

DC42 Sedibeng - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue - Functional	1									
Governance and administration		–	281 232	285 859	294 714	295 340	295 340	303 700	312 934	322 160
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		–	281 232	285 859	294 714	295 340	295 340	303 700	312 934	322 160
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		–	2 718	4 626	6 600	6 548	6 548	6 819	7 126	7 447
Community and social services		–	463	4 501	5 025	4 973	4 973	5 244	5 480	5 727
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	2 255	125	1 575	1 575	1 575	1 575	1 646	1 720
Economic and environmental services		–	63 873	70 744	93 214	93 214	93 214	93 911	81 625	85 331
Planning and development		–	3 146	4 588	17 580	17 580	17 580	18 281	2 591	2 741
Road transport		–	60 727	66 156	75 634	75 634	75 634	75 630	79 034	82 590
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
Other	4	–	10 345	10 309	11 283	11 283	11 283	11 480	11 997	12 536
Total Revenue - Functional	2	–	358 167	371 538	405 811	406 385	406 385	415 910	413 681	427 475
Expenditure - Functional										
Governance and administration		–	278 108	237 207	228 333	218 303	218 303	215 348	223 993	234 073
Executive and council		–	50 090	50 535	49 644	49 129	49 129	48 601	50 788	53 074
Finance and administration		–	223 185	181 768	172 327	163 824	163 824	161 390	167 607	175 150
Internal audit		–	4 832	4 905	6 362	5 351	5 351	5 357	5 598	5 850
Community and public safety		–	61 665	67 801	65 658	67 352	67 352	67 851	70 904	74 094
Community and social services		–	27 692	29 107	31 423	33 522	33 522	34 008	35 539	37 138
Sport and recreation		–	2 794	2 551	2 705	2 731	2 731	2 779	2 904	3 034
Public safety		–	8 219	10 501	5 551	4 963	4 963	4 767	4 981	5 205
Housing		–	1 391	1 447	1 530	1 528	1 528	1 530	1 599	1 671
Health		–	21 568	24 196	24 450	24 608	24 608	24 767	25 882	27 046
Economic and environmental services		–	88 625	93 391	113 380	109 403	109 403	110 918	99 372	103 844
Planning and development		–	24 952	28 101	43 854	40 757	40 757	42 104	27 462	28 697
Road transport		–	59 370	61 828	65 934	64 216	64 216	64 026	66 907	69 918
Environmental protection		–	4 303	3 463	3 592	4 430	4 430	4 788	5 003	5 229
Trading services		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
Other	4	–	19 120	21 772	21 691	21 112	21 112	21 292	22 250	23 251
Total Expenditure - Functional	3	–	447 518	420 172	429 062	416 170	416 170	415 408	416 519	435 263
Surplus/(Deficit) for the year		–	(89 351)	(48 634)	(23 251)	(9 786)	(9 786)	502	(2 838)	(7 788)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

DC42 Sedibeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	262 493	266 796	273 321	273 946	273 946	282 216	290 483	298 699
Vote 03 - Corporate Services		-	11 344	17 477	20 620	20 568	20 568	20 344	21 259	22 216
Vote 04 - Roads And Transport		-	65 413	68 661	94 789	94 789	94 789	95 486	83 271	87 051
Vote 05 - Planning & Development		-	715	2 209	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	7 859	16 396	17 082	17 082	17 082	17 864	18 668	19 508
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	10 345	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	358 167	371 538	405 811	406 385	406 385	415 910	413 681	427 475
Expenditure by Vote to be appropriated	1									
Vote 01 - Executive & Council		-	43 945	45 733	48 425	48 134	48 134	47 607	49 750	51 988
Vote 02 - Budget & Treasury Office		-	95 013	31 926	19 608	20 312	20 312	20 627	20 511	21 434
Vote 03 - Corporate Services		-	109 155	144 778	147 257	142 990	142 990	140 605	146 932	153 544
Vote 04 - Roads And Transport		-	91 565	94 670	114 732	112 847	112 847	115 420	104 077	108 761
Vote 05 - Planning & Development		-	18 986	19 892	19 480	18 096	18 096	17 095	17 864	18 668
Vote 06 - Community & Social Services		-	54 617	66 447	64 544	60 498	60 498	60 974	63 718	66 585
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	34 237	16 725	15 016	13 292	13 292	13 079	13 668	14 283
Total Expenditure by Vote	2	-	447 518	420 172	429 062	416 170	416 170	415 408	416 519	435 263
Surplus/(Deficit) for the year	2	-	(89 351)	(48 634)	(23 251)	(9 786)	(9 786)	502	(2 838)	(7 788)

