

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.6

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Elsabé Rossouw
National Treasury
Tel: (012) 315-5534
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name: FS181 Masilonyana ▼

CFO Name: KEVIN KHOABANE

Tel: Fax:

E-Mail:

Budget for MTREF starting: 2022 ▼

Budget Year: 2022/23

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

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[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

[SA13b](#)

| Organisational Structure Votes | Complete Votes & Sub-Votes | Select Org. |
|---------------------------------------|---|---|
| Vote 1 - Executive & Council | Vote 1 Executive & Council | |
| Vote 2 - Finance & Administration | 1.1 Mayor and Council | 1.1 - Mayor and Council |
| Vote 3 - Planning & Development | 1.2 Governance Function | 1.2 - Governance Function |
| Vote 4 - Technical Services | 1.3 Marketing, Customer Relations, Publicity and Media Co-ordination | 1.3 - Marketing, Customer Relations, Publicity and Media Co-ordination |
| Vote 5 - Community & Social Services | 1.4 Municipal Manager, Town Secretary and Chief Executive | 1.4 - Municipal Manager, Town Secretary and Chief Executive |
| Vote 6 - Community & Social Services1 | 1.5 [Name of sub-vote] | 1.5 - [Name of sub-vote] |
| Vote 7 - [NAME OF VOTE 7] | 1.6 [Name of sub-vote] | 1.6 - [Name of sub-vote] |
| Vote 8 - [NAME OF VOTE 8] | 1.7 [Name of sub-vote] | 1.7 - [Name of sub-vote] |
| Vote 9 - [NAME OF VOTE 9] | 1.8 [Name of sub-vote] | 1.8 - [Name of sub-vote] |
| Vote 10 - [NAME OF VOTE 10] | 1.9 [Name of sub-vote] | 1.9 - [Name of sub-vote] |
| Vote 11 - [NAME OF VOTE 11] | 1.10 [Name of sub-vote] | 1.10 - [Name of sub-vote] |
| Vote 12 - [NAME OF VOTE 12] | Vote 2 Finance & Administration | |
| Vote 13 - [NAME OF VOTE 13] | 2.1 Administrative and Corporate Support | 2.1 - Administrative and Corporate Support |
| Vote 14 - [NAME OF VOTE 14] | 2.2 Asset Management | 2.2 - Asset Management |
| Vote 15 - [NAME OF VOTE 15] | 2.3 Economic Development/Planning | 2.3 - Economic Development/Planning |
| | 2.4 Finance | 2.4 - Finance |
| | 2.5 Fleet Management | 2.5 - Fleet Management |
| | 2.6 Human Resources | 2.6 - Human Resources |
| | 2.7 Information Technology | 2.7 - Information Technology |
| | 2.8 Legal Services | 2.8 - Legal Services |
| | 2.9 Property Services | 2.9 - Property Services |
| | 2.10 Risk Management | 2.10 - Risk Management |
| | Vote 3 Planning & Development | |
| | 3.1 Corporate Wide Strategic Planning (IDPs, LEDs) | 3.1 - Corporate Wide Strategic Planning (IDPs, LEDs) |
| | 3.2 Town Planning, Building Regulations and Enforcement, and City Engineering | 3.2 - Town Planning, Building Regulations and Enforcement, and City Engineering |
| | 3.3 [Name of sub-vote] | 3.3 - [Name of sub-vote] |
| | 3.4 [Name of sub-vote] | 3.4 - [Name of sub-vote] |
| | 3.5 [Name of sub-vote] | 3.5 - [Name of sub-vote] |
| | 3.6 [Name of sub-vote] | 3.6 - [Name of sub-vote] |
| | 3.7 [Name of sub-vote] | 3.7 - [Name of sub-vote] |
| | 3.8 [Name of sub-vote] | 3.8 - [Name of sub-vote] |
| | 3.9 [Name of sub-vote] | 3.9 - [Name of sub-vote] |
| | 3.10 [Name of sub-vote] | 3.10 - [Name of sub-vote] |
| | Vote 4 Technical Services | |
| | 4.1 Electricity | 4.1 - Electricity |
| | 4.2 Project Management Unit | 4.2 - Project Management Unit |
| | 4.3 Roads | 4.3 - Roads |
| | 4.4 Sewerage | 4.4 - Sewerage |
| | 4.5 Storm Water Management | 4.5 - Storm Water Management |
| | 4.6 Street Lighting and Signal Systems | 4.6 - Street Lighting and Signal Systems |
| | 4.7 Waste Water Treatment | 4.7 - Waste Water Treatment |
| | 4.8 Water Distribution | 4.8 - Water Distribution |
| | 4.9 Water Storage | 4.9 - Water Storage |
| | 4.10 Water Treatment | 4.10 - Water Treatment |
| | Vote 5 Community & Social Services | |
| | 5.1 Cemeteries, Funeral Parlours and Crematoriums | 5.1 - Cemeteries, Funeral Parlours and Crematoriums |
| | 5.2 Community Halls and Facilities | 5.2 - Community Halls and Facilities |
| | 5.3 Community Parks (including Nurseries) | 5.3 - Community Parks (including Nurseries) |
| | 5.4 Control of Public Nuisances | 5.4 - Control of Public Nuisances |
| | 5.5 Disaster Management | 5.5 - Disaster Management |
| | 5.6 Fencing and Fences | 5.6 - Fencing and Fences |
| | 5.7 Health Services | 5.7 - Health Services |
| | 5.8 Housing | 5.8 - Housing |
| | 5.9 Police Forces, Traffic and Street Parking Control | 5.9 - Police Forces, Traffic and Street Parking Control |
| | 5.10 Public Toilets | 5.10 - Public Toilets |
| | Vote 6 Community & Social Services1 | |
| | 6.1 Recreational Facilities | 6.1 - Recreational Facilities |
| | 6.2 Solid Waste Disposal (Landfill Sites) | 6.2 - Solid Waste Disposal (Landfill Sites) |
| | 6.3 Solid Waste Removal | 6.3 - Solid Waste Removal |
| | 6.4 Sports Grounds and Stadiums | 6.4 - Sports Grounds and Stadiums |
| | 6.5 [Name of sub-vote] | 6.5 - [Name of sub-vote] |
| | 6.6 [Name of sub-vote] | 6.6 - [Name of sub-vote] |
| | 6.7 [Name of sub-vote] | 6.7 - [Name of sub-vote] |
| | 6.8 [Name of sub-vote] | 6.8 - [Name of sub-vote] |
| | 6.9 [Name of sub-vote] | 6.9 - [Name of sub-vote] |
| | 6.10 [Name of sub-vote] | 6.10 - [Name of sub-vote] |
| | Vote 7 [NAME OF VOTE 7] | |
| | 7.1 [Name of sub-vote] | 7.1 - [Name of sub-vote] |
| | 7.2 [Name of sub-vote] | 7.2 - [Name of sub-vote] |
| | 7.3 [Name of sub-vote] | 7.3 - [Name of sub-vote] |
| | 7.4 [Name of sub-vote] | 7.4 - [Name of sub-vote] |
| | 7.5 [Name of sub-vote] | 7.5 - [Name of sub-vote] |
| | 7.6 [Name of sub-vote] | 7.6 - [Name of sub-vote] |
| | 7.7 [Name of sub-vote] | 7.7 - [Name of sub-vote] |
| | 7.8 [Name of sub-vote] | 7.8 - [Name of sub-vote] |
| | 7.9 [Name of sub-vote] | 7.9 - [Name of sub-vote] |
| | 7.10 [Name of sub-vote] | 7.10 - [Name of sub-vote] |

| Organisational Structure Votes | Complete Votes & Sub-Votes | Select Org. |
|--------------------------------|----------------------------|----------------------------|
| Vote 8 | [NAME OF VOTE 8] | |
| 8.1 | [Name of sub-vote] | 8.1 - [Name of sub-vote] |
| 8.2 | [Name of sub-vote] | 8.2 - [Name of sub-vote] |
| 8.3 | [Name of sub-vote] | 8.3 - [Name of sub-vote] |
| 8.4 | [Name of sub-vote] | 8.4 - [Name of sub-vote] |
| 8.5 | [Name of sub-vote] | 8.5 - [Name of sub-vote] |
| 8.6 | [Name of sub-vote] | 8.6 - [Name of sub-vote] |
| 8.7 | [Name of sub-vote] | 8.7 - [Name of sub-vote] |
| 8.8 | [Name of sub-vote] | 8.8 - [Name of sub-vote] |
| 8.9 | [Name of sub-vote] | 8.9 - [Name of sub-vote] |
| 8.10 | [Name of sub-vote] | 8.10 - [Name of sub-vote] |
| Vote 9 | [NAME OF VOTE 9] | |
| 9.1 | [Name of sub-vote] | 9.1 - [Name of sub-vote] |
| 9.2 | [Name of sub-vote] | 9.2 - [Name of sub-vote] |
| 9.3 | [Name of sub-vote] | 9.3 - [Name of sub-vote] |
| 9.4 | [Name of sub-vote] | 9.4 - [Name of sub-vote] |
| 9.5 | [Name of sub-vote] | 9.5 - [Name of sub-vote] |
| 9.6 | [Name of sub-vote] | 9.6 - [Name of sub-vote] |
| 9.7 | [Name of sub-vote] | 9.7 - [Name of sub-vote] |
| 9.8 | [Name of sub-vote] | 9.8 - [Name of sub-vote] |
| 9.9 | [Name of sub-vote] | 9.9 - [Name of sub-vote] |
| 9.10 | [Name of sub-vote] | 9.10 - [Name of sub-vote] |
| Vote 10 | [NAME OF VOTE 10] | |
| 10.1 | [Name of sub-vote] | 10.1 - [Name of sub-vote] |
| 10.2 | [Name of sub-vote] | 10.2 - [Name of sub-vote] |
| 10.3 | [Name of sub-vote] | 10.3 - [Name of sub-vote] |
| 10.4 | [Name of sub-vote] | 10.4 - [Name of sub-vote] |
| 10.5 | [Name of sub-vote] | 10.5 - [Name of sub-vote] |
| 10.6 | [Name of sub-vote] | 10.6 - [Name of sub-vote] |
| 10.7 | [Name of sub-vote] | 10.7 - [Name of sub-vote] |
| 10.8 | [Name of sub-vote] | 10.8 - [Name of sub-vote] |
| 10.9 | [Name of sub-vote] | 10.9 - [Name of sub-vote] |
| 10.10 | [Name of sub-vote] | 10.10 - [Name of sub-vote] |
| Vote 11 | [NAME OF VOTE 11] | |
| 11.1 | [Name of sub-vote] | 11.1 - [Name of sub-vote] |
| 11.2 | [Name of sub-vote] | 11.2 - [Name of sub-vote] |
| 11.3 | [Name of sub-vote] | 11.3 - [Name of sub-vote] |
| 11.4 | [Name of sub-vote] | 11.4 - [Name of sub-vote] |
| 11.5 | [Name of sub-vote] | 11.5 - [Name of sub-vote] |
| 11.6 | [Name of sub-vote] | 11.6 - [Name of sub-vote] |
| 11.7 | [Name of sub-vote] | 11.7 - [Name of sub-vote] |
| 11.8 | [Name of sub-vote] | 11.8 - [Name of sub-vote] |
| 11.9 | [Name of sub-vote] | 11.9 - [Name of sub-vote] |
| 11.10 | [Name of sub-vote] | 11.10 - [Name of sub-vote] |
| Vote 12 | [NAME OF VOTE 12] | |
| 12.1 | [Name of sub-vote] | 12.1 - [Name of sub-vote] |
| 12.2 | [Name of sub-vote] | 12.2 - [Name of sub-vote] |
| 12.3 | [Name of sub-vote] | 12.3 - [Name of sub-vote] |
| 12.4 | [Name of sub-vote] | 12.4 - [Name of sub-vote] |
| 12.5 | [Name of sub-vote] | 12.5 - [Name of sub-vote] |
| 12.6 | [Name of sub-vote] | 12.6 - [Name of sub-vote] |
| 12.7 | [Name of sub-vote] | 12.7 - [Name of sub-vote] |
| 12.8 | [Name of sub-vote] | 12.8 - [Name of sub-vote] |
| 12.9 | [Name of sub-vote] | 12.9 - [Name of sub-vote] |
| 12.10 | [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] | 13.2 - [Name of sub-vote] |
| 13.3 | [Name of sub-vote] | 13.3 - [Name of sub-vote] |
| 13.4 | [Name of sub-vote] | 13.4 - [Name of sub-vote] |
| 13.5 | [Name of sub-vote] | 13.5 - [Name of sub-vote] |
| 13.6 | [Name of sub-vote] | 13.6 - [Name of sub-vote] |
| 13.7 | [Name of sub-vote] | 13.7 - [Name of sub-vote] |
| 13.8 | [Name of sub-vote] | 13.8 - [Name of sub-vote] |
| 13.9 | [Name of sub-vote] | 13.9 - [Name of sub-vote] |
| 13.10 | [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] | 14.2 - [Name of sub-vote] |
| 14.3 | [Name of sub-vote] | 14.3 - [Name of sub-vote] |
| 14.4 | [Name of sub-vote] | 14.4 - [Name of sub-vote] |
| 14.5 | [Name of sub-vote] | 14.5 - [Name of sub-vote] |
| 14.6 | [Name of sub-vote] | 14.6 - [Name of sub-vote] |
| 14.7 | [Name of sub-vote] | 14.7 - [Name of sub-vote] |
| 14.8 | [Name of sub-vote] | 14.8 - [Name of sub-vote] |
| 14.9 | [Name of sub-vote] | 14.9 - [Name of sub-vote] |
| 14.10 | [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] | 15.2 - [Name of sub-vote] |
| 15.3 | [Name of sub-vote] | 15.3 - [Name of sub-vote] |
| 15.4 | [Name of sub-vote] | 15.4 - [Name of sub-vote] |
| 15.5 | [Name of sub-vote] | 15.5 - [Name of sub-vote] |
| 15.6 | [Name of sub-vote] | 15.6 - [Name of sub-vote] |
| 15.7 | [Name of sub-vote] | 15.7 - [Name of sub-vote] |
| 15.8 | [Name of sub-vote] | 15.8 - [Name of sub-vote] |
| 15.9 | [Name of sub-vote] | 15.9 - [Name of sub-vote] |
| 15.10 | [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 | |
| e-mail Address | |
| B. CONTACT INFORMATION | |
| Postal address: | |
| P.O. Box | |
| City / Town | |
| Postal Code | |
| Street address | |
| Building | |
| Street No. & Name | |
| City / Town | |
| Postal Code | |
| General Contacts | |
| Telephone number | |
| Fax number | |
| C. POLITICAL LEADERSHIP | |
| Speaker: | |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| Secretary/PA to the Speaker: | |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| Mayor/Executive Mayor: | |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| Secretary/PA to the Mayor/Executive Mayor: | |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| Deputy Mayor/Executive Mayor: | |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| Secretary/PA to the Deputy Mayor/Executive Mayor: | |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| D. MANAGEMENT LEADERSHIP | |
| Municipal Manager: | |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| Secretary/PA to the Municipal Manager: | |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| Chief Financial Officer | |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| Secretary/PA to the Chief Financial Officer | |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |
| Official responsible for submitting financial information | |
| ID Number | |
| Title | |
| Name | |
| Telephone number | |
| Cell number | |
| Fax number | |
| E-mail address | |

