

Municipal annual budgets and MTREF & supporting tables

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national treasury

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National Treasury
REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2017/18

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

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FS181 Masilonyana - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	15,478	16,586	35,060	30,313	30,313	30,313	30,313	-	-	-
Service charges	64,128	68,101	95,917	99,643	96,643	96,643	104,310	(8,173)	(8,680)	(9,192)
Investment revenue	316	683	855	530	530	530	530	-	-	-
Transfers recognised - operational	87,422	90,147	93,098	92,334	104,910	104,910	104,910	-	-	-
Other own revenue	8,660	4,715	8,109	5,789	5,359	5,359	4,709	-	-	-
Total Revenue (excluding capital transfers and contributions)	176,004	180,232	233,040	228,609	237,754	237,754	244,772	(8,173)	(8,680)	(9,192)
Employee costs	62,653	73,233	86,134	70,623	83,134	83,134	83,134	-	-	-
Remuneration of councillors	5,439	4,939	6,253	5,092	6,628	6,628	6,628	-	-	-
Depreciation & asset impairment	28,812	24,557	27,384	32,287	32,287	32,287	32,287	-	-	-
Finance charges	1,657	4,794	8,925	1,636	5,013	5,013	5,013	-	-	-
Materials and bulk purchases	38,035	41,792	45,654	53,507	53,507	53,507	53,507	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	134,601	95,363	121,020	64,958	80,636	80,636	80,636	-	-	-
Total Expenditure	271,196	244,677	295,369	228,103	261,205	261,205	261,205	-	-	-
Surplus/(Deficit)	(95,192)	(64,445)	(62,329)	506	(23,451)	(23,451)	(16,433)	(8,173)	(8,680)	(9,192)
Transfers recognised - capital	59,856	24,553	24,552	22,500	10,754	10,754	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	11,970	11,970	11,970	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(35,336)	(39,892)	(37,777)	23,006	(727)	(727)	(4,463)	(8,173)	(8,680)	(9,192)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(35,336)	(39,892)	(37,777)	23,006	(727)	(727)	(4,463)	(8,173)	(8,680)	(9,192)
Capital expenditure & funds sources										
Capital expenditure	65,252	86,931	47,979	22,500	22,725	22,725	-	-	-	-
Transfers recognised - capital	61,928	63,515	34,130	22,500	10,754	10,754	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3,324	23,416	13,849	-	11,970	11,970	-	-	-	-
Total sources of capital funds	65,252	86,931	47,979	22,500	22,724	22,724	-	-	-	-
Financial position										
Total current assets	14,720	55,017	41,567	30,834	30,834	30,834	30,834	-	-	-
Total non current assets	601,445	669,925	702,355	692,275	692,275	692,275	692,275	-	-	-
Total current liabilities	83,053	116,616	151,831	23,566	23,566	23,566	23,566	-	-	-
Total non current liabilities	-	38,222	37,707	3,154	3,154	3,154	3,154	-	-	-
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating	62,273	85,444	1,928	46,600	53,578	53,578	53,578	-	-	-
Net cash from (used) investing	(63,141)	(70,465)	(33,796)	(22,500)	(22,724)	(22,724)	(22,724)	-	-	-
Net cash from (used) financing	(1,853)	(878)	(739)	(736)	(736)	(736)	(736)	-	-	-
Cash/cash equivalents at the year end	3,578	17,680	(14,927)	8,437	38,555	38,555	38,555	-	-	-
Cash backing/surplus reconciliation										
Cash and investments available	3,578	17,795	1,094	8,061	8,061	8,061	8,061	-	-	-
Application of cash and investments	75,564	96,820	131,219	7,181	7,148	7,148	7,868	-	-	-
Balance - surplus (shortfall)	(71,986)	(79,026)	(130,125)	880	913	913	193	-	-	-
Asset management										
Asset register summary (WDV)	538,228	600,503	693,808	657,080	160,143	160,143	-	-	-	-
Depreciation & asset impairment	28,812	24,557	27,384	32,287	32,287	32,287	-	-	-	-
Renewal of Existing Assets	-	-	-	10,955	16,028	16,028	16,028	-	-	-
Repairs and Maintenance	-	6,129	8,812	9,593	10,394	10,394	-	-	-	-
Free services										
Cost of Free Basic Services provided	-	-	-	7,667	7,667	7,667	8,173	8,173	8,680	9,192
Revenue cost of free services provided	-	-	3,581	3,817	3,817	3,817	-	-	-	-
Households below minimum service level										
Water:	0	0	0	0	0	0	-	-	-	-
Sanitation/sewerage:	-	-	2	2	2	2	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	1	-	2	-	-	-	-	-	-	-

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	Vote 1 Executive and Council	
Vote 2 - Finance and Admin	1.1 Council General	1.1 - Council General
Vote 3 - Community Facilities	1.2 Office of the Mayor	1.2 - Office of the Mayor
Vote 4 - Housing	1.3 Office of the Speaker	1.3 - Office of the Speaker
Vote 5 - Public Safety	1.4 Municipal Manager	1.4 - Municipal Manager
Vote 6 - Sports & Recreation	1.5 Corporate Services	1.5 - Corporate Services
Vote 7 - REFUSE	[Name of sub-vote]	
Vote 8 - Waste Water Management	[Name of sub-vote]	
Vote 9 - Roads and Transport	[Name of sub-vote]	
Vote 10 - Water	[Name of sub-vote]	
Vote 11 - Electricity	[Name of sub-vote]	
Vote 12 - PLANNING & DEVELOPMENT	Vote 2 Finance and Admin	
Vote 13 - OTHER	2.1 Properties	2.1 - Properties
Vote 14 - [NAME OF VOTE 14]	2.2 Rates	2.2 - Rates
Vote 15 - [NAME OF VOTE 15]	2.3 Town Hall and Offices	2.3 - Town Hall and Offices
	2.4 Financial Services	2.4 - Financial Services
	2.5 [Name of sub-vote]	
	2.6 [Name of sub-vote]	
	2.7 [Name of sub-vote]	
	2.8 [Name of sub-vote]	
	2.9 [Name of sub-vote]	
	2.10 [Name of sub-vote]	
	Vote 3 Community Facilities	
	3.1 Community and Social Services	3.1 - Community and Social Services
	3.2 Cemeteries	3.2 - Cemeteries
	3.3 Libraries	3.3 - Libraries
	3.4 [Name of sub-vote]	
	3.5 [Name of sub-vote]	
	3.6 [Name of sub-vote]	
	3.7 [Name of sub-vote]	
	3.8 [Name of sub-vote]	
	3.9 [Name of sub-vote]	
	3.10 [Name of sub-vote]	
	Vote 4 Housing	
	4.1 Housing	4.1 - Housing
	4.2 [Name of sub-vote]	
	4.3 [Name of sub-vote]	
	4.4 [Name of sub-vote]	
	4.5 [Name of sub-vote]	
	4.6 [Name of sub-vote]	
	4.7 [Name of sub-vote]	
	4.8 [Name of sub-vote]	
	4.9 [Name of sub-vote]	
	4.10 [Name of sub-vote]	
	Vote 5 Public Safety	
	5.1 Traffic	5.1 - Traffic
	5.2 [Name of sub-vote]	
	5.3 [Name of sub-vote]	
	5.4 [Name of sub-vote]	
	5.5 [Name of sub-vote]	
	5.6 [Name of sub-vote]	
	5.7 [Name of sub-vote]	
	5.8 [Name of sub-vote]	
	5.9 [Name of sub-vote]	
	5.10 [Name of sub-vote]	
	Vote 6 Sports & Recreation	
	6.1 Parks and Recreation	6.1 - Parks and Recreation
	6.2 [Name of sub-vote]	
	6.3 [Name of sub-vote]	
	6.4 [Name of sub-vote]	
	6.5 [Name of sub-vote]	
	6.6 [Name of sub-vote]	
	6.7 [Name of sub-vote]	
	6.8 [Name of sub-vote]	
	6.9 [Name of sub-vote]	
	6.10 [Name of sub-vote]	
	Vote 7 REFUSE	
	7.1 Waste Management	7.1 - Refuse
	7.2 Refuse	
	7.3 [Name of sub-vote]	
	7.4 [Name of sub-vote]	
	7.5 [Name of sub-vote]	
	7.6 [Name of sub-vote]	
	7.7 [Name of sub-vote]	
	7.8 [Name of sub-vote]	
	7.9 [Name of sub-vote]	
	7.10 [Name of sub-vote]	
	Vote 8 Waste Water Management	
	8.1 Sewerage	8.1 - Sewerage
	8.2 [Name of sub-vote]	
	8.3 [Name of sub-vote]	
	8.4 [Name of sub-vote]	
	8.5 [Name of sub-vote]	
	8.6 [Name of sub-vote]	
	8.7 [Name of sub-vote]	
	8.8 [Name of sub-vote]	
	8.9 [Name of sub-vote]	
	8.10 [Name of sub-vote]	
	Vote 9 Roads and Transport	
	9.1 Public Works	9.1 - Public Works
	9.2 [Name of sub-vote]	
	9.3 [Name of sub-vote]	
	9.4 [Name of sub-vote]	
	9.5 [Name of sub-vote]	
	9.6 [Name of sub-vote]	
	9.7 [Name of sub-vote]	
	9.8 [Name of sub-vote]	
	9.9 [Name of sub-vote]	
	9.10 [Name of sub-vote]	
	Vote 10 Water	
	10.1 Water	10.1 - Water
	10.2 [Name of sub-vote]	
	10.3 [Name of sub-vote]	
	10.4 [Name of sub-vote]	
	10.5 [Name of sub-vote]	
	10.6 [Name of sub-vote]	
	10.7 [Name of sub-vote]	
	10.8 [Name of sub-vote]	
	10.9 [Name of sub-vote]	
	10.10 [Name of sub-vote]	
	Vote 11 Electricity	
	11.1 Electricity	11.1 - Electricity
	11.2 [Name of sub-vote]	
	11.3 [Name of sub-vote]	
	11.4 [Name of sub-vote]	
	11.5 [Name of sub-vote]	
	11.6 [Name of sub-vote]	
	11.7 [Name of sub-vote]	
	11.8 [Name of sub-vote]	
	11.9 [Name of sub-vote]	
	11.10 [Name of sub-vote]	
	Vote 12 PLANNING & DEVELOPMENT	
	12.1 PLANNING & DEVELOPMENT	12.1 - PLANNING & DEVELOPMENT
	12.2 [Name of sub-vote]	
	12.3 [Name of sub-vote]	
	12.4 [Name of sub-vote]	
	12.5 [Name of sub-vote]	
	12.6 [Name of sub-vote]	
	12.7 [Name of sub-vote]	
	12.8 [Name of sub-vote]	
	12.9 [Name of sub-vote]	
	12.10 [Name of sub-vote]	
	Vote 13 [NAME OF VOTE 13]	
	13.1 [Name of sub-vote]	13.1 - [Name of sub-vote]
	13.2 [Name of sub-vote]	
	13.3 [Name of sub-vote]	
	13.4 [Name of sub-vote]	
	13.5 [Name of sub-vote]	
	13.6 [Name of sub-vote]	
	13.7 [Name of sub-vote]	
	13.8 [Name of sub-vote]	
	13.9 [Name of sub-vote]	
	13.10 [Name of sub-vote]	
	Vote 14 [NAME OF VOTE 14]	
	14.1 [Name of sub-vote]	14.1 - [Name of sub-vote]
	14.2 [Name of sub-vote]	
	14.3 [Name of sub-vote]	
	14.4 [Name of sub-vote]	
	14.5 [Name of sub-vote]	
	14.6 [Name of sub-vote]	
	14.7 [Name of sub-vote]	
	14.8 [Name of sub-vote]	
	14.9 [Name of sub-vote]	
	14.10 [Name of sub-vote]	
	Vote 15 [NAME OF VOTE 15]	
	15.1 [Name of sub-vote]	15.1 - [Name of sub-vote]
	15.2 [Name of sub-vote]	
	15.3 [Name of sub-vote]	
	15.4 [Name of sub-vote]	
	15.5 [Name of sub-vote]	
	15.6 [Name of sub-vote]	
	15.7 [Name of sub-vote]	
	15.8 [Name of sub-vote]	
	15.9 [Name of sub-vote]	
	15.10 [Name of sub-vote]	

FS181 Masilonyana - Contact Information

A. GENERAL INFORMATION	
Municipality	FS181 Masilonyana
Grade	3
Province	FS FREE STATE
Web Address	www.masilonyanafs.gov.za
e-mail Address	ict@masilonyana.co.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	8
City / Town	Theunissen
Postal Code	9410
Street address	
Building	Municipal Building
Street No. & Name	Chr Le Roux and Pienaar street
City / Town	Theunissen
Postal Code	9410
General Contacts	
Telephone number	057 7330106
Fax number	057 733 1942
C. POLITICAL LEADERSHIP	
Speaker:	
Name	D.Modise
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Cell number	
Fax number	057 733 2870
E-mail address	speaker@masilonyana.co.za
Secretary/PA to the Speaker:	
Name	M.Kalane
Telephone number	057 733 0106
Cell number	
Fax number	057 73302870
E-mail address	maletu@masilonyana.co.za
Mayor/Executive Mayor:	
Name	N.Mochana
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Cell number	813515921
Fax number	057 733 2214
E-mail address	mayor@masilonyana.co.za
Secretary/PA to the Mayor/Executive Mayor:	
Name	Disebo Kobi
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Fax number	057 733 2214
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Deputy Mayor/Executive Mayor:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
D. MANAGEMENT LEADERSHIP	
Municipal Manager:	
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Cell number	081 277 2719
Fax number	057 733 2856
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Secretary/PA to the Chief Financial Officer	
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Official responsible for submitting financial information	
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Cell number	073 242 7969
Fax number	057 733 2856
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Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Official responsible for submitting financial information	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

