

A2505. FINAL BUDGET FOR THE MTREF 2024/2025 TO 2026/2027 FINANCIAL YEARS

(5/1/3 (2024/2025))

**Cluster : Finance
Portfolio: Finance**

1. PURPOSE

The purpose of the report is to present the final budget for 2024/2025 financial year with projections for the outer years 2025/2026 and 2026/2027

2. INTRODUCTION

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. These 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 final 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, 108, 115, 123 and 128 as 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 2024/2025 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. **DISCUSSION**

The budget approach was applied by taking the following principles into account:

- No growth allowed on general expenses
- Programs to be performed in-house first with no use of Consultants by all Clusters;
- Moratorium be placed on vacancies and attrition positions not to be filled, subject to Accounting Officer approval in conjunction with the Executive Mayor;
- Moratorium on controllable salary line items such as acting, overtime, cell phone allowances and car allowance;

The operational budget for the 2024/25 budget will apply a 4.5% salary increase after deliberations with both SALGA and Provincial Treasury. This is based on the probability of success on the application for exemption. Further to this consideration, critical vacancies will be filled using the internal advertisement option first before consider external processes.

Capital expenses will be limited as a result of the current financial position, taken into consideration that the capital items need to be funded from internally generated fund as only the energy saving grant is available from grant funding.

FINANCING OF OPERATING ACTIVITIES

The budget on financial performance has been drawn up in line with the GRAP (Generally Recognized 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 (see Annexure “B”).

<i>Fiscal year</i>	<i>2022/23 Actual</i>	<i>2023/24 Estimate</i>	<i>2024/25 Forecast</i>	<i>2025/26 Forecast</i>	<i>2026/27 Forecast</i>
<i>CPI Inflation</i>	6.9%	6.0%	4.9%	4.6%	4.6%

Source: MFMA Circular 128

NB: The reclining 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 2024/2025 below CPI. Effectively, there has only been a R 6.404,000 or 2.111% growth from 2023/2024 to 2024/2025. As indicated below salaries is currently higher than the total equitable share received.

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		9,531	1,760	192	235	224	224	162	233	233	233
Agency services		62,115	66,529	74,002	75,239	76,836	76,836	58,514	74,446	86,333	92,513
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		1,718	1,847	3,932	2,325	3,561	3,561	4,288	3,915	4,111	4,317
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		3	367	549	480	530	530	396	604	634	669
Licence and permits		-	-	-	-	-	-	-	-	-	-
Operational Revenue		4,348	31,298	5,241	4,765	4,830	4,830	2,423	4,977	5,199	5,433
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences or permits		2,351	174	212	1,680	1,680	1,680	165	1,500	1,500	1,500
Transfer and subsidies - Operational		293,453	302,065	311,014	323,574	322,553	322,553	314,927	329,936	339,824	351,111
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		36	-	12	40	40	40	30	60	63	66
Other Gains		22	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		373,575	404,039	395,154	408,337	410,254	410,254	380,906	415,672	437,898	455,842
Expenditure											
Employee related costs	2	287,554	282,313	290,100	306,391	306,037	306,037	253,283	320,292	322,854	338,928
Remuneration of councillors		12,803	12,271	14,519	14,738	14,270	14,270	11,961	14,794	14,865	15,608
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	2,488	5,546	3,495	4,054	4,702	4,702	3,990	3,793	4,067	4,270
Debt impairment	3	-	-	53	-	-	-	-	-	-	-
Depreciation and amortisation		12,653	11,611	8,787	9,026	8,504	8,504	6,374	8,504	8,929	9,375
Interest		-	-	-	-	-	-	-	-	-	-
Contracted services		37,307	34,933	36,600	42,700	42,770	42,770	26,186	41,530	44,684	47,036
Transfers and subsidies		6,301	8,510	8,089	12,390	12,390	12,390	8,557	13,136	12,330	12,330
Irrecoverable debts written off		5	-	1,138	-	-	-	-	-	-	-
Operational costs		39,950	36,586	36,240	33,733	36,072	36,072	29,974	35,278	38,101	40,006
Losses on disposal of Assets		20	-	141	40	40	40	-	60	63	66
Other Losses		15	16	-	-	-	-	-	-	-	-
Total Expenditure		399,096	391,786	399,162	423,072	424,784	424,784	340,324	437,388	445,893	467,621
Surplus/(Deficit)		(25,520)	12,253	(4,008)	(14,735)	(14,529)	(14,529)	40,581	(21,716)	(7,995)	(11,779)
Transfers and subsidies - capital (monetary allocations)	6	2,173	302	-	367	367	367	41	5,000	5,000	5,000
Transfers and subsidies - capital (in-kind)	6	471	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(22,877)	12,556	(4,008)	(14,368)	(14,162)	(14,162)	40,623	(16,716)	(2,995)	(6,779)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(22,877)	12,556	(4,008)	(14,368)	(14,162)	(14,162)	40,623	(16,716)	(2,995)	(6,779)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(22,877)	12,556	(4,008)	(14,368)	(14,162)	(14,162)	40,623	(16,716)	(2,995)	(6,779)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(22,877)	12,556	(4,008)	(14,368)	(14,162)	(14,162)	40,623	(16,716)	(2,995)	(6,779)

Percentage allocation of revenue towards expenses

Description	Percentage
Employee related costs	77.05%
Remuneration of Councillors	3.56%
Depreciation and Asset Impairment	2.05%
Inventory consumed	0.91%
Contracted services	9.99%
Transfers and subsidies	3.16%
Other expenditure	8.50%

Various budget panel meetings were held in order to scrutinize the budget and perform further cuttings on operational expenses in order to reduce the deficit. The biggest cost driver namely employee related cost was evaluated and provision is made for the current staff establishment inclusive of the vacant senior manager positions. The provision for a 4.5% will have an additional cost implication of R13,6 million which contribute mainly to the increase in the deficit.

The current anticipated revenue amounts to R 420,672 million of which R 5 million is related to capital funding while expenses will be estimated at an amount of R 437,388 million. This will imply an operating deficit of R16,716 million. (See Annexure “A”)

Capital expenses is limited to an amount of **R6.820 million** whereby R5,120 million to be funded from the Energy Efficiency and FMG grant while the remaining amount of **R1,7 million** need to be funded internally. (Detail breakdown available of Annexure “A” {SA36}).

The above indicate that Council will have an unfunded budget which need to be addressed by means of a financial recovery plan herewith attach as annexure “D” for approval.

Key Legal Provisions to be Strictly Enforced

All municipalities must prepare budgets, adjustments budgets and in-year reports for the 2024/25 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 6.8) 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 Service Delivery and Budget Implementation Plan in both printed and electronic format;
 - the 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 2024/25 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 final budget before Council is 31 May 2024 as per Section (16)2 of the MFMA.

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

“FUNDING OF EXPENDITURE”:

(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 not 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.*

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, 108, 115, 123 and 128 of National Treasury.

5. COUNCIL BUDGET RELATED POLICIES

The MTREF for 2024/2025 has been drawn up in alignment with the following financial & budget related policies (as reviewed and adopted by Council): See Annexure “C”

1. Cash Handling Policy
2. Management of Foreign Exchange Policy
3. Cash Management & Investment Policy
4. Revenue Management Policy
5. Debt Management Policy
6. Sundry Tariff Policy
7. Loans Policy
8. Fixed Asset Management Policy
9. Capital Projects and Infrastructure Development Policy

10. Strategic Budget Policy
11. Long Term Financial Plan Policy
12. Budget Oversight Policy
13. Virement Policy
14. Unforeseen and Unavoidable Expenses Policy
15. Supply Chain Management Policy & Procedures
16. Supply Chain Management Policy for Infrastructure Procurement & Delivery Management
17. Accounts Payable Policy
18. Payroll Management Policy
19. Subsistence & Travel Policy
20. Journal Entry Policy
21. Funding & Reserves Policy
22. Accounting Policy
23. Vaal Technorama Policy
24. Acting Allowance Policy
25. Donation Policy
26. Cost containment Policy
27. Unauthorised, Irregular, Fruitless & Wasteful Expenditure Policy

During the budget process, these policies were reviewed and found to still be applicable with no amendments.

6. RECOMMENDATIONS

It is therefore recommended:

1. THAT Council note annexure “A” to “C” as required in terms of the MFMA, No 56 of 2003;
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;
3. THAT the final capital and operating budget for 2024/2025 be approved as per Annexure “A” to “D” 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);
4. THAT the proposed tariffs for all services as per Annexure “B” be approved in terms of the Tariff Policy and Section 75A of the Local Government Municipal Systems Act, No 32 of 2000;
5. THAT the consolidated three-year final Capital and Operational Budget as per Annexure “A” to “D” 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);
6. THAT Council approve the funding plan as per annexure “D” and the Accounting Officer to continue monitor and report to Council the progress against these objectives on a monthly basis.

Annexures:

Annexure “A”	A Schedule (Version 6.8)
Annexure “B”	Tariff of Charges
Annexure “C”	Budget related policies
Annexure “D”	Financial recovery action plan



Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.7

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Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2024/25

Does this municipality have Entities?

If YES: Identify type of report:

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Name Votes & Sub-Votes

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Important documents which provide essential assistance