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

DC42 Sedibeng - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	358	514	514	514	514	213	516	540	564
Interest earned - external investments		-	2 836	2 944	1 995	2 615	2 615	2 305	2 700	2 822	2 948
Interest earned - outstanding debtors											
Dividends received											
Fines, penalties and forfeits											
Licences and permits		-	2 255	125	1 575	1 575	1 575	645	1 575	1 646	1 720
Agency services		-	60 727	66 156	75 634	75 634	75 634	38 137	75 630	79 034	82 590
Transfers and subsidies		-	263 244	277 892	301 541	300 791	300 791	213 871	311 209	304 269	313 138
Other revenue	2	-	22 488	23 839	24 412	24 366	24 366	11 859	24 139	25 225	26 361
Gains		-	88	67	140	140	140	12	140	146	153
Total Revenue (excluding capital transfers and contributions)		-	351 996	371 538	405 811	405 635	405 635	267 043	415 910	413 681	427 475
Expenditure By Type											
Employee related costs	2	-	255 327	264 064	276 025	273 798	273 798	182 562	274 644	287 003	299 918
Remuneration of councillors		-	12 898	13 432	14 031	13 871	13 871	8 899	14 018	14 649	15 308
Debt impairment	3	-	44 584	8 777	-	-	-	-	-	-	-
Depreciation & asset impairment	2	-	25 866	15 715	11 620	11 272	11 272	3 437	11 272	11 779	12 309
Finance charges											
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	7 628	8 224	7 827	6 815	6 815	4 740	6 905	7 216	7 541
Contracted services		-	52 004	56 736	53 937	48 324	48 324	22 213	46 534	48 628	50 817
Transfers and subsidies		-	10 625	9 560	25 141	24 942	24 942	5 341	26 120	9 713	10 150
Other expenditure	4, 5	-	38 511	43 499	40 443	37 107	37 107	24 568	35 875	37 490	39 177
Losses		-	74	166	40	40	40	-	40	42	44
Total Expenditure		-	447 518	420 172	429 062	416 170	416 170	251 759	415 408	416 519	435 263
Surplus/(Deficit)		-	(95 522)	(48 634)	(23 251)	(10 536)	(10 536)	15 284	502	(2 838)	(7 788)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	6 171	-	-	750	750	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-									
Transfers and subsidies - capital (in-kind - all)		-	(89 351)	(48 634)	(23 251)	(9 786)	(9 786)	15 284	502	(2 838)	(7 788)
Surplus/(Deficit) after capital transfers & contributions		-	(89 351)	(48 634)	(23 251)	(9 786)	(9 786)	15 284	502	(2 838)	(7 788)
Taxation											
Surplus/(Deficit) after taxation		-	(89 351)	(48 634)	(23 251)	(9 786)	(9 786)	15 284	502	(2 838)	(7 788)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		-	(89 351)	(48 634)	(23 251)	(9 786)	(9 786)	15 284	502	(2 838)	(7 788)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		-	(89 351)	(48 634)	(23 251)	(9 786)	(9 786)	15 284	502	(2 838)	(7 788)

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method (Includes Joint Ventures)

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 04 - Roads And Transport		-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	934	2 000	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	2 192	1 530	1 750	1 494	1 494	533	2 150	2 247	2 348
Vote 04 - Roads And Transport		-	-	-	-	750	750	-	-	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	3 126	3 530	1 750	2 244	2 244	533	2 150	2 247	2 348
Total Capital Expenditure - Vote		-	3 126	3 530	1 750	2 244	2 244	533	2 150	2 247	2 348
Capital Expenditure - Functional											
Governance and administration		-	3 126	3 530	1 750	1 494	1 494	533	2 150	2 247	2 348
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	3 126	3 530	1 750	1 494	1 494	533	2 150	2 247	2 348
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	750	750	-	-	-	-
Planning and development		-	-	-	-	750	750	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	-	3 126	3 530	1 750	2 244	2 244	533	2 150	2 247	2 348
Funded by:											
National Government		-	62	-	-	750	750	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	62	-	-	750	750	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3 064	3 530	1 750	1 494	1 494	533	2 150	2 247	2 348
Total Capital Funding	7	-	3 126	3 530	1 750	2 244	2 244	533	2 150	2 247	2 348

