



Sedibeng District Municipality
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Finance Cluster

Sedibeng District Municipality

Ref No : 5/1/1 (2021-2022)

Refer to : Ms. K Wiese (Acting CFO)

1 June 2021

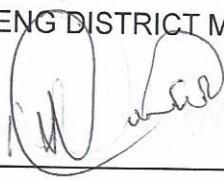
National Treasury
40 Church Square
Pretoria

Attention: Ms. Linda Kruger

RE: MUNICIPAL MANAGER QUALITY CERTIFICATION

Quality Certificate

I, M MAKHUTLE, Acting Municipal Manager of SEDIBENG DISTRICT MUNICIPALITY hereby certify that the Final Budget 2021/22 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and that the Final Budget 2021/22 and supporting documentation are consistent with the Integrated Development Plan of Council.

Name : MR M MAKHUTLE
Municipality : SEDIBENG DISTRICT MUNICIPALITY DC42
Signature : 
Date : 01 June 2021

Certification that the adopted budget for 2021/22 is correctly captured and locked on the municipality's financial management system

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 59 dated 16 March 2012)

I, Mr. M Makhutle..., in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

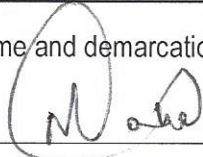
I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name : Mr Motswaledi Makhutle

Municipal Manager of : Sedibeng District Municipality (DC42)
(name and demarcation code of municipality)

Signature



Date

01 June 2021

Also send copies to the *Auditor General* and the relevant provincial treasury

EXTRACT OF THE MINUTES OF THE 129TH ORDINARY COUNCIL MEETING HELD ON 26 MAY 2021

A2128 DRAFT REPORT ON INTEGRATED DEVELOPMENT PLAN (IDP) 2021/2022 FINANCIAL YEAR

(15/1/8/1/1)

Cluster: Strategic Planning & Environmental Development
Portfolio: Strategic Planning

RESOLVED

1. THAT the Final Draft IDP 2021/22 attached as Annexure "A", be hereby considered and approved.
2. THAT the Standard Operating Procedure (SOP) and the reporting frequencies regarding performance Objectives, Indicators and Targets; which will enhance the credibility and validity of Portfolio of Evidence, be hereby approved.

* * * * *

EXTRACT OF THE MINUTES OF THE 129TH ORDINARY COUNCIL MEETING HELD ON 26 MAY 2021

A2124 TABLED DRAFT ANNUAL OPERATING AND CAPITAL MTREF FOR 2021/2022 TO2023/24 PERIOD FOR SEDIBENG DISTRICT MUNICIPALITY

(5/1/1) (2021/2022)

Portfolio: Finance Cluster: Finance

RESOLVED

1. THAT Council note Annexure "A" to "C" as required in terms of the MFMA, No 56 of 2003.
2. THAT the Municipal Manager as Accounting Officer be provided with approval to make public the consolidated three year draft Capital and Operational Budget as per Annexure "A" to "B" for public consultation and submission to National Treasury, Gauteng Treasury and the MEC in terms of Section 22 and 23 of MFMA, No 56 of 2003.
3. THAT the proposed tariffs for all services as per Annexure "B" be approved for public consultation in terms of the Tariff Policy and Section 75A of the Local Government Municipal Systems Act, No 32 of 2000.

A2133 TABLED ANNUAL OPERATING AND CAPITAL MTREF FOR 2021/2022 TO 2023/24 PERIOD FOR SEDIBENG DISTRICT MUNICIPALITY

(5/1/1) (2021/2022)

Cluster: Finance
Portfolio: Finance

1. PURPOSE

To table before Council the draft Annual Operating and Capital MTREF for the 2021/2022 to 2023/24 financial period in terms of Section 16(2) of the MFMA.

2. BACKGROUND

National Treasury prescribes the guidelines of the MTREF period through a sustained and viable process as taken from the priorities of the country's National Development Plan. This is confined to our Growth and Development Strategy (as revised) and Council's 5-Year IDP. In addition the Gauteng Province has pronounced on plans to Transform, Modernise and Re-Industrialise (TMR) the beauty and resiliency of the province. This plans are confined in a ten pillar vision by the Premier which states the following:

- *Radical economic transformation;*
- *Decisive spatial transformation;*
- *Accelerating social transformation;*
- *Transformation of the state and governance;*
- *Modernisation of the economy;*
- *Modernisation of the public service and the state;*
- *Modernisation of human settlements and urban development;*
- *Modernisation of the public transport and other infrastructure;*
- *Re-industrialising Gauteng as the country's economic hub; and*
- *Taking the lead in Africa's new industrial revolution.*

However, as economic uncertainty continues throughout the country, it is imperative that we take a conservative approach to the budget in order to give financial stability and start building financial reserves for the municipality. Controlling municipal spending by spending less than the municipality takes in, demonstrates a commitment to common-sense budgeting and economic health that Sedibeng District Municipality deserve. In addition the District has been able to sustain our cost containment or austerity measures program during our budgeting process which is still ongoing.

The reporting requirements of this draft budget are disclosed in terms of the MFMA circulars 48, 51, 54, 55, 58, 66,67, 70, 74,78, 79, 85, 86, 91,99, 107 and 108as well as the Municipal Budget and Reporting Regulations (MBRR GN 393 of 2009).

The municipality has had to adopt a very conservative approach to budgeting for 2021/2022 MTREF as the municipality's revenue base (primarily composed of grants & subsidies) has shrink, while operational expenditure continues to grow at a rate of CPI with salaries & employee-related costs growing at above CPI (due to the collective bargaining agreement).

The implementation of the Municipal Standard Chart of Accounts (MSCOA), has also assisted the municipality in moving away from cost line budgeting towards project-based budgeting.

3. BUDGET DISCUSSION

The Draft Annual Budget is strategically aligned to the IDP 2021/2022 and provides the financial framework to the strategic objectives and targets. Our budget conforms to the key objectives and strategies of the District Municipality. In this process the Budget Steering Committee met with the MMCs, EDs and HODs (or their duly delegated representatives) of all Clusters. As a result of the limited resources as determined by National Treasury by means of the equitable share allocation the budget had to be drawn up within those tight constraints based on the decline of this major revenue source over the last seven years.

During the 2020/2021 budget process, Clusters were tasked to provide their budgetary requests as per their needs analysis, using the MSCOA project-based approach, and in alignment to IDP key performance areas. Incremental based budgeting was only used for expenses which have existing obligations, such as employee-related costs.

The budget was compiled based on a trend analysis taking into consideration the anticipated revenue realisable in the 2021/22 financial year. Contractual obligations such as salaries and contracted services were first determined whereby general expenses were reduced in an effort to obtain a balanced budget. Minimal allocations have been made for capital purposes due to these restricted revenue streams and lack of internal reserves.

FINANCING OF OPERATING ACTIVITIES

The budget on financial performance has been drawn up on the GRAP (Generally Recognised Accounting Practices) principles of accounting where provision for depreciation has been taken into account.

The following should be noted:

Indicative Macroeconomic Forecasts

Municipalities are expected to levy their tariffs taking into account their local economic conditions, affordability levels and remain broadly in line with macro-economic policy. Municipalities must also take account the policy and recent developments in government sectors relevant to their local communities. Tariff increases must be thoroughly substantiated in the municipal budget documentation for consultation with the community.

<i>Fiscal year</i>	<i>2020 Estimate</i>	<i>2021 Forecast</i>	<i>2022 Forecast</i>	<i>2023 Forecast</i>
<i>CPI Inflation</i>	3.3%	3.9%	4.2%	4.4%

Source: MFMA Circular 108

NB: The declining growth of the equitable share from National Treasury coupled with the increase towards personnel costs over the past years has had a negative impact on the Municipality meeting its short-term obligations towards the operations and programmes of the District.

National Treasury funding model for district municipalities has increased the municipality's equitable share allocation for 2021/2022 below CPI. Effectively, there has only been a R3,713,000 or 1,32% growth from 2020/2021 to 2021/2022. As indicated below salaries are currently higher than the total equitable share received.

