Process Summary for Populating Cost Reflective Tariffs Analysis Tool

1. *Access Go Muni and download the following report* "List Operating Expenditure and Income Across Functions" for the following period
1.2023/2024 Tabled Budget
2.2023/2024 Indicative Tabled Budget 2024/2025

2. *Open the Downloaded file and Replace the pre-existing file in the Folder where the Cost Reflective Tool is Placed*

3. *Open the Cost Reflective Tariff Tool and complete the Municipal Details Tab*

	Gomuni Reports Applicable	Save As	Use
1	2023/2024 Tabled Budget	MTREF Yr 1	Provides Assessment for the Draft Budget 2023-2024
2	2023/2024 Indicative Tabled Budget 2024/2025	MTREF Yr 2	Provides Assessment for MTREF Outer year 2
3	2023/2024 Indicative Tabled Budget 2025/2025	MTREF Yr 3	Provides Assessment for MTREF Outer year 3
4	A4- Budgeted Financial Performance	Summary	Reconciles the reports to the MTREF Period

For A Detailed Guide - Scroll Below

Detailed Guide

Detailed Guide

1.Download financial information

Step1	Step2	Step3	Step4	Step4	Step5
GoMuni portal	Local Government Database	MSCOA	MSCOA	Reporting	List Operating Expenditure and Income Across Functions

Sep 6 - (Sort The Data As Follows)

Dropdown List	Selection
Location Sort	Name
Location Level	Municipality
List Level	Select the required municipality
Function/Sub-function Group	All Functions
Functions	All
Select period	2023/24 Tabled Budget ;2023/24 Tabled Budget;2023/24 Tabled Budget
List Actuals	Total
Select Line Items	Select All
Level of Detail	Detail
Print Empty Form	Yes
Sort-	Rands
Sort Option	Municipality
Report Output	Excell 97 - 2003 (xls)

Select Process Request to genarate the report.
Save the file to your computer as **Excell Workbook**

2.Saving files and populating the tool

Gomuni Reports Applicable

	Gomuni Reports Applicable	Save As	Tariff Tool Sources	
1	2023/2024 Tabled Budget	MTREF Yr 1	MTREF Yr 1	Close and Open after replacing
2	2023/2024 Indicative Tabled Budget 2024/2025	MTREF Yr 2	MTREF Yr 2	Close and Open after replacing
3	2023/2024 Indicative Tabled Budget 2025/2026	MTREF Yr 3	MTREF Yr 3	Close and Open after replacing
4	A4- Budgeted Financial Performance	Summary	Summary	Close and Open after replacing

2.1 Populating the tool

By Saving /Replacing the Tariff Tool sources ,the Tariff tool gets updated with the Downloaded information

NB- Please ensure you refresh the Tariff Tool Sources by simply opening and closing them.This should update your excel and the Tariff Tool

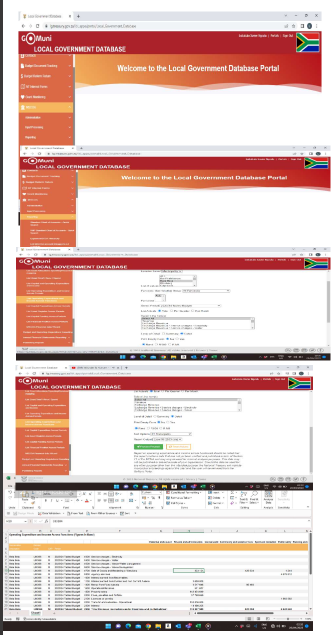
The user Must Then Open The Tariff Tool and complete Only the Municipal Details Tab !!! PART C- Municipal Details'!A1

NB - Ensure that all the fields are completed and that they are not blank - IF Part B has Blanks this will cause errors on the Outcomes

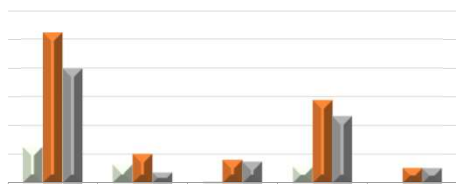
3.Analysis of the outcomes

Sheet	Link
1.Outcomes	1.Outcomes'!A1
5.Cons and detailed recon	5.Cons and detailed recon'!A1
6.Summary	6.Summary'!A1
PART D Graphs	PART D Graphs'!A1

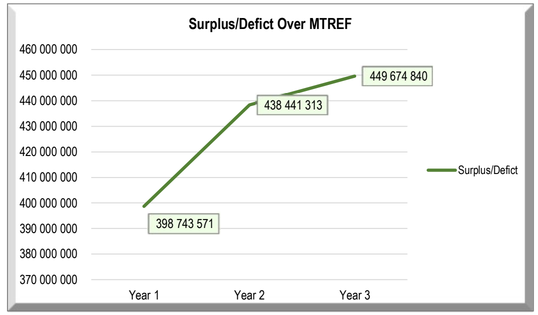
Visual Snap Shots



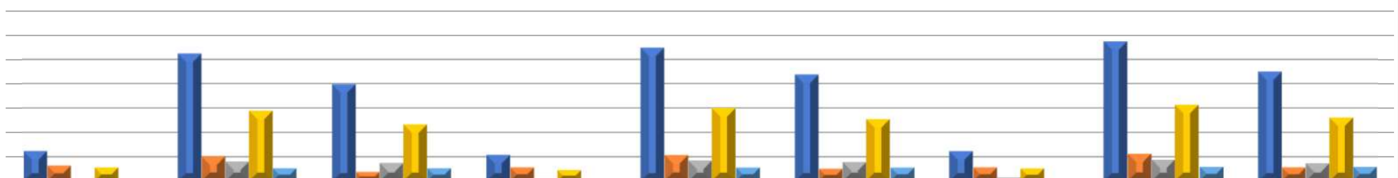
TAB Assessment



	Total	Water	Waste Water	Electricity	Solid Waste
Revenue required	125417 792	63998 451	5476 131	55943 210	-
Revenue Budgeted	524161 363	101466 087	80728 986	289114 181	52852 109
Deficit/Surplus	398743 571	37467 636	75252 855	233170 971	52852 109



MTREF Assessment



	Rev required Yr1	Rev Budgeted Yr1	Deficit/Surplus Yr1	Rev required Yr2	Rev Budgeted Yr2	Defict Yr2	Rev required Yr3	Rev Budgeted Yr3	Defict Yr3
Total	125417 792	524161 363	398743 571	109233 708	547675 021	438441 313	125081 538	574756 378	449674 840
Water	63998 451	101466 087	37467 636	56529 484	106931 349	50401 865	56391 766	112673 689	56281 923
Waste Water	5476 131	80728 986	75252 855	6765 146	85107 884	78342 738	15893 001	89651 170	73758 169
Electricity	55943 210	289114 181	233170 971	45939 077	299926 117	253987 040	52796 771	313714 674	260917 903
Solid Waste	-	52852 109	52852 109	-	55709 671	55709 671	-	58716 845	58716 845

Year 1 - 2023/24 Tabled Budget

Part A Bitou

Select Budget: ORGB

Financial Year: 30/06/2024

Part B

Water	Sanitation	Electricity	Solid waste
0	0	0	0

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	897 395 039	91 805 906	6 092 600	79 512 688	-	719 983 845
% of expenditure		0	0	0	0	
Surplus generated	-	-	-	-	-	-

In order for the budget to be fully funded, surpluses generated must be sufficient to at least cover anticipated deficits. If this is not the case, the user must reduce the deficits anticipated or increase the surpluses to be generated. The net surplus below is the total surpluses less the total deficits. It must be positive. If it is negative, adjust the deficits to be accepted on services or the surpluses to be generated until a positive figure is obtained.

Net surplus or deficit	- 353 431 223	***Net surplus is negative. Adjust deficits to be accepted or surpluses to be generated until a positive figure is obtained.***
Net surplus or deficit as % of e	-39.4%	

WC

Garden Route

Bitou

WC047

FALSE 4

1 1 1 1

WC
Garden Route
Bitou
WC047

Year 2 - 2024/25 Tabled Budget

Part A

Bitou

Select Budget: ORGB

Financial Year: 30/06/2025

WC

Garden Route

Bitou

WC047

Part B

Water	Sanitation	Electricity	Solid waste
0	0	0	0

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	970 121 916	83 634 373	8 042 798	71 671 346	-	806 773 399
as % of expenditure		0	0	0	0	
Surplus generated	-	-	-	-	-	-

In order for the budget to be fully funded, surpluses generated must be sufficient to at least cover anticipated deficits. If this is not the case, the user must reduce the deficits anticipated or increase the surpluses to be generated. The net surplus below is the total surpluses less the total deficits. It must be positive. If it is negative, adjust the deficits to be accepted on services or the surpluses to be generated until a positive figure is obtained.

Net surplus or deficit	- 388 585 031	***Net surplus is negative. Adjust deficits to be accepted or surpluses to be generated until a positive figure is obtained.***
Net surplus or deficit as %	-40.1%	

FALSE 4

1	1	1	1

Year 3 - 2025/26 Tabled Budget

Part A Bitou

Select Budget: ORGB

Financial Year: 30/06/2026

WC

Garden Route

Bitou

WC047

Part B

Water	Sanitation	Electricity	Solid waste
0	0	0	0

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	1 062 192 472	83 284 140	17 004 794	78 097 089	-	883 806 448
as % of expenditure		0	0	0	0	
Surplus generated	-	-	-	-	-	-

In order for the budget to be fully funded, surpluses generated must be sufficient to at least cover anticipated deficits. If this is not the case, the user must reduce the deficits anticipated or increase the surpluses to be generated. The net surplus below is the total surpluses less the total deficits. It must be positive. If it is negative, adjust the deficits to be accepted on services or the surpluses to be generated until a positive figure is obtained.

Net surplus or deficit	- 407 587 103	***Net surplus is negative. Adjust deficits to be accepted or surpluses to be generated until a positive figure is obtained.***
Net surplus or deficit as %	-38.4%	

FALSE 4

1 1 1 1

WC	Garden Route	Bitou	WC047

Tariff Assessments for the MTREF Period

	Assessment Status	Financial Year	Period	Item	Water	Waste Water	Electricity	Solid Waste	Total Surplus/Deficit	
Year 1	Cost Reflective	2023/24 Tabled Budget	Year1	Revenue Required by NT Tariff Tool	63 998 451	5 476 131	55 943 210	-	125 417 792	Year 1
				Revenue Budgeted	101 466 087	80 728 986	289 114 181	52 852 109	524 161 363	
				Shortfall/Excess	37 467 636	75 252 855	233 170 971	52 852 109	398 743 571	
	Assessment Outcome per Service				Cost Reflective	Cost Reflective	Cost Reflective	Cost Reflective	Cost Reflective	
Year 2	Cost Reflective	2024/25 Tabled Budget	Year2	Revenue Required by NT Tariff Tool	56 529 484	6 765 146	45 939 077	-	109 233 708	Year 2
				Revenue Budgeted	106 931 349	85 107 884	299 926 117	55 709 671	547 675 021	
				Surplus /Deficit	50 401 865	78 342 738	253 987 040	55 709 671	438 441 313	
	Assessment Outcome per Service				Cost Reflective	Cost Reflective	Cost Reflective	Cost Reflective	Cost Reflective	
Year 3	Cost Reflective	2025/26 Tabled Budget	Year3	Revenue Required by NT Tariff Tool	56 391 766	15 893 001	52 796 771	-	125 081 538	Year 3
				Revenue Budgeted	112 673 689	89 651 170	313 714 674	58 716 845	574 756 378	
				Surplus /Deficit	56 281 923	73 758 169	260 917 903	58 716 845	449 674 840	
	Assessment Outcome per Service				Cost Reflective	Cost Reflective	Cost Reflective	Cost Reflective	Cost Reflective	