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive & Council	Vote 01	Executive & Council	
Vote 02 - Budget & Treasury Office	01.1	Mayor Administration	01.1 - Mayor Administration
Vote 03 - Corporate Services	01.2	Speaker Administration	01.2 - Speaker Administration
Vote 04 - Roads And Transport	01.3	Speaker Projects	01.3 - Speaker Projects
Vote 05 - Planning & Development	01.4	Mpac Office	01.4 - Mpac Office
Vote 06 - Community & Social Services	01.5	Mmc For Finance & Administration	01.5 - Mmc For Finance & Administration
Vote 07 -	01.6	Mmc For Srac & Heritage	01.6 - Mmc For Srac & Heritage
Vote 08 -	01.7	Mmc For Infrastructure & Transport	01.7 - Mmc For Infrastructure & Transport
Vote 09 -	01.8	Mmc For Human Settlements	01.8 - Mmc For Human Settlements
Vote 10 -	01.9	Mmc For Health & Public Safety	01.9 - Mmc For Health & Public Safety
Vote 11 -	01.10	Mmc For Corporate Services	01.10 - Mmc For Corporate Services
Vote 12 -	01.11	Mmc For Environment	01.11 - Mmc For Environment
Vote 13 -	01.12	Mmc For Strat Planning & Econ. Devel.	01.12 - Mmc For Strat Planning & Econ. Devel.
Vote 14 -	01.13	Other Councilors	01.13 - Other Councilors
Vote 15 - Other	01.14	Office Of The Chief Whip Administration	01.14 - Office Of The Chief Whip Administration
	01.15	Chief Whip Projects	01.15 - Chief Whip Projects
	01.16	Municipal Manager Administration	01.16 - Municipal Manager Administration
	01.17	External Communication	01.17 - External Communication
	Vote 02	Budget & Treasury Office	
	02.1	Financial Services Admin	02.1 - Financial Services Admin
	02.2	Financial Management	02.2 - Financial Management
	02.3	Supply Chain Management	02.3 - Supply Chain Management
	Vote 03	Corporate Services	
	03.1	Corporate Services - Admin	03.1 - Corporate Services - Admin
	03.2	Human Resources Administration	03.2 - Human Resources Administration
	03.3	Corporate And Legal Administration	03.3 - Corporate And Legal Administration
	03.4	Legal	03.4 - Legal
	03.5	Corporate	03.5 - Corporate
	03.6	Facility Management Admin	03.6 - Facility Management Admin
	03.7	Fleet Management	03.7 - Fleet Management
	03.8	Maintenance & Cleaning	03.8 - Maintenance & Cleaning
	03.9	Town Hall	03.9 - Town Hall
	03.10	Internal Security	03.10 - Internal Security
	03.11	It Emfuleni	03.11 - It Emfuleni
	03.12	It Sedibeng	03.12 - It Sedibeng
	03.13	It Midvaal	03.13 - It Midvaal
	03.14	Idp Function	03.14 - Idp Function
	03.15	Fresh Produce Market	03.15 - Fresh Produce Market
	Vote 04	Roads And Transport	
	04.1	Basic Services	04.1 - Basic Services
	04.2	Transport/Infrastructure & Environment	04.2 - Transport/Infrastructure & Environment
	04.3	Air Quality Management	04.3 - Air Quality Management
	04.4	Environmental Planning And Coordination	04.4 - Environmental Planning And Coordination
	04.5	Municipal Health Services	04.5 - Municipal Health Services
	04.6	Environment	04.6 - Environment
	04.7	License Service Centre	04.7 - License Service Centre
	04.8	License Service Centre - Vereeniging	04.8 - License Service Centre - Vereeniging
	04.9	License Service Centre - Vanderbijl Park	04.9 - License Service Centre - Vanderbijl Park
	04.10	License Service Centre - Meyerton	04.10 - License Service Centre - Meyerton
	04.11	License Service Centre - Heidelberg	04.11 - License Service Centre - Heidelberg
	Vote 05	Planning & Development	
	05.1	Sped Admin	05.1 - Sped Admin
	05.2	Development Planning - Spec. Proj.	05.2 - Development Planning - Spec. Proj.
	05.3	Development Planning Land Use Management	05.3 - Development Planning Land Use Management
	05.4	Tourism	05.4 - Tourism
	05.5	Housing	05.5 - Housing
	05.6	Led & Sgds	05.6 - Led & Sgds
	05.7	Ndpg Unit	05.7 - Ndpg Unit
	Vote 06	Community & Social Services	
	06.1	Vereeniging Airport	06.1 - Vereeniging Airport
	06.2	Vanderbijl Airport	06.2 - Vanderbijl Airport
	06.3	Emfuleni Taxi Rank	06.3 - Emfuleni Taxi Rank
	06.4	Midvaal Taxi Rank	06.4 - Midvaal Taxi Rank
	06.5	Lesedi Taxi Rank	06.5 - Lesedi Taxi Rank
	06.6	Community Services Admin	06.6 - Community Services Admin
	06.7	Public Safety	06.7 - Public Safety
	06.8	Vereeniging Theatre	06.8 - Vereeniging Theatre
	06.9	Mphatlalatsane Theatre	06.9 - Mphatlalatsane Theatre
	06.10	Sports & Recreation	06.10 - Sports & Recreation
	06.11	Heritage	06.11 - Heritage
	06.12	Srach Admin	06.12 - Srach Admin
	06.13	Hiv & Aids	06.13 - Hiv & Aids
	06.14	Primary Health Care Services	06.14 - Primary Health Care Services
	06.15	Youth Centre	06.15 - Youth Centre
	06.16	Social Development	06.16 - Social Development
	06.17	Fire & Rescue Services	06.17 - Fire & Rescue Services
	06.18	Disaster Man - Operation & Co-Ord	06.18 - Disaster Man - Operation & Co-Ord
	06.19	Cimm - Co-Ordination Centre	06.19 - Cimm - Co-Ordination Centre
	Vote 07		
	Vote 08		
	Vote 09		
	Vote 10		
	Vote 11		
	Vote 12		
	Vote 13		
	Vote 14		
	Vote 15	Other	
	15.1	Coo's Office	15.1 - Coo's Office
	15.2	Igr Unit Administration	15.2 - Igr Unit Administration
	15.3	Audit Function	15.3 - Audit Function
	15.4	Risk Function	15.4 - Risk Function
	15.5	Performance Function	15.5 - Performance Function
	15.6	Utilities Admin	15.6 - Utilities Admin
	15.7	Special Projects	15.7 - Special Projects
	15.8	Heidelberg Airport	15.8 - Heidelberg Airport



DC42 Sedibeng - Contact Information

A. GENERAL INFORMATION	
Municipality	DC42 Sedibeng
Grade	Grade 5
Province	GT GAUTENG
Web Address	sedibeng.gov.za
e-mail Address	charless@sedibeng.gov.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	471
City / Town	Vereeniging
Postal Code	1930
Street address	
Building	Municipal Building
Street No. & Name	cnr Beaconsfield and Leslie
City / Town	Vereeniging
Postal Code	1939
General Contacts	
Telephone number	0164503074
Fax number	

1 Grade in terms of the Remuneration of Public Office Bearers Act.

C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional	1									
Governance and administration		303 002	327 584	311 420	321 960	323 261	323 261	335 739	345 654	356 972
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		303 002	327 584	311 420	321 960	323 261	323 261	335 739	345 654	356 972
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		4 725	2 527	1 993	5 025	4 044	4 044	3 677	3 774	3 876
Community and social services		2 374	2 353	1 781	3 345	2 364	2 364	2 177	2 274	2 376
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		2 351	174	212	1 680	1 680	1 680	1 500	1 500	1 500
Economic and environmental services		62 542	69 018	76 608	77 855	79 452	79 452	77 179	89 189	95 499
Planning and development		427	2 489	2 605	2 616	2 616	2 616	2 733	2 856	2 986
Road transport		62 115	66 529	74 002	75 239	76 836	76 836	74 446	86 333	92 513
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	5 950	5 213	5 134	3 864	3 864	3 864	4 077	4 280	4 494
Total Revenue - Functional	2	376 219	404 342	395 154	408 704	410 621	410 621	420 672	442 898	460 842
Expenditure - Functional										
Governance and administration		216 240	205 584	216 379	226 093	230 250	230 250	192 920	198 276	207 636
Executive and council		46 547	46 340	53 973	55 971	57 297	57 297	35 930	36 565	38 393
Finance and administration		164 219	153 212	155 792	163 240	165 527	165 527	149 025	153 516	160 638
Internal audit		5 475	6 032	6 614	6 882	7 426	7 426	7 965	8 196	8 606
Community and public safety		68 677	67 082	64 850	74 173	70 249	70 249	94 059	95 618	100 399
Community and social services		35 174	33 235	31 971	36 492	34 677	34 677	32 050	32 424	34 045
Sport and recreation		2 942	3 066	3 455	3 784	3 342	3 342	3 643	3 674	3 858
Public safety		5 464	5 241	4 920	5 703	5 196	5 196	29 635	29 663	31 146
Housing		1 623	1 930	1 759	1 842	1 844	1 844	1 921	1 937	2 034
Health		23 473	23 611	22 746	26 351	25 189	25 189	26 810	27 920	29 316
Economic and environmental services		97 427	98 893	98 096	103 186	103 130	103 130	130 376	131 696	138 268
Planning and development		24 402	24 729	24 623	25 875	26 475	26 475	50 787	51 369	53 925
Road transport		67 789	69 106	69 585	73 101	73 326	73 326	75 672	76 374	80 192
Environmental protection		5 236	5 058	3 887	4 210	3 330	3 330	3 917	3 954	4 151
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	21 088	20 446	19 940	19 620	21 276	21 276	20 034	20 301	21 317
Total Expenditure - Functional	3	403 432	392 005	399 265	423 072	424 905	424 905	437 388	445 893	467 621
Surplus/(Deficit) for the year		(27 214)	12 337	(4 111)	(14 368)	(14 284)	(14 284)	(16 716)	(2 995)	(6 779)

References

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

	62 542	69 018	76 608	77 855	79 452	79 452	77 179	89 189	95 499
Economic and environmental services									
Planning and development	427	2 489	2 605	2 616	2 616	2 616	2 733	2 856	2 986
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	427	2 489	2 605	2 616	2 616	2 616	2 733	2 856	2 986
Economic Development/Planning	-	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	62 115	66 529	74 002	75 239	76 836	76 836	74 446	86 333	92 513
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	62 115	66 529	74 002	75 239	76 836	76 836	74 446	86 333	92 513
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	5 950	5 213	5 134	3 864	3 864	3 864	4 077	4 280	4 494
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	2 690	1 544	1 140	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	3 260	3 669	3 994	3 864	3 864	3 864	4 077	4 280	4 494
Tourism	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	376 219	404 342	395 154	408 704	410 621	410 621	420 672	442 898	460 842

Economic and environmental services		97 427	98 893	98 096	103 186	103 130	103 130	130 376	131 696	138 268
Planning and development		24 402	24 729	24 623	25 875	26 475	26 475	50 787	51 369	53 925
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		12 663	10 566	10 599	10 626	10 551	10 551	31 021	31 282	32 846
Central City Improvement District										
Development Facilitation		7 394	9 647	9 424	10 757	10 727	10 727	15 751	16 018	16 806
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and		2 578	2 676	3 098	3 036	3 742	3 742	3 981	4 033	4 234
Project Management Unit		1 767	1 840	1 503	1 456	1 455	1 455	34	36	37
Provincial Planning										
Support to Local Municipalities										
Road transport		67 789	69 106	69 585	73 101	73 326	73 326	75 672	76 374	80 192
Public Transport										
Road and Traffic Regulation		67 416	68 734	69 089	72 697	72 960	72 960	75 306	75 989	79 789
Roads										
Taxi Ranks		373	373	496	404	366	366	366	385	404
Environmental protection		5 236	5 058	3 887	4 210	3 330	3 330	3 917	3 954	4 151
Biodiversity and Landscape		2 300	1 928	632	580	49	49	49	51	54
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control		2 936	3 130	3 256	3 631	3 281	3 281	3 868	3 902	4 097
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		21 088	20 446	19 940	19 620	21 276	21 276	20 034	20 301	21 317
Abattoirs										
Air Transport		6 028	4 842	4 555	3 267	3 842	3 842	3 972	4 030	4 232
Forestry										
Licensing and Regulation										
Markets		11 938	12 377	12 017	12 855	13 898	13 898	12 415	12 593	13 223
Tourism		3 122	3 227	3 368	3 498	3 536	3 536	3 647	3 678	3 862
Total Expenditure - Functional	3	403 432	392 005	399 265	423 072	424 905	424 905	437 388	445 893	467 621
Surplus/(Deficit) for the year		(27 214)	12 337	(4 111)	(14 368)	(14 284)	(14 284)	(16 716)	(2 995)	(6 779)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- 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 A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		286 029	317 037	301 648	308 802	310 104	310 104	316 921	326 276	337 556
Vote 03 - Corporate Services		11 635	4 453	4 869	4 808	4 849	4 849	10 175	10 422	10 681
Vote 04 - Roads And Transport		64 893	69 192	76 820	79 535	81 132	81 132	78 679	90 689	96 999
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		13 662	13 660	11 817	15 558	14 536	14 536	14 896	15 511	15 605
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	376 219	404 342	395 154	408 704	410 621	410 621	420 672	442 898	460 842
Expenditure by Vote to be appropriated	1									
Vote 01 - Executive & Council		46 470	46 101	53 882	55 879	56 380	56 380	35 812	36 440	38 262
Vote 02 - Budget & Treasury Office		24 019	19 029	23 539	24 049	24 510	24 510	26 945	26 345	27 793
Vote 03 - Corporate Services		141 158	131 879	130 204	133 641	136 946	136 946	113 918	118 596	124 525
Vote 04 - Roads And Transport		99 952	103 232	101 466	110 095	108 334	108 334	116 291	118 345	124 249
Vote 05 - Planning & Development		19 069	17 963	18 144	18 102	18 792	18 792	17 852	18 073	18 977
Vote 06 - Community & Social Services		60 682	60 524	58 416	67 249	65 505	65 505	90 030	91 132	95 004
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		12 082	13 277	13 613	14 056	14 438	14 438	36 539	36 961	38 809
Total Expenditure by Vote	2	403 432	392 005	399 265	423 072	424 905	424 905	437 388	445 893	467 621
Surplus/(Deficit) for the year	2	(27 214)	12 337	(4 111)	(14 368)	(14 284)	(14 284)	(16 716)	(2 995)	(6 779)