	Salaries	% Salaries Growth	Equitable Share	% Equitable Share Growth	Percentage of salaries versus equitable share
2010/11	183027724		213221000		85.84%
2011/12	186888524	2.11%	220439000	3.39%	84.78%

2012/13	196353882	5.06%	226009000	2.53%	86.88%
2013/14	211515678	7.72%	232785000	3.00%	90.86%
2014/15	220831373	4.40%	239539000	2.90%	92.19%
2015/16	241430189	9.33%	245760000	2.60%	98.24%
2016/17	256954627	6.43%	250882000	2.08%	102.42%
2017/18	268136096	4.35%	254779000	1.55%	105.24%
2018/19	277411483	3.46%	258891000	1.61%	107.15%
2019/20	291178639	4.96%	268626000	3.76%	108.40%
2020/21 budget	293095573	0.66%	281832000	4.92%	104.00%
2021/22 budget	290424637	-0.91%	285545000	1.32%	101.71%

Transfers to Municipalities

Section 214 of the Constitution provides for national government to transfer resources to municipalities in terms of the Division of Revenue Act (DoRA) to assist them in exercising their powers and performing their functions. Transfers to municipalities from national government are supplemented with transfers from provincial government. The two spheres of government must gazette these allocations as part of the budget implementation process. The DoRA and Section 37 of the MFMA further requires transfers between district and local municipalities to be made transparent and reflected in the budgets of both transferring and receiving municipalities.

<i>National Allocation as per DORA Bill,</i> <i>Government Gazette No. 44173 of 5 February 2021</i>	2021/2022 Allocation	2022/2023 Forward Estimate	2023/2024 Forward Estimate
	R'000	R'000	R'000
EQUITABLE SHARE	285,545	293,350	299,510
Local Government Financial Management Grant	1,200	1,400	1,400
Municipal Systems Improvement Grant	0	0	0
Extended Public Works Program Integrated Grant	1,023	0	0
Water Services Infrastructure Grant	0	0	0
Rural Roads Asset Management Systems Grant	2,489	2,612	2,615
TOTAL ALLOCATION GAZETTED	290 257	297 362	303 525

Key Legal Provisions to be Strictly Enforced

All municipalities must prepare budgets, adjustments budgets and in-year reports for the 2021/22 financial year in accordance with the Municipal Budget and Reporting **AND** Municipal Standard Chart of Accounts Regulations. In this regard, municipalities must comply with both:

- the budget documentation as set out in Schedule A (version 6.4.1) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA38) in both printed and electronic formats (the Excel schedules);
- the Draft Service Delivery and Budget Implementation Plan in both printed and electronic format;
- the Draft Integrated Development Plan;
- the Council Resolution;
- the signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations; and

- the Budget Locking Certificate as signed by the accounting officer.

All municipalities must do a funding compliance assessment of their 2021/22 budgets in accordance with the guidance given in MFMA Circular 80 and the Municipal Standard Chart of Accounts Regulations, GN 312 of 2014, before tabling their budget, and where necessary revise their budget submissions to comply with a properly funded budget.

The deadline for tabling a draft budget before Council is 31 March 2021 as per Section (16)2 of the MFMA.

The deadline for the submission to National Treasury, MEC, DLG, AG and SALGA of approved budgets is ten working days after Council approves the annual budget.

Operating Income

The service charges and rental income have been increased by 4% taken into consideration the guidelines as prescribed by National Treasury.

Description	Ref	2021/22 Medium Term Revenue & Expenditure Framework		
		Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1			
<u>Revenue By Source</u>				
Rental of facilities and equipment		340 000	357 000	374 850
Interest earned - external investments		1 035 023	1 086 774	1 141 113
Interest earned - outstanding debtors		0	0	0
Dividends received				
Fines, penalties and forfeits				
Licences and permits		1 575 000	1 575 000	1 575 000
Agency services		71 679 896	75 263 891	79 027 085
Transfers and subsidies		306 054 190	313 159 190	319 322 190
Other revenue	2	8 345 295	8 762 560	9 200 689
Gains		140 000	140 000	140 000
Total Revenue (excluding capital transfers and contributions)		389 169 404	400 344 415	410 780 927

Expenditure

Description	Ref	2021/22 Medium Term Revenue & Expenditure Framework		
		Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1			
<u>Expenditure By Type</u>				
Employee related costs	2	276 281 921	290 095 858	304 600 650
Remuneration of councillors		14 142 716	14 849 825	15 592 315
Debt impairment	3	0	0	0
Depreciation & asset impairment	2	11 271 875	11 271 875	11 271 875
Finance charges				
Bulk purchases	2	0	0	0
Other materials	8	10 135 268	6 495 268	6 495 268
Contracted services		41 208 051	41 208 051	41 208 051
Transfers and subsidies		12 171 000	11 148 000	11 148 000
Other expenditure	4, 5	36 913 259	37 035 207	37 163 249
Losses		40 000	40 000	40 000
Total Expenditure		398 924 090	412 144 084	427 519 408
Surplus/(Deficit)		-9 754 686	-11 799 669	-16 738 481

OTHER OPERATIONAL COST 2021-22	
OC: ADV/PUB/MAR	
ADV/PUB/MAR	290,000
ADV/PUB/MAR	30,000
ADV/PUB/MAR	40,000
AUDIT COST:	3,365,000
FEES - BANK ACCOUNT	438,806
FEES - BANK ACCOUNT	3,241,617
BURSARIES (430,219
COMM - CELL	1,942,606
LICENCES (RADIO & TELEVISION)	147,922
1POSTAGE/STAMPS/FRANKING MACH	3,000
PHONE FAX TELEGRAPH & TELEX	2,985,934
COM SERV PROV - INTERNET CHARGE	415,649
COM SERV PROV - NETWORK EXTENS	610,654
EXT COM SERV PROV - S/WARE LICENCES	4,317,870
EXT COM SERV PROV - WIRELESS NETWORK	91,579
INSUR UNDER - EXCESS PAYMENTS	100,000
INSUR UNDER - EXCESS PAYMENTS FLEET	77,763
INSUR UNDER - PREMIUMS	1,582,663
LIC - VEHICLE LIC & REGISTR FLEET	5,900
MUNICIPAL SERVICES	2,300,000
PRINTING & PUBLICATIONS	719,708
REG FEESPROF & REGULATORY BODIES	2,743,438
REG FEES NATIONAL	45,000
SKILLS DEVELOPMENT FUND LEVY	2,438,889
TOLL GATE FEES FLEET	2,500
T&S DOM - ACCOMMODATION	56,078
T&S DOM - D	8,680
T&S DOM TRP	14,450
T&S DOM PUB	10,000
TRANSPORT -	4,600
UNIFORM & Protective clothing	123,150
WORKMEN'S C	1,243,250
SUB TOTAL : OPERATIONAL COST	<u>29,826,925</u>
OPERATING LEASE	
OPR LEASES: COMPUTER EQUIPMENT	126,629
OPR LEASES: FURNITURE & OFFICE EQUIPMENT	547,943
OPR LEASES: COMMUNITY ASSETS	5,511,762
OPR LEASES: TRANSPORT ASSETS	900,000
SUB TOTAL : OPERATING LEASE	<u>7,086,334</u>
TOTAL OTHER OPERATING EXPENDITURE	36,913,259

Employee and Councillor Related Costs (72.15%)

Salaries are projected at R290.3million for the 2021/2022 financial year. There is no collective labour salary agreement (SALGA & SALGBC) currently in place. Based on the budget circular and current financial situation Council will not be in any position to budget for any increase in salary. Applying any increase will result in a higher unfunded budget and alternatives steps need to be implemented in order to get to a funded budget.

Council therefore need to apply for exemption for the implementation on salary increases and a moratorium be put in place with immediate effect on all internal promotions. The projected budget therefore makes provision for the current staff structure with no increases and only the normal notch increase for the 2021/2022 financial year.

Depreciation (2.80%)

In accordance with the GRAP principles and standards and the prescription of the approved asset management policy, depreciation on all assets needs to be provided for within the statement of financial performance. This will allow Council to charge consumers during the useful life of the asset on a proportionate basis and not at the date of acquiring the asset. The amount provided for the 2021/2022 financial year amounts to R11.3million, which is meant to be cash generated in order to serve as capital replacement reserves to maintain the assets for the outer years of 2022/23 and 2023/24.