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

FS181 Masilonyana - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Revenue - Standard										
Governance and administration		171,992	186,198	144,895	70,815	71,257	71,257	-	-	-
Executive and council		147,282	163,894	-	18,273	18,273	18,273	-	-	-
Budget and treasury office		24,710	22,304	137,655	45,302	45,744	45,744	-	-	-
Corporate services		-	-	7,240	7,240	7,240	7,240	-	-	-
Community and public safety		-	-	25,623	6,303	1,224	1,224	-	-	-
Community and social services		-	-	14,644	2,006	349	349	-	-	-
Sport and recreation		-	-	8,541	2,300	-	-	-	-	-
Public safety		-	-	1,316	875	875	875	-	-	-
Housing		-	-	1,122	1,122	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	51,708	66,600	57,969	57,969	-	-	-
Planning and development		-	-	3,229	2,415	2,415	2,415	-	-	-
Road transport		-	-	48,479	64,185	55,554	55,554	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		63,868	65,993	92,709	106,840	114,850	114,850	-	-	-
Electricity		20,119	20,864	28,626	36,825	45,959	45,959	-	-	-
Water		17,992	19,167	32,606	35,152	35,152	35,152	-	-	-
Waste water management		17,505	17,567	19,484	20,769	20,769	20,769	-	-	-
Waste management		8,252	8,394	11,993	14,094	12,969	12,969	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	235,860	252,191	314,935	250,558	245,300	245,300	-	-	-
Expenditure - Standard										
Governance and administration		87,218	233,161	177,494	55,633	180,821	180,821	-	-	-
Executive and council		20,813	5,439	4,939	10,041	4,786	4,786	-	-	-
Budget and treasury office		55,191	225,947	171,966	32,703	176,035	176,035	-	-	-
Corporate services		11,214	1,776	590	12,889	-	-	-	-	-
Community and public safety		19,850	-	-	16,861	-	-	-	-	-
Community and social services		5,693	-	-	11,705	-	-	-	-	-
Sport and recreation		10,140	-	-	2,718	-	-	-	-	-
Public safety		502	-	-	1,316	-	-	-	-	-
Housing		3,516	-	-	1,122	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		15,107	6,227	6,130	31,750	-	-	-	-	-
Planning and development		-	-	-	2,101	-	-	-	-	-
Road transport		15,107	6,227	6,130	29,649	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		75,168	31,808	34,439	151,627	66,318	66,318	-	-	-
Electricity		36,436	27,956	29,676	75,580	60,958	60,958	-	-	-
Water		24,201	3,853	4,763	35,024	5,360	5,360	-	-	-
Waste water management		9,098	-	-	26,739	-	-	-	-	-
Waste management		5,434	-	-	14,284	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	197,343	271,196	218,063	255,871	247,139	247,139	-	-	-
Surplus/(Deficit) for the year		38,517	(19,005)	96,871	(5,313)	(1,839)	(1,839)	-	-	-

References

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

FS181 Masilonyana - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Standard	1									
Municipal governance and administration		171,992	186,198	144,895	70,815	71,257	71,257	-	-	-
Executive and council		147,282	163,894	-	18,273	18,273	18,273	-	-	-
Mayor and Council		147,282	163,894	-	8,624	8,624	8,624	-	-	-
Municipal Manager					9,648	9,648	9,648	-	-	-
Budget and treasury office		24,710	22,304	137,655	45,302	45,744	45,744	-	-	-
Corporate services		-	-	7,240	7,240	7,240	7,240	-	-	-
Human Resources				2,265	2,265	2,265	2,265	-	-	-
Information Technology				-	-	-	-	-	-	-
Property Services				94	94	94	94	-	-	-
Other Admin				4,880	4,880	4,880	4,880	-	-	-
Community and public safety		-	-	25,623	6,303	1,224	1,224	-	-	-
Community and social services		-	-	14,644	2,006	349	349	-	-	-
Libraries and Archives						-	-	-	-	-
Museums & Art Galleries etc					280	280	280	-	-	-
Community halls and Facilities					1,726	69	69	-	-	-
Cemeteries & Crematoriums						-	-	-	-	-
Child Care						-	-	-	-	-
Aged Care						-	-	-	-	-
Other Community				14,644		-	-	-	-	-
Other Social						-	-	-	-	-
Sport and recreation				8,541	2,300			-	-	-
Public safety		-	-	1,316	875	875	875	-	-	-
Police				1,316	875	875	875	-	-	-
Fire								-	-	-
Civil Defence								-	-	-
Street Lighting								-	-	-
Other								-	-	-
Housing				1,122	1,122			-	-	-
Health		-	-	-	-	-	-	-	-	-
Clinics								-	-	-
Ambulance								-	-	-
Other								-	-	-
Economic and environmental services		-	-	51,708	66,600	57,969	57,969	-	-	-
Planning and development		-	-	3,229	2,415	2,415	2,415	-	-	-
Economic Development/Planning				3,229	2,415	2,415	2,415	-	-	-
Town Planning/Building enforcement								-	-	-
Licensing & Regulation								-	-	-
Road transport		-	-	48,479	64,185	55,554	55,554	-	-	-
Roads				48,479	64,185	55,554	55,554	-	-	-
Public Buses								-	-	-
Parking Garages								-	-	-
Vehicle Licensing and Testing								-	-	-
Other								-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control								-	-	-
Biodiversity & Landscape								-	-	-
Other								-	-	-
Trading services		63,868	65,993	92,709	106,840	114,850	114,850	-	-	-
Electricity		20,119	20,864	28,626	36,825	45,959	45,959	-	-	-
Electricity Distribution		20,119	20,864	28,626	36,825	45,959	45,959	-	-	-
Electricity Generation								-	-	-
Water		17,992	19,167	32,606	35,152	35,152	35,152	-	-	-
Water Distribution		17,992	19,167	32,606	35,152	35,152	35,152	-	-	-
Water Storage								-	-	-
Waste water management		17,505	17,567	19,484	20,769	20,769	20,769	-	-	-
Sewerage		17,505	17,567	19,484	20,769	20,769	20,769	-	-	-
Storm Water Management								-	-	-
Public Toilets								-	-	-
Waste management		8,252	8,394	11,993	14,094	12,969	12,969	-	-	-
Solid Waste		8,252	8,394	11,993	14,094	12,969	12,969	-	-	-
Other		-	-	-	-	-	-	-	-	-
Air Transport								-	-	-
Abattoirs								-	-	-
Tourism								-	-	-
Forestry								-	-	-
Markets								-	-	-
Total Revenue - Standard	2	235,860	252,191	314,935	250,558	245,300	245,300	-	-	-

Expenditure - Standard									
Municipal governance and administration	87,218	233,161	177,494	55,633	180,821	180,821	-	-	-
Executive and council	20,813	5,439	4,939	10,041	4,786	4,786	-	-	-
Mayor and Council	20,813	5,439	4,939	10,041	4,786	4,786	-	-	-
Municipal Manager									
Budget and treasury office	55,191	225,947	171,966	32,703	176,035	176,035			
Corporate services	11,214	1,776	590	12,889	-	-	-	-	-
Human Resources	11,214	1,776	590						
Information Technology									
Property Services									
Other Admin				12,889					
Community and public safety	19,850	-	-	16,861	-	-	-	-	-
Community and social services	5,693	-	-	11,705	-	-	-	-	-
Libraries and Archives	1,117								
Museums & Art Galleries etc									
Community halls and Facilities	-			4,435					
Cemeteries & Crematoriums	541			1,465					
Child Care									
Aged Care									
Other Community	4,034			1,615					
Other Social	-			4,190					
Sport and recreation	10,140			2,718					
Public safety	502	-	-	1,316	-	-	-	-	-
Police	502			1,316					
Fire									
Civil Defence									
Street Lighting									
Other	-								
Housing	3,516			1,122					
Health	-	-	-	-	-	-	-	-	-
Clinics									
Ambulance									
Other									
Economic and environmental services	15,107	6,227	6,130	31,750	-	-	-	-	-
Planning and development	-	-	-	2,101	-	-	-	-	-
Economic Development/Planning				2,101					
Town Planning/Building enforcement									
Licensing & Regulation									
Road transport	15,107	6,227	6,130	29,649	-	-	-	-	-
Roads	15,107	6,227	6,130	29,649					
Public Buses									
Parking Garages									
Vehicle Licensing and Testing									
Other									
Environmental protection	-	-	-	-	-	-	-	-	-
Pollution Control									
Biodiversity & Landscape									
Other									
Trading services	75,168	31,808	34,439	151,627	66,318	66,318	-	-	-
Electricity	36,436	27,956	29,676	75,580	60,958	60,958	-	-	-
Electricity Distribution	36,436	27,956	29,676	75,580	60,958	60,958			
Electricity Generation									
Water	24,201	3,853	4,763	35,024	5,360	5,360	-	-	-
Water Distribution	24,201	3,853	4,763	35,024	5,360	5,360			
Water Storage									
Waste water management	9,098	-	-	26,739	-	-	-	-	-
Sewerage	9,098			26,739					
Storm Water Management									
Public Toilets									
Waste management	5,434	-	-	14,284	-	-	-	-	-
Solid Waste	5,434			14,284					
Other	-	-	-	-	-	-	-	-	-
Air Transport									
Abattoirs									
Tourism									
Forestry									
Markets									
Total Expenditure - Standard	197,343	271,196	218,063	255,871	247,139	247,139	-	-	-
Surplus/(Deficit) for the year	38,517	(19,005)	96,871	(5,313)	(1,839)	(1,839)	-	-	-

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	286	47,406,502	57,342,590	-550,951	-15,179,146	-15,179,142	8,173,022	8,679,749	9,191,855
check opexp balance	-73,853,022	26,519,524	-77,305,885	27,767,602	-14,066,291	-14,066,291	-	-	-

FS181 Masilonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1									
Vote 1 - Executive and Council		147,282	163,894	12,866	16,761	16,761	16,761	-	-	-
Vote 2 - Finance and Admin		24,710	22,304	32,404	40,964	41,406	41,406	-	-	-
Vote 3 - Community Facilities		-	-	14,644	2,765	3,340	3,340	-	-	-
Vote 4 - Housing		-	-	1,122	1,166	1,166	1,166	-	-	-
Vote 5 - Public Safety		-	-	1,316	1,642	1,642	1,642	-	-	-
Vote 6 - Sports & Recreation		-	-	8,541	5,305	5,305	5,305	-	-	-
Vote 7 - REFUSE		8,252	8,394	11,993	20,145	20,145	20,145	-	-	-
Vote 8 - Waste Water Management		17,505	17,567	19,484	22,770	22,770	22,770	-	-	-
Vote 9 - Roads and Transport		-	-	48,479	48,540	48,540	48,540	-	-	-
Vote 10 - Water		17,992	19,167	32,606	31,901	31,901	31,901	-	-	-
Vote 11 - Electricity		20,119	20,864	28,626	33,730	41,858	41,858	-	-	-
Vote 12 - PLANNING & DEVELOPMENT		-	-	3,229	2,415	2,415	2,415	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	235,860	252,191	215,310	228,103	237,248	237,248	-	-	-
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		7,215	5,529	4,786	34,038	44,473	44,473	-	-	-
Vote 2 - Finance and Admin		225,947	171,966	176,035	19,143	33,549	33,549	-	-	-
Vote 3 - Community Facilities		-	-	11,705	19,726	19,726	19,726	-	-	-
Vote 4 - Housing		-	-	1,122	1,284	1,284	1,284	-	-	-
Vote 5 - Public Safety		-	-	1,316	3,208	3,208	3,208	-	-	-
Vote 6 - Sports & Recreation		-	-	2,718	4,666	4,666	4,666	-	-	-
Vote 7 - REFUSE		-	-	14,284	17,973	17,973	17,973	-	-	-
Vote 8 - Waste Water Management		-	-	26,739	21,791	21,791	21,791	-	-	-
Vote 9 - Roads and Transport		6,227	6,130	29,649	29,445	29,445	29,445	-	-	-
Vote 10 - Water		3,853	4,763	5,360	33,443	33,547	33,547	-	-	-
Vote 11 - Electricity		27,956	29,676	60,958	40,472	48,302	48,302	-	-	-
Vote 12 - PLANNING & DEVELOPMENT		-	-	2,101	2,915	3,241	3,241	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	271,196	218,063	336,773	228,103	261,205	261,205	-	-	-
Surplus/(Deficit) for the year	2	(35,336)	34,128	(121,463)	(0)	(23,957)	(23,957)	-	-	-

References

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

FS181 Masilonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1									
Vote 1 - Executive and Council		147,282	163,894	12,866	16,761	16,761	16,761	-	-	-
1.1 - Council General		147,282	163,894	12,616	10,786	10,786	10,786			
1.2 - Office of the Mayor						-	-			
1.3 - Office of the Speaker						-	-			
1.4 - Municipal Manager						-	-			
1.5 - Corporate Services				250	5,975	5,975	5,975			
						-	-			
Vote 2 - Finance and Admin		24,710	22,304	32,404	40,964	41,406	41,406	-	-	-
2.1 - Properties						-	-			
2.2 - Rates						-	-			
2.3 - Town Hall and Offices						-	-			
2.4 - Financial Services		24,710	22,304	32,404	40,964	41,406	41,406			
Vote 3 - Community Facilities		-	-	14,644	2,765	3,340	3,340	-	-	-
3.1 - Community and Social Services				14,644	2,765	2,765	2,765			
3.2 - Cemeteries						-	-			
3.3 - Libraries						575	575			
Vote 4 - Housing		-	-	1,122	1,166	1,166	1,166	-	-	-
4.1 - Housing				1,122	1,166	1,166	1,166			
Vote 5 - Public Safety		-	-	1,316	1,642	1,642	1,642	-	-	-
5.1 - Traffic				1,316	1,642	1,642	1,642			
Vote 6 - Sports & Recreation		-	-	8,541	5,305	5,305	5,305	-	-	-
6.1 - Parks and Recreation				8,541	5,305	5,305	5,305			
Vote 7 - REFUSE		8,252	8,394	11,993	20,145	20,145	20,145	-	-	-
7.1 - Refuse		8,252	8,394	11,993	20,145	20,145	20,145			
Vote 8 - Waste Water Management		17,505	17,567	19,484	22,770	22,770	22,770	-	-	-
8.1 - Sewerage		17,505	17,567	19,484	22,770	22,770	22,770			

FS181 Masilonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 9 - Roads and Transport		-	-	48,479	48,540	48,540	48,540	-	-	-
9.1 - Public Works				48,479	48,540	48,540	48,540			
Vote 10 - Water		17,992	19,167	32,606	31,901	31,901	31,901	-	-	-
10.1 - Water		17,992	19,167	32,606	31,901	31,901	31,901			
Vote 11 - Electricity		20,119	20,864	28,626	33,730	41,858	41,858	-	-	-
11.1 - Electricity		20,119	20,864	28,626	33,730	41,858	41,858			
Vote 12 - PLANNING & DEVELOPMENT		-	-	3,229	2,415	2,415	2,415	-	-	-
12.1 - PLANNING & DEVELOPMENT				3,229	2,415	2,415	2,415			
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]										
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
Total Revenue by Vote	2	235,860	252,191	215,310	228,103	237,248	237,248	-	-	-

FS181 Masilonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Expenditure by Vote										
Vote 1 - Executive and Council	1	7,215	5,529	4,786	34,038	44,473	44,473	-	-	-
1.1 - Council General		5,439	4,939	4,786	16,917	23,916	23,916			
1.2 - Office of the Mayor						-	-			
1.3 - Office of the Speaker						-	-			
1.4 - Municipal Manager						-	-			
1.5 - Corporate Services		1,776	590		17,121	20,557	20,557			
Vote 2 - Finance and Admin		225,947	171,966	176,035	19,143	33,549	33,549	-	-	-
2.1 - Properties						-	-			
2.2 - Rates						-	-			
2.3 - Town Hall and Offices						-	-			
2.4 - Financial Services		225,947	171,966	176,035	19,143	33,549	33,549			
Vote 3 - Community Facilities		-	-	11,705	19,726	19,726	19,726	-	-	-
3.1 - Community and Social Services				11,705	19,726	19,726	19,726			
3.2 - Cemeteries										
3.3 - Libraries										
Vote 4 - Housing		-	-	1,122	1,284	1,284	1,284	-	-	-
4.1 - Housing				1,122	1,284	1,284	1,284			
Vote 5 - Public Safety		-	-	1,316	3,208	3,208	3,208	-	-	-
5.1 - Traffic				1,316	3,208	3,208	3,208			
Vote 6 - Sports & Recreation		-	-	2,718	4,666	4,666	4,666	-	-	-
6.1 - Parks and Recreation				2,718	4,666	4,666	4,666			
Vote 7 - REFUSE		-	-	14,284	17,973	17,973	17,973	-	-	-
7.1 - Refuse				14,284	17,973	17,973	17,973			
Vote 8 - Waste Water Management		-	-	26,739	21,791	21,791	21,791	-	-	-
8.1 - Sewerage				26,739	21,791	21,791	21,791			

FS181 Masilonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Vote 9 - Roads and Transport		6,227	6,130	29,649	29,445	29,445	29,445	-	-	-
9.1 - Public Works		6,227	6,130	29,649	29,445	29,445	29,445			
Vote 10 - Water		3,853	4,763	5,360	33,443	33,547	33,547	-	-	-
10.1 - Water		3,853	4,763	5,360	33,443	33,547	33,547			
Vote 11 - Electricity		27,956	29,676	60,958	40,472	48,302	48,302	-	-	-
11.1 - Electricity		27,956	29,676	60,958	40,472	48,302	48,302			
Vote 12 - PLANNING & DEVELOPMENT		-	-	2,101	2,915	3,241	3,241	-	-	-
12.1 - PLANNING & DEVELOPMENT				2,101	2,915	3,241	3,241			
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]										
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
Total Expenditure by Vote	2	271,196	218,063	336,773	228,103	261,205	261,205	-	-	-
Surplus/(Deficit) for the year	2	(35,336)	34,128	(121,463)	(0)	(23,957)	(23,957)	-	-	-

References

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

FS181 Masilonyana - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Revenue By Source											
Property rates	2	15,478	16,586	35,060	30,313	30,313	30,313	30,313	-	-	-
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	20,119	21,533	19,959	30,903	27,903	27,903	29,093	(1,267)	(1,346)	(1,425)
Service charges - water revenue	2	17,992	19,629	42,033	34,966	34,966	34,966	38,124	(3,366)	(3,575)	(3,786)
Service charges - sanitation revenue	2	17,505	18,015	22,431	20,910	20,910	20,910	23,046	(2,277)	(2,418)	(2,561)
Service charges - refuse revenue	2	8,252	8,657	12,677	12,863	12,863	12,863	14,047	(1,262)	(1,340)	(1,419)
Service charges - other		260	268	(1,184)	-	-	-	-			
Rental of facilities and equipment		244	241	253	280	140	140	140			
Interest earned - external investments		316	683	855	530	530	530	530			
Interest earned - outstanding debtors		8,216	4,422	7,252	4,563	4,563	4,563	4,563			
Dividends received		5	5	5	5	5	5	5			
Fines		16	43	260	875	1	1	1			
Licences and permits		-	-	-	-	-	-	-			
Agency services		-	-	-	-	-	-	-			
Transfers recognised - operational		87,422	90,147	93,098	92,334	104,910	104,910	104,910			
Other revenue	2	179	5	5	66	650	650	-	-	-	-
Gains on disposal of PPE				334							
Total Revenue (excluding capital transfers and contributions)		176,004	180,232	233,040	228,609	237,754	237,754	244,772	(8,173)	(8,680)	(9,192)
Expenditure By Type											
Employee related costs	2	62,653	73,233	86,134	70,623	83,134	83,134	83,134	-	-	-
Remuneration of councillors		5,439	4,939	6,253	5,092	6,628	6,628	6,628			
Debt impairment	3	93,111	29,493	75,794	32,380	45,000	45,000	45,000			
Depreciation & asset impairment	2	28,812	24,557	27,384	32,287	32,287	32,287	32,287	-	-	-
Finance charges		1,657	4,794	8,925	1,636	5,013	5,013	5,013			
Bulk purchases	2	31,808	34,083	33,770	43,113	43,113	43,113	43,113	-	-	-
Other materials	8	6,227	7,709	11,884	10,394	10,394	10,394	10,394			
Contracted services		-	590	8,647	2,000	5,058	5,058	5,058	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	41,490	65,281	36,579	30,578	30,578	30,578	30,578	-	-	-
Loss on disposal of PPE											
Total Expenditure		271,196	244,677	295,369	228,103	261,205	261,205	261,205	-	-	-
Surplus/(Deficit)		(95,192)	(64,445)	(62,329)	506	(23,451)	(23,451)	(16,433)	(8,173)	(8,680)	(9,192)
Transfers recognised - capital		59,856	24,553	24,552	22,500	10,754	10,754				
Contributions recognised - capital	6	-	-	-	-	11,970	11,970	11,970	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		(35,336)	(39,892)	(37,777)	23,006	(727)	(727)	(4,463)	(8,173)	(8,680)	(9,192)
Taxation											
Surplus/(Deficit) after taxation		(35,336)	(39,892)	(37,777)	23,006	(727)	(727)	(4,463)	(8,173)	(8,680)	(9,192)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(35,336)	(39,892)	(37,777)	23,006	(727)	(727)	(4,463)	(8,173)	(8,680)	(9,192)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(35,336)	(39,892)	(37,777)	23,006	(727)	(727)	(4,463)	(8,173)	(8,680)	(9,192)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

FS181 Masilonyana - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Facilities		-	-	-	-	-	-	-	-	-	-
Vote 4 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 7 - REFUSE		-	-	-	-	-	-	-	-	-	-
Vote 8 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 9 - Roads and Transport		-	-	-	-	-	-	-	-	-	-
Vote 10 - Water		-	-	-	-	-	-	-	-	-	-
Vote 11 - Electricity		-	-	-	-	-	-	-	-	-	-
Vote 12 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure, to be appropriated	2										
Vote 1 - Executive and Council		3,128	23,416	2,500	1,125	2,024	2,024	-	-	-	-
Vote 2 - Finance and Admin		-	-	200	-	-	-	-	-	-	-
Vote 3 - Community Facilities		-	-	1,342	1,726	645	645	-	-	-	-
Vote 4 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Sports & Recreation		-	-	5,062	2,300	1,537	1,537	-	-	-	-
Vote 7 - REFUSE		-	-	-	1,309	184	184	-	-	-	-
Vote 8 - Waste Water Management		111	-	390	-	-	-	-	-	-	-
Vote 9 - Roads and Transport		-	-	31,404	15,646	17,082	17,082	-	-	-	-
Vote 10 - Water		61,816	63,515	5,234	394	928	928	-	-	-	-
Vote 11 - Electricity		197	-	1,847	-	-	-	-	-	-	-
Vote 12 - PLANNING & DEVELOPMENT		-	-	-	-	326	326	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		65,252	86,931	47,979	22,500	22,725	22,725	-	-	-	-
Total Capital Expenditure - Vote		65,252	86,931	47,979	22,500	22,725	22,725	-	-	-	-
Capital Expenditure - Standard											
Governance and administration		3,128	23,416	2,700	1,125	2,024	2,024	-	-	-	-
Executive and council		2,111	21,343	-	1,125	2,024	2,024	-	-	-	-
Budget and treasury office		-	-	200	-	-	-	-	-	-	-
Corporate services		1,017	2,073	2,500	-	-	-	-	-	-	-
Community and public safety		-	-	6,404	4,026	2,182	2,182	-	-	-	-
Community and social services		-	-	1,342	1,726	644	644	-	-	-	-
Sport and recreation		-	-	5,062	2,300	1,538	1,538	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	31,404	15,646	17,407	17,407	-	-	-	-
Planning and development		-	-	-	-	326	326	-	-	-	-
Road transport		-	-	31,404	15,646	17,081	17,081	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		62,124	63,515	7,471	1,703	1,112	1,112	-	-	-	-
Electricity		197	-	1,847	-	-	-	-	-	-	-
Water		61,816	63,515	5,234	394	928	928	-	-	-	-
Waste water management		111	-	390	-	-	-	-	-	-	-
Waste management		-	-	-	1,309	184	184	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	65,252	86,931	47,979	22,500	22,725	22,725	-	-	-	-
Funded by:											
National Government		61,928	63,515	34,130	22,500	10,754	10,754	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	61,928	63,515	34,130	22,500	10,754	10,754	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3,324	23,416	13,849	-	11,970	11,970	-	-	-	-
Total Capital Funding	7	65,252	86,931	47,979	22,500	22,724	22,724	-	-	-	-

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 standard classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SA 20 and to Budgeted Financial Performance (revenue and expenditure).
- Must reconcile to Budgeted Financial Performance (revenue and expenditure).
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA 17.
- Total Capital Funding must balance with Total Capital Expenditure.
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

FS181 Masilonyana - Table A6 Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Current assets											
Cash		3,578	17,699	1,001	4,013	4,013	4,013	4,013			
Call investment deposits	1	-	-	-	3,947	3,947	3,947	3,947	-	-	-
Consumer debtors	1	7,497	21,451	29,118	22,858	22,858	22,858	22,858	-	-	-
Other debtors		3,596	15,795	11,178							
Current portion of long-term receivables			59	52							
Inventory	2	49	13	219	16	16	16	16			
Total current assets		14,720	55,017	41,567	30,834	30,834	30,834	30,834	-	-	-
Non current assets											
Long-term receivables		91			-	-	-	-			
Investments			96	93	102	102	102	102			
Investment property		69,885	69,034	68,184	78,374	78,374	78,374	78,374			
Investment in Associate					-	-	-	-			
Property, plant and equipment	3	531,469	600,795	634,078	613,799	613,799	613,799	613,799	-	-	-
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		601,445	669,925	702,355	692,275	692,275	692,275	692,275	-	-	-
TOTAL ASSETS		616,165	724,942	743,922	723,109	723,109	723,109	723,109	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	854	430	1,001	834	834	834	834	-	-	-
Consumer deposits		1,136	1,266	1,429	1,282	1,282	1,282	1,282			
Trade and other payables	4	81,062	113,419	147,629	21,450	21,450	21,450	21,450	-	-	-
Provisions			1,501	1,772							
Total current liabilities		83,053	116,616	151,831	23,566	23,566	23,566	23,566	-	-	-
Non current liabilities											
Borrowing		-	2,359	2,705	3,154	3,154	3,154	3,154	-	-	-
Provisions		-	35,863	35,002	-	-	-	-	-	-	-
Total non current liabilities		-	38,222	37,707	3,154	3,154	3,154	3,154	-	-	-
TOTAL LIABILITIES		83,053	154,838	189,538	26,720	26,720	26,720	26,720	-	-	-
NET ASSETS	5	533,113	570,104	554,384	696,389	696,389	696,389	696,389	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	-	-	-