2900 4400 4500

Year 1

Grouping	Function	Total Revenue (excluding capital	Total Expenditure	Surplus/(Deficit) for the year
1.Governance And Administrat	Executive and Council	64 999 328	32 461 474	32 537 854
1.Governance And Administrat	Finance and administration	208 244 657	155 506 196	52 738 461
1.Governance And Administrat	Internal audit	-	5 975 732	- 5 975 732
2.Other Services	Community and social service	12 472 043	34 676 026	- 22 203 983
2.Other Services	Environmental protection	110 465 375	74 052 803	36 412 572
2.Other Services	Health	12 726 408	47 483 111	- 34 756 703
2.Other Services	Housing	1 893 000	9 539 212	- 7 646 212
2.Other Services	Other	-	-	-
2.Other Services	Planning and development	140 000	38 960 773	- 38 820 773
2.Other Services	Public safety	36 229 907	78 080 889	- 41 850 982
2.Other Services	Road transport	266 730 512	258 503 761	8 226 751
2.Other Services	Sport and recreation	251 662	23 085 656	- 22 833 994
3.Trading Services	Energy sources	100 070 521	62 328 549	37 741 972
3.Trading Services	Waste management	-	-	-
3.Trading Services	Waste water management	527 409	4 775 878	- 4 248 469
3.Trading Services	Water management	84 481 455	71 964 979	12 516 476
Total Per 16 Functions		899 232 277	897 395 039	1 837 238
Total Per A4 Summary		-	-	1 062 192 472
Variance		899 232	897 395	(1 060 355)

2900 4400 4500

Year 2

Grouping	Function	Total Revenue (excluding	Total Expenditure	Surplus/(Deficit) for the year
1.Governance And Administratic	Executive and Co	69 659 839	39 329 289	30 330 550
1.Governance And Administratic	Finance and admi	229 663 223	171 958 653	57 704 570
1.Governance And Administratic	Internal audit	-	8 017 631	- 8 017 631
2.Other Services	Community and s	12 853 766	33 859 239	- 21 005 473
2.Other Services	Environmental pro	112 685 381	65 894 752	46 790 629
2.Other Services	Health	11 841 828	52 856 809	- 41 014 981
2.Other Services	Housing	6 729 000	13 583 973	- 6 854 973
2.Other Services	Other	-	-	-
2.Other Services	Planning and deve	180 000	34 953 834	- 34 773 834
2.Other Services	Public safety	54 609 561	105 143 303	- 50 533 742
2.Other Services	Road transport	290 482 107	284 066 037	6 416 070
2.Other Services	Sport and recreati	301 432	34 036 413	- 33 734 981
3.Trading Services	Energy sources	104 393 160	55 469 335	48 923 825
3.Trading Services	Waste manageme	-	-	-
3.Trading Services	Waste water man	1 085 682	6 224 645	- 5 138 963
3.Trading Services	Water manageme	78 961 090	64 728 003	14 233 087
Total Per 16 Functions		973 446 069	970 121 916	3 324 153
Total Per A4 Summary		-	-	1 090 028 431
Variance		973 446	970 122	(1 086 704)

2900 4400 4500

Year 3

Grouping	Function	Total Revenue (excluding capital	Total Expenditure	Surplus/(Deficit) for the year
1.Governance And Administratio	Executive and Co	72 422 470	43 725 959	28 696 511
1.Governance And Administratio	Finance and admi	248 390 956	182 750 318	65 640 638
1.Governance And Administratio	Internal audit	-	7 027 456	- 7 027 456
2.Other Services	Community and s	12 957 922	36 788 353	- 23 830 431
2.Other Services	Environmental pro	125 579 436	68 109 598	57 469 838
2.Other Services	Health	15 618 648	65 191 102	- 49 572 454
2.Other Services	Housing	31 514 000	40 091 442	- 8 577 442
2.Other Services	Other	-	-	-
2.Other Services	Planning and deve	130 000	33 616 721	- 33 486 721
2.Other Services	Public safety	58 662 665	108 302 187	- 49 639 522
2.Other Services	Road transport	319 383 472	305 746 134	13 637 338
2.Other Services	Sport and recreati	317 709	31 672 107	- 31 354 398
3.Trading Services	Energy sources	104 326 815	60 928 862	43 397 953
3.Trading Services	Waste manageme	-	-	-
3.Trading Services	Waste water man	741 095	13 266 599	- 12 525 504
3.Trading Services	Water manageme	77 928 918	64 975 634	12 953 284
Total Per 16 Functions		1 067 974 106	1 062 192 472	5 781 634
Total Per A4 Summary		-	-	1 125 734 035
Variance		1 067 974	1 062 192	(1 119 952)

For Pulling from The Scraps | For High Level Reconciliations

Mapping Set-Up

Income & Exp Budget - All 16 Functions

Maping/Pulling from The Downladed LGBA Report

1	2	3	4	5	6	7	8	10	11	19	20	21
PK-1	PK-2	PK	Municipality	Grouping	Function	R	Rand	Description	Ref			
2100	Executive and Council2100	BitouExecutive and CouncilLicences and permits	Bitou	Governance and administr	Executive and Council	Licences and permits	Remuneration of councillors	Licences or permits		-	-	-
2200	Executive and Council2200	BitouExecutive and CouncilTransfers and subsidies Income	Bitou	Governance and administr	Executive and Council	Transfers and subsidies Incor	Debt impairment	Transfer and subsidies - Operational		63 895 439	67 995 920	71 135 230
2100	Finance and administration2100	BitouFinance and administrationLicences and permits	Bitou	Governance and administr	Finance and administration	Licences and permits	Expenditure By Type	Licences or permits		-	-	-
2200	Finance and administration2200	BitouFinance and administrationTransfers and subsidies Income	Bitou	Governance and administr	Finance and administration	Transfers and subsidies Incor	Employee related costs	Transfer and subsidies - Operational		16 451 800	16 914 400	17 716 100
2100	Internal audit2100	BitouInternal auditLicences and permits	Bitou	Governance and administr	Internal audit	Licences and permits	Employee related costs	Licences or permits		-	-	-
2200	Internal audit2200	BitouInternal auditTransfers and subsidies Income	Bitou	Governance and administr	Internal audit	Transfers and subsidies Incor	Remuneration of councillors	Transfer and subsidies - Operational		-	-	-
2100	Community and social services2100	BitouCommunity and social servicesLicences and permits	Bitou	Other Services	Community and social service	Licences and permits	Employee related costs	Licences or permits		-	-	-
2200	Community and social services2200	BitouCommunity and social servicesTransfers and subsidies Income	Bitou	Other Services	Community and social service	Transfers and subsidies Incor	Remuneration of councillors	Transfer and subsidies - Operational		12 349 000	12 723 000	12 825 000
2100	Sport and recreation2100	BitouSport and recreationLicences and permits	Bitou	Other Services	Sport and recreation	Licences and permits	Employee related costs	Licences or permits		-	-	-
2200	Sport and recreation2200	BitouSport and recreationTransfers and subsidies Income	Bitou	Other Services	Sport and recreation	Transfers and subsidies Incor	Remuneration of councillors	Transfer and subsidies - Operational		-	-	-
2100	Public safety2100	BitouPublic safetyLicences and permits	Bitou	Other Services	Public safety	Licences and permits	Employee related costs	Licences or permits		695 742	795 530	818 915
2200	Public safety2200	BitouPublic safetyTransfers and subsidies Income	Bitou	Other Services	Public safety	Transfers and subsidies Incor	Remuneration of councillors	Transfer and subsidies - Operational		-	-	-
2100	Housing2100	BitouHousingLicences and permits	Bitou	Other Services	Housing	Licences and permits	Employee related costs	Licences or permits		-	-	-
2200	Housing2200	BitouHousingTransfers and subsidies Income	Bitou	Other Services	Housing	Transfers and subsidies Incor	Remuneration of councillors	Transfer and subsidies - Operational		1 893 000	6 729 000	31 514 000
2100	Health2100	BitouHealthFines, penalties and forfeits	Bitou	Other Services	Health	Fines, penalties and forfeits	Expenditure By Type	Fines, penalties and forfeits		-	-	-
2200	Health2200	BitouHealthTransfers and subsidies Income	Bitou	Other Services	Health	Transfers and subsidies Incor	Employee related costs	Transfer and subsidies - Operational		1 898 000	1 493 000	2 808 250
2100	Planning and development2100	BitouPlanning and developmentLicences and permits	Bitou	Other Services	Planning and development	Licences and permits	Employee related costs	Licences or permits		-	-	-
2200	Planning and development2200	BitouPlanning and developmentTransfers and subsidies Income	Bitou	Other Services	Planning and development	Transfers and subsidies Incor	Remuneration of councillors	Transfer and subsidies - Operational		140 000	180 000	130 000
2100	Road transport2100	BitouRoad transportLicences and permits	Bitou	Other Services	Road transport	Licences and permits	Employee related costs	Licences or permits		-	-	-
2200	Road transport2200	BitouRoad transportTransfers and subsidies Income	Bitou	Other Services	Road transport	Transfers and subsidies Incor	Remuneration of councillors	Transfer and subsidies - Operational		24 107 360	25 694 480	26 887 370
2100	Environmental protection2100	BitouEnvironmental protectionLicences and permits	Bitou	Other Services	Environmental protection	Licences and permits	Employee related costs	Licences or permits		-	-	-
2200	Environmental protection2200	BitouEnvironmental protectionTransfers and subsidies Income	Bitou	Other Services	Environmental protection	Transfers and subsidies Incor	Remuneration of councillors	Transfer and subsidies - Operational		14 180 800	15 114 400	15 816 100
2100	Other2100	BitouOtherLicences and permits	Bitou	Other Services	Other	Licences and permits	Employee related costs	Licences or permits		-	-	-
2200	Other2200	BitouOtherTransfers and subsidies Income	Bitou	Other Services	Other	Transfers and subsidies Incor	Remuneration of councillors	Transfer and subsidies - Operational		-	-	-
2100	Energy sources2100	BitouEnergy sourcesLicences and permits	Bitou	Trading Services	Energy sources	Licences and permits	Employee related costs	Licences or permits		-	-	-
2200	Energy sources2200	BitouEnergy sourcesTransfers and subsidies Income	Bitou	Trading Services	Energy sources	Transfers and subsidies Incor	Remuneration of councillors	Transfer and subsidies - Operational		11 344 639	12 091 520	12 652 880
2100	Water management2100	BitouWater managementLicences and permits	Bitou	Trading Services	Water management	Licences and permits	Employee related costs	Licences or permits		-	-	-
2200	Water management2200	BitouWater managementTransfers and subsidies Income	Bitou	Trading Services	Water management	Transfers and subsidies Incor	Remuneration of councillors	Transfer and subsidies - Operational		18 256 440	18 137 280	18 979 320
2100	Waste water management2100	BitouWaste water managementLicences and permits	Bitou	Trading Services	Waste water management	Licences and permits	Employee related costs	Licences or permits		-	-	-
2200	Waste water management2200	BitouWaste water managementTransfers and subsidies Income	Bitou	Trading Services	Waste water management	Transfers and subsidies Incor	Remuneration of councillors	Transfer and subsidies - Operational		-	-	-
2100	Waste management2100	BitouWaste managementLicences and permits	Bitou	Trading Services	Waste management	Licences and permits	Employee related costs	Licences or permits		-	-	-
2200	Waste management2200	BitouWaste managementTransfers and subsidies Income	Bitou	Trading Services	Waste management	Transfers and subsidies Incor	Remuneration of councillors	Transfer and subsidies - Operational		-	-	-