References

- 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).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by functional classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

DC42 Sedibeng - Table A6 Budgeted Financial Position

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
ASSETS											
Current assets											
Cash		–	16 828	21 504	27 045	27 045	27 045	39 864	23 315	24 365	25 461
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	–	89	7 048	305	6 991	6 991	8 142	–	–	–
Other debtors		–	8 891	20 062	2 012	43 882	43 882	32 505	1 040	1 087	1 136
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	–	158	504	158	158	158	22	157	164	171
Total current assets		–	25 966	49 119	29 520	78 076	78 076	80 533	24 512	25 616	26 768
Non current assets											
Long-term receivables		–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		–	–	–	–	–	–	–	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	–	103 671	104 198	98 474	98 968	98 968	101 745	86 935	90 847	94 935
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		–	2 393	3 734	2 063	2 063	2 063	3 282	252	264	276
Other non-current assets		–	4 895	4 895	4 895	4 895	4 895	4 895	4 895	5 115	5 345
Total non current assets		–	110 959	112 827	105 432	105 926	105 926	109 922	92 082	96 226	100 556
TOTAL ASSETS		–	136 925	161 945	134 952	184 002	184 002	190 455	116 595	121 842	127 325
LIABILITIES											
Current liabilities											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	–	–	–	–	–	–	–	–	–	–
Consumer deposits		–	293	252	257	252	252	310	80	84	87
Trade and other payables	4	–	171 195	252 534	125 703	144 132	144 132	266 956	128 200	133 969	139 998
Provisions		–	–	–	–	–	–	–	–	–	–
Total current liabilities		–	171 488	252 786	125 961	144 384	144 384	267 266	128 280	134 053	140 085
Non current liabilities											
Borrowing		–	–	–	–	–	–	–	–	–	–
Provisions		–	22 852	23 732	22 852	22 852	22 852	22 478	24 000	25 080	26 209
Total non current liabilities		–	22 852	23 732	22 852	22 852	22 852	22 478	24 000	25 080	26 209
TOTAL LIABILITIES		–	194 340	276 518	148 813	167 236	167 236	289 744	152 280	159 133	166 294
NET ASSETS	5	–	(57 416)	(114 573)	(13 861)	16 766	16 766	(99 289)	(35 685)	(37 291)	(38 969)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		–	(57 416)	(114 573)	(13 861)	16 766	16 766	(99 289)	(35 685)	(37 291)	(38 969)
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	–	(57 416)	(114 573)	(13 861)	16 766	16 766	(99 289)	(35 685)	(37 291)	(38 969)

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Total Upgrading of Existing Assets	6	-	-	524	700	184	184	200	209	218
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	524	700	184	184	200	209	218
Infrastructure		-	-	524	700	184	184	200	209	218
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		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	3 126	3 530	1 750	2 244	2 244	2 150	2 247	2 348
<i>Roads Infrastructure</i>		-	729	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	524	700	184	184	200	209	218
Infrastructure		-	729	524	700	184	184	200	209	218
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	882	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	882	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	1 515	2 648	800	470	470	400	418	437
Furniture and Office Equipment		-	-	357	250	240	240	200	209	218
Machinery and Equipment		-	-	-	-	50	50	-	-	-
Transport Assets		-	-	-	-	1 300	1 300	1 350	1 411	1 474
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		-	3 126	3 530	1 750	2 244	2 244	2 150	2 247	2 348