Repair and maintenance (1.83%)

Repairs and maintenance will be for current buildings occupied by Sedibeng District Council as well as the movable assets on the asset register. An amount of R7.4million has been provided, which equates to 1.83% of the total budget of Council. It must be noted that the prescribed threshold for repair and maintenance is 8percent, however, that would be unaffordable for Council to implement,

Contracted services (10.24%)

Contracted services have been determined by the need for services to be rendered by service providers and taking the current obligations into account.

The top contractual services are stated below:-

CONTRACTED SERVICES	R'000
Security Services	8,275
Municipal Health Services	19,928
Maintenance of CCTV Equipment	2,500
Legal Charges	2,000

Other Expenses - General (9.17%)

The general expenditure budget has been drawn up in order to assist the employees of Council to provide them with the necessary tools and consumables to achieve the deliverables as set in the NDP, TMR, GDS and IDP, while remaining within the constraints of the municipality's limited revenue sources. The budget has also been drawn up taking into consideration that the main purpose of the District is to plan and co-ordinate, whereas the service delivery execution process will be performed at a Local Municipality level. Note should be taken that strict austerity measures has been applied on general expenses during the budget process and only essential items will be approved during the procurement processes. No growth has been allowed based on the current financial position.

INVESTMENT INTO CAPITAL

The total Capital investment for 2021/2022 will be R2.37million whereby R2,28million will be funded from our internal provisions and the remaining R90,000 from grant funding. Clusters are encouraged to source grant funding for future capital projects. Donor and Grant Funding must also be considered for planned projects as outlined in the IDP to ensure that it is properly funded before the final 2021/22 budget is approved by Council.

BUDGET STEERING COMMITTEE

In terms of the Municipal Budget and Reporting Regulations no. 4, the Executive Mayor must establish a *budget steering committee* (Budget Panel) to provide technical assistance to the Executive Mayor in discharging her responsibilities as per section 53 MFMA. The MMC: Finance together with the Finance Cluster consulted internally during the drafting of this annual budget and as a result, present to the Executive Mayor with a budget that is aligned to the strategic objectives of Council's IDP as well as conformed to MFMA requirements. The Committee must take note that as tabled, the 2021/2022 MTREF is not yet balanced, and the municipality will strive to balance expenditure to revenue during the public participation process, prior to tabling the final budget to Council for approval.

The budget preparation process highlighted several operational issues for evaluation and assessment. These included:-

- Further inter-governmental discussion over the provision of funding for the Disaster Management function with specific reference to Schedule 4 – Part A of the Constitution (108/1996);
- The underfunded mandate on the provision for Motor Vehicle Licensing services done on behalf of Province;
- All unfunded mandates currently perform on behalf of other organs of state;
- The medium term outlook for the NDPG unit in SPED now that the funding has been relocated to the local municipalities;
- Organisational redesign assisted by CoGTA

4. ALIGNMENT WITH COUNCIL STRATEGIES

This report is aligned to the Reviewed IDP, the district's GDS-3, Municipal Budget and Reporting regulations GN 393 of 2009, Municipal Standard Chart of Accounts Regulations, GN 312 of 2014 as well as circulars 48, 51, 54, 55, 58, 66, 67, 70, 74, 78, 79, 85, 86,91, 98, 99, 107 and 108 of National Treasury.

COUNCIL BUDGET RELATED POLICIES

The MTREF for 2021/2022 has been drawn up in alignment with the following financial & budget related policies (as reviewed and adopted by Council):- Annexure "C"

- Cash Handling Policy
- Management of Foreign Exchange Policy
- Cash Management & Investment Policy
- Revenue Management Policy
- Debt Management Policy
- Sundry Tariff Policy
- Loans Policy
- Fixed Asset Management Policy
- Capital Projects and Infrastructure Development Policy
- Strategic Budget Policy
- Long Term Financial Plan Policy

- Budget Oversight Policy
- Virement Policy
- Unforeseen and Unavoidable Expenses Policy
- Supply Chain Management Policy & Procedures
- Unauthorized, Irregular, Fruitless & Wasteful Expenditure Policy
- Accounts Payable Policy
- Payroll Management Policy
- Subsistence & Travel Policy
- Funding & Reserves Policy
- Journal Entry Policy
- Vaal Teknorama Policy
- Acting Allowance Policy
- Donation Policy
- Cost containment Policy.

During the budget process, these policies were reviewed and found to still be applicable.

5. FINANCIAL IMPLICATIONS

The total estimated operating revenue of	R 389,169,404;
The total estimated operating expenditure of	R 398,924,090;
Resulting in an operational deficit of	R (9,754,686) and
The total estimated Capital Budget of	R 2,370,000
Resulting in a net deficit of	R(12,124,686)

Section 18 of the MFMA act needs to be adhered to when looking at the budget funding requirements. This section indicates the following:

- “18. (1) *An annual budget may only be funded from—*
- (a) *realistically anticipated revenues to be collected;*
 - (b) *cash-backed accumulated funds from previous years’ surpluses not committed for other purposes; and*
 - (c) *borrowed funds, but only for the capital budget referred to in section 17(2).*
- (2) *Revenue projections in the budget must be realistic, taking into account—*
- (a) *projected revenue for the current year based on collection levels to date; and*
 - (b) *actual revenue collected in previous financial years.”*

The Committee must take note that as tabled, the 2021/2022 MTREF is not yet balanced, and the municipality will strive to balance expenditure to revenue during the public participation process, prior to tabling the final budget to Council for approval. Alternatives must be found to fund the salary budget in line with the bargaining council agreement

6. LEGAL IMPLICATIONS

The budget has been drawn up in line with the MFMA, Act 56 of 2003 (SS 16-17) which *inter alia* states:

“The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.”

7. **RECOMMENDATIONS**

It is therefore recommended:

- 7.1 THAT Council note annexure “A” to “B” as required in terms of the MFMA, No 56 of 2003.
- 7.2 THAT the inputs and comments received during public participation processes from Gauteng Provincial Treasury, National Treasury, MEC for Co-Operative Governance, the local municipalities, the public and other stakeholders be duly noted and recorded.
- 7.3 THAT the final capital and operating budget for 2020/2021 be approved as per Annexure “A” to “B” in accordance with the requirements as set out in the MFMA and MFMA: Municipal Budget and Reporting Regulations (MBRR GN 393 of 2009) and MFMA: Municipal Standard Chart of Accounts Regulations (MSCOA GNR. 312 of 2014).
- 7.4 THAT the proposed tariffs for all services as per Annexure “C” be approved in terms of the Tariff Policy (A1631) and Section 75A of the Local Government Municipal Systems Act, No 32 of 2000.
- 7.5 THAT the consolidated three year final Capital and Operational Budget as per Annexure “A” to “B” be submitted to National Treasury, MEC for Finance, MEC for Co-Operative Governance, Auditor-General and South African Local Government Association (SALGA) within ten working days of Council approval of the annual budget as per Regulation 18 of the MFMA: Municipal Budget and Reporting Regulations (MBRR GN 393 of 2009).
- 7.6 THAT Council delegate the Executive Mayor to escalate the following inter-governmental issues to the platform of the Premier’s Coordinating Forum (PCF):-
- a) Further inter-governmental discussion over the provision of funding for the Disaster Management function with specific reference to Schedule 4 – Part A of the Constitution (108/1996);
 - b) The underfunded mandate on the provision for Motor Vehicle Licensing services done on behalf of Provin
- ce;
- c) All unfunded mandates currently perform on behalf of other organs of state;
 - d) The medium term outlook for the NDPG unit in SPED now that the funding has been relocated to the local municipalities;
 - e) Implement the organisational redesign as assisted with CoGTA

8. **ANNEXURES**

- * Annexure “A” A Schedule
- ** Annexure “B” Tariff of Charges
- ** Annexure “C” Budget related policies