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

| | | | |
|--|--|--|--|
| 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 | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousands | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | 94 035 | 87 478 | 90 074 | 65 653 | 65 653 | 65 653 | 68 020 | 69 592 | 72 654 | 32 764 |
| Service charges | 128 214 | 138 395 | 163 575 | 116 522 | 116 522 | 116 522 | 132 098 | 123 050 | 131 193 | 137 185 |
| Investment revenue | 3 876 | 811 | 1 388 | 685 | 685 | 685 | - | 4 136 | 1 496 | 1 563 |
| Transfers recognised - operational | 105 155 | 117 963 | 139 842 | 136 704 | 136 704 | 136 704 | - | 151 040 | 160 124 | 171 378 |
| Other own revenue | 9 260 | 2 191 | 4 382 | 7 207 | 7 507 | 7 507 | 770 | 15 059 | 15 692 | 16 398 |
| Total Revenue (excluding capital transfers and contributions) | 340 540 | 346 837 | 399 262 | 326 771 | 327 071 | 327 071 | 200 888 | 362 877 | 381 159 | 359 288 |
| Employee costs | 92 546 | 92 088 | 112 258 | 118 638 | 118 638 | 118 638 | 63 | 124 336 | 129 060 | 134 540 |
| Remuneration of councillors | 56 | 1 003 | 488 | 7 559 | 7 559 | 7 559 | - | 7 922 | 9 359 | 8 529 |
| Depreciation & asset impairment | 39 634 | 90 013 | - | 18 393 | 18 393 | 18 393 | - | 19 276 | 20 085 | 20 989 |
| Finance charges | 4 670 | 6 471 | 2 832 | 546 | 546 | 546 | 2 | 1 000 | 1 042 | 1 089 |
| Inventory consumed and bulk purchases | 31 351 | 31 537 | 28 977 | 79 065 | 79 365 | 79 365 | 2 130 | 90 631 | 94 883 | 99 423 |
| Transfers and grants | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 43 | 146 868 | 61 181 | 142 598 | 149 483 | 149 483 | 8 063 | 187 504 | 101 911 | 86 914 |
| Total Expenditure | 168 300 | 367 980 | 205 736 | 366 799 | 373 984 | 373 984 | 10 259 | 430 669 | 356 341 | 351 484 |
| Surplus/(Deficit) | 172 240 | (21 143) | 193 526 | (40 028) | (46 913) | (46 913) | 190 629 | (67 792) | 24 818 | 7 804 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 7 113 | 9 097 | - | 36 552 | 36 552 | 36 552 | - | 52 491 | 49 076 | 53 718 |
| 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) | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 179 353 | (12 045) | 193 526 | (3 476) | (10 361) | (10 361) | 190 629 | (15 301) | 73 894 | 61 522 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 179 353 | (12 045) | 193 526 | (3 476) | (10 361) | (10 361) | 190 629 | (15 301) | 73 894 | 61 522 |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | 1 422 491 | 1 216 026 | 1 298 941 | 35 148 | 37 448 | 37 448 | - | 51 228 | 43 195 | 32 378 |
| Transfers recognised - capital | 992 545 | 1 148 744 | 1 182 074 | 34 838 | 34 838 | 34 838 | - | 51 228 | 43 195 | 32 378 |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 429 946 | 67 282 | 116 867 | 310 | 2 610 | 2 610 | - | - | - | - |
| Total sources of capital funds | 1 422 491 | 1 216 026 | 1 298 941 | 35 148 | 37 448 | 37 448 | - | 51 228 | 43 195 | 32 378 |
| Financial position | | | | | | | | | | |
| Total current assets | 482 212 | 518 955 | 678 160 | 1 131 020 | 1 131 020 | 1 131 020 | 755 921 | 111 321 | 109 806 | 108 657 |
| Total non current assets | 710 934 | 552 722 | 635 401 | 872 386 | 874 686 | 874 686 | 1 816 705 | 688 407 | 706 911 | 725 858 |
| Total current liabilities | 467 151 | 535 229 | 654 561 | 148 034 | 14 855 | 14 855 | (540 627) | 320 212 | 219 392 | 169 430 |
| Total non current liabilities | 1 510 | - | - | 37 273 | 37 273 | 37 273 | - | - | - | - |
| Community wealth/Equity | 781 217 | 781 232 | 781 235 | 1 846 078 | 1 981 557 | 1 981 557 | (954 008) | 288 969 | 1 897 263 | 431 970 |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | 30 896 | 36 012 | - | 139 641 | 139 641 | 139 641 | - | (20 776) | (1 495 871) | 18 685 |
| Net cash from (used) investing | - | - | - | (35 324) | (35 324) | (35 324) | - | 51 228 | 43 195 | 32 378 |
| Net cash from (used) financing | - | - | - | - | - | - | - | 836 | (106) | (38) |
| Cash/cash equivalents at the year end | 30 896 | 36 012 | - | 104 544 | 104 544 | 104 544 | - | 31 288 | (1 421 494) | (1 370 468) |
| Cash backing/surplus reconciliation | | | | | | | | | | |
| Cash and investments available | (4 695) | (4 105) | 8 297 | 454 | 454 | 454 | (31 217) | 1 571 | 901 | 1 001 |
| Application of cash and investments | 217 693 | 215 816 | 316 333 | (466 461) | (598 617) | (598 617) | (189 477) | (32 282) | (40 096) | (64 730) |
| Balance - surplus (shortfall) | (222 388) | (219 921) | (308 036) | 466 916 | 599 072 | 599 072 | 158 260 | 33 853 | 40 997 | 65 731 |
| Asset management | | | | | | | | | | |
| Asset register summary (WDV) | 710 845 | 552 636 | 635 315 | 872 386 | 874 686 | 874 686 | 874 686 | 688 407 | 706 911 | 725 858 |
| Depreciation | 39 634 | 90 013 | - | 18 393 | 18 393 | 18 393 | 18 393 | 19 276 | 20 085 | 20 989 |
| Renewal and Upgrading of Existing Assets | 680 218 | 695 763 | 697 806 | 12 444 | 12 444 | 12 444 | 12 444 | 24 944 | 21 395 | 7 019 |
| Repairs and Maintenance | - | - | 50 | 535 | 535 | 535 | 535 | 100 | 104 | 109 |
| Free services | | | | | | | | | | |
| Cost of Free Basic Services provided | 8 696 | 9 796 | 11 621 | 12 207 | 12 328 | 12 455 | 14 636 | 14 636 | 13 217 | 13 824 |
| Revenue cost of free services provided | (14 275) | (20 664) | (24 134) | 21 986 | 23 994 | 23 994 | 22 517 | 22 517 | 23 491 | 32 065 |
| 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 | 2 |
| Energy: | - | - | - | - | - | - | - | - | - | - |
| Refuse: | - | - | - | - | - | - | - | - | - | - |