Western Cape: Bitou (WC047) - Table A4 Budgeted Financial Performance (All) for 4th Quarter ended 30 June 2025

Description	Ref	2021/22	2022/23	2023/24	Current year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	200 313	210 201	230 904	262 129	259 136	259 136	174 180	289 114	299 926	313 715
Service charges - Water	2	85 578	86 449	87 795	90 492	92 029	92 029	62 814	101 466	106 931	112 674
Service charges - Waste Water Management	2	82 693	78 406	67 358	80 372	79 624	79 624	48 988	80 729	85 108	89 651
Service charges - Waste Management	2	33 409	45 502	44 964	53 852	50 983	50 983	31 215	52 852	55 710	58 717
Sale of Goods and Rendering of Services		8 821	6 867	7 520	9 687	10 072	10 072	5 280	8 000	8 255	8 673
Agency services		2 423	2 501	2 498	2 840	2 840	2 840	1 583	2 663	2 726	2 786
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		12 131	17 120	13 243	13 870	12 458	12 458	4 677	13 965	13 205	12 490
Interest earned from Current and Non Current Assets		3 747	8 035	13 203	12 448	12 448	12 448	6 676	12 573	12 698	13 333
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 255	1 124	1 354	2 210	1 610	1 610	1 019	1 569	1 663	1 760
Licence and permits		1 091	1 196	1 427	565	661	661	955	665	704	736
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		2 082	3 683	7 415	2 800	9 667	9 667	7 040	6 728	5 572	6 378
Non-Exchange Revenue		-	-	-	-	-	-	-	-	-	-
Property rates	2	157 194	151 413	178 261	191 257	193 250	193 250	128 154	212 575	223 838	235 478
Surcharges and Taxes		-	-	1 420	1 589	1 441	1 441	2 884	1 547	1 861	2 213
Fines, penalties and forfeits		54 430	46 722	60 451	50 836	52 397	52 397	31 180	55 024	57 971	61 116
Licences or permits		-	-	-	796	796	796	-	819	846	854
Transfer and subsidies - Operational		140 026	155 970	166 503	176 893	187 363	187 363	119 117	210 464	204 454	207 672
Interest		2 647	4 242	2 292	1 844	2 202	2 202	4 673	2 433	2 189	1 970
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		11 486	2 064	14 750	14 835	13 953	13 953	9 283	14 788	15 555	16 381
Gains on disposal of Assets		-	441	-	3 950	3 950	3 950	-	-	-	-
Other Gains		-	18 011	8 370	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribu		799 325	839 947	909 728	973 266	986 878	986 878	639 718	1 067 974	1 099 214	1 146 596
Expenditure	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	2	278 100	286 329	312 820	370 938	378 617	378 617	200 169	395 995	407 402	427 252
Remuneration of councillors		6 198	6 721	7 376	7 879	7 879	7 879	5 100	7 685	8 047	8 425
Bulk purchases - electricity	2	159 802	162 599	197 628	231 959	224 959	224 959	137 090	250 425	263 847	280 180
Inventory consumed	8	14 864	15 349	16 652	18 699	20 641	20 641	10 432	22 814	24 238	19 924
Debt impairment	3	33 141	28 623	28 480	19 001	19 001	19 001	-	24 450	24 319	32 166
Depreciation and amortisation		36 135	36 393	48 851	40 002	40 002	40 002	26 668	42 228	43 706	45 932
Interest		11 102	19 740	20 922	14 063	13 917	13 917	7 293	16 046	21 171	27 178
Contracted services		102 726	72 886	77 655	103 758	115 264	115 264	44 440	139 171	121 579	113 822
Transfers and subsidies		4 527	5 626	9 208	12 283	10 844	10 844	7 873	12 383	12 498	9 292
Irrecoverable debts written off		93 735	88 945	74 426	61 150	61 150	61 150	18 259	61 650	61 550	59 880
Operational costs		57 505	72 059	76 823	91 144	91 335	91 335	51 317	89 346	101 670	101 683
Losses on disposal of Assets		1 720	1 515	3 217	-	-	-	-	-	-	-
Other Losses		**125**	**9**	**111**	-	-	-	-	-	-	-
Total Expenditure		**799 680**	**796 795**	**874 170**	**970 877**	**983 608**	**983 608**	**508 642**	**1 062 192**	**1 090 028**	**1 125 734**
Surplus/(Deficit)		(355)	43 151	35 558	2 389	3 270	3 270	131 076	5 782	9 185	20 862
Transfers and subsidies - capital (monetary allocations)	6	48 270	36 567	50 307	130 854	91 558	91 558	7 160	66 671	58 881	75 643
Transfers and subsidies - capital (in-kind)	6	**325**	-	**33**	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		48 240	79 718	85 897	133 243	94 828	94 828	138 236	72 452	68 066	96 505
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		48 240	79 718	85 897	133 243	94 828	94 828	138 236	72 452	68 066	96 505
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		48 240	79 718	85 897	133 243	94 828	94 828	138 236	72 452	68 066	96 505
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year											

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)

Year 1

12 091 520 -

Consolidation of A4 Schedules per Function																				Reconciliation			
Rand	1.Governance And Administration				2.Other Services										3.Trading Services					A4 Per function to A4 Table summary			
	Executive and Council	Finance and Administration	Internal Audit	1.Governance And Administration	Community and social services	Sport and recreation	Public safety	Housing	Health	Planning and development	Road transport	Environmental protection	Other	2.Other Services	Energy sources	Water management	Waste water management	Waste management	3.Service Departments	Per Function (Totals)	A4 Summary (Data per A4 Summary from LG Database)	Variance (3-4)	
Revenue				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			358 301 883	Totals
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	242 397 861	-	-	242 397 861	-	-	-	-	-	242 397 861	289 114 181	- 46 716 320	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	86 724 746	-	86 724 746	-	-	-	-	-	86 724 746	101 466 087	- 14 741 341	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77 663 341	-	-	-	77 663 341	77 663 341	80 728 986	- 3 065 645	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58 015 997	-	-	58 015 997	58 015 997	52 852 109	5 163 888	
Sale of Goods and Rendering of Services	-	1 127 230	-	1 127 230	56 742	-	681 377	-	9 578 129	-	-	-	-	10 316 248	-	-	127 799	-	127 799	11 571 277	8 000 044		
Agency services	-	-	-	-	-	-	3 014 360	-	-	-	-	-	-	3 014 360	-	-	-	-	-	3 014 360	2 662 968	351 392	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	65 905	-	-	65 905	-	-	-	-	-	-	223 000	4 232 103	-	4 455 103	5 031 995	3 729 255	-	-	8 761 250	13 282 258	13 964 544	- 682 286	
Interest earned from Current and Non Current Asse	-	4 950 000	-	4 950 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 950 000	12 572 733	- 7 622 733	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	750 862	-	-	750 862	56 062	-	-	-	-	-	-	-	-	56 062	-	-	222 860	-	222 860	1 029 784	1 569 156	- 539 372	
Licence and permits	-	-	-	-	-	251 662	337 105	-	-	-	-	-	-	588 767	-	-	-	-	-	588 767	665 054	- 76 287	
Operational Revenue	287 122	485 136	-	772 258	3 306	-	4 123	-	1 250 279	-	-	-	-	1 257 708	-	-	176 750	-	176 750	2 206 716	-	2 206 716	
Non-Exchange Revenue				-										-	-	-	-	-	-	-	6 727 956	- 6 727 956	
Property rates	-	179 778 837	-	179 778 837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	179 778 837	-	179 778 837	
Surcharges and Taxes	-	1 500 000	-	1 500 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 500 000	212 575 241		
Fines, penalties and forfeits	-	192 196	-	192 196	6 933	-	31 497 200	-	-	-	2 291	-	-	31 506 424	-	-	-	-	-	31 698 620	1 547 240		
Licences or permits	-	-	-	-	-	-	695 742	-	-	-	-	-	-	695 742	-	-	-	-	-	695 742	55 023 901	- 54 328 159	
Transfer and subsidies - Operational	63 866 439	16 481 800	-	80 347 239	12 349 000	-	-	1 893 000	1 898 000	140 000	24 107 360	14 180 800	-	54 568 160	11 344 639	18 256 440	-	-	29 601 079	164 516 478	818 915	163 697 563	
Interest	-	3 759 458	-	3 759 458	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 759 458	210 464 250	- 206 704 792	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 432 560	- 2 432 560	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	5 327 726	-	5 327 726	6 030 546	4 479 763	-	-	10 510 309	15 838 035	-	15 838 035	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14 788 181	- 14 788 181	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and	64 969 328	208 274 657	-	273 243 985	12 472 043	251 662	36 229 907	1 893 000	12 726 408	140 000	266 730 512	110 465 375	-	440 908 907	100 070 521	84 481 455	527 409	-	185 079 385	899 232 277	-	899 232 277	
Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 067 974 106	- 1 067 974 106	
Employee related costs	16 022 300	81 313 319	5 475 000	102 810 619	27 462 038	16 005 171	51 546 280	3 625 482	34 953 653	11 290 600	19 978 275	20 685 416	-	185 516 915	18 944 590	25 334 878	-	-	44 279 468	332 607 002	-	332 607 002	
Remuneration of councillors	7 673 715	-	-	7 673 715	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 673 715	395 995 115	- 388 321 400	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	206 240 987	-	-	206 240 987	-	-	-	-	-	206 240 987	7 685 178		
Inventory consumed	246 450	2 060 441	10 600	2 316 491	639 900	1 082 794	1 089 400	2 250 000	284 836	386 954	1 720 000	5 942 400	-	13 416 284	932 800	2 730 000	147 000	-	3 809 800	19 542 575	250 424 624	- 230 882 049	
Debt impairment	-	3 357 683	-	3 357 683	-	-	-	-	-	-	3 006 889	3 679 472	-	6 686 361	3 285 815	2 048 924	2 891 237	-	8 225 976	18 270 020	22 813 707	- 4 543 687	
Depreciation and amortisation	281 937	2 021 499	11 848	2 315 284	1 583 746	1 657 626	1 583 458	88 993	150 546	10 872 349	5 308 226	8 796 865	-	30 115 181	5 818 210	1 319 503	490 583	-	7 628 296	40 058 761	24 449 877		
Interest	-	1 178 618	-	1 178 618	546 335	35 093	359 469	170 005	188 588	2 753 278	3 764 215	1 856 311	-	9 673 294	1 955 818	642 242	-	-	2 598 060	13 449 972	42 227 797	- 28 777 825	
Contracted services	2 448 725	19 230 444	362 850	22 042 019	2 099 007	2 907 400	17 474 800	2 813 600	8 672 318	12 000 000	12 197 999	4 968 475	-	61 133 599	3 761 200	10 173 880	268 200	-	14 203 280	97 378 898	16 046 284	81 332 614	
Transfers and subsidies	700 000	-	-	700 000	180 000	-	-	-	3 600 000	-	-	-	-	3 780 000	-	6 000 000	-	-	6 000 000	10 480 000	139 170 602	- 128 690 602	
Irrecoverable debts written off	130 000	500 000	-	630 000	-	-	-	-	-	-	800 000	24 450 000	-	25 250 000	25 000 000	14 000 000	-	-	39 000 000	64 880 000	12 363 334	52 516 666	
Operational costs	4 939 347	45 844 192	115 434	50 898 973	2 163 000	1 387 272	6 055 482	592 060	1 623 170	1 587 592	5 487 170	3 673 864	-	22 569 610	2 630 116	9 715 552	978 858	-	13 324 526	86 793 109	61 650 000	25 143 109	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89 345 654	- 89 345 654	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure	32 461 474	155 506 196	5 975 732	193 943 402	34 676 026	23 085 656	78 080 889	9 539 212	47 483 111	38 960 773	258 503 761	74 052 803	-	564 382 231	62 328 549	71 964 979	4 775 878	-	139 069 406	897 395 039	-	897 395 039	
Surplus/(Deficit)	32 537 854	52 738 461	- 5 975 732	79 300 583	- 22 203 983	- 22 833 994	- 41 850 982	- 7 646 212	- 34 756 703	- 38 820 773	8 226 751	36 412 572	-	- 123 473 324	37 741 972	12 516 476	- 4 248 469	-	46 009 979	1 837 238	1 062 192 472	- 1 060 355 234	
Transfers and subsidies - capital (monetary allocatio	-	-	-	-	-	-	-	10 000 000	350 000	-	3 774 000	23 344 000	-	37 468 000	-	-	-	-	-	37 468 000	5 781 634	31 686 366	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66 670 750	- 66 670 750	
Surplus/(Deficit) after capital transfers and contributi	32 537 854	52 738 461	- 5 975 732	79 300 583	- 22 203 983	- 22 833 994	- 41 850 982	2 353 788	- 34 406 703	- 38 820 773	12 000 751	59 756 572	-	- 86 005 324	37 741 972	12 516 476	- 4 248 469	-	46 009 979	39 305 238	-	39 305 238	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72 452 384	- 72 452 384	
Surplus/(Deficit) after income tax	32 537 854	52 738 461	- 5 975 732	79 300 583	- 22 203 983	- 22 833 994	- 41 850 982	2 353 788	- 34 406 703	- 38 820 773	12 000 751	59 756 572	-	- 86 005 324	37 741 972	12 516 476	- 4 248 469	-	46 009 979	39 305 238	-	39 305 238	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72 452 384	- 72 452 384	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	32 537 854	52 738 461	- 5 975 732	79 300 583	- 22 203 983	- 22 833 994	- 41 850 982	2 353 788	- 34 406 703	- 38 820 773	12 000 751	59 756 572	-	- 86 005 324	37 741 972	12 516 476	- 4 248 469	-	46 009 979	39 305 238	-	39 305 238	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72 452 384	- 72 452 384	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	32 537 854	52 738 461	- 5 975 732	79 300 583	- 22 203 983	- 22 833 994	- 41 850 982	2 353 788	- 34 406 703	- 38 820 773	12 000 751	59 756 572	-	- 86 005 324	37 741 972	12 516 476	- 4 248 469	-	46 009 979	39 305 238	-	39 305 238	