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

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1									
Revenue - Functional										
Governance and administration		281 232	285 859	294 541	305 553	304 412	304 412	301 105	308 190	314 457
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		281 232	285 859	294 541	305 553	304 412	304 412	301 105	308 190	314 457
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 718	4 626	5 608	6 819	7 211	7 211	6 689	6 712	6 737
Community and social services		463	4 501	4 163	5 244	4 864	4 864	5 114	5 137	5 162
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		2 255	125	1 445	1 575	2 347	2 347	1 575	1 575	1 575
Economic and environmental services		63 873	70 744	53 797	93 911	70 723	70 723	74 169	77 876	81 642
Planning and development		3 146	4 588	1 832	18 281	2 456	2 456	2 489	2 612	2 615
Road transport		60 727	66 156	51 966	75 630	68 267	68 267	71 680	75 264	79 027
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	10 345	10 309	7 550	11 480	6 874	6 874	7 206	7 566	7 945
Total Revenue - Functional	2	358 167	371 538	361 497	417 763	389 220	389 220	389 169	400 344	410 781
Expenditure - Functional										
Governance and administration		278 108	237 207	231 473	217 201	214 135	214 135	212 119	217 843	225 348
Executive and council		50 090	50 535	46 877	48 601	48 384	48 384	49 247	51 600	54 070
Finance and administration		223 185	181 768	179 286	163 243	160 365	160 365	157 476	160 747	165 675
Internal audit		4 832	4 905	5 310	5 357	5 386	5 386	5 396	5 496	5 603
Community and public safety		61 665	67 801	68 426	67 851	68 302	68 302	66 866	69 038	71 320
Community and social services		27 692	29 107	32 965	34 008	34 741	34 741	34 445	36 010	37 654
Sport and recreation		2 794	2 551	2 728	2 779	2 940	2 940	2 934	3 080	3 234
Public safety		8 219	10 501	7 839	4 767	5 045	5 045	4 528	4 740	4 964
Housing		1 391	1 447	1 525	1 530	1 612	1 612	1 627	1 708	1 793
Health		21 568	24 196	23 369	24 767	23 965	23 965	23 332	23 499	23 675
Economic and environmental services		88 625	93 391	93 585	110 918	98 129	98 129	99 488	104 000	108 738
Planning and development		24 952	28 101	24 853	42 104	24 966	24 966	26 055	27 242	28 490
Road transport		59 370	61 828	64 324	64 026	67 998	67 998	68 071	71 139	74 360
Environmental protection		4 303	3 463	4 407	4 788	5 165	5 165	5 362	5 619	5 889
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	19 120	21 772	20 723	21 292	22 137	22 137	20 452	21 263	22 114
Total Expenditure - Functional	3	447 518	420 172	414 207	417 261	402 703	402 703	398 924	412 144	427 519
Surplus/(Deficit) for the year		(89 351)	(48 634)	(52 710)	502	(13 483)	(13 483)	(9 755)	(11 800)	(16 738)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure),
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure),
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, 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.

Economic and environmental services	63 873	70 744	53 797	93 911	70 723	70 723	74 169	77 876	81 642
Planning and development	3 146	4 588	1 832	18 281	2 456	2 456	2 489	2 612	2 615
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDs)	715	2 209	-	-	-	-	-	-	-
Central City Improvement District									
Development Facilitation	2 431	2 379	1 832	18 281	2 456	2 456	2 489	2 612	2 615
Economic Development/Planning									
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and City	-	-	-	-	-	-	-	-	-
Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning									
Support to Local Municipalities									
Road transport	60 727	66 156	51 966	75 630	68 267	68 267	71 680	75 264	79 027
Public Transport									
Road and Traffic Regulation	60 727	66 156	51 966	75 630	68 267	68 267	71 680	75 264	79 027
Roads									
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation									
Trading services	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-
Electricity									
Street Lighting and Signal Systems									
Nonelectric Energy									
Water management	-	-	-	-	-	-	-	-	-
Water Treatment									
Water Distribution									
Water Storage									
Waste water management	-	-	-	-	-	-	-	-	-
Public Toilets									
Sewerage									
Storm Water Management									
Waste Water Treatment									
Waste management	-	-	-	-	-	-	-	-	-
Recycling									
Solid Waste Disposal (Landfill Sites)									
Solid Waste Removal									
Street Cleaning									
Other	10 345	10 309	7 550	11 480	6 874	6 874	7 206	7 566	7 945
Abattoirs									
Air Transport	3 534	4 135	3 093	3 780	3 714	3 714	3 750	3 938	4 134
Forestry									
Licensing and Regulation									
Markets	6 810	6 174	4 456	7 700	3 160	3 160	3 456	3 629	3 810
Tourism	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	358 167	371 538	361 497	417 763	389 220	389 220	389 169	400 344	410 781

	88 625	93 391	93 585	110 918	98 129	98 129	99 488	104 000	108 738
Economic and environmental services									
Planning and development	24 952	28 101	24 853	42 104	24 966	24 966	26 055	27 242	28 490
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDs)	10 724	13 121	11 742	11 907	11 738	11 738	11 655	12 227	12 828
Central City Improvement District									
Development Facilitation	9 042	9 184	8 318	26 130	8 900	8 900	10 042	10 443	10 864
Economic Development/Planning									
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and City	2 097	2 707	2 381	2 382	2 568	2 568	2 579	2 705	2 838
Project Management Unit	3 090	3 089	2 412	1 685	1 760	1 760	1 779	1 867	1 959
Provincial Planning									
Support to Local Municipalities									
Road transport	59 370	61 828	64 324	64 026	67 998	67 998	68 071	71 139	74 360
Public Transport									
Road and Traffic Regulation	59 346	61 455	63 951	63 653	67 625	67 625	67 699	70 766	73 987
Roads									
Taxi Ranks	24	373	373	373	373	373	373	373	373
Environmental protection	4 303	3 463	4 407	4 788	5 165	5 165	5 362	5 619	5 889
Biodiversity and Landscape	3 128	2 189	2 157	2 244	2 344	2 344	2 357	2 465	2 579
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control	1 175	1 274	2 250	2 544	2 821	2 821	3 005	3 154	3 310
Soil Conservation									
Trading services									
Energy sources	-	-	-	-	-	-	-	-	-
Electricity									
Street Lighting and Signal Systems									
Nonelectric Energy									
Water management	-	-	-	-	-	-	-	-	-
Water Treatment									
Water Distribution									
Water Storage									
Waste water management	-	-	-	-	-	-	-	-	-
Public Toilets									
Sewerage									
Storm Water Management									
Waste Water Treatment									
Waste management	-	-	-	-	-	-	-	-	-
Recycling									
Solid Waste Disposal (Landfill Sites)									
Solid Waste Removal									
Street Cleaning									
Other	19 120	21 772	20 723	21 292	22 137	22 137	20 452	21 263	22 114
Abattoirs									
Air Transport	5 906	6 961	6 008	6 298	6 953	6 953	5 431	5 574	5 725
Forestry									
Licensing and Regulation									
Markets	10 596	11 906	11 791	12 068	12 112	12 112	11 933	12 448	12 989
Tourism	2 618	2 905	2 924	2 926	3 072	3 072	3 087	3 240	3 400
Total Expenditure - Functional	447 518	420 172	414 207	417 261	402 703	402 703	398 924	412 144	427 519
Surplus/(Deficit) for the year	(89 351)	(48 634)	(52 710)	502	(13 483)	(13 483)	(9 755)	(11 800)	(16 738)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparis
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditun
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditun
- All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, 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

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

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		262 493	266 796	275 142	282 216	286 205	286 205	289 379	296 435	302 672
Vote 03 - Corporate Services		11 344	17 477	16 156	20 344	10 434	10 434	4 409	4 629	4 861
Vote 04 - Roads And Transport		65 413	68 661	55 242	95 486	73 070	73 070	75 744	79 451	83 217
Vote 05 - Planning & Development		715	2 209	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		7 859	16 396	14 956	19 717	19 511	19 511	19 637	19 829	20 031
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	361 497	417 763	389 220	389 220	389 169	400 344	410 781
Expenditure by Vote to be appropriated	1									
Vote 01 - Executive & Council		43 945	45 733	45 907	47 607	48 004	48 004	48 867	51 220	53 690
Vote 02 - Budget & Treasury Office		95 013	31 926	26 332	20 627	19 615	19 615	20 919	20 557	21 252
Vote 03 - Corporate Services		109 155	144 778	152 832	140 605	137 862	137 862	132 673	136 602	141 147
Vote 04 - Roads And Transport		91 565	94 670	96 229	115 420	102 095	102 095	103 035	106 761	110 673
Vote 05 - Planning & Development		18 986	19 892	17 762	17 095	18 008	18 008	18 103	18 998	19 938
Vote 06 - Community & Social Services		54 617	66 447	61 933	62 827	65 011	65 011	63 286	65 556	67 938
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		34 237	16 725	13 211	13 079	12 108	12 108	12 041	12 450	12 881
Total Expenditure by Vote	2	447 518	420 172	414 207	417 261	402 703	402 703	398 924	412 144	427 519
Surplus/(Deficit) for the year	2	(89 351)	(48 634)	(52 710)	502	(13 483)	(13 483)	(9 755)	(11 800)	(16 738)