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

| Functional Classification Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue - Functional | 1 | | | | | | | | | |
| Governance and administration | | 218 365 | 213 390 | 228 659 | 275 240 | 265 817 | 265 817 | 142 453 | 138 794 | 104 314 |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 218 365 | 213 390 | 228 659 | 275 240 | 265 817 | 265 817 | 142 453 | 138 794 | 104 314 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | - | 214 | - | - | - | - | - | - |
| Community and social services | | - | - | 214 | - | - | - | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | - | - | - | - | - | - | - | - |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 100 739 | 101 216 | 122 121 | 88 083 | 97 806 | 97 806 | 272 915 | 291 441 | 308 692 |
| Energy sources | | 19 882 | 19 422 | 37 559 | 35 816 | 35 816 | 35 816 | 47 195 | 52 002 | 54 429 |
| Water management | | 43 652 | 43 698 | 44 716 | 37 427 | 24 427 | 24 427 | 39 224 | 40 949 | 42 792 |
| Waste water management | | 23 914 | 24 464 | 25 343 | 20 136 | (3 159) | (3 159) | 21 103 | 22 031 | 23 022 |
| Waste management | | 13 291 | 13 633 | 14 503 | (5 296) | 40 722 | 40 722 | 165 393 | 176 460 | 188 448 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 319 104 | 314 607 | 350 995 | 363 323 | 363 623 | 363 623 | 415 368 | 430 235 | 413 006 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 92 329 | 219 589 | 92 288 | 105 656 | 108 656 | 108 656 | 228 972 | 138 423 | 134 010 |
| Executive and council | | 19 913 | 20 727 | 21 527 | 23 871 | 23 871 | 23 871 | 24 599 | 26 685 | 25 513 |
| Finance and administration | | 72 416 | 197 864 | 70 653 | 80 615 | 83 615 | 83 615 | 203 026 | 110 340 | 107 038 |
| Internal audit | | - | 998 | 109 | 1 170 | 1 170 | 1 170 | 1 346 | 1 398 | 1 459 |
| Community and public safety | | 3 621 | 6 727 | 9 467 | 20 633 | 21 243 | 21 243 | 19 901 | 25 000 | 26 377 |
| Community and social services | | 1 476 | 4 446 | 5 478 | 13 392 | 13 702 | 13 702 | 12 882 | 16 654 | 17 665 |
| Sport and recreation | | 756 | 625 | 2 173 | 2 372 | 2 672 | 2 672 | 3 452 | 4 640 | 4 846 |
| Public safety | | 1 389 | 1 656 | 1 617 | 3 328 | 3 328 | 3 328 | 1 891 | 1 966 | 2 052 |
| Housing | | - | - | - | 1 541 | 1 541 | 1 541 | 1 675 | 1 739 | 1 814 |
| Health | | - | - | 199 | - | - | - | - | - | - |
| Economic and environmental services | | 12 678 | 16 739 | 17 854 | 9 191 | 10 266 | 10 266 | 24 016 | 19 969 | 20 138 |
| Planning and development | | 4 302 | 7 931 | 7 388 | 3 639 | 3 639 | 3 639 | 16 458 | 14 180 | 14 816 |
| Road transport | | 8 375 | 8 808 | 10 467 | 5 551 | 6 626 | 6 626 | 7 558 | 5 789 | 5 322 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 67 664 | 136 505 | 99 116 | 231 319 | 233 819 | 233 819 | 145 970 | 159 191 | 157 256 |
| Energy sources | | 34 187 | 37 592 | 40 274 | 116 846 | 116 846 | 116 846 | 85 120 | 92 925 | 97 073 |
| Water management | | 21 342 | 28 127 | 39 406 | 90 451 | 90 451 | 90 451 | 36 170 | 42 378 | 36 211 |
| Waste water management | | 7 636 | 65 615 | 13 926 | 17 659 | 17 659 | 17 659 | 18 333 | 15 720 | 16 535 |
| Waste management | | 4 499 | 5 171 | 5 510 | 6 364 | 8 864 | 8 864 | 6 347 | 8 168 | 7 436 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 176 292 | 379 560 | 218 725 | 366 799 | 373 984 | 373 984 | 418 858 | 342 583 | 337 782 |
| Surplus/(Deficit) for the year | | 142 812 | (64 953) | 132 270 | (3 476) | (10 361) | (10 361) | (3 490) | 87 653 | 75 224 |

References

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

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

| Functional Classification Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue - Functional | 1 | | | | | | | | | |
| Municipal governance and administration | | 218 365 | 213 390 | 228 659 | 275 240 | 265 817 | 265 817 | 142 453 | 138 794 | 104 314 |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Mayor and Council | | - | - | - | - | - | - | - | - | - |
| Municipal Manager, Town Secretary and Chief Executive | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 218 365 | 213 390 | 228 659 | 275 240 | 265 817 | 265 817 | 142 453 | 138 794 | 104 314 |
| Administrative and Corporate Support | | - | - | - | - | - | - | - | - | - |
| Asset Management | | 14 791 | 8 606 | (5 376) | 4 381 | 21 391 | 21 391 | 12 688 | 15 281 | 8 470 |
| Finance | | 203 574 | 204 784 | 234 035 | 270 859 | 244 426 | 244 426 | 129 765 | 123 513 | 95 843 |
| Fleet Management | | - | - | - | - | - | - | - | - | - |
| Human Resources | | - | - | - | - | - | - | - | - | - |
| Information Technology | | - | - | - | - | - | - | - | - | - |
| Legal Services | | - | - | - | - | - | - | - | - | - |
| Marketing, Customer Relations, Publicity and Media Co- | | - | - | - | - | - | - | - | - | - |
| Property Services | | - | - | - | - | - | - | - | - | - |
| Risk Management | | - | - | - | - | - | - | - | - | - |
| Security Services | | - | - | - | - | - | - | - | - | - |
| Supply Chain Management | | - | - | - | - | - | - | - | - | - |
| Valuation Service | | - | - | - | - | - | - | - | - | - |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Governance Function | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | - | 214 | - | - | - | - | - | - |
| Community and social services | | - | - | 214 | - | - | - | - | - | - |
| Aged Care | | - | - | - | - | - | - | - | - | - |
| Agricultural | | - | - | - | - | - | - | - | - | - |
| Animal Care and Diseases | | - | - | - | - | - | - | - | - | - |
| Cemeteries, Funeral Parlours and Crematoriums | | - | - | - | - | - | - | - | - | - |
| Child Care Facilities | | - | - | - | - | - | - | - | - | - |
| Community Halls and Facilities | | - | - | - | - | - | - | - | - | - |
| Consumer Protection | | - | - | - | - | - | - | - | - | - |
| Cultural Matters | | - | - | - | - | - | - | - | - | - |
| Disaster Management | | - | - | 214 | - | - | - | - | - | - |
| Education | | - | - | - | - | - | - | - | - | - |
| Indigenous and Customary Law | | - | - | - | - | - | - | - | - | - |
| Industrial Promotion | | - | - | - | - | - | - | - | - | - |
| Language Policy | | - | - | - | - | - | - | - | - | - |
| Libraries and Archives | | - | - | - | - | - | - | - | - | - |
| Literacy Programmes | | - | - | - | - | - | - | - | - | - |
| Media Services | | - | - | - | - | - | - | - | - | - |
| Museums and Art Galleries | | - | - | - | - | - | - | - | - | - |
| Population Development | | - | - | - | - | - | - | - | - | - |
| Provincial Cultural Matters | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Zoo's | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - |
| Beaches and Jetties | | - | - | - | - | - | - | - | - | - |
| Casinos, Racing, Gambling, Wagering | | - | - | - | - | - | - | - | - | - |
| Community Parks (including Nurseries) | | - | - | - | - | - | - | - | - | - |
| Recreational Facilities | | - | - | - | - | - | - | - | - | - |
| Sports Grounds and Stadiums | | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - |
| Civil Defence | | - | - | - | - | - | - | - | - | - |
| Cleansing | | - | - | - | - | - | - | - | - | - |
| Control of Public Nuisances | | - | - | - | - | - | - | - | - | - |
| Fencing and Fences | | - | - | - | - | - | - | - | - | - |
| Fire Fighting and Protection | | - | - | - | - | - | - | - | - | - |
| Licensing and Control of Animals | | - | - | - | - | - | - | - | - | - |
| Police Forces, Traffic and Street Parking Control | | - | - | - | - | - | - | - | - | - |
| Pounds | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Informal Settlements | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Ambulance | | - | - | - | - | - | - | - | - | - |
| Health Services | | - | - | - | - | - | - | - | - | - |
| Laboratory Services | | - | - | - | - | - | - | - | - | - |
| Food Control | | - | - | - | - | - | - | - | - | - |
| Health Surveillance and Prevention of Communicable Diseases | | - | - | - | - | - | - | - | - | - |
| Vector Control | | - | - | - | - | - | - | - | - | - |
| Chemical Safety | | - | - | - | - | - | - | - | - | - |

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

| Functional Classification Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Economic and environmental services | | - | - | - | - | - | - | - | - | - |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Billboards | | - | - | - | - | - | - | - | - | - |
| Corporate Wide Strategic Planning (IDPs, LEDs) | | - | - | - | - | - | - | - | - | - |
| Central City Improvement District | | - | - | - | - | - | - | - | - | - |
| Development Facilitation | | - | - | - | - | - | - | - | - | - |
| Economic Development/Planning | | - | - | - | - | - | - | - | - | - |
| Regional Planning and Development | | - | - | - | - | - | - | - | - | - |
| Town Planning, Building Regulations and Enforcement, and City | | - | - | - | - | - | - | - | - | - |
| Project Management Unit | | - | - | - | - | - | - | - | - | - |
| Provincial Planning | | - | - | - | - | - | - | - | - | - |
| Support to Local Municipalities | | - | - | - | - | - | - | - | - | - |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Public Transport | | - | - | - | - | - | - | - | - | - |
| Road and Traffic Regulation | | - | - | - | - | - | - | - | - | - |
| Roads | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Biodiversity and Landscape | | - | - | - | - | - | - | - | - | - |
| Coastal Protection | | - | - | - | - | - | - | - | - | - |
| Indigenous Forests | | - | - | - | - | - | - | - | - | - |
| Nature Conservation | | - | - | - | - | - | - | - | - | - |
| Pollution Control | | - | - | - | - | - | - | - | - | - |
| Soil Conservation | | - | - | - | - | - | - | - | - | - |
| Trading services | | 100 739 | 101 216 | 122 121 | 88 083 | 97 806 | 97 806 | 272 915 | 291 441 | 308 692 |
| Energy sources | | 19 882 | 19 422 | 37 559 | 35 816 | 35 816 | 35 816 | 47 195 | 52 002 | 54 429 |
| Electricity | | 19 882 | 19 422 | 37 559 | 35 816 | 35 816 | 35 816 | 47 195 | 52 002 | 54 429 |
| Street Lighting and Signal Systems | | - | - | - | - | - | - | - | - | - |
| Nonelectric Energy | | - | - | - | - | - | - | - | - | - |
| Water management | | 43 652 | 43 698 | 44 716 | 37 427 | 24 427 | 24 427 | 39 224 | 40 949 | 42 792 |
| Water Treatment | | - | - | - | - | - | - | - | - | - |
| Water Distribution | | 43 652 | 43 698 | 44 716 | 37 427 | 24 427 | 24 427 | 39 224 | 40 949 | 42 792 |
| Water Storage | | - | - | - | - | - | - | - | - | - |
| Waste water management | | 23 914 | 24 464 | 25 343 | 20 136 | (3 159) | (3 159) | 21 103 | 22 031 | 23 022 |
| Public Toilets | | - | - | - | - | - | - | - | - | - |
| Sewerage | | 23 914 | 24 464 | 25 343 | 20 136 | (3 159) | (3 159) | 21 103 | 22 031 | 23 022 |
| Storm Water Management | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment | | - | - | - | - | - | - | - | - | - |
| Waste management | | 13 291 | 13 633 | 14 503 | (5 296) | 40 722 | 40 722 | 165 393 | 176 460 | 188 448 |
| Recycling | | - | - | - | - | - | - | - | - | - |
| Solid Waste Disposal (Landfill Sites) | | - | - | - | - | - | - | - | - | - |
| Solid Waste Removal | | 13 291 | 13 633 | 14 503 | (5 296) | 40 722 | 40 722 | 165 393 | 176 460 | 188 448 |
| Street Cleaning | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Air Transport | | - | - | - | - | - | - | - | - | - |
| Forestry | | - | - | - | - | - | - | - | - | - |
| Licensing and Regulation | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Tourism | | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 319 104 | 314 607 | 350 995 | 363 323 | 363 623 | 363 623 | 415 368 | 430 235 | 413 006 |