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.

Year 2

Consolidation of A4 Schedules per Function

Rand	Executive and Council	Finance and Administration	Internal Audit	1.Governance And Administration	Community and social services	Sport and recreation	Public safety	Housing	Health	Planning and development	Road transport	Environmental protection	Other	2.Other Services	Energy sources	Water management	Waste water management	Waste management	3.Service Departments	Per Function (Totals)	A4 Summary (Data per A4 Summary from LG Database)	Variance (3-4)
	1.Governance And Administration				**2.Other Services**										**3.Trading Services**					**Reconciliation: A4 Per function to A4 Table summary**		
Revenue																						530 927 487 Totals
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	262 129 414	-	-	262 129 414	-	-	-	-	-	262 129 414	299 926 117	- 37 796 703
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	90 492 314	-	90 492 314	-	-	-	-	-	90 492 314	106 931 349	- 16 439 035
Service charges - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80 371 584	-	-	-	80 371 584	80 371 584	85 107 884	- 4 736 300
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53 852 434	-	-	53 852 434	53 852 434	55 709 671	- 1 857 237
Sale of Goods and Rendering of Services	-	1 090 027	-	1 090 027	44 146	-	2 500	-	8 482 315	-	-	-	-	8 528 961	-	-	67 690	-	67 690	9 686 678	8 254 709	
Agency services	-	-	-	-	-	-	2 840 105	-	-	-	-	-	-	2 840 105	-	-	-	-	-	2 840 105	2 726 229	113 876
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 936	-	-	68 936	-	-	-	-	-	-	570 500	3 920 320	-	4 490 820	5 622 105	3 688 236	-	-	9 310 341	13 870 097	13 205 120	664 977
Interest earned from Current and Non Cur	-	12 448 250	-	12 448 250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12 448 250	12 698 460	- 250 210
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 295 780	-	-	1 295 780	81 006	-	-	-	-	-	-	-	-	81 006	-	-	833 112	-	833 112	2 209 898	1 662 749	547 149
Licence and permits	-	-	-	-	-	301 432	263 971	-	-	-	-	-	-	565 403	-	-	-	-	-	565 403	704 499	- 139 096
Operational Revenue	299 203	446 034	-	745 237	3 458	-	-	-	1 866 513	-	-	-	-	1 869 971	-	-	184 880	-	184 880	2 800 088	-	2 800 088
Non-Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 571 818	- 5 571 818
Property rates	-	191 257 319	-	191 257 319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	191 257 319	-	191 257 319
Surcharges and Taxes	-	1 589 229	-	1 589 229	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 589 229	223 838 161	
Fines, penalties and forfeits	-	123 764	-	123 764	2 156	-	50 707 455	-	-	-	2 400	-	-	50 712 011	-	-	-	-	-	50 835 775	1 861 012	
Licences or permits	-	-	-	-	-	-	795 530	-	-	-	-	-	-	795 530	-	-	-	-	-	795 530	57 971 042	- 57 175 512
Transfer and subsidies - Operational	67 995 920	16 914 400	-	84 910 320	12 723 000	-	-	6 729 000	1 493 000	180 000	25 694 480	15 114 400	-	61 933 880	12 091 520	18 137 280	-	-	30 228 800	177 073 000	845 922	176 227 078
Interest	-	1 844 200	-	1 844 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 844 200	204 454 250	- 202 610 050
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 189 304	- 2 189 304
Operational Revenue	-	-	-	-	-	-	-	-	-	-	2 085 313	3 158 347	-	5 243 660	6 307 951	3 283 140	-	-	9 591 091	14 834 751	-	14 834 751
Gains on disposal of Assets	-	3 950 000	-	3 950 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 950 000	15 555 271	- 11 605 271
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transf	69 659 839	229 663 223	-	299 323 062	12 853 766	301 432	54 609 561	6 729 000	11 841 828	180 000	290 482 107	112 685 381	-	489 683 075	104 393 160	78 961 090	1 085 682	-	184 439 932	973 446 069	-	973 446 069
Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 099 213 567	- 1 099 213 567
Employee related costs	19 996 008	87 308 817	5 619 000	112 923 825	23 599 906	24 518 286	58 269 674	4 839 302	39 736 730	11 001 708	22 301 104	22 234 892	-	206 501 602	19 749 788	28 495 680	2 064 600	-	50 310 068	369 735 495	-	369 735 495
Remuneration of councillors	7 878 693	-	-	7 878 693	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 878 693	407 402 437	- 399 523 744
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	231 959 238	-	-	231 959 238	-	-	-	-	-	231 959 238	8 047 391	
Inventory consumed	263 400	2 424 858	11 200	2 699 458	2 480 000	835 000	595 000	254 014	299 070	546 960	2 012 880	6 263 290	-	13 286 214	983 171	1 800 000	-	-	2 783 171	18 768 843	263 847 384	- 245 078 541
Debt impairment	-	3 491 991	-	3 491 991	-	-	-	-	-	-	3 127 165	3 417 249	-	6 544 414	3 826 651	2 130 881	3 006 887	-	8 964 419	19 000 824	24 237 961	- 5 237 137
Depreciation and amortisation	226 678	2 299 269	25 742	2 551 689	1 780 727	1 762 478	1 678 507	81 871	147 510	8 886 315	4 838 345	8 838 186	-	28 013 939	6 327 392	2 691 694	417 757	-	9 436 843	40 002 471	24 319 200	
Interest	-	1 652 850	-	1 652 850	398 589	23 456	273 156	99 804	147 482	2 988 546	3 891 995	1 947 832	-	9 770 860	2 140 666	498 167	-	-	2 638 833	14 062 543	43 705 907	- 29 643 364
Contracted services	3 579 325	25 147 724	2 169 650	30 896 699	3 279 440	4 036 740	19 013 000	7 454 222	7 330 200	10 062 709	8 617 321	4 822 955	-	64 616 587	4 138 505	3 930 000	-	-	8 068 505	103 581 791	21 171 317	82 410 474
Transfers and subsidies	2 600 000	-	-	2 600 000	-	850 000	-	-	3 333 334	-	-	-	-	4 183 334	-	5 500 000	-	-	5 500 000	12 283 334	121 579 134	- 109 295 800
Irrecoverable debts written off	150 000	1 200 000	-	1 350 000	-	-	20 000 000	-	-	-	800 000	14 500 000	-	35 300 000	15 500 000	9 000 000	-	-	24 500 000	61 150 000	12 497 734	48 652 266
Operational costs	4 635 185	48 433 144	192 039	53 260 368	2 320 577	2 010 453	5 313 966	854 760	1 862 483	1 467 596	6 517 989	3 870 348	-	24 218 172	2 803 162	10 681 581	735 401	-	14 220 144	91 698 684	61 550 000	30 148 684
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101 669 966	- 101 669 966
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	39 329 289	171 958 653	8 017 631	219 305 573	33 859 239	34 036 413	105 143 303	13 583 973	52 856 809	34 953 834	284 066 037	65 894 752	-	624 394 360	55 469 335	64 728 003	6 224 645	-	126 421 983	970 121 916	-	970 121 916
Surplus/(Deficit)	30 330 550	57 704 570	- 8 017 631	80 017 489	- 21 005 473	- 33 734 981	- 50 533 742	- 6 854 973	- 41 014 981	- 34 773 834	6 416 070	46 790 629	-	- 134 711 285	48 923 825	14 233 087	- 5 138 963	-	58 017 949	3 324 153	1 090 028 431	- 1 086 704 278
Transfers and subsidies - capital (monetar	-	-	-	-	402 500	-	980 000	94 650 000	22 874 000	-	-	12 000 000	-	130 906 500	-	-	-	-	-	130 906 500	9 185 136	121 721 364
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58 880 750	- 58 880 750
Surplus/(Deficit) after capital transfers and c	30 330 550	57 704 570	- 8 017 631	80 017 489	- 20 602 973	- 33 734 981	- 49 553 742	87 795 027	- 18 140 981	- 34 773 834	6 416 070	58 790 629	-	- 3 804 785	48 923 825	14 233 087	- 5 138 963	-	58 017 949	134 230 653	-	134 230 653
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68 065 886	- 68 065 886
Surplus/(Deficit) after income tax	30 330 550	57 704 570	- 8 017 631	80 017 489	- 20 602 973	- 33 734 981	- 49 553 742	87 795 027	- 18 140 981	- 34 773 834	6 416 070	58 790 629	-	- 3 804 785	48 923 825	14 233 087	- 5 138 963	-	58 017 949	134 230 653	-	134 230 653
Share of Surplus/Deficit attributable to Joint	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68 065 886	- 68 065 886
Share of Surplus/Deficit attributable to Mino	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 330 550	57 704 570	- 8 017 631	80 017 489	- 20 602 973	- 33 734 981	- 49 553 742	87 795 027	- 18 140 981	- 34 773 834	6 416 070	58 790 629	-	- 3 804 785	48 923 825	14 233 087	- 5 138 963	-	58 017 949	134 230 653	-	134 230 653
Share of Surplus/Deficit attributable to Asso	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68 065 886	- 68 065 886
Intercompany/Parent subsidiary transactior	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 330 550	57 704 570	- 8 017 631	80 017 489	- 20 602 973	- 33 734 981	- 49 553 742	87 795 027	- 18 140 981	- 34 773 834	6 416 070	58 790 629	-	- 3 804 785	48 923 825	14 233 087	- 5 138 963	-	58 017 949	134 230 653	-	134 230 653