ASSET REGISTER SUMMARY - PPE (WDV)	5	-	110 959	112 827	105 432	105 926	105 926	92 082	96 226	100 556
<i>Roads Infrastructure</i>		-	5 181	4 616	4 825	4 825	4 825	4 156	4 344	4 539
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	55	50	52	52	52	45	47	50
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	350	5 389	890	374	374	200	209	218
Infrastructure		-	5 587	10 055	5 767	5 251	5 251	4 402	4 600	4 807
Community Assets		-	51 534	49 973	50 550	50 550	50 550	48 274	50 446	52 716
Heritage Assets		-	4 895	4 895	4 895	4 895	4 895	4 895	5 115	5 345
Investment properties		-	-	-	-	-	-	-	-	-
Other Assets		-	-	(926)	-	-	-	(1 239)	(1 295)	(1 354)
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	2 393	3 734	2 063	2 063	2 063	252	264	276
Computer Equipment		-	11 529	10 418	7 598	7 267	7 267	1 193	1 247	1 303
Furniture and Office Equipment		-	2 210	2 323	2 169	2 159	2 159	1 528	1 597	1 669
Machinery and Equipment		-	2 191	1 778	1 786	1 836	1 836	883	923	964
Transport Assets		-	1 601	1 557	1 584	2 884	2 884	2 875	3 004	3 140
Land		-	29 020	29 020	29 020	29 020	29 020	29 020	30 326	31 690
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	110 959	112 827	105 432	105 926	105 926	92 082	96 226	100 556
EXPENDITURE OTHER ITEMS		-	34 142	27 910	21 031	20 275	20 275	20 160	21 067	22 015
Depreciation	7	-	25 866	15 715	11 620	11 272	11 272	11 272	11 779	12 309
Repairs and Maintenance by Asset Class	3	-	8 277	12 195	9 410	9 003	9 003	8 888	9 288	9 706
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	4 245	5 053	3 717	4 072	4 072	4 072	4 255	4 446
Infrastructure		-	4 245	5 053	3 717	4 072	4 072	4 072	4 255	4 446
Community Facilities		-	173	120	129	83	83	106	111	116
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	173	120	129	83	83	106	111	116
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	1 986	1 700	1 004	1 004	961	1 004	1 049
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	1 986	1 700	1 004	1 004	961	1 004	1 049
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	109	648	200	200	200	200	209	218
Machinery and Equipment		-	-	372	430	300	300	300	314	328
Transport Assets		-	3 749	4 017	3 234	3 344	3 344	3 249	3 395	3 548
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		-	34 142	27 910	21 031	20 275	20 275	20 160	21 067	22 015
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	71.8%	100.0%	100.0%	39.8%	39.8%	37.2%	37.2%	37.2%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0.0%	8.7%	22.5%	15.1%	7.9%	7.9%	7.1%	7.1%	7.1%
<i>R&M as a % of PPE</i>		0.0%	8.0%	11.7%	9.6%	9.1%	9.1%	10.2%	10.2%	10.2%
<i>Renewal and upgrading and R&M as a % of PPE</i>		0.0%	9.0%	14.0%	11.0%	9.0%	9.0%	11.0%	11.0%	11.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

DC42 Sedibeng - Table A10 Basic service delivery measurement

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
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)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	-	-	-	-	-	-
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) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-
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										
Other	6									
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

DC42 Sedibeng - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6										
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue											
Total Service charges - electricity revenue	6										
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>											
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue											
Total Service charges - water revenue	6										
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>											
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>											
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue											
Total refuse removal revenue	6										
Total landfill revenue											
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>											
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Other Revenue by source											
Fuel Levy											
Other Revenue			22 488	23 839	24 412	24 366	24 366	11 859	24 139	25 225	26 361
Total 'Other' Revenue	1		22 488	23 839	24 412	24 366	24 366	11 859	24 139	25 225	26 361
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2		164 420	172 607	185 990	184 931	184 931	122 399	184 182	192 470	201 131
Pension and UIF Contributions			33 497	34 962	37 562	36 838	36 838	24 489	37 104	38 774	40 519
Medical Aid Contributions			15 064	16 100	17 292	17 135	17 135	11 258	18 757	19 602	20 484
Overtime			7 050	5 108	300	883	771	280	292	292	305
Performance Bonus			12 787	13 204	14 231	13 968	13 968	10 405	13 988	14 617	15 275
Motor Vehicle Allowance			11 123	11 030	11 044	10 734	10 734	7 084	10 521	10 994	11 489
Cellphone Allowance			13	11	12	11	11	7	11	11	12
Housing Allowances			1 465	1 524	1 645	1 610	1 610	1 064	1 725	1 802	1 883
Other benefits and allowances			3 870	3 795	6 388	5 858	5 858	3 814	6 246	6 527	6 821
Payments in lieu of leave			4 483	4 211	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	4		1 554	1 511	1 560	1 831	1 831	1 271	1 831	1 913	1 999
<i>sub-total</i>	5		255 327	264 064	276 025	273 798	273 798	182 562	274 644	287 003	299 918
<i>Less: Employees costs capitalised to PPE</i>			-	-	-	-	-	-	-	-	-
Total Employee related costs	1		255 327	264 064	276 025	273 798	273 798	182 562	274 644	287 003	299 918

