

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

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional	1									
Governance and administration		290,137	273,186	280,705	276,141	280,844	280,844	283,289	292,442	302,208
Executive and council	4	4	-	-	(300)	-	-	-	-	-
Finance and administration		290,134	273,186	280,705	276,441	280,844	280,844	283,289	292,442	302,208
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		7,587	7,746	10,230	485	1,420	1,420	4,464	4,713	4,969
Community and social services		148	296	2,837	485	560	560	2,964	3,134	3,305
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		747	330	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		6,692	7,120	7,393	-	860	860	1,500	1,580	1,663
Economic and environmental services		10,488	1,825	7,525	2,431	5,431	5,431	5,436	5,739	6,055
Planning and development		10,484	0	3,427	2,431	5,431	5,431	5,436	5,739	6,055
Road transport		3	1,825	3,581	-	-	-	-	-	-
Environmental protection		1	-	517	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	56,877	61,390	60,704	84,920	79,008	79,008	82,778	87,165	91,785
Total Revenue - Functional	2	365,089	344,147	359,164	363,977	366,702	366,702	375,966	390,059	405,017
Expenditure - Functional										
Governance and administration		204,856	214,108	219,577	214,799	215,220	215,220	214,489	224,804	236,718
Executive and council		52,532	52,909	51,593	51,774	55,187	55,187	57,674	60,731	63,949
Finance and administration		152,324	161,200	167,984	163,025	160,033	160,033	156,815	164,073	172,769
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		60,017	65,061	57,507	63,672	62,790	62,790	60,369	63,569	66,938
Community and social services		26,102	29,904	26,434	29,632	28,273	28,273	25,227	26,564	27,971
Sport and recreation		270	287	237	2,245	3,039	3,039	2,516	2,650	2,790
Public safety		22,429	22,650	18,594	6,462	7,815	7,815	7,839	8,255	8,692
Housing		-	-	-	2,013	1,403	1,403	1,475	1,553	1,635
Health		11,216	12,221	12,242	23,320	22,260	22,260	23,313	24,548	25,849
Economic and environmental services		59,713	59,065	57,006	28,161	31,946	31,946	31,778	33,480	35,265
Planning and development		31,793	27,851	23,326	22,780	26,920	26,920	27,022	28,472	29,992
Road transport		6,280	8,882	11,503	735	720	720	720	758	798
Environmental protection		21,640	22,333	22,177	4,646	4,306	4,306	4,036	4,250	4,475
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	45,975	51,139	56,118	78,600	78,642	78,642	79,615	83,834	88,278
Total Expenditure - Functional	3	370,560	389,374	390,208	385,233	388,599	388,599	386,251	405,687	427,199
Surplus/(Deficit) for the year		(5,472)	(45,227)	(31,044)	(21,256)	(21,896)	(21,896)	(10,285)	(15,628)	(22,182)

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.

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

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Economic and environmental services	1	10,488	1,825	7,525	2,431	5,431	5,431	5,436	5,739	6,055
Planning and development		10,484	0	3,427	2,431	5,431	5,431	5,436	5,739	6,055
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)										
Central City Improvement District										
Development Facilitation										
Economic Development/Planning		10,483	0	3,427	2,431	5,431	5,431	5,436	5,739	6,055
Regional Planning and Development		0	-							
Town Planning, Building Regulations and Enforcement, and City Project Management Unit										
Provincial Planning										
Support to Local Municipalities										
Road transport		3	1,825	3,581	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control										
Pounds										
Public Transport		-	-							
Road and Traffic Regulation										
Roads		3	1,825	3,581						
Taxi Ranks										
Environmental protection		1	-	517	-	-	-	-	-	-
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control		1	-	517						
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		56,877	61,390	60,704	84,920	79,008	79,008	82,778	87,165	91,785
Abattoirs										
Air Transport					3,000	3,600	3,600	3,600	3,791	3,992
Forestry										
Licensing and Regulation		56,877	61,390	60,704	73,920	68,602	68,602	72,032	75,850	79,870
Markets					8,000	6,806	6,806	7,146	7,525	7,923
Tourism										
Total Revenue - Functional	2	365,089	344,147	359,164	363,977	366,702	366,702	375,966	390,059	405,017

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 1 - Executive and Council		3	-	-	(300)	-	-	-	-	-
Vote 2 - Finance & Administration		290,134	273,186	280,705	276,441	273,510	273,510	275,455	284,193	293,522
Vote 3 - Transport, Infrastructure & Environment		56,881	63,215	64,802	73,920	71,893	71,893	75,968	80,009	84,262
Vote 4 - Community & Social Services		7,587	7,746	10,230	485	7,894	7,894	10,797	11,382	11,991
Vote 5 - Planning & Development		10,484	0	3,427	2,431	3,000	3,000	3,000	3,159	3,326
Vote 6 - Other		-	-	-	11,000	10,406	10,406	10,746	11,315	11,915
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	365,089	344,147	359,164	363,977	366,702	366,702	375,966	390,059	405,017
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		52,801	52,909	53,427	51,774	55,487	55,487	57,674	60,731	63,949
Vote 2 - Finance & Administration		152,325	161,200	167,984	163,025	169,534	169,534	153,456	170,165	179,184
Vote 3 - Transport, Infrastructure & Environment		73,895	82,353	89,798	64,997	72,611	72,611	73,519	67,787	71,380
Vote 4 - Community & Social Services		59,747	65,061	57,507	61,659	54,637	54,637	57,019	60,041	63,224
Vote 5 - Planning & Development		31,793	27,851	21,493	24,794	20,359	20,359	28,497	30,025	31,627
Vote 6 - Other		-	-	-	18,985	15,971	15,971	16,085	16,938	17,836
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	370,560	389,374	390,208	385,233	388,599	388,599	386,251	405,687	427,199
Surplus/(Deficit) for the year	2	(5,472)	(45,227)	(31,044)	(21,256)	(21,896)	(21,896)	(10,285)	(15,628)	(22,182)

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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Vote 10 - 10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - 11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - 12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - 13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	365,089	344,147	359,164	363,977	366,702	366,702	375,966	390,059	405,017

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Vote 10 - 10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - 11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - 12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - 13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	370,560	389,374	390,208	385,233	388,599	388,599	386,251	405,687	427,199
Surplus/(Deficit) for the year	2	(5,472)	(45,227)	(31,044)	(21,256)	(21,896)	(21,896)	(10,285)	(15,628)	(22,182)

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	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		8,928	8,215	7,549	448	466	466		490	516	543
Interest earned - external investments		2,814	2,519	2,138	1,680	1,680	1,680		1,680	1,769	1,863
Interest earned - outstanding debtors		-	-	-	-	-	-		-	-	-
Dividends received		-	-	-	-	-	-		-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-		-	-	-
Licences and permits		56,876	61,390	60,704	73,920	860	860		1,500	1,580	1,663
Agency services		6,613	7,176	8,811	-	68,602	68,602		83,199	87,608	92,251
Transfers and subsidies		260,478	258,610	267,282	261,869	265,546	265,546		277,241	286,101	295,549
Other revenue	2	29,244	6,115	12,681	19,749	23,237	23,237	-	11,717	12,338	12,992
Gains on disposal of PPE		136	121	-	140	140	140		140	147	155
Total Revenue (excluding capital transfers and contributions)		365,089	344,147	359,164	357,806	360,531	360,531	-	375,966	390,059	405,017
Expenditure By Type											
Employee related costs	2	209,350	228,998	248,909	253,992	249,383	249,383	-	252,667	266,058	280,159
Remuneration of councillors		11,481	12,432	11,500	12,639	13,087	13,087		14,028	14,771	15,554
Debt impairment	3	94	137	2,187	-	-	-		-	-	-
Depreciation & asset impairment	2	28,584	22,295	16,002	16,896	14,871	14,871	-	12,099	12,740	13,416
Finance charges		17	1	-	-	-	-		-	-	-
Bulk purchases	2	-	-	-	-	-	-		-	-	-
Other materials	8	-	-	-	6,452	7,567	7,567		7,454	7,849	8,265
Contracted services		35,962	42,087	38,969	42,751	53,389	53,389	-	52,817	55,634	58,593
Transfers and subsidies		9,908	5,647	2,162	10,852	10,470	10,470	-	9,288	8,727	9,190
Other expenditure	4, 5	75,165	77,777	70,309	41,611	39,790	39,790	-	37,859	39,866	41,978
Loss on disposal of PPE		-	-	170	40	40	40		40	42	44
Total Expenditure		370,560	389,374	390,208	385,233	388,599	388,599	-	386,251	405,687	427,199
Surplus/(Deficit)		(5,472)	(45,227)	(31,044)	(27,427)	(28,067)	(28,067)	-	(10,285)	(15,628)	(22,182)
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)	6	-	-	-	-	-	-		-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after capital transfers & contributions		(5,472)	(45,227)	(31,044)	(21,256)	(21,896)	(21,896)	-	(10,285)	(15,628)	(22,182)
Taxation		-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after taxation		(5,472)	(45,227)	(31,044)	(21,256)	(21,896)	(21,896)	-	(10,285)	(15,628)	(22,182)
Attributable to minorities		-	-	-	-	-	-		-	-	-
Surplus/(Deficit) attributable to municipality		(5,472)	(45,227)	(31,044)	(21,256)	(21,896)	(21,896)	-	(10,285)	(15,628)	(22,182)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) for the year		(5,472)	(45,227)	(31,044)	(21,256)	(21,896)	(21,896)	-	(10,285)	(15,628)	(22,182)