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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 - Special Projects		-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	376 219	404 342	395 154	408 704	410 621	410 621	420 672	442 898	460 842

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		12 082	13 277	13 613	14 056	14 438	14 438	36 539	36 961	38 809
15.1 - Coo's Office		94	254	102	102	956	956	128	134	141
15.2 - Igr Unit Administration		734	167	24	25	22	22	22 645	22 780	23 920
15.3 - Audit Function		5 475	6 032	6 614	6 882	7 426	7 426	7 965	8 196	8 606
15.4 - Risk Function		158	1 021	1 054	1 105	1 107	1 107	2 730	2 754	2 892
15.5 - Performance Function		1 050	1 078	906	688	691	691	3 038	3 061	3 214
15.6 - Utilities Admin		4 571	4 724	4 913	5 255	4 236	4 236	34	35	37
15.7 - Special Projects		-	-	-	-	-	-	-	-	-
15.8 - Heidelberg Airport		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	403 432	392 005	399 265	423 072	424 905	424 905	437 388	445 893	467 621
Surplus/(Deficit) for the year	2	(27 214)	12 337	(4 111)	(14 368)	(14 284)	(14 284)	(16 716)	(2 995)	(6 779)

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		9 531	1 760	192	235	224	224	162	233	233	233
Agency services		62 115	66 529	74 002	75 239	76 836	76 836	58 514	74 446	86 333	92 513
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		1 718	1 847	3 932	2 325	3 561	3 561	4 288	3 915	4 111	4 317
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		3	367	549	480	530	530	396	604	634	669
Licence and permits		-	-	-	-	-	-	-	-	-	-
Operational Revenue		4 348	31 298	5 241	4 765	4 830	4 830	2 423	4 977	5 199	5 433
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences or permits		2 351	174	212	1 680	1 680	1 680	165	1 500	1 500	1 500
Transfer and subsidies - Operational		293 453	302 065	311 014	323 574	322 553	322 553	314 927	329 936	339 824	351 111
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		36	-	12	40	40	40	30	60	63	66
Other Gains		22	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		373 575	404 039	395 154	408 337	410 254	410 254	380 906	415 672	437 898	455 842
Expenditure											
Employee related costs	2	287 554	282 313	290 100	306 391	306 037	306 037	253 283	320 292	322 854	338 928
Remuneration of councillors		12 803	12 271	14 519	14 738	14 270	14 270	11 961	14 794	14 865	15 608
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	2 488	5 546	3 495	4 054	4 702	4 702	3 990	3 793	4 067	4 270
Debt impairment	3	-	-	53	-	-	-	-	-	-	-
Depreciation and amortisation		12 653	11 611	8 787	9 026	8 504	8 504	6 374	8 504	8 929	9 375
Interest		-	-	-	-	-	-	-	-	-	-
Contracted services		37 307	34 933	36 600	42 700	42 770	42 770	26 186	41 530	44 684	47 036
Transfers and subsidies		6 301	8 510	8 089	12 390	12 390	12 390	8 557	13 136	12 330	12 330
Irrecoverable debts written off		5	-	1 138	-	-	-	-	-	-	-
Operational costs		39 950	36 586	36 240	33 733	36 072	36 072	29 974	35 278	38 101	40 006
Losses on disposal of Assets		20	-	141	40	40	40	-	60	63	66
Other Losses		15	16	-	-	-	-	-	-	-	-
Total Expenditure		399 096	391 786	399 162	423 072	424 784	424 784	340 324	437 388	445 893	467 621
Surplus/(Deficit)		(25 520)	12 253	(4 008)	(14 735)	(14 529)	(14 529)	40 581	(21 716)	(7 995)	(11 779)
Transfers and subsidies - capital (monetary allocations)	6	2 173	302	-	367	367	367	41	5 000	5 000	5 000
Transfers and subsidies - capital (in-kind)	6	471	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(22 877)	12 556	(4 008)	(14 368)	(14 162)	(14 162)	40 623	(16 716)	(2 995)	(6 779)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(22 877)	12 556	(4 008)	(14 368)	(14 162)	(14 162)	40 623	(16 716)	(2 995)	(6 779)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(22 877)	12 556	(4 008)	(14 368)	(14 162)	(14 162)	40 623	(16 716)	(2 995)	(6 779)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(22 877)	12 556	(4 008)	(14 368)	(14 162)	(14 162)	40 623	(16 716)	(2 995)	(6 779)

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	5 000	5 000	5 000	
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	-	-	-	-	-	-	5 000	5 000	5 000	
Single-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	
Vote 02 - Budget & Treasury Office		79	280	-	120	120	120	120	120	120	
Vote 03 - Corporate Services		3 441	1 223	1 540	1 800	1 800	1 800	661	3 027	1 700	
Vote 04 - Roads And Transport		67	302	-	367	367	367	123	-	-	
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	
Vote 06 - Community & Social Services		2 107	-	-	-	-	-	-	-	-	
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		5 693	1 806	1 540	2 287	2 287	2 287	784	3 147	1 820	
Total Capital Expenditure - Vote		5 693	1 806	1 540	2 287	2 287	2 287	784	8 147	6 820	
Capital Expenditure - Functional											
Governance and administration		5 627	1 503	1 540	1 920	1 920	1 920	661	8 147	6 820	
Executive and council		-	-	-	-	-	-	-	-	-	
Finance and administration		5 627	1 503	1 540	1 920	1 920	1 920	661	8 147	6 820	
Internal audit		-	-	-	-	-	-	-	-	-	
Community and public safety		-	-	-	-	-	-	-	-	-	
Community and social services		-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
Economic and environmental services		67	302	-	367	367	367	123	-	-	
Planning and development		67	302	-	367	367	367	123	-	-	
Road transport		-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	
Trading services		-	-	-	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional	3	5 693	1 806	1 540	2 287	2 287	2 287	784	8 147	6 820	
Funded by:											
National Government		146	582	-	487	487	487	123	5 120	5 120	
Provincial Government		2 107	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		471	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	2 723	582	-	487	487	487	123	5 120	5 120	
Borrowing	6										
Internally generated funds		2 971	1 223	1 540	1 800	1 800	1 800	661	3 027	1 700	
Total Capital Funding	7	5 693	1 806	1 540	2 287	2 287	2 287	784	8 147	6 820	

References

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

DC42 Sedibeng - Table A6 Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSETS											
Current assets											
Cash and cash equivalents		622 529	673 923	741 684	9 519	27 431	27 431	47 466	19 438	26 301	30 690
Trade and other receivables from exchange transactions	1	1 682	1 718	0	1 493	0	0	0	-	-	-
Receivables from non-exchange transactions	1	-	-	-	-	-	-	(20)	-	-	-
Current portion of non-current receivables											
Inventory	2	363	-	-	-	-	-	-	-	-	-
VAT		160	39	223	42	42	42	(561)	42	42	42
Other current assets		64	6 239	398	-	10	10	20	270	270	270
Total current assets		624 797	681 919	742 305	11 054	27 483	27 483	46 905	19 750	26 613	31 002
Non current assets											
Investments											
Investment property											
Property, plant and equipment	3	97 406	88 483	81 530	72 009	75 841	75 841	76 336	73 815	65 019	57 550
Biological assets											
Living and non-living resources											
Heritage assets		4 895	4 895	4 842	4 895	4 842	4 842	4 842	4 842	4 842	4 842
Intangible assets		1 875	1 222	788	(144)	260	260	392	(268)	(796)	(1 324)
Trade and other receivables from exchange transactions											
Non-current receivables from non-exchange transactions											
Other non-current assets											
Total non current assets		104 176	94 600	87 160	76 760	80 943	80 943	81 570	78 389	69 065	61 068
TOTAL ASSETS		728 973	776 519	829 464	87 814	108 426	108 426	128 475	98 138	95 678	92 070
LIABILITIES											
Current liabilities											
Bank overdraft											
Financial liabilities											
Consumer deposits		192	135	199	135	224	224	237	106	106	106
Trade and other payables from exchange transactions	4	291 989	182 075	185 947	179 800	196 206	196 206	152 814	194 693	183 628	188 895
Trade and other payables from non-exchange transactions	5	20 579	16 574	16 652	17 702	12 866	12 866	22 655	12 270	12 270	12 270
Provision		-	-	-	29 430	25 911	25 911	24 902	34 906	35 102	33 006
VAT		(0)	480	626	339	254	254	(0)	-	-	-
Other current liabilities											
Total current liabilities		312 760	199 265	203 423	227 406	235 462	235 462	200 608	241 975	231 106	234 277
Non current liabilities											
Financial liabilities	6	-	-	-	-	-	-	-	-	-	-
Provision	7	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		312 760	199 265	203 423	227 406	235 462	235 462	200 608	241 975	231 106	234 277
NET ASSETS		416 214	577 254	626 041	(139 592)	(127 036)	(127 036)	(72 133)	(143 837)	(135 428)	(142 207)
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	(116 798)	(108 349)	(112 650)	(139 592)	(126 915)	(126 915)	(72 130)	(143 837)	(135 428)	(142 207)
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	(116 798)	(108 349)	(112 650)	(139 592)	(126 915)	(126 915)	(72 130)	(143 837)	(135 428)	(142 207)

References

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
4. Detail breakdown in Table SA3.
5. Detail breakdown in Table SA3.