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 A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		10 345	-	-	-	-	-	-	-	-
15.1 - Coo's Office		-	-	-	-	-	-	-	-	-
15.2 - Igr Unit Administration		-	-	-	-	-	-	-	-	-
15.3 - Audit Function		-	-	-	-	-	-	-	-	-
15.4 - Risk Function		-	-	-	-	-	-	-	-	-
15.5 - Performance Function		-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin		-	-	-	-	-	-	-	-	-
15.7 - Fresh Produce Market		6 810	-	-	-	-	-	-	-	-
15.8 - Vereeniging Airport		3 534	-	-	-	-	-	-	-	-
15.9 - Vanderbijl Airport		-	-	-	-	-	-	-	-	-
15.10 - Heidelberg Airport		-	-	-	-	-	-	-	-	-
15.11 - Special Projects		-	-	-	-	-	-	-	-	-
15.12 - Heidelberg Airport		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	358 167	371 538	361 497	417 763	389 220	389 220	389 169	400 344	410 781

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

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		34 237	16 725	13 211	13 079	12 108	12 108	12 041	12 450	12 881
15.1 - Coo's Office		6 542	4 808	973	999	385	385	385	385	385
15.2 - Igr Unit Administration		934	1 290	1 403	1 409	729	729	601	629	659
15.3 - Audit Function		4 832	4 905	5 310	5 357	5 386	5 386	5 396	5 496	5 603
15.4 - Risk Function		51	-	-	-	-	-	-	-	-
15.5 - Performance Function		1 596	987	992	1 004	1 075	1 075	1 082	1 134	1 188
15.6 - Utilities Admin		2 779	3 686	4 272	4 306	4 530	4 530	4 573	4 802	5 042
15.7 - Fresh Produce Market		10 596	-	-	-	-	-	-	-	-
15.8 - Vereeniging Airport		5 906	-	-	-	-	-	-	-	-
15.9 - Vanderbijl Airport		-	-	-	-	-	-	-	-	-
15.10 - Heidelberg Airport		-	-	-	-	-	-	-	-	-
15.11 - Special Projects		1 001	1 050	260	2	-	-	-	-	-
15.12 - Heidelberg Airport		-	-	-	4	4	4	4	4	4
Total Expenditure by Vote	2	447 518	420 172	414 207	417 261	402 703	402 703	398 924	412 144	427 519
Surplus/(Deficit) for the year	2	(89 351)	(48 634)	(52 710)	502	(13 483)	(13 483)	(9 755)	(11 800)	(16 738)

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure');
3. Assign share in 'associate' to relevant Vote

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

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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	223	516	-	-	-	340	357	375
Interest earned - external investments		2 836	2 944	3 307	2 700	1 743	1 743	1 191	1 035	1 087	1 141
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received											
Fines, penalties and forfeits											
Licences and permits		2 255	125	1 445	1 575	2 347	2 347	2 281	1 575	1 575	1 575
Agency services		60 727	66 156	51 966	75 630	68 267	68 267	34 133	71 680	75 264	79 027
Transfers and subsidies		263 244	277 892	284 349	313 062	303 022	303 022	229 272	306 054	313 159	319 322
Other revenue	2	22 488	23 839	20 120	24 139	13 101	13 101	9 852	8 345	8 763	9 201
Gains		88	67	48	140	140	140	36	140	140	140
Total Revenue (excluding capital transfers and contributions)		351 996	371 538	361 458	417 763	388 620	388 620	276 766	389 169	400 344	410 781
Expenditure By Type											
Employee related costs	2	255 327	264 064	277 981	274 644	279 591	279 591	191 045	276 282	290 096	304 601
Remuneration of councillors		12 898	13 432	13 379	14 018	13 505	13 505	8 357	14 143	14 850	15 592
Debt impairment	3	44 584	8 777	-	-	-	-	-	-	-	-
Depreciation & asset impairment	2	25 866	15 715	17 647	11 272	11 272	11 272	-	11 272	11 272	11 272
Finance charges											
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	7 628	8 224	6 963	6 905	6 850	6 850	2 616	6 895	6 495	6 495
Contracted services		52 004	56 736	47 486	46 534	42 679	42 679	15 153	41 208	41 208	41 208
Transfers and subsidies		10 625	9 560	8 366	27 973	12 148	12 148	4 543	12 171	11 148	11 148
Other expenditure	4, 5	38 511	43 499	41 200	35 875	36 618	36 618	24 513	36 913	37 035	37 163
Losses		74	166	1 185	40	40	40	-	40	40	40
Total Expenditure		447 518	420 172	414 207	417 261	402 703	402 703	246 227	398 924	412 144	427 519
Surplus/(Deficit)		(95 522)	(48 634)	(52 749)	502	(14 083)	(14 083)	30 539	(9 755)	(11 800)	(16 738)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 171	-	39	-	600	600	-	-	-	-
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)	(52 710)	502	(13 483)	(13 483)	30 539	(9 755)	(11 800)	(16 738)
Surplus/(Deficit) after capital transfers & contributions		(89 351)	(48 634)	(52 710)	502	(13 483)	(13 483)	30 539	(9 755)	(11 800)	(16 738)
Taxation											
Surplus/(Deficit) after taxation		(89 351)	(48 634)	(52 710)	502	(13 483)	(13 483)	30 539	(9 755)	(11 800)	(16 738)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(89 351)	(48 634)	(52 710)	502	(13 483)	(13 483)	30 539	(9 755)	(11 800)	(16 738)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(89 351)	(48 634)	(52 710)	502	(13 483)	(13 483)	30 539	(9 755)	(11 800)	(16 738)

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	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	2 000	-	-	-	-	-	-	-	-
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	-	2 000	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		934	-	-	-	90	90	-	90	90	90
Vote 03 - Corporate Services		2 192	1 530	621	2 150	3 050	3 050	1 637	2 280	1 280	1 230
Vote 04 - Roads And Transport		-	-	-	-	600	600	-	-	-	-
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	39	-	-	-	-	-	-	-
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	1 530	660	2 150	3 740	3 740	1 637	2 370	1 370	1 320
Total Capital Expenditure - Vote		3 126	3 530	660	2 150	3 740	3 740	1 637	2 370	1 370	1 320
Capital Expenditure - Functional											
Governance and administration		3 126	3 530	621	2 150	3 140	3 140	1 637	2 370	1 370	1 320
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		3 126	3 530	621	2 150	3 140	3 140	1 637	2 370	1 370	1 320
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	39	-	-	-	-	-	-	-
Community and social services		-	-	39	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	600	600	-	-	-	-
Planning and development		-	-	-	-	600	600	-	-	-	-
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	660	2 150	3 740	3 740	1 637	2 370	1 370	1 320
Funded by:											
National Government		62	-	39	-	690	690	-	90	90	90
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	-	39	-	690	690	-	90	90	90
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3 530	621	2 150	3 050	3 050	1 637	2 280	1 280	1 230
Total Capital Funding	7	62	3 530	660	2 150	3 740	3 740	1 637	2 370	1 370	1 320