Share of Surplus/Deficit attributable to A

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)

Year 3

0

Consolidation of A4 Schedules per Function																				Reconciliation		
Rand	1.Governance And Administration				2.Other Services										3.Trading Services					A4 Per function to A4 Table summary		
	Executive and Council	Finance and Administration	Internal Audit	1.Governance And Administration	Community and social services	Sport and recreation	Public safety	Housing	Health	Planning and development	Road transport	Environmental protection	Other	2.Other Services	Energy sources	Water management	Waste water management	Waste management	3.Service Departments	Per Function (Totals)	A4 Summary (Data per A4 Summary from	Variance (3-4)
Revenue																						**841 407 897**
Exchange Revenu	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges -	-	-	-	-	-	-	-	-	-	-	289 114 181	-	-	**289 114 181**	-	-	-	-	-	289 114 181	313 714 674	- 24 600 493
Service charges -	-	-	-	-	-	-	-	-	-	-	-	101 466 087	-	**101 466 087**	-	-	-	-	-	101 466 087	112 673 689	- 11 207 602
Service charges -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80 728 986	-	-	-	80 728 986	80 728 986	89 651 170	- 8 922 184
Service charges -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52 852 109	-	-	52 852 109	52 852 109	58 716 845	- 5 864 736
Sale of Goods and	-	964 148	-	**964 148**	43 130	-	2 675	-	6 919 287	-	-	-	-	**6 965 092**	-	-	70 804	-	70 804	8 000 044	8 672 757	- 672 713
Agency services	-	-	-	-	-	-	2 662 968	-	-	-	-	-	-	**2 662 968**	-	-	-	-	-	2 662 968	2 785 616	- 122 648
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned fro	33 520	-	-	**33 520**	-	-	-	-	-	-	1 223 940	5 329 842	-	**6 553 782**	4 650 200	2 727 042	-	-	7 377 242	13 964 544	12 489 787	1 474 757
Interest earned fro	-	12 572 733	-	**12 572 733**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12 572 733	13 333 383	- 760 650
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed	1 012 554	-	-	**1 012 554**	79 696	-	-	-	-	-	-	-	-	**79 696**	-	-	476 906	-	476 906	1 569 156	1 759 501	- 190 345
Licence and perm	76 310	-	-	**76 310**	-	317 709	271 035	-	-	-	-	-	-	**588 744**	-	-	-	-	-	665 054	735 518	- 70 464
Operational Rever	164 856	475 828	-	**640 684**	2 776	-	-	-	5 891 111	-	-	-	-	**5 893 887**	-	-	193 385	-	193 385	6 727 956	-	6 727 956
Non-Exchange R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 378 128	- 6 378 128
Property rates	-	212 575 241	-	**212 575 241**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	212 575 241	-	212 575 241
Surcharges and T	-	1 547 240	-	**1 547 240**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 547 240	235 477 746	- 233 930 506
Fines, penalties ar	-	107 106	-	**107 106**	7 320	-	54 907 072	-	-	-	2 403	-	-	**54 916 795**	-	-	-	-	-	55 023 901	2 212 881	52 811 020
Licences or permi	-	-	-	-	-	-	818 915	-	-	-	-	-	-	**818 915**	-	-	-	-	-	818 915	61 115 805	- 60 296 890
Transfer and subs	71 135 230	17 716 100	-	**88 851 330**	12 825 000	-	-	31 514 000	2 808 250	130 000	26 887 370	15 816 100	-	**89 980 720**	12 652 880	18 979 320	-	-	31 632 200	210 464 250	854 298	209 609 952
Interest	-	2 432 560	-	**2 432 560**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 432 560	207 672 300	- 205 239 740
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 970 374	- 1 970 374
Operational Rever	-	-	-	-	-	-	-	-	-	-	2 155 578	2 967 407	-	**5 122 985**	6 294 749	3 370 447	-	-	9 665 196	14 788 181	-	14 788 181
Gains on disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16 381 140	- 16 381 140
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Ope	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (e	72 422 470	248 390 956	-	**320 813 426**	12 957 922	317 709	58 662 665	31 514 000	15 618 648	130 000	319 383 472	125 579 436	-	**564 163 852**	104 326 815	77 928 918	741 095	-	182 996 828	1 067 974 106	-	**1 067 974 106**
Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 146 595 612	- 1 146 595 612
Employee related	22 273 800	96 020 186	4 898 300	**123 192 286**	26 178 920	20 712 947	57 077 096	5 695 300	49 185 800	11 551 200	25 933 780	23 357 918	-	**219 692 961**	22 148 368	27 893 000	3 068 500	-	53 109 868	395 995 115	-	395 995 115
Remuneration of c	7 685 178	-	-	**7 685 178**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 685 178	427 252 075	- 419 566 897
Bulk purchases - e	-	-	-	-	-	-	-	-	-	-	250 424 624	-	-	**250 424 624**	-	-	-	-	-	250 424 624	8 425 354	241 999 270
Inventory consum	417 739	2 036 677	11 200	**2 465 616**	3 945 000	900 000	653 000	259 500	2 461 966	535 238	2 117 139	6 639 087	-	**17 510 930**	1 042 161	1 700 000	95 000	-	2 837 161	22 813 707	280 179 537	- 257 365 830
Debt impairment	-	1 615 000	-	**1 615 000**	-	-	-	-	-	-	1 341 106	5 254 300	-	**6 595 406**	3 309 471	3 930 000	9 000 000	-	16 239 471	24 449 877	19 924 207	4 525 670
Depreciation and a	192 376	3 605 694	18 215	**3 816 285**	1 458 190	1 695 822	1 518 239	68 804	118 650	5 640 758	5 739 016	8 717 952	-	**24 957 431**	10 631 917	2 456 013	366 151	-	13 454 081	42 227 797	32 165 523	10 062 274
Interest	-	1 437 376	-	**1 437 376**	292 317	15 654	179 823	50 733	103 108	3 544 572	5 212 502	2 565 035	-	**11 963 744**	2 236 983	408 181	-	-	2 645 164	16 046 284	45 931 687	- 29 885 403
Contracted service	7 353 315	28 336 214	1 753 640	**37 443 169**	2 580 090	5 259 740	19 349 000	32 887 900	7 961 100	10 618 741	7 498 533	5 030 064	-	**91 185 168**	4 407 565	5 685 000	450 000	-	10 542 565	139 170 902	27 178 438	111 992 464
Transfers and sub	2 600 000	-	-	**2 600 000**	-	850 000	-	-	3 333 334	-	-	-	-	**4 183 334**	-	5 600 000	-	-	5 600 000	12 383 334	113 822 194	- 101 438 860
Irrecoverable debt	200 000	1 200 000	-	**1 400 000**	-	-	24 000 000	-	-	-	750 000	12 500 000	-	**37 250 000**	14 000 000	9 000 000	-	-	23 000 000	61 650 000	9 292 300	52 357 700
Operational costs	3 003 551	48 499 171	346 101	**51 848 823**	2 333 836	2 237 944	5 525 029	1 129 205	2 027 144	1 726 212	6 729 434	4 045 242	-	**25 754 046**	3 152 397	8 303 440	286 948	-	11 742 785	89 345 654	59 880 000	29 465 654
Losses on disposa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101 682 720	- 101 682 720
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditur	43 725 959	182 750 318	7 027 456	**233 503 733**	36 788 353	31 672 107	108 302 187	40 091 442	65 191 102	33 616 721	305 746 134	68 109 598	-	**689 517 644**	60 928 862	64 975 634	13 266 599	-	139 171 095	1 062 192 472	-	1 062 192 472
Surplus/(Deficit)	28 696 511	65 640 638	- 7 027 456	**87 309 693**	- 23 830 431	- 31 354 398	- 49 639 522	- 8 577 442	- 49 572 454	- 33 486 721	13 637 338	57 469 838	-	**- 125 353 792**	43 397 953	12 953 284	- 12 525 504	-	43 825 733	5 761 634	1 125 734 035	- 1 119 952 401
Transfers and sub	-	-	-	-	-	-	-	40 735 000	22 614 750	-	3 321 000	-	-	**66 670 750**	-	-	-	-	-	66 670 750	20 861 577	45 809 173
Transfers and sub	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75 643 300	- 75 643 300
Surplus/(Deficit) a	28 696 511	65 640 638	- 7 027 456	**87 309 693**	- 23 830 431	- 31 354 398	- 49 639 522	32 157 558	- 26 957 704	- 33 486 721	16 958 338	57 469 838	-	**- 58 683 042**	43 397 953	12 953 284	- 12 525 504	-	43 825 733	72 452 384	-	72 452 384
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96 504 877	- 96 504 877
Surplus/(Deficit) a	28 696 511	65 640 638	- 7 027 456	**87 309 693**	- 23 830 431	- 31 354 398	- 49 639 522	32 157 558	- 26 957 704	- 33 486 721	16 958 338	57 469 838	-	**- 58 683 042**	43 397 953	12 953 284	- 12 525 504	-	43 825 733	72 452 384	-	72 452 384
Share of Surplus/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96 504 877	- 96 504 877
Share of Surplus/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) a	28 696 511	65 640 638	- 7 027 456	**87 309 693**	- 23 830 431	- 31 354 398	- 49 639 522	32 157 558	- 26 957 704	- 33 486 721	16 958 338	57 469 838	-	**- 58 683 042**	43 397 953	12 953 284	- 12 525 504	-	43 825 733	72 452 384	-	72 452 384
Share of Surplus/	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96 504 877	- 96 504 877
Intercompany/Par	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 696 511	65 640 638	- 7 027 456	**87 309 693**	- 23 830 431	- 31 354 398	- 49 639 522	32 157 558	- 26 957 704	- 33 486 721	16 958 338	57 469 838	-	**- 58 683 042**	43 397 953	12 953 284	- 12 525 504	-	43 825 733	72 452 384	-	72 452 384

Totals

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)

Year 1

1.Transfers & Subsidies	Operational grants and subsidies	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	administration (R)	Check
	Equitable Share (Transfers and Subsidies)	164 516 478	18 256 440	-	11 344 639	-	54 568 160	80 347 239	-
									-
	Total grant allocation per servic	164 516 478	18 256 440	-	11 344 639	-	54 568 160	80 347 239	

2.Property Rates		Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Check	
	Rates funding allocated to publicly accessed functions	179 778 837	-	-	-	-	179 778 837		-
	Total Rates Funding allocated t	179 778 837	-	-	-	-	179 778 837		