DC42 Sedibeng - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									-	-	-
Service charges									-	-	-
Other revenue		520 251	366 769	626 949	337 861	401 334	401 334	328 711	436 430	448 854	455 227
Transfers and Subsidies - Operational	1	86 442	301 711	100 049	323 941	321 001	321 001	320 972	329 936	339 824	351 111
Transfers and Subsidies - Capital	1	-	-	-	-	-	-	-	5 000	5 000	5 000
Interest		1 490	1 847	3 534	2 325	3 561	3 561	4 288	3 915	4 111	4 389
Dividends									-	-	-
Payments											
Suppliers and employees		(486 539)	(613 403)	(640 602)	(673 390)	(732 728)	(732 728)	(639 203)	(775 188)	(784 169)	(804 574)
Interest									-	-	-
Transfers and Subsidies	1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		121 644	56 924	89 930	(9 264)	(6 832)	(6 832)	14 768	93	13 620	11 153
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		471	-	-	40	40	40	30	60	63	66
Decrease (increase) in non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(5 586)	(1 806)	(1 540)	(2 287)	(2 287)	(2 287)	(784)	(8 147)	(6 820)	(6 820)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(5 116)	(1 806)	(1 540)	(2 247)	(2 247)	(2 247)	(753)	(8 087)	(6 757)	(6 754)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	15	-	-	-
Payments											
Repayment of borrowing									-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	15	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		116 529	55 118	88 390	(11 511)	(9 079)	(9 079)	14 030	(7 993)	6 863	4 399
Cash/cash equivalents at the year begin:	2	16 131	10 181	18 429	21 030	32 783	32 783	-	27 431	19 438	26 301
Cash/cash equivalents at the year end:	2	132 660	65 299	106 819	9 519	23 704	23 704	14 030	19 438	26 301	30 700

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

Total receipts	608 654	670 327	730 532	664 167	725 936	725 936	654 001	775 342	797 852	815 793
Total payments	(492 125)	(615 208)	(642 142)	(675 677)	(735 015)	(735 015)	(639 987)	(783 335)	(790 989)	(811 394)
	116 529	55 118	88 390	(11 511)	(9 079)	(9 079)	14 014	(7 993)	6 863	4 399
Borrowings & investments & c.deposits	-	-	-	-	-	-	15	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
	116 529	55 118	88 390	(11 511)	(9 079)	(9 079)	14 030	(7 993)	6 863	4 399
	-	-	-	-	-	-	0	-	-	-

DC42 Sedibeng - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available											
Cash/cash equivalents at the year end	1	132 660	65 299	106 819	9 519	23 704	23 704	14 030	19 438	26 301	30 700
Other current investments > 90 days		489 869	608 624	634 865	-	3 727	3 727	33 436	-	-	(10)
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		622 529	673 923	741 684	9 519	27 431	27 431	47 466	19 438	26 301	30 690
Application of cash and investments											
Unspent conditional transfers		20 579	16 574	16 652	17 702	12 866	12 866	22 655	12 270	12 270	12 270
Unspent borrowing											
Statutory requirements	2	(160)	441	403	297	212	212	561	(42)	(42)	(42)
Other working capital requirements	3	284 166	179 625	185 947	175 380	196 206	196 206	152 903	194 693	183 628	188 895
Other provisions		-	-	-	29 430	25 911	25 911	24 902	34 906	35 102	33 006
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		304 585	196 640	203 001	222 809	235 196	235 196	201 021	241 827	230 958	234 129
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		317 944	477 282	538 683	(213 290)	(207 765)	(207 765)	(153 555)	(222 390)	(204 657)	(203 439)
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		317 944	477 282	538 683	(213 290)	(207 765)	(207 765)	(153 555)	(222 390)	(204 657)	(203 439)

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements

Debtors	7 823	2 450	-	4 420	-	-	(89)	-	-	-
Creditors due	291 989	182 075	185 947	179 800	196 206	196 206	152 814	194 693	183 628	188 895
Total	(284 166)	(179 625)	(185 947)	(175 380)	(196 206)	(196 206)	(152 903)	(194 693)	(183 628)	(188 895)

Debtors collection assumptions

Balance outstanding - debtors	1 682	1 718	0	1 493	0	0	(20)	-	-	-
Estimate of debtors collection rate	465,2%	142,6%	586,4%	296,0%	345,6%	345,6%	443,0%	537,8%	481,3%	456,7%

Long term investments committed

Balance (Insert description; eg sinking fund)										
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Reserves to be backed by cash/investments

Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases										
Employee Benefit reserve										
Non-current Provisions reserve										
Valuation roll reserve										
Investment in associate account										
Capitalisation										
6	-	-	-	-	-	-	-	-	-	-

Note:

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

Total Upgrading of Existing Assets	6	144	9	17	100	100	100	300	300	300
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		144	9	17	100	100	100	300	300	300
Infrastructure		144	9	17	100	100	100	300	300	300
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	5 693	1 806	1 540	2 287	2 287	2 287	8 147	6 820	6 820
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	5 000	5 000	5 000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		144	9	17	100	100	100	300	300	300
Infrastructure		144	9	17	100	100	100	5 300	5 300	5 300
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		471	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		471	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		157	170	77	-	-	-	-	-	-
Intangible Assets		157	170	77	-	-	-	-	-	-
Computer Equipment		2 274	1 196	662	972	1 572	1 572	1 120	1 120	1 120
Furniture and Office Equipment		142	161	102	400	400	400	400	400	400
Machinery and Equipment		269	66	90	500	-	-	-	-	-
Transport Assets		2 237	204	591	315	215	215	1 327	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		5 693	1 806	1 540	2 287	2 287	2 287	8 147	6 820	6 820

ASSET REGISTER SUMMARY - PPE (WDV)	5	104 176	94 600	87 160	76 760	80 943	80 943	78 389	69 065	61 068
<i>Roads Infrastructure</i>		3 628	3 155	2 684	2 172	2 213	2 213	1 743	1 272	801
<i>Storm water Infrastructure</i>										
<i>Electrical Infrastructure</i>		40	35	30	29	25	25	5 020	5 015	5 010
<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>		2 051	1 510	1 379	899	1 332	1 332	1 384	1 237	1 090
Infrastructure		5 719	4 700	4 093	3 101	3 570	3 570	8 146	7 523	6 901
Community Assets		46 446	44 728	41 499	41 221	39 795	39 795	38 092	36 389	34 686
Heritage Assets		4 895	4 895	4 842	4 895	4 842	4 842	4 842	4 842	4 842
Investment properties										
Other Assets		(2 911)	(3 721)	(4 497)	(5 440)	(5 158)	(5 158)	(5 819)	(6 479)	(7 139)
Biological or Cultivated Assets										
Intangible Assets		1 875	1 222	788	(144)	260	260	(268)	(796)	(1 324)
Computer Equipment		10 162	6 598	4 020	(614)	2 397	2 397	(1 247)	(4 047)	(6 846)
Furniture and Office Equipment		3 736	2 738	3 349	1 546	2 870	2 870	1 996	1 145	294
Machinery and Equipment		2 093	1 204	749	398	283	283	(183)	(649)	(1 115)
Transport Assets		3 141	3 217	3 299	2 776	3 065	3 065	3 810	2 117	1 751
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										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	104 176	94 600	87 160	76 760	80 943	80 943	78 389	69 065	61 068
EXPENDITURE OTHER ITEMS		20 558	16 588	10 953	12 232	12 133	12 133	11 684	12 268	12 882
Depreciation	7	12 653	11 611	8 787	9 026	8 504	8 504	8 504	8 929	9 375
Repairs and Maintenance by Asset Class	3	7 905	4 977	2 166	3 206	3 630	3 630	3 180	3 339	3 506
<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>		3 117	1 767	527	1 454	1 154	1 154	1 154	1 212	1 272
Infrastructure		3 117	1 767	527	1 454	1 154	1 154	1 154	1 212	1 272
Community Facilities		45	24	34	59	72	72	59	62	65
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		45	24	34	59	72	72	59	62	65
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1 562	1 200	994	900	1 096	1 096	1 096	1 151	1 208
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1 562	1 200	994	900	1 096	1 096	1 096	1 151	1 208
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		105	187	54	172	172	172	172	180	189
Machinery and Equipment		210	146	215	200	215	215	200	210	221
Transport Assets		2 866	1 652	342	422	922	922	500	525	551
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		20 558	16 588	10 953	12 232	12 133	12 133	11 684	12 268	12 882
Renewal and upgrading of Existing Assets as % of total capex		48.4%	75.6%	50.7%	64.4%	90.6%	90.6%	83.7%	100.0%	100.0%
Renewal and upgrading of Existing Assets as % of deprecn		21.8%	11.8%	8.9%	16.3%	24.4%	24.4%	80.2%	76.4%	72.7%
R&M as a % of PPE & Investment Property		8.1%	5.6%	2.7%	4.5%	4.8%	4.8%	4.3%	5.1%	6.1%
Renewal and upgrading and R&M as a % of PPE and Investment Property		10.9%	7.2%	3.6%	6.5%	7.5%	7.5%	13.5%	15.6%	17.9%

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
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	8	-	-	-	-	-	-	-	-	-
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 of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
REVENUE ITEMS:											
<u>Non-exchange revenue by source</u>											
Exchange Revenue											
Total Property Rates	6										
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
<u>Exchange revenue service charges</u>											
Service charges - Electricity											
Total Service charges - Electricity	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		-	-	-	-	-	-	-	-	-	-
Service charges - Water											
Total Service charges - Water	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		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management											
Total Service charges - Waste Water Management											
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 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management											
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 - Waste Management		-	-	-	-	-	-	-	-	-	-
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	190 036	189 030	195 951	208 344	207 610	207 610	170 880	217 094	218 586	229 446
Pension and UIF Contributions		41 474	41 133	42 276	44 756	44 325	44 325	36 942	46 038	46 266	48 580
Medical Aid Contributions		17 684	17 490	18 169	19 201	19 312	19 312	15 951	20 544	20 643	21 675
Overtime		3 414	3 727	3 192	2 613	4 640	4 640	4 027	5 980	6 009	6 309
Performance Bonus		14 349	14 412	14 604	15 984	15 420	15 420	13 343	15 931	16 007	16 808
Motor Vehicle Allowance		10 842	10 758	10 161	10 710	9 933	9 933	8 277	10 273	10 778	11 317
Cellphone Allowance		11	258	5	4	5	5	5	6	6	6
Housing Allowances		1 689	1 589	1 579	1 679	1 609	1 609	1 330	1 658	1 666	1 749
Other benefits and allowances		261	342	317	318	356	356	305	144	145	152
Payments in lieu of leave		5 771	179	1 169	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	4	2 024	2 018	2 001	2 136	2 472	2 472	1 847	2 472	2 595	2 725
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	1 378	675	647	356	356	376	152	152	160
In kind benefits		-	-	-	-	-	-	-	-	-	-
Less: Employees costs capitalised to PPE	sub-total	287 554	282 313	290 100	306 391	306 037	306 037	253 283	320 292	322 854	338 928
Total Employee related costs	1	287 554	282 313	290 100	306 391	306 037	306 037	253 283	320 292	322 854	338 928

Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	11 184	10 666	7 913	8 483	7 976	7 976	5 978	7 976	8 374	8 793
Lease amortisation	1 254	823	511	543	528	528	396	528	554	582
Capital asset impairment	215	122	363	-	-	-	-	-	-	-
Total Depreciation and amortisation	12 653	11 611	8 787	9 026	8 504	8 504	6 374	8 504	8 929	9 375
Bulk purchases - electricity										
Electricity bulk purchases										
Total bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants										
Cash transfers and grants	6 220	8 476	8 043	11 311	11 311	11 311	7 772	11 914	12 330	12 330
Non-cash transfers and grants	81	34	46	1 079	1 079	1 079	786	1 222	-	-
Total transfers and grants	6 301	8 510	8 089	12 390	12 390	12 390	8 557	13 136	12 330	12 330
Contracted Services										
Outsourced Services	28 155	27 465	30 813	33 006	33 661	33 661	21 101	33 885	35 576	37 342
Consultants and Professional Services	2 976	2 487	3 465	3 597	3 735	3 735	1 797	2 711	3 910	4 237
Contractors	6 175	4 981	2 322	6 097	5 374	5 374	3 288	4 934	5 197	5 457
Total contracted services	37 307	34 933	36 600	42 700	42 770	42 770	26 186	41 530	44 684	47 036
Operational Costs										
Collection costs										
Contributions to 'other' provisions										
Audit fees	3 532	3 660	3 678	3 752	4 098	4 098	4 017	4 098	4 303	4 518
Other Operational Costs	36 417	32 925	32 562	29 981	31 974	31 974	25 957	31 180	33 798	35 488
Total Operational Costs	39 950	36 586	36 240	33 733	36 072	36 072	29 974	35 278	38 101	40 006
Repairs and Maintenance by Expenditure Item										
Employee related costs										
Inventory Consumed (Project Maintenance)										
Contracted Services	4 433	3 079	1 688	2 402	2 826	2 826	1 830	2 376	2 495	2 620
Operational Costs	985	669	478	804	804	804	475	804	844	886
Total Repairs and Maintenance Expenditure	5 418	3 748	2 166	3 206	3 630	3 630	2 305	3 180	3 339	3 506
Inventory Consumed										
Inventory Consumed - Water	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other	2 488	5 546	3 495	4 054	4 702	4 702	3 990	3 793	4 067	4 270
Total Inventory Consumed & Other Material	2 488	5 546	3 495	4 054	4 702	4 702	3 990	3 793	4 067	4 270
check	(2 488)	(1 229)	-	-	-	-	-	-	-	-

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

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.

DC42 Sediberg - 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																	
Exchange Revenue																	
Service charges - Electricity																	-
Service charges - Water																	-
Service charges - Waste Water Management																	-
Service charges - Waste Management																	-
Sale of Goods and Rendering of Services				233													233
Agency services					74 446												74 446
Interest																	-
Interest earned from Receivables																	-
Interest earned from Current and Non Current Assets			3 915														3 915
Dividends																	-
Rent on Land																	-
Rental from Fixed Assets				547			58										604
Licence and permits																	-
Operational Revenue			582	4 395													4 977
Non-Exchange Revenue																	
Property rates																	-
Surcharges and Taxes																	-
Fines, penalties and forfeits																	-
Licences or permits					1 500												1 500
Transfer and subsidies - Operational			3 12 364		2 733		14 839										329 936
Interest																	-
Fuel Levy																	-
Operational Revenue																	-
Gains on disposal of Assets			60														60
Other Gains																	-
Discontinued Operations																	-
Total Revenue (excluding capital transfers and contributions)			316 921	5 175	78 679		14 896										415 672
Expenditure																	
Employee related costs		18 386	17 849	76 853	84 470	17 441	73 340									31 953	320 292
Remuneration of councillors		14 794															14 794
Bulk purchases - electricity																	-
Inventory consumed			3 793														3 793
Debt impairment																	-
Depreciation and amortisation		351	125	5 718	474	88	1 718									29	8 504
Interest																	-
Contracted services		633	442	14 885	23 401		2 114									54	41 530
Transfers and subsidies			1 222				11 914										13 136
Irrecoverable debts written off																	-
Operational costs		1 447	7 143	14 576	6 473	317	818									4 503	35 278
Losses on disposal of Assets			60														60
Other Losses																	-
Total Expenditure		35 611	30 635	112 033	114 818	17 847	89 905									36 539	437 388
Surplus(Deficit)		(35 611)	286 287	(106 858)	(36 139)	(17 847)	(75 008)									(36 539)	(21 716)
Transfers and subsidies - capital (monetary allocations)				5 000													5 000
Transfers and subsidies - capital (in-kind)																	-
Surplus(Deficit) after capital transfers & contributions		(35 611)	286 287	(101 858)	(36 139)	(17 847)	(75 008)									(36 539)	(16 716)

References

1. Departmental columns to be based on municipal organisation structure

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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
Allocations to Other Priorities				358 759	386 711	379 344	388 914	391 854	391 854	396 699	418 106	435 742
COMM & SOCIAL SERVICES				14 816	17 329	15 811	19 423	18 401	18 401	18 973	19 792	20 099
EXEC & COUNCIL				-	-	-	-	-	-	-	-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	373 575	404 039	395 154	408 337	410 254	410 254	415 672	437 898	455 842

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

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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Allocations to Other Priorities				285 035	272 931	276 281	288 724	290 432	290 432	302 718	309 363	324 950	
COMM & SOCIAL SERVICES				74 570	75 009	72 590	82 435	81 717	81 717	102 552	103 838	108 345	
EXEC & COUNCIL				43 827	44 065	50 394	51 912	52 757	52 757	32 118	32 692	34 326	
Allocations to other priorities													
Total Expenditure				1	403 432	392 005	399 265	423 072	424 905	424 905	437 388	445 893	467 621

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

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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Allocations to Other Priorities				3 587	1 806	1 540	2 287	2 287	2 287	8 147	6 820	6 820
COMM & SOCIAL SERVICES				2 107	-	-	-	-	-	-	-	-
		C										
		D										
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	5 693	1 806	1 540	2 287	2 287	2 287	8 147	6 820	6 820

References

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

DC42 Sedibeng - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26
05 - Planning & Development	Rand Value								
Other									
Tourism									
Flush Toilet (Connected To Sewerage)									
Water									
Informal Settlements (R000)									
No Water Supply									
Piped Water Inside Dwelling									
Property Rates (R000 Value Threshold)									
Adjustment)(Impemissable Values Per									
Refuse (Average Litres Per Week)									
Water									

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	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26
Entity 1 - (name of entity) <i>Insert measure/s description</i>									
Entity 2 - (name of entity) <i>#REF!</i>									
Entity 3 - (name of entity) <i>#REF!</i>									
And so on for the rest of the Entities									

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

& Expenditure

**Budget Year +2
2026/27**



& Expenditure
Budget Year +2 2026/27

DC42 Sedibeng - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
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	2,0	3,4	3,6	0,0	0,1	0,1	0,2	0,1	0,1	0,1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2,0	3,4	3,6	0,0	0,1	0,1	0,2	0,1	0,1	0,1
Liquidity Ratio	Monetary Assets/Current Liabilities	2,0	3,4	3,6	0,0	0,1	0,1	0,2	0,1	0,1	0,1
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%	0,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0,1%	0,0%	0,1%	0,0%	0,0%	0,0%	-0,2%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	0,0%	0,0%	0,0%	100,0%	100,0%	100,0%	0,0%	100,0%	0,0%	0,0%
Creditors to Cash and Investments		220,1%	278,8%	174,1%	1888,8%	827,7%	827,7%	1089,2%	1001,6%	698,2%	615,3%
Other Indicators											
	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
	Total Volume Losses (kℓ)	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	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)	77,0%	69,9%	73,4%	75,0%	74,6%	74,6%	66,5%	77,1%	73,7%	74,4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	80,4%	72,9%	77,1%	78,6%	78,1%	78,1%	88,0%	80,6%	77,1%	77,8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2,1%	1,2%	0,5%	0,8%	0,9%	0,9%	0,8%	0,8%	0,8%	0,8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3,4%	2,9%	2,2%	2,2%	2,1%	2,1%	1,7%	2,0%	2,0%	2,1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	202,2	114,3	170,0	114,6	115,2	95,7	97,3	101,1	99,8	103,8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0,7%	0,1%	0,3%	0,1%	0,1%	0,1%	-1,0%	0,1%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	4,4	2,2	3,5	0,3	0,7	0,7	0,5	0,6	0,8	0,9

References

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

Municipal entity services		Ref.	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Name of municipal entity			Household service targets (000)								
			Water:								
			Piped water inside dwelling								
			Piped water inside yard (but not in dwelling)								
		8	Using public tap (at least min.service level)								
		10	Other water supply (at least min.service level)								
			Minimum Service Level and Above sub-total								
		9	Using public tap (< min.service level)								
		10	Other water supply (< min.service level)								
			No water supply								
			Below Minimum Service Level sub-total								
			Total number of households								
Name of municipal entity			Sanitation/sewerage:								
			Flush toilet (connected to sewerage)								
			Flush toilet (with septic tank)								
			Chemical toilet								
			Pit toilet (ventilated)								
			Other toilet provisions (> min.service level)								
			Minimum Service Level and Above sub-total								
			Bucket toilet								
			Other toilet provisions (< min.service level)								
			No toilet provisions								
			Below Minimum Service Level sub-total								
			Total number of households								
Name of municipal entity			Energy:								
			Electricity (at least min.service level)								
			Electricity - prepaid (min.service level)								
			Minimum Service Level and Above sub-total								
			Electricity (< min.service level)								
			Electricity - prepaid (< min. service level)								
			Other energy sources								
			Below Minimum Service Level sub-total								
			Total number of households								
Name of municipal entity			Refuse:								
			Removed at least once a week								
			Minimum Service Level and Above sub-total								
			Removed less frequently than once a week								
			Using communal refuse dump								
			Using own refuse dump								
			Other rubbish disposal								
			No rubbish disposal								
			Below Minimum Service Level sub-total								
			Total number of households								
Services provided by 'external mechanisms'		Ref.	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Names of service providers			Household service targets (000)								
			Water:								
			Piped water inside dwelling								
			Piped water inside yard (but not in dwelling)								
		8	Using public tap (at least min.service level)								
		10	Other water supply (at least min.service level)								
			Minimum Service Level and Above sub-total								
		9	Using public tap (< min.service level)								
		10	Other water supply (< min.service level)								
			No water supply								
			Below Minimum Service Level sub-total								
			Total number of households								
Names of service providers			Sanitation/sewerage:								
			Flush toilet (connected to sewerage)								
			Flush toilet (with septic tank)								
			Chemical toilet								
			Pit toilet (ventilated)								
			Other toilet provisions (> min.service level)								
			Minimum Service Level and Above sub-total								
			Bucket toilet								
			Other toilet provisions (< min.service level)								
			No toilet provisions								
			Below Minimum Service Level sub-total								
			Total number of households								
Names of service providers			Energy:								
			Electricity (at least min.service level)								
			Electricity - prepaid (min.service level)								
			Minimum Service Level and Above sub-total								
			Electricity (< min.service level)								
			Electricity - prepaid (< min. service level)								
			Other energy sources								
			Below Minimum Service Level sub-total								
			Total number of households								
Names of service providers			Refuse:								
			Removed at least once a week								
			Minimum Service Level and Above sub-total								
			Removed less frequently than once a week								
			Using communal refuse dump								
			Using own refuse dump								
			Other rubbish disposal								
			No rubbish disposal								
			Below Minimum Service Level sub-total								
			Total number of households								
Detail of Free Basic Services (FBS) provided		Ref.	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Electricity			Location of households for each type of FBS								
			Formal settlements - (50 kwh 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 - Electricity for informal settlements	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
			Location of households for each type of FBS																
Water	Ref.		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	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
			Location of households for each type of FBS																
Sanitation	Ref.		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	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
			Location of households for each type of FBS																
Refuse Removal	Ref.		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	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Distances