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

Vote 09 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-	-
15.1 - Coo's Office	-	-	-	-	-	-	-	-	-	-	-
15.2 - Igr Unit Administration	-	-	-	-	-	-	-	-	-	-	-
15.3 - Audit Function	-	-	-	-	-	-	-	-	-	-	-
15.4 - Risk Function	-	-	-	-	-	-	-	-	-	-	-
15.5 - Performance Function	-	-	-	-	-	-	-	-	-	-	-
15.6 - Utilities Admin	-	-	-	-	-	-	-	-	-	-	-
15.7 - Fresh Produce Market	-	-	-	-	-	-	-	-	-	-	-
15.8 - Vereeniging Airport	-	-	-	-	-	-	-	-	-	-	-
15.9 - Vanderbijl Airport	-	-	-	-	-	-	-	-	-	-	-
15.10 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	-	-
15.11 - Special Projects	-	-	-	-	-	-	-	-	-	-	-
15.12 - Heidelberg Airport	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3 126	1 530	660	2 150	3 740	3 740	1 637	2 370	1 370	1 320	
Total Capital Expenditure	3 126	3 530	660	2 150	3 740	3 740	1 637	2 370	1 370	1 320	

DC42 Sedibeng - Table A6 Budgeted Financial Position

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
ASSETS											
Current assets											
Cash		16 828	21 504	16 131	23 315	11 444	11 444	22 621	6 991	5 516	1 151
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	89	7 048	1 618	-	-	-	-	-	-	-
Other debtors		8 891	20 062	2 525	1 040	2 106	2 106	1 990	2 106	2 106	2 106
Current portion of long-term receivables											
Inventory	2	158	504	473	157	473	473	149	473	473	473
Total current assets		25 966	49 119	20 748	24 512	14 023	14 023	24 760	9 570	8 094	3 730
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	103 671	104 198	100 649	92 814	93 901	93 901	102 286	82 040	81 040	80 990
Biological											
Intangible		2 393	3 734	2 137	1 303	1 377	1 377	2 137	1 642	1 642	1 642
Other non-current assets		4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895
Total non current assets		110 959	112 827	107 681	99 013	100 173	100 173	109 318	88 577	87 577	87 527
TOTAL ASSETS		136 925	161 945	128 429	123 525	114 196	114 196	134 078	98 146	95 671	91 257
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits		293	252	377	80	548	548	362	117	117	117
Trade and other payables	4	171 195	252 534	195 364	128 200	193 827	193 827	171 295	187 962	201 014	215 022
Provisions		-	-	-	-	-	-	-	-	-	-
Total current liabilities		171 488	252 786	195 741	128 280	194 374	194 374	171 657	188 079	201 131	215 139
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions		22 852	23 732	28 254	24 000	28 872	28 872	27 534	28 872	28 872	28 872
Total non current liabilities		22 852	23 732	28 254	24 000	28 872	28 872	27 534	28 872	28 872	28 872
TOTAL LIABILITIES		194 340	276 518	223 995	152 280	223 246	223 246	199 191	216 951	230 003	244 010
NET ASSETS	5	(57 416)	(114 573)	(95 567)	(28 755)	(109 049)	(109 049)	(65 112)	(118 804)	(134 332)	(152 754)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(57 416)	(114 573)	(95 567)	(28 755)	(109 049)	(109 049)	(65 112)	(118 804)	(134 332)	(152 754)
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	(57 416)	(114 573)	(95 567)	(28 755)	(109 049)	(109 049)	(65 112)	(118 804)	(134 332)	(152 754)

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	24	200	200	200	200	200	200
<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	24	200	200	200	200	200	200
Infrastructure		-	524	24	200	200	200	200	200	200
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	660	2 150	3 740	3 740	2 370	1 370	1 320
<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	24	200	200	200	200	200	200
Infrastructure		729	524	24	200	200	200	200	200	200
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		-	-	30	-	-	-	-	-	-
Intangible Assets		-	-	30	-	-	-	-	-	-
Computer Equipment		1 515	2 648	340	400	490	490	490	490	490
Furniture and Office Equipment		-	357	218	200	180	180	180	180	180
Machinery and Equipment		-	-	48	-	-	-	-	-	-
Transport Assets		-	-	-	1 350	2 870	2 870	1 500	500	450
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		3 126	3 530	660	2 150	3 740	3 740	2 370	1 370	1 320

ASSET REGISTER SUMMARY - PPE (WDV)	5	110 959	112 827	107 681	99 013	100 173	100 173	88 577	87 577	87 527
<i>Roads Infrastructure</i>		5 181	4 616	4 115	4 156	3 446	3 446	2 778	2 778	2 778
<i>Storm water Infrastructure</i>										
<i>Electrical Infrastructure</i>		55	50	45	45	38	38	32	32	32
<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	2 659	200	2 668	2 668	2 478	2 478	2 478
Infrastructure		5 587	10 055	6 818	4 402	6 153	6 153	5 288	5 288	5 288
Community Assets		51 534	49 973	48 169	46 803	44 421	44 421	40 673	40 673	40 673
Heritage Assets		4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895
Investment properties										
Other Assets		-	(926)	(2 348)	-	(2 348)	(2 348)	(2 348)	(2 348)	(2 348)
Biological or Cultivated Assets										
Intangible Assets		2 393	3 734	2 137	1 303	1 377	1 377	1 642	1 642	1 642
Computer Equipment		11 529	10 418	10 849	4 400	7 012	7 012	2 681	2 681	2 681
Furniture and Office Equipment		2 210	2 323	4 349	1 732	3 944	3 944	3 358	3 358	3 358
Machinery and Equipment		2 191	1 778	2 604	883	1 701	1 701	798	798	798
Transport Assets		1 601	1 557	1 188	5 575	3 999	3 999	2 569	1 569	1 519
Land		29 020	29 020	29 020	29 020	29 020	29 020	29 020	29 020	29 020
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	110 959	112 827	107 681	99 013	100 173	100 173	88 577	87 577	87 527
EXPENDITURE OTHER ITEMS		34 142	27 910	26 164	20 160	18 571	18 571	18 637	18 637	18 637
Depreciation	7	25 866	15 715	17 647	11 272	11 272	11 272	11 272	11 272	11 272
Repairs and Maintenance by Asset Class	3	8 277	12 195	8 517	8 888	7 300	7 300	7 366	7 366	7 366
<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	4 026	4 072	3 618	3 618	3 618	3 618	3 618
Infrastructure		4 245	5 053	4 026	4 072	3 618	3 618	3 618	3 618	3 618
<i>Community Facilities</i>		173	120	80	106	120	120	120	120	120
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		173	120	80	106	120	120	120	120	120
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	1 986	1 016	961	834	834	900	900	900
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		-	1 986	1 016	961	834	834	900	900	900
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		109	648	126	200	200	200	200	200	200
Machinery and Equipment		-	372	241	300	300	300	300	300	300
Transport Assets		3 749	4 017	3 028	3 249	2 228	2 228	2 228	2 228	2 228
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		34 142	27 910	26 164	20 160	18 571	18 571	18 637	18 637	18 637
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		71.8%	100.0%	88.2%	37.2%	23.3%	23.3%	36.7%	63.5%	65.9%
<i>Renewal and upgrading of Existing Assets as % of deprecn R&M as a % of PPE</i>		8.7%	22.5%	3.3%	7.1%	7.7%	7.7%	7.7%	7.7%	7.7%
<i>Renewal and upgrading and R&M as a % of PPE</i>		8.0%	11.7%	8.5%	9.6%	7.8%	7.8%	9.0%	9.1%	9.1%
<i>Renewal and upgrading and R&M as a % of PPE</i>		9.0%	14.0%	8.0%	10.0%	8.0%	8.0%	9.0%	9.0%	9.0%