References

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

FS181 Masilonyana - Table A7 Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges				10,911	19,703	19,703	19,703	19,703	-	-	-
Service charges		34,403	39,797	44,075	64,238	62,288	62,288	62,288	-	-	-
Other revenue		16	43	1,263	794	794	794	794	-	-	-
Government - operating	1	136,937	180,507	92,163	92,334	104,910	104,910	104,910	-	-	-
Government - capital	1			34,130	22,500	22,500	22,500	22,500	-	-	-
Interest		8,531	5,105	5,097	3,512	3,512	3,512	3,512	-	-	-
Dividends		5	5	5		-	-	-	-	-	-
Payments											
Suppliers and employees		(116,549)	(136,467)	(164,295)	(154,844)	(154,844)	(154,844)	(154,844)	-	-	-
Finance charges		(1,071)	(3,545)	(1,544)	(1,636)	(5,284)	(5,284)	(5,284)	-	-	-
Transfers and Grants	1			(19,878)	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		62,273	85,444	1,928	46,600	53,578	53,578	53,578	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				334					-	-	-
Decrease (Increase) in non-current debtors				-					-	-	-
Decrease (increase) other non-current receivables				-					-	-	-
Decrease (increase) in non-current investments				-					-	-	-
Payments											
Capital assets		(63,141)	(70,465)	(34,130)	(22,500)	(22,724)	(22,724)	(22,724)	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(63,141)	(70,465)	(33,796)	(22,500)	(22,724)	(22,724)	(22,724)	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing		(1,853)	(878)	(739)	(736)	(736)	(736)	(736)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,853)	(878)	(739)	(736)	(736)	(736)	(736)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(2,721)	14,101	(32,607)	23,364	30,118	30,118	30,118	-	-	-
Cash/cash equivalents at the year begin:	2	6,299	3,578	17,680	(14,927)	8,437	8,437	8,437	-	-	-
Cash/cash equivalents at the year end:	2	3,578	17,680	(14,927)	8,437	38,555	38,555	38,555	-	-	-

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

FS181 Masilonyana - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available											
Cash/cash equivalents at the year end	1	3,578	17,680	(14,927)	8,437	38,555	38,555	38,555	-	-	-
Other current investments > 90 days		0	19	15,928	(477)	(30,595)	(30,595)	(30,595)	-	-	-
Non current assets - Investments	1	-	96	93	102	102	102	102	-	-	-
Cash and investments available:		3,578	17,795	1,094	8,061	8,061	8,061	8,061	-	-	-
Application of cash and investments											
Unspent conditional transfers		-	16,236	11,950	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	75,564	80,584	119,269	7,181	7,148	7,148	7,868	-	-	-
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		75,564	96,820	131,219	7,181	7,148	7,148	7,868	-	-	-
Surplus(shortfall)		(71,986)	(79,026)	(130,125)	880	913	913	193	-	-	-

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

FS181 Masilonyana - Table A9 Asset Management

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	65,251	86,931	47,979	11,545	6,697	6,697	-	-	-
Infrastructure - Road transport		-	-	25,269	7,231	1,785	1,785	-	-	-
Infrastructure - Electricity		197	-	1,847	-	-	-	-	-	-
Infrastructure - Water		304	-	5,234	154	773	773	-	-	-
Infrastructure - Sanitation		111	-	390	-	-	-	-	-	-
Infrastructure - Other		61,512	63,515	6,135	1,309	184	184	-	-	-
Infrastructure		62,124	63,515	38,875	8,694	2,742	2,742	-	-	-
Community		-	-	6,404	1,726	1,606	1,606	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	3,127	23,416	2,700	1,125	2,350	2,350	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	10,955	16,028	16,028	-	-	-
Infrastructure - Road transport		-	-	-	8,415	15,163	15,163	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	240	105	105	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	184	184	-	-	-
Infrastructure		-	-	-	8,655	15,452	15,452	-	-	-
Community		-	-	-	2,300	575	575	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	25,269	15,646	16,948	16,948	-	-	-
Infrastructure - Road transport		197	-	1,847	-	-	-	-	-	-
Infrastructure - Electricity		304	-	5,234	394	877	877	-	-	-
Infrastructure - Sanitation		111	-	390	-	-	-	-	-	-
Infrastructure - Other		61,512	63,515	6,135	1,309	369	369	-	-	-
Infrastructure		62,124	63,515	38,875	17,349	18,194	18,194	-	-	-
Community		-	-	6,404	4,026	2,181	2,181	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	3,127	23,416	2,700	1,125	2,350	2,350	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	65,251	86,931	47,979	22,500	22,725	22,725	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	8,391	103,837	128,162	229,603	49,464	49,464	-	-	-
Infrastructure - Electricity		25,330	-	25,029	4,830	4,157	4,157	-	-	-
Infrastructure - Water		7,582	115,190	119,539	268,144	5,949	5,949	-	-	-
Infrastructure - Sanitation		9,238	69,781	67,253	62,225	390	390	-	-	-
Infrastructure - Other		1,000	149,720	189,479	1,331	6,135	6,135	-	-	-
Infrastructure		26,217	463,858	529,462	566,133	66,095	66,095	-	-	-
Community		1,000	-	-	-	12,724	12,724	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		69,885	69,034	68,184	78,374	78,374	78,374	-	-	-
Other assets		441,132	67,611	96,162	12,572	2,950	2,950	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	538,228	600,503	693,808	657,080	160,143	160,143	-	-	-
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3	28,812	24,557	27,384	32,287	32,287	32,287	-	-	-
Repairs and Maintenance by Asset Class		-	6,129	8,812	9,593	10,394	10,394	-	-	-
Infrastructure - Road transport		-	-	3,126	3,332	3,332	3,332	-	-	-
Infrastructure - Electricity		-	921	1,672	982	1,783	1,783	-	-	-
Infrastructure - Water		-	33	2,055	2,191	2,191	2,191	-	-	-
Infrastructure - Sanitation		-	21	1,959	2,088	2,088	2,088	-	-	-
Infrastructure - Other		-	377	-	-	-	-	-	-	-
Infrastructure		-	1,352	8,812	8,593	9,394	9,394	-	-	-
Community		-	3,513	-	1,000	1,000	1,000	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	1,264	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		28,812	30,686	36,196	41,880	42,681	42,681	-	-	-
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	48.7%	70.5%	70.5%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	33.9%	49.6%	49.6%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	1.0%	1.4%	1.6%	1.7%	1.7%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	1.0%	1.0%	3.0%	16.0%	16.0%	0.0%	0.0%	0.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

FS181 Masilonyana - Table A10 Basic service delivery measurement

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Household service targets	1									
Water:										
Piped water inside dwelling		4,843	15,000	15,000	11,297	11,297	11,297	-	-	-
Piped water inside yard (but not in dwelling)		8,048	3,145	3,145	18,829	18,829	18,829	-	-	-
Using public tap (at least min.service level)	2	-	1,009	1,309	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	7,532	7,532	7,532	-	-	-
<i>Minimum Service Level and Above sub-total</i>		12,891	19,154	19,454	37,658	37,658	37,658	-	-	-
Using public tap (< min.service level)	3	8	19	19	19	19	19	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		8	19	19	19	19	19	-	-	-
Total number of households	5	12,899	19,173	19,473	37,677	37,677	37,677	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		12,404	14,662	14,662	14,762	14,762	14,762	-	-	-
Flush toilet (with septic tank)		-	572	572	572	572	572	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	1,629	1,629	1,529	1,529	1,529	-	-	-
<i>Minimum Service Level and Above sub-total</i>		12,404	16,863	16,863	16,863	16,863	16,863	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	1,629	1,629	1,629	1,629	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	1,629	1,629	1,629	1,629	-	-	-
Total number of households	5	12,404	16,863	18,492	18,492	18,492	18,492	-	-	-
Energy:										
Electricity (at least min.service level)		9,383	300	-	2,918	2,918	2,918	-	-	-
Electricity - prepaid (min.service level)		-	-	14,683	11,695	11,695	11,695	-	-	-
<i>Minimum Service Level and Above sub-total</i>		9,383	300	14,683	14,613	14,613	14,613	-	-	-
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	9,383	300	14,683	14,613	14,613	14,613	-	-	-
Refuse:										
Removed at least once a week		16,456	-	18,282	18,554	18,554	18,554	-	-	-
<i>Minimum Service Level and Above sub-total</i>		16,456	-	18,282	18,554	18,554	18,554	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		1,139	-	1,795	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		1,139	-	1,795	-	-	-	-	-	-
Total number of households	5	17,595	-	20,077	18,554	18,554	18,554	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		4,615	4,615	5,242	5,242	5,242	5,242	-	-	-
Sanitation (free minimum level service)		4,615	4,615	5,242	5,242	5,242	5,242	-	-	-
Electricity/other energy (50kwh per household per month)		4,615	4,615	5,242	5,242	5,242	5,242	-	-	-
Refuse (removed at least once a week)		4,615	4,615	5,242	5,242	5,242	5,242	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	3,158	3,158	3,158	3,366	3,575	3,786
Sanitation (free sanitation service to indigent households)		-	-	-	2,136	2,136	2,136	2,277	2,418	2,561
Electricity/other energy (50kwh per indigent household per month)		-	-	-	1,189	1,189	1,189	1,267	1,346	1,425
Refuse (removed once a week for indigent households)		-	-	-	1,184	1,184	1,184	1,262	1,340	1,419
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	7,667	7,667	7,667	8,173	8,680	9,192
Highest level of free service provided per household										
Property rates (R value threshold)		15,000	15,000	15,000	15,000	15,000	15,000			
Water (kilolitres per household per month)		6	6	6	6	6	6			
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		91	97	102	109	109	109			
Electricity (kwh per household per month)		64	69	88	133	133	133			
Refuse (average litres per week)		54	57	60	60	60	60			
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				3,581	3,817	3,817	3,817			
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	6									
Other										
Total revenue cost of subsidised services provided				3,581	3,817	3,817	3,817			

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

FS181 Masilonyana - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Finance and Admin	Vote 3 - Community Facilities	Vote 4 - Housing	Vote 5 - Public Safety	Vote 6 - Sports & Recreation	Vote 7 - REFUSE	Vote 8 - Waste Water Management	Vote 9 - Roads and Transport	Vote 10 - Water	Vote 11 - Electricity	Vote 12 - PLANNING & DEVELOPMENT	Vote 13 - OTHER	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates			30,313														30,313
Property rates - penalties & collection charges																	-
Service charges - electricity revenue												30,825					30,825
Service charges - water revenue											34,758						34,758
Service charges - sanitation revenue									20,769								20,769
Service charges - refuse revenue								12,785									12,785
Service charges - other																	-
Rental of facilities and equipment				280													280
Interest earned - external investments			530														530
Interest earned - outstanding debtors			4,563														4,563
Dividends received			5														5
Fines						875											875
Licences and permits																	-
Agency services																	-
Other revenue			66														66
Transfers recognised - operational		83,362	1,825							1,147		6,000					92,334
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contributions)		83,362	37,302	280	-	875	-	12,785	20,769	1,147	34,758	36,825	-	-	-	-	228,103
Expenditure By Type																	
Employee related costs		5,042	20,857	7,471	1,174	1,113	2,124	6,498	6,495	8,175	5,787	5,886					70,623
Remuneration of councillors		5,092															5,092
Debt impairment			6,654						3,469	10,284	8,860	3,113					32,380
Depreciation & asset impairment				4,506					2,462	12,288	10,863	2,168					32,287
Finance charges			772								290	574					1,636
Bulk purchases											5,682	37,431					43,113
Other materials				1,000					2,088	3,332	2,191	1,783					10,394
Contracted services			2,000														2,000
Transfers and grants																	-
Other expenditure		4,438	20,444			1,721				1,240	2,736						30,579
Loss on disposal of PPE																	-
Total Expenditure		14,572	50,727	12,977	1,174	2,834	2,124	6,498	14,514	35,319	36,409	50,955	-	-	-	-	228,103
Surplus/(Deficit)		68,790	(13,425)	(12,697)	(1,174)	(1,959)	(2,124)	6,287	6,255	(34,172)	(1,651)	(14,129)	-	-	-	-	(0)
Transfers recognised - capital		1,125		1,726			2,300	1,309		15,646	394						22,500
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		69,915	(13,425)	(10,971)	(1,174)	(1,959)	176	7,596	6,255	(18,526)	(1,257)	(14,129)	-	-	-	-	22,500

References

1. Departmental columns to be based on municipal organisation structure

FS181 Masilonyana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand													
To ensure that 100% of households in all formal settlements around Masilonyana have access to clean (basic level) of water by July 2017	100% of access to basic level of water for formal settlements households, water infrastructure required to enable achievement of the strategic objective as measured in terms of performance targets. The percentage of households earning R 3 000 per month with access to free basic services			17,992	19,167	32,606	31,901	31,901	31,901				
To ensure that 100% of households in formal settlements in Masilonyana area have access to basic level of sanitation by 2017	100% of households in formal settlements have access to basic level of sanitation. Sanitation infrastructure.			17,505	17,567	19,484	22,770	22,770	22,770				
To ensure that identified internal roads in Masilonyana area are maintained and / or upgraded to facilitate economic and social activity required for the sustainable development of the municipality; thus implementing the current Infrastructure Master Plan	Repairing of tarred roads, Paving and re-gravelling of roads in accordance with the targets and projects indicated in the MTAS.					48,479	48,540	48,540	48,540				
To create employment opportunities in Masilonyana Municipal Area; based on projects and programmes outlined in the IDP and Back to Basics document. To encourage the appropriate and effective use of resources	(Number of) Employment opportunities created through targeted IDP projects. No of employment created through EPWP. Implement SDF & LUS in accordance and compliance with EPWP						2,415	2,415	2,415				
To ensure good waste management in Masilonyana Municipality	Total of 5 landfill sites are licensed, and 4 landfill sites to be upgraded. 100% of households with access to refuse removal and service is at acceptable national			8,252	8,394	11,993	20,145	20,145	20,145				
To ensure effective management of graveyards and cemeteries in Masilonyana Municipal area & other community facilities	Adequate provision for, safe and well maintained graveyards and cemeteries. The fencing of all cemeteries in Masilonyana Municipal area. Adequate provision for new cemeteries						2,765	2,625	2,625				
To ensure access to well maintained, quality sporting and parks & recreational facilities in Masilonyana Municipal area	Adequate provision for, safe and well maintained sport and recreational facilities, as measured in terms of the targets						5,305	5,305	5,305				
To ensure effective law enforcement management in Masilonyana municipal area	Adequate provision for traffic management and parking, as measured in terms of the targets set for programmes and project in the IDP. Adequate provision made for maintenance of traffic signs and road bumps						1,642	1,642	1,642				
Provide appropriate HR support to directorates, to ensure healthy & safe working environment for councillors & employees. ensure effective system of municipal governance in line with applicable legislation. promote fair labour practices, ensure effective & efficient fleet management system, provide an integrated ICT system	Sustainable and continuous reports on HR development, continuous M&evaluation of Health & Safety committees, effective municipal governance, number of LLF meeting conducted, Effective fleet management, review and approval of ICT framework and policies						5,975	5,975	5,975				
Adhere to all budget regulations. ensure that th municipality has an effective revenue collection system consistent with applicable	Policies reviewed, monitored, evaluated and approved by Council. developed updated and approved indigent register. an			24,710	22,304	137,655	40,964	41,548	41,548				
Ensure there's a performance driven institutional culture, ensure that MLM operates clear of anticipated risks of maladministration, fraud and corruption, improve internal controls for clean administration purpose by continuous implementation of policies legislation	Reviewed organizational PMS policy & framework, Risk assessment register, Internal audit reports on the implementation of the annual risk based Internal audit Plan to A&PC						5,921	5,921	5,921				
Pimprove community participation in the affairs of the Municipality	Number of public participation conducted on IDP			147,282	163,894		4,866	4,866	4,866				
Maintain a legitimate database of human settlement and erven waiting list	Creation of world standard towns and cities by reducing informal settlements						1,166	1,166	1,166				
Ensure that 100% of households in MLM area have access to electricity in 2018	100% of households in formal areas with access to electricity by 2018			20,119	20,864	28,626	33,730	43,486	43,486				
Allocations to other priorities			2										
Total Revenue (excluding capital transfers and contributions)				1	235,860	252,190	278,843	228,103	238,303	238,303	-	-	-

References

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

FS181 Masilonyana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand													
To ensure that 100% of households in all formal settlement(s) around Masilonyana have access to clean (basic level)	100% of access to basic level of water for formal settlements households, water infrastructure required to enable achievement of			3,853	4,763	5,360	36,409	36,409	36,409				
To ensure that 100% of households in formal settlements in Masilonyana area have access to basic level of sanitation by 2017	100% of households in formal settlements have access to basic level of sanitation. Sanitation infrastructure.						14,514	14,514	14,514				
To ensure that identified internal roads in Masilonyana area are maintained and / or upgraded to facilitate economic and social	Repairing of tarred roads, Paving and re-gravelling of roads in accordance with the targets and projects indicated in the MTAS.			6,227	6,130		26,311	26,311	26,311				
To create employment opportunities in Masilonyana Municipal Area; based on projects and programmes outlined in the	(Number of) Employment opportunities created through targeted IDP projects. No of employment created through						-	-	-				
To ensure good waste management in Masilonyana Municipality	Total of 5 landfill sites are licensed, and 4 landfill sites to be upgraded. 100% of households with access to refuse removal and						14,514	14,514	14,514				
To ensure effective management of graveyards and cemeteries in Masilonyana Municipal area & other community facilities	Adequate provision for, safe and well maintained graveyards and cemeteries. The fencing of all cemeteries in Masilonyana						7,119	7,119	7,119				
To ensure access to well maintained, quality sporting and parks & recreational facilities in Masilonyana Municipal area	Adequate provision for, safe and well maintained sport and recreational facilities, as measured in terms of the targets set for the						2,124	2,124	2,124				
To ensure effective law enforcement management in Masilonyana municipal area	Adequate provision for traffic management and parking, as measured in terms of the targets set for programmes and project in						2,834	2,834	2,834				
Provide appropriate HR support to directorates, to ensure healthy & safe working environment for councillors & employees, ensure	Sustainable and continuous reports on HR development, continuous M&evaluation of Health & Safety committees, Policies			1,776	590		15,529	15,529	15,529				
Adhere to all budget regulations, ensure that th municipality has an effective revenue collection system	reviewed, monitored, evaluated and approved by Council, developed, updated and			225,947	171,966	176,035	19,143	52,245	52,245				
Ensure there's a performance driven institutional culture, ensure that MLM operates clear of anticipated risks of	Reviewed organizational PMS policy & framework, Risk assessment register, Internal audit reports on the implementation of						9,648	9,648	9,648				
Improve community participation in the affairs of the Municipality	Number of public participation conducted on IDP			5,439	4,939	4,786	17,467	17,467	17,467				
Maintain a legitimate database of human settlement and erven waiting list	Creation of world standard towns and cities by reducing informal settlements						2,915	2,915	2,915				
Ensure that 100% of households in MLM area have access to electricity in 2018	100% of households in formal areas with access to electricity by 2018			27,956	29,676	60,958	50,955	50,955	50,955				
Allocations to other priorities													
Total Expenditure				1	271,198	218,064	247,139	219,482	252,584	252,584	-	-	-

References

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

FS181 Masilonyana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
To ensure that 100% of households in all formal settlement(s) around Masilonyana have access to clean (basic level)	100% of access to basic level of water for formal settlements households	A		61,816	63,515	5,234	394	394	394				
		B											
To ensure that 100% of households in formal settlements in Masilonyana area have access to basic level of sanitation by	Sanitation infrastructure required to enable achievement of the strategic objective as measured in terms of the performance targets	C		111		390							
		D											
To ensure that identified internal roads in Masilonyana area are maintained and / or upgraded to facilitate economic and social	Repairing of tarred roads, Paving and re-gravelling of roads in accordance with the targets and projects indicated in the MTAS.	E				31,404	15,646	15,870	15,870				
To ensure good waste management in Masilonyana Municipality	Total of 5 landfill sites are licensed, and 4 landfill sites to be upgraded. 100% of households with access to refuse removal and	F					1,309	1,309	1,309				
To ensure effective management of graveyards and cemeteries in Masilonyana Municipal area	Adequate provision for, safe and well maintained graveyards and cemeteries. The fencing of all cemeteries in Masilonyana	G				1,342	1,726	1,726	1,726				
To ensure access to well maintained, quality sporting and parks & recreational facilities in Masilonyana Municipal area	Adequate provision for, safe and well maintained sport and recreational facilities, as measured in terms of the targets	H				5,062	2,300	2,300	2,300				
To ensure that 100% of households in Masilonyana Municipal area have access to electricity by 2018	100% of households in formal areas with access to electricity by 2018	I		197		1,847							
Good Governance and Public Participation	PMU	J		3,128	23,416	2,700	1,125	1,125	1,125				
		L											
		M											
		N											
		O											
		P											
Allocations to other priorities				3									
Total Capital Expenditure				1	65,252	86,931	47,979	22,500	22,724	22,724	-	-	-

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

Entity 2 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 3 - (name of entity)										
<i>Insert measure/s description</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

FS181 Masilonyana - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.3%	2.3%	3.3%	1.0%	2.2%	2.2%	2.2%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.0%	6.3%	6.9%	1.7%	4.3%	4.3%	4.1%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.2	0.5	0.3	1.3	1.3	1.3	1.3	-	-	-
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.2	0.5	0.3	1.3	1.3	1.3	1.3	-	-	-
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.2	0.0	0.3	0.3	0.3	0.3	-	-	-
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing %		43.2%	47.0%	42.0%	64.6%	64.6%	64.6%	60.9%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		43.2%	47.0%	42.0%	64.6%	64.6%	64.6%	60.9%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	6.4%	20.7%	17.3%	10.0%	9.6%	9.6%	9.3%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		2233.7%	549.7%	-908.5%	254.2%	55.6%	55.6%	55.6%	0.0%	0.0%	0.0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)										
Employee costs	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	35.6%	40.6%	37.0%	30.9%	35.0%	35.0%	34.0%	0.0%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	40.5%	32.6%	30.4%	33.1%	37.8%	37.8%		0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	3.4%	3.8%	4.2%	4.4%	4.4%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17.3%	16.3%	15.6%	14.8%	15.7%	15.7%	15.2%	0.0%	0.0%	0.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	14.8	15.4	32.9	32.1	32.1	32.1	-	-	-	-
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	13.9%	43.9%	30.7%	17.6%	18.0%	18.0%	17.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.2	1.2	(0.8)	0.6	2.3	2.3	2.3	-	-	-

References

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

Detail on the provision of municipal services for A10

Total municipal services		Ref.	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
			Household service targets (000)								
			Water:								
			4,843	15,000	15,000	11,297	11,297	11,297			
			8,048	3,145	3,145	18,829	18,829	18,829			
				1,009	1,309						
						7,532	7,532	7,532			
			12,891	19,154	19,454	37,658	37,658	37,658			
			8	19	19	19	19	19			
			8	19	19	19	19	19			
			12,899	19,173	19,473	37,677	37,677	37,677			
			Sanitation/sewerage:								
			12,404	14,662	14,662	14,762	14,762	14,762			
				572	572	572	572	572			
				1,629	1,629	1,529	1,529	1,529			
			12,404	16,863	16,863	16,863	16,863	16,863			
					1,629	1,629	1,629	1,629			
					1,629	1,629	1,629	1,629			
			12,404	16,863	18,492	18,492	18,492	18,492			
			Energy:								
			9,383	300		2,918	2,918	2,918			
						14,683	11,695	11,695			
			9,383	300	14,683	14,613	14,613	14,613			
			9,383	300	14,683	14,613	14,613	14,613			
			Refuse:								
			16,456		18,282	18,554	18,554	18,554			
			16,456		18,282	18,554	18,554	18,554			
			1,139		1,795						
			1,139		1,795						
			17,595		20,077	18,554	18,554	18,554			
			Municipal in-house services								
			Household service targets (000)								
			Water:								
			4,843	15,000	15,000	11,297	11,297	11,297			
			8,048	3,145	3,145	18,829	18,829	18,829			
				1,009	1,309						
						7,532	7,532	7,532			
			12,891	19,154	19,454	37,658	37,658	37,658			
			8	19	19	19	19	19			
			8	19	19	19	19	19			
			12,899	19,173	19,473	37,677	37,677	37,677			
			Sanitation/sewerage:								
			12,404	14,662	14,662	14,762	14,762	14,762			
				572	572	572	572	572			
				1,629	1,629	1,529	1,529	1,529			
			12,404	16,863	16,863	16,863	16,863	16,863			
					1,629	1,629	1,629	1,629			
					1,629	1,629	1,629	1,629			
			12,404	16,863	18,492	18,492	18,492	18,492			
			Energy:								
			9,383	300		2,918	2,918	2,918			
						14,683	11,695	11,695			
			9,383	300	14,683	14,613	14,613	14,613			
			9,383	300	14,683	14,613	14,613	14,613			
			Refuse:								
			16,456		18,282	18,554	18,554	18,554			
			16,456		18,282	18,554	18,554	18,554			
			1,139		1,795						
			1,139		1,795						
			17,595		20,077	18,554	18,554	18,554			

Municipal entity services		Ref.	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Name of municipal entity		Household service targets (000)										
		Water:										
		Piped water inside dwelling										
		Piped water inside yard (but not in dwelling)										
		Using public tap (at least min.service level)										
		Other water supply (at least min.service level)										
		Minimum Service Level and Above sub-total										
		Using public tap (< min.service level)										
		Other water supply (< min.service level)										
		No water supply										
		Below Minimum Service Level sub-total										
		Total number of households										
Name of municipal entity		Sanitation/sewage:										
		Flush toilet (connected to sewerage)										
		Flush toilet (with septic tank)										
		Chemical toilet										
		Pit toilet (ventilated)										
		Other toilet provisions (> min.service level)										
		Minimum Service Level and Above sub-total										
		Bucket toilet										
		Other toilet provisions (< min.service level)										
		No toilet provisions										
		Below Minimum Service Level sub-total										
		Total number of households										
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.	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
Names of service providers		Household service targets (000)										
		Water:										
		Piped water inside dwelling										
		Piped water inside yard (but not in dwelling)										
		Using public tap (at least min.service level)										
		Other water supply (at least min.service level)										
		Minimum Service Level and Above sub-total										
		Using public tap (< min.service level)										
		Other water supply (< min.service level)										
		No water supply										
		Below Minimum Service Level sub-total										
		Total number of households										
Names of service providers		Sanitation/sewage:										
		Flush toilet (connected to sewerage)										
		Flush toilet (with septic tank)										
		Chemical toilet										
		Pit toilet (ventilated)										
		Other toilet provisions (> min.service level)										
		Minimum Service Level and Above sub-total										
		Bucket toilet										
		Other toilet provisions (< min.service level)										
		No toilet provisions										
		Below Minimum Service Level sub-total										
		Total number of households										
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.	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
Electricity		Location of households for each type of FBS										
List type of FBS service		Formal settlements - (50 kwh per indigent household per month R'000)	623,025	689,175	1,189,458	1,267,474	1,267,474	1,267,474				

			Number of HH receiving this type of FBS	4,615	4,615	5,242	5,242	5,242	5,242				
			Informal settlements (R'000)										
			Number of HH receiving this type of FBS										
			Informal settlements targeted for upgrading (R'000)										
			Number of HH receiving this type of FBS										
			Living in informal backyard rental agreement (R'000)										
			Number of HH receiving this type of FBS										
			Other (R'000)										
			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 R'000)	438,425	461,500	3,158,000	3,366,428	3,366,428	3,366,428				
		List type of FBS service	Number of HH receiving this type of FBS	4,615	4,615	5,242	5,242	5,242	5,242				
			Informal settlements (R'000)										
			Number of HH receiving this type of FBS										
			Informal settlements targeted for upgrading (R'000)										
			Number of HH receiving this type of FBS										
			Living in informal backyard rental agreement (R'000)										
			Number of HH receiving this type of FBS										
			Other (R'000)										
			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)	419,965	447,655	2,136,000	2,276,976	2,276,976	2,276,976				
		List type of FBS service	Number of HH receiving this type of FBS	4,615	4,615	5,242	5,242	5,242	5,242				
			Informal settlements (R'000)										
			Number of HH receiving this type of FBS										
			Informal settlements targeted for upgrading (R'000)										
			Number of HH receiving this type of FBS										
			Living in informal backyard rental agreement (R'000)										
			Number of HH receiving this type of FBS										
			Other (R'000)										
			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)	249,210	263,055	1,184,000	1,262,144	1,262,144	1,262,144				
		List type of FBS service	Number of HH receiving this type of FBS	4,615	4,615	5,242	5,242	5,242	5,242				
			Informal settlements (R'000)										
			Number of HH receiving this type of FBS										
			Informal settlements targeted for upgrading (R'000)										
			Number of HH receiving this type of FBS										
			Living in informal backyard rental agreement (R'000)										
			Number of HH receiving this type of FBS										
			Other (R'000)										
			Number of HH receiving this type of FBS										
			Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-	-

References

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

FS181 Masilonyana Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	3,578	17,680	(14,927)	8,437	38,555	38,555	38,555	-	-	-
Cash + investments at the yr end less applications - R'000	18(1)b	2	(71,986)	(79,026)	(130,125)	880	913	913	193	-	-	-
Cash year end/monthly employee/supplier payments	18(1)b	3	0.2	1.2	(0.8)	0.6	2.3	2.3	2.3	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(35,336)	(39,892)	(37,777)	23,006	(727)	(727)	(4,463)	(8,173)	(8,680)	(9,192)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	0.4%	48.7%	(6.8%)	(8.3%)	(6.0%)	0.0%	(112.4%)	0.2%	(0.1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	39.0%	44.6%	40.5%	62.4%	62.6%	62.6%	59.4%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	117.0%	34.8%	57.9%	24.9%	35.4%	35.4%	33.4%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1);19	8	96.8%	81.1%	71.1%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	236.3%	8.2%	(43.3%)	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	1.0%	1.4%	1.6%	1.7%	1.7%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	48.7%	70.5%	70.5%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

FS181 Masilonyana - Supporting Table SA11 Property rates summary

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Valuation:	1									
Date of valuation:		07/01/2009	07/07/2009	07/01/2015						
Financial year valuation used					42011					
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes					
Municipal/assistant valuer appointed? (Y/N)				Yes						
Municipal partnership s38 used? (Y/N)					N	N	N			
No. of assistant valuers (FTE)	3				2	2	2			
No. of data collectors (FTE)	3				1	1	1			
No. of internal valuers (FTE)	3				-	-	-			
No. of external valuers (FTE)	3				3	3	3			
No. of additional valuers (FTE)	4				-	-	-			
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes					
Implementation time of new valuation roll (mths)		12	12	24	60					
No. of properties	5	20,199	20,199	20,199	17,007	17,007	17,007			
No. of sectional title values	5				186	186	186			
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations				1	1	1	1			
No. of valuation roll amendments					1	1	1			
No. of objections by rate payers		278	278	278	232	232	232			
No. of appeals by rate payers					19	19	19			
No. of successful objections	8				53	53	53			
No. of successful objections > 10%	8				22	22	22			
Supplementary valuation					2	2	2			
Public service infrastructure value (Rm)	5	8	8	8	15	15	15			
Municipality owned property value (Rm)		135	135	135	181	181	181			
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)				2						
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)				107						
Valuation reductions-public worship (Rm)				26						
Valuation reductions-other (Rm)				1,323						
Total valuation reductions:		-	-	1,458	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5	2,577	2,577							
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes							
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes					
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes		Yes	Yes	Yes			
Special rating area used? (Y/N)					No					
Phasing-in properties s21 (number)		3068	3068	3068	3068	3068	3068			
Rates policy accompanying budget? (Y/N)					Yes					
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6	15,478	16,586	33,528	30,313	30,313	30,313			
Rate revenue expected to collect (R'000)	6	7,482	7,579	15,491	19,703	19,703	19,703			
Expected cash collection rate (%)		48.0%	46.0%	46.0%	65.0%	65.0%	65.0%			
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		1,944	1,944	2,847	3,817	3,817	3,817			
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)		16,324	16,324		16,324	16,324	16,324			
Rebates, exemptions - other (R'000)		2,315	2,315	2,315	2,315	2,315	2,315			
Phase-in reductions/discounts (R'000)		2,499	2,499		1,667	1,667	1,667			
Total rebates, exemptns, reductns, discs (R'000)		23,082	23,082	5,162	24,123	24,123	24,123	-	-	-

References

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

FS181 Masilonyana - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
Current Year 2016/17																		
Valuation:																		
No. of properties		9,412	53	312	2,828	15	4,018	52								150	3	
No. of sectional title property values		192																
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)		>5	>5	>5	>5	>5	>5	>5										
Frequency of valuation (select)																		
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market			Market					Market	Market	
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.			Land & impr.					Land & impr.	Land & impr.	
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)								2										
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)		107																
Valuation reductions-public worship (Rm)																26		
Valuation reductions-other (Rm)	2	46			1,134		135									9		
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	633	26	92	1,512	120	135	8			0					34	16	
Rating:																		
Average rate	3	1.200000	2.400000	2.400000	0.300000	2.400000		2.400000										2.400000
Rate revenue budget (R'000)		3,439	2,967	2,742	2,175	2,921		194										4,510
Rate revenue expected to collect (R'000)		2,407	2,077	1,920	1,523	2,045		136										3,157
Expected cash collection rate (%)	4	70.0%	70.0%	70.0%	70.0%	70.0%	%	70.0%										70.0%
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)		1,944																
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)					17,548													
Rebates, exemptions - other (R'000)							1,790	188			7					512		
Phase-in reductions/discounts (R'000)					1,541			181										295
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.

FS181 Masilonyana - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
Budget Year 2017/18																		
Valuation:																		
No. of properties		12,327		398	2,663	29	1,137	396			34					9	15	
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)		>5	>5	>5		>5	>5	>5										
Frequency of valuation (select)																		
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market			Market					Market	Market	
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.			Land & impr.					Land & impr.	Land & impr.	
Phasing-in properties s21 (number)																		
Combination of rating types used? (Y/N)																		
Flat rate used? (Y/N)		No	No	No	No	No	No	No			No					No	No	
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable			Variable					Variable	Variable	
Valuation reductions:																		
Valuation reductions-public infrastructure (Rm)								2										
Valuation reductions-nature reserves/park (Rm)																		
Valuation reductions-mineral rights (Rm)																		
Valuation reductions-R15,000 threshold (Rm)		107																
Valuation reductions-public worship (Rm)																26		
Valuation reductions-other (Rm)	2	46			1,134		135				0					9		
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	1.200000	2.400000	2.400000	0.300000	2.400000		2.400000									2.400000	
Rate revenue budget (R '000)		8,584	3,589	7,620	3,178	3,009		2,920									1,413	
Rate revenue expected to collect (R'000)		5,579	2,333	4,953	2,065	1,956	-	1,898									918	
Expected cash collection rate (%)	4	65.0%	65.0%	65.0%	65.0%	65.0%		65.0%									65.0%	
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)		3,817																
Rebates, exemptions - pensioners (R'000)		53																
Rebates, exemptions - bona fide farm. (R'000)					16,324													
Rebates, exemptions - other (R'000)							1,715	160			6					434		
Phase-in reductions/discounts (R'000)					1,441			17									209	
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.

Volumetric charge - Block 4 (c/kl)								
Other	2							
Electricity tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)		71	77	72	78			
Service point - vacant land (Rands/month)				72	78			
FBE		1	1	36	39			
Life-line tariff - meter (describe structure)								
Life-line tariff - prepaid (describe structure)								
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid(c/kwh)								
Meter - IBT Block 1 (c/kwh)				72	77			
Meter - IBT Block 2 (c/kwh)				93	100			
Meter - IBT Block 3 (c/kwh)				134	144			
Meter - IBT Block 4 (c/kwh)				160	172			
Meter - IBT Block 5 (c/kwh) (fill in thresholds)								
Prepaid - IBT Block 1 (c/kwh)				79	84			
Prepaid - IBT Block 2 (c/kwh)				98	100			
Prepaid - IBT Block 3 (c/kwh)				130	144			
Prepaid - IBT Block 4 (c/kwh)				154	172			
Prepaid - IBT Block 5 (c/kwh) (fill in thresholds)								
Other	2			72	78			
Waste management tariffs								
Domestic								
Street cleaning charge		54	57					
Basic charge/ fixed fee								
80l bin - once a week				60	64			
250l bin - once a week				174	186			

References

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

FS181 Masilonyana - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework		
							Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Exemptions, reductions and rebates (Rands)									
<i>[Insert lines as applicable]</i>									
			30,000	30,000	15,000	15,000			
Water tariffs									
0-6kl		Indigents	-	-	-	-			
Minimum charge		Basic charge	61	64	68	72			
0-6kl		Block 1	6	6	6	6			
7-10kl		Block 2	8	8	9	9			
11-15kl		Block 3	8	9	12	12			
16-20kl		Block 4	8	9	15	15			
>21kl		Block 5			17	18			
Flat rate		P/m	57	60	152	162			
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
Households		(fill in structure)	91	97	102	109			
Buckets p/m		(fill in structure)	86	91	102	109			
Business		(fill in structure)	320	339	358	382			
Schools with sewerage		(fill in structure)	1,142	1,210	1,239	1,321			
Post Office		(fill in structure)	1,104	1,171	1,244	1,326			
Dept. of Justice		(fill in structure)	374	397	420	447			
Opening of blocked drain		(fill in structure)	314	333	352	376			
SAPS Quarters and Hostels		(fill in structure)	2,111	2,238	2,367	2,524			
Removal of sewer by vacuum tankoutside reticulation		(fill in structure)			124	132			
Electricity tariffs									
Domestic minimum charge		(fill in thresholds)	71	77	72	78			
Domestic per Kwh		(fill in thresholds)	1	1	1	1			
Business minimum charge		(fill in thresholds)	178	191	280	301			
Business per kwh		(fill in thresholds)	1	1	1	146			
Bulk consumers minimum charge		(fill in thresholds)	219	235	446	480			
Bulk consumer kwh		(fill in thresholds)	1	1	1	1			
Reconnection fee		(fill in thresholds)	433	465	1,200	1,279			
Reminder fee		(fill in thresholds)	70	75	-	-			
Testing of electricity meters		(fill in thresholds)	262	282	350	378			
Special meter reading		(fill in thresholds)	88	95	480	518			
Households and flats deposits		(fill in thresholds)	700	752	1,500	1,599			
Business deposits		(fill in thresholds)	1,150	1,235	3,845	4,099			
Connection fee		(fill in thresholds)	418	449	899	958			

FS181 Masilonyana - Supporting Table SA14 Household bills

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18 % incr.	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		400.00	400.00	420.00	447.72	447.72	447.72				
Electricity: Basic levy		59.97	63.57	72.62	78.17	78.17	78.17				
Electricity: Consumption		1,070.00	1,134.20	1,295.71	1,394.70	1,394.70	1,394.70				
Water: Basic levy		53.96	57.20	67.96	72.45	72.45	72.45				
Water: Consumption		150.60	159.64	6.35	6.77	6.77	6.77				
Sanitation		75.91	80.46	102.28	109.03	109.03	109.03				
Refuse removal		47.86	50.73	60.22	64.19	64.19	64.19				
Other											
sub-total		1,858.30	1,945.80	2,025.14	2,173.03	2,173.03	2,173.03	(100.0%)	-	-	-
VAT on Services											
Total large household bill:		1,858.30	1,945.80	2,025.14	2,173.03	2,173.03	2,173.03	(100.0%)	-	-	-
% increase/-decrease			4.7%	4.1%	7.3%	-	-		(100.0%)	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		200.00	200.00	210.00	223.86	223.86	223.86				
Electricity: Basic levy		59.97	63.57	72.62	78.17	78.17	78.17				
Electricity: Consumption		535.00	567.10	647.86	697.35	697.35	697.35				
Water: Basic levy		53.96	57.20	60.06	64.02	64.02	64.02				
Water: Consumption		125.50	133.03	139.68	148.90	148.90	148.90				
Sanitation		75.91	80.46	84.48	90.06	90.06	90.06				
Refuse removal		47.86	50.73	53.27	56.78	56.78	56.78				
Other											
sub-total		1,098.20	1,152.09	1,267.97	1,359.15	1,359.15	1,359.15	(100.0%)	-	-	-
VAT on Services											
Total small household bill:		1,098.20	1,152.09	1,267.97	1,359.15	1,359.15	1,359.15	(100.0%)	-	-	-
% increase/-decrease			4.9%	10.1%	7.2%	-	-		(100.0%)	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		100.00	100.00	105.80	112.78	112.78	112.78				
Electricity: Basic levy		59.97	63.57	67.26	72.40	72.40	72.40				
Electricity: Consumption		374.50	396.97	419.99	447.71	447.71	447.71				
Water: Basic levy		53.96	57.20	60.52	64.51	64.51	64.51				
Water: Consumption		100.40	106.42	112.59	120.02	120.02	120.02				
Sanitation		75.91	80.46	85.13	90.75	90.75	90.75				
Refuse removal		47.86	50.73	53.67	57.21	57.21	57.21				
Other											
sub-total		812.60	855.35	904.96	965.38	965.38	965.38	(100.0%)	-	-	-
VAT on Services											
Total small household bill:		812.60	855.35	904.96	965.38	965.38	965.38	(100.0%)	-	-	-
% increase/-decrease			5.3%	5.8%	6.7%	-	-		(100.0%)	-	-

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)

FS181 Masilonyana - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		3,578	3,301	2,521	2,614	2,614	2,614			
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	3,578	3,301	2,521	2,614	2,614	2,614	-	-	-
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:		3,578	3,301	2,521	2,614	2,614	2,614	-	-	-

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

FS181 Masilonyana - 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 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
		Yrs/Months							
Parent municipality									
ABSA Senwes		Monthly Yrs	Call account Senwes & Senbel shares	NO YES	VARIABLE	0.059	N/A Dividends	N/A N/A	31/07/2016 N/A
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

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

FS181 Masilonyana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Parent municipality										
Long-Term Loans (annuity/reducing balance)		3,666	988	2,750	2,175	2,175	2,175			
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	3,666	988	2,750	2,175	2,175	2,175	-	-	-
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 Borrowing	1	3,666	988	2,750	2,175	2,175	2,175	-	-	-

Unspent Borrowing - Categorised by type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17	Current Year 2016/17	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework	2017/18 Medium Term Revenue & Expenditure Framework	2017/18 Medium Term Revenue & Expenditure Framework
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)

FS181 Masilonyana - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		83,391	85,160	92,163	92,334	92,334	92,334	-	-	-
Local Government Equitable Share		81,091	81,403	88,321	79,723	79,723	79,723			
Finance Management		1,500	1,800	1,800	1,825	1,825	1,825			
Municipal Systems Improvement		800	934	930						
EPWP Incentive			1,023	1,112	1,147	1,147	1,147			
Energy Efficiency and Demand Management					6,000	6,000	6,000			
Councillors support Grant					3,639	3,639	3,639			
Provincial Government:		-	-	-	-	-	-	-	-	-
Councillors support Grant										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	12,576	12,576	-	-	-
Cogta Financial Relief Grant						12,576	12,576			
Total Operating Transfers and Grants	5	83,391	85,160	92,163	92,334	104,910	104,910	-	-	-
Capital Transfers and Grants										
National Government:		28,977	36,782	32,630	24,000	12,254	12,254	-	-	-
Municipal Infrastructure Grant (MIG)		28,977	36,782	32,630	22,500	10,754	10,754			
Intergrated Enerdy Electrification Grant					1,500	1,500	1,500			
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Cogta Financial Relief										
Total Capital Transfers and Grants	5	28,977	36,782	32,630	24,000	12,254	12,254	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		112,368	121,942	124,793	116,334	117,164	117,164	-	-	-

References

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

FS181 Masilonyana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		83,391	85,160	92,163	92,334	92,334	92,334	-	-	-
Local Government Equitable Share		81,091	81,403	88,321	79,723	79,723	79,723			
Finance Management		1,500	1,800	1,800	1,825	1,825	1,825			
Municipal Systems Improvement		800	934	930						
EPWP Incentive			1,023	1,112	1,147	1,147	1,147			
Energy Efficiency and Demand Management					6,000	6,000	6,000			
Councillors support Grant					3,639	3,639	3,639			
Provincial Government:		-	-	-	-	-	-	-	-	-
Councillors support Grant										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	12,576	12,576	-	-	-
<i>Cogta Financial Relief Grant</i>						12,576	12,576			
Total operating expenditure of Transfers and Grants:		83,391	85,160	92,163	92,334	104,910	104,910	-	-	-
Capital expenditure of Transfers and Grants										
National Government:		28,977	36,782	32,630	24,000	12,254	12,254	-	-	-
Municipal Infrastructure Grant (MIG)		28,977	36,782	32,630	22,500	10,754	10,754			
Intergrated Energy Electrification Grant					1,500	1,500	1,500			
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>Cogta Financial Relief</i>										
Total capital expenditure of Transfers and Grants		28,977	36,782	32,630	24,000	12,254	12,254	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		112,368	121,942	124,793	116,334	117,164	117,164	-	-	-

References

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

FS181 Masilonyana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		83,391	85,160	92,163	92,334	104,910	104,910			
Conditions met - transferred to revenue		83,391	85,160	92,163	92,334	104,910	104,910	-	-	-
Conditions still to be met - transferred to liabilities										
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 operating transfers and grants revenue		83,391	85,160	92,163	92,334	104,910	104,910	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year			789	8,900						
Current year receipts		34,921	23,671	25,230	22,500	10,754	10,754			
Conditions met - transferred to revenue		34,921	24,460	34,130	22,500	10,754	10,754	-	-	-
Conditions still to be met - transferred to liabilities										
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		34,921	24,460	34,130	22,500	10,754	10,754	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		118,312	109,620	126,293	114,834	115,664	115,664	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

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

FS181 Masilonyana - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Insert description</i>											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
<i>Insert description</i>											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Indigents</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-

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'

FS181 Masilonyana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4,018	5,250	3,112	3,300	4,272	4,272			
Pension and UIF Contributions										
Medical Aid Contributions				35	37	37	37			
Motor Vehicle Allowance										
Cellphone Allowance		11	20							
Housing Allowances										
Other benefits and allowances		1,207	1,442	1,639	1,754	2,316	2,316			
Sub Total - Councillors		5,236	6,712	4,786	5,121	6,625	6,625			
% increase	4		28.2%	(28.7%)	7.0%	29.4%		(100.0%)		
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3,091	1,852	3,394	3,632	3,632	3,632			
Pension and UIF Contributions		93	7	93	99	99	99			
Medical Aid Contributions				148	158	158	158			
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3	1,015	1,142	1,295	1,386	1,386	1,386			
Cellphone Allowance	3		34	24	26	26	26			
Housing Allowances	3									
Other benefits and allowances	3	289	138							
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6					0	0			
Sub Total - Senior Managers of Municipality		4,487	3,173	4,953	5,300	5,300	5,300			
% increase	4		(29.3%)	56.1%	7.0%	0.0%		(100.0%)		
Other Municipal Staff										
Basic Salaries and Wages		41,925	34,391	39,896	42,689	48,761	48,761			
Pension and UIF Contributions		4,708	3,634	4,891	5,233	7,305	7,305			
Medical Aid Contributions		2,569	2,264	4,273	4,572	5,593	5,593			
Overtime		2,715	2,237	1,898	1,898	2,680	2,680			
Performance Bonus		2,805								
Motor Vehicle Allowance	3	3,505		3,708	3,968	5,064	5,064			
Cellphone Allowance	3	427	169	452	483	509	509			
Housing Allowances	3	10	56	16	17	575	575			
Other benefits and allowances	3	1,149	6,049	2,398	2,566	3,450	3,450			
Payments in lieu of leave		1,550		1,331	1,424	1,424	1,424			
Long service awards				2,311	2,473	2,473	2,473			
Post-retirement benefit obligations	6	279								
Sub Total - Other Municipal Staff		61,642	48,800	61,173	65,323	77,834	77,834			
% increase	4		(20.8%)	25.4%	6.8%	19.2%		(100.0%)		
Total Parent Municipality		71,364	58,685	70,912	75,744	89,759	89,759			
			(17.8%)	20.8%	6.8%	18.5%		(100.0%)		
Board Members 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									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities										
% increase	4									
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									
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									
Sub Total - Other Staff of Entities										
% increase	4									
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS										
		71,364	58,685	70,912	75,744	89,759	89,759			
% increase	4		(17.8%)	20.8%	6.8%	18.5%		(100.0%)		
TOTAL MANAGERS AND STAFF	5,7	66,129	51,973	66,126	70,623	83,134	83,134			

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

FS181 Masilonyana - 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		384,696		171,460			556,156
Chief Whip			193,552		100,415			293,967
Executive Mayor			526,968		220,381			747,349
Deputy Executive Mayor					-			-
Executive Committee			623,794		48,936			672,730
Total for all other councillors			1,600,990	37,000	1,212,808			2,850,798
Total Councillors	8	-	3,330,000	37,000	1,754,000			5,121,000
Senior Managers of the Municipality	5							
Municipal Manager (MM)			607,521	79,898	249,000			936,419
Chief Finance Officer			597,796	84,154	240,000			921,950
Director: Corporate			516,833	31,692	239,000			787,525
Director: Social & Community			876,184	23,873	180,000			1,080,057
Director: Technical			516,833	31,692	239,000			787,525
Director: Local Economic Development			516,833	31,692	239,000			787,525
List of each official with packages >= senior manager								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	3,632,000	283,001	1,386,000	-		5,301,001
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	-	6,962,000	320,001	3,140,000	-		10,422,001

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. 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)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

FS181 Masilonyana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2015/16			Current Year 2016/17			Budget Year 2017/18		
Number		1,2	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)			20	-	20	20		20			
Board Members of municipal entities	4										
Municipal employees											
Municipal Manager and Senior Managers	3		6		6	6		3			
Other Managers	7		23	23		22	14				
Professionals			112	9	96	23	23	-	-	-	-
Finance			3	2		3	3				
Spatial/town planning			3	3		5	4				
Information Technology			3	1		2	1				
Roads			1			3	2				
Electricity			5	3		2	1				
Water						1					
Sanitation											
Refuse											
Other			97		96						
Technicians			268	226	-	4	4	-	-	-	-
Finance											
Spatial/town planning			2	1	-						
Information Technology			3	2	-						
Roads			78	58		1	1				
Electricity			16	16							
Water			41	41		1	1				
Sanitation			81	61		4	4				
Refuse			47	47							
Other							381				
Clerks (Clerical and administrative)			103	73		111	49	11			
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators			62	62		40	6				
Elementary Occupations						663					
TOTAL PERSONNEL NUMBERS	9		594	393	122	884	467	34	-	393	-
% increase						48.8%	18.8%	(72.1%)	(100.0%)	(15.8%)	(100.0%)
Total municipal employees headcount	6, 10										
Finance personnel headcount	8, 10										
Human Resources personnel headcount	8, 10										

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 of 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

FS181 Masilonyana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Revenue By Source																
Property rates													-	-	-	-
Property rates - penalties & collection charges													-	-	-	-
Service charges - electricity revenue													(1,267)	(1,267)	(1,346)	(1,425)
Service charges - water revenue													(3,366)	(3,366)	(3,575)	(3,786)
Service charges - sanitation revenue													(2,277)	(2,277)	(2,418)	(2,561)
Service charges - refuse revenue													(1,262)	(1,262)	(1,340)	(1,419)
Service charges - other													-	-	-	-
Rental of facilities and equipment													-	-	-	-
Interest earned - external investments													-	-	-	-
Interest earned - outstanding debtors													-	-	-	-
Dividends received													-	-	-	-
Fines													-	-	-	-
Licences and permits													-	-	-	-
Agency services													-	-	-	-
Transfers recognised - operational													-	-	-	-
Other revenue													-	-	-	-
Gains on disposal of PPE													-	-	-	-
Total Revenue (excluding capital transfers and contribution)		-	-	-	-	-	-	-	-	-	-	-	(8,173)	(8,173)	(8,680)	(9,192)
Expenditure By Type																
Employee related costs													-	-	-	-
Remuneration of councillors													-	-	-	-
Debt impairment													-	-	-	-
Depreciation & asset impairment													-	-	-	-
Finance charges													-	-	-	-
Bulk purchases													-	-	-	-
Other materials													-	-	-	-
Contracted services													-	-	-	-
Transfers and grants													-	-	-	-
Other expenditure													-	-	-	-
Loss on disposal of PPE													-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-	-	-	(8,173)	(8,173)	(8,680)	(9,192)
Transfers recognised - capital													-	-	-	-
Contributions recognised - capital													-	-	-	-
Contributed assets													-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	(8,173)	(8,173)	(8,680)	(9,192)
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-	(8,173)	(8,173)	(8,680)	(9,192)

References

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

FS181 Masilonyana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Revenue by Vote																
Vote 1 - Executive and Council													-	-	-	-
Vote 2 - Finance and Admin													-	-	-	-
Vote 3 - Community Facilities													-	-	-	-
Vote 4 - Housing													-	-	-	-
Vote 5 - Public Safety													-	-	-	-
Vote 6 - Sports & Recreation													-	-	-	-
Vote 7 - REFUSE													-	-	-	-
Vote 8 - Waste Water Management													-	-	-	-
Vote 9 - Roads and Transport													-	-	-	-
Vote 10 - Water													-	-	-	-
Vote 11 - Electricity													-	-	-	-
Vote 12 - PLANNING & DEVELOPMENT													-	-	-	-
Vote 13 - OTHER													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council													-	-	-	-
Vote 2 - Finance and Admin													-	-	-	-
Vote 3 - Community Facilities													-	-	-	-
Vote 4 - Housing													-	-	-	-
Vote 5 - Public Safety													-	-	-	-
Vote 6 - Sports & Recreation													-	-	-	-
Vote 7 - REFUSE													-	-	-	-
Vote 8 - Waste Water Management													-	-	-	-
Vote 9 - Roads and Transport													-	-	-	-
Vote 10 - Water													-	-	-	-
Vote 11 - Electricity													-	-	-	-
Vote 12 - PLANNING & DEVELOPMENT													-	-	-	-
Vote 13 - OTHER													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before assoc.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

References

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

FS181 Masilonyana - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Revenue - Standard																
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council																
Budget and treasury office																
Corporate services																
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity																
Water																
Waste water management																
Waste management																
Other																
Total Revenue - Standard		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure - Standard																
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council																
Budget and treasury office																
Corporate services																
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity																
Water																
Waste water management																
Waste management																
Other																
Total Expenditure - Standard		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before assoc.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

References

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

FS181 Masilonyana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand																	
Multi-year expenditure to be appropriated	1													-	-	-	-
Vote 1 - Executive and Council														-	-	-	-
Vote 2 - Finance and Admin														-	-	-	-
Vote 3 - Community Facilities														-	-	-	-
Vote 4 - Housing														-	-	-	-
Vote 5 - Public Safety														-	-	-	-
Vote 6 - Sports & Recreation														-	-	-	-
Vote 7 - REFUSE														-	-	-	-
Vote 8 - Waste Water Management														-	-	-	-
Vote 9 - Roads and Transport														-	-	-	-
Vote 10 - Water														-	-	-	-
Vote 11 - Electricity														-	-	-	-
Vote 12 - PLANNING & DEVELOPMENT														-	-	-	-
Vote 13 - OTHER														-	-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																	
Vote 1 - Executive and Council														-	-	-	-
Vote 2 - Finance and Admin														-	-	-	-
Vote 3 - Community Facilities														-	-	-	-
Vote 4 - Housing														-	-	-	-
Vote 5 - Public Safety														-	-	-	-
Vote 6 - Sports & Recreation														-	-	-	-
Vote 7 - REFUSE														-	-	-	-
Vote 8 - Waste Water Management														-	-	-	-
Vote 9 - Roads and Transport														-	-	-	-
Vote 10 - Water														-	-	-	-
Vote 11 - Electricity														-	-	-	-
Vote 12 - PLANNING & DEVELOPMENT														-	-	-	-
Vote 13 - OTHER														-	-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-	-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

FS181 Masilonyana - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Capital Expenditure - Standard	1																
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council																	
Budget and treasury office																	
Corporate services																	
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity																	
Water																	
Waste water management																	
Waste management																	
Other																	
Total Capital Expenditure - Standard	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Funded by:																	
National Government																	
Provincial Government																	
District Municipality																	
Other transfers and grants																	
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions & donations																	
Borrowing																	
Internally generated funds																	
Total Capital Funding		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

check

FS181 Masilonyana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash Receipts By Source																
Property rates													-			
Property rates - penalties & collection charges													-			
Service charges - electricity revenue													-			
Service charges - water revenue													-			
Service charges - sanitation revenue													-			
Service charges - refuse revenue													-			
Service charges - other													-			
Rental of facilities and equipment													-			
Interest earned - external investments													-			
Interest earned - outstanding debtors													-			
Dividends received													-			
Fines													-			
Licences and permits													-			
Agency services													-			
Transfer receipts - operational													-			
Other revenue													-			
Cash Receipts by Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows by Source																
Transfer receipts - capital													-			
Contributions recognised - capital & Contributed assets													-			
Proceeds on disposal of PPE													-			
Short term loans													-			
Borrowing long term/refinancing													-			
Increase (decrease) in consumer deposits													-			
Decrease (Increase) in non-current debtors													-			
Decrease (increase) other non-current receivables													-			
Decrease (increase) in non-current investments													-			
Total Cash Receipts by Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Payments by Type																
Employee related costs													-			
Remuneration of councillors													-			
Finance charges													-			
Bulk purchases - Electricity													-			
Bulk purchases - Water & Sewer													-			
Other materials													-			
Contracted services													-			
Transfers and grants - other municipalities													-			
Transfers and grants - other													-			
Other expenditure													-			
Cash Payments by Type	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments by Type																
Capital assets													-			
Repayment of borrowing													-			
Other Cash Flows/Payments													-			
Total Cash Payments by Type	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year begin:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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.

FS181 Masilonyana - Supporting Table SA32 List of external mechanisms

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

References

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

FS181 Masilonyana - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework			Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Total Contract Value
		Total	Original Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
ESKOM														-
Telkom		780	842											1,622
Pastel & Lateral Unison		160	842											1,002
Total Operating Expenditure Implication		940	1,684	-	-	-	-	-	-	-	-	-	-	2,624
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		940	1,684	-	-	-	-	-	-	-	-	-	-	2,624
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
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

FS181 Masilonyana - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		62,124	63,515	38,875	8,694	2,742	2,742	-	-	-
Infrastructure - Road transport		-	-	25,269	7,231	1,785	1,785	-	-	-
Roads, Pavements & Bridges				25,269	7,231	1,785	1,785			
Storm water										
Infrastructure - Electricity		197	-	1,847	-	-	-	-	-	-
Generation		197		1,500						
Transmission & Reticulation										
Street Lighting				347						
Infrastructure - Water		304	-	5,234	154	773	773	-	-	-
Dams & Reservoirs				4,519	154	773	773			
Water purification				715						
Reticulation		304								
Infrastructure - Sanitation		111	-	390	-	-	-	-	-	-
Reticulation		111		390						
Sewerage purification										
Infrastructure - Other		61,512	63,515	6,135	1,309	184	184	-	-	-
Waste Management					1,309	184	184			
Transportation	2									
Gas										
Other	3	61,512	63,515	6,135						
Community		-	-	6,404	1,726	1,606	1,606	-	-	-
Parks & gardens				-		1,537	1,537			
Sportsfields & stadia				-						
Swimming pools				-						
Community halls				750						
Libraries				-						
Recreational facilities				5,062						
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries				592	1,726	69	69			
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		3,127	23,416	2,700	1,125	2,350	2,350	-	-	-
General vehicles										
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment										
Computers - hardware/equipment			2,073	2,500						
Furniture and other office equipment				200		899	899			
Abattoirs										
Markets										
Civic Land and Buildings			21,343							
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		3,127			1,125	1,451	1,451			
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on new assets	1	65,251	86,931	47,979	11,545	6,697	6,697	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

- Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Busses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

FS181 Masilonyana - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	8,655	15,452	15,452	-	-	-
Infrastructure - Road transport		-	-	-	8,415	15,163	15,163	-	-	-
Roads, Pavements & Bridges					8,415	15,163	15,163			
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	240	105	105	-	-	-
Dams & Reservoirs					240	105	105			
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	184	184	-	-	-
Waste Management						184	184			
Transportation	2									
Gas	3									
Other										
Community		-	-	-	2,300	575	575	-	-	-
Parks & gardens					2,300					
Sportsfields & stadia										
Swimming pools						575	575			
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment	10									
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	10,955	16,028	16,028	-	-	-

Specialised vehicles		-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	48.7%	70.5%	70.5%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn*		0.0%	0.0%	0.0%	33.9%	49.6%	49.6%	0.0%	0.0%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-1,000	3	138	-	-137	-137	-	-	-
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Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	-	6,129	8,812	9,593	10,394	10,394	-	-	-

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

R&M as a % of PPE		0.0%	1.0%	1.4%	1.6%	1.7%	1.7%	0.0%	0.0%	0.0%
R&M as % Operating Expenditure		0.0%	2.5%	3.0%	4.2%	4.0%	4.0%	0.0%	0.0%	0.0%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance		(5,693)	6,129	0	(801)	(0)	(0)	-	-	-
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Computers - software & programming Other (list sub-class)										
Total Depreciation	1	3,100	28,790	30,460	32,288	32,288	32,288	-	-	-

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Check		(25,712)	4,233	3,076	0	0	0	-	-	-
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FS181 Masilonyana - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	-	-				
Vote 2 - Finance and Admin		-	-	-				
Vote 3 - Community Facilities		-	-	-				
Vote 4 - Housing		-	-	-				
Vote 5 - Public Safety		-	-	-				
Vote 6 - Sports & Recreation		-	-	-				
Vote 7 - REFUSE		-	-	-				
Vote 8 - Waste Water Management		-	-	-				
Vote 9 - Roads and Transport		-	-	-				
Vote 10 - Water		-	-	-				
Vote 11 - Electricity		-	-	-				
Vote 12 - PLANNING & DEVELOPMENT		-	-	-				
Vote 13 - OTHER		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		-	-	-	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive and Council								
Vote 2 - Finance and Admin								
Vote 3 - Community Facilities								
Vote 4 - Housing								
Vote 5 - Public Safety								
Vote 6 - Sports & Recreation								
Vote 7 - REFUSE								
Vote 8 - Waste Water Management								
Vote 9 - Roads and Transport								
Vote 10 - Water								
Vote 11 - Electricity								
Vote 12 - PLANNING & DEVELOPMENT								
Vote 13 - OTHER								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		-	-	-	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

FS181 Masilonyana - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal
Parent municipality:																
<i>List all capital projects grouped by Municipal Vote</i>																
PMU + EXECUTIVE AND COUNCIL +FIN7ADM		PMU			Yes	<i>Other Assets</i>	<i>Other</i>									
MIG/FS/0655/W/08/09		Soutpan/Ikgomotseng Provision of 1Mi storage reservoir (for 14/1			Yes	<i>Infrastructure - Water</i>	<i>Dams & Reservoirs</i>			10,575	1,125					
MIG/FS/0657/W/08/09		Soutpan/Ikgomotseng: Water Treatment Plant			Yes	<i>Infrastructure - Water</i>	<i>Water purification</i>					154				
MIG/FS/0748/CF/09/10		Brandfort: Construction of sports centre			Yes	<i>Community</i>	<i>Sportsfields & stadia</i>	28°41'01.91"S, 26°28'05.14"E		5,062	800					
MIG/FS/0842/SW/11/11		Brandfort/Majewasweu: Upgrading of the Waste Disposal Site			Yes	<i>Infrastructure - Other</i>	<i>Waste Management</i>	28°40'54.08"S, 26°28'01.87"E			1,309					
MIG/FS/1080/CF/15/17		Masilo: Refurbishment of sport facility (MIS:233721)			Yes	<i>Community</i>	<i>Sportsfields & stadia</i>	28°24'59.94"S, 26°41'59.29"E		1,839	1,500					
MIG/FS/1081/ST/15/17		Masilo: Construction of 3.5km lined storm water channel (MIS:23			Yes	<i>Infrastructure - Road transport</i>	<i>Storm water</i>	28°25'12.63"S, 26°41'45.14"E		25,269	2,544					
MIG/FS/1082/R,ST/15/17		Masilo: Construction of 1km paved road and storm water (MIS:23			Yes	<i>Infrastructure - Road transport</i>	<i>Storm water</i>	28°24'15.61"S, 26°41'54.36"E			373					
MIG/FS/1110/W/16/18		Theunissen/Masilo: Refurbishment of the concrete reservoir tow			Yes	<i>Infrastructure - Water</i>	<i>Dams & Reservoirs</i>	28°23'52.87"S, 26°41'40.26"E		5,234	240					
MIG/FS/1121/R,ST/16/17		Brandfort/Majewasweu: Upgrade of block paved road			Yes	<i>Infrastructure - Road transport</i>	<i>Roads, Pavements & Bridges</i>	28°41'27.44"S, 26°27'39.45"E			4,313					
MIG/FS/1122/R,ST/16/18		Theunissen/Masilo: Upgrading of 1km soil road to paved Phase 2			Yes	<i>Infrastructure - Road transport</i>	<i>Roads, Pavements & Bridges</i>	28°25'29.51"S, 26°41'29.14"E			8,415					
		Brandfort/Majewasweu: Fencing of cemetery and construction			Yes	<i>Community</i>	<i>Cemeteries</i>	28°40'58.38"S, 26°27'22.90"E			1,726					
		Brandfort/Winburg Construction of 2 km Storm water channel			No	<i>Infrastructure - Road transport</i>	<i>Storm water</i>	28°31'49.86"S, 27°00'05.33"E								
		Verkeerdevelei Construction of 1.5 km Storm water channel			No	<i>Infrastructure - Road transport</i>	<i>Storm water</i>	28°50'28.68"S, 26°45'35.29"E								
		Makeleketa: Fencing of cemetery and construction of ablation fa			No	<i>Community</i>	<i>Cemeteries</i>	28°31'29.22"S, 26°59'43.63"E								
		Winburg,Theunissen&Brandford: upgrade of 1km,0.75km and 0.			No	<i>Infrastructure - Road transport</i>	<i>Roads, Pavements & Bridges</i>	28°40'58.86"S, 26°27'28.86"E								
Parent Capital expenditure	1											-	-	-		
Entities:																
<i>List all capital projects grouped by Entity</i>																
Entity A																
Entity Capital expenditure										-	-	-	-	-		
Total Capital expenditure										47,979	22,500	-	-	-		

References

1. Must reconcile with Budgeted Capital Expenditure
2. As per Table SA6
3. As per Table SA34
4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote
5. Correct to seconds. Provide a logical starting point on networked infrastructure.
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Check

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FS181 Masilonyana - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2016/17		2017/18 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
								Year				
R thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				<i>Examples</i>	<i>Examples</i>							
MIG/FS/0752/CF/09/09 MIG/FS/0657/W/08/09 MIG/FS/0748/CF/09/10		Winburg Construction of sports centre Soutpan/lkgomotseng: Water Treatment Plant Brandfort: Construction of sports centre		<i>Infrastructure - Other</i> <i>Infrastructure - Water</i> <i>Infrastructure - Other</i>	<i>Sportsfields & stadia</i> <i>Dams & Reservoirs</i> <i>Sportsfields & stadia</i>		15/12/2015 31/05/2016 31/06/2016	154 800				
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name												

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA s30
3. As per Table SA34
4. Correct to seconds. Provide a logical starting point on networked infrastructure.