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents 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

DC42 Sedibeng - Supporting Table SA11 Property rates summary

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Valuation:	1									
Date of valuation:		2000/01/01	2000/01/01	2000/01/01	2000/01/01					
Financial year valuation used		0	0	0	0			0		
Municipal by-laws s6 in place? (Y/N)	2		No		No			No		
Municipal/assistant valuer appointed? (Y/N)			No		No			No		
Municipal partnership s38 used? (Y/N)			No		No	No	No	No	No	
No. of assistant valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of data collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)			No		No			No		
Implementation time of new valuation roll (mths)										
No. of properties	5	-	-	-	-	-	-	-	-	-
No. of sectional title values	5	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-
No. of objections by rate payers		-	-	-	-	-	-	-	-	-
No. of appeals by rate payers		-	-	-	-	-	-	-	-	-
No. of successful objections	8	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	8	-	-	-	-	-	-	-	-	-
Supplementary valuation										
Public service infrastructure value (Rm)	5	-	-	-	-	-	-	-	-	-
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	-	-	-	-	-	-	-	-	-
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	-	-	-	-	-	-	-	-	-
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	No	No		No			No		
Differential rates used? (Y/N)					No			No		
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)	6	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

DC42 Sedibeng - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2023/24												
Valuation:												
No. of properties												
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates, exemptns, reductns, discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

DC42 Sedibeng - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2024/25												
Valuation:												
No. of properties												
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,eductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer

6. *Provide relevant information for historical comparisons.*

DC42 Sedibeng - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Property rates (rate in the Rand)	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land									
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used									
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other									
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage									
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			-	-	-	-	-	-	-
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			-	-	-	-	-	-	-
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							

Water usage - Block 3 (c/kl)								
Water usage - Block 4 (c/kl)								
Water usage - Block 5 (c/kl)								
Water usage - Block 6 (c/kl)								
Other	2							
Waste water tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)		-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-
Waste water - flat rate tariff (c/kl)		-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)		-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)		(fill in structure)						
Volumetric charge - Block 3 (c/kl)		(fill in structure)						

Volumetric charge - Block 4 (c/kl)								
Other	2	(fill in structure)						
Electricity tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)			-	-	-	-	-	-
Service point - vacant land (Rands/month)			-	-	-	-	-	-
FBE			-	-	-	-	-	-
Life-line tariff - meter			-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)						
Flat rate tariff - meter (c/kwh)			-	-	-	-	-	-
Flat rate tariff - prepaid(c/kwh)								
Meter - IBT Block 1 (c/kwh)			-	-	-	-	-	-
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 1 (c/kwh)			-	-	-	-	-	-
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)						
Other	2							
Waste management tariffs								
Domestic								
Street cleaning charge			-	-	-	-	-	-
Basic charge/ fixed fee								
80l bin - once a week								
250l bin - once a week								

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

DC42 Sedibeng - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Exemptions, reductions and rebates (Rands)									
- [Insert lines as applicable]		-	-	-	-	-	-	-	-
Water tariffs									
- [Insert blocks as applicable]		0 (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)	-	-	-	-	-	-	-
Waste water tariffs									
- [Insert blocks as applicable]		0 (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)	-	-	-	-	-	-	-
Electricity tariffs									
- [Insert blocks as applicable]		0 (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)	-	-	-	-	-	-	-

DC42 Sedibeng - Supporting Table SA14 Household bills

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

DC42 Sedibeng - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		-	6	849	798	924	924	1 004	1 084	1 164
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	6	849	798	924	924	1 004	1 084	1 164
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	6	849	798	924	924	1 004	1 084	1 164

DC42 Sedibeng - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality														
Municipality sub-total										#REF!		#REF!	#REF!	#REF!
Entities														
N/A														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									#REF!		#REF!	#REF!	#REF!

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order
3. If 'variable' is selected in column F, input interest rate range
4. Withdrawals to be entered as negative

DC42 Sedibeng - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	-	-	-

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

DC42 Sedibeng - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		283 843	289 954	299 251	308 066	308 066	308 066	315 097	324 373	335 572
Local Government Equitable Share		281 832	285 545	293 991	303 338	303 338	303 338	309 742	320 017	330 886
Expanded Public Works Programme Integrated Gr		1 000	1 023	1 254	1 079	1 079	1 079	1 222	-	-
Local Government Financial Management Grant		650	1 200	1 400	1 400	1 400	1 400	1 400	1 500	1 700
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		361	2 186	2 605	2 249	2 249	2 249	2 733	2 856	2 986
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		7 924	11 561	11 764	15 508	14 487	14 487	14 839	15 451	15 539
Capacity Building and Other Grants		7 924	11 561	11 764	15 508	14 487	14 487	14 839	15 451	15 539
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		1 686	550	-	-	-	-	-	-	-
National Youth Development Agency		943	550	-	-	-	-	-	-	-
Parent Municipality		744	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	293 453	302 065	311 014	323 574	322 553	322 553	329 936	339 824	351 111
Capital Transfers and Grants										
National Government:		67	302	-	367	367	367	5 000	5 000	5 000
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	5 000	5 000	5 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		67	302	-	367	367	367	-	-	-
Provincial Government:		2 107	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		2 107	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		471	-	-	-	-	-	-	-	-
Parent Municipality		471	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	2 644	302	-	367	367	367	5 000	5 000	5 000
TOTAL RECEIPTS OF TRANSFERS & GRANTS		296 096	302 367	311 014	323 941	322 920	322 920	334 936	344 824	356 111

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

DC42 Sedibeng - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		371 194	357 939	368 748	388 390	391 066	391 066	404 451	411 941	432 656
Local Government Equitable Share		369 225	353 804	363 488	383 782	386 458	386 458	399 227	407 740	428 127
Expanded Public Works Programme Integrated Grant		1 037	1 023	1 254	1 079	1 079	1 079	1 222	-	-
Local Government Financial Management Grant		571	926	1 400	1 280	1 280	1 280	1 280	1 380	1 580
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		361	2 186	2 605	2 249	2 249	2 249	2 723	2 821	2 950
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		11 143	14 661	11 764	15 508	14 487	14 487	14 839	15 451	15 539
Capacity Building and Other Grants		11 143	14 661	11 764	15 508	14 487	14 487	14 839	15 451	15 539
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		2 810	550	-	-	-	-	-	-	-
National Youth Development Agency		2 067	550	-	-	-	-	-	-	-
Parent Municipality		744	-	-	-	-	-	-	-	-
Public Service Commission		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		385 148	373 150	380 512	403 898	405 553	405 553	419 290	427 392	448 195
Capital expenditure of Transfers and Grants										
National Government:		146	582	-	487	487	487	5 120	5 120	5 120
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	5 000	5 000	5 000
Local Government Financial Management Grant		79	280	-	120	120	120	120	120	120
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		67	302	-	367	367	367	-	-	-
Provincial Government:		2 107	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		2 107	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		471	-	-	-	-	-	-	-	-
Parent Municipality		471	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		2 723	582	-	487	487	487	5 120	5 120	5 120
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		387 870	373 732	380 512	404 385	406 040	406 040	424 410	432 512	453 315

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC42 Sedibeng - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(822)	(2 379)	(805)	–	(29)	(29)	–	–	–
Current year receipts		(286 288)	(290 257)	(5 289)	(5 095)	(5 095)	(5 095)	(5 355)	(4 356)	(4 686)
Repayment of grants		17	350	–	–	1 867	1 867	–	–	–
Conditions met - transferred to revenue		(571 036)	(583 242)	(11 354)	(4 958)	(12 086)	(12 086)	(10 710)	(8 712)	(9 372)
Conditions still to be met - transferred to liabilities		283 909	290 257	5 260	(137)	5 095	5 095	5 355	4 356	4 686
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		(471)	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		(941)	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		471	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		(571 977)	(583 242)	(11 354)	(4 958)	(12 086)	(12 086)	(10 710)	(8 712)	(9 372)
Total operating transfers and grants - CTBM	2	284 380	290 257	5 260	(137)	5 095	5 095	5 355	4 356	4 686
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	(5 000)	(5 000)	(5 000)
Conditions met - transferred to revenue		–	–	–	–	–	–	(10 000)	(10 000)	(10 000)
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	5 000	5 000	5 000
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		–	–	–	–	–	–	(10 000)	(10 000)	(10 000)
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	5 000	5 000	5 000
TOTAL TRANSFERS AND GRANTS REVENUE		(571 977)	(583 242)	(11 354)	(4 958)	(12 086)	(12 086)	(20 710)	(18 712)	(19 372)
TOTAL TRANSFERS AND GRANTS - CTBM		284 380	290 257	5 260	(137)	5 095	5 095	10 355	9 356	9 686

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

DC42 Sedibeng - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Transfers to other municipalities											
<i>Dm Gp: Sedibeng - Health</i> T&S_Op_Mon_Dm_Gau_Dc42_Emfuleni Wsig	1	6 220	8 476	8 043	11 311	11 311	11 311	7 772	11 914	12 330	12 330
Total Cash Transfers To Municipalities:		6 220	8 476	8 043	11 311	11 311	11 311	7 772	11 914	12 330	12 330
Cash Transfers to Entities/Other External Mechanisms											
	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
<i>Hh Ssp Soc Ass: Social Relief</i>		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	6 220	8 476	8 043	11 311	11 311	11 311	7 772	11 914	12 330	12 330
Non-Cash Transfers to other municipalities											
	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Hh Oth Trans: Epwp - Skill Dev & Train</i> <i>Hh: Bursaries Non-Employee Cash</i>	5	81	34	46	1 079	1 079	1 079	786	1 222	-	-
Total Non-Cash Grants To Groups Of Individuals:		81	34	46	1 079	1 079	1 079	786	1 222	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		81	34	46	1 079	1 079	1 079	786	1 222	-	-
TOTAL TRANSFERS AND GRANTS	6	6 301	8 510	8 089	12 390	12 390	12 390	8 557	13 136	12 330	12 330