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	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible 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	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6										
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue											
Total Service charges - electricity revenue	6										
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue											
Total Service charges - water revenue	6										
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue											
Total refuse removal revenue	6										
Total landfill revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Other Revenue by source											
Fuel Levy											
Other Revenue		22 488	23 839	20 120	24 139	13 101	13 101	9 852	8 345	8 763	9 201
Total 'Other' Revenue	1	22 488	23 839	20 120	24 139	13 101	13 101	9 852	8 345	8 763	9 201
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	164 420	172 607	183 198	184 182	187 700	187 700	127 984	184 208	193 419	203 090
Pension and UIF Contributions		33 497	34 962	36 680	37 104	37 923	37 923	25 626	36 935	38 781	40 721
Medical Aid Contributions		15 064	16 100	17 092	18 757	17 744	17 744	11 866	18 592	19 521	20 497
Overtime		7 050	5 108	3 176	2 990	3 227	3 227	2 177	3 411	3 582	3 761
Performance Bonus		12 787	13 204	13 963	13 988	14 364	14 364	10 822	14 097	14 801	15 542
Motor Vehicle Allowance		11 123	11 030	10 528	10 521	10 520	10 520	7 228	10 946	11 493	12 068
Cellphone Allowance		13	11	11	11	11	11	7	11	11	12
Housing Allowances		1 465	1 524	1 600	1 725	1 690	1 690	1 146	1 730	1 816	1 907
Other benefits and allowances		3 870	3 795	3 618	3 536	3 801	3 801	2 498	3 611	3 792	3 981
Payments in lieu of leave		4 483	4 211	6 120	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	4	1 554	1 511	1 996	1 831	2 611	2 611	1 691	2 742	2 879	3 023
sub-total	5	255 327	264 064	277 981	274 644	279 591	279 591	191 045	276 282	290 096	304 601
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	255 327	264 064	277 981	274 644	279 591	279 591	191 045	276 282	290 096	304 601

Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment	25 866	14 109	15 690	9 914	9 914	9 914	-	9 914	9 914	9 914	
Lease amortisation	-	1 605	1 632	1 358	1 358	1 358	-	1 358	1 358	1 358	
Capital asset impairment	-	-	325	-	-	-	-	-	-	-	
Total Depreciation & asset impairment	25 866	15 715	17 647	11 272	11 272	11 272	-	11 272	11 272	11 272	
Bulk purchases - electricity											
Electricity bulk purchases	-	-	-	-	-	-	-	-	-	-	
Total bulk purchases	-	-	-	-	-	-	-	-	-	-	
Transfers and grants											
Cash transfers and grants	7 896	8 288	7 163	26 973	11 148	11 148	3 883	11 148	11 148	11 148	
Non-cash transfers and grants	2 730	1 272	1 203	1 000	1 000	1 000	660	1 023	-	-	
Total transfers and grants	10 625	9 560	8 366	27 973	12 148	12 148	4 543	12 171	11 148	11 148	
Contracted services											
Outsourced Services	7 524	8 425	6 021	6 456	7 967	7 967	3 233	8 033	8 033	8 033	
Consultants and Professional Services	36 713	40 593	36 717	36 612	31 935	31 935	10 290	30 398	30 398	30 398	
Contractors	7 767	7 719	4 748	3 466	2 777	2 777	1 630	2 777	2 777	2 777	
Total contracted services	52 004	56 736	47 486	46 534	42 679	42 679	15 153	41 208	41 208	41 208	
Other Expenditure By Type											
Collection costs	-	-	-	-	-	-	-	-	-	-	
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-	-	
Audit fees	2 896	3 371	3 411	3 365	3 365	3 365	2 246	3 365	3 365	3 365	
Other Expenditure	35 615	40 128	37 789	32 510	33 253	33 253	22 267	33 548	33 670	33 796	
Total 'Other' Expenditure	38 511	43 499	41 200	35 875	36 618	36 618	24 513	36 913	37 035	37 163	
By Expenditure Item	8										
Employee related costs	-	-	-	-	-	-	-	-	-	-	
Inventory Consumed (Project Maintenance)	3 379	3 619	2 626	2 914	1 893	1 893	324	1 893	1 893	1 893	
Contracted Services	3 317	6 699	4 901	4 850	4 283	4 283	2 022	4 349	4 349	4 349	
Other Expenditure	1 581	1 877	990	1 124	1 124	1 124	641	1 124	1 124	1 124	
Total Repairs and Maintenance Expenditure	8 277	12 195	8 517	8 888	7 300	7 300	2 988	7 366	7 366	7 366	
Inventory Consumed											
Inventory Consumed - Water	-	-	-	-	-	-	-	-	-	-	
Inventory Consumed - Other	7 628	8 224	6 963	6 905	6 850	6 850	2 616	6 895	6 495	6 495	
Total Inventory Consumed & Other Material	7 628	8 224	6 963	6 905	6 850	6 850	2 616	6 895	6 495	6 495	

check - - - - -

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
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		-	-	250	-	-	90	-	-	-	-	-	-	-	-	-	340
Interest earned - external investments		-	1 035	-	-	-	-	-	-	-	-	-	-	-	-	-	1 035
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	1 575	-	-	-	-	-	-	-	-	-	-	-	1 575
Agency services		-	-	-	71 680	-	-	-	-	-	-	-	-	-	-	-	71 680
Other revenue		-	436	4 159	-	-	3 750	-	-	-	-	-	-	-	-	-	8 345
Transfers and subsidies		-	287 768	-	2 489	-	15 797	-	-	-	-	-	-	-	-	-	306 054
Gains		-	140	-	-	-	-	-	-	-	-	-	-	-	-	-	140
Total Revenue (excluding capital transfers and contribution)		-	289 379	4 409	75 744	-	19 637	-	-	-	-	-	-	-	-	-	389 169
Expenditure By Type																	
Employee related costs		32 533	13 124	85 808	73 915	17 764	45 010	-	-	-	-	-	-	-	-	8 128	276 282
Remuneration of councillors		14 143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14 143
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		197	71	9 060	573	43	1 302	-	-	-	-	-	-	-	-	26	11 272
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		182	69	2 317	2 262	25	2 037	-	-	-	-	-	-	-	-	4	6 895
Contracted services		492	477	15 296	21 415	-	3 198	-	-	-	-	-	-	-	-	330	41 208
Transfers and subsidies		-	1 023	-	-	-	11 148	-	-	-	-	-	-	-	-	-	12 171
Other expenditure		1 321	6 114	20 192	4 871	271	592	-	-	-	-	-	-	-	-	3 553	36 913
Losses		-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	40
Total Expenditure		48 867	20 919	132 673	103 035	18 103	63 286	-	-	-	-	-	-	-	-	12 041	398 924
Surplus/(Deficit)		(48 867)	268 461	(128 264)	(27 291)	(18 103)	(43 649)	-	-	-	-	-	-	-	-	(12 041)	(9 755)
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 (n-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(48 867)	268 461	(128 264)	(27 291)	(18 103)	(43 649)	-	-	-	-	-	-	-	-	(12 041)	(9 755)