Depreciation & asset impairment												
	Depreciation of Property, Plant & Equipment	-	25 866	14 109	10 893	9 914	9 914	2 985	9 914	10 360	10 826	
	Lease amortisation	-	-	1 605	727	1 358	1 358	453	1 358	1 419	1 483	
	Capital asset impairment	-	-	-	-	-	-	-	-	-	-	
	Total Depreciation & asset impairment	1	-	25 866	15 715	11 620	11 272	11 272	3 437	11 272	11 779	12 309
Bulk purchases												
	Electricity Bulk Purchases											
	Water Bulk Purchases											
	Total bulk purchases	1	-	-	-	-	-	-	-	-	-	
Transfers and grants												
	Cash transfers and grants		-	7 896	8 288	23 869	23 769	23 769	4 704	25 120	9 713	10 150
	Non-cash transfers and grants		-	2 730	1 272	1 272	1 173	1 173	638	1 000	-	-
	Total transfers and grants	1	-	10 625	9 560	25 141	24 942	24 942	5 341	26 120	9 713	10 150
Contracted services												
	Outsourced Services		-	7 524	8 425	6 993	6 432	6 432	3 929	6 456	6 747	7 050
	Consultants and Professional Services		-	36 713	40 593	43 278	37 526	37 526	14 989	36 612	38 260	39 982
	Contractors		-	7 767	7 719	3 666	4 366	4 366	3 295	3 466	3 622	3 785
	Total contracted services		-	52 004	56 736	53 937	48 324	48 324	22 213	46 534	48 628	50 817
Other Expenditure By Type												
	Collection costs											
	Contributions to 'other' provisions											
	Audit fees											
	Other Expenditure		-	38 511	43 499	40 443	37 107	37 107	24 568	35 875	37 490	39 177
	Total 'Other' Expenditure	1	-	38 511	43 499	40 443	37 107	37 107	24 568	35 875	37 490	39 177
by Expenditure Item		8										
	Employee related costs											
	Other materials		-	3 379	3 619	2 914	2 914	2 914	2 021	2 914	3 045	3 182
	Contracted Services		-	3 317	6 699	5 129	4 965	4 965	3 639	4 850	5 068	5 296
	Other Expenditure		-	1 581	1 877	1 367	1 124	1 124	645	1 124	1 174	1 227
	Total Repairs and Maintenance Expenditure	9	-	8 277	12 195	9 410	9 003	9 003	6 304	8 888	9 288	9 706
	check		-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Must reconcile to supporting documentation on staff salaries
4. Expenditure to meet any 'unfunded obligations'
- 5 This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.
10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