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

Senior Managers of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance	3								
Cellphone Allowance	3								
Housing Allowances	3								
Other benefits and allowances	3								
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	6								
Entertainment									
Scarcity									
Acting and post related allowance									
In kind benefits									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-
Other Staff of Entities									
Basic Salaries and Wages									
Pension and UIF Contributions									
Medical Aid Contributions									
Overtime									
Performance Bonus									
Motor Vehicle Allowance	3								
Cellphone Allowance	3								
Housing Allowances	3								
Other benefits and allowances	3								
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	6								
Entertainment									
Scarcity									
Acting and post related allowance									
In kind benefits									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		300 357	294 584	304 619	321 129	320 307	320 307	335 087	337 719
% increase	4		(1,9%)	3,4%	5,4%	(0,3%)	-	4,6%	0,8%
TOTAL MANAGERS AND STAFF	5,7	287 554	282 313	290 100	306 391	306 037	306 037	320 292	322 854

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

& Expenditure

**Budget Year +2
2026/27**

9 087
1 114
663
953
3 792
15 608
5,0%
7 843
320
168
-
-
794
-
-
1
-
-
-
-
-
9 126
5,0%
221 604
48 259
21 507
6 309
16 808
10 524
6
1 749
151
-
-
2 725
160
329 802
5,0%
354 536
5,0%
-
-

DC42 Sedibeng - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		332 126	70 002	154 943			557 071
Chief Whip			494 762	163 229	264 474			922 465
Executive Mayor			592 976	158 063	463 866			1 214 905
Deputy Executive Mayor								-
Executive Committee			2 989 324	623 389	1 146 502			4 759 215
Total for all other councillors			4 203 537	669 631	2 467 527			7 340 695
Total Councillors	8	-	8 612 725	1 684 314	4 497 312			14 794 351
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 193 762	242 143	188 243	-		1 624 148
Chief Finance Officer			1 153 472	1 785	180 148	-		1 335 405
SM					-	-		-
SM D05			1 153 677	178 318		-		1 331 995
SM DCH			1 153 472	1 785	180 148	-		1 335 405
SM DCS			1 153 472	1 785	180 148	-		1 335 405
SM DPS			1 305 859	28 850	145	-		1 334 854
SM DTS			-	-	-	-		-
<i>List of each official with packages >= senior manager</i>								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	7 113 714	454 666	728 832	-		8 297 212
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	15 726 439	2 138 980	5 226 144	-		23 091 563

References

- Pension and medical aid
- Total package must equal the total cost to the municipality
- List each political office bearer by designation. Provide a total for all other councillors
- Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
- Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
- List each entity where municipality has an interest and state percentage ownership and control
- List each senior manager reporting to the CEO of an Entity by designation
- Must reconcile to relevant section of Table SA24
- Must reconcile to totals shown for the budget year of Table SA22
- Correct as at 30 June

DC42 Sedibeng - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2022/23			Current Year 2023/24			Budget Year 2024/25		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		49	49	-	49	49	-	49	49	49
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	-	6	6	-	6	6	-	6
Other Managers	7	42	36	6	42	36	6	42	36	6
Professionals		73	69	4	73	69	4	73	69	4
Finance		73	69	4	73	69	4	73	69	4
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians		-	-	-	-	-	-	-	-	-
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)		276	275	1	276	275	1	276	275	1
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations		100	99	1	100	99	1	100	99	1
TOTAL PERSONNEL NUMBERS	9	546	528	18	546	528	18	546	528	67
% increase					-	-	-	-	-	272.2%
Total municipal employees headcount	6, 10	584	561	23	584	561	23	583	559	73
Finance personnel headcount	8, 10	21	16	5	21	16	5	19	13	6
Human Resources personnel headcount	8, 10	17	17	-	17	17	-	18	18	-

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

DC42 Sedibeng - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue																
Exchange Revenue																
Service charges - Electricity																
Service charges - Water																
Service charges - Waste Water Management																
Service charges - Waste Management																
Sale of Goods and Rendering of Services		19	19	19	19	19	19	19	19	19	19	19	19	233	233	233
Agency services		6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	74 446	86 333	92 513
Interest																
Interest earned from Receivables																
Interest earned from Current and Non Current Asset		326	326	326	326	326	326	326	326	326	326	326	326	3 915	4 111	4 317
Dividends																
Rent on Land																
Rental from Fixed Assets		50	50	50	50	50	50	50	50	50	50	50	50	604	634	669
Licence and permits																
Operational Revenue		415	415	415	415	415	415	415	415	415	415	415	415	4 977	5 199	5 433
Non-Exchange Revenue																
Property rates																
Surcharges and Taxes																
Fines, penalties and forfeits																
Licences or permits		125	125	125	125	125	125	125	125	125	125	125	125	1 500	1 500	1 500
Transfer and subsidies - Operational		27 495	27 495	27 495	27 495	27 495	27 495	27 495	27 495	27 495	27 495	27 495	27 495	329 936	339 824	351 111
Interest																
Fuel Levy																
Operational Revenue																
Gains on disposal of Assets		5	5	5	5	5	5	5	5	5	5	5	5	60	63	66
Other Gains																
Discontinued Operations																
Total Revenue (excluding capital transfers and contr		34 639	34 639	34 639	34 639	34 639	34 639	34 639	34 639	34 639	34 639	34 639	34 639	415 672	437 898	455 842
Expenditure																
Employee related costs		26 691	26 691	26 691	26 691	26 691	26 691	26 691	26 691	26 691	26 691	26 691	26 689	320 292	322 854	338 928
Remuneration of councillors		1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	14 794	14 865	15 608
Bulk purchases - electricity																
Inventory consumed		316	316	316	316	316	316	316	316	316	316	316	316	3 793	4 067	4 270
Debt impairment																
Depreciation and amortisation		709	709	709	709	709	709	709	709	709	709	709	708	8 504	8 929	9 375
Interest																
Contracted services		3 461	3 461	3 461	3 461	3 461	3 461	3 461	3 461	3 461	3 461	3 461	3 461	41 530	44 684	47 036
Transfers and subsidies		1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	1 095	13 136	12 330	12 330
Irrecoverable debts written off																
Operational costs		2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 939	2 939	35 278	38 101	40 006
Losses on disposal of Assets		5	5	5	5	5	5	5	5	5	5	5	5	60	63	66
Other Losses																
Total Expenditure		36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 445	437 388	445 893	467 621
Surplus/(Deficit)		(1 810)	(1 810)	(1 810)	(1 810)	(1 810)	(1 810)	(1 810)	(1 810)	(1 810)	(1 810)	(1 810)	(1 805)	(21 716)	(7 995)	(11 779)
Transfers and subsidies - capital (monetary allocations)		417	417	417	417	417	417	417	417	417	417	417	417	5 000	5 000	5 000
Transfers and subsidies - capital (in-kind)																
Surplus/(Deficit) after capital transfers & contributions		(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 389)	(16 716)	(2 995)	(6 779)
Income Tax																
Surplus/(Deficit) after income tax		(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 389)	(16 716)	(2 995)	(6 779)
Share of Surplus/Deficit attributable to Joint Venture																
Share of Surplus/Deficit attributable to Minorities																
Surplus/(Deficit) attributable to municipality		(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 389)	(16 716)	(2 995)	(6 779)
Share of Surplus/Deficit attributable to Associate																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit) for the year	1	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 389)	(16 716)	(2 995)	(6 779)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC42 Sedibeng - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		26 410	26 410	26 410	26 410	26 410	26 410	26 410	26 410	26 410	26 410	26 410	26 410	316 921	326 276	337 556
Vote 03 - Corporate Services		848	848	848	848	848	848	848	848	848	848	848	848	10 175	10 422	10 681
Vote 04 - Roads And Transport		6 557	6 557	6 557	6 557	6 557	6 557	6 557	6 557	6 557	6 557	6 557	6 557	78 679	90 689	96 999
Vote 05 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community & Social Services		1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	1 241	14 896	15 511	15 605
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		35 056	35 056	35 056	35 056	35 056	35 056	35 056	35 056	35 056	35 056	35 056	35 056	420 672	442 898	460 842
Expenditure by Vote to be appropriated																
Vote 01 - Executive & Council		2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 984	2 983	35 812	36 440	38 262
Vote 02 - Budget & Treasury Office		2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	2 245	26 945	26 345	27 793
Vote 03 - Corporate Services		9 493	9 493	9 493	9 493	9 493	9 493	9 493	9 493	9 493	9 493	9 493	9 492	113 918	118 596	124 525
Vote 04 - Roads And Transport		9 691	9 691	9 691	9 691	9 691	9 691	9 691	9 691	9 691	9 691	9 691	9 690	116 291	118 345	124 249
Vote 05 - Planning & Development		1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 487	17 852	18 073	18 977
Vote 06 - Community & Social Services		7 503	7 503	7 503	7 503	7 503	7 503	7 503	7 503	7 503	7 503	7 502	7 502	90 030	91 132	95 004
Vote 07 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		3 045	3 045	3 045	3 045	3 045	3 045	3 045	3 045	3 045	3 045	3 045	3 045	36 539	36 961	38 809
Total Expenditure by Vote		36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 445	437 388	445 893	467 621
Surplus/(Deficit) before assoc.		(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 389)	(16 716)	(2 995)	(6 779)
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 389)	(16 716)	(2 995)	(6 779)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC42 Sedibeng - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional																
Governance and administration		27 978	27 978	27 978	27 978	27 978	27 978	27 978	27 978	27 978	27 978	27 978	27 978	335 739	345 654	356 972
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		27 978	27 978	27 978	27 978	27 978	27 978	27 978	27 978	27 978	27 978	27 978	27 978	335 739	345 654	356 972
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		306	306	306	306	306	306	306	306	306	306	306	306	3 677	3 774	3 876
Community and social services		181	181	181	181	181	181	181	181	181	181	181	181	2 177	2 274	2 376
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		125	125	125	125	125	125	125	125	125	125	125	125	1 500	1 500	1 500
Economic and environmental services		6 432	6 432	6 432	6 432	6 432	6 432	6 432	6 432	6 432	6 432	6 432	6 432	77 179	89 189	95 499
Planning and development		228	228	228	228	228	228	228	228	228	228	228	228	2 733	2 856	2 986
Road transport		6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	74 446	86 333	92 513
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		340	340	340	340	340	340	340	340	340	340	340	340	4 077	4 280	4 494
Total Revenue - Functional		35 056	35 056	35 056	35 056	35 056	35 056	35 056	35 056	35 056	35 056	35 056	35 056	420 672	442 898	460 842
Expenditure - Functional																
Governance and administration		16 077	16 077	16 077	16 077	16 077	16 077	16 077	16 077	16 077	16 077	16 077	16 074	192 920	198 276	207 636
Executive and council		2 994	2 994	2 994	2 994	2 994	2 994	2 994	2 994	2 994	2 994	2 994	2 993	35 930	36 565	38 393
Finance and administration		12 419	12 419	12 419	12 419	12 419	12 419	12 419	12 419	12 419	12 419	12 419	12 418	149 025	153 516	160 638
Internal audit		664	664	664	664	664	664	664	664	664	664	664	664	7 965	8 196	8 606
Community and public safety		7 838	7 838	7 838	7 838	7 838	7 838	7 838	7 838	7 838	7 838	7 837	7 837	94 059	95 618	100 399
Community and social services		2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 671	2 670	32 050	32 424	34 045
Sport and recreation		304	304	304	304	304	304	304	304	304	304	304	304	3 643	3 674	3 858
Public safety		2 470	2 470	2 470	2 470	2 470	2 470	2 470	2 470	2 470	2 470	2 470	2 469	29 635	29 663	31 146
Housing		160	160	160	160	160	160	160	160	160	160	160	160	1 921	1 937	2 034
Health		2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	26 810	27 920	29 316
Economic and environmental services		10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 865	10 864	130 376	131 696	138 268
Planning and development		4 232	4 232	4 232	4 232	4 232	4 232	4 232	4 232	4 232	4 232	4 232	4 232	50 787	51 369	53 925
Road transport		6 306	6 306	6 306	6 306	6 306	6 306	6 306	6 306	6 306	6 306	6 306	6 306	75 672	76 374	80 192
Environmental protection		326	326	326	326	326	326	326	326	326	326	326	326	3 917	3 954	4 151
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	1 669	20 034	20 301	21 317
Total Expenditure - Functional		36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 449	36 445	437 388	445 893	467 621
Surplus/(Deficit) before assoc.		(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 389)	(16 716)	(2 995)	(6 779)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 393)	(1 389)	(16 716)	(2 995)	(6 779)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC42 Sedibeng - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Multi-year expenditure to be appropriated	1															
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		417	417	417	417	417	417	417	417	417	417	417	417	5 000	5 000	5 000
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	2	417	417	417	417	417	417	417	417	417	417	417	417	5 000	5 000	5 000
Single-year expenditure to be appropriated																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		10	10	10	10	10	10	10	10	10	10	10	10	120	120	120
Vote 03 - Corporate Services		252	252	252	252	252	252	252	252	252	252	252	252	3 027	1 700	1 700
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 single-year expenditure sub-total	2	262	262	262	262	262	262	262	262	262	262	262	262	3 147	1 820	1 820
Total Capital Expenditure	2	679	679	679	679	679	679	679	679	679	679	679	679	8 147	6 820	6 820