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

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

Description	Ref	2017/18			2018/19			2019/20			Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24						
ASSETS																	
Consumer debtors																	
Consumer debtors		2 165	7 648	1 618	--	--	--	--	--	--	--	--	--	--	--	--	
Less: Provisions for debt impairment		(2 076)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Total Consumer debtors	2	89	7 648	1 618	--	--	--	--	--	--	--	--	--	--	--	--	
Debt impairment provision																	
Balance at the beginning of the year		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Contributions to the provision		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Set aside written off		(2 076)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Balance at end of year		(2 076)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Inventory																	
Water																	
Opening Balance		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
System Input Volume		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Bulk Purchases		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Natural Sources		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Authorized Consumption		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Billed Authorized Consumption		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Billed Meters Consumption		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Free Basic Water		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Subsided Water		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Revenue Water		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Billed Unmetered Consumption		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Free Basic Water		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Subsided Water		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Revenue Water		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Unbilled Authorized Consumption		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Unbilled Meters Consumption		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Unbilled Unmetered Consumption		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Water Losses																	
Apparent losses		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Unauthorized Consumption		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Customer Meter Inaccuracies		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Real losses																	
Leakage on Transmission and Distribution Main		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Leakage and Overflows at Storage Tanks/Reservoirs		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Leakage on Service Connections up to the point of Customer Meter		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Data Transfer and Management Errors		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Unavoidable Annual Real Losses		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Non-revenue Water																	
Closing Balance Water		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Agricultural																	
Opening Balance		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Acquisitions		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Issues		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Adjustments		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Write-offs		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Closing balance - Agricultural																	
Consumables																	
Standard Rated																	
Opening Balance		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Acquisitions		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Issues		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Adjustments		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Write-offs		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Closing balance - Consumables Standard Rated																	
Zero Rated																	
Opening Balance		158	584	473	157	473	473	149	473	473	473	473	473	473	473		
Acquisitions		7 628	8 682	7 216	6 589	6 849	6 849	2 292	6 895	6 495	6 495	6 495	6 495				
Issues		(7 628)	(8 224)	(6 963)	(6 926)	(6 800)	(6 800)	(2 616)	(6 895)	(6 495)	(6 495)	(6 495)					
Adjustments		--	1	9	--	--	--	--	--	--	--	--					
Write-offs		--	(124)	(284)	--	--	--	--	--	--	--	--					
Closing balance - Consumables Zero Rated		158	584	473	157	473	473	149	473	473	473	473					
Finished Goods																	
Opening Balance		--	--	--	--	--	--	--	--	--	--	--					
Acquisitions		--	--	--	--	--	--	--	--	--	--	--					
Issues		--	--	--	--	--	--	--	--	--	--	--					
Adjustments		--	--	--	--	--	--	--	--	--	--	--					
Write-offs		--	--	--	--	--	--	--	--	--	--	--					
Closing balance - Finished Goods																	
Materials and Supplies																	
Opening Balance		--	--	--	--	--	--	--	--	--	--	--					
Acquisitions		--	--	--	--	--	--	--	--	--	--	--					
Issues		--	--	--	--	--	--	--	--	--	--	--					
Adjustments		--	--	--	--	--	--	--	--	--	--	--					
Write-offs		--	--	--	--	--	--	--	--	--	--	--					
Closing balance - Materials and Supplies																	
Work-in-progress																	
Opening Balance		--	--	--	--	--	--	--	--	--	--	--					
Materials		--	--	--	--	--	--	--	--	--	--	--					
Transfers		--	--	--	--	--	--	--	--	--	--	--					
Closing balance - Work-in-progress																	
Housing Stock																	
Opening Balance		--	--	--	--	--	--	--	--	--	--	--					
Acquisitions		--	--	--	--	--	--	--	--	--	--	--					
Transfers		--	--	--	--	--	--	--	--	--	--	--					
Sales		--	--	--	--	--	--	--	--	--	--	--					
Closing Balance - Housing Stock																	
Land																	
Opening Balance		--	--	--	--	--	--	--	--	--	--	--					
Acquisitions		--	--	--	--	--	--	--	--	--	--	--					
Sales		--	--	--	--	--	--	--	--	--	--	--					
Adjustments		--	--	--	--	--	--	--	--	--	--	--					
Correction of Prior period errors		--	--	--	--	--	--	--	--	--	--	--					
Closing Balance - Land																	
Closing Balance - Inventory & Consumables		158	584	473	157	473	473	149	473	473	473	473					
Property, plant and equipment (PPE)																	
PPE at cost (including land finance leases)		207 638	288 236	207 115	294 226	290 895	290 895	288 712	295 485	288 485	288 485	288 485					
Less: Accumulated depreciation		(83 966)	(184 038)	(186 466)	(201 411)	(198 958)	(198 958)	(188 466)	(207 430)	(207 430)	(207 430)						
Total Property, plant and equipment (PPE)	2	123 672	104 198	120 649	92 814	91 937	91 937	100 246	88 055	81 055	81 055						
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		149 731	212 891	172 891	128 200	180 000	180 000	157 881	174 165	187 217	201 225						
Other creditors		--	--	--	--	--	--	--	--	--	--						
Unspent conditional transfers		15 364	12 526	13 713	--	13 713	13 713	13 713	13 713	13 713	13 713						
VAT		10 100	27 116	8 719	--	84	84	1	84	84	84						
Total Trade and other payables	2	175 195	252 534	194 323	128 200	193 827	193 827	171 295	187 962	201 014	215 022						
Non-current liabilities - Borrowing																	
Borrowing		--	--	--	--	--	--	--	--	--	--	--					
Finance leases (including PPP asset element)																	

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

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand												
Allocations to Other Priorities				350 309	348 968	342 084	390 346	366 549	366 549	366 076	376 886	386 940
COMM & SOCIAL SERVICES				7 859	22 570	19 412	27 417	22 671	22 671	23 093	23 458	23 841
EXEC & COUNCIL				-	-	-	-	-	-	-	-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	358 167	371 538	361 497	417 763	389 220	389 220	389 169	400 344	410 781

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

- - - - -

DC42 Sedibeng - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
R thousand													
Allocations to Other Priorities				347 175	293 274	295 556	295 898	278 490	278 490	275 882	284 180	294 387	
COMM & SOCIAL SERVICES				54 617	80 440	75 542	76 826	79 140	79 140	77 246	80 127	83 152	
EXEC & COUNCIL				45 726	46 458	43 109	44 537	45 072	45 072	45 796	47 837	49 980	
Allocations to other priorities													
Total Expenditure				1	447 518	420 172	414 207	417 261	402 703	402 703	398 924	412 144	427 519

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

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DC42 Sedibeng - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24

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 measurable performance objectives

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Entity 1 - (name of entity) <i>Insert measure/s description</i>										
Entity 2 - (name of entity) #REF!										
Entity 3 - (name of entity) #REF!										
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	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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	0.1	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.0	0.0	0.0
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	2.6%	7.3%	1.1%	0.2%	0.5%	0.5%	0.7%	0.5%	0.5%	0.5%
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		676.5%	1262.0%	808.9%	541.9%	1573.1%	1573.1%	119.1%	2491.2%	3394.2%	17475.4%
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)	72.5%	71.1%	76.9%	65.7%	71.9%	71.9%	69.0%	71.0%	72.5%	74.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	76.2%	74.7%	80.6%	69.1%	75.4%	75.4%		74.6%	76.2%	77.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.4%	3.3%	2.4%	2.1%	1.9%	1.9%		1.9%	1.8%	1.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.3%	4.2%	4.9%	2.7%	2.9%	2.9%	0.0%	2.9%	2.8%	2.7%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	28.6	60.1	60.1	60.1	45.9	76.5	76.4	80.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	2506.9%	5275.1%	1859.3%	201.4%	0.0%	0.0%	0.0%	619.3%	589.8%	561.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.7	0.5	0.7	0.7	0.4	0.4	6.9	0.2	0.2	0.0

References

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

		Number of HH receiving this type of FBS																		
		Informal settlements (Rands)																		
		Number of HH receiving this type of FBS																		
		Informal settlements targeted for upgrading (Rands)																		
		Number of HH receiving this type of FBS																		
		Living in informal backyard rental agreement (Rands)																		
		Number of HH receiving this type of FBS																		
		Other (Rands)																		
		Number of HH receiving this type of FBS																		
		Total cost of FBS - Electricity for informal settlements																		
Water	Ref:	Location of households for each type of FBS																		
		Formal settlements - (8 kilolitre per indigent household per month Rands)																		
List type of FBS service		Number of HH receiving this type of FBS																		
		Informal settlements (Rands)																		
		Number of HH receiving this type of FBS																		
		Informal settlements targeted for upgrading (Rands)																		
		Number of HH receiving this type of FBS																		
		Living in informal backyard rental agreement (Rands)																		
		Number of HH receiving this type of FBS																		
		Other (Rands)																		
		Number of HH receiving this type of FBS																		
		Total cost of FBS - Water for informal settlements																		
Sanitation	Ref:	Location of households for each type of FBS																		
		Formal settlements - (free sanitation service to indigent households)																		
List type of FBS service		Number of HH receiving this type of FBS																		
		Informal settlements (Rands)																		
		Number of HH receiving this type of FBS																		
		Informal settlements targeted for upgrading (Rands)																		
		Number of HH receiving this type of FBS																		
		Living in informal backyard rental agreement (Rands)																		
		Number of HH receiving this type of FBS																		
		Other (Rands)																		
		Number of HH receiving this type of FBS																		
		Total cost of FBS - Sanitation for informal settlements																		
Refuse Removal	Ref:	Location of households for each type of FBS																		
		Formal settlements - (removed once a week to indigent households)																		
List type of FBS service		Number of HH receiving this type of FBS																		
		Informal settlements (Rands)																		
		Number of HH receiving this type of FBS																		
		Informal settlements targeted for upgrading (Rands)																		
		Number of HH receiving this type of FBS																		
		Living in informal backyard rental agreement (Rands)																		
		Number of HH receiving this type of FBS																		
		Other (Rands)																		
		Number of HH receiving this type of FBS																		
		Total cost of FBS - Refuse Removal for informal settlements																		

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigent policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons