

Municipal annual budgets and MTREF & supporting tables

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Preparation Instructions

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CFO Name: FIKIL F MZIZI

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Budget for MTREF starting: 2018 ▼

Budget Year: 2018/19

Does this municipality have Entities? No ▼

If YES: Identify type of report: Consolidated Informatio ▼

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

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Hide Pre-audit columns on all

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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	1.6 [Name of sub-vote]	
Vote 8 - Waste Water Management	1.7 [Name of sub-vote]	
Vote 9 - Roads and Transport	1.8 [Name of sub-vote]	
Vote 10 - Water	1.9 [Name of sub-vote]	
Vote 11 - Electricity	1.10 [Name of sub-vote]	
Vote 12 - PLANNING & DEVELOPMENT	Vote 2 Finance and Admin	
Vote 13 - [NAME OF VOTE 13]	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 Financial Services	2.3 - Financial Services
	2.4 [Name of sub-vote]	
	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 Disaster & Building maintenance	3.3 - Disaster & Building maintenance
	3.4 Town Hall and Offices	3.4 - Town Hall and Offices
	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	
Province	FS FREE STATE
Web Address	www.masilonyanafs.gov.za
e-mail Address	ict@masilonyana.co.za

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	8
City / Town	Theunissen
Postal Code	9410
Street address	
Building	Municipal Building
Street No. & Name	Cnr Le Roux and Pienaar street
City / Town	Theunissen
Postal Code	9410
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number	740112 0962 082	ID Number	800217 0519 084
Title	Cllr	Title	Ms
Name	Dimakatso E Modise	Name	Mondolene Kalane
Telephone number	057 733 0106	Telephone number	057 733 0089
Cell number	081 373 3789	Cell number	083 425 9484
Fax number	057 733 2217	Fax number	057 733 0089
E-mail address	elizabethmodise@gmail.com	E-mail address	mkalane@masilonyana.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number	820810 0827 089	ID Number	831017 0811 082
Title	Cllr	Title	Mrs
Name	Nontsizi Moshana	Name	Disebo Kobi
Telephone number	057 733 0106	Telephone number	057 733 0106
Cell number	081 351 5921	Cell number	078 386 2760
Fax number	057 733 2417	Fax number	057 733 2417
E-mail address	dkobi@masilonyana.co.za	E-mail address	dkobi@masilonyana.co.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	6911165452089	ID Number	8810130889086
Title	Mr	Title	Ms
Name	P.Tsekedi	Name	Elsie Pitso
Telephone number	057 733 0106	Telephone number	057 733 0106
Cell number	072 464 7696	Cell number	073 930 3643
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E-mail address	ptsekedi@masilonyana.co.za	E-mail address	pitso@masilonyana.co.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	780205 0521 089	ID Number	851006 0754 082
Title	Ms	Title	Mrs
Name	Fikile Mzizi	Name	Simphiwe Mahamotsa
Telephone number	057 733 2842	Telephone number	057 733 2804
Cell number	083 897 7618	Cell number	071 624 2339
Fax number	057 733 2856	Fax number	057 733 2856
E-mail address	fikilem@masilonyana.co.za	E-mail address	smahamotsa@masilonyana.co.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	810129 0593 084	ID Number	830108
Title	Mrs	Title	Mrs
Name	Nthabeleng Mekana	Name	Mathapelo Mokalake
Telephone number	057 733 2804	Telephone number	057 733 2804
Cell number	073 242 7969	Cell number	078 154 5395
Fax number	057 733 2856	Fax number	057 733 2856
E-mail address	nthabeleng@masilonyana.co.za	E-mail address	mathapelo@masilonyana.co.za

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

FS181 Masilonyana - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
Financial Performance										
Property rates	16,586	35,060	30,313	42,213	42,213	42,213	42,213	44,450	46,851	49,427
Service charges	66,261	88,250	94,871	107,420	107,420	107,420	107,420	113,111	119,219	125,776
Investment revenue	384	495	530	564	564	564	564	594	626	660
Transfers recognised - operational	90,147	93,098	104,910	97,714	89,833	89,833	89,833	110,412	119,365	129,808
Other own revenue	5,072	8,937	5,359	9,911	8,673	8,673	8,673	5,843	6,159	6,497
Total Revenue (excluding capital transfers and contributions)	178,449	225,841	235,982	257,821	248,702	248,703	248,703	274,410	292,219	312,169
Employee costs	73,233	86,134	83,134	89,286	89,286	89,286	89,286	94,018	99,095	104,545
Remuneration of councillors	4,939	6,253	6,628	6,893	6,893	6,893	6,893	7,258	7,650	8,071
Depreciation & asset impairment	24,557	27,384	32,287	26,534	26,534	26,534	26,534	27,940	29,449	31,068
Finance charges	4,790	8,925	5,013	4,335	1,335	1,335	1,335	1,406	1,481	1,534
Materials and bulk purchases	41,792	45,654	53,507	53,351	35,511	35,511	35,511	56,801	69,930	73,286
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	95,367	121,020	80,636	65,871	61,740	61,740	61,740	85,339	90,188	94,810
Total Expenditure	244,677	295,369	261,205	246,269	221,299	221,299	221,299	272,761	297,794	313,315
Surplus/(Deficit)	(66,229)	(69,528)	(25,223)	11,552	27,403	27,403	27,403	1,649	(5,574)	(1,146)
Transfers and subsidies - capital (monetary allocations)	73,251	63,509	-	51,263	30,913	30,913	30,913	34,019	26,621	29,447
Contributions recognised - capital & contributed assets	-	-	-	2,961	3,645	2,961	2,961	1,160	-	-
Surplus/(Deficit) after capital transfers & contributions	7,022	(6,019)	(25,223)	65,776	61,961	61,277	61,277	36,828	21,047	28,301
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7,022	(6,019)	(25,223)	65,776	61,961	61,277	61,277	36,828	21,047	28,301
Capital expenditure & funds sources										
Capital expenditure	48,497	64,000	22,725	51,263	34,558	34,558	34,558	35,179	26,621	29,447
Transfers recognised - capital	48,497	64,000	10,754	43,768	30,913	30,913	30,913	34,019	26,621	29,447
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	11,971	7,495	3,645	3,645	3,645	1,160	-	-
Total sources of capital funds	48,497	64,000	22,725	51,263	34,558	34,558	34,558	35,179	26,621	29,447
Financial position										
Total current assets	55,017	41,568	22,858	313,801	238,333	238,333	240,882	318,070	335,245	353,684
Total non current assets	669,925	702,355	613,799	741,301	708,584	708,584	708,584	712,610	751,091	792,401
Total current liabilities	116,616	151,831	834	68,620	244,336	244,336	244,336	142,672	80,000	50,000
Total non current liabilities	38,222	37,707	3,154	1,689	31,810	31,810	31,810	1,015	263	-
Community wealth/Equity	570,104	554,385	632,668	984,792	670,772	646,765	646,765	886,992	1,006,073	1,096,085
Cash flows										
Net cash from (used) operating	47,686	47,704	24,649	60,867	101,919	(11,284)	(11,284)	47,963	53,047	87,327
Net cash from (used) investing	(32,688)	(59,586)	(22,500)	(42,528)	(34,808)	(34,808)	(34,808)	(34,019)	(26,621)	(29,447)
Net cash from (used) financing	(878)	(4,816)	(736)	(744)	(752)	(752)	(752)	(783)	(826)	-
Cash/cash equivalents at the year end	17,699	1,001	-	18,575	66,359	(46,844)	(46,844)	13,810	28,673	77,872
Cash backing/surplus reconciliation										
Cash and investments available	17,699	1,001	-	1,078	(40,742)	(40,742)	(38,193)	985	1,038	1,095
Application of cash and investments	103,671	139,207	(14,838)	(144,221)	(35,826)	102,290	102,290	(58,542)	(146,498)	(236,420)
Balance - surplus (shortfall)	(85,972)	(138,206)	14,838	145,299	(4,916)	(143,032)	(140,483)	59,527	147,536	237,515
Asset management										
Asset register summary (WDV)	669,829	702,262	41,201	460,437	443,732	462,115		414,770	437,168	461,212
Depreciation	24,557	27,384	32,287	26,534	27,911	27,911		29,390	30,977	32,681
Renewal of Existing Assets	-	-	4,196	-	182	182		1,218	1,054	1,104
Repairs and Maintenance	7,709	11,884	10,394	11,059	12,474	12,474		13,952	14,695	15,501
Free services										
Cost of Free Basic Services provided	2,511	8,857	15,918	17,392	17,392	17,392	22,987	22,987	24,229	25,561
Revenue cost of free services provided	-	3,581	5,006	4,062	4,062	4,062	4,277	4,277	4,508	4,756
Households below minimum service level										
Water:	0	0	0	0	0	0	0	0	0	0
Sanitation/sewerage:	-	2	2	2	2	2	2	2	2	2
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	20	19	-	-	-	-	-	-	-

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

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional	1									
Governance and administration		111,389	135,034	83,362	80,955	138,779	80,955	87,894	92,640	97,735
Executive and council		84,850	(1,058)	45,656	22,952	85,579	22,911	29,372	30,958	32,660
Finance and administration		26,391	135,974	37,706	58,003	53,200	58,044	58,522	61,682	65,075
Internal audit		148	119	-	-	-	-	-	-	-
Community and public safety		43	1,236	141	7,363	150	149	26,441	27,869	29,402
Community and social services		-	976	140	5,588	149	149	18,759	19,772	20,860
Sport and recreation		-	-	-	1,685	-	-	4,268	4,498	4,746
Public safety		43	260	1	90	1	-	2,080	2,192	2,313
Housing		-	-	-	-	-	-	1,334	1,406	1,483
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27,568	23,188	23,871	26,041	16,913	24,041	24,929	30,571	37,492
Planning and development		-	-	-	2,000	-	-	-	-	-
Road transport		27,568	23,188	23,871	24,041	16,913	24,041	24,929	30,571	37,492
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		112,699	129,891	114,894	197,687	127,418	173,496	170,326	179,524	189,399
Energy sources		67,570	20,270	46,581	64,365	42,888	59,365	60,532	63,801	67,310
Water management		19,167	77,832	34,758	71,174	48,145	51,983	63,654	67,093	70,783
Waste water management		17,567	20,295	20,769	36,666	22,098	36,666	28,308	29,837	31,478
Waste management		8,394	11,493	12,785	25,483	14,288	25,483	17,831	18,794	19,828
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	251,699	289,350	222,268	312,045	283,259	278,641	309,589	330,605	354,028
Expenditure - Functional										
Governance and administration		210,595	172,458	207,698	67,464	185,789	59,426	80,846	88,141	91,949
Executive and council		31,656	100,734	6,628	19,291	96,179	19,311	25,624	27,008	28,493
Finance and administration		178,938	63,208	201,070	47,175	89,609	40,114	31,678	36,406	37,459
Internal audit		-	8,516	-	997	-	-	23,543	24,727	25,998
Community and public safety		-	13,863	12,526	34,503	-	-	35,750	38,075	40,169
Community and social services		-	9,362	12,526	29,935	-	-	28,147	30,062	31,715
Sport and recreation		-	2,164	-	2,901	-	-	3,085	3,251	3,430
Public safety		-	1,148	-	-	-	-	3,184	3,356	3,540
Housing		-	1,189	-	1,667	-	-	1,334	1,406	1,483
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	54,300	3,332	36,756	11,059	28,817	24,408	24,176	25,001
Planning and development		-	5,789	-	7,939	-	-	5,309	4,529	4,775
Road transport		-	48,510	3,332	28,817	11,059	28,817	19,099	19,647	20,226
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		34,083	54,749	49,175	107,548	24,453	59,220	131,757	147,403	156,197
Energy sources		29,424	32,150	39,214	47,186	21,613	32,186	57,930	70,786	75,517
Water management		4,659	8,434	7,873	29,874	2,840	27,034	30,085	31,710	33,441
Waste water management		-	7,588	2,088	20,094	-	-	26,749	28,059	29,466
Waste management		-	6,578	-	10,394	-	-	16,993	16,847	17,773
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	244,677	295,370	272,731	246,270	221,301	147,463	272,761	297,794	313,316
Surplus/(Deficit) for the year		7,022	(6,020)	(50,463)	65,775	61,958	131,178	36,828	32,811	40,711

References

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

Economic and environmental services	27,568	23,188	23,871	26,041	16,913	24,041	24,929	30,571	37,492
Planning and development	-	-	-	2,000	-	-	-	-	-
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDs)									
Central City Improvement District									
Development Facilitation									
Economic Development/Planning				2,000					
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and City									
Project Management Unit									
Provincial Planning									
Support to Local Municipalities									
Road transport	27,568	23,188	23,871	24,041	16,913	24,041	24,929	30,571	37,492
Police Forces, Traffic and Street Parking Control				6	6	6			
Pounds									
Public Transport									
Road and Traffic Regulation									
Roads	27,568	23,188	23,871	24,035	16,907	24,035	24,929	30,571	37,492
Taxi Ranks									
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape									
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control									
Soil Conservation									
Trading services	112,699	129,891	114,894	197,687	127,418	173,496	170,326	179,524	189,399
Energy sources	67,570	20,270	46,581	64,365	42,888	59,365	60,532	63,801	67,310
Electricity	67,570	20,270	46,581	59,365	37,888	54,365	60,532	63,801	67,310
Street Lighting and Signal Systems				5,000	5,000	5,000			
Nonelectric Energy									
Water management	19,167	77,832	34,758	71,174	48,145	51,983	63,654	67,093	70,783
Water Treatment									
Water Distribution	19,167	77,832	34,758	71,174	48,145	51,983	63,654	67,093	70,783
Water Storage									
Waste water management	17,567	20,295	20,769	36,666	22,098	36,666	28,308	29,837	31,478
Public Toilets									
Sewerage	17,567	20,295	20,769	31,979	17,411	31,979	28,308	29,837	31,478
Storm Water Management				4,687	4,687	4,687			
Waste Water Treatment									
Waste management	8,394	11,493	12,785	25,483	14,288	25,483	17,831	18,794	19,828
Recycling									
Solid Waste Disposal (Landfill Sites)	8,394	11,493	12,785						
Solid Waste Removal				25,483	14,288	25,483	17,831	18,794	19,828
Street Cleaning									
Other	-	-	-	-	-	-	-	-	-
Abattoirs									
Air Transport									
Forestry									
Licensing and Regulation									
Markets									
Tourism									
Total Revenue - Functional	251,699	289,350	222,268	312,045	283,259	278,641	309,589	330,605	354,028

Economic and environmental services		-	54,300	3,332	36,756	11,059	28,817	24,408	24,176	25,001
Planning and development		-	5,789	-	7,939	-	-	5,309	4,529	4,775
Billboards			5,789							
Corporate Wide Strategic Planning (IDPs, LEDs)										
Central City Improvement District										
Development Facilitation										
Economic Development/Planning					7,939			5,309	4,529	4,775
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City										
Project Management Unit										
Provincial Planning										
Support to Local Municipalities										
Road transport		-	48,510	3,332	28,817	11,059	28,817	19,099	19,647	20,226
Police Forces, Traffic and Street Parking Control					2,816	2,816	2,816			
Pounds										
Public Transport										
Roads			48,510	3,332	26,002	8,244	26,002	19,099	19,647	20,226
Taxi Ranks										
Environmental protection										
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services		34,083	54,749	49,175	107,548	24,453	59,220	131,757	147,403	156,197
Energy sources		29,424	32,150	39,214	47,186	21,613	32,186	57,930	70,786	75,517
Electricity		29,424	32,150	39,214	47,186	21,613	32,186	57,930	70,786	75,517
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		4,659	8,434	7,873	29,874	2,840	27,034	30,085	31,710	33,441
Water Treatment		4,659	8,434	7,873	2,351	2,840	2,352			
Water Distribution					27,522		24,682	30,085	31,710	33,441
Water Storage										
Waste water management		-	7,588	2,088	20,094	-	-	26,749	28,059	29,466
Public Toilets										
Sewerage			7,588	2,088	19,928			26,749	28,059	29,466
Storm Water Management										
Waste Water Treatment					167					
Waste management		-	6,578	-	10,394	-	-	16,993	16,847	17,773
Recycling										
Solid Waste Disposal (Landfill Sites)			6,578		2,000					
Solid Waste Removal					8,394			16,993	16,847	17,773
Street Cleaning										
Other		-	-	-	-	-	-	-	-	-
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Expenditure - Functional	3	244,677	295,370	272,731	246,270	221,301	147,463	272,761	297,794	313,316
Surplus/(Deficit) for the year		7,022	(6,020)	(50,463)	65,775	61,958	131,178	36,828	32,811	40,711

References

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

check oprev balance	-82	339	-13,714,599	358	-954	-3,936,002	1	11,764,164	12,411,251
check opexp balance	375	1,463	11,525,749	1,000	2,089	-73,836,073	-0	-0	1,000

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		163,894	12,866	16,761	21,723	21,723	21,723	35,149	38,361	40,471
Vote 2 - Finance and Admin		22,304	32,404	41,406	65,692	65,692	65,692	51,498	54,279	57,265
Vote 3 - Community Facilities		-	14,644	3,340	149	149	149	14,768	15,565	16,422
Vote 4 - Housing		-	1,122	1,166	-	-	-	1,334	1,406	1,483
Vote 5 - Public Safety		-	1,316	1,642	-	-	-	2,080	2,192	2,313
Vote 6 - Sports & Recreation		-	8,541	5,305	-	-	-	2,443	2,575	2,717
Vote 7 - REFUSE		8,394	11,993	20,145	23,483	23,483	23,483	17,731	18,689	19,717
Vote 8 - Waste Water Management		17,567	19,484	22,770	31,978	31,978	31,978	28,308	29,837	31,478
Vote 9 - Roads and Transport		-	48,479	48,540	1,000	1,000	1,000	1,000	-	-
Vote 10 - Water		19,167	32,606	31,901	59,436	59,436	59,436	58,315	61,466	64,846
Vote 11 - Electricity		20,864	28,626	41,858	54,364	53,124	53,124	61,785	67,850	75,460
Vote 12 - PLANNING & DEVELOPMENT		-	3,229	2,415	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	252,191	215,310	237,248	257,824	256,584	256,584	274,411	292,221	312,171
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		5,529	4,786	44,473	40,475	37,075	37,075	49,168	51,708	54,463
Vote 2 - Finance and Admin		171,966	176,035	33,549	24,172	20,532	20,532	31,678	36,406	37,459
Vote 3 - Community Facilities		-	11,705	19,726	29,935	29,935	29,935	28,147	30,061	31,715
Vote 4 - Housing		-	1,122	1,284	1,667	1,667	1,667	1,334	1,406	1,483
Vote 5 - Public Safety		-	1,316	3,208	2,816	2,816	2,816	3,184	3,356	3,540
Vote 6 - Sports & Recreation		-	2,718	4,666	2,901	2,901	2,901	3,085	3,251	3,430
Vote 7 - REFUSE		-	14,284	17,973	10,394	10,394	10,394	16,993	16,847	17,773
Vote 8 - Waste Water Management		-	26,739	21,791	20,094	20,094	20,094	26,749	28,059	29,466
Vote 9 - Roads and Transport		6,130	29,649	29,445	28,817	28,817	28,817	19,099	19,647	20,226
Vote 10 - Water		4,763	5,360	33,443	29,874	27,034	27,034	30,085	31,710	33,441
Vote 11 - Electricity		29,676	60,958	48,302	47,186	32,186	32,186	57,930	70,786	75,545
Vote 12 - PLANNING & DEVELOPMENT		-	2,101	3,241	7,939	7,939	7,939	5,309	4,529	4,775
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	218,063	336,773	261,100	246,269	221,389	221,389	272,761	297,767	313,316
Surplus/(Deficit) for the year	2	34,128	(121,463)	(23,852)	11,555	35,195	35,195	1,650	(5,546)	(1,145)

References

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

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote										
Vote 1 - Executive and Council	1	163,894	12,866	16,761	21,723	21,723	21,723	35,149	38,361	40,471
1.1 - Council General		163,894	12,616	10,786	2,547	2,547	2,547	7,033	8,727	9,207
1.2 - Office of the Mayor					9,739	9,739	9,739	7,033	7,413	7,820
1.3 - Office of the Speaker					9,436	9,436	9,436	7,035	7,415	7,823
1.4 - Municipal Manager								7,024	7,403	7,810
1.5 - Corporate Services			250	5,975				7,024	7,403	7,810
Vote 2 - Finance and Admin		22,304	32,404	41,406	65,692	65,692	65,692	51,498	54,279	57,265
2.1 - Properties					42,231	42,231	42,231	44,450	46,851	49,427
2.2 - Rates		22,304	32,404	41,406	23,461	23,461	23,461	7,048	7,429	7,837
2.3 - Financial Services										
Vote 3 - Community Facilities		-	14,644	3,340	149	149	149	14,768	15,565	16,422
3.1 - Community and Social Services			14,644	2,765				9,678	10,201	10,762
3.2 - Cemeteries				-				4,839	5,100	5,381
3.3 - Disaster & Building maintenance				-				251	265	279
3.4 - Town Hall and Offices				575	149	149	149			
Vote 4 - Housing		-	1,122	1,166	-	-	-	1,334	1,406	1,483
4.1 - Housing			1,122	1,166				1,334	1,406	1,483
Vote 5 - Public Safety		-	1,316	1,642	-	-	-	2,080	2,192	2,313
5.1 - Traffic			1,316	1,642				2,080	2,192	2,313
Vote 6 - Sports & Recreation		-	8,541	5,305	-	-	-	2,443	2,575	2,717
6.1 - Parks and Recreation			8,541	5,305				2,443	2,575	2,717
Vote 7 - REFUSE		8,394	11,993	20,145	23,483	23,483	23,483	17,731	18,689	19,717
7.1 - Refuse		8,394	11,993	20,145	23,483	23,483	23,483	17,731	18,689	19,717

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Vote 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	252,191	215,310	237,248	257,824	256,584	256,584	274,411	292,221	312,171

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Expenditure by Vote										
Vote 1 - Executive and Council	1	5,529	4,786	44,473	40,475	37,075	37,075	49,168	51,708	54,463
1.1 - Council General		4,939	4,786	23,916	3,671	3,671	3,671	5,784	6,096	6,431
1.2 - Office of the Mayor				-	1,713	1,713	1,713	2,533	2,644	2,789
1.3 - Office of the Speaker				-	4,438	4,438	4,438	5,775	6,087	6,422
1.4 - Municipal Manager				-	9,490	9,490	9,490	11,532	12,155	12,824
1.5 - Corporate Services		590		20,557	21,164	17,764	17,764	23,543	24,727	25,998
Vote 2 - Finance and Admin		171,966	176,035	33,549	24,172	20,532	20,532	31,678	36,406	37,459
2.1 - Properties					585	585	585			
2.2 - Rates						-	-	9,211	9,708	10,242
2.3 - Financial Services		171,966	176,035	33,549	23,587	19,947	19,947	22,467	26,697	27,216
Vote 3 - Community Facilities		-	11,705	19,726	29,935	29,935	29,935	28,147	30,061	31,715
3.1 - Community and Social Services			11,705	19,726				10,916	11,505	12,138
3.2 - Cemeteries					24,379	24,379	24,379	11,172	11,775	12,422
3.3 - Disaster & Building maintenance					4,665	4,665	4,665	2,155	2,271	2,396
3.4 - Town Hall and Offices					890	890	890	3,905	4,510	4,758
Vote 4 - Housing		-	1,122	1,284	1,667	1,667	1,667	1,334	1,406	1,483
4.1 - Housing			1,122	1,284	1,667	1,667	1,667	1,334	1,406	1,483
Vote 5 - Public Safety		-	1,316	3,208	2,816	2,816	2,816	3,184	3,356	3,540
5.1 - Traffic			1,316	3,208	2,816	2,816	2,816	3,184	3,356	3,540
Vote 6 - Sports & Recreation		-	2,718	4,666	2,901	2,901	2,901	3,085	3,251	3,430
6.1 - Parks and Recreation			2,718	4,666	2,901	2,901	2,901	3,085	3,251	3,430
Vote 7 - REFUSE		-	14,284	17,973	10,394	10,394	10,394	16,993	16,847	17,773
7.1 - Refuse			14,284	17,973	10,394	10,394	10,394	16,993	16,847	17,773

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

Vote Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Vote 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	218,063	336,773	261,100	246,269	221,389	221,389	272,761	297,767	313,316
Surplus/(Deficit) for the year	2	34,128	(121,463)	(23,852)	11,555	35,195	35,195	1,650	(5,546)	(1,145)

References

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

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	16,586	35,060	30,313	42,213	42,213	42,213	42,213	44,450	46,851	49,427
Service charges - electricity revenue	2	20,864	18,770	26,558	32,888	32,888	32,888	32,888	34,631	36,501	38,508
Service charges - water revenue	2	19,167	38,875	34,758	38,145	38,145	38,145	38,145	40,167	42,335	44,664
Service charges - sanitation revenue	2	17,567	20,295	20,769	22,098	22,098	22,098	22,098	23,269	24,525	25,874
Service charges - refuse revenue	2	8,394	11,493	12,785	14,288	14,288	14,288	14,288	15,045	15,858	16,730
Service charges - other		268	(1,184)	-	-	-	-	-	-	-	-
Rental of facilities and equipment		241	253	140	149	149	149	149	157	165	174
Interest earned - external investments		384	495	530	564	564	564	564	594	626	660
Interest earned - outstanding debtors		4,721	7,612	4,563	4,757	4,757	4,757	4,757	5,179	5,458	5,758
Dividends received		5	5	5	6	6	6	6	8	8	8
Fines, penalties and forfeits		43	260	1	1	1	1	1	500	527	556
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		90,147	93,098	104,910	97,714	89,833	89,833	89,833	110,412	119,365	129,808
Other revenue	2	62	333	650	5,000	3,760	3,760	3,760	-	-	-
Gains on disposal of PPE		-	475	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		178,449	225,841	235,982	257,821	248,702	248,703	248,703	274,410	292,219	312,169
Expenditure By Type											
Employee related costs	2	73,233	86,134	83,134	89,286	89,286	89,286	89,286	94,018	99,095	104,545
Remuneration of councillors		4,939	6,253	6,628	6,893	6,893	6,893	6,893	7,258	7,650	8,071
Debt impairment	3	29,493	75,794	45,000	35,000	35,000	35,000	35,000	51,324	54,095	57,071
Depreciation & asset impairment	2	24,557	27,384	32,287	26,534	26,534	26,534	26,534	27,940	29,449	31,068
Finance charges		4,790	8,925	5,013	4,335	1,335	1,335	1,335	1,406	1,481	1,534
Bulk purchases	2	34,083	33,770	43,113	42,292	24,453	24,453	24,453	42,849	55,224	57,772
Other materials	8	7,709	11,884	10,394	11,059	11,059	11,059	11,059	13,952	14,706	15,514
Contracted services		-	-	5,058	3,675	3,175	3,175	3,175	3,818	4,532	4,607
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	65,875	45,226	30,578	27,196	23,565	23,565	23,565	30,197	31,561	33,132
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		244,677	295,369	261,205	246,269	221,299	221,299	221,299	272,761	297,794	313,315
Surplus/(Deficit)		(66,229)	(69,528)	(25,223)	11,552	27,403	27,403	27,403	1,649	(5,574)	(1,146)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		73,251	63,509	-	51,263	30,913	30,913	30,913	34,019	26,621	29,447
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	1,160	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	2,961	3,645	2,961	2,961	-	-	-
Surplus/(Deficit) after capital transfers & contributions		7,022	(6,019)	(25,223)	65,776	61,961	61,277	61,277	36,828	21,047	28,301
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		7,022	(6,019)	(25,223)	65,776	61,961	61,277	61,277	36,828	21,047	28,301
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		7,022	(6,019)	(25,223)	65,776	61,961	61,277	61,277	36,828	21,047	28,301
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		7,022	(6,019)	(25,223)	65,776	61,961	61,277	61,277	36,828	21,047	28,301

References

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

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

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure - Vote	1										
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 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
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		48,497	64,000	2,024	3,188	2,588	2,588	2,588	1,221	1,171	1,227
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Facilities		-	-	645	5,439	405	405	405	3,098	2,643	3,098
Vote 4 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	90	90	90	90	90	-	-
Vote 6 - Sports & Recreation		-	-	1,537	1,685	-	-	-	1,036	1,054	1,104
Vote 7 - REFUSE		-	-	184	2,000	2,000	2,000	2,000	2,600	-	-
Vote 8 - Waste Water Management		-	-	-	13,861	-	-	-	6,770	9,720	4,710
Vote 9 - Roads and Transport		-	-	17,082	13,861	9,091	9,091	9,091	4,132	8,693	11,394
Vote 10 - Water		-	-	928	15,000	13,634	13,634	13,634	14,232	140	-
Vote 11 - Electricity		-	-	-	10,000	6,750	6,750	6,750	1,000	3,200	7,914
Vote 12 - PLANNING & DEVELOPMENT		-	-	326	-	-	-	-	1,000	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		48,497	64,000	22,725	65,124	34,558	34,558	34,558	35,179	26,621	29,447
Total Capital Expenditure - Vote		48,497	64,000	22,725	65,124	34,558	34,558	34,558	35,179	26,621	29,447
Capital Expenditure - Functional											
Governance and administration		48,497	64,000	2,024	1,000	2,588	2,588	2,588	1,221	1,171	1,227
Executive and council		48,497	64,000	2,024	-	2,588	2,588	2,588	1,151	1,171	1,227
Finance and administration		-	-	-	1,000	-	-	-	70	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	2,182	8,402	495	495	495	4,224	3,697	4,202
Community and social services		-	-	644	6,627	405	405	405	3,098	2,643	3,098
Sport and recreation		-	-	1,538	1,685	0	0	0	1,036	1,054	1,104
Public safety		-	-	-	90	90	90	90	90	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	17,407	14,861	9,091	9,091	9,091	5,132	8,693	11,394
Planning and development		-	-	326	1,000	-	-	-	1,000	-	-
Road transport		-	-	17,081	13,861	9,091	9,091	9,091	4,132	8,693	11,394
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	1,112	27,000	22,384	22,384	22,384	24,602	13,060	12,624
Energy sources		-	-	-	10,000	6,750	6,750	6,750	1,000	3,200	7,914
Water management		-	-	928	15,000	13,634	13,634	13,634	14,232	140	-
Waste water management		-	-	-	-	-	-	-	6,770	9,720	4,710
Waste management		-	-	184	2,000	2,000	2,000	2,000	2,600	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	48,497	64,000	22,725	51,263	34,558	34,558	34,558	35,179	26,621	29,447
Funded by:											
National Government		48,497	64,000	10,754	43,768	30,913	30,913	30,913	34,019	26,621	29,447
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	48,497	64,000	10,754	43,768	30,913	30,913	30,913	34,019	26,621	29,447
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	11,971	7,495	3,645	3,645	3,645	1,160	-	-
Total Capital Funding	7	48,497	64,000	22,725	51,263	34,558	34,558	34,558	35,179	26,621	29,447

References

1. 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).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

FS181 Masilonyana - Table A6 Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
ASSETS											
Current assets											
Cash		17,699	1,001		980	(40,742)	(40,742)	(40,742)			
Call investment deposits	1	-	-	-				2,549	985	1,038	1,095
Consumer debtors	1	21,451	29,118	22,858	312,588	200,750	200,750	200,750	317,085	334,207	352,589
Other debtors		59	52			78,106	78,106	78,106			
Current portion of long-term receivables		15,795	11,178								
Inventory	2	13	219		233	219	219	219			
Total current assets		55,017	41,568	22,858	313,801	238,333	238,333	240,882	318,070	335,245	353,684
Non current assets											
Long-term receivables											
Investments					98						
Investment property		69,034	68,184		66,544	(4,026)	(4,026)	(4,026)			
Investment in Associate											
Property, plant and equipment	3	600,795	634,078	613,799	674,659	712,610	712,610	712,610	712,610	751,091	792,401
Agricultural											
Biological											
Intangible											
Other non-current assets		96	93								
Total non current assets		669,925	702,355	613,799	741,301	708,584	708,584	708,584	712,610	751,091	792,401
TOTAL ASSETS		724,942	743,923	636,657	1,055,102	946,917	946,917	949,465	1,030,680	1,086,336	1,146,085
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	430	1,001	834	-	-	-	-	-	-	-
Consumer deposits		1,266	1,429			81	81	81	1,000		
Trade and other payables	4	113,419	147,555	-	68,620	235,645	235,645	235,645	141,672	80,000	50,000
Provisions		1,501	1,846			8,610	8,610	8,610			
Total current liabilities		116,616	151,831	834	68,620	244,336	244,336	244,336	142,672	80,000	50,000
Non current liabilities											
Borrowing		2,359	2,705	3,154	1,689				1,015	263	-
Provisions		35,863	35,002	-	-	31,810	31,810	31,810	-	-	-
Total non current liabilities		38,222	37,707	3,154	1,689	31,810	31,810	31,810	1,015	263	-
TOTAL LIABILITIES		154,838	189,538	3,989	70,309	276,146	276,146	276,146	143,688	80,263	50,000
NET ASSETS	5	570,104	554,385	632,668	984,793	670,771	670,771	673,320	886,992	1,006,073	1,096,085
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		570,104	554,385	632,668	984,792	670,772	646,765	646,765	886,992	1,006,073	1,096,085
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	570,104	554,385	632,668	984,792	670,772	646,765	646,765	886,992	1,006,073	1,096,085

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	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		4,799	10,637	19,703	29,549	42,213	21,106	21,106	28,893	35,138	44,485
Service charges		34,999	20,159	64,238	75,194	107,569	53,710	53,710	73,523	80,781	102,269
Other revenue		43	6,913	794	3,886	4,325	886	886	757	798	841
Government - operating	1	109,798	92,380	92,334	97,714	89,833	89,833	89,833	110,412	119,365	129,808
Government - capital	1	34,921	58,965	22,500	43,768	30,913	30,913	30,913	24,019	26,621	29,447
Interest		5,105	8,107	3,512	3,850	4,757	2,350	2,350	3,850	4,586	5,673
Dividends		5	5		1	6	1	1	8	8	8
Payments											
Suppliers and employees		(138,438)	(148,535)	(173,418)	(188,760)	(176,362)	(208,748)	(208,748)	(192,092)	(212,768)	(223,642)
Finance charges		(3,545)	(927)	(5,013)	(4,335)	(1,335)	(1,335)	(1,335)	(1,406)	(1,481)	(1,563)
Transfers and Grants	1			-		-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		47,686	47,704	24,649	60,867	101,919	(11,284)	(11,284)	47,963	53,047	87,327
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			474		1,240				-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables			-						-	-	-
Decrease (increase) in non-current investments			-						-	-	-
Payments											
Capital assets		(32,688)	(60,060)	(22,500)	(43,768)	(34,808)	(34,808)	(34,808)	(34,019)	(26,621)	(29,447)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,688)	(59,586)	(22,500)	(42,528)	(34,808)	(34,808)	(34,808)	(34,019)	(26,621)	(29,447)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing		(878)	(4,816)	(736)	(744)	(752)	(752)	(752)	(783)	(826)	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(878)	(4,816)	(736)	(744)	(752)	(752)	(752)	(783)	(826)	-
NET INCREASE/ (DECREASE) IN CASH HELD		14,121	(16,698)		17,595	66,359	(46,844)	(46,844)	13,160	25,601	57,880
Cash/cash equivalents at the year begin:	2	3,578	17,699		980				650	3,072	19,992
Cash/cash equivalents at the year end:	2	17,699	1,001		18,575	66,359	(46,844)	(46,844)	13,810	28,673	77,872

References

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

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

3. The MTREF is populated directly from SA30.

Total receipts	189,670	197,640	203,080	255,202	279,616	198,799	198,799	241,461	267,296	312,532
Total payments	(174,672)	(209,522)	(200,932)	(236,863)	(212,505)	(244,891)	(244,891)	(227,517)	(240,870)	(254,652)
	14,998	(11,882)	2,149	18,339	67,111	(46,092)	(46,092)	13,944	26,426	57,880
Borrowings & investments & c.deposits	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(878)	(4,816)	(736)	(744)	(752)	(752)	(752)	(783)	(826)	-
	14,121	(16,698)	1,413	17,595	66,359	(46,844)	(46,844)	13,160	25,601	57,880
	-	-	(1,413)	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	-	-	-	-	8,395	8,395	2,910	-	-
<i>Roads Infrastructure</i>		-	-	-	-	6,395	6,395	310	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	2,000	2,000	2,600	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	8,395	8,395	2,910	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	5,117	13,861	9,091	9,091	4,132	8,693	11,394
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	10,000	6,750	6,750	1,000	3,200	7,914
<i>Electrical Infrastructure</i>		-	-	877	15,000	13,634	13,634	14,232	140	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	6,770	9,720	4,710
<i>Sanitation Infrastructure</i>		24,984	53,748	369	3,685	2,000	2,000	2,600	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		24,984	53,748	6,363	42,546	31,474	31,474	28,734	21,753	24,018
Community Facilities		-	-	644	6,717	405	405	3,188	2,643	3,098
Sport and Recreation Facilities		-	-	1,537	1,000	-	-	1,036	1,054	1,104
Community Assets		-	-	2,181	7,717	405	405	4,224	3,697	4,202
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	1,000	2,678	1,775	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	1,000	2,678	1,775	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	1,451	-	-	-	2,151	1,171	1,227
Intangible Assets		-	-	1,451	-	-	-	2,151	1,171	1,227
Computer Equipment		23,513	10,252	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	899	-	-	-	70	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		48,497	64,000	10,894	51,263	34,557	33,654	35,179	26,621	29,447

ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure				34,910	97,152	92,382	97,152	102,301	107,825	113,756
Storm water Infrastructure								-	-	-
Electrical Infrastructure					25,318	22,068	25,318	26,660	28,100	29,645
Water Supply Infrastructure			2,447	168,868	167,502	168,868	177,818	187,420	197,729	
Sanitation Infrastructure				98,247	98,247	98,247	103,454	109,041	115,038	
Solid Waste Infrastructure				24	(1,661)	24	25	26	28	
Rail Infrastructure							-	-	-	
Coastal Infrastructure										
Information and Communication Infrastructure		506,176	536,256	1,819						
Infrastructure		506,176	536,256	39,177	389,609	378,538	389,609	410,259	432,413	456,195
Community Facilities						(7,312)				
Sport and Recreation Facilities										
Community Assets		-	-	-	-	(7,312)	-	-	-	
Heritage Assets										
Revenue Generating										
Non-revenue Generating		69,034	68,184							
Investment properties		69,034	68,184	-	-	-	-	-	-	
Operational Buildings										
Housing										
Other Assets		-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Servitudes										
Licences and Rights										
Intangible Assets		-	-	-	-	-	-	-	-	
Computer Equipment		94,619	97,822	2,024	3,879	3,879	3,879	4,085	4,306	
Furniture and Office Equipment					405	405	405	427	450	
Machinery and Equipment										
Transport Assets					66,543	68,221	68,221			
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	669,829	702,262	41,201	460,437	443,732	462,115	414,770	437,168	461,212
EXPENDITURE OTHER ITEMS										
Depreciation	7	24,557	27,384	32,287	26,534	27,911	27,911	29,390	30,977	32,681
Repairs and Maintenance by Asset Class	3	7,709	11,884	10,394	11,059	12,474	12,474	13,952	14,695	15,501
Roads Infrastructure		-	-	3,332	2,130	3,545	3,545	828	873	921
Storm water Infrastructure		-	-	-	1,415	1,415	1,415	875	922	973
Electrical Infrastructure		-	-	1,783	-	-	-	3,343	4,499	4,744
Water Supply Infrastructure		-	-	2,191	2,331	2,331	2,331	2,977	3,137	3,310
Sanitation Infrastructure		-	-	2,088	2,222	2,222	2,222	-	-	-
Solid Waste Infrastructure		7,709	11,884	-	-	-	-	1,000	1,054	1,112
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		7,709	11,884	9,394	8,098	9,513	9,513	9,023	10,485	11,060
Community Facilities		-	-	1,000	-	-	-	69	73	77
Sport and Recreation Facilities		-	-	-	-	-	-	280	295	311
Community Assets		-	-	1,000	-	-	-	349	368	388
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	1,064	1,064	1,064	1,095	180	189
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	1,064	1,064	1,064	1,095	180	189
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	26	28	29
Furniture and Office Equipment		-	-	-	-	-	-	21	22	23
Machinery and Equipment		-	-	-	-	-	-	1,932	2,037	2,148
Transport Assets		-	-	-	1,897	1,897	1,897	1,505	1,576	1,662
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		32,266	39,268	42,681	37,593	40,385	40,385	43,342	45,672	48,182
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%	38.5%	0.0%	24.8%	25.5%	11.7%	4.0%	3.7%
Renewal and upgrading of Existing Assets as % of deprec		0.0%	0.0%	13.0%	0.0%	30.7%	30.7%	14.0%	3.4%	3.4%
R&M as a % of PPE		1.3%	1.9%	1.7%	1.6%	1.8%	1.8%	2.0%	2.0%	2.0%
Renewal and upgrading and R&M as a % of PPE		1.0%	2.0%	35.0%	2.0%	5.0%	5.0%	4.0%	4.0%	4.0%

References

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

FS181 Masilonyana - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Piped water inside dwelling		15,000	15,000	11,297	11,297	11,297	11,297	11,297	11,297	11,297
Piped water inside yard (but not in dwelling)		3,145	3,145	18,829	18,829	18,829	18,829	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	7,532	7,532	7,532	7,532
<i>Minimum Service Level and Above sub-total</i>		19,154	19,454	37,658	37,658	37,658	37,658	37,658	37,658	37,658
Using public tap (< min.service level)	3	19	19	19	19	19	19	19	19	19
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		19	19	19	19	19	19	19	19	19
Total number of households	5	19,173	19,473	37,677	37,677	37,677	37,677	37,677	37,677	37,677
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		14,662	14,662	14,762	14,762	14,762	14,762	14,762	14,762	14,762
Flush toilet (with septic tank)		572	572	572	572	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	1,529	1,529	1,529	1,529
<i>Minimum Service Level and Above sub-total</i>		16,863	16,863	16,863	16,863	16,863	16,863	16,863	16,863	16,863
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	1,629	1,629	1,529	1,529	1,529	1,529	1,529	1,529
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	1,629	1,629	1,529	1,529	1,529	1,529	1,529	1,529
Total number of households	5	16,863	18,492	18,492	18,392	18,392	18,392	18,392	18,392	18,392
Energy:										
Electricity (at least min.service level)		300	-	2,918	2,918	2,918	2,918	2,918	2,918	2,918
Electricity - prepaid (min.service level)		-	14,683	11,695	11,695	11,695	11,695	11,695	11,695	11,695
<i>Minimum Service Level and Above sub-total</i>		300	14,683	14,613	14,613	14,613	14,613	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	300	14,683	14,613	14,613	14,613	14,613	14,613	14,613	14,613
Refuse:										
Removed at least once a week		-	-	-	18,554	18,554	18,554	18,554	18,554	18,554
<i>Minimum Service Level and Above sub-total</i>		-	-	-	18,554	18,554	18,554	18,554	18,554	18,554
Removed less frequently than once a week		-	18,282	18,554	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	1,795	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	20,077	18,554	-	-	-	-	-	-
Total number of households	5	-	20,077	18,554	18,554	18,554	18,554	18,554	18,554	18,554
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		4,615	5,242	5,242	1,426	1,426	1,426	2,500	2,750	3,000
Sanitation (free minimum level service)		4,615	5,242	5,242	1,426	1,426	1,426	2,500	2,750	3,000
Electricity/other energy (50kwh per household per month)		4,615	5,242	5,242	-	-	-	2,500	2,750	3,000
Refuse (removed at least once a week)		4,615	5,242	5,242	1,426	1,426	1,426	2,500	2,750	3,000
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	3,158	3,582	3,582	3,582	3,764	3,967	4,185
Sanitation (free sanitation service to indigent households)		-	-	2,136	2,423	2,423	2,423	2,873	3,028	3,195
Electricity/other energy (50kwh per indigent household per month)		669	1,189	1,267	1,349	1,349	1,349	2,449	2,581	2,723
Refuse (removed once a week for indigent households)		-	-	1,184	1,343	1,343	1,343	2,408	2,538	2,678
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		1,841	7,667	8,173	8,696	8,696	8,696	11,494	12,114	12,781
Total cost of FBS provided		2,511	8,857	15,918	17,392	17,392	17,392	22,987	24,229	25,561
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)					116	116	116	122	129	136
Electricity (kwh per household per month)					50	50	50	50	50	50
Refuse (average litres per week)					68	68	68			
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	4,062	4,062	4,062	4,277	4,508	4,756
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)		-	-	1,189	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	-	3,581	5,006	4,062	4,062	4,062	4,277	4,508	4,756

References

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

FS181 Masilonyana - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	16,586	38,641	34,130	46,275	46,275	46,275	46,275	48,728	51,359	54,184
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>			3,581	3,817	4,062	4,062	4,062	4,062	4,277	4,508	4,756
Net Property Rates		16,586	35,060	30,313	42,213	42,213	42,213	42,213	44,450	46,851	49,427
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	21,533	19,959	29,015	34,237	34,237	34,237	34,237	37,079	39,082	41,231
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>				1,189							
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		669	1,189	1,267	1,349	1,349	1,349	1,349	2,449	2,581	2,723
Net Service charges - electricity revenue		20,864	18,770	26,558	32,888	32,888	32,888	32,888	34,631	36,501	38,508
Service charges - water revenue											
Total Service charges - water revenue	6	19,167	38,875	37,916	41,727	41,727	41,727	41,727	43,930	46,302	48,849
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>											
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>				3,158	3,582	3,582	3,582	3,582	3,764	3,967	4,185
Net Service charges - water revenue		19,167	38,875	34,758	38,145	38,145	38,145	38,145	40,167	42,335	44,664
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	6	17,567	20,295	22,905	24,521	24,521	24,521	24,521	26,142	27,553	29,069
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>											
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>				2,136	2,423	2,423	2,423	2,423	2,873	3,028	3,195
Net Service charges - sanitation revenue		17,567	20,295	20,769	22,098	22,098	22,098	22,098	23,269	24,525	25,874
Service charges - refuse revenue											
Total refuse removal revenue	6	8,394	11,493	13,969	15,631	15,631	15,631	15,631	17,454	18,396	19,408
Total landfill revenue											
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>											
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>				1,184	1,343	1,343	1,343	1,343	2,408	2,538	2,678
Net Service charges - refuse revenue		8,394	11,493	12,785	14,288	14,288	14,288	14,288	15,045	15,858	16,730
Other Revenue by source											
Fuel Levy											
Other Revenue					3,760	3,760	3,760	3,760			
other service charges											
Gains from ppe disposals		62	333	650	1,240	-	-	-			
Total 'Other' Revenue	3	62	333	650	5,000	3,760	3,760	3,760	-	-	-
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	46,596	55,095	52,393	56,269	56,269	56,269	56,269	59,251	62,451	65,886
Pension and UIF Contributions		6,359	8,292	7,404	7,952	7,952	7,952	7,952	8,373	8,826	9,311
Medical Aid Contributions		4,018	4,644	5,751	6,177	6,177	6,177	6,177	6,504	6,856	7,233
Overtime		3,645	4,042	2,680	2,878	2,878	2,878	2,878	3,031	3,194	3,370
Performance Bonus											
Motor Vehicle Allowance		5,046	5,281	6,449	6,927	6,927	6,927	6,927	7,294	7,688	8,111
Cellphone Allowance		641	577	534	574	574	574	574	604	637	672
Housing Allowances				575	618	618	618	618	651	686	724
Other benefits and allowances		4,897	7,248	3,450	3,705	3,705	3,705	3,705	3,901	4,112	4,338
Payments in lieu of leave		1,498	397	1,424	1,530	1,530	1,530	1,530	1,611	1,698	1,791
Long service awards				2,473	2,656	2,656	2,656	2,656	2,797	2,948	3,110
Post-retirement benefit obligations	4	533	558								
sub-total	5	73,233	86,134	83,134	89,286	89,286	89,286	89,286	94,018	99,095	104,545
<i>Less: Employees costs capitalised to PPE</i>											
Total Employee related costs	1	73,233	86,134	83,134	89,286	89,286	89,286	89,286	94,018	99,095	104,545
Contributions recognised - capital											
Furniture & Equipment									70		
Establishment of cemetery											
Security Houses(wendy houses)									90		
Electricity Prepaid meters											
Spatial Planning/Township Establishment									1,000		
electricity Transformer & MIG EXCESS											
Total Contributions recognised - capital		-	-	-	-	-	-	-	1,160	-	-

Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment	24,557	27,384	32,287	26,534	26,534	26,534	26,534	27,940	29,449	31,068
Lease amortisation										
Capital asset impairment										
Depreciation resulting from revaluation of PPE										
Total Depreciation & asset impairment	24,557	27,384	32,287	26,534	26,534	26,534	26,534	27,940	29,449	31,068
Bulk purchases										
Electricity Bulk Purchases	29,424	31,162	37,431	36,613	21,613	21,613	21,613	39,858	52,072	54,447
Water Bulk Purchases	4,659	2,608	5,682	5,679	2,840	2,840	2,840	2,990	3,152	3,325
Total bulk purchases	34,083	33,770	43,113	42,292	24,453	24,453	24,453	42,849	55,224	57,772
Transfers and grants										
Cash transfers and grants	-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-	-
Total transfers and grants	-	-	-	-	-	-	-	-	-	-
Contracted services										
AFS compilation			-							
PMS & Strategic Support			-							
Valuation Roll			550	585	585	585	585	616	649	685
Yellow fleet			1,450	1,543	1,043	1,043	1,043	1,500	1,581	1,668
mSCOA Consulting			3,058	1,547	1,547	1,547	1,547	1,702	2,301	2,254
Lease rentals										
sub-total	-	-	5,058	3,675	3,175	3,175	3,175	3,818	4,532	4,607
Allocations to organs of state:										
Electricity										
Water										
Sanitation										
Other										
Total contracted services	-	-	5,058	3,675	3,175	3,175	3,175	3,818	4,532	4,607
Other Expenditure By Type										
Collection costs	11,863	16,163								
Contributions to 'other' provisions	4,441	3,761								
Consultant fees			697	742	742	742	742	2,092	2,205	2,326
Audit fees	1,362	1,354	3,684	3,920	3,920	3,920	3,920	3,000	3,000	3,000
General expenses	3,509	3,170						2,878	3,033	3,200
Advertising	67	49	1,258	500	500	500	500	1,000	1,054	1,112
Chemicals	558	505	2,736	2,468	2,468	2,468	2,468	2,856	3,010	3,176
Computer expenses & Internet services	1,322	1,192	192	250	250	250	250	1,685	1,776	1,874
Consumables		245	106	100	100	100	100	645	680	718
Fuel and oil			1,240	1,320	1,320	1,320	1,320	1,390	1,465	1,546
IDP review/LED Strategy	377	948	260	200	200	200	200	150	158	167
Indigent support		700								
Insurance	382	117	665	707	707	707	707	1,087	1,145	1,208
Rental operating lease & Plant and Equipment	34	596	1,124	1,196	1,196	1,196	1,196	1,652	1,741	1,837
Licence fees	650	333	1,045	1,111	1,111	1,111	1,111	959	1,011	1,066
Pauper burial/Indigent burial	632	456	19	20	20	20	20	300	316	334
Postage and courier	218	397	644	585	435	435	435	311	328	346
Printing and stationery	8	7	1,400	1,490	1,000	1,000	1,000	622	655	691
Security	1,722	722	1,721	1,900	1,000	1,000	1,000	837	883	931
Software expenses	3,260	3,536	2,300	2,347	2,347	2,347	2,347	753	794	837
Membership fees	406	373	735	782	782	782	782	779	821	867
Telephone and fax	485	750	1,108	1,179	579	579	579	1,541	1,624	1,714
Bank charges	2,102	890	280	298	298	298	298	314	331	349
Travelling, accommodation and subsistence	15,068	8,647	1,567	1,667	1,267	1,267	1,267	1,461	1,487	1,569
Protective clothing	17,409	312	1,235	1,314	814	814	814	750	739	780
Youth Development				900	900	900	900	750	791	834
Training & Legal services			6,563	2,200	1,609	1,609	1,609	2,385	2,514	2,652
Total 'Other' Expenditure	65,875	45,226	30,578	27,196	23,565	23,565	23,565	30,197	31,561	33,132
by Expenditure Item										
Employee related costs										
Other materials		8,812	10,394	11,059	11,059	11,059	11,059	13,952	14,695	15,501
Contracted Services										
Other Expenditure										
Total Repairs and Maintenance Expenditure	-	8,812	10,394	11,059	11,059	11,059	11,059	13,952	14,695	15,501
check	(7,709)	(3,072)	0	(0)	(1,415)	(1,415)		0	(0)	(0)

References

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

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 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates			44,450														44,450
Service charges - electricity revenue												34,631					34,631
Service charges - water revenue											40,167						40,167
Service charges - sanitation revenue									23,269								23,269
Service charges - refuse revenue								15,045									15,045
Service charges - other																	-
Rental of facilities and equipment				157													157
Interest earned - external investments			594														594
Interest earned - outstanding debtors			5,179														5,179
Dividends received			8														8
Fines, penalties and forfeits								500									500
Licences and permits																	-
Agency services																	-
Other revenue																	-
Transfers and subsidies		21,101	8,437	14,517	1,334	1,580	2,443	3,000	3,000	1,000	14,000	40,000					110,412
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contributions)		21,101	58,668	14,674	1,334	2,080	2,443	18,045	26,269	1,000	54,167	74,631	-	-	-	-	274,412
Expenditure By Type																	
Employee related costs		8,843	26,046	19,687	1,334	1,800	1,566	5,347	5,366	5,501	5,008	10,800	2,719				94,018
Remuneration of councillors		7,258															7,258
Debt impairment			10,265					10,265	10,265		10,265	10,265					51,324
Depreciation & asset impairment			5,179	1,625			117		2,600	12,935	3,201	2,283					27,940
Finance charges			1,406														1,406
Bulk purchases											2,990	39,858					42,849
Other materials			3,485	1,444				1,000		1,703	2,977	3,343					13,952
Contracted services			3,818														3,818
Transfers and subsidies																	-
Other expenditure		5,000	11,629	3,997		280	760	962	1,257	2,577	1,256	286	2,195				30,198
Loss on disposal of PPE																	-
Total Expenditure		21,101	61,826	26,753	1,334	2,080	2,443	17,574	19,488	22,717	25,697	66,835	4,914	-	-	-	272,761
Surplus/(Deficit)		-	(3,158)	(12,079)	-	0	0	472	6,781	(21,717)	28,469	7,797	(4,914)	-	-	-	1,651
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1,247		4,243				1,825	100	15,405	10,200	1,000	-				34,019
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			70			90							1,000				1,160
Transfers and subsidies - capital (in-kind - all)																	-
Surplus/(Deficit) after capital transfers & contributions		1,247	(3,088)	(7,835)	-	90	1,825	572	6,781	(6,312)	38,669	8,797	(3,914)	-	-	-	35,179

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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
To ensure that 100% of households in all formal settlement(s) 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 service			19,167	32,606	31,901	53,483	53,483	53,483	72,547	61,606	64,846	
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.			17,567	19,484	22,770	38,666	38,666	38,666	35,078	39,557	36,188	
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	24,041	24,041	24,041	4,132	8,693	11,394	
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 land and resources.	(Number of) Employment opportunities created through targeted IDP projects. No of employment created through EPWP. Implement SDF & LUS in accordance and compliance with SPLUMA.					2,415				1,000			
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 standards. 100% of households in informal areas have access to refuse removal at acceptable national standards.			8,394	11,993	20,145	25,483	25,483	25,483	20,331	18,689	19,717	
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	5,183	5,183	5,183	17,866	18,208	3098000+16422000	
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 programmes and projects in the MTAS and IDP					5,305	1,685	1,685	1,685	2,443	2,575	2,717	
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					1,642 5,975				3,414	3,598	3,796	
Adhere to all budget regulations, ensure that the 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			22,304	137,655	41,548	81,232	81,232	81,232	36,370	39,532	41,698	
Improve community participation in the affairs of the Municipality	Number of public participation conducted on IDP			163,820		5,921 4,866	22,911	22,911	22,911	53,624	55,333	58,369	
Maintain a legitimate database of human settlement and erven waiting list	Creation of world standard towns and cities by reducing informal settlements					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			20,448	39,133	41,025	59,365	30,579	29,895	62,785	71,050	102,892	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	251,700	289,350	235,982	312,048	283,262	282,578	309,590	318,841	341,617

References

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

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

check op revenue balance (0) 0 (0) 3 2 1 1 1 0

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

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
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 100% of households in formal settlements have access to basic level of sanitation. Sanitation infrastructure.			4,763	5,360	36,409	29,874	27,034	27,034	30,085	31,710	33,441	
To ensure that 100% of households in formal settlements in Masilonyana area have access to basic level of sanitation by	100% of households in formal settlements have access to basic level of sanitation. Sanitation infrastructure.					14,514	20,094	20,094	20,094	6,643	5,935	6,258	
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.			6,130		26,311	28,817	34,967	34,967	19,099	19,647	20,226	
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			26,613	48,230	8,621	7,939	18,164	18,164	31,678	36,406	37,459	
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	10,394	10,394	10,394	16,993	16,847	17,773	
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	29,935	24,379	24,379	28,147	30,061	31,715	
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					2,124	2,901	2,901	2,901	3,085	3,251	3,430	
						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			590		15,529							
Adhere to all budget regulations, ensure that the municipality has an effective revenue collection system	reviewed, monitored, evaluated and approved by Council. developed, updated and			171,966	176,035	52,245	47,154	40,114	40,114	49,168	51,708	54,463	
To ensure that 100% of households in formal settlements in Masilonyana area have access to basic level of sanitation by	100% of households in formal settlements have access to basic level of sanitation. Sanitation infrastructure.					9,648	20,308	9,490	9,490	26,749	28,059	29,466	
Improve community participation in the affairs of the Municipality	Number of public participation conducted on IDP			4,939	4,786	17,467							
Maintain a legitimate database of human settlement and even waiting list	Creation of world standard towns and cities by reducing informal settlements					2,915	1,667	1,667	1,667	3,184	3,384	3,540	
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			29,676	60,958	50,955	47,186	32,186	32,186	57,930	70,786	75,545	
Allocations to other priorities													
Total Expenditure				1	244,677	295,369	261,205	246,269	221,390	221,390	272,761	297,794	313,316

References

- Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
- Balance of allocations not directly linked to an IDP strategic objective

check on expenditure balance

- - - (0) 91 91 (0) 0 1

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

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
Provide appropriate HR support to directorates, to ensure healthy & safe working environment for councillors & employees, ensure Public Safety	Sustainable and continuous reports on HR development, continuous M&evaluation of Health & Safety committees, Public Safety	A		63,515	5,234	394	5,292	400	400	70		
		B					90	90	90	90		
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.	C			390		13,861	9,091	9,091	4,132	8,693	11,394
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	D					2,000	2,000	2,000	2,600		
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	E			31,404	15,870	7,147	405	405	3,098	2,643	3,098
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	F				1,309	1,685			1,036	1,054	1,104
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	G			1,342	1,726	5,000	6,750	6,750	1,000	3,200	7,914
Good Governance and Public Participation	PMU	H			5,062	2,300	1,188	2,188	2,188	1,151	1,171	1,227
To ensure that 100% of households in all formal settlement(s) around Masilonyana have access to clean (basic level) LED and Planning	100% of access to basic level of water for formal settlements households, water infrastructure required to enable achievement of SPLUMA implementation and LED capacity	I			1,847		15,000	13,634	13,634	14,232	140	
		J		23,416	2,700	1,125				1,000		
To ensure that 100% of households in formal settlements in Masilonyana area have access to basic level of sanitation by	100% of households in formal settlements have access to basic level of sanitation. Sanitation infrastructure.	K								6,770	9,720	4,710
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	86,931	47,979	22,724	51,263	34,558	34,558	35,179	26,621	29,447

References

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

check capital balance

38,434	(16,021)	(1)	(13,861)	0	0	(0)	-	-
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FS181 Masilonyana - Supporting Table SA7 Measurable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Vote 1 - Executive & Council										
Function 1 - (name)		13.0%	7.0%	29.0%	16.0%	16.0%	16.0%	20.0%	17.0%	17.0%
Sub-function 1 - (Council General)										
<i>Insert measure/s description</i>										
Sub-function 2 - (Office of the Mayor)										
<i>Insert measure/s description</i>										
Sub-function 3 - (Office of the Speaker)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (Municipal Manager)										
<i>Insert measure/s description</i>										
Sub-function 2 - (corporate Services)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 2 - FINANCE & ADMIN, PLANNING & DEV		22.0%	30.0%	9.0%	12.0%	12.0%	12.0%	14.0%	17.0%	17.0%
Function 1 - (name)										
Sub-function 1 - Properties & Rates										
<i>Insert measure/s description</i>										
Sub-function 2 - (Townhall & offices)										
<i>Insert measure/s description</i>										
Sub-function 3 - (Financial Services)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 3 - COMMUNITY FACILITIES		24.0%	12.0%	13.0%	19.0%	19.0%	18.0%	16.0%	17.0%	17.0%
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
		37.0%	51.0%	49.0%	51.0%	51.0%	51.0%	47.0%	46.0%	46.0%
Vote 4 TECHNICAL SERVICES										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
And so on for the rest of the Votes										

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

FS181 Masilonyana - Entities measurable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Entity 1 - (name of entity) <i>Insert measure/s description</i>										
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	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.3%	4.7%	2.2%	2.1%	0.9%	0.9%	0.9%	0.8%	0.8%	0.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6.4%	10.4%	4.4%	3.2%	1.3%	1.3%	1.3%	1.3%	1.3%	0.8%
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	0.5	0.3	27.4	4.6	1.0	1.0	1.0	2.2	4.2	7.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.5	0.3	27.4	4.6	1.0	1.0	1.0	2.2	4.2	7.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.0	-	0.0	(0.2)	(0.2)	(0.2)	0.0	0.0	0.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		48.0%	25.0%	67.1%	70.0%	100.1%	50.0%	50.0%	65.0%	69.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		48.0%	25.0%	67.1%	70.0%	100.1%	50.0%	50.0%	65.0%	69.8%	83.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	20.9%	17.9%	9.7%	121.2%	112.1%	112.1%	112.1%	115.6%	114.4%	112.9%
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		640.8%	14735.4%	0.0%	369.4%	355.1%	-503.0%	-503.0%	1025.8%	279.0%	64.2%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	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)	41.0%	38.1%	35.2%	34.6%	35.9%	35.9%	35.9%	34.3%	33.9%	33.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32.9%	31.4%	38.0%	37.3%	38.7%	38.7%	38.7%	36.9%	36.5%	36.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.3%	5.3%	4.4%	4.3%	5.0%	5.0%	5.0%	5.1%	5.0%	5.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.4%	16.1%	15.8%	12.0%	11.2%	11.2%	11.2%	10.7%	10.6%	10.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	6.8	31.2	28.5	29.1	29.1	29.1	34.3	30.3	30.5	32.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	44.9%	32.7%	18.2%	208.7%	186.2%	186.2%	186.2%	201.0%	201.0%	201.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.2	0.1	-	1.1	4.6	(3.2)	(3.2)	0.8	1.4	3.7

References

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

Municipal entity services		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Name of municipal entity		Household service targets (000)								
		Water:								
		Piped water inside dwelling								
		Piped water inside yard (but not in dwelling)								
8		Using public tap (at least min.service level)								
10		Other water supply (at least min.service level)								
		<i>Minimum Service Level and Above sub-total</i>								
9		Using public tap (< min.service level)								
10		Other water supply (< min.service level)								
		No water supply								
		<i>Below Minimum Service Level sub-total</i>								
		Total number of households								
Name of municipal entity		Sanitation/sewerage:								
		Flush toilet (connected to sewerage)								
		Flush toilet (with septic tank)								
		Chemical toilet								
		Pit toilet (ventilated)								
		Other toilet provisions (> min.service level)								
		<i>Minimum Service Level and Above sub-total</i>								
		Bucket toilet								
		Other toilet provisions (< min.service level)								
		No toilet provisions								
		<i>Below Minimum Service Level sub-total</i>								
		Total number of households								
Name of municipal entity		Energy:								
		Electricity (at least min.service level)								
		Electricity - prepaid (min.service level)								
		<i>Minimum Service Level and Above sub-total</i>								
		Electricity (< min.service level)								
		Electricity - prepaid (< min. service level)								
		Other energy sources								
		<i>Below Minimum Service Level sub-total</i>								
		Total number of households								
Name of municipal entity		Refuse:								
		Removed at least once a week								
		<i>Minimum Service Level and Above sub-total</i>								
		Removed less frequently than once a week								
		Using communal refuse dump								
		Using own refuse dump								
		Other rubbish disposal								
		No rubbish disposal								
		<i>Below Minimum Service Level sub-total</i>								
		Total number of households								
Services provided by 'external mechanisms'		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Names of service providers		Household service targets (000)								
		Water:								
		Piped water inside dwelling								
		Piped water inside yard (but not in dwelling)								
8		Using public tap (at least min.service level)								
10		Other water supply (at least min.service level)								
		<i>Minimum Service Level and Above sub-total</i>								
9		Using public tap (< min.service level)								
10		Other water supply (< min.service level)								
		No water supply								
		<i>Below Minimum Service Level sub-total</i>								
		Total number of households								
Names of service providers		Sanitation/sewerage:								
		Flush toilet (connected to sewerage)								
		Flush toilet (with septic tank)								
		Chemical toilet								
		Pit toilet (ventilated)								
		Other toilet provisions (> min.service level)								
		<i>Minimum Service Level and Above sub-total</i>								
		Bucket toilet								
		Other toilet provisions (< min.service level)								
		No toilet provisions								
		<i>Below Minimum Service Level sub-total</i>								
		Total number of households								
Names of service providers		Energy:								
		Electricity (at least min.service level)								
		Electricity - prepaid (min.service level)								
		<i>Minimum Service Level and Above sub-total</i>								
		Electricity (< min.service level)								
		Electricity - prepaid (< min. service level)								
		Other energy sources								
		<i>Below Minimum Service Level sub-total</i>								
		Total number of households								
Names of service providers		Refuse:								
		Removed at least once a week								
		<i>Minimum Service Level and Above sub-total</i>								
		Removed less frequently than once a week								
		Using communal refuse dump								
		Using own refuse dump								
		Other rubbish disposal								
		No rubbish disposal								
		<i>Below Minimum Service Level sub-total</i>								
		Total number of households								
Detail of Free Basic Services (FBS) provided		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Electricity		Location of households for each type of FBS								
Indigents		Formal settlements - (50 kwh per indigent household per month Rands)								
		669,175	1,189,458	1,267,474	1,348,592	1,348,592	1,348,592	2,448,600	2,580,824	2,722,770

		Number of HH receiving this type of FBS	4,615	5,242	5,242	1,426	1,426	1,426	2,500	2,750	3,000
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements	669,175	1,189,458	1,267,474	1,348,592	1,348,592	1,348,592	2,448,600	2,580,824	2,722,770
Water	Ref.	Location of households for each type of FBS									
		Formal settlements - (6 kilolitre per indigent household per month Rands)	461,500	3,158,000	3,366,428	3,581,879	3,581,879	3,581,879	3,763,500	3,966,729	4,184,899
		Number of HH receiving this type of FBS	4,615	5,242	5,242	1,426	1,426	1,426	2,500	2,750	3,000
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	461,500	3,158,000	3,366,428	3,581,879	3,581,879	3,581,879	3,763,500	3,966,729	4,184,899
Sanitation	Ref.	Location of households for each type of FBS									
		Formal settlements - (free sanitation service to indigent households)	447,655	2,136,000	2,276,976	2,422,702	2,422,702	2,422,702	2,873,100	3,028,247	3,194,801
		Number of HH receiving this type of FBS	4,615	5,242	5,242	1,426	1,426	1,426	2,500	2,750	3,000
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	447,655	2,136,000	2,276,976	2,422,702	2,422,702	2,422,702	2,873,100	3,028,247	3,194,801
Refuse Removal	Ref.	Location of households for each type of FBS									
		Formal settlements - (removed once a week to indigent households)	263,055	1,184,000	1,262,144	1,342,921	1,342,921	1,342,921	2,408,400	2,538,454	2,678,069
		Number of HH receiving this type of FBS	4,615	5,242	5,242	1,426	1,426	1,426	2,500	2,750	3,000
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	263,055	1,184,000	1,262,144	1,342,921	1,342,921	1,342,921	2,408,400	2,538,454	2,678,069

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
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

FS181 Masilonyana Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	17,699	1,001	-	18,575	66,359	(46,844)	(46,844)	13,810	28,673	77,872
Cash + investments at the yr end less applications - R'000	18(1)b	2	(85,972)	(138,206)	14,838	145,299	(4,916)	(143,032)	(140,483)	59,527	147,536	237,515
Cash year end/monthly employee/supplier payments	18(1)b	3	1.2	0.1	-	1.1	4.6	(3.2)	(3.2)	0.8	1.4	3.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	7,022	(6,019)	(25,223)	65,776	61,961	61,277	61,277	36,828	21,047	28,301
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	42.8%	(4.5%)	13.5%	(6.0%)	(6.0%)	(6.0%)	(0.7%)	(0.6%)	(0.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	45.3%	28.6%	64.9%	68.1%	97.4%	47.8%	47.8%	63.1%	67.8%	81.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	35.6%	61.5%	35.9%	23.4%	23.4%	23.4%	23.4%	32.6%	32.6%	32.6%
Capital payments % of capital expenditure	18(1)c;19	8	67.4%	93.8%	99.0%	67.2%	100.7%	100.7%	100.7%	96.7%	100.0%	100.0%
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.	8.2%	(43.3%)	1267.5%	(10.8%)	0.0%	0.0%	13.7%	5.4%	5.5%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	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	1.3%	1.9%	1.7%	1.6%	1.8%	1.8%	2.0%	2.0%	2.0%	2.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	18.5%	0.0%	0.5%	0.5%	0.0%	3.5%	4.0%	3.7%

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

Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			48.8%	1.5%	19.5%	0.0%	0.0%	0.0%	5.3%	5.4%	5.5%
% incr Property Tax	18(1)a			111.4%	(13.5%)	39.3%	0.0%	0.0%	0.0%	5.3%	5.4%	5.5%
% incr Service charges - electricity revenue	18(1)a			(10.0%)	41.5%	23.8%	0.0%	0.0%	0.0%	5.3%	5.4%	5.5%
% incr Service charges - water revenue	18(1)a			102.8%	(10.6%)	9.7%	0.0%	0.0%	0.0%	5.3%	5.4%	5.5%
% incr Service charges - sanitation revenue	18(1)a			15.5%	2.3%	6.4%	0.0%	0.0%	0.0%	5.3%	5.4%	5.5%
% incr Service charges - refuse revenue	18(1)a			36.9%	11.2%	11.8%	0.0%	0.0%	0.0%	5.3%	5.4%	5.5%
% incr in Service charges - other	18(1)a			(542.3%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		82,846	123,310	125,183	149,633	149,633	149,633	149,633	157,562	166,070	175,204
Service charges			82,846	123,310	125,183	149,633	149,633	149,633	149,633	157,562	166,070	175,204
Property rates			16,586	35,060	30,313	42,213	42,213	42,213	42,213	44,450	46,851	49,427
Service charges - electricity revenue			20,864	18,770	26,558	32,888	32,888	32,888	32,888	34,631	36,501	38,508
Service charges - water revenue			19,167	38,875	34,758	38,145	38,145	38,145	38,145	40,167	42,335	44,664
Service charges - sanitation revenue			17,567	20,295	20,769	22,098	22,098	22,098	22,098	23,269	24,525	25,874
Service charges - refuse removal			8,394	11,493	12,785	14,288	14,288	14,288	14,288	15,045	15,858	16,730
Service charges - other			268	(1,184)	-	-	-	-	-	-	-	-
Rental of facilities and equipment			241	253	140	149	149	149	149	157	165	174
Capital expenditure excluding capital grant funding			-	-	11,971	21,356	3,645	3,645	3,645	1,160	-	-
Cash receipts from ratepayers	18(1)a		39,841	37,709	84,734	108,629	154,107	75,702	75,702	103,172	116,717	147,595
Ratepayer & Other revenue	18(1)a		87,913	131,768	130,537	159,538	158,299	158,300	158,300	163,397	172,221	181,693
Change in consumer debtors (current and non-current)			(45,961)	3,043	(17,490)	289,730	255,998	255,998	255,998	4,497	17,123	18,381
Operating and Capital Grant Revenue	18(1)a		163,398	156,607	104,910	148,977	120,746	120,746	120,746	144,431	145,986	159,255
Capital expenditure - total	20(1)(vi)		48,497	64,000	22,725	65,124	34,558	34,558	34,558	35,179	26,621	29,447
Capital expenditure - renewal	20(1)(vi)		-	-	4,196	-	182	182		1,218	1,054	1,104
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										-	-	-
Average annual collection rate (arrears inclusive)												

DoRA operating

List operating grants

DoRA capital												
<i>List capital grants</i>												
Trend												
Change in consumer debtors (current and non-current)			(45,961)	3,043	(17,490)	255,998	4,497	17,123	18,381	-	-	-
Total Operating Revenue			178,449	225,841	235,982	257,821	248,702	248,703	248,703	274,410	292,219	312,169
Total Operating Expenditure			244,677	295,369	261,205	246,269	221,299	221,299	221,299	272,761	297,794	313,315
Operating Performance Surplus/(Deficit)			(66,229)	(69,528)	(25,223)	11,552	27,403	27,403	27,403	1,649	(5,574)	(1,146)
Cash and Cash Equivalents (30 June 2012)										13,810		
Revenue												
% Increase in Total Operating Revenue				26.6%	4.5%	9.3%	(3.5%)	0.0%	0.0%	10.3%	6.5%	6.8%
% Increase in Property Rates Revenue				111.4%	(13.5%)	39.3%	0.0%	0.0%	0.0%	5.3%	5.4%	5.5%
% Increase in Electricity Revenue				(10.0%)	41.5%	23.8%	0.0%	0.0%	0.0%	5.3%	5.4%	5.5%
% Increase in Property Rates & Services Charges				48.8%	1.5%	19.5%	0.0%	0.0%	0.0%	5.3%	5.4%	5.5%
Expenditure												
% Increase in Total Operating Expenditure				20.7%	(11.6%)	(5.7%)	(10.1%)	0.0%	0.0%	23.3%	9.2%	5.2%
% Increase in Employee Costs				17.6%	(3.5%)	7.4%	0.0%	0.0%	0.0%	5.3%	5.4%	5.5%
% Increase in Electricity Bulk Purchases				5.9%	20.1%	(2.2%)	(41.0%)	0.0%	0.0%	84.4%	30.6%	4.6%
Average Cost Per Budgeted Employee Position (Remuneration)					172834.9975	103340.2778				134503.8026		
Average Cost Per Councillor (Remuneration)					331403.2	362789.4737				382017.3158		
R&M % of PPE			1.3%	1.9%	1.7%	1.6%	1.8%	1.8%		2.0%	2.0%	2.0%
Asset Renewal and R&M as a % of PPE			1.0%	2.0%	35.0%	2.0%	5.0%	5.0%		4.0%	4.0%	4.0%
Debt Impairment % of Total Billable Revenue			35.6%	61.5%	35.9%	23.4%	23.4%	23.4%	23.4%	32.6%	32.6%	32.6%
Capital Revenue												
Internally Funded & Other (R'000)			-	-	11,971	7,495	3,645	3,645	3,645	1,160	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			48,497	64,000	10,754	43,768	30,913	30,913	30,913	34,019	26,621	29,447
Internally Generated funds % of Non Grant Funding			0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			100.0%	100.0%	47.3%	85.4%	89.5%	89.5%	89.5%	96.7%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)			48,497	64,000	22,725	51,263	34,558	34,558	34,558	35,179	26,621	29,447
Asset Renewal			-	-	4,196	-	182	182	-	1,218	1,054	1,104
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	18.5%	0.0%	0.5%	0.5%	0.0%	3.5%	4.0%	3.7%
Cash												
Cash Receipts % of Rate Payer & Other			45.3%	28.6%	64.9%	68.1%	97.4%	47.8%	47.8%	63.1%	67.8%	81.2%
Cash Coverage Ratio			0	0	-	0	0	(0)	(0)	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			2.3%	4.7%	2.2%	2.1%	0.9%	0.9%	0.9%	0.8%	0.8%	0.5%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			(85,972)	(138,206)	14,838	145,299	(4,916)	(143,032)	(140,483)	59,527	147,536	237,515
Free Services												
Free Basic Services as a % of Equitable Share			3.1%	10.0%	20.0%	20.2%	22.2%	22.2%		22.2%	21.4%	20.8%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	2.7%	3.8%	2.5%	2.6%	2.6%		2.6%	2.6%	2.6%
High Level Outcome of Funding Compliance												
Total Operating Revenue			178,449	225,841	235,982	257,821	248,702	248,703	248,703	274,410	292,219	312,169
Total Operating Expenditure			244,677	295,369	261,205	246,269	221,299	221,299	221,299	272,761	297,794	313,315
Surplus/(Deficit) Budgeted Operating Statement			(66,229)	(69,528)	(25,223)	11,552	27,403	27,403	27,403	1,649	(5,574)	(1,146)
Surplus/(Deficit) Considering Reserves and Cash Backing			(85,972)	(138,206)	14,838	145,299	(4,916)	(143,032)	(140,483)	59,527	147,536	237,515
MTREF Funded (1) / Unfunded (0)	15	0	0	1	1	0	0	0	0	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✗	✗	✓	✓	✗	✗	✗	✗	✓	✓	✓

References

15. Subject to figures provided in Schedule.

FS181 Masilonyana - Supporting Table SA11 Property rates summary

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:	1									
Date of valuation:		07.07.2009	07.01.2015		07.01.2017					
Financial year valuation used				42011	Yes					
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes				Yes		
Municipal/assistant valuer appointed? (Y/N)			Yes		N					
Municipal partnership s38 used? (Y/N)				N	2	2	2	2	2	2
No. of assistant valuers (FTE)	3			2	1	1	1	1	1	1
No. of data collectors (FTE)	3			1	-	-	-	-	-	-
No. of internal valuers (FTE)	3			-	3	4	5	6	7	8
No. of external valuers (FTE)	3			3	-	-	-	-	-	-
No. of additional valuers (FTE)	4			-	Yes	Yes	Yes	Yes	Yes	Yes
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	60					
Implementation time of new valuation roll (mths)		12	24	60	170,007					
No. of properties	5	20,199	20,199	17,007	186	186	186	186	186	186
No. of sectional title values	5			186	2	2	2	2	2	2
No. of unreasonably difficult properties s7(2)					1	1	1	1	1	1
No. of supplementary valuations			1	1	315	315	315	315	315	315
No. of valuation roll amendments				1	19	19	19	19	19	19
No. of objections by rate payers		278	278	232	53	53	53	53	53	53
No. of appeals by rate payers				19	22	22	22	22	22	22
No. of successful objections	8			53	2	2	2	2	2	2
No. of successful objections > 10%	8			22	15	15	15	15	15	15
Supplementary valuation				2	181	181	181	181	181	181
Public service infrastructure value (Rm)	5	8	8	15						
Municipality owned property value (Rm)		135	135	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								
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes			No			No		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			No		
Limit on annual rate increase (s20)? (Y/N)		Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes
Special rating area used? (Y/N)				No	No			No		
Phasing-in properties s21 (number)		3068	3068	3068	3068	3068	3068	3068		
Rates policy accompanying budget? (Y/N)				Yes	Yes			Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6	16,586	33,528	30,313	30	30	30			
Rate revenue expected to collect (R'000)	6	7,579	15,491	19,703	20	20	20			
Expected cash collection rate (%)		46.0%	46.0%	65.0%	65.0%	65.0%	65.0%	65.0%	75.0%	90.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		1,944	2,847	3,817	4	4	4	16,064	16,931	17,863
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)		16,324		16,324	16	16	16			
Rebates, exemptions - other (R'000)		2,315	2,315	2,315	2	2	2			
Phase-in reductions/discounts (R'000)		2,499		1,667	2	2	2			
Total rebates, exemptns, reductns, discs (R'000)		23,082	5,162	24,123	24	24	24	16,064	16,931	17,863

References

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

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 2017/18																	
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									
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)		4,189	3,967	7,742	3,575	2,921		728									9,230
Rate revenue expected to collect (R'000)		2,706	2,077	4,620	1,523	2,045		136									6,247
Expected cash collection rate (%)	4	60.0%	60.0%	60.0%	60.0%	60.0%		60.0%									60.0%
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,eductns,discs (R'000)																	

References

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

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 2018/19																	
Valuation:																	
No. of properties		12,666	11	421	2,657	25	1,127	411								11	15
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)		5	5	5	5	5	5	5									
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)		No															
Flat rate used? (Y/N)		No															
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	1,071	26	92	1,512	120	135	8			0					34	4,337
Rating:																	
Average rate	3																
Rate revenue budget (R '000)		6,189	4,967	9,742	4,575	3,921		1,728									13,329
Rate revenue expected to collect (R'000)		4,023	3,229	6,332	2,974	2,549		1,123									8,664
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)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,eductns,discs (R'000)																	

References

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

Volumetric charge - Block 4 (c/kl)								
Other	2	(fill in structure)						
Electricity tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)		71	77	104	105	112	118	125
Service point - vacant land (Rands/month)				104	105	112	118	125
FBE		1	1			-	-	-
Life-line tariff - meter						-	-	-
Life-line tariff - prepaid						-	-	-
Flat rate tariff - meter (c/kwh)						-	-	-
Flat rate tariff - prepaid(c/kwh)						-	-	-
Meter - IBT Block 1 (c/kwh)				77	78	84	88	93
Meter - IBT Block 2 (c/kwh)				100	101	108	114	120
Meter - IBT Block 3 (c/kwh)				144	146	156	164	173
Meter - IBT Block 4 (c/kwh)				172	174	186	196	207
Meter - IBT Block 5 (c/kwh)						-	-	-
Prepaid - IBT Block 1 (c/kwh)				84	85	91	96	101
Prepaid - IBT Block 2 (c/kwh)				100	101	108	114	120
Prepaid - IBT Block 3 (c/kwh)				144	146	156	164	173
Prepaid - IBT Block 4 (c/kwh)				172	174	186	196	207
Prepaid - IBT Block 5 (c/kwh)						-	-	-
Other	2			78	78	83	88	93
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/ fixed fee		54	57	64	68	72	76	80
80l bin - once a week				64	68	72	76	80
250l bin - once a week				186	198	208	219	232

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	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Exemptions, reductions and rebates (Rands)									
Property Rates			30,000	15,000	15,000	15,000	15,000	15,000	15,000
Water tariffs									
0-6kl		Indigents					-	-	-
Minimum charge		Basic charge	64	68	72	77	81	85	90
0-6kl		Block 1	6	6	6	7	7	8	8
7-10kl		Block 2	8	9	9	10	11	11	12
11-15kl		Block 3	9	12	12	13	14	14	15
16-20kl		Block 4	9	15	15	16	17	18	19
>21kl		Block 5		17	18	19	20	21	22
Flat rate		P/m	60	152	162	172	181	191	201
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
Households		(fill in structure)	97	102	109	116	122	129	136
Buckets p/m		(fill in structure)	91	102	109	116	122	129	136
Business		(fill in structure)	339	358	382	406	428	451	475
Schools with sewerage		(fill in structure)	1,210	1,239	1,321	1,405	1,479	1,559	1,645
Post Office		(fill in structure)	1,171	1,244	1,326	1,411	1,486	1,566	1,652
Dept. of Justice		(fill in structure)	397	420	447	476	501	528	557
Opening of blocked drain		(fill in structure)	333	352	376	400	421	444	468
SAPS Quarters and Hostels		(fill in structure)	2,238	2,367	2,524	2,685	2,827	2,980	3,144
Removal of sewer by vacuum tankoutside reticulation		(fill in structure)		124	132	141	148	156	165
Electricity tariffs									
Domestic minimum charge		(fill in thresholds)	77	72	78	105	112	118	125
Domestic per Kwh		(fill in thresholds)	1	1	1	78	83	87	92
Business minimum charge		(fill in thresholds)	191	280	301	326	348	367	387
Business per kwh		(fill in thresholds)	1	1	146	147	157	165	174
Bulk consumers minimum charge		(fill in thresholds)	235	446	480	489	522	551	581
Bulk consumer kwh		(fill in thresholds)	1	1	1	82	88	93	98
Reconnection fee		(fill in thresholds)	465	1,200	1,279	1,303	1,392	1,467	1,548
Testing of electricity meters		(fill in thresholds)	282	350	378	385	411	434	457
Special meter reading		(fill in thresholds)	95	480	518	528	564	595	627
Households and flats deposits		(fill in thresholds)	752	1,500	1,599	1,629	1,740	1,834	1,935
Business deposits		(fill in thresholds)	1,235	3,845	4,099	4,176	4,462	4,703	4,961
Connection fee		(fill in thresholds)	449	899	958	976	1,043	1,099	1,160

FS181 Masilonyana - Supporting Table SA14 Household bills

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % incr.	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		400.00	420.00	447.72	476.37	476.37	476.37	5.3%	501.62	528.70	557.78
Electricity: Basic levy		63.57	72.62	78.17	79.64	79.64	79.64	6.8%	85.09	89.68	94.61
Electricity: Consumption		1,134.20	1,295.75	1,394.70	1,420.92	1,420.92	1,420.92	6.8%	1,518.11	1,600.09	1,688.09
Water: Basic levy		57.20	67.96	72.45	77.09	77.09	77.09	5.3%	81.17	85.56	90.26
Water: Consumption		159.64	6.35	6.77	72.03	72.03	72.03	5.3%	75.85	79.94	84.34
Sanitation		80.46	102.28	109.03	116.01	116.01	116.01	5.3%	122.16	128.76	135.84
Refuse removal		50.73	60.22	64.19	68.30	68.30	68.30	5.3%	71.92	75.80	79.97
Other									-	-	-
sub-total		1,945.80	2,025.18	2,173.03	2,310.36	2,310.36	2,310.36	6.3%	2,455.91	2,588.53	2,730.90
VAT on Services											
Total large household bill:		1,945.80	2,025.18	2,173.03	2,310.36	2,310.36	2,310.36	6.3%	2,455.91	2,588.53	2,730.90
% increase/-decrease			4.1%	7.3%	6.3%	-	-	6.3%	5.4%	5.5%	
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		200.00	210.00	223.86	228.07	228.07	228.07	5.3%	240.16	253.13	267.05
Electricity: Basic levy		63.57	72.62	78.17	79.64	79.64	79.64	6.8%	85.09	89.68	94.61
Electricity: Consumption		567.10	647.86	697.35	710.46	710.46	710.46	6.8%	759.06	800.04	844.05
Water: Basic levy		57.20	60.06	64.02	68.12	68.12	68.12	5.3%	71.73	75.60	79.76
Water: Consumption		133.03	139.68	148.90	158.43	158.43	158.43	5.3%	166.83	175.83	185.51
Sanitation		80.46	84.48	90.06	95.82	95.82	95.82	5.3%	100.90	106.35	112.20
Refuse removal		50.73	53.27	56.78	60.41	60.41	60.41	5.3%	63.62	67.05	70.74
Other											
sub-total		1,152.09	1,267.97	1,359.14	1,400.96	1,400.96	1,400.96	6.2%	1,487.38	1,567.69	1,653.92
VAT on Services											
Total small household bill:		1,152.09	1,267.97	1,359.14	1,400.96	1,400.96	1,400.96	6.2%	1,487.38	1,567.69	1,653.92
% increase/-decrease			10.1%	7.2%	3.1%	-	-	6.2%	5.4%	5.5%	
Monthly Account for Household - 'Indigent' Household receiving free basic services											
Rates and services charges:											
Property rates		100.00	105.80	112.78	119.99	119.99	119.99	5.3%	126.35	133.17	140.50
Electricity: Basic levy		63.57	67.26	72.40	76.13	76.13	76.13	6.8%	81.34	85.73	90.44
Electricity: Consumption		396.97	419.99	447.71	42.90	42.90	42.90	6.8%	45.83	48.31	50.97
Water: Basic levy		57.20	60.52	64.51	116.66	116.66	116.66	5.3%	122.84	129.48	136.60
Water: Consumption		106.42	112.59	120.02	1.16	1.16	1.16	5.3%	1.22	1.29	1.36
Sanitation		80.46	85.13	90.75	90.43	90.43	90.43	5.3%	95.22	100.36	105.88
Refuse removal		50.73	53.67	57.21	75.81	75.81	75.81	5.3%	79.83	84.14	88.77
Other											
sub-total		855.35	904.96	965.38	523.08	523.08	523.08	5.7%	552.64	582.48	614.51
VAT on Services											
Total small household bill:		855.35	904.96	965.38	523.08	523.08	523.08	5.7%	552.64	582.48	614.51
% increase/-decrease			5.8%	6.7%	(45.8%)	-	-	5.7%	5.4%	5.5%	

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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		3,301	2,521	2,614	2,549	2,549	2,549	985	1,038	1,095
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	3,301	2,521	2,614	2,549	2,549	2,549	985	1,038	1,095
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:		3,301	2,521	2,614	2,549	2,549	2,549	985	1,038	1,095

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	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
ABSA		12 Months	Call account	NO	VARIABLE	0.059	0	N/A	31/07/2017	985	12			997
Senwes		12 Months	Senwes & Senbel shares	YES			Dividends	N/A	N/A	98				98
														-
														-
														-
														-
Municipality sub-total										1,083		-	-	1,095
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									1,083		-	-	1,095

References

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

check

FS181 Masilonyana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)		2,359	2,705	3,154	1,689	1,689	1,689	1,015	263	
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	2,359	2,705	3,154	1,689	1,689	1,689	1,015	263	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	2,359	2,705	3,154	1,689	1,689	1,689	1,015	263	-

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

References

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

check borrowing balance

- - - - 1,689 1,689 - - -

FS181 Masilonyana - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		85,160	92,163	92,334	97,714	89,833	89,833	110,412	119,365	129,808
Local Government Equitable Share		81,403	88,321	79,723	86,054	78,173	78,173	103,492	113,251	123,067
Finance Management		1,800	1,800	1,825	1,900	1,900	1,900	1,970	1,970	2,402
Municipal Systems Improvement		934	930							
EPWP Incentive		1,023	1,112	1,147	1,000	1,000	1,000	1,000	-	-
Energy Efficiency and Demand Management				6,000	5,000	5,000	5,000	-	-	-
Councillors support Grant				3,639	3,760	3,760	3,760	3,950	4,144	4,339
Provincial Government:		-	-	-	-	12,576	12,576	-	-	-
Cogta Financial Relief grant						12,576	12,576			
Councillors support Grant										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total Operating Transfers and Grants	5	85,160	92,163	92,334	97,714	102,409	102,409	110,412	119,365	129,808
Capital Transfers and Grants										
National Government:		36,782	32,630	10,754	43,768	30,913	30,913	34,019	26,621	29,447
Municipal Infrastructure Grant (MIG)		36,782	32,630	10,754	23,768	15,913	15,913	23,019	23,421	24,533
Regional Bulk Infrastructure					15,000	10,000	10,000			
Intergrated Enerdy Electrification Grant					5,000	5,000	5,000	1,000	3,200	4,914
Water Services Infrastructure Grant								10,000		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	36,782	32,630	10,754	43,768	30,913	30,913	34,019	26,621	29,447
TOTAL RECEIPTS OF TRANSFERS & GRANTS		121,942	124,793	103,088	141,482	133,322	133,322	144,431	145,986	159,255

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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		85,160	92,163	92,334	97,714	89,833	89,833	110,412	119,365	129,808
Local Government Equitable Share		81,403	88,321	79,723	86,054	78,173	78,173	103,492	113,251	123,067
Finance Management		1,800	1,800	1,825	1,900	1,900	1,900	1,970	1,970	2,402
Municipal Systems Improvement		934	930							
EPWP Incentive		1,023	1,112	1,147	1,000	1,000	1,000	1,000	-	-
Energy Efficiency and Demand Management				6,000	5,000	5,000	5,000	-	-	-
Councillors support Grant				3,639	3,760	3,760	3,760	3,950	4,144	4,339
Provincial Government:		-	-	-	-	12,576	12,576	-	-	-
Cogta Financial Relief grant						12,576	12,576			
Councillors support Grant										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		85,160	92,163	92,334	97,714	102,409	102,409	110,412	119,365	129,808
Capital expenditure of Transfers and Grants										
National Government:		36,782	32,630	10,754	43,768	30,913	30,913	24,019	26,621	29,447
Municipal Infrastructure Grant (MIG)		36,782	32,630	10,754	23,768	15,913	15,913	23,019	23,421	24,533
Regional Bulk Infrastructure					15,000	10,000	10,000			
Intergrated Enerdy Electrification Grant										
Intergrated Enerdy Electrification Grant					5,000	5,000	5,000	1,000	3,200	4,914
Other capital transfers/grants <i>[insert description]</i>		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total capital expenditure of Transfers and Grants		36,782	32,630	10,754	43,768	30,913	30,913	24,019	26,621	29,447
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		121,942	124,793	103,088	141,482	133,322	133,322	134,431	145,986	159,255

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	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year					762	762	762			
Current year receipts					1,900	1,900	1,900			
Conditions met - transferred to revenue		-	-	-	2,662	2,662	2,662	-	-	-
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		-	-	-	2,662	2,662	2,662	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year					7,100	7,100	7,100	10,188		
Current year receipts					15,913	15,913	15,913	24,019		
Conditions met - transferred to revenue		-	-	-	23,013	23,013	23,013	34,207	-	-
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		-	-	-	23,013	23,013	23,013	34,207	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	25,675	25,675	25,675	34,207	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

- 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
- CTBM = conditions to be met
- National Treasury database will require this reconciliation for each transfer/grant

Check opex	(90,147)	(93,098)	(104,910)	(95,052)	(87,171)	(87,171)	(110,412)	(119,365)	(129,808)
Check capex	(48,497)	(64,000)	(10,754)	(20,755)	(7,900)	(7,900)	188	(26,621)	(29,447)

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

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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>Insert description</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'

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		58,685	70,912	89,759	96,179	96,179	96,179	101,276	106,745	112,616
% increase	4		20.8%	26.6%	7.2%	-	-	5.3%	5.4%	5.5%
TOTAL MANAGERS AND STAFF	5,7	51,973	66,126	83,134	89,286	89,286	89,286	94,018	99,095	104,545

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 SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref 1,2	2016/17			Current Year 2017/18			Budget Year 2018/19		
		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	19		19	19		19
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6		3	6		3	6		3
Other Managers	7	22	14		22	14		22	14	
Professionals		16	11	-	16	11	-	16	11	-
<i>Finance</i>		3	3		3	3		3	3	
<i>Spatial/town planning</i>		5	4		5	4		5	4	
<i>Information Technology</i>		2	1		2	1		2	1	
<i>Roads</i>		3	2		3	2		3	2	
<i>Electricity</i>		2	1		2	1		2	1	
<i>Water</i>		1			1			1		
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>										
Technicians		6	387	-	6	387	-	6	275	-
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>		1	1		1	1		1	1	
<i>Electricity</i>										
<i>Water</i>		1	1		1	1		1	1	
<i>Sanitation</i>		4	4		4	4		4	4	
<i>Refuse</i>										
<i>Other</i>			381			381			269	
Clerks (Clerical and administrative)		111	49	11	111	49	11	111	49	11
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		40	6		40	6		40	6	
Elementary Occupations		663			663			498		
TOTAL PERSONNEL NUMBERS	9	884	467	34	883	467	33	718	355	33
% increase					(0.1%)	-	(2.9%)	(18.7%)	(24.0%)	-
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 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source																
Property rates		1,262	1,856	3,500	3,599	3,120	3,110	2,488	2,159	2,100	2,420	2,120	16,717	44,450	46,851	49,427
Service charges - electricity revenue		3,774	3,638	2,420	2,482	2,182	2,207	2,283	2,144	1,900	2,511	2,811	6,278	34,631	36,501	38,508
Service charges - water revenue		1,216	1,144	1,972	3,200	2,917	3,274	3,166	349	1,100	1,600	1,500	18,728	40,167	42,335	44,664
Service charges - sanitation revenue		1,683	1,833	1,713	1,653	1,812	1,781	1,712	1,693	1,742	1,752	1,733	4,162	23,269	24,525	25,874
Service charges - refuse revenue		1,095	1,195	1,145	995	995	995	995	1,095	995	1,095	1,095	3,355	15,045	15,858	16,730
Service charges - other													-	-	-	-
Rental of facilities and equipment		23	23	7	12	14	9	14	12	15	8	3	15	157	165	174
Interest earned - external investments		93	46	37		95	65	37		108	49		64	594	626	660
Interest earned - outstanding debtors		489	513	412	521	542	406	409	400	306	352	311	516	5,179	5,458	5,758
Dividends received													8	8	8	8
Fines, penalties and forfeits		10	7	9	6	18	10	11	9	6	8	10	395	500	527	556
Licences and permits													-	-	-	-
Agency services													-	-	-	-
Transfers and subsidies		39,134	333	-		5,000	28,912		333	24,001			12,698	110,412	119,365	129,808
Other revenue		15	10	8	5	1	12	7	1	3	2	1	(65)	-	-	-
Gains on disposal of PPE													-	-	-	-
Total Revenue (excluding capital transfers and contributions)		48,793	10,598	11,223	12,474	16,697	40,780	11,122	8,195	32,275	9,797	9,584	62,872	274,410	292,219	312,169
Expenditure By Type																
Employee related costs		8,362	8,242	7,099	7,600	8,767	8,639	7,683	7,275	6,600	7,767	8,639	7,344	94,018	99,095	104,545
Remuneration of councillors		603	609	617	648	614	596	560	596	599	592	595	629	7,258	7,650	8,071
Debt impairment													51,324	51,324	54,095	57,071
Depreciation & asset impairment													27,940	27,940	29,449	31,068
Finance charges		86	73	100	126	253	150	97	86	80	91	90	174	1,406	1,481	1,534
Bulk purchases		4,478	4,322	4,455	3,849	4,916	3,209	3,567	3,715	3,185	3,823	2,736	594	42,849	55,224	57,772
Other materials		850	923	729	804	900	1,063	1,642	1,766	878	1,078	778	2,539	13,952	14,706	15,514
Contracted services		650	398	460	175	245	80	197					1,613	3,818	4,532	4,607
Transfers and subsidies													-	-	-	-
Other expenditure		4,582	2,774	1,907	2,397	1,607	3,575	2,626	1,805	2,365	2,130	2,295	2,133	30,197	31,561	33,132
Loss on disposal of PPE													-	-	-	-
Total Expenditure		19,611	17,341	15,367	15,600	17,303	17,311	16,373	15,243	13,707	15,482	15,132	94,291	272,761	297,794	313,315
Surplus/(Deficit)		29,183	(6,742)	(4,144)	(3,126)	(607)	23,469	(5,251)	(7,049)	18,568	(5,685)	(5,549)	(31,418)	1,649	(5,574)	(1,146)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8,673					7,673			7,673			10,000	34,019	26,621	29,447
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				1,043			1,043						(926)	1,160	-	-
Transfers and subsidies - capital (in-kind - all)													-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		37,856	(6,742)	(3,102)	(3,126)	(607)	32,185	(5,251)	(7,049)	26,241	(5,685)	(5,549)	(22,344)	36,828	21,047	28,301
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	37,856	(6,742)	(3,102)	(3,126)	(607)	32,185	(5,251)	(7,049)	26,241	(5,685)	(5,549)	(22,344)	36,828	21,047	28,301

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 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Revenue by Vote																
Vote 1 - Executive and Council		3,294	3,405	1,494	2,520	3,390	1,480	1,680	1,633	10,224	1,239	1,289	3,499	35,149	38,361	40,471
Vote 2 - Finance and Admin		6,256	4,431	4,431	5,531	3,931	3,431	3,931	3,431	6,431	3,111	4,431	2,153	51,498	54,279	57,265
Vote 3 - Community Facilities		1,021	12	8	4	14	6,007	20	12	6,120	4	6	1,541	14,768	15,565	16,422
Vote 4 - Housing													1,334	1,334	1,406	1,483
Vote 5 - Public Safety													2,080	2,080	2,192	2,313
Vote 6 - Sports & Recreation													2,443	2,443	2,575	2,717
Vote 7 - REFUSE		1,679	1,479	1,069	1,679	1,279	1,191	1,479	1,679	1,029	1,519	1,251	2,400	17,731	18,689	19,717
Vote 8 - Waste Water Management		2,680	2,971	2,756	2,231	2,214	2,126	2,756	2,456	1,756	1,556	1,822	2,988	28,308	29,837	31,478
Vote 9 - Roads and Transport			333			333			333				0	1,000	-	-
Vote 10 - Water		4,817	4,942	4,617	3,926	3,216	3,317	4,417	4,238	4,713	4,115	3,933	12,061	58,315	61,466	64,846
Vote 11 - Electricity		5,120	5,707	2,551	2,412	7,551	16,704	2,120	2,311	8,302	2,971	3,151	2,883	61,785	67,850	75,460
Vote 12 - PLANNING & DEVELOPMENT													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		24,868	23,280	16,926	18,302	21,928	34,255	16,403	16,094	38,574	14,515	15,883	33,382	274,411	292,221	312,171
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		7,894	4,094	2,294	6,969	3,694	2,985	3,094	2,894	2,694	3,994	3,278	5,281	49,168	51,708	54,463
Vote 2 - Finance and Admin		3,207	1,807	3,207	3,407	2,807	2,867	3,127	2,107	2,507	1,907	2,727	1,998	31,678	36,406	37,459
Vote 3 - Community Facilities		1,413	1,561	1,261	1,565	2,321	1,822	1,401	1,313	1,661	1,353	1,753	10,729	28,147	30,061	31,715
Vote 4 - Housing		112	107	150	98	102	92	177	92	95	88	87	134	1,334	1,406	1,483
Vote 5 - Public Safety		267	289	264	263	227	265	213	218	264	187	200	525	3,184	3,356	3,540
Vote 6 - Sports & Recreation		219	289	224	289	257	213	282	205	302	299	289	218	3,085	3,251	3,430
Vote 7 - REFUSE		1,053	1,122	1,823	1,064	1,659	886	812	1,579	1,753	851	953	3,438	16,993	16,847	17,773
Vote 8 - Waste Water Management		2,680	1,971	1,756	2,231	1,214	2,126	1,756	1,456	1,756	2,556	1,822	5,429	26,749	28,059	29,466
Vote 9 - Roads and Transport		1,330	1,660	2,330	1,862	1,654	1,956	1,329	1,110	529	2,330	2,330	680	19,099	19,647	20,226
Vote 10 - Water		2,817	2,942	2,117	1,926	2,216	2,317	2,417	2,238	2,713	2,115	2,933	3,331	30,085	31,710	33,441
Vote 11 - Electricity		3,758	4,143	3,154	3,153	8,755	3,221	2,954	4,152	3,756	3,626	2,945	14,312	57,930	70,786	75,545
Vote 12 - PLANNING & DEVELOPMENT		221	200	211	1,356	201	189	225	1,199	181	112	117	1,095	5,309	4,529	4,775
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		24,972	20,185	18,791	24,183	25,108	18,941	17,787	18,564	18,211	19,418	19,433	47,168	272,761	297,767	313,316
Surplus/(Deficit) before assoc.		(104)	3,095	(1,864)	(5,881)	(3,180)	15,315	(1,384)	(2,470)	20,363	(4,903)	(3,550)	(13,786)	1,650	(5,546)	(1,145)
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	(104)	3,095	(1,864)	(5,881)	(3,180)	15,315	(1,384)	(2,470)	20,363	(4,903)	(3,550)	(13,786)	1,650	(5,546)	(1,145)

References

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

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

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional																
Governance and administration		8,550	5,636	5,925	7,551	7,321	4,911	5,611	5,064	16,655	4,350	5,720	10,599	87,894	92,640	97,735
Executive and council		2,294	1,205	1,494	2,020	3,390	1,480	1,680	1,633	10,224	1,239	1,289	1,422	29,372	30,958	32,660
Finance and administration		6,256	4,431	4,431	5,531	3,931	3,431	3,931	3,431	6,431	3,111	4,431	9,177	58,522	61,682	65,075
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1,799	1,852	1,776	1,719	1,787	2,392	1,583	1,485	2,182	1,597	1,491	6,777	26,441	27,869	29,402
Community and social services		1,330	1,321	1,341	1,230	1,330	1,278	1,201	1,180	1,130	1,198	1,102	5,114	18,759	19,772	20,860
Sport and recreation		319	389	324	489	457	313	382	305	402	399	389	101	4,268	4,498	4,746
Public safety		150	141	111	-	-	800	-	-	650	-	-	228	2,080	2,192	2,313
Housing		-	-	-	-	-	-	-	-	-	-	-	1,334	1,334	1,406	1,483
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	333	-	-	333	-	-	333	-	-	-	23,929	24,929	30,571	37,492
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	333	-	-	333	-	-	333	-	-	-	23,929	24,929	30,571	37,492
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		14,297	15,098	10,993	10,248	14,260	23,337	10,772	10,684	15,799	10,161	10,157	24,519	170,326	179,524	189,399
Energy sources		5,120	5,707	2,551	2,412	7,551	16,704	2,120	2,311	8,302	2,971	3,151	1,630	60,532	63,801	67,310
Water management		4,817	4,942	4,617	3,926	3,216	3,317	4,417	4,238	4,713	4,115	3,933	17,400	63,654	67,093	70,783
Waste water management		2,680	2,971	2,756	2,231	2,214	2,126	2,756	2,456	1,756	1,556	1,822	2,988	28,308	29,837	31,478
Waste management		1,679	1,479	1,069	1,679	1,279	1,191	1,479	1,679	1,029	1,519	1,251	2,500	17,831	18,794	19,828
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		24,646	22,920	18,694	19,518	23,702	30,640	17,966	17,567	34,636	16,108	17,368	65,824	309,589	330,605	354,028
Expenditure - Functional																
Governance and administration		5,752	3,562	2,653	3,016	2,747	2,903	2,862	2,461	2,882	2,802	3,661	45,547	80,846	88,141	91,949
Executive and council		1,468	1,668	1,368	1,542	868	959	1,668	1,268	1,268	1,768	1,851	9,932	25,624	27,008	28,493
Finance and administration		4,207	1,807	1,207	1,407	1,807	1,867	1,127	1,107	1,507	907	1,727	12,998	31,678	36,406	37,459
Internal audit		77	87	78	67	73	77	67	86	107	127	83	22,617	23,543	24,727	25,998
Community and public safety		1,843	2,057	1,734	2,151	2,879	7,227	1,882	1,415	3,756	1,541	1,840	7,426	35,750	38,075	40,169
Community and social services		1,413	1,561	1,261	1,565	2,321	6,822	1,401	1,313	3,661	1,353	1,753	3,729	28,147	30,062	31,715
Sport and recreation		319	389	324	489	457	313	382	-	-	-	-	412	3,085	3,251	3,430
Public safety		-	-	-	-	-	-	-	-	-	-	-	3,184	3,184	3,356	3,540
Housing		112	107	150	98	102	92	100	102	95	188	87	101	1,334	1,406	1,483
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2,551	1,260	2,041	2,264	1,001	2,146	1,254	2,309	1,710	1,642	2,446	3,784	24,408	24,176	25,001
Planning and development		221	200	211	402	201	189	225	199	181	112	117	3,049	5,309	4,529	4,775
Road transport		2,330	1,060	1,830	1,862	800	1,956	1,029	2,110	1,529	1,530	2,330	734	19,099	19,647	20,226
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		11,909	8,477	7,550	7,474	13,444	7,750	10,440	7,925	14,177	8,348	8,652	25,609	131,757	147,403	156,197
Energy sources		6,758	3,143	3,154	3,153	8,755	3,221	4,954	3,152	9,756	3,626	2,945	5,312	57,930	70,786	75,517
Water management		2,817	2,942	2,117	2,026	2,216	2,317	2,417	2,238	1,713	2,115	2,933	4,231	30,085	31,710	33,441
Waste water management		1,680	1,971	1,756	1,231	1,814	1,126	1,756	1,456	1,756	1,556	1,822	8,829	26,749	28,059	29,466
Waste management		653	422	523	1,064	659	1,086	1,312	1,079	953	1,051	953	7,238	16,993	16,847	17,773
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		22,055	15,356	13,977	14,906	20,072	20,025	16,438	14,109	22,525	14,332	16,600	82,366	272,761	297,794	313,316
Surplus/(Deficit) before assoc.		2,591	7,564	4,717	4,612	3,630	10,615	1,528	3,457	12,112	1,776	768	(16,542)	36,828	32,811	40,711
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	2,591	7,564	4,717	4,612	3,630	10,615	1,528	3,457	12,112	1,776	768	(16,542)	36,828	32,811	40,711

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 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
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 - [NAME OF VOTE 13]														-	-	-
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		104	174	104	104	104	104	104	84	86	86	84	84	1,221	1,171	1,227
Vote 2 - Finance and Admin														-	-	-
Vote 3 - Community Facilities		185		1,200	856	726						131		3,098	2,643	3,098
Vote 4 - Housing														-	-	-
Vote 5 - Public Safety			90											90	-	-
Vote 6 - Sports & Recreation											300	500	236	1,036	1,054	1,104
Vote 7 - REFUSE			150	1,200	625	625								2,600	-	-
Vote 8 - Waste Water Management			200	800	1,600	700	400	400	1,000	888				6,770	9,720	4,710
Vote 9 - Roads and Transport		2,889		900									343	4,132	8,693	11,394
Vote 10 - Water		2,260	1,260	3,010	530	500	490		3,000		3,182		(0)	14,232	140	-
Vote 11 - Electricity				500						500				1,000	3,200	7,914
Vote 12 - PLANNING & DEVELOPMENT				500		500								1,000	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
Capital single-year expenditure sub-total	2	5,438	1,874	8,214	3,715	3,155	994	504	4,084	1,474	3,568	715	662	35,179	26,621	29,447
Total Capital Expenditure	2	5,438	1,874	8,214	3,715	3,155	994	504	4,084	1,474	3,568	715	662	35,179	26,621	29,447

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 (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital Expenditure - Functional	1															
Governance and administration		104	174	104	104	104	104	104	84	86	86	84	84	1,221	1,171	1,227
Executive and council		104	104	104	104	104	104	104	84	86	86	84	84	1,151	1,171	1,227
Finance and administration			70											70	-	-
Internal audit														-	-	-
Community and public safety		185	90	1,200	856	726	-	-	-	-	300	631	236	4,224	3,697	4,202
Community and social services		185		1,200	856	726						131	-	3,098	2,643	3,098
Sport and recreation											300	500	236	1,036	1,054	1,104
Public safety			90											90	-	-
Housing														-	-	-
Health														-	-	-
Economic and environmental services		2,889	-	1,400	-	500	-	-	-	-	-	-	343	5,132	8,693	11,394
Planning and development				500		500								1,000	-	-
Road transport		2,889		900									343	4,132	8,693	11,394
Environmental protection														-	-	-
Trading services		2,260	1,460	4,310	2,130	1,200	890	400	4,000	1,488	3,182	-	3,282	24,602	13,060	12,624
Energy sources				500					500					1,000	3,200	7,914
Water management		2,260	1,260	3,010	530	500	490		3,000		3,182		(0)	14,232	140	-
Waste water management			200	800	1,600	700	400	400	1,000	888			783	6,770	9,720	4,710
Waste management										100			2,500	2,600	-	-
Other														-	-	-
Total Capital Expenditure - Functional	2	5,438	1,724	7,014	3,090	2,530	994	504	4,084	1,574	3,568	715	3,945	35,179	26,621	29,447
Funded by:																
National Government		5,438	1,724	7,014	3,090	2,530	994	504	4,084	1,574	3,568	715	2,785	34,019	26,621	29,447
Provincial Government														-	-	-
District Municipality														-	-	-
Other transfers and grants														-	-	-
Transfers recognised - capital		5,438	1,724	7,014	3,090	2,530	994	504	4,084	1,574	3,568	715	2,785	34,019	26,621	29,447
Public contributions & donations														-	-	-
Borrowing														-	-	-
Internally generated funds			160			1,000								1,160	-	-
Total Capital Funding		5,438	1,884	7,014	3,090	3,530	994	504	4,084	1,574	3,568	715	2,785	35,179	26,621	29,447

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 2018/19												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Source																
Property rates	2,782	614	1,680	1,661	992	1,322	1,915	1,292	1,479	1,464	1,448	12,244	28,893	35,138	44,485	
Service charges - electricity revenue	1,872	1,630	1,867	1,061	1,017	1,268	1,014	1,131	1,312	1,425	1,952	6,960	22,510	19,732	24,981	
Service charges - water revenue	1,872	1,730	1,967	1,861	1,917	1,768	1,714	1,731	1,861	1,917	1,968	5,801	26,108	30,437	38,533	
Service charges - sanitation revenue	957	1,197	862	762	955	1,007	919	882	1,007	919	882	4,774	15,125	19,752	25,006	
Service charges - refuse revenue	629	689	701	812	711	741	705	870	848	964	946	1,163	9,779	10,860	13,749	
Service charges - other												-				
Rental of facilities and equipment	21	12	8	4	14	7	20	12	6	4	6	143	257	271	285	
Interest earned - external investments	146	22	18	16	32	68	32	34	26	18		181	594	626	660	
Interest earned - outstanding debtors	340	312	301	217	324	321	312	345	215	237	269	64	3,256	3,960	5,013	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	8	8	8	8	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	500	500	527	556	
Licences and permits												-				
Agency services												-				
Transfer receipts - operational	39,134	333	-		5,000	28,912		333	24,001			12,698	110,412	119,365	129,808	
Other revenue	190	113	227	207	244	112	378	172	165	341		(2,150)				
Cash Receipts by Source	47,944	6,654	7,630	6,602	11,205	35,526	7,010	6,803	30,920	7,289	7,471	42,386	217,442	240,675	283,085	
Other Cash Flows by Source																
Transfer receipts - capital	8,673					7,673			7,673			-	24,019	26,621	29,447	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)												-				
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	56,617	6,654	7,630	6,602	11,205	43,199	7,010	6,803	38,593	7,289	7,471	42,386	241,461	267,296	312,532	
Cash Payments by Type																
Employee related costs	8,362	8,242	7,099	7,600	8,767	8,639	7,683	7,275	6,600	7,767	8,639	7,344	94,018	99,095	104,545	
Remuneration of councillors	603	609	617	648	614	596	560	596	599	592	595	629	7,258	7,650	8,071	
Finance charges	86	73	100	126	253	150	97	86	80	91	90	174	1,406	1,481	1,563	
Bulk purchases - Electricity	4,478	4,322	4,455	3,849	216	3,209	3,567	3,715	3,185	3,823	2,736	2,303	39,858	52,072	54,447	
Bulk purchases - Water & Sewer	486	173	200	166	253	450	197	186	324	191	190	175	2,990	3,152	3,325	
Other materials	1,650	1,398	460	1,175	1,445	1,880	897	1,766	878	1,078	778	546	13,952	14,706	15,514	
Contracted services	650	398	460	175	245	80	197					1,613	3,818	4,532	4,607	
Transfers and grants - other municipalities												-				
Transfers and grants - other												-				
Other expenditure	8,582	4,774	3,907	5,397	1,607	5,575	2,626	1,805	2,365	2,930	2,295	(11,666)	30,197	31,561	33,132	
Cash Payments by Type	24,896	19,988	17,298	19,137	13,402	20,578	15,825	15,430	14,031	16,473	15,322	1,118	193,498	214,249	225,205	
Other Cash Flows/Payments by Type																
Capital assets	15,136	3,754	2,704	1,754	2,063	1,804	1,029	1,081	1,904	1,938	1,304	(452)	34,019	26,621	29,447	
Repayment of borrowing			196			196			196			196	783	826		
Other Cash Flows/Payments												-				
Total Cash Payments by Type	40,032	23,742	20,198	20,891	15,465	22,578	16,854	16,511	16,131	18,411	16,626	862	228,300	241,696	254,652	
NET INCREASE/(DECREASE) IN CASH HELD	16,585	(17,088)	(12,567)	(14,289)	(4,259)	20,622	(9,844)	(9,707)	22,462	(11,123)	(9,155)	41,524	13,160	25,601	57,880	
Cash/cash equivalents at the month/year begin:	650	17,235	147	(12,421)	(26,709)	(30,969)	(10,347)	(20,191)	(29,899)	(7,436)	(18,559)	(27,713)	650	13,810	39,411	
Cash/cash equivalents at the month/year end:	17,235	147	(12,421)	(26,709)	(30,969)	(10,347)	(20,191)	(29,899)	(7,436)	(18,559)	(27,713)	13,810	13,810	39,411	97,291	

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
PJS Engineering	Yrs	3	Vehicles R&M	17/06/2018	
WWW Civils & construction	Yrs	3	Roads & stormwater R&M	10/07/2018	
Tsoetsi & Mchunu	Yrs	3	Debt collection	02/12/2018	
AAS Operation	Yrs	3	Supply of chemicals	20/12/2019	
Blendtech	Yrs	3	Supply of chemicals	20/12/2019	

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 2017/18	2018/19 Medium Term Revenue & Expenditure Framework			Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Total Contract Value
		Total	Original Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	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			42,204	39,858	52,072	54,447								188,581
CCG			947	1,702	2,301	2,254								7,204
Contract 3 etc														-
Total Operating Expenditure Implication		-	43,151	41,560	54,373	56,701	-	-	-	-	-	-	-	195,786
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	43,151	41,560	54,373	56,701	-	-	-	-	-	-	-	195,786
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

Community Assets			1,606	7,717	405	405	3,188	2,643	3,098	
Community Facilities			69	6,717	405	405	3,188	2,643	3,098	
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria			69	6,717	405	405	3,098	2,643	3,098	
Police							90			
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities			1,537	1,000	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities			1,537	1,000						
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets				1,000	2,678	1,775				
Operational Buildings				1,000	2,678	1,775				
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops				1,000	2,588	1,685				
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares					90	90				
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets			1,451				2,151	1,171	1,227	
Servitudes										
Licences and Rights			1,451				2,151	1,171	1,227	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified			1,451				2,151	1,171	1,227	
Computer Equipment	23,513	10,252								
Computer Equipment	23,513	10,252								
Furniture and Office Equipment			899				70			
Furniture and Office Equipment			899				70			
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Libraries										
Libraries										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	48,497	64,000	6,697	51,263	25,981	25,078	31,051	25,567	28,343

References

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

check balance	289	-67	-11,831,362	-13,861,136	-859	-903,859	621,170	-8,558,001	2,826,000
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Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	1,036	1,054	1,104	
Indoor Facilities										
Outdoor Facilities							1,036	1,054	1,104	
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment										
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment										
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets										
Libraries	-	-	-	-	-	-	-	-	-	
Libraries										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	-	-	4,196	-	182	182	1,218	1,054	1,104
Renewal of Existing Assets as % of total capex		0.0%	0.0%	38.5%	0.0%	0.5%	0.5%	3.5%	4.0%	3.7%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	13.0%	0.0%	0.7%	0.7%	4.1%	3.4%	3.4%

References

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

check balance	289	-67	-11,831,362	-13,861,136	-859	-903,859	621,170	-8,558,001	2,826,000
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	check balance	7,709	3,072	(0)	0	1,415	1,415	(0)	0	0
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Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	105	111	111	111	111	117	124	130	
Indoor Facilities										
Outdoor Facilities		105	111	111	111	111	117	124	130	
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	101	107	107	107	107	113	119	125	
Computer Equipment		101	107	107	107	107	113	119	125	
Furniture and Office Equipment	-	1,450	1,624	1,537	1,537	1,537	1,618	1,706	1,800	
Furniture and Office Equipment		1,450	1,624	1,537	1,537	1,537	1,618	1,706	1,800	
Machinery and Equipment	-	356	377	2,443	2,443	2,443	2,573	2,712	2,861	
Machinery and Equipment		356	377	2,443	2,443	2,443	2,573	2,712	2,861	
Transport Assets	-	784	831	831	831	831	875	922	973	
Transport Assets		784	831	831	831	831	875	922	973	
Libraries	-	-	-	-	-	-	-	-	-	
Libraries										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	24,557	27,384	32,287	26,534	27,911	27,911	29,390	30,977	32,681

References

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

Check	0	(0)	(0)	(0)	1,377	1,377	2,856	3,037	3,232
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Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets										
Libraries	-	-	-	-	-	-	-	-	-	-
Libraries										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	-	8,395	8,395	2,910	-	-
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	24.3%	24.9%	8.3%	0.0%	0.0%
Upgrading of Existing Assets as % of deprechn"		0.0%	0.0%	0.0%	0.0%	30.1%	30.1%	9.9%	0.0%	0.0%

References

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

check balance	289	-67	-11,831,362	-13,861,136	-859	-903,859	621,170	-8,558,001	2,826,000
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FS181 Masilonyana - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		1,221	1,171	1,227				
Vote 2 - Finance and Admin		-	-	-				
Vote 3 - Community Facilities		3,098	2,643	3,098				
Vote 4 - Housing		-	-	-				
Vote 5 - Public Safety		90	-	-				
Vote 6 - Sports & Recreation		1,036	1,054	1,104				
Vote 7 - REFUSE		2,600	-	-				
Vote 8 - Waste Water Management		6,770	9,720	4,710				
Vote 9 - Roads and Transport		4,132	8,693	11,394				
Vote 10 - Water		14,232	140	-				
Vote 11 - Electricity		1,000	3,200	7,914				
Vote 12 - PLANNING & DEVELOPMENT		1,000	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		35,179	26,621	29,447	-	-	-	-
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 - [NAME OF VOTE 13]								
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								
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		35,179	26,621	29,447	-	-	-	-

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	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		2018/19 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
Parent municipality:																
<i>List all capital projects grouped by Municipal Vote</i>																
PMU																
MIG/FS/0842/SW/11/11		Brandfort/Majwemasweu: Upgrading of the Waste Disposal Site					Landfill Sites			1,125	1,188	1,151	1,171	1,227		
MIG/FS/0855/W/11/11		Theunissen/Masilo: Installation of 3720 domestic, 2 zonal and 4 bulk water meters					Capital Spares			-	-	230	-	-		
MIG/FS/0856/W/11/11		Verkeerdevlei/Tshepong: Installation of 505 domestic, 2 zonal and 5 bulk water meters					Capital Spares			920	2,696	250	-	-		
MIG/FS/0857/W 11/11		Brandfort/Majwemasweu: Installation of 2719 domestic, 3 zonal and 3 bulk water meters					Capital Spares				2,000	230	-	-		
MIG/FS/0859/W/11/11		Winburg/Makeleketa: Installation of 3122 domestic and 3 zonal water meters					Capital Spares			2,048	6,395	230	-	-		
MIG/FS/1080/CF/15/17		Masilo: Refurbishment of sport facility (MIS:233721)					Outdoor Facilities					1,036	1,054	1,104		
MIG/FS/1081/ST/15/17		Masilo: Construction of 3.5km lined storm water channel (MIS:233705)					Storm water Conveyance					3,822	200	-		
MIG/FS/1110/W/16/18		Theunissen/Masilo: Refurbishment of the concrete reservoir tower (MIS:238918)					Reservoirs					182	-	-		
MIG/FS/1121/R,ST/16/17		Brandfort/Majwemasweu: Construction of 1km block paving road and storm water (MIS:240012)					Roads					-	3,897	5,121		
MIG/FS/1122/R,ST/16/17		Masilo/Theunissen: Upgrading of 1km soil road to block paving – phase 2 (MIS:241645)					Roads					310	-	-		
MIG/FS/1130/C/16/17		Brandfort/Majwemasweu: Fencing of community cemetery and construction of ablution facilities (MIS:241660)					Cemeteries/Crematoria					3,098	-	-		
MIG/FS/1153/ST/16/18		Winburg/Makeleketa: Construction of 2km storm water drainage (MIS:240379)					Drainage Collection					-	-	5,004		
MIG/FS/1154/ST/16/18		Verkeerdevlei/Tshepong: Construction of 1.5km storm water drainage (MIS:254881)					Drainage Collection					-	4,596	204		
MIG/FS/1155/C/16/18		Winburg/Makeleketa: Fencing of Molapo cemetery and construction of ablution facilities (MIS:254617)					Cemeteries/Crematoria					-	2,643	-		
MIG/FS/1157/C/16/18		Winburg/Makeleketa: Fencing of Boitumelo community cemetery and construction of ablution facilities (MIS:254575)					Cemeteries/Crematoria			348	8,452	-	-	3,098		
Parent Capital expenditure	1											13,139	13,561	15,758		
Parent municipality:																
<i>List all capital projects grouped by Municipal Vote</i>																
		Tshepong Extention Water reticulation										3,110	140			
		Tshepong New Extension Sewer Reticulation										4,788	213			
		Verkeerdevlei/Tshepong: Construction of Oxidation ponds										1,983	9,507	510		
		Construction of High Must lights and street lights										-	-	3,000		
		Brandfort/Majwemasweu: Fencing of Waste Water Treatment Plant and construction of Guard house										-	-	4,200		
		Winburg: Makeleketa upgrade of 1km block paving road										-	-	1,065		
		Water project										10,000				
		INEP										1,000	3,200	4,914		
Entity Capital expenditure												20,880	13,060	13,689		
Total Capital expenditure										4,441	22,393	34,019	26,621	29,447		

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

(245)

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 Year	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>												
				<i>Examples</i>	<i>Examples</i>							
MIG/FS/0842/SW/11/11		Brandfort/Majwemasweu: Upgrading of the Waste Disposal Site		<i>Solid Waste Infrastructure</i>	<i>Waste Drop-off Points</i>	28°40'54.08"S, 26°28'01.87"E	2020	1,661		2,600		
MIG/FS/0748/CF/09/10		Brandfort: Construction of sports centre		<i>Sport and Recreation Facilities</i>	<i>Outdoor Facilities</i>	28°41'01.91"S, 26°28'05.14"E	2018					
MIG/FS/0752/CF/09/09		Winburg Construction of sport centre		<i>Sport and Recreation Facilities</i>	<i>Outdoor Facilities</i>	28°32'08.68"S, 26°59'48.80"E	2021	329				
MIG/FS/0855/W/11/11		Theunissen/Masilo: Installation of 3720 domestic, 2 zonal and 4 bulk water meters					2018			230	-	-
MIG/FS/0856/W/11/11		Verkeerdevlei/Tshepong: Installation of 505 domestic, 2 zonal and 5 bulk water meters					2018			250		
MIG/FS/0857/W 11/11		Brandfort/Majwemasweu: Installation of 2719 domestic, 3 zonal and 3 bulk water meters					2018			230		
MIG/FS/0859/W/11/11		Winburg/Makeleketa: Installation of 3122 domestic and 3 zonal water meters					2018			230		
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Parent municipality: <i>MIG/FS1110/W/16/18</i>												
		Theunissen/Masilo: Refurbishment of the concrete reservoir tower (MIS:238918)					2018	310		182		

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.

FS181 Masilonyana - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	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		2018/19 Medium Term Revenue & Expenditure Framework			Project information
										Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location
R thousand	4				6			5							
Parent municipality:															
<i>List all operational projects grouped by Municipal Vote</i>															
Furniture & Equipment															
Purchase of wendy Houses		Purchase of wendy Houses			No	Housing	Staff Housing					70			
Township Establis+P7+A15+A16:G16		Township Establis+P7+A15+A16:G16				Housing	Unspecified				90	90			
Establishment of cemetery		Establishment of cemetery				Heritage assets	Cemeteries/Crematoria				2,000	1,000			
											405				
Parent operational expenditure	1											1,160	-	-	
Entities:															
<i>List all operational projects grouped by Entity</i>															
Entity A															
Water project A															
Entity B															
Electricity project B															
Entity Operational expenditure												-	-	-	-
Total Operational expenditure												-	2,495	1,160	-

References

1. Must reconcile with Budgeted Operating Expenditure
2. As per Table SA5