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

| Functional Classification Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Expenditure - Functional | 1 | | | | | | | | | |
| Municipal governance and administration | | 92 329 | 219 589 | 92 288 | 105 656 | 108 656 | 108 656 | 228 972 | 138 423 | 134 010 |
| Executive and council | | 19 913 | 20 727 | 21 527 | 23 871 | 23 871 | 23 871 | 24 599 | 26 685 | 25 513 |
| Mayor and Council | | 10 784 | 11 692 | 12 010 | 15 439 | 15 439 | 15 439 | 14 844 | 16 548 | 16 027 |
| Municipal Manager, Town Secretary and Chief Executive | | 9 129 | 9 035 | 9 517 | 8 432 | 8 432 | 8 432 | 9 756 | 10 137 | 9 486 |
| Finance and administration | | 72 416 | 197 864 | 70 653 | 80 615 | 83 615 | 83 615 | 203 026 | 110 340 | 107 038 |
| Administrative and Corporate Support | | 25 281 | 18 949 | 42 792 | 38 199 | 38 199 | 38 199 | 34 006 | 35 742 | 37 476 |
| Asset Management | | 39 656 | 34 189 | 233 | 505 | 505 | 505 | 178 | 186 | 194 |
| Finance | | 7 168 | 144 396 | 26 865 | 33 601 | 33 601 | 33 601 | 146 622 | 62 099 | 56 289 |
| Fleet Management | | 297 | 328 | 267 | 2 128 | 2 128 | 2 128 | - | - | - |
| Human Resources | | - | 2 | 483 | 3 154 | 3 154 | 3 154 | 3 302 | 3 428 | 3 575 |
| Information Technology | | 0 | - | 2 | 1 139 | 1 139 | 1 139 | 6 588 | 5 525 | 5 996 |
| Legal Services | | 14 | - | 12 | 612 | 3 612 | 3 612 | 10 992 | 1 971 | 2 058 |
| Marketing, Customer Relations, Publicity and Media Co-Property Services | | - | - | - | 682 | 682 | 682 | 715 | 742 | 774 |
| Risk Management | | - | - | - | 595 | 595 | 595 | 624 | 647 | 675 |
| Security Services | | - | - | - | - | - | - | - | - | - |
| Supply Chain Management | | - | - | - | - | - | - | - | - | - |
| Valuation Service | | - | - | - | - | - | - | - | - | - |
| Internal audit | | - | 998 | 109 | 1 170 | 1 170 | 1 170 | 1 346 | 1 398 | 1 459 |
| Governance Function | | - | 998 | 109 | 1 170 | 1 170 | 1 170 | 1 346 | 1 398 | 1 459 |
| Community and public safety | | 3 621 | 6 727 | 9 467 | 20 633 | 21 243 | 21 243 | 19 901 | 25 000 | 26 377 |
| Community and social services | | 1 476 | 4 446 | 5 478 | 13 392 | 13 702 | 13 702 | 12 882 | 16 654 | 17 665 |
| Aged Care | | - | - | - | - | - | - | - | - | - |
| Agricultural | | - | - | - | - | - | - | - | - | - |
| Animal Care and Diseases | | - | - | - | - | - | - | - | - | - |
| Cemeteries, Funeral Parlours and Crematoriums | | 1 219 | 831 | 791 | 2 436 | 2 436 | 2 436 | 3 690 | 3 947 | 4 121 |
| Child Care Facilities | | - | - | - | - | - | - | - | - | - |
| Community Halls and Facilities | | 244 | 2 677 | 1 777 | 5 836 | 7 236 | 7 236 | 5 292 | 6 548 | 6 834 |
| Consumer Protection | | - | - | - | - | - | - | - | - | - |
| Cultural Matters | | - | - | - | - | - | - | - | - | - |
| Disaster Management | | 13 | 938 | 2 910 | 5 120 | 4 030 | 4 030 | 3 900 | 6 160 | 6 710 |
| Education | | - | - | - | - | - | - | - | - | - |
| Indigenous and Customary Law | | - | - | - | - | - | - | - | - | - |
| Industrial Promotion | | - | - | - | - | - | - | - | - | - |
| Language Policy | | - | - | - | - | - | - | - | - | - |
| Libraries and Archives | | - | - | - | - | - | - | - | - | - |
| Literacy Programmes | | - | - | - | - | - | - | - | - | - |
| Media Services | | - | - | - | - | - | - | - | - | - |
| Museums and Art Galleries | | - | - | - | - | - | - | - | - | - |
| Population Development | | - | - | - | - | - | - | - | - | - |
| Provincial Cultural Matters | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Zoo's | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | 756 | 625 | 2 173 | 2 372 | 2 672 | 2 672 | 3 452 | 4 640 | 4 846 |
| Beaches and Jetties | | - | - | - | - | - | - | - | - | - |
| Casinos, Racing, Gambling, Wagering | | - | - | - | - | - | - | - | - | - |
| Community Parks (including Nurseries) | | - | - | - | - | - | - | - | - | - |
| Recreational Facilities | | - | - | 23 | 150 | 150 | 150 | - | - | - |
| Sports Grounds and Stadiums | | 756 | 625 | 2 149 | 2 222 | 2 522 | 2 522 | 3 452 | 4 640 | 4 846 |
| Public safety | | 1 389 | 1 656 | 1 617 | 3 328 | 3 328 | 3 328 | 1 891 | 1 966 | 2 052 |
| Civil Defence | | - | - | - | - | - | - | - | - | - |
| Cleansing | | - | - | - | - | - | - | - | - | - |
| Control of Public Nuisances | | 1 389 | 1 656 | 1 617 | 1 328 | 1 328 | 1 328 | 1 891 | 1 966 | 2 052 |
| Fencing and Fences | | - | - | - | - | - | - | - | - | - |
| Fire Fighting and Protection | | - | - | - | - | - | - | - | - | - |
| Licensing and Control of Animals | | - | - | - | - | - | - | - | - | - |
| Police Forces, Traffic and Street Parking Control | | - | - | - | 2 000 | 2 000 | 2 000 | - | - | - |
| Pounds | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | 1 541 | 1 541 | 1 541 | 1 675 | 1 739 | 1 814 |
| Housing | | - | - | - | 1 541 | 1 541 | 1 541 | 1 675 | 1 739 | 1 814 |
| Informal Settlements | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | 199 | - | - | - | - | - | - |
| Ambulance | | - | - | - | - | - | - | - | - | - |
| Health Services | | - | - | 199 | - | - | - | - | - | - |
| Laboratory Services | | - | - | - | - | - | - | - | - | - |
| Food Control | | - | - | - | - | - | - | - | - | - |
| Health Surveillance and Prevention of Communicable Diseases | | - | - | - | - | - | - | - | - | - |
| Vector Control | | - | - | - | - | - | - | - | - | - |
| Chemical Safety | | - | - | - | - | - | - | - | - | - |

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

| Functional Classification Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Economic and environmental services | 1 | 12 678 | 16 739 | 17 854 | 9 191 | 10 266 | 10 266 | 24 016 | 19 969 | 20 138 |
| Planning and development | | 4 302 | 7 931 | 7 388 | 3 639 | 3 639 | 3 639 | 16 458 | 14 180 | 14 816 |
| Billboards | | - | - | - | - | - | - | - | - | - |
| Corporate Wide Strategic Planning (IDPs, LEDs) | | 1 294 | 1 533 | 1 651 | - | - | - | - | - | - |
| Central City Improvement District | | - | - | - | - | - | - | - | - | - |
| Development Facilitation | | - | - | - | - | - | - | - | - | - |
| Economic Development/Planning | | 227 | 229 | 263 | - | - | - | - | - | - |
| Regional Planning and Development | | - | - | - | - | - | - | - | - | - |
| Town Planning, Building Regulations and Enforcement, and City | | 269 | 512 | 2 068 | 3 639 | 3 639 | 3 639 | 16 458 | 14 180 | 14 816 |
| Project Management Unit | | 2 919 | 6 223 | 3 405 | - | - | - | - | - | - |
| Provincial Planning | | - | - | - | - | - | - | - | - | - |
| Support to Local Municipalities | | (406) | (566) | - | - | - | - | - | - | - |
| Road transport | | 8 375 | 8 808 | 10 467 | 5 551 | 6 626 | 6 626 | 7 558 | 5 789 | 5 322 |
| Public Transport | | - | - | - | - | - | - | - | - | - |
| Road and Traffic Regulation | | - | - | - | - | - | - | - | - | - |
| Roads | | 8 375 | 8 808 | 10 467 | 5 551 | 6 626 | 6 626 | 7 558 | 5 789 | 5 322 |
| Taxi Ranks | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Biodiversity and Landscape | | - | - | - | - | - | - | - | - | - |
| Coastal Protection | | - | - | - | - | - | - | - | - | - |
| Indigenous Forests | | - | - | - | - | - | - | - | - | - |
| Nature Conservation | | - | - | - | - | - | - | - | - | - |
| Pollution Control | | - | - | - | - | - | - | - | - | - |
| Soil Conservation | | - | - | - | - | - | - | - | - | - |
| Trading services | | 67 664 | 136 505 | 99 116 | 231 319 | 233 819 | 233 819 | 145 970 | 159 191 | 157 256 |
| Energy sources | | 34 187 | 37 592 | 40 274 | 116 846 | 116 846 | 116 846 | 85 120 | 92 925 | 97 073 |
| Electricity | | 34 187 | 37 592 | 40 274 | 116 846 | 116 846 | 116 846 | 85 120 | 92 925 | 97 073 |
| Street Lighting and Signal Systems | | - | - | - | 0 | 0 | 0 | - | - | - |
| Nonelectric Energy | | - | - | - | - | - | - | - | - | - |
| Water management | | 21 342 | 28 127 | 39 406 | 90 451 | 90 451 | 90 451 | 36 170 | 42 378 | 36 211 |
| Water Treatment | | - | - | - | - | - | - | - | - | - |
| Water Distribution | | 21 342 | 28 127 | 39 406 | 90 451 | 90 451 | 90 451 | 36 170 | 42 378 | 36 211 |
| Water Storage | | - | - | - | - | - | - | - | - | - |
| Waste water management | | 7 636 | 65 615 | 13 926 | 17 659 | 17 659 | 17 659 | 18 333 | 15 720 | 16 535 |
| Public Toilets | | - | - | - | - | - | - | - | - | - |
| Sewerage | | 7 636 | 65 615 | 13 926 | 17 659 | 17 659 | 17 659 | 18 333 | 15 720 | 16 535 |
| Storm Water Management | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment | | - | - | - | - | - | - | - | - | - |
| Waste management | | 4 499 | 5 171 | 5 510 | 6 364 | 8 864 | 8 864 | 6 347 | 8 168 | 7 436 |
| Recycling | | - | - | - | - | - | - | - | - | - |
| Solid Waste Disposal (Landfill Sites) | | 290 | 26 | 84 | 1 570 | 1 570 | 1 570 | - | - | - |
| Solid Waste Removal | | 4 208 | 5 145 | 5 426 | 4 794 | 7 294 | 7 294 | 6 347 | 8 168 | 7 436 |
| Street Cleaning | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Air Transport | | - | - | - | - | - | - | - | - | - |
| Forestry | | - | - | - | - | - | - | - | - | - |
| Licensing and Regulation | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Tourism | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 176 292 | 379 560 | 218 725 | 366 799 | 373 984 | 373 984 | 418 858 | 342 583 | 337 782 |
| Surplus/(Deficit) for the year | | 142 812 | (64 953) | 132 270 | (3 476) | (10 361) | (10 361) | (3 490) | 87 653 | 75 224 |

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

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

| Vote Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Finance & Administration | | 218 365 | 213 390 | 228 659 | 275 240 | 265 817 | 265 817 | 142 453 | 138 794 | 104 314 |
| Vote 3 - Planning & Development | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Technical Services | | 87 448 | 87 583 | 107 618 | 93 379 | 57 084 | 57 084 | 107 522 | 114 982 | 120 244 |
| Vote 5 - Community & Social Services | | - | - | 214 | - | - | - | - | - | - |
| Vote 6 - Community & Social Services1 | | 13 291 | 13 633 | 14 503 | (5 296) | 40 722 | 40 722 | 165 393 | 176 460 | 188 448 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 319 104 | 314 607 | 350 995 | 363 323 | 363 623 | 363 623 | 415 368 | 430 235 | 413 006 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | 19 913 | 21 725 | 21 635 | 25 723 | 25 723 | 25 723 | 26 660 | 28 825 | 27 746 |
| Vote 2 - Finance & Administration | | 72 643 | 198 094 | 70 916 | 79 933 | 82 933 | 82 933 | 202 312 | 109 598 | 106 264 |
| Vote 3 - Planning & Development | | 1 563 | 2 044 | 3 720 | 3 639 | 3 639 | 3 639 | 16 458 | 14 180 | 14 816 |
| Vote 4 - Technical Services | | 74 460 | 146 366 | 107 477 | 230 507 | 231 582 | 231 582 | 147 181 | 156 812 | 155 142 |
| Vote 5 - Community & Social Services | | 2 865 | 6 102 | 7 294 | 18 261 | 18 571 | 18 571 | 16 449 | 20 360 | 21 531 |
| Vote 6 - Community & Social Services1 | | 5 255 | 5 796 | 7 683 | 8 736 | 11 536 | 11 536 | 9 799 | 12 808 | 12 283 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 176 698 | 380 126 | 218 725 | 366 799 | 373 984 | 373 984 | 418 858 | 342 583 | 337 782 |
| Surplus/(Deficit) for the year | 2 | 142 405 | (65 519) | 132 270 | (3 476) | (10 361) | (10 361) | (3 490) | 87 653 | 75 224 |