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)

DC42 Sedibeng - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Transport, Infrastructure & Environment		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 6 - Other		-	-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		144	311	245	300	-	-	-	-	-	-
Vote 2 - Finance & Administration		13,478	7,168	4,419	5,700	5,350	5,350	-	3,600	3,791	3,992
Vote 3 - Transport, Infrastructure & Environment		881	956	88	-	-	-	-	-	-	-
Vote 4 - Community & Social Services		764	139	548	-	-	-	-	-	-	-
Vote 5 - Planning & Development		40	84	51	-	-	-	-	-	-	-
Vote 6 - Other		369	375	268	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		15,676	9,033	5,618	6,000	5,350	5,350	-	3,600	3,791	3,992
Total Capital Expenditure - Vote		15,676	9,033	5,618	6,000	5,350	5,350	-	3,600	3,791	3,992
Capital Expenditure - Functional											
Governance and administration		13,622	7,479	4,664	6,000	5,350	5,350	-	3,600	3,791	3,992
Executive and council		144	311	245	300	-	-	-	-	-	-
Finance and administration		13,478	7,168	4,419	5,700	5,350	5,350	-	3,600	3,791	3,992
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		764	139	557	-	-	-	-	-	-	-
Community and social services		39	63	6	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		725	63	520	-	-	-	-	-	-	-
Housing		-	-	8	-	-	-	-	-	-	-
Health		-	13	21	-	-	-	-	-	-	-
Economic and environmental services		921	1,040	130	-	-	-	-	-	-	-
Planning and development		40	84	42	-	-	-	-	-	-	-
Road transport		388	619	88	-	-	-	-	-	-	-
Environmental protection		493	337	-	-	-	-	-	-	-	-
Trading services		-	8	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	8	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		369	367	268	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	15,676	9,033	5,618	6,000	5,350	5,350	-	3,600	3,791	3,992
Funded by:											
National Government											
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5										
Borrowing	6										
Internally generated funds		15,676	9,033	5,618	6,000	5,350	5,350	-	3,600	3,791	3,992
Total Capital Funding	7	15,676	9,033	5,618	6,000	5,350	5,350	-	3,600	3,791	3,992

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)
- Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

DC42 Sedibeng - Table A6 Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
ASSETS											
Current assets											
Cash		10,415	8,657	21,877		19,257	19,257		22,807	1,855	
Call investment deposits	1	-	246	-	-	-	-	-	-	-	-
Consumer debtors	1	-	19,800	-	-	-	-	-	-	-	-
Other debtors		32,915	5,740	40,122	35,893	35,893	35,893		48,156	59,915	72,296
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	298	249	355							
Total current assets		43,628	34,692	62,354	35,893	55,150	55,150	-	70,963	61,770	72,296
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	151,955	138,994	127,392	112,370	113,745	113,745	-	105,245	96,296	86,872
Agricultural											
Biological											
Intangible		1,636	955	1,456					2,656	2,656	2,656
Other non-current assets		4,463	4,463	4,463	4,463	4,463	4,463		4,463	4,463	4,463
Total non current assets		158,054	144,412	133,311	116,833	118,207	118,207	-	112,364	103,415	93,991
TOTAL ASSETS		201,682	179,104	195,665	152,726	173,357	173,357	-	183,327	165,184	166,287
LIABILITIES											
Current liabilities											
Bank overdraft	1				605						25,939
Borrowing	4	43	-	-	-	-	-	-	-	-	-
Consumer deposits											
Trade and other payables	4	109,086	131,293	179,242	132,121	132,121	132,121	-	161,851	161,851	161,851
Provisions		188	-	-							
Total current liabilities		109,317	131,293	179,242	132,726	132,121	132,121	-	161,851	161,851	187,790
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		109,317	131,293	179,242	132,726	132,121	132,121	-	161,851	161,851	187,790
NET ASSETS	5	92,365	47,811	16,423	19,999	41,236	41,236	-	21,476	3,333	(21,503)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		92,365	47,811	16,423	19,999	41,236	41,236		21,476	3,333	(21,503)
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	92,365	47,811	16,423	19,999	41,236	41,236	-	21,476	3,333	(21,503)

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	-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		705	-	687	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		705	-	687	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	795	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	795	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1,037	189	1,204	3,200	3,200	3,200	1,500	1,580	1,663
Intangible Assets		1,037	189	1,204	3,200	3,200	3,200	1,500	1,580	1,663
Computer Equipment		11,951	6,401	2,445	2,500	1,850	1,850	1,850	1,948	2,051
Furniture and Office Equipment		765	820	368	300	300	300	250	263	277
Machinery and Equipment		988	829	915	-	-	-	-	-	-
Transport Assets		229	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		15,676	9,033	5,618	6,000	5,350	5,350	3,600	3,791	3,992

ASSET REGISTER SUMMARY - PPE (WDV)	5									
<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>										
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		151,955	138,994	127,392	112,370	113,745	113,745	105,245	96,296	86,872
Sport and Recreation Facilities										
Community Assets		151,955	138,994	127,392	112,370	113,745	113,745	105,245	96,296	86,872
Heritage Assets		4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463	4,463
Revenue Generating										
Non-revenue Generating										
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings										
Housing										
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Servitudes										
Licences and Rights		1,636	955	1,456				2,656	2,656	2,656
Intangible Assets		1,636	955	1,456	-	-	-	2,656	2,656	2,656
Computer Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Transport Assets										
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	158,054	144,412	133,311	116,833	118,207	118,207	112,364	103,415	93,991
EXPENDITURE OTHER ITEMS										
Depreciation	7	28,584	22,295	16,002	16,896	14,871	14,871	12,099	12,740	13,416
Repairs and Maintenance by Asset Class	3	4,103	5,473	5,261	7,503	6,357	6,357	5,909	6,222	6,551
<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>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		4,103	5,473	5,261	7,503	6,357	6,357	5,909	6,222	6,551
Housing		-	-	-	-	-	-	-	-	-
Other Assets		4,103	5,473	5,261	7,503	6,357	6,357	5,909	6,222	6,551
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		32,687	27,768	21,263	24,399	21,228	21,228	18,008	18,962	19,967
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprec</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>		2.7%	3.9%	4.1%	6.7%	5.6%	5.6%	5.6%	6.5%	7.5%
<i>Renewal and upgrading and R&M as a % of PPE</i>		3.0%	4.0%	4.0%	6.0%	5.0%	5.0%	5.0%	6.0%	7.0%

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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA										
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	-	-	-	-	-	-	-	-	-

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)