DC42 Sedibeng - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Executive & Council	Vote 02 - Budget & Treasury Office	Vote 03 - Corporate Services	Vote 04 - Roads And Transport	Vote 05 - Planning & Development	Vote 06 - Community & Social Services	Vote 07 -	Vote 08 -	Vote 09 -	Vote 10 -	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 - Other	Total
R thousand	1																
Revenue By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	380	-	-	136	-	-	-	-	-	-	-	-	-	516
Interest earned - external investments		-	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-	2 700
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	1 575	-	-	-	-	-	-	-	-	-	-	-	1 575
Agency services		-	-	-	75 630	-	-	-	-	-	-	-	-	-	-	-	75 630
Other revenue		-	392	19 964	-	-	3 784	-	-	-	-	-	-	-	-	-	24 139
Transfers and subsidies		-	278 984	-	18 281	-	13 944	-	-	-	-	-	-	-	-	-	311 209
Gains		-	140	-	-	-	-	-	-	-	-	-	-	-	-	-	140
Total Revenue (excluding capital transfers and contribution)		-	282 216	20 344	95 486	-	17 864	-	-	-	-	-	-	-	-	-	415 910
Expenditure By Type																	
Employee related costs		30 760	12 206	90 948	71 555	16 779	43 901	-	-	-	-	-	-	-	-	8 494	274 644
Remuneration of councillors		14 018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14 018
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		197	71	9 060	573	43	1 302	-	-	-	-	-	-	-	-	-	26
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		212	89	1 961	1 507	25	3 103	-	-	-	-	-	-	-	-	-	8
Contracted services		612	166	20 574	21 415	-	2 798	-	-	-	-	-	-	-	-	-	970
Transfers and subsidies		-	1 000	-	15 825	-	9 295	-	-	-	-	-	-	-	-	-	26 120
Other expenditure		1 808	7 056	18 062	4 546	248	575	-	-	-	-	-	-	-	-	-	3 580
Losses		-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	40
Total Expenditure		47 607	20 627	140 605	115 420	17 095	60 974	-	-	-	-	-	-	-	-	13 079	415 408
Surplus/(Deficit)		(47 607)	261 588	(120 261)	(19 934)	(17 095)	(43 109)	-	-	-	-	-	-	-	-	(13 079)	502
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(47 607)	261 588	(120 261)	(19 934)	(17 095)	(43 109)	-	-	-	-	-	-	-	-	(13 079)	502

References
1. Departmental columns to be based on municipal organisation structure

DC42 Sedibeng - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		-	2 169	7 048	305	6 991	6 991	8 142	-	-	-
Less: Provision for debt impairment		-	(2 079)	-	-	-	-	-	-	-	-
Total Consumer debtors	2	-	89	7 048	305	6 991	6 991	8 142	-	-	-
Debt impairment provision											
Balance at the beginning of the year		-	-	-	-	-	-	-	-	-	-
Contributions to the provision		-	-	-	-	-	-	-	-	-	-
Bad debts written off		-	(2 079)	-	-	-	-	-	-	-	-
Balance at end of year		-	(2 079)	-	-	-	-	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		-	287 638	288 236	289 393	289 887	289 887	288 768	289 793	302 834	316 461
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation	3	-	183 966	184 038	190 919	190 919	190 919	187 023	202 858	211 986	221 526
Total Property, plant and equipment (PPE)	2	-	103 671	104 198	98 474	98 968	98 968	101 745	86 935	90 847	94 935
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	-	-	-	-	-	-	-
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Trade and other payables											
Trade Payables		-	145 731	212 891	110 484	121 986	121 986	219 169	128 200	133 969	139 998
Other creditors		-	15 364	12 526	15 155	15 155	15 155	12 526	-	-	-
Unspent conditional transfers		-	10 100	27 116	64	6 991	6 991	35 261	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	-	171 195	252 534	125 703	144 132	144 132	266 956	128 200	133 969	139 998
Non current liabilities - Borrowing											
Borrowing		-	-	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		-	22 852	23 732	22 852	22 852	22 852	22 478	24 000	25 080	26 209
Total Provisions - non-current		-	22 852	23 732	22 852	22 852	22 852	22 478	24 000	25 080	26 209
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		-	16 423	(57 416)	9 390	26 551	26 551	(114 573)	(36 187)	(34 453)	(31 181)
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	16 423	(57 416)	9 390	26 551	26 551	(114 573)	(36 187)	(34 453)	(31 181)
Surplus/(Deficit)		-	(89 351)	(48 634)	(23 251)	(9 786)	(9 786)	15 284	502	(2 838)	(7 788)
Transfers to/from Reserves		-	432	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	15 080	(8 523)	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	-	(57 416)	(114 573)	(13 861)	16 766	16 766	(99 289)	(35 685)	(37 291)	(38 969)
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	(57 416)	(114 573)	(13 861)	16 766	16 766	(99 289)	(35 685)	(37 291)	(38 969)

DC42 Sedibeng - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
Allocations to Other Priorities				-	344 138	348 968	381 226	381 049	381 049	390 346	386 966	399 558
COMM & SOCIAL SERVICES				-	7 859	22 570	24 585	24 585	24 585	25 564	26 715	27 917
EXEC & COUNCIL				-	-	-	-	-	-	-	-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	351 996	371 538	405 811	405 635	405 635	415 910	413 681	427 475

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check op revenue balance	-	(6 171)	-	-	(750)	(750)	-	-	-
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DC42 Sedibeng - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Allocations to Other Priorities				-	347 175	293 274	304 144	297 401	297 401	295 898	291 631	304 755	
COMM & SOCIAL SERVICES				-	54 617	80 440	79 017	74 363	74 363	74 973	78 346	81 872	
EXEC & COUNCIL				-	45 726	46 458	45 901	44 406	44 406	44 537	46 542	48 636	
Allocations to other priorities													
Total Expenditure				1	-	447 518	420 172	429 062	416 170	416 170	415 408	416 519	435 263

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective
check op expenditure balance

- - - - -

DC42 Sedibeng - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
Allocations to Other Priorities				-	3 126	3 530	1 750	2 244	2 244	2 150	2 247	2 348	
EXEC & COUNCIL				-	-	-	-	-	-	-	-	-	
		C											
		D											
		E											
		F											
		G											
		H											
		I											
		J											
		K											
		L											
		M											
		N											
		O											
		P											
Allocations to other priorities				3									
Total Capital Expenditure				1	-	3 126	3 530	1 750	2 244	2 244	2 150	2 247	2 348

References
 1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
 2. Goal code must be used on Table SA36
 3. Balance of allocations not directly linked to an IDP strategic objective check capital balance

- - - - -

DC42 Sedibeng - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC42 Sedibeng - Entities measureable performance objectives

Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Entity 1 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 2 - (name of entity)										
<i>#REF!</i>										
Entity 3 - (name of entity)										
<i>#REF!</i>										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC42 Sedibeng - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	-	0.2	0.2	0.2	0.5	0.5	0.3	0.2	0.2	0.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	0.2	0.2	0.2	0.5	0.5	0.3	0.2	0.2	0.2
Liquidity Ratio	Monetary Assets/Current Liabilities	-	0.1	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	2.6%	7.3%	0.6%	12.5%	12.5%	15.2%	0.3%	0.3%	0.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	866.0%	990.0%	408.5%	451.0%	451.0%	810.4%	549.8%	549.8%	549.8%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)										
Employee costs	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	72.5%	71.1%	68.0%	67.5%	67.5%	68.4%	66.0%	69.4%	70.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	76.2%	74.7%	71.5%	70.9%	70.9%		69.4%	72.9%	73.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	2.4%	3.3%	2.3%	2.2%	2.2%		2.1%	2.2%	2.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	7.3%	4.2%	2.9%	2.8%	2.8%	1.3%	2.7%	2.8%	2.9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	30.1	46.9	39.9	39.9	39.9	19.7	37.1	37.1	38.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services (Available cash + Investments)/monthly fixed operational expenditure	0.0%	2506.9%	5275.1%	450.5%	9892.4%	9892.4%	19047.1%	201.4%	201.4%	201.4%
iii. Cost coverage		-	0.5	0.7	0.8	0.9	0.9	1.4	0.7	0.8	0.8

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Detail on the provision of municipal services for A10

Total municipal services	Ref.	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
8		Using public tap (at least min.service level)									
10		Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total									
9		Using public tap (< min.service level)									
10		Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total									
		Total number of households									
		Sanitation/sewage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total									
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total									
		Total number of households									
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total									
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total									
		Total number of households									
		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total									
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total									
		Total number of households									
Municipal in-house services	Ref.	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
8		Using public tap (at least min.service level)									
10		Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total									
9		Using public tap (< min.service level)									
10		Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total									
		Total number of households									
		Sanitation/sewage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total									
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total									
		Total number of households									
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total									
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total									
		Total number of households									
		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total									
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total									
		Total number of households									