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 | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue by Vote | 1 | | | | | | | | | |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Executive & Council | | 19 913 | 21 725 | 21 635 | 25 723 | 25 723 | 25 723 | 26 660 | 28 825 | 27 746 |
| 1.1 - Mayor and Council | | 10 784 | 11 692 | 12 010 | 15 439 | 15 439 | 15 439 | 14 844 | 16 548 | 16 027 |
| 1.2 - Governance Function | | - | 998 | 109 | 1 170 | 1 170 | 1 170 | 1 346 | 1 398 | 1 459 |
| 1.3 - Marketing, Customer Relations, Publicity and Media C | | - | - | - | 682 | 682 | 682 | 715 | 742 | 774 |
| 1.4 - Municipal Manager, Town Secretary and Chief Execu | | 9 129 | 9 035 | 9 517 | 8 432 | 8 432 | 8 432 | 9 756 | 10 137 | 9 486 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Finance & Administration | | 72 643 | 198 094 | 70 916 | 79 933 | 82 933 | 82 933 | 202 312 | 109 598 | 106 264 |
| 2.1 - Administrative and Corporate Support | | 25 281 | 18 949 | 42 792 | 38 199 | 38 199 | 38 199 | 34 006 | 35 742 | 37 476 |
| 2.2 - Asset Management | | 39 656 | 34 189 | 233 | 505 | 505 | 505 | 178 | 186 | 194 |
| 2.3 - Economic Development/Planning | | 227 | 229 | 263 | - | - | - | - | - | - |
| 2.4 - Finance | | 7 168 | 144 396 | 26 865 | 33 601 | 33 601 | 33 601 | 146 622 | 62 099 | 56 289 |
| 2.5 - Fleet Management | | 297 | 328 | 267 | 2 128 | 2 128 | 2 128 | - | - | - |
| 2.6 - Human Resources | | - | 2 | 483 | 3 154 | 3 154 | 3 154 | 3 302 | 3 428 | 3 575 |
| 2.7 - Information Technology | | 0 | - | 2 | 1 139 | 1 139 | 1 139 | 6 588 | 5 525 | 5 996 |
| 2.8 - Legal Services | | 14 | - | 12 | 612 | 3 612 | 3 612 | 10 992 | 1 971 | 2 058 |
| 2.9 - Property Services | | - | - | - | - | - | - | - | - | - |
| 2.10 - Risk Management | | - | - | - | 595 | 595 | 595 | 624 | 647 | 675 |
| Vote 3 - Planning & Development | | 1 563 | 2 044 | 3 720 | 3 639 | 3 639 | 3 639 | 16 458 | 14 180 | 14 816 |
| 3.1 - Corporate Wide Strategic Planning (IDPs, LEDs) | | 1 294 | 1 533 | 1 651 | - | - | - | - | - | - |
| 3.2 - Town Planning, Building Regulations and Enforcemen | | 269 | 512 | 2 068 | 3 639 | 3 639 | 3 639 | 16 458 | 14 180 | 14 816 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Technical Services | | 74 460 | 146 366 | 107 477 | 230 507 | 231 582 | 231 582 | 147 181 | 156 812 | 155 142 |
| 4.1 - Electricity | | 34 187 | 37 592 | 40 274 | 116 846 | 116 846 | 116 846 | 85 120 | 92 925 | 97 073 |
| 4.2 - Project Management Unit | | 2 919 | 6 223 | 3 405 | - | - | - | - | - | - |
| 4.3 - Roads | | 8 375 | 8 808 | 10 467 | 5 551 | 6 626 | 6 626 | 7 558 | 5 789 | 5 322 |
| 4.4 - Sewerage | | 7 636 | 65 615 | 13 926 | 17 659 | 17 659 | 17 659 | 18 333 | 15 720 | 16 535 |
| 4.5 - Storm Water Management | | - | - | - | - | - | - | - | - | - |
| 4.6 - Street Lighting and Signal Systems | | - | - | - | 0 | 0 | 0 | - | - | - |
| 4.7 - Waste Water Treatment | | - | - | - | - | - | - | - | - | - |
| 4.8 - Water Distribution | | 21 342 | 28 127 | 39 406 | 90 451 | 90 451 | 90 451 | 36 170 | 42 378 | 36 211 |
| 4.9 - Water Storage | | - | - | - | - | - | - | - | - | - |
| 4.10 - Water Treatment | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community & Social Services | | 2 865 | 6 102 | 7 294 | 18 261 | 18 571 | 18 571 | 16 449 | 20 360 | 21 531 |
| 5.1 - Cemeteries, Funeral Parlours and Crematoriums | | 1 219 | 831 | 791 | 2 436 | 2 436 | 2 436 | 3 690 | 3 947 | 4 121 |
| 5.2 - Community Halls and Facilities | | 244 | 2 677 | 1 777 | 5 836 | 7 236 | 7 236 | 5 292 | 6 548 | 6 834 |
| 5.3 - Community Parks (including Nurseries) | | - | - | - | - | - | - | - | - | - |
| 5.4 - Control of Public Nuisances | | 1 389 | 1 656 | 1 617 | 1 328 | 1 328 | 1 328 | 1 891 | 1 966 | 2 052 |
| 5.5 - Disaster Management | | 13 | 938 | 2 910 | 5 120 | 4 030 | 4 030 | 3 900 | 6 160 | 6 710 |
| 5.6 - Fencing and Fences | | - | - | - | - | - | - | - | - | - |
| 5.7 - Health Services | | - | - | 199 | - | - | - | - | - | - |
| 5.8 - Housing | | - | - | - | 1 541 | 1 541 | 1 541 | 1 675 | 1 739 | 1 814 |
| 5.9 - Police Forces, Traffic and Street Parking Control | | - | - | - | 2 000 | 2 000 | 2 000 | - | - | - |
| 5.10 - Public Toilets | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community & Social Services1 | | 5 255 | 5 796 | 7 683 | 8 736 | 11 536 | 11 536 | 9 799 | 12 808 | 12 283 |
| 6.1 - Recreational Facilities | | - | - | 23 | 150 | 150 | 150 | - | - | - |
| 6.2 - Solid Waste Disposal (Landfill Sites) | | 290 | 26 | 84 | 1 570 | 1 570 | 1 570 | - | - | - |
| 6.3 - Solid Waste Removal | | 4 208 | 5 145 | 5 426 | 4 794 | 7 294 | 7 294 | 6 347 | 8 168 | 7 436 |
| 6.4 - Sports Grounds and Stadiums | | 756 | 625 | 2 149 | 2 222 | 2 522 | 2 522 | 3 452 | 4 640 | 4 846 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |

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

| Vote Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---------------------------------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue by Vote | 1 | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 176 698 | 380 126 | 218 725 | 366 799 | 373 984 | 373 984 | 418 858 | 342 583 | 337 782 |
| Surplus/(Deficit) for the year | 2 | 142 405 | (65 519) | 132 270 | (3 476) | (10 361) | (10 361) | (3 490) | 87 653 | 75 224 |

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 | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue By Source | | | | | | | | | | | |
| Property rates | 2 | 94 035 | 87 478 | 90 074 | 65 653 | 65 653 | 65 653 | 68 020 | 69 592 | 72 654 | 32 764 |
| Service charges - electricity revenue | 2 | 25 473 | 25 424 | 43 452 | 44 524 | 44 524 | 44 524 | 24 485 | 47 596 | 52 419 | 54 866 |
| Service charges - water revenue | 2 | 56 109 | 63 370 | 67 453 | 37 427 | 37 427 | 37 427 | 57 773 | 39 224 | 40 949 | 42 792 |
| Service charges - sanitation revenue | 2 | 29 827 | 30 700 | 32 316 | 20 136 | 20 136 | 20 136 | 30 792 | 21 103 | 22 031 | 23 022 |
| Service charges - refuse revenue | 2 | 16 805 | 18 902 | 20 354 | 14 435 | 14 435 | 14 435 | 19 048 | 15 128 | 15 794 | 16 504 |
| Rental of facilities and equipment | | 257 | 286 | 320 | 260 | 260 | 260 | 280 | 520 | 542 | 566 |
| Interest earned - external investments | | 3 876 | 811 | 1 388 | 685 | 685 | 685 | - | 4 136 | 1 496 | 1 563 |
| Interest earned - outstanding debtors | | 8 889 | 1 722 | 3 555 | 5 787 | 5 787 | 5 787 | 105 | 12 130 | 12 639 | 13 208 |
| Dividends received | | - | 3 | - | 9 | 9 | 9 | - | 10 | 10 | 11 |
| Fines, penalties and forfeits | | - | 6 | - | 576 | 576 | 576 | - | 402 | 419 | 438 |
| Licences and permits | | - | - | - | - | - | - | - | - | - | - |
| Agency services | | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | | 105 155 | 117 963 | 139 842 | 136 704 | 136 704 | 136 704 | - | 151 040 | 160 124 | 171 378 |
| Other revenue | 2 | 113 | 174 | 507 | 575 | 875 | 875 | 384 | 1 997 | 2 082 | 2 175 |
| Gains | | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 340 540 | 346 837 | 399 262 | 326 771 | 327 071 | 327 071 | 200 888 | 362 877 | 381 159 | 359 288 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | 2 | 92 546 | 92 088 | 112 258 | 118 638 | 118 638 | 118 638 | 63 | 124 336 | 129 060 | 134 540 |
| Remuneration of councillors | | 56 | 1 003 | 488 | 7 559 | 7 559 | 7 559 | - | 7 922 | 9 359 | 8 529 |
| Debt impairment | 3 | (20 360) | 128 274 | - | 79 894 | 79 894 | 79 894 | - | 121 014 | 33 980 | 29 354 |
| Depreciation & asset impairment | 2 | 39 634 | 90 013 | - | 18 393 | 18 393 | 18 393 | - | 19 276 | 20 085 | 20 989 |
| Finance charges | | 4 670 | 6 471 | 2 832 | 546 | 546 | 546 | 2 | 1 000 | 1 042 | 1 089 |
| Bulk purchases - electricity | 2 | 31 351 | 31 537 | 28 977 | 60 466 | 60 466 | 60 466 | 377 | 63 005 | 65 777 | 68 737 |
| Inventory consumed | 8 | - | - | - | 18 600 | 18 900 | 18 900 | 1 754 | 27 626 | 29 106 | 30 685 |
| Contracted services | | 16 006 | 12 212 | 43 365 | 30 337 | 33 567 | 33 567 | 4 842 | 39 700 | 41 367 | 33 229 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 4, 5 | 4 398 | 6 382 | 17 816 | 32 367 | 36 022 | 36 022 | 3 221 | 26 790 | 26 564 | 24 331 |
| Losses | | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 168 300 | 367 980 | 205 736 | 366 799 | 373 984 | 373 984 | 10 259 | 430 669 | 356 341 | 351 484 |
| Surplus/(Deficit) | | 172 240 | (21 143) | 193 526 | (40 028) | (46 913) | (46 913) | 190 629 | (67 792) | 24 818 | 7 804 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 7 113 | 9 097 | - | 36 552 | 36 552 | 36 552 | - | 52 491 | 49 076 | 53 718 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 6 | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 179 353 | (12 045) | 193 526 | (3 476) | (10 361) | (10 361) | 190 629 | (15 301) | 73 894 | 61 522 |
| Taxation | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 179 353 | (12 045) | 193 526 | (3 476) | (10 361) | (10 361) | 190 629 | (15 301) | 73 894 | 61 522 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 179 353 | (12 045) | 193 526 | (3 476) | (10 361) | (10 361) | 190 629 | (15 301) | 73 894 | 61 522 |
| Share of surplus/ (deficit) of associate | 7 | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | | 179 353 | (12 045) | 193 526 | (3 476) | (10 361) | (10 361) | 190 629 | (15 301) | 73 894 | 61 522 |

References

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

| Vote Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | |
| Multi-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Finance & Administration | | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Planning & Development | | - | - | - | - | - | - | - | - | - | - |
| Vote 4 - Technical Services | | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community & Social Services | | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community & Social Services 1 | | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - |
| 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 & Council | | 3 738 | 3 738 | 3 738 | - | 1 400 | 1 400 | 3 812 | - | - | - |
| Vote 2 - Finance & Administration | | 420 219 | 57 571 | 106 921 | - | - | - | 131 738 | - | - | - |
| Vote 3 - Planning & Development | | 227 | 227 | 462 | - | - | - | 462 | - | - | - |
| Vote 4 - Technical Services | | 752 928 | 729 232 | 756 680 | 33 689 | 34 589 | 34 589 | 765 950 | 47 151 | 41 967 | 31 102 |
| Vote 5 - Community & Social Services | | 245 380 | 260 730 | 260 730 | 310 | - | - | 260 730 | 805 | - | - |
| Vote 6 - Community & Social Services 1 | | - | 164 528 | 170 410 | 1 150 | 1 460 | 1 460 | 170 410 | 3 272 | 1 227 | 1 276 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 1 422 491 | 1 216 026 | 1 298 941 | 35 148 | 37 448 | 37 448 | 1 333 103 | 51 228 | 43 195 | 32 378 |
| Total Capital Expenditure - Vote | | 1 422 491 | 1 216 026 | 1 298 941 | 35 148 | 37 448 | 37 448 | 1 333 103 | 51 228 | 43 195 | 32 378 |
| Capital Expenditure - Functional | | | | | | | | | | | |
| Governance and administration | | 423 957 | 61 309 | 110 658 | - | 1 400 | 1 400 | - | - | - | - |
| Executive and council | | 3 738 | 3 738 | 3 738 | - | 1 400 | 1 400 | - | - | - | - |
| Finance and administration | | 420 219 | 57 571 | 106 921 | - | - | - | - | - | - | - |
| Internal audit | | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 29 863 | 194 374 | 200 256 | 1 415 | 1 415 | 1 415 | - | 4 077 | 1 227 | 1 276 |
| Community and social services | | (146) | (162) | (162) | 310 | - | - | - | - | - | - |
| Sport and recreation | | - | 164 528 | 170 410 | 1 105 | 1 415 | 1 415 | - | 3 272 | 1 227 | 1 276 |
| Public safety | | 26 661 | 26 661 | 26 661 | - | - | - | - | 805 | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - |
| Health | | 3 347 | 3 347 | 3 347 | - | - | - | - | - | - | - |
| Economic and environmental services | | 433 812 | 433 812 | 434 048 | 1 705 | 2 605 | 2 605 | - | - | - | - |
| Planning and development | | 227 | 227 | 462 | - | - | - | - | - | - | - |
| Road transport | | 433 586 | 433 586 | 433 586 | 1 705 | 2 605 | 2 605 | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 534 859 | 526 531 | 553 978 | 32 029 | 32 029 | 32 029 | - | 47 151 | 41 967 | 31 102 |
| Energy sources | | 3 622 | 641 | 792 | 1 983 | 1 983 | 1 983 | - | 950 | 3 000 | 3 135 |
| Water management | | 1 273 | (19 442) | 1 815 | 24 058 | 24 058 | 24 058 | - | 34 336 | 34 265 | 27 967 |
| Waste water management | | 529 964 | 545 331 | 551 371 | 5 942 | 5 942 | 5 942 | - | 11 865 | 4 703 | - |
| Waste management | | - | - | - | 45 | 45 | 45 | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 3 | 1 422 491 | 1 216 026 | 1 298 941 | 35 148 | 37 448 | 37 448 | - | 51 228 | 43 195 | 32 378 |
| Funded by: | | | | | | | | | | | |
| National Government | | 992 545 | 1 148 744 | 1 169 324 | 34 838 | 34 838 | 34 838 | - | 51 228 | 43 195 | 32 378 |
| Provincial Government | | - | - | 12 750 | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 992 545 | 1 148 744 | 1 182 074 | 34 838 | 34 838 | 34 838 | - | 51 228 | 43 195 | 32 378 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 429 946 | 67 282 | 116 867 | 310 | 2 610 | 2 610 | - | - | - | - |
| Total Capital Funding | 7 | 1 422 491 | 1 216 026 | 1 298 941 | 35 148 | 37 448 | 37 448 | - | 51 228 | 43 195 | 32 378 |

References

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

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

| Vote Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | | |
| Capital expenditure - Municipal Vote | | | | | | | | | | | |
| Multi-year expenditure appropriation | 2 | | | | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | - | - | - | - | - | - | - |
| 1.1 - Mayor and Council | | | | | | | | | | | |
| 1.2 - Governance Function | | | | | | | | | | | |
| 1.3 - Marketing, Customer Relations, Publicity and Media Co-ordination | | | | | | | | | | | |
| 1.4 - Municipal Manager, Town Secretary and Chief Executive | | | | | | | | | | | |
| Vote 2 - Finance & Administration | | - | - | - | - | - | - | - | - | - | - |
| 2.1 - Administrative and Corporate Support | | | | | | | | | | | |
| 2.2 - Asset Management | | | | | | | | | | | |
| 2.3 - Economic Development/Planning | | | | | | | | | | | |
| 2.4 - Finance | | | | | | | | | | | |
| 2.5 - Fleet Management | | | | | | | | | | | |
| 2.6 - Human Resources | | | | | | | | | | | |
| 2.7 - Information Technology | | | | | | | | | | | |
| 2.8 - Legal Services | | | | | | | | | | | |
| 2.9 - Property Services | | | | | | | | | | | |
| 2.10 - Risk Management | | | | | | | | | | | |
| Vote 3 - Planning & Development | | - | - | - | - | - | - | - | - | - | - |
| 3.1 - Corporate Wide Strategic Planning (IDPs, LEDs) | | | | | | | | | | | |
| 3.2 - Town Planning, Building Regulations and Enforcement, and City Engineer | | | | | | | | | | | |
| Vote 4 - Technical Services | | - | - | - | - | - | - | - | - | - | - |
| 4.1 - Electricity | | | | | | | | | | | |
| 4.2 - Project Management Unit | | | | | | | | | | | |
| 4.3 - Roads | | | | | | | | | | | |
| 4.4 - Sewerage | | | | | | | | | | | |
| 4.5 - Storm Water Management | | | | | | | | | | | |
| 4.6 - Street Lighting and Signal Systems | | | | | | | | | | | |
| 4.7 - Waste Water Treatment | | | | | | | | | | | |
| 4.8 - Water Distribution | | | | | | | | | | | |
| 4.9 - Water Storage | | | | | | | | | | | |
| 4.10 - Water Treatment | | | | | | | | | | | |
| Vote 5 - Community & Social Services | | - | - | - | - | - | - | - | - | - | - |
| 5.1 - Cemeteries, Funeral Parlours and Crematoriums | | | | | | | | | | | |
| 5.2 - Community Halls and Facilities | | | | | | | | | | | |
| 5.3 - Community Parks (including Nurseries) | | | | | | | | | | | |
| 5.4 - Control of Public Nuisances | | | | | | | | | | | |
| 5.5 - Disaster Management | | | | | | | | | | | |
| 5.6 - Fencing and Fences | | | | | | | | | | | |
| 5.7 - Health Services | | | | | | | | | | | |
| 5.8 - Housing | | | | | | | | | | | |
| 5.9 - Police Forces, Traffic and Street Parking Control | | | | | | | | | | | |
| 5.10 - Public Toilets | | | | | | | | | | | |
| Vote 6 - Community & Social Services1 | | - | - | - | - | - | - | - | - | - | - |
| 6.1 - Recreational Facilities | | | | | | | | | | | |
| 6.2 - Solid Waste Disposal (Landfill Sites) | | | | | | | | | | | |
| 6.3 - Solid Waste Removal | | | | | | | | | | | |
| 6.4 - Sports Grounds and Stadiums | | | | | | | | | | | |

FS181 Masilonyana - Table A6 Budgeted Financial Position

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash | | (9 313) | (4 250) | 8 153 | 454 | 454 | 454 | (31 362) | 1 571 | 901 | 1 001 |
| Call investment deposits | 1 | 4 528 | 59 | 59 | - | - | - | 59 | - | - | - |
| Consumer debtors | 1 | 409 564 | 443 615 | 582 809 | 1 150 162 | 1 150 162 | 1 150 162 | 704 900 | 109 750 | 108 905 | 107 656 |
| Other debtors | | 85 760 | 97 579 | 114 910 | 7 843 | 7 843 | 7 843 | 120 461 | - | - | - |
| Current portion of long-term receivables | | - | - | - | - | - | - | - | - | - | - |
| Inventory | 2 | (8 326) | (18 048) | (27 770) | (27 439) | (27 439) | (27 439) | (38 137) | - | - | - |
| Total current assets | | 482 212 | 518 955 | 678 160 | 1 131 020 | 1 131 020 | 1 131 020 | 755 921 | 111 321 | 109 806 | 108 657 |
| Non current assets | | | | | | | | | | | |
| Long-term receivables | | - | - | - | - | - | - | - | - | - | - |
| Investments | | 90 | 86 | 86 | - | - | - | 86 | - | - | - |
| Investment property | | (5 220) | (5 336) | (5 336) | 17 618 | 17 618 | 17 618 | (5 336) | 17 388 | 17 901 | 18 512 |
| Investment in Associate | | - | - | - | - | - | - | - | - | - | - |
| Property, plant and equipment | 3 | 716 065 | 557 971 | 640 651 | 854 752 | 857 052 | 857 052 | 1 821 955 | 670 818 | 688 750 | 707 044 |
| Biological | | - | - | - | - | - | - | - | - | - | - |
| Intangible | | - | - | - | - | - | - | - | - | - | - |
| Other non-current assets | | - | - | - | 15 | 15 | 15 | - | 201 | 261 | 302 |
| Total non current assets | | 710 934 | 552 722 | 635 401 | 872 386 | 874 686 | 874 686 | 1 816 705 | 688 407 | 706 911 | 725 858 |
| TOTAL ASSETS | | 1 193 147 | 1 071 677 | 1 313 561 | 2 003 406 | 2 005 706 | 2 005 706 | 2 572 626 | 799 728 | 816 717 | 834 515 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | 1 | - | - | - | - | - | - | - | - | - | - |
| Borrowing | 4 | - | - | - | 681 | 681 | 681 | - | - | - | - |
| Consumer deposits | | 123 | 360 | 503 | 1 191 | 1 191 | 1 191 | 672 | 355 | 462 | 500 |
| Trade and other payables | 4 | 421 408 | 493 879 | 613 068 | 145 986 | 12 807 | 12 807 | (582 289) | 295 927 | 195 000 | 145 000 |
| Provisions | | 45 620 | 40 990 | 40 990 | 176 | 176 | 176 | 40 990 | 23 930 | 23 930 | 23 930 |
| Total current liabilities | | 467 151 | 535 229 | 654 561 | 148 034 | 14 855 | 14 855 | (540 627) | 320 212 | 219 392 | 169 430 |
| Non current liabilities | | | | | | | | | | | |
| Borrowing | | 1 510 | - | - | 2 394 | 2 394 | 2 394 | - | - | - | - |
| Provisions | | - | - | - | 34 879 | 34 879 | 34 879 | - | - | - | - |
| Total non current liabilities | | 1 510 | - | - | 37 273 | 37 273 | 37 273 | - | - | - | - |
| TOTAL LIABILITIES | | 468 661 | 535 229 | 654 561 | 185 307 | 52 128 | 52 128 | (540 627) | 320 212 | 219 392 | 169 430 |
| NET ASSETS | 5 | 724 486 | 536 448 | 659 000 | 1 818 099 | 1 953 578 | 1 953 578 | 3 113 254 | 479 516 | 597 325 | 665 085 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 781 217 | 781 232 | 781 235 | 1 678 408 | 1 813 887 | 1 813 887 | (954 008) | 288 969 | 1 897 263 | 431 970 |
| Reserves | 4 | - | - | - | 167 670 | 167 670 | 167 670 | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 5 | 781 217 | 781 232 | 781 235 | 1 846 078 | 1 981 557 | 1 981 557 | (954 008) | 288 969 | 1 897 263 | 431 970 |

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 | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | - | - | - | 32 701 | 32 701 | 32 701 | - | 34 796 | 43 593 | 53 147 |
| Service charges | | - | - | - | 71 885 | 71 885 | 71 885 | - | 68 664 | 82 430 | 97 135 |
| Other revenue | | - | - | - | 1 302 | 1 302 | 1 302 | - | 2 916 | 3 039 | 3 175 |
| Transfers and Subsidies - Operational | 1 | - | - | - | 138 332 | 138 332 | 138 332 | - | 151 040 | 160 124 | 171 863 |
| Transfers and Subsidies - Capital | 1 | - | - | - | 35 324 | 35 324 | 35 324 | - | 52 491 | 49 076 | 53 718 |
| Interest | | - | - | - | - | - | - | - | - | - | - |
| Dividends | | - | - | - | 4 126 | 4 126 | 4 126 | - | 10 | 10 | 11 |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | 30 896 | 36 012 | - | (143 483) | (143 483) | (143 483) | - | (329 693) | (1 833 101) | (359 274) |
| Finance charges | | - | - | - | (546) | (546) | (546) | - | (1 000) | (1 042) | (1 089) |
| Transfers and Grants | 1 | - | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 30 896 | 36 012 | - | 139 641 | 139 641 | 139 641 | - | (20 776) | (1 495 871) | 18 685 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Capital assets | | - | - | - | (35 324) | (35 324) | (35 324) | - | 51 228 | 43 195 | 32 378 |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | - | - | - | (35 324) | (35 324) | (35 324) | - | 51 228 | 43 195 | 32 378 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | 836 | (106) | (38) |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | - | - | - | - | - | - | 836 | (106) | (38) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 30 896 | 36 012 | - | 104 317 | 104 317 | 104 317 | - | 31 288 | (1 452 782) | 51 026 |
| Cash/cash equivalents at the year begin: | 2 | - | - | - | 227 | 227 | 227 | - | - | 31 288 | (1 421 494) |
| Cash/cash equivalents at the year end: | 2 | 30 896 | 36 012 | - | 104 544 | 104 544 | 104 544 | - | 31 288 | (1 421 494) | (1 370 468) |

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 | - | - | - | 283 670 | 283 670 | 283 670 | - | 309 917 | 338 272 | 379 049 |
| Total payments | 30 896 | 36 012 | - | (179 354) | (179 354) | (179 354) | - | (279 465) | (1 790 948) | (327 985) |
| Borrowings & investments & c.deposits | - | - | - | - | - | - | - | 836 | (106) | (38) |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - |
| | 30 896 | 36 012 | - | 104 317 | 104 317 | 104 317 | - | 31 288 | (1 452 782) | 51 026 |
| | - | - | - | - | - | - | - | - | - | - |

FS181 Masilonyana - Table A9 Asset Management

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| CAPITAL EXPENDITURE | | | | | | | | | | |
| Total New Assets | 1 | 742 273 | 520 264 | 601 134 | 22 704 | 25 004 | 25 004 | 26 284 | 21 800 | 25 359 |
| <i>Roads Infrastructure</i> | | 357 350 | 341 903 | 391 252 | - | - | - | - | - | - |
| <i>Storm water Infrastructure</i> | | 121 | (209 297) | (207 123) | 4 934 | 4 934 | 4 934 | - | - | - |
| <i>Electrical Infrastructure</i> | | 131 380 | 118 702 | 118 853 | 1 983 | 1 983 | 1 983 | 950 | 3 000 | 3 135 |
| <i>Water Supply Infrastructure</i> | | 1 273 | (19 620) | (407) | 12 464 | 12 464 | 12 464 | 23 334 | 18 800 | 22 224 |
| <i>Sanitation Infrastructure</i> | | - | - | 3 866 | 1 008 | 1 008 | 1 008 | - | - | - |
| <i>Solid Waste Infrastructure</i> | | 4 342 | 4 342 | 4 342 | - | - | - | - | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 494 467 | 236 030 | 310 784 | 20 389 | 20 389 | 20 389 | 24 284 | 21 800 | 25 359 |
| <i>Community Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Sport and Recreation Facilities</i> | | - | 164 528 | 170 410 | 300 | 300 | 300 | 2 000 | - | - |
| Community Assets | | - | 164 528 | 170 410 | 300 | 300 | 300 | 2 000 | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| <i>Revenue Generating</i> | | - | - | - | - | - | - | - | - | - |
| <i>Non-revenue Generating</i> | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| <i>Operational Buildings</i> | | - | - | - | - | - | - | - | - | - |
| <i>Housing</i> | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| <i>Servitudes</i> | | - | - | - | - | - | - | - | - | - |
| <i>Licences and Rights</i> | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| <i>Computer Equipment</i> | | 3 738 | 3 738 | 3 738 | - | - | - | - | - | - |
| <i>Furniture and Office Equipment</i> | | 3 428 | 3 412 | 3 647 | 310 | - | - | - | - | - |
| <i>Machinery and Equipment</i> | | 1 259 | 1 259 | 1 259 | 1 705 | 2 015 | 2 015 | - | - | - |
| <i>Transport Assets</i> | | 15 033 | 15 033 | 15 033 | - | 2 300 | 2 300 | - | - | - |
| <i>Land</i> | | 224 349 | 96 264 | 96 264 | - | - | - | - | - | - |
| <i>Zoo's, Marine and Non-biological Animals</i> | | - | - | - | - | - | - | - | - | - |
| Total Renewal of Existing Assets | 2 | - | - | 2 044 | 12 399 | 12 399 | 12 399 | 13 137 | 5 930 | 1 276 |
| <i>Roads Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Storm water Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Electrical Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water Supply Infrastructure</i> | | - | - | 2 044 | 11 595 | 11 595 | 11 595 | - | - | - |
| <i>Sanitation Infrastructure</i> | | - | - | - | - | - | - | 11 865 | 4 703 | - |
| <i>Solid Waste Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | 2 044 | 11 595 | 11 595 | 11 595 | 11 865 | 4 703 | - |
| <i>Community Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Sport and Recreation Facilities</i> | | - | - | - | 805 | 805 | 805 | 1 272 | 1 227 | 1 276 |
| Community Assets | | - | - | - | 805 | 805 | 805 | 1 272 | 1 227 | 1 276 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| <i>Revenue Generating</i> | | - | - | - | - | - | - | - | - | - |
| <i>Non-revenue Generating</i> | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| <i>Operational Buildings</i> | | - | - | - | - | - | - | - | - | - |
| <i>Housing</i> | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| <i>Servitudes</i> | | - | - | - | - | - | - | - | - | - |
| <i>Licences and Rights</i> | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| <i>Computer Equipment</i> | | - | - | - | - | - | - | - | - | - |
| <i>Furniture and Office Equipment</i> | | - | - | - | - | - | - | - | - | - |
| <i>Machinery and Equipment</i> | | - | - | - | - | - | - | - | - | - |
| <i>Transport Assets</i> | | - | - | - | - | - | - | - | - | - |
| <i>Land</i> | | - | - | - | - | - | - | - | - | - |
| <i>Zoo's, Marine and Non-biological Animals</i> | | - | - | - | - | - | - | - | - | - |

FS181 Masilonyana - Table A9 Asset Management

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|------------------|------------------|------------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Total Upgrading of Existing Assets | 6 | 680 218 | 695 763 | 695 763 | 45 | 45 | 45 | 11 808 | 15 465 | 5 743 |
| Roads Infrastructure | | 433 544 | 433 544 | 433 544 | - | - | - | - | - | - |
| Storm water Infrastructure | | 4 495 | 4 495 | 4 495 | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | (1 809) | (1 631) | (1 631) | - | - | - | 11 002 | 15 465 | 5 743 |
| Sanitation Infrastructure | | 215 502 | 230 868 | 230 868 | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | 45 | 45 | 45 | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 651 732 | 667 277 | 667 277 | 45 | 45 | 45 | 11 002 | 15 465 | 5 743 |
| Community Facilities | | 28 486 | 28 486 | 28 486 | - | - | - | 805 | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Community Assets | | 28 486 | 28 486 | 28 486 | - | - | - | 805 | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure | 4 | 1 422 491 | 1 216 026 | 1 298 941 | 35 148 | 37 448 | 37 448 | 51 228 | 43 195 | 32 378 |
| Roads Infrastructure | | 790 894 | 775 447 | 824 796 | - | - | - | - | - | - |
| Storm water Infrastructure | | 4 616 | (204 801) | (202 627) | 4 934 | 4 934 | 4 934 | - | - | - |
| Electrical Infrastructure | | 131 380 | 118 702 | 118 853 | 1 983 | 1 983 | 1 983 | 950 | 3 000 | 3 135 |
| Water Supply Infrastructure | | (536) | (21 251) | 6 | 24 058 | 24 058 | 24 058 | 34 336 | 34 265 | 27 967 |
| Sanitation Infrastructure | | 215 502 | 230 868 | 234 735 | 1 008 | 1 008 | 1 008 | 11 865 | 4 703 | - |
| Solid Waste Infrastructure | | 4 342 | 4 342 | 4 342 | 45 | 45 | 45 | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 1 146 199 | 903 307 | 980 104 | 32 029 | 32 029 | 32 029 | 47 151 | 41 967 | 31 102 |
| Community Facilities | | 28 486 | 28 486 | 28 486 | - | - | - | 805 | - | - |
| Sport and Recreation Facilities | | - | 164 528 | 170 410 | 1 105 | 1 105 | 1 105 | 3 272 | 1 227 | 1 276 |
| Community Assets | | 28 486 | 193 014 | 198 896 | 1 105 | 1 105 | 1 105 | 4 077 | 1 227 | 1 276 |
| 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 | | 3 738 | 3 738 | 3 738 | - | - | - | - | - | - |
| Furniture and Office Equipment | | 3 428 | 3 412 | 3 647 | 310 | - | - | - | - | - |
| Machinery and Equipment | | 1 259 | 1 259 | 1 259 | 1 705 | 2 015 | 2 015 | - | - | - |
| Transport Assets | | 15 033 | 15 033 | 15 033 | - | 2 300 | 2 300 | - | - | - |
| Land | | 224 349 | 96 264 | 96 264 | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE - Asset class | | 1 422 491 | 1 216 026 | 1 298 941 | 35 148 | 37 448 | 37 448 | 51 228 | 43 195 | 32 378 |