3.Other Income Sources	Exchange Revenue	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	Check = 0
	Sale of Goods and Rendering of Se	11 571 277	-	127 799	-	-	10 316 248	1 127 230	-
	Agency services	3 014 360	-	-	-	-	3 014 360	-	-
	Interest	-	-	-	-	-	-	-	-
	Interest earned from Receivables	13 282 258	3 729 255	-	5 031 995	-	4 455 103	65 905	-
	Interest earned from Current and N	4 950 000	-	-	-	-	-	4 950 000	-
	Dividends	-	-	-	-	-	-	-	-
	Rent on Land	-	-	-	-	-	-	-	-
	Rental from Fixed Assets	1 029 784	-	222 860	-	-	56 062	750 862	-
	Licence and permits	588 767	-	-	-	-	588 767	-	-
	Operational Revenue	2 206 716	-	176 750	-	-	1 257 708	772 258	-
	Non-Exchange Revenue	-	-	-	-	-	-	-	-
	Surcharges and Taxes	1 500 000	-	-	-	-	-	1 500 000	-
	Fines, penalties and forfeits	31 698 620	-	-	-	-	31 506 424	192 196	-
	Licences or permits	695 742	-	-	-	-	695 742	-	-
	Interest	3 759 458	-	-	-	-	-	3 759 458	-
	Fuel Levy	-	-	-	-	-	-	-	-
	Operational Revenue	15 838 035	4 479 763	-	6 030 546	-	5 327 726	-	-
	Gains on disposal of Assets	-	-	-	-	-	-	-	-
	Other Gains	-	-	-	-	-	-	-	-
	Discontinued Operations	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-
	Total	**90 135 017**	**8 209 018**	**527 409**	**11 062 541**	**-**	**57 218 140**	**13 117 909**	

4.Expenditure	Type of expenditure	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
	Employee related costs	332 607 002	25 334 878	-	18 944 590	-	185 516 915	102 810 619	-
	Remuneration of councillors	7 673 715	-	-	-	-	-	7 673 715	-
	Bulk purchases - electricity	206 240 987	-	-	-	-	206 240 987	-	-
	Inventory consumed	19 542 575	2 730 000	147 000	932 800	-	13 416 284	2 316 491	-
	Debt impairment	18 270 020	2 048 924	2 891 237	3 285 815	-	6 686 361	3 357 683	-
	Depreciation and amortisation	40 058 761	1 319 503	490 583	5 818 210	-	30 115 181	2 315 284	-
	Interest	13 449 972	642 242	-	1 955 818	-	9 673 294	1 178 618	-
	Contracted services	97 378 898	10 173 880	268 200	3 761 200	-	61 133 599	22 042 019	-
	Transfers and subsidies	10 480 000	6 000 000	-	-	-	3 780 000	700 000	-
	Irrecoverable debts written off	64 900 000	14 000 000	-	25 000 000	-	25 250 000	650 000	-
	Operational costs	86 793 109	9 715 552	978 858	2 630 116	-	22 569 610	50 898 973	-
	Losses on disposal of Assets	-	-	-	-	-	-	-	-
	Other Losses	-	-	-	-	-	-	-	-
	Total direct costs per service	**897 395 039**	**71 964 979**	**4 775 878**	**62 328 549**	**-**	**564 382 231**	**193 943 402**	-

5.% allocation of Gov & Admin costs	**703 451 637**	10%	1%	9%	0%	80%	100%	0%
	193 943 402	19 840 927	1 316 722	17 184 139	0	155 601 614	193 943 402	-

6.Analysis of Surplus/Deficit	Bitou	Water	Waste Water	Electricity	Solid Waste	Total Deficit	
	Revenue Required from the Tool	63 998 451	5 476 131	55 943 210	-	-	*From NT Tariffs Tool*
	Revenue Budgeted	101 466 087	80 728 986	289 114 181	52 852 109	**524 161 363**	*From LGBA Scraps - Budget*
	Surplus/(Deficit)	**37 467 636**	**75 252 855**	**233 170 971**	**52 852 109**	**398 743 571**	

Source: The approved 2025/26 Medium Term Revenue & Expenditure Framework information submitted to the Local Government Database and Reporting System (LGDRS).

SUMMARY: NON-TARIFF REVENUE SOURCES

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Operating grants and subsidies	164 516 478	18 256 440	-	11 344 639	-	54 568 160	80 347 239	-
Property rates	179 778 837	-	-	-	-	179 778 837	-	-
Other income	90 135 017	8 209 018	527 409	11 062 541	-	57 218 140	13 117 909	-
Non-tariff service charges	-	-	-	-	-	-	-	-
Total	**434 430 332**	**26 465 458**	**527 409**	**22 407 180**	**-**	**291 565 137**	**93 465 148**	-
	434 430 332	340 965 184						

SUMMARY OF DIRECT AND INDIRECT COSTS

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct costs	**703 451 637**	71 964 979	4 775 878	62 328 549	-	564 382 231
Indirect costs	**193 943 402**	19 840 927	1 316 722	17 184 139	-	155 601 614
Total costs	**897 395 039**	**91 805 906**	**6 092 600**	**79 512 688**	**-**	**719 983 845**
% direct costs		78%	78%	78%	#DIV/0!	78%
% indirect costs (overheads)		22%	22%	22%	#DIV/0!	22%

SUMMARY: EXPENDITURE ALLOCATED AND NON-TARIFF REVENUE RECEIVED AFTER ALLOCATION OF GOVERNANCE AND ADMINISTRATION

The table below summarises the allocation of expenditure and revenues in the previous sheets. Any non-tariff revenue allocated to the Governance and Administration function has been distributed between the services according to the allocation of the Governance and Administration expenditure between the services. There may be a gap to be filled through tariffs on 'Other services' if the property rates revenue and other non-tariff revenues are not sufficient to cover the costs of providing these services.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expendtiure	**703 451 637**	71 964 979	4 775 878	62 328 549	-	564 382 231
Indirect expenditure	**193 943 402**	19 840 927	1 316 722	17 184 139	-	155 601 614
Total expenditure	**897 395 039**	**91 805 906**	**6 092 600**	**79 512 688**	**-**	**719 983 845**
Non-tariff revenue allocated to servic	**340 965 184**	26 465 458	527 409	22 407 180	-	291 565 137
Non-tariff revenue allocated to Gov &	**93 465 148**	9 561 734	634 554	8 281 375	-	74 987 485
Total non-tariff revenue allocate	**434 430 332**	**36 027 192**	**1 161 963**	**30 688 555**	**-**	**366 552 622**
Gap to be filled through tariffs	**462 964 707**	**55 778 714**	**4 930 637**	**48 824 133**	**-**	**353 431 223**

DEFICIT TO BE ACCEPTED ON SERVICES

Municipalities should move towards ensuring that all services at least break even. However, currently municipalities operate some services at a deficit. Enter the deficit that you are willing to accept on providing a service in the grey cells below. Bear in mind that you will have to generate surpluses on other services to cross-subsidise these deficits.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	**897 395 039**	91 805 906	6 092 600	79 512 688	-	719 983 845
Enter deficit to be accepted as % of expenditure						
Deficit generated	**353 431 223**	-	-	-	-	353 431 223

SURPLUS TO BE GENERATED ON SERVICES

each service in the table below. Make sure that you have not indicated a surplus to be generated if you have already indicated that there will be a deficit in the table above. If you do this, the cell entry will be highlighted in bold red text.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	**897 395 039**	91 805 906	6 092 600	79 512 688	-	719 983 845
Enter surplus to be generated as % of expenditure						
Surplus generated	**-**	-	-	-	-	-

In order for the budget to be fully funded, surpluses generated must be sufficient to at least cover anticipated deficits. If this is not the case, the user must reduce the deficits anticipated or increase the surpluses to be generated. The net surplus below is the total surpluses less the total deficits. It must be positive. If it is negative, adjust the deficits to be accepted on services or the surpluses to be generated until a positive figure is obtained.

Net surplus or deficit	**- 353 431 223**	*Net surplus is negative. Adjust deficits to be accepted or surpluses to be generated until a positive figure is obtained.*
Net surplus or deficit as % of expen	**-39.4%**	

-

ALLOCATION OF SURPLUS

If you are generating surpluses on some services and deficits on others, you will need to make some decisions about how the surpluses should be allocated to cross-subsidise the deficits. This must be done in the table below. The model provides a default allocation that allocates the available surplus to service in proportion to the deficit generated on a service. The user can choose to define an alternative allocation. Entries must be made in the grey cells only. This is not necessary for tariff setting, but only to confirm the overall funding of the budget.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Deficit generated	**353 431 223**	-	-	-	-	353 431 223
Surplus generated	**-**	-	-	-	-	-
Default allocation of surplus to cover	**-**	-	-	-	-	-
Default % allocation of surplus		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Use default allocation?	Yes					
User defined allocation of surplus to	**-**					
User defined % allocation of surplus						

REVENUE REQUIRED

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expenditure	703 451 637	71 964 979	4 775 878	62 328 549	-	564 382 231
Indirect expenditure	193 943 402	19 840 927	1 316 722	17 184 139	-	155 601 614
Total expenditure	**897 395 039**	**91 805 906**	**6 092 600**	**79 512 688**	**-**	**719 983 845**
Surplus or deficit	- 353 431 223	-	-	-	-	- 353 431 223
Total expenditure plus surplus (	**543 963 816**	**91 805 906**	**6 092 600**	**79 512 688**	**-**	**366 552 622**
Operating grants and transfers	164 516 478	26 476 177	545 494	18 463 717	-	119 031 091
Property rates revenue	179 778 837	-	-	-	-	179 778 837
Other income	90 135 017	9 551 015	616 469	12 224 839	-	67 742 694
Other non-tariff service charges	-	-	-	-	-	-
Total non-tariff revenue	**434 430 332**	**36 027 192**	**1 161 963**	**30 688 555**	**-**	**366 552 622**
Revenue required from tariffs	**109 533 484**	**55 778 714**	**4 930 637**	**48 824 133**	**-**	
Total revenue	**543 963 816**	**91 805 906**	**6 092 600**	**79 512 688**	**-**	**366 552 622**

6.Analysis of Surplus/Deficit

Modimolle Local Municipality	Water	Waste Water	Electricity	Solid Waste	Total Deficit /Surplus
Revenue Required from the Tool	55 778 714	4 930 637	48 824 133	-	109 533 484
Revenue Budgeted	#VALUE!	#VALUE!	#VALUE!	#VALUE!	**#VALUE!**
Surplus/(Deficit)	**#VALUE!**	**#VALUE!**	**#VALUE!**	**#VALUE!**	**#VALUE!**

Source: The approved 2021/22 MTREF financial performance information submitted to the Local Government Database and Reporting System (LGDRS).

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SERVICE CHARGES NOT SET USING THIS MODEL

This tool only sets tariffs for services. There are a number of other service charges identified in mSCOA v 6.3 that are not set using this tool. The user must allocate the value of these service charges anticipated ***in the year for which the tariffs*** *are being set in the yellow highlighted cells below.*

Non-tariff revenue	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)
Water	-	-			
Connection/disconnection					
Meter reading fees					
Industrial water (non-potable)					
Availability charges					
Wastewater management	-		-		
Industrial effluent					
Treatment of effluent					
Availability charges					
Connection/reconnection					
Pump/removal of wastewater (from tanks)					
Electricity	-			-	
Appliance maintenance					
Connection/reconnection					
Joint pole usage					
Meter compliance testing					
Meter reading fees					
Notice revenues					
Temporary service plant					
Electricity distribution revenue for services					
Availability charges					
Waste management	-				-
Carrier bags					
Disposal facilities					
Refuse bags					
Waste bins					
Availability charges					
Skip					
Total non-tariff service charges	-	-	-	-	-

Year 2

1.Transfers & Subsidies

Operational grants and subsidies	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	administration (R)	Check
Equitable Share (Transfers and Subsidies)	177 073 000	18 137 280	-	12 091 520	-	61 933 880	84 910 320	-
								-
Total grant allocation per service	177 073 000	18 137 280	-	12 091 520	-	61 933 880	84 910 320	

2.Property Rates

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Check
Rates funding allocated to publicly accessed functions	191 257 319	-	-	-	-	191 257 319	-
Total Rates Funding allocated to	191 257 319	-	-	-	-	191 257 319	

3.Other Income Sources

Exchange Revenue	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	Check = 0
Sale of Goods and Rendering of Servi	9 686 678	-	67 690	-	-	8 528 961	1 090 027	-
Agency services	2 840 105	-	-	-	-	2 840 105	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 870 097	3 688 236	-	5 622 105	-	4 490 820	68 936	-
Interest earned from Current and Non	12 448 250	-	-	-	-	-	12 448 250	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 209 898	-	833 112	-	-	81 006	1 295 780	-
Licence and permits	565 403	-	-	-	-	565 403	-	-
Operational Revenue	2 800 088	-	184 880	-	-	1 869 971	745 237	-
Non-Exchange Revenue	-	-	-	-	-	-	-	-
Surcharges and Taxes	1 589 229	-	-	-	-	-	1 589 229	-
Fines, penalties and forfeits	50 835 775	-	-	-	-	50 712 011	123 764	-
Licences or permits	795 530	-	-	-	-	795 530	-	-
Interest	1 844 200	-	-	-	-	-	1 844 200	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	14 834 751	3 283 140	-	6 307 951	-	5 243 660	-	-
Gains on disposal of Assets	3 950 000	-	-	-	-	-	3 950 000	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
			-	-	-	-	-	-
Total	**118 270 004**	**6 971 376**	**1 085 682**	**11 930 056**	**-**	**75 127 467**	**23 155 423**	

4.Expenditure

Type of expenditure	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Employee related costs	369 735 495	28 495 680	2 064 600	19 749 788	-	206 501 602	112 923 825	-
Remuneration of councillors	7 878 693	-	-	-	-	-	7 878 693	-
Bulk purchases - electricity	231 959 238	-	-	-	-	231 959 238	-	-
Inventory consumed	18 768 843	1 800 000	-	983 171	-	13 286 214	2 699 458	-
Debt impairment	19 000 824	2 130 881	3 006 887	3 826 651	-	6 544 414	3 491 991	-
Depreciation and amortisation	40 002 471	2 691 694	417 757	6 327 392	-	28 013 939	2 551 689	-
Interest	14 062 543	498 167	-	2 140 666	-	9 770 860	1 652 850	-
Contracted services	103 581 791	3 930 000	-	4 138 505	-	64 616 587	30 896 699	-
Transfers and subsidies	12 283 334	5 500 000	-	-	-	4 183 334	2 600 000	-
Irrecoverable debts written off	61 150 000	9 000 000	-	15 500 000	-	35 300 000	1 350 000	-
Operational costs	91 698 684	10 681 581	735 401	2 803 162	-	24 218 172	53 260 368	-
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Total direct costs per service	**970 121 916**	**64 728 003**	**6 224 645**	**55 469 335**	**-**	**624 394 360**	**219 305 573**	-

5.% allocation of Gov & Admin costs

750 816 343	9%	1%	7%	0%	83%	100%	0%
219 305 573	18 906 370	1 818 153	16 202 011	0	182 379 039	219 305 573	-

6.Analysis of Surplus/Deficit

	Water	Waste Water	Electricity	Solid Waste	Total Deficit	
Revenue Required from the Tool	56 529 484	6 765 146	45 939 077	-	109 233 708	*From NT Tariffs Tool*
Revenue Budgeted	106 931 349	85 107 884	299 926 117	55 709 671	547 675 021	*From LGBA Scraps - Budget*
Surplus/(Deficit)	**50 401 865**	**78 342 738**	**253 987 040**	**55 709 671**	**438 441 313**	

Source: The approved 2025/26 Medium Term Revenue & Expenditure Framework information submitted to the Local Government Database and Reporting System (LGDRS).

SUMMARY: NON-TARIFF REVENUE SOURCES

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Operating grants and subsidies	177 073 000	18 137 280	-	12 091 520	-	61 933 880	84 910 320	-
Property rates	191 257 319	-	-	-	-	191 257 319	-	-
Other income	118 270 004	6 971 376	1 085 682	11 930 056	-	75 127 467	23 155 423	-
Non-tariff service charges	-	-	-	-	-	-	-	-
Total	**486 600 323**	**25 108 656**	**1 085 682**	**24 021 576**	**-**	**328 318 666**	**108 065 743**	-
	486 600 323	378 534 580						

SUMMARY OF DIRECT AND INDIRECT COSTS

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct costs	**750 816 343**	64 728 003	6 224 645	55 469 335	-	624 394 360
Indirect costs	**219 305 573**	18 906 370	1 818 153	16 202 011	-	182 379 039
Total costs	**970 121 916**	**83 634 373**	**8 042 798**	**71 671 346**	**-**	**806 773 399**
% direct costs		77%	77%	77%	#DIV/0!	77%
% indirect costs (overheads)		23%	23%	23%	#DIV/0!	23%

SUMMARY: EXPENDITURE ALLOCATED AND NON-TARIFF REVENUE RECEIVED AFTER ALLOCATION OF GOVERNANCE AND ADMINISTRATION

The table below summarises the allocation of expenditure and revenues in the previous sheets. Any non-tariff revenue allocated to the Governance and Administration function has been distributed between the services according to the allocation of the Governance and Administration expenditure between the services. There may be a gap to be filled through tariffs on 'Other services' if the property rates revenue and other non-tariff revenues are not sufficient to cover the costs of providing these services.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expendtiure	**750 816 343**	64 728 003	6 224 645	55 469 335	-	624 394 360
Indirect expenditure	**219 305 573**	18 906 370	1 818 153	16 202 011	-	182 379 039
Total expenditure	**970 121 916**	**83 634 373**	**8 042 798**	**71 671 346**	**-**	**806 773 399**
Non-tariff revenue allocated to service	**378 534 580**	25 108 656	1 085 682	24 021 576	-	328 318 666
Non-tariff revenue allocated to Gov &	**108 065 743**	9 111 352	876 204	7 808 068	-	87 892 053
Total non-tariff revenue allocated	**486 600 323**	**34 220 008**	**1 961 886**	**31 829 644**	**-**	**416 210 719**
Gap to be filled through tariffs	**483 521 593**	**49 414 365**	**6 080 912**	**39 841 701**	**-**	**390 562 679**

DEFICIT TO BE ACCEPTED ON SERVICES

Municipalities should move towards ensuring that all services at least break even. However, currently municipalities operate some services at a deficit. Enter the deficit that you are willing to accept on providing a service in the grey cells below. Bear in mind that you will have to generate surpluses on other services to cross-subsidise these deficits.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	**970 121 916**	83 634 373	8 042 798	71 671 346	-	806 773 399
Enter deficit to be accepted as % of expenditure						
Deficit generated	**390 562 679**	-	-	-	-	390 562 679

SURPLUS TO BE GENERATED ON SERVICES

tariffs are being set on each service in the table below. Make sure that you have not indicated a surplus to be generated if you have already indicated that there will be a deficit in the table above. If you do this, the cell entry will be highlighted in bold red text.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	**970 121 916**	83 634 373	8 042 798	71 671 346	-	806 773 399
Enter surplus to be generated as % of expenditure						
Surplus generated	**-**	-	-	-	-	-

In order for the budget to be fully funded, surpluses generated must be sufficient to at least cover anticipated deficits. If this is not the case, the user must reduce the deficits anticipated or increase the surpluses to be generated. The net surplus below is the total surpluses less the total deficits. It must be positive. If it is negative, adjust the deficits to be accepted on services or the surpluses to be generated until a positive figure is obtained.

Net surplus or deficit	- **390 562 679**	*Net surplus is negative. Adjust deficits to be accepted or surpluses to be generated until a positive figure is obtained.*
Net surplus or deficit as % of expendit	**-40.3%**	

ALLOCATION OF SURPLUS

deficits. This must be done in the table below. The model provides a default allocation that allocates the available surplus to service in proportion to the deficit generated on a service. The user can choose to define an alternative allocation. Entries must be made in the grey cells only. This is not necessary for tariff setting, but only to confirm the overall funding of the budget.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Deficit generated	**390 562 679**	-	-	-	-	390 562 679
Surplus generated	**-**	-	-	-	-	-
Default allocation of surplus to cover c	**-**	-	-	-	-	-
Default % allocation of surplus		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Use default allocation?	Yes					
User defined allocation of surplus to c	**-**					
User defined % allocation of surplus						

REVENUE REQUIRED

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expenditure	750 816 343	64 728 003	6 224 645	55 469 335	-	624 394 360
Indirect expenditure	219 305 573	18 906 370	1 818 153	16 202 011	-	182 379 039
Total expenditure	**970 121 916**	**83 634 373**	**8 042 798**	**71 671 346**	**-**	**806 773 399**
Surplus or deficit	- 390 562 679	-	-	-	-	- 390 562 679
Total expenditure plus surplus or	**579 559 237**	**83 634 373**	**8 042 798**	**71 671 346**	**-**	**416 210 719**
Operating grants and transfers	183 017 007	25 969 847	753 228	18 803 720	-	137 490 213
Property rates revenue	191 257 319	-	-	-	-	191 257 319
Other income	109 947 932	8 250 162	1 208 658	13 025 925	-	87 463 188
Other non-tariff service charges	-	-	-	-	-	-
Total non-tariff revenue	**484 222 258**	**34 220 008**	**1 961 886**	**31 829 644**	**-**	**416 210 719**
Revenue required from tariffs	**95 336 979**	**49 414 365**	**6 080 912**	**39 841 701**	**-**	
Total revenue	**579 559 237**	**83 634 373**	**8 042 798**	**71 671 346**	**-**	**416 210 719**

6.Analysis of Surplus/Deficit

Modimolle Local Municipality	Water	Waste Water	Electricity	Solid Waste	Total Deficit /Surplus
Revenue Required from the Tool	49 414 365	6 080 912	39 841 701	-	95 336 979
Revenue Budgeted	-	-	-	-	-
Surplus/(Deficit)	**- 49 414 365**	**- 6 080 912**	**- 39 841 701**	**-**	**- 95 336 979**

Source: The approved 2021/22 MTREF financial performance information submitted to the Local Government Database and Reporting System (LGDRS).

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SERVICE CHARGES NOT SET USING THIS MODEL

This tool only sets tariffs for services. There are a number of other service charges identified in mSCOA v 6.3 that are not set using this tool. The user must allocate the value of these service charges anticipated ***in the year for which the tariffs*** *are being set in the yellow highlighted cells below.*

Non-tariff revenue	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)
Water	-	-			
Connection/disconnecti					
Meter reading fees					
Industrial water (non-potable)					
Availability charges					
Wastewater management	-		-		
Industrial effluent					
Treatment of effluent					
Availability charges					
Connection/reconnectio					
Pump/removal of wastewater (from					
Electricity	-			-	
Appliance maintenance					
Connection/reconnection					
Joint pole usage					
Meter compliance					
Meter reading fees					
Notice revenues					
Temporary service					
Electricity distribution revenue for services					
Availability charges					
Waste management	-				-
Carrier bags					
Disposal facilities					
Refuse bags					
Waste bins					
Availability charges					
Skip					
Total non-tariff service charges	**-**	**-**	**-**	**-**	**-**

0

Year 3

1.Transfers & Subsidies

Operational grants and subsidies	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	administration (R)	Check
Equitable Share (Transfers and Subsidies)	210 464 250	18 979 320	-	12 652 880	-	89 980 720	88 851 330	-
								-
Total grant allocation per service	**210 464 250**	**18 979 320**	**-**	**12 652 880**	**-**	**89 980 720**	**88 851 330**	

2.Property Rates

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Check	
Rates funding allocated to publicly accessed functions	212 575 241	-	-	-	-	212 575 241		-
Total Rates Funding allocated to each	**212 575 241**	**-**	**-**	**-**	**-**	**212 575 241**		

3.Other Income Sources

Exchange Revenue	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	Check = 0
Sale of Goods and Rendering of Services	8 000 044	-	70 804	-	-	6 965 092	964 148	-
Agency services	2 662 968	-	-	-	-	2 662 968	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 964 544	2 727 042	-	4 650 200	-	6 553 782	33 520	-
Interest earned from Current and Non Curr	12 572 733	-	-	-	-	-	12 572 733	-
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 569 156	-	476 906	-	-	79 696	1 012 554	-
Licence and permits	665 054	-	-	-	-	588 744	76 310	-
Operational Revenue	6 727 956	-	193 385	-	-	5 893 887	640 684	-
Non-Exchange Revenue	-	-	-	-	-	-	-	-
Surcharges and Taxes	1 547 240	-	-	-	-	-	1 547 240	-
Fines, penalties and forfeits	55 023 901	-	-	-	-	54 916 795	107 106	-
Licences or permits	818 915	-	-	-	-	818 915	-	-
Interest	2 432 560	-	-	-	-	-	2 432 560	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	14 788 181	3 370 447	-	6 294 749	-	5 122 985	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	**120 773 252**	**6 097 489**	**741 095**	**10 944 949**	**-**	**83 602 864**	**19 386 855**	

4.Expenditure

Type of expenditure	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Employee related costs	395 995 115	27 893 000	3 068 500	22 148 368	-	219 692 961	123 192 286	-
Remuneration of councillors	7 685 178	-	-	-	-	-	7 685 178	-
Bulk purchases - electricity	250 424 624	-	-	-	-	250 424 624	-	-
Inventory consumed	22 813 707	1 700 000	95 000	1 042 161	-	17 510 930	2 465 616	-
Debt impairment	24 449 877	3 930 000	9 000 000	3 309 471	-	6 595 406	1 615 000	-
Depreciation and amortisation	42 227 797	2 456 013	366 151	10 631 917	-	24 957 431	3 816 285	-
Interest	16 046 284	408 181	-	2 236 983	-	11 963 744	1 437 376	-
Contracted services	139 170 902	5 685 000	450 000	4 407 565	-	91 185 168	37 443 169	-
Transfers and subsidies	12 383 334	5 600 000	-	-	-	4 183 334	2 600 000	-
Irrecoverable debts written off	61 650 000	9 000 000	-	14 000 000	-	37 250 000	1 400 000	-
Operational costs	89 345 654	8 303 440	286 948	3 152 397	-	25 754 046	51 848 823	-
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Total direct costs per service	**1 062 192 472**	**64 975 634**	**13 266 599**	**60 928 862**	**-**	**689 517 644**	**233 503 733**	-

5.% allocation of Gov & Admin costs	828 688 739	8%	2%	7%	0%	83%	100%	0%
	233 503 733	18 308 506	3 738 195	17 168 227	0	194 288 804	233 503 733	-

6.Analysis of Surplus/Deficit

	Water	Waste Water	Electricity	Solid Waste	Total Deficit	
Revenue Required from the Tool	56 391 766	15 893 001	52 796 771	-	**125 081 538**	*From NT Tariffs Tool*
Revenue Budgeted	112 673 689	89 651 170	313 714 674	58 716 845	**574 756 378**	*From LGBA Scraps - Budget*
Surplus/(Deficit)	**56 281 923**	**73 758 169**	**260 917 903**	**58 716 845**	**449 674 840**	

Source: The approved 2025/26 Medium Term Revenue & Expenditure Framework information submitted to the Local Government Database and Reporting System (LGDRS).

SUMMARY: NON-TARIFF REVENUE SOURCES

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Operating grants and subsidies	210 464 250	18 979 320	-	12 652 880	-	89 980 720	88 851 330	-
Property rates	212 575 241	-	-	-	-	212 575 241	-	-
Other income	120 773 252	6 097 489	741 095	10 944 949	-	83 602 864	19 386 855	-
Non-tariff service charges	-	-	-	-	-	-	-	-
Total	**543 812 743**	**25 076 809**	**741 095**	**23 597 829**	**-**	**386 158 825**	**108 238 185**	-
	543 812 743	435 574 558						

SUMMARY OF DIRECT AND INDIRECT COSTS

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct costs	**828 688 739**	64 975 634	13 266 599	60 928 862	-	689 517 644
Indirect costs	**233 503 733**	18 308 506	3 738 195	17 168 227	-	194 288 804
Total costs	**1 062 192 472**	**83 284 140**	**17 004 794**	**78 097 089**	**-**	**883 806 448**
% direct costs		78%	78%	78%	#DIV/0!	78%
% indirect costs (overheads)		22%	22%	22%	#DIV/0!	22%

SUMMARY: EXPENDITURE ALLOCATED AND NON-TARIFF REVENUE RECEIVED AFTER ALLOCATION OF GOVERNANCE AND ADMINISTRATION

The table below summarises the allocation of expenditure and revenues in the previous sheets. Any non-tariff revenue allocated to the Governance and Administration function has been distributed between the services according to the allocation of the Governance and Administration expenditure between the services. There may be a gap to be filled through tariffs on 'Other services' if the property rates revenue and other non-tariff revenues are not sufficient to cover the costs of providing these services.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expendtiure	**828 688 739**	64 975 634	13 266 599	60 928 862	-	689 517 644
Indirect expenditure	**233 503 733**	18 308 506	3 738 195	17 168 227	-	194 288 804
Total expenditure	**1 062 192 472**	**83 284 140**	**17 004 794**	**78 097 089**	**-**	**883 806 448**
Non-tariff revenue allocated to service	**435 574 558**	25 076 809	741 095	23 597 829	-	386 158 825
Non-tariff revenue allocated to Gov & Admi	**108 238 185**	8 823 230	1 801 510	8 273 707	-	93 631 604
Total non-tariff revenue allocated	**543 812 743**	**33 900 039**	**2 542 605**	**31 871 536**	**-**	**479 790 429**
Gap to be filled through tariffs	**518 379 729**	**49 384 101**	**14 462 189**	**46 225 553**	**-**	**404 016 019**

DEFICIT TO BE ACCEPTED ON SERVICES

Municipalities should move towards ensuring that all services at least break even. However, currently municipalities operate some services at a deficit. Enter the deficit that you are willing to accept on providing a service in the grey cells below. Bear in mind that you will have to generate surpluses on other services to cross-subsidise these deficits.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	**1 062 192 472**	83 284 140	17 004 794	78 097 089	-	883 806 448
Enter deficit to be accepted as % of expenditure						
Deficit generated	**404 016 019**	-	-	-	-	404 016 019

SURPLUS TO BE GENERATED ON SERVICES

The Municipal Powers and Functions Act Number 12 of 2007 allows municipalities to levy a surcharge on tariffs. Enter the total surcharge that you plan to levy in the year for which tariffs are being set on each service in the table below. Make sure that you have not indicated a surplus to be generated if you have already indicated that there will be a deficit in the table above. If you do this, the cell entry will be highlighted in bold red text.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	**1 062 192 472**	83 284 140	17 004 794	78 097 089	-	883 806 448
Enter surplus to be generated as % of expenditure						
Surplus generated	**-**	-	-	-	-	-

In order for the budget to be fully funded, surpluses generated must be sufficient to at least cover anticipated deficits. If this is not the case, the user must reduce the deficits anticipated or increase the surpluses to be generated. The net surplus below is the total surpluses less the total deficits. It must be positive. If it is negative, adjust the deficits to be accepted on services or the surpluses to be generated until a positive figure is obtained.

-

Net surplus or deficit	**- 404 016 019**	*Net surplus is negative. Adjust deficits to be accepted or surpluses to be generated until a positive figure is obtained.*
Net surplus or deficit as % of expenditure	**-38.0%**	

ALLOCATION OF SURPLUS

If you are generating surpluses on some services and deficits on others, you will need to make some decisions about how the surpluses should be allocated to cross-subsidise the deficits. This must be done in the table below. The model provides a default allocation that allocates the available surplus to service in proportion to the deficit generated on a service. The user can choose to define an alternative allocation. Entries must be made in the grey cells only. This is not necessary for tariff setting, but only to confirm the overall funding of the budget.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Deficit generated	**404 016 019**	-	-	-	-	404 016 019
Surplus generated	**-**	-	-	-	-	-
Default allocation of surplus to cover deficit	**-**	-	-	-	-	-
Default % allocation of surplus		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Use default allocation?	Yes					
User defined allocation of surplus to cover (	**-**					
User defined % allocation of surplus						

REVENUE REQUIRED

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expenditure	828 688 739	64 975 634	13 266 599	60 928 862	-	689 517 644
Indirect expenditure	233 503 733	18 308 506	3 738 195	17 168 227	-	194 288 804
Total expenditure	**1 062 192 472**	**83 284 140**	**17 004 794**	**78 097 089**	**-**	**883 806 448**
Surplus or deficit	- 404 016 019	-	-	-	-	- 404 016 019
Total expenditure plus surplus or defi	**658 176 453**	**83 284 140**	**17 004 794**	**78 097 089**	**-**	**479 790 429**
Operating grants and transfers	218 349 288	26 564 203	1 548 667	19 765 366	-	170 471 053
Property rates revenue	212 575 241	-	-	-	-	212 575 241
Other income	117 180 081	7 335 836	993 938	12 106 170	-	96 744 135
Other non-tariff service charges	-	-	-	-	-	-
Total non-tariff revenue	**548 104 609**	**33 900 039**	**2 542 605**	**31 871 536**	**-**	**479 790 429**
Revenue required from tariffs	**110 071 844**	**49 384 101**	**14 462 189**	**46 225 553**	**-**	
Total revenue	**658 176 453**	**83 284 140**	**17 004 794**	**78 097 089**	**-**	**479 790 429**

6.Analysis of Surplus/Deficit

Modimolle Local Municipality	Water	Waste Water	Electricity	Solid Waste	Total Deficit /Surplus
Revenue Required from the Tool	49 384 101	14 462 189	46 225 553	-	110 071 844
Revenue Budgeted	-	-	-	-	-
Surplus/(Deficit)	**- 49 384 101**	**- 14 462 189**	**- 46 225 553**	**-**	**- 110 071 844**

Source: The approved 2021/22 MTREF financial performance information submitted to the Local Government Database and Reporting System (LGDRS).

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SERVICE CHARGES NOT SET USING THIS MODEL

This tool only sets tariffs for services. There are a number of other service charges identified in mSCOA v 6.3 that are not set using this tool. The user must allocate the value of these service charges anticipated ***in the year for which the tariffs*** *are being set in the yellow highlighted cells*

Non-tariff revenue	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)
Water	-	-			
Connection/disconnection					
Meter reading fees					
Industrial water (non-potable)					
Availability charges					
Wastewater management	-		-		
Industrial effluent					
Treatment of effluent					
Availability charges					
Connection/reconnection					
Pump/removal of wastewater (from tanks)					
Electricity	-			-	
Appliance maintenance					
Connection/reconnection					
Joint pole usage					
Meter compliance testing					
Meter reading fees					
Notice revenues					
Temporary service plant					
Electricity distribution revenue for services					
Availability charges					
Waste management	-				-
Carrier bags					
Disposal facilities					
Refuse bags					
Waste bins					
Availability charges					
Skip					
Total non-tariff service charges	**-**	**-**	**-**	**-**	**-**