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC42 Sedibeng - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional	1															
Governance and administration		679	679	679	679	679	679	679	679	679	679	679	679	8 147	6 820	6 820
Executive and council														-	-	-
Finance and administration		679	679	679	679	679	679	679	679	679	679	679	679	8 147	6 820	6 820
Internal audit														-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport														-	-	-
Environmental protection														-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources														-	-	-
Water management														-	-	-
Waste water management														-	-	-
Waste management														-	-	-
Other														-	-	-
Total Capital Expenditure - Functional	2	679	679	679	679	679	679	679	679	679	679	679	679	8 147	6 820	6 820
Funded by:																
National Government		427	427	427	427	427	427	427	427	427	427	427	427	5 120	5 120	5 120
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality														-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		427	427	427	427	427	427	427	427	427	427	427	427	5 120	5 120	5 120
Borrowing														-	-	-
Internally generated funds		252	252	252	252	252	252	252	252	252	252	252	252	3 027	1 700	1 700
Total Capital Funding		679	679	679	679	679	679	679	679	679	679	679	679	8 147	6 820	6 820

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC42 Sedibeng - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand															
Cash Receipts By Source													1		
Property rates													-		
Service charges - electricity revenue													-		
Service charges - water revenue													-		
Service charges - sanitation revenue													-		
Service charges - refuse revenue													-		
Rental of facilities and equipment	50	50	50	50	50	50	50	50	50	50	50	50	604	634	669
Interest earned - external investments	326	326	326	326	326	326	326	326	326	326	326	326	3 915	4 111	4 389
Interest earned - outstanding debtors													-		
Dividends received													-		
Fines, penalties and forfeits													-		
Licences and permits	125	125	125	125	125	125	125	125	125	125	125	125	1 500	1 500	1 500
Agency services	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	6 204	74 446	86 333	92 513
Transfers and Subsidies - Operational	27 495	27 495	27 495	27 495	27 495	27 495	27 495	27 495	27 495	27 495	27 495	27 495	329 936	339 824	351 111
Other revenue	29 990	29 990	29 990	29 990	29 990	29 990	29 990	29 990	29 990	29 990	29 990	29 990	359 880	360 387	360 546
Cash Receipts by Source	64 190	64 190	64 190	64 190	64 190	64 190	64 190	64 190	64 190	64 190	64 190	64 190	770 282	792 789	810 727
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	417	417	417	417	417	417	417	417	417	417	417	417	5 000	5 000	5 000
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)													-		
Proceeds on Disposal of Fixed and Intangible Assets	5	5	5	5	5	5	5	5	5	5	5	5	60	63	66
Short term loans													-		
Borrowing long term/refinancing													-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)													-		
Decrease (increase) in non-current receivables													-		
Decrease (increase) in non-current investments													-		
Total Cash Receipts by Source	64 612	64 612	64 612	64 612	64 612	64 612	64 612	64 612	64 612	64 612	64 612	64 612	775 342	797 852	815 793
Cash Payments by Type															
Employee related costs	26 691	26 691	26 691	26 691	26 691	26 691	26 691	26 691	26 691	26 691	26 691	26 689	320 292	322 854	338 928
Remuneration of councillors	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	14 794	14 865	15 608
Interest													-		
Bulk purchases - electricity													-		
Acquisitions - water & other inventory													-		
Contracted services	3 461	3 461	3 461	3 461	3 461	3 461	3 461	3 461	3 461	3 461	3 461	3 461	41 530	44 684	47 036
Transfers and subsidies - other municipalities													-		
Transfers and subsidies - other													-		
Other expenditure	33 214	33 214	33 214	33 214	33 214	33 214	33 214	33 214	33 214	33 214	33 214	33 213	398 571	401 766	403 002
Cash Payments by Type	64 599	64 599	64 599	64 599	64 599	64 599	64 599	64 599	64 599	64 599	64 599	64 596	775 188	784 169	804 574
Other Cash Flows/Payments by Type															
Capital assets	679	679	679	679	679	679	679	679	679	679	679	679	8 147	6 820	6 820
Repayment of borrowing													-		
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	65 278	65 278	65 278	65 278	65 278	65 278	65 278	65 278	65 278	65 278	65 278	65 274	783 335	790 989	811 394
NET INCREASE/(DECREASE) IN CASH HELD	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(666)	(663)	(7 993)	6 863	4 399
Cash/cash equivalents at the month/year begin:	27 431	26 765	26 098	25 432	24 765	24 099	23 432	22 766	22 100	21 433	20 767	20 100	27 431	19 438	26 301
Cash/cash equivalents at the month/year end:	26 765	26 098	25 432	24 765	24 099	23 432	22 766	22 100	21 433	20 767	20 100	19 438	19 438	26 301	30 700

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

DC42 Sedibeng - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

References

1. Total agreement period from commencement until end
2. Annual value

DC42 Sedibeng - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
		1,3	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
<u>Revenue Obligation By Contract</u>	2													-
														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													-
														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													-
														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
<u>Revenue Obligation By Contract</u>	2													-
														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													-
														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													-
														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	275	-	-	-	-	-	-	-	-
Operational Buildings	275	-	-	-	-	-	-	-	-
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops	275	-	-	-	-	-	-	-	-
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	157	170	77	-	-	-	-	-	-
Servitudes									
Licences and Rights	157	170	77	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	157	170	77	-	-	-	-	-	-
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	269	66	90	500	-	-	-	-	-
Machinery and Equipment	269	66	90	500	-	-	-	-	-
Transport Assets	2 237	204	591	315	215	215	1 327	-	-
Transport Assets	2 237	204	591	315	215	215	1 327	-	-
Land	-	-	-	-	-	-	-	-	-
Land									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection									
Zoological plants and animals									
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection									
Zoological plants and animals									
Total Capital Expenditure on new assets	1	2 938	440	759	815	215	215	1 327	-

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital exp

Total Repairs and Maintenance Expenditure	1	7 905	4 977	2 166	3 206	3 630	3 630	3 180	3 339	3 506
<i>R&M as a % of PPE & Investment Property</i>		8.1%	5.6%	2.7%	4.5%	4.8%	4.8%	4.3%	5.1%	6.1%
<i>R&M as % Operating Expenditure</i>		2.0%	1.3%	0.5%	0.8%	0.9%	0.9%	0.9%	0.8%	0.8%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

Theatres	33	33	33	35	33	33	33	34	36
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves									
Public Ablution Facilities									
Markets	849	849	848	919	848	848	848	890	935
Stalls									
Abattoirs									
Airports	74	71	63	68	63	63	63	66	70
Taxi Ranks/Bus Terminals	373	373	373	404	366	366	366	385	404
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	761	810	900	841	661	661	661	694	728
Operational Buildings	761	810	900	841	661	661	661	694	728
Municipal Offices	715	764	732	793	616	616	616	647	679
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	123	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	46	46	45	49	45	45	45	47	49
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	1 254	823	511	543	528	528	528	554	582
Servitudes									
Licences and Rights	1 254	823	511	543	528	528	528	554	582
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	1 254	823	511	543	528	528	528	554	582
Load Settlement Software Applications									
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	5 188	4 925	3 177	3 355	3 195	3 195	3 195	3 355	3 522
Computer Equipment	5 188	4 925	3 177	3 355	3 195	3 195	3 195	3 355	3 522
Furniture and Office Equipment	1 227	1 159	888	842	878	878	878	922	968
Furniture and Office Equipment	1 227	1 159	888	842	878	878	878	922	968
Machinery and Equipment	971	790	522	520	466	466	466	489	514
Machinery and Equipment	971	790	522	520	466	466	466	489	514
Transport Assets	273	358	455	397	449	449	449	472	495
Transport Assets	273	358	455	397	449	449	449	472	495
Land	-	-	-	-	-	-	-	-	-
Land									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection									
Zoological plants and animals									
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection									
Zoological plants and animals									
Total Depreciation	1	12 653	11 611	8 787	9 026	8 504	8 504	8 929	9 375

References

1. Depreciation based on write down values. *Not including Depreciation resulting from revaluation.*

Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets									
Land	-	-	-	-	-	-	-	-	-
Land									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection									
Zoological plants and animals									
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection									
Zoological plants and animals									
Total Capital Expenditure on upgrading of existing assets	1	144	9	17	100	100	100	300	300
Upgrading of Existing Assets as % of total capex		2.5%	0.5%	1.1%	4.4%	4.4%	4.4%	3.7%	4.4%
Upgrading of Existing Assets as % of deprecn*		1.1%	0.1%	0.2%	1.1%	1.2%	1.2%	3.5%	3.2%
References									

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure