	(2)	551	551	551	551	578	605	632
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	16 958	17 738	18 536
Interest earned from Current and Non Current Assets		324	346	482	368	368	368	368	240	251	262
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		910	874	1 057	13 634	13 634	13 634	13 634	14 302	14 960	15 633
Licence and permits		-	-	-	-	-	-	-	-	-	-
Operational Revenue		2 342	6 169	4 612	1 430	1 430	1 430	1 430	1 500	1 569	1 640
Non-Exchange Revenue											
Property rates	2	20 966	21 870	30 692	27 741	27 741	27 741	27 741	34 128	35 698	37 304
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	14	6	6	6	6	6	6	6	7
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		45 442	42 129	47 847	50 944	50 944	50 944	50 944	53 779	54 012	55 018
Interest		2 107	2 252	3 601	3 675	3 675	3 675	3 675	3 855	4 032	4 214
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	(1)	(1)	(1)	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		9 089	-	261	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contri		129 604	116 941	134 348	153 331	153 331	153 331	153 331	183 023	189 201	196 291
Expenditure											
Employee related costs	2	53 951	56 815	60 722	63 094	65 094	65 094	65 094	64 081	66 029	69 062
Remuneration of councillors		3 730	4 183	4 471	4 451	4 451	4 451	4 451	4 604	4 816	5 033
Bulk purchases - electricity	2	25 740	34 206	30 361	33 486	33 486	33 486	33 486	38 542	40 315	42 129
Inventory consumed	8	685	6 890	5 052	3 638	3 638	3 638	3 638	3 816	3 992	4 172
Debt impairment	3	22 854	17 724	24 450	17 260	17 260	17 260	17 260	23 079	24 304	25 348
Depreciation and amortisation		15 378	29 651	28 357	20 370	20 370	20 370	20 370	21 368	20 509	20 629
Interest		5 362	6 720	17 612	2 957	2 957	2 957	2 957	3 671	3 740	4 021
Contracted services		12 691	16 293	18 821	18 251	18 301	18 301	18 301	19 145	20 026	20 927
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	532	800	2 618	2 618	2 618	2 618	890	931	973
Operational costs		11 934	15 509	21 086	16 777	16 807	16 807	16 807	17 592	18 371	19 197
Losses on disposal of Assets		638	424	-	-	-	-	-	-	-	-
Other Losses		1 243	425	(645)	-	-	-	-	0	0	0
Total Expenditure		154 206	189 372	211 087	182 902	184 982	184 982	184 982	196 789	203 032	211 490
Surplus/(Deficit)		(24 602)	(72 432)	(76 738)	(29 571)	(31 651)	(31 651)	(31 651)	(13 766)	(13 831)	(15 200)
Transfers and subsidies - capital (monetary)	6	65 658	26 706	8 000	28 839	22 579	22 579	22 579	20 710	18 639	18 843
Transfers and subsidies - capital (in-kind)	6	-	26 975	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		41 056	(18 751)	(68 738)	(732)	(9 072)	(9 072)	(9 072)	6 944	4 808	3 643
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		41 056	(18 751)	(68 738)	(732)	(9 072)	(9 072)	(9 072)	6 944	4 808	3 643
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		41 056	(18 751)	(68 738)	(732)	(9 072)	(9 072)	(9 072)	6 944	4 808	3 643
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	41 056	(18 751)	(68 738)	(732)	(9 072)	(9 072)	(9 072)	6 944	4 808	3 643

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
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 consumed including water consumed and materials used in operations.

Vote 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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Office of the Mayor/Speaker		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Directorate Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Directorate Corporate & Community Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Directorate Infrastructure Services		60 544	26 418	7 915	30 439	24 179	24 179	24 179	20 710	18 639	18 843
Capital multi-year expenditure sub-total	7	60 544	26 418	7 915	30 439	24 179	24 179	24 179	20 710	18 639	18 843
Single-year expenditure to be appropriated	2										
Vote 1 - Office of the Mayor/Speaker		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Directorate Financial Services		1 329	458	414	-	-	-	-	-	-	-
Vote 4 - Directorate Corporate & Community Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Directorate Infrastructure Services		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		1 329	458	414	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		61 873	26 876	8 330	30 439	24 179	24 179	24 179	20 710	18 639	18 843
Capital Expenditure - Functional											
Governance and administration		1 329	458	414	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		1 329	458	414	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	10 710	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	10 710	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 452	4 370	817	9 420	-	-	-	-	11 009	11 564
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		1 452	4 370	817	9 420	-	-	-	-	11 009	11 564
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		59 092	22 049	7 098	21 020	24 179	24 179	24 179	10 000	7 630	7 279
Energy sources		7 761	595	116	0	0	0	0	0	7 630	7 279
Water management		29 800	9 222	2 612	11 600	15 390	15 390	15 390	10 000	-	-
Waste water management		21 530	12 232	4 370	9 420	8 790	8 790	8 790	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	61 873	26 876	8 330	30 439	24 179	24 179	24 179	20 710	18 639	18 843
Funded by:											
National Government		60 333	24 897	8 000	28 839	22 579	22 579	22 579	20 710	18 639	18 843
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	60 333	24 897	8 000	28 839	22 579	22 579	22 579	20 710	18 639	18 843
Borrowing	6	1 148	193	116	1 600	1 600	1 600	1 600	-	-	-
Internally generated funds		392	1 786	213	0	0	0	0	-	-	-
Total Capital Funding	7	61 873	26 876	8 330	30 439	24 179	24 179	24 179	20 710	18 639	18 843

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

NC077 Siyathemba - Table A6 Budgeted Financial Position

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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		27 732	5 644	207	17 720	20 720	20 720	20 720	32 395	27 003	14 681
Trade and other receivables from exchange transactions	1	13 290	10 785	15 673	13 373	13 373	13 373	13 373	15 375	15 375	15 375
Receivables from non-exchange transactions	1	2 141	2 838	6 886	2 856	2 856	2 856	2 856	6 899	6 899	6 899
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	496	645	1 358	4 951	4 951	4 951	4 951	1 568	1 597	1 626
VAT		39 975	51 253	51 875	25 442	25 442	25 442	25 442	33 590	31 589	30 684
Other current assets		(7)	402	1 212	0	0	0	0	1 212	1 212	1 212
Total current assets		83 627	71 567	77 211	64 341	67 341	67 341	67 341	91 039	83 676	70 478
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		129 672	152 880	153 140	152 880	152 880	152 880	152 880	153 140	153 140	153 140
Property, plant and equipment	3	498 199	508 226	480 911	500 184	493 924	493 924	493 924	484 071	482 205	480 423
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514
Intangible assets		36	33	46	45	45	45	45	35	35	35
Trade and other receivables from exchange transactions		66	66	66	0	0	0	0	0	0	0
Non-current receivables from non-exchange transactions		(0)	(0)	(0)	0	0	0	0	0	0	0
Other non-current assets		18	7	4	18	18	18	18	4	4	4
Total non current assets		629 507	662 727	635 682	654 641	648 381	648 381	648 381	638 764	636 899	635 117
TOTAL ASSETS		713 134	734 294	712 893	718 982	715 722	715 722	715 722	729 803	720 575	705 594
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	(0)	(0)	(0)	(0)	-	-	(0)
Financial liabilities		-	-	-	0	0	0	0	474	92	28
Consumer deposits		1 023	1 052	1 139	1 020	1 020	1 020	1 020	1 174	1 174	1 174
Trade and other payables from exchange transactions	4	157 162	178 495	234 374	195 885	186 779	186 779	186 779	257 522	242 183	235 245
Trade and other payables from non-exchange transactions	5	7 382	6 953	211	0	0	0	0	-	0	0
Provision		14 947	1 331	7 637	6 794	6 794	6 794	6 794	8 360	8 767	9 192
VAT		14 424	20 672	22 399	0	0	0	0	1 850	1 850	1 850
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		194 939	208 503	265 760	203 699	194 593	194 593	194 593	269 379	254 066	247 489
Non current liabilities											
Financial liabilities	6	1 947	1 892	1 767	3 547	3 547	3 547	3 547	1 719	1 154	1 034
Provision	7	25 041	51 442	41 647	56 864	56 864	56 864	56 864	51 081	55 915	61 285
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		26 987	53 334	43 414	60 411	60 411	60 411	60 411	52 801	57 069	62 320
TOTAL LIABILITIES		221 926	261 837	309 174	264 110	255 004	255 004	255 004	322 180	311 134	309 809
NET ASSETS		491 208	472 457	403 719	454 872	460 717	460 717	460 717	407 623	409 440	395 785
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	491 208	472 457	403 719	454 872	460 717	460 717	460 717	407 623	409 440	395 785
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	491 208	472 457	403 719	454 872	460 717	460 717	460 717	407 623	409 440	395 785

NC077 Siyathemba - Table A7 Budgeted Cash Flows

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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		14 753	14 542	17 359	21 360	21 360	21 360	21 360	26 278	27 487	28 724
Service charges		19 764	27 000	23 827	41 977	41 977	41 977	41 977	44 034	46 060	48 133
Other revenue		2 299	2 819	1 599	13 361	13 361	13 361	13 361	14 015	14 660	15 320
Transfers and Subsidies - Operational	1	41 616	42 129	47 847	50 944	50 944	50 944	50 944	53 779	54 012	55 018
Transfers and Subsidies - Capital	1	64 971	24 897	8 000	28 839	28 839	28 839	28 839	20 710	18 639	18 843
Interest		2 431	2 598	4 084	3 197	3 197	3 197	3 197	3 208	3 356	3 507
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(65 848)	(108 527)	(86 345)	(124 628)	(126 628)	(126 628)	(126 628)	(130 437)	(135 407)	(141 561)
Interest		(4 241)	(4 647)	(13 433)	(2 957)	(2 957)	(2 957)	(2 957)	(3 671)	(3 740)	(4 021)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		75 745	810	2 936	32 093	30 093	30 093	30 093	27 917	25 067	23 962
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(1)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(60 735)	(22 678)	(8 219)	(28 839)	(22 579)	(22 579)	(22 579)	(20 710)	(18 639)	(18 843)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(60 736)	(22 678)	(8 219)	(28 839)	(22 579)	(22 579)	(22 579)	(20 710)	(18 639)	(18 843)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		123	29	87	-	-	-	-	154	-	-
Payments											
Repayment of borrowing		(505)	(248)	(241)	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(382)	(219)	(154)	-	-	-	-	154	-	-
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	13 105	27 732	5 644	14 466	13 206	13 206	13 206	25 034	32 395	38 823
Cash/cash equivalents at the year end:	2	27 732	5 644	207	17 720	20 720	20 720	20 720	32 395	38 823	43 942

NC077 Siyathemba - Table A8 Cash backed reserves/accumulated surplus reconciliation

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 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available											
Cash/cash equivalents at the year end	1	27 732	5 644	207	17 720	20 720	20 720	20 720	32 395	38 823	43 942
Other current investments > 90 days		13 290	10 785	15 673	13 373	13 373	13 373	13 373	15 375	3 556	(13 886)
Investments - Property, plant and equipment	1	498 199	508 226	480 911	500 184	493 924	493 924	493 924	484 071	482 205	480 423
Cash and investments available:		539 222	524 656	496 791	531 277	528 017	528 017	528 017	531 841	524 584	510 479
Application of cash and investments											
Trade payables from Non-exchange transactions: Other		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	131 834	142 620	207 604	158 065	148 959	148 959	148 959	220 888	205 542	198 597
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		131 834	142 620	207 604	158 065	148 959	148 959	148 959	220 888	205 542	198 597
Surplus(shortfall)		407 388	382 036	289 187	373 212	379 058	379 058	379 058	310 953	319 042	311 881

Total Upgrading of Existing Assets	6	60 544	26 418	-	18 839	8 790	8 790	-	0	0
<i>Roads Infrastructure</i>		1 452	4 370	-	9 420	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		7 761	595	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		29 800	9 222	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		21 530	12 232	-	9 420	8 790	8 790	-	0	0
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		60 544	26 418	-	18 839	8 790	8 790	-	0	0
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	61 873	26 876	8 330	30 439	24 179	24 179	20 710	18 639	18 843
<i>Roads Infrastructure</i>		1 452	4 370	817	9 420	-	-	-	11 009	11 564
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		7 761	595	116	0	0	0	0	7 630	7 279
<i>Water Supply Infrastructure</i>		29 800	9 222	2 612	11 600	15 390	15 390	10 000	-	-
<i>Sanitation Infrastructure</i>		21 530	12 232	4 370	9 420	8 790	8 790	0	0	0
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		60 544	26 418	7 915	30 439	24 179	24 179	10 000	18 639	18 843
Community Facilities		50	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	10 710	-	-
Community Assets		50	-	-	-	-	-	10 710	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		1 230	458	-	-	-	-	-	-	-
Furniture and Office Equipment		49	-	250	-	-	-	-	-	-
Machinery and Equipment		-	-	130	-	-	-	-	-	-
Transport Assets		-	-	6	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		61 873	26 876	8 330	30 439	24 179	24 179	20 710	18 639	18 843

ASSET REGISTER SUMMARY - PPE (WDV)	5	621 590	653 709	635 611	654 622 724	648 362 724	648 362 724	638 759 961	636 894 375	635 112 408
<i>Roads Infrastructure</i>		208 058	195 034	179 822	196 423	187 004	187 004	157 741	158 202	159 187
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		46 857	45 228	46 716	43 732	43 732	43 732	40 836	45 663	49 805
<i>Water Supply Infrastructure</i>		117 254	122 253	120 503	131 013	134 803	134 803	139 610	136 229	132 930
<i>Sanitation Infrastructure</i>		96 150	105 724	108 546	120 549	119 919	119 919	112 345	109 847	107 405
<i>Solid Waste Infrastructure</i>		6 039	17 460	8 764	16 395	16 395	16 395	7 721	7 222	6 755
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		474 359	485 699	464 352	508 113	501 853	501 853	458 253	457 163	456 081
Community Assets		7 139	6 751	6 615	6 657	6 657	6 657	17 145	16 926	16 711
Heritage Assets		1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514	1 514
Investment properties		129 672	152 880	153 140	152 880	152 880	152 880	153 140	153 140	153 140
Other Assets		619	240	1 579	1 339	1 339	1 339	(1)	1	0
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		36	45	46	45	45	45	35	35	35
Computer Equipment		-	-	-	0	0	0	-	-	-
Furniture and Office Equipment		2 033	899	2 207	(19 699)	(19 699)	(19 699)	1 504	1 218	989
Machinery and Equipment		1 020	532	790	190	190	190	646	580	521
Transport Assets		2 663	2 279	3 876	2 021	2 021	2 021	3 507	3 327	3 157
Land		3 152	3 110	3 069	1 562	1 562	1 562	3 016	2 990	2 964
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	621 590	653 709	635 611	654 623	648 363	648 363	638 760	636 894	635 112
EXPENDITURE OTHER ITEMS		19 108	33 129	35 006	26 541	26 541	26 541	27 841	27 280	27 704
Depreciation	7	15 378	29 651	28 357	20 370	20 370	20 370	21 368	20 509	20 629
Repairs and Maintenance by Asset Class	3	3 730	3 477	6 649	6 171	6 171	6 171	6 473	6 771	7 076
<i>Roads Infrastructure</i>		1 254	483	1 258	1 266	1 266	1 266	1 329	1 390	1 452
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		306	346	935	587	587	587	615	644	673
<i>Water Supply Infrastructure</i>		1 516	1 345	2 086	1 438	1 438	1 438	1 508	1 577	1 648
<i>Sanitation Infrastructure</i>		250	87	493	33	33	33	35	36	38
<i>Solid Waste Infrastructure</i>		133	38	111	123	123	123	129	135	141
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		3 459	2 299	4 883	3 446	3 446	3 446	3 615	3 781	3 952
<i>Community Facilities</i>		2	3	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		2	3	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		269	1 176	1 766	2 724	2 724	2 724	2 858	2 989	3 124
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		269	1 176	1 766	2 724	2 724	2 724	2 858	2 989	3 124
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		19 108	33 129	35 006	26 541	26 541	26 541	27 841	27 280	27 704
Renewal and upgrading of Existing Assets as % of total capex		97.9%	98.3%	0.0%	61.9%	36.4%	36.4%	0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn		393.7%	89.1%	0.0%	92.5%	43.1%	43.1%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.7%	0.7%	1.4%	1.2%	1.2%	1.2%	1.3%	1.4%	1.5%
Renewal and upgrading and R&M as a % of PPE		10.0%	5.0%	1.0%	4.0%	2.0%	2.0%	1.0%	1.0%	1.0%

NC077 Siyathemba - Table A10 Basic service delivery measurement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823
Sanitation (free minimum level service)		1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823
Electricity/other energy (50kwh per household per month)		1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823
Refuse (removed at least once a week)		1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823	1 823
<i>Informal Settlements</i>		2	2	2	2	2	2	2	2	2
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		2 803	2 742	3 222	3 050	3 050	3 050	3 199	3 347	3 497
Sanitation (free sanitation service to indigent households)		4 744	4 680	4 821	5 080	5 080	5 080	5 329	5 574	5 825
Electricity/other energy (50kwh per indigent household per month)		1 445	494	331	2 387	2 387	2 387	2 504	2 620	2 738
Refuse (removed once a week for indigent households)		2 024	2 018	2 029	2 135	2 135	2 135	2 240	2 343	2 449
<i>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</i>		-	-	-	2 135	2 135	2 135	13 273	13 884	14 508
Total cost of FBS provided	8	11 016	9 934	10 403	14 788	14 788	14 788	26 546	27 767	29 017
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)										
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)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		5 100	-	7 067	1 528	1 528	1 528	7 858	8 220	8 589
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 household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		5 100	-	7 067	1 528	1 528	1 528	7 858	8 220	8 589