FS181 Masilonyana - Table A9 Asset Management

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 710 845 | 552 636 | 635 315 | 872 386 | 874 686 | 874 686 | 688 407 | 706 911 | 725 858 |
| <i>Roads Infrastructure</i> | | 482 782 | 467 334 | 516 684 | - | - | - | - | - | - |
| <i>Storm water Infrastructure</i> | | 190 292 | 87 312 | 89 486 | 4 934 | 4 934 | 4 934 | - | - | - |
| <i>Electrical Infrastructure</i> | | 24 590 | 11 932 | 12 103 | 822 037 | 822 037 | 822 037 | 639 816 | 668 698 | 698 790 |
| <i>Water Supply Infrastructure</i> | | (1 974) | (22 689) | (1 432) | 23 608 | 23 608 | 23 608 | 34 336 | 34 265 | 27 967 |
| <i>Sanitation Infrastructure</i> | | (26 772) | (58 696) | (54 829) | 1 008 | 1 008 | 1 008 | 11 865 | 4 703 | - |
| <i>Solid Waste Infrastructure</i> | | (123 053) | (120 307) | (120 307) | 45 | 45 | 45 | - | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 545 866 | 364 887 | 441 704 | 851 633 | 851 633 | 851 633 | 686 017 | 707 666 | 726 757 |
| Community Assets | | 28 486 | 117 423 | 123 306 | 1 105 | 1 105 | 1 105 | 4 077 | 1 227 | 1 276 |
| Heritage Assets | | - | - | - | 15 | 15 | 15 | 201 | 261 | 302 |
| Investment properties | | (5 220) | (5 336) | (5 336) | 17 618 | 17 618 | 17 618 | 17 388 | 17 901 | 18 512 |
| Other Assets | | (101 505) | (38 894) | (38 894) | - | - | - | (9 737) | (10 166) | (10 623) |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 1 632 | 1 298 | 1 292 | - | - | - | (1 430) | (1 493) | (1 560) |
| Furniture and Office Equipment | | 1 099 | 872 | 1 273 | 310 | - | - | (211) | (220) | (230) |
| Machinery and Equipment | | 1 104 | 1 088 | 673 | 1 705 | 2 015 | 2 015 | (7 897) | (8 264) | (8 576) |
| Transport Assets | | 15 033 | 15 033 | 15 033 | - | 2 300 | 2 300 | - | - | - |
| Land | | 224 349 | 96 264 | 96 264 | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 710 845 | 552 636 | 635 315 | 872 386 | 874 686 | 874 686 | 688 407 | 706 911 | 725 858 |
| EXPENDITURE OTHER ITEMS | | 39 634 | 90 013 | 50 | 18 928 | 18 928 | 18 928 | 19 376 | 20 189 | 21 098 |
| Depreciation | 7 | 39 634 | 90 013 | - | 18 393 | 18 393 | 18 393 | 19 276 | 20 085 | 20 989 |
| Repairs and Maintenance by Asset Class | 3 | - | - | 50 | 535 | 535 | 535 | 100 | 104 | 109 |
| <i>Roads Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Storm water Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Electrical Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water Supply Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Sanitation Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Solid Waste Infrastructure</i> | | - | - | 50 | 435 | 435 | 435 | - | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | 50 | 435 | 435 | 435 | - | - | - |
| Community Facilities | | - | - | - | 100 | 100 | 100 | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | 100 | 104 | 109 |
| Community Assets | | - | - | - | 100 | 100 | 100 | 100 | 104 | 109 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| <i>Revenue Generating</i> | | - | - | - | - | - | - | - | - | - |
| <i>Non-revenue Generating</i> | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| <i>Operational Buildings</i> | | - | - | - | - | - | - | - | - | - |
| <i>Housing</i> | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| <i>Servitudes</i> | | - | - | - | - | - | - | - | - | - |
| <i>Licences and Rights</i> | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE OTHER ITEMS | | 39 634 | 90 013 | 50 | 18 928 | 18 928 | 18 928 | 19 376 | 20 189 | 21 098 |
| <i>Renewal and upgrading of Existing Assets as % of total capex</i> | | 47.8% | 57.2% | 53.7% | 35.4% | 33.2% | 33.2% | 48.7% | 49.5% | 21.7% |
| <i>Renewal and upgrading of Existing Assets as % of deprecn R&M as a % of PPE</i> | | 1716.2% | 773.0% | 0.0% | 67.7% | 67.7% | 67.7% | 129.4% | 106.5% | 33.4% |
| <i>Renewal and upgrading and R&M as a % of PPE</i> | | 0.0% | 0.0% | 0.0% | 0.1% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% |
| <i>Renewal and upgrading and R&M as a % of PPE</i> | | 96.0% | 126.0% | 110.0% | 1.0% | 1.0% | 1.0% | 4.0% | 3.0% | 1.0% |

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 | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Household service targets | 1 | | | | | | | | | |
| Water: | | | | | | | | | | |
| Piped water inside dwelling | | 11 297 | 11 297 | 11 297 | 11 297 | 11 297 | 14 348 | 11 297 | 11 297 | 11 297 |
| Piped water inside yard (but not in dwelling) | | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 |
| Using public tap (at least min.service level) | 2 | - | - | - | - | - | - | - | - | - |
| Other water supply (at least min.service level) | 4 | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 |
| <i>Minimum Service Level and Above sub-total</i> | | 37 658 | 37 658 | 37 658 | 37 658 | 37 658 | 40 709 | 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 | 37 677 | 37 677 | 37 677 | 37 677 | 37 677 | 40 728 | 37 677 | 37 677 | 37 677 |
| Sanitation/sewerage: | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 14 762 | 14 762 | 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) | | 1 529 | 1 529 | 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) | | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 |
| No toilet provisions | | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 |
| Total number of households | 5 | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 |
| Energy: | | | | | | | | | | |
| Electricity (at least min.service level) | | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 |
| Electricity - prepaid (min.service level) | | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 |
| <i>Minimum Service Level and Above sub-total</i> | | 14 613 | 14 613 | 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 | 14 613 | 14 613 | 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 | 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 | 18 554 | 18 554 | 18 554 |
| Removed less frequently than once a week | | - | - | - | - | - | - | - | - | - |
| Using communal refuse dump | | - | - | - | - | - | - | - | - | - |
| Using own refuse dump | | - | - | - | - | - | - | - | - | - |
| Other rubbish disposal | | - | - | - | - | - | - | - | - | - |
| No rubbish disposal | | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 18 554 | 18 554 | 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) | | 1 426 | 1 426 | 2 500 | 4 000 | 4 000 | 4 000 | 5 000 | 6 000 | 6 500 |
| Sanitation (free minimum level service) | | 1 426 | 1 426 | 2 500 | 4 000 | 4 000 | 4 000 | 5 000 | 6 000 | 6 500 |
| Electricity/other energy (50kwh per household per month) | | 1 426 | 2 500 | 4 000 | 4 000 | 4 001 | 4 002 | 5 000 | 6 000 | 6 500 |
| Refuse (removed at least once a week) | | 1 426 | 1 426 | 2 500 | 4 000 | 4 000 | 4 000 | 5 000 | 6 000 | 6 500 |
| Cost of Free Basic Services provided - Formal Settlements (R'000) | 8 | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | 3 582 | 3 582 | 3 764 | 3 959 | 3 959 | 3 959 | 4 137 | 4 328 | 4 527 |
| Sanitation (free sanitation service to indigent households) | | 2 423 | 2 423 | 2 873 | 3 023 | 3 023 | 3 023 | 3 159 | 3 304 | 3 456 |
| Electricity/other energy (50kwh per indigent household per month) | | 1 349 | 2 449 | 2 576 | 2 692 | 2 813 | 2 940 | 4 692 | 2 816 | 2 945 |
| Refuse (removed once a week for indigent households) | | 1 343 | 1 343 | 2 408 | 2 534 | 2 534 | 2 534 | 2 648 | 2 769 | 2 897 |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | | | | | | | | | |
| Total cost of FBS provided | | 8 696 | 9 796 | 11 621 | 12 207 | 12 328 | 12 455 | 14 636 | 13 217 | 13 824 |
| Highest level of free service provided per household | | | | | | | | | | |
| Property rates (R value threshold) | | 358 865 | (3 128 226) | 4 918 899 | 4 702 000 | 4 702 000 | 4 702 000 | 4 984 120 | 5 203 421 | 12 936 294 |
| Water (kilolitres per household per month) | | 4 979 532 | (6 228 250) | 11 311 347 | 4 137 000 | 4 137 000 | 4 137 000 | 4 335 576 | 4 518 432 | 4 730 715 |
| Sanitation (kilolitres per household per month) | | 2 500 692 | (2 948 357) | 3 585 408 | - | - | - | - | - | - |
| Sanitation (Rand per household per month) | | 161 398 | (229 749) | 243 157 | 3 159 000 | 3 159 000 | 3 159 000 | 3 310 632 | 3 456 300 | 3 611 833 |
| Electricity (kwh per household per month) | | 1 476 137 | (1 741 297) | 3 014 618 | 2 647 650 | 2 647 650 | 2 647 650 | 4 336 000 | 4 518 000 | 4 731 000 |
| Refuse (average litres per week) | | - | - | - | 5 296 000 | 5 296 000 | 5 296 000 | 5 550 208 | 5 794 417 | 6 055 166 |
| Revenue cost of subsidised services provided (R'000) | 9 | | | | | | | | | |
| Property rates (tariff adjustment) (impermissable values per section 17 of MPRA) | | | | | | | | | | |
| Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) | | (3 127) | (4 877) | (6 078) | 4 702 | 11 402 | 11 402 | 4 984 | 5 203 | 12 936 |
| Water (in excess of 6 kilolitres per indigent household per month) | | (6 228) | (9 836) | (11 369) | 4 137 | 4 137 | 4 137 | 4 336 | 4 518 | 4 731 |
| Sanitation (in excess of free sanitation service to indigent households) | | (2 948) | (3 118) | (3 486) | 3 159 | 3 159 | 3 159 | 3 311 | 3 456 | 3 612 |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | (230) | (211) | (276) | 4 692 | - | - | 4 336 | 4 518 | 4 731 |
| Refuse (in excess of one removal a week for indigent households) | | (1 741) | (2 621) | (2 926) | 5 296 | 5 296 | 5 296 | 5 550 | 5 794 | 6 055 |
| Municipal Housing - rental rebates | | | | | | | | | | |
| Housing - top structure subsidies | | | | | | | | | | |
| Other | | | | | | | | | | |
| Total revenue cost of subsidised services provided | 6 | (14 275) | (20 664) | (24 134) | 21 986 | 23 994 | 23 994 | 22 517 | 23 491 | 32 065 |

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 | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue Framework | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---------------------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 |
| R thousand | | | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | | | |
| Property rates | | | | | | | | | | |
| Total Property Rates | 6 | 90 908 | 82 601 | 83 997 | 70 355 | 77 055 | 77 055 | 62 133 | 74 576 | 77 858 |
| Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | (3 127) | (4 877) | (6 078) | 4 702 | 11 402 | 11 402 | (5 887) | 4 984 | 5 203 |
| Net Property Rates | | 94 035 | 87 478 | 90 074 | 65 653 | 65 653 | 65 653 | 68 020 | 69 592 | 72 654 |
| Service charges - electricity revenue | | | | | | | | | | |
| Total Service charges - electricity revenue | 6 | 25 243 | 25 213 | 43 177 | 49 216 | 44 524 | 44 524 | 24 284 | 51 932 | 56 937 |
| Less Revenue Foregone (in excess of 50 kwh per indigent household per month) | | (230) | (211) | (276) | 4 692 | - | - | (202) | 4 336 | 4 518 |
| Less Cost of Free Basis Services (50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Net Service charges - electricity revenue | | 25 473 | 25 424 | 43 452 | 44 524 | 44 524 | 44 524 | 24 485 | 47 596 | 52 419 |
| Service charges - water revenue | | | | | | | | | | |
| Total Service charges - water revenue | 6 | 49 880 | 53 534 | 56 085 | 41 564 | 41 564 | 41 564 | 47 457 | 43 559 | 45 467 |
| Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month) | | (6 228) | (9 836) | (11 369) | 4 137 | 4 137 | 4 137 | (10 317) | 4 336 | 4 518 |
| Less Cost of Free Basis Services (6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Net Service charges - water revenue | | 56 109 | 63 370 | 67 453 | 37 427 | 37 427 | 37 427 | 57 773 | 39 224 | 40 949 |
| Service charges - sanitation revenue | | | | | | | | | | |
| Total Service charges - sanitation revenue | | 26 878 | 27 582 | 28 830 | 23 295 | 23 295 | 23 295 | 27 629 | 24 414 | 25 487 |
| Less Revenue Foregone (in excess of free sanitation service to indigent households) | | (2 948) | (3 118) | (3 486) | 3 159 | 3 159 | 3 159 | (3 163) | 3 311 | 3 456 |
| Less Cost of Free Basis Services (free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - |
| Net Service charges - sanitation revenue | | 29 827 | 30 700 | 32 316 | 20 136 | 20 136 | 20 136 | 30 792 | 21 103 | 22 031 |
| Service charges - refuse revenue | | | | | | | | | | |
| Total refuse removal revenue | 6 | 15 064 | 16 280 | 17 428 | 19 731 | 19 731 | 19 731 | 16 396 | 20 678 | 21 588 |
| Total landfill revenue | | - | - | - | - | - | - | - | - | - |
| Less Revenue Foregone (in excess of one removal a week to indigent households) | | (1 741) | (2 621) | (2 926) | 5 296 | 5 296 | 5 296 | (2 652) | 5 550 | 5 794 |
| Less Cost of Free Basis Services (removed once a week to indigent households) | | - | - | - | - | - | - | - | - | - |
| Net Service charges - refuse revenue | | 16 805 | 18 902 | 20 354 | 14 435 | 14 435 | 14 435 | 19 048 | 15 128 | 15 794 |
| Other Revenue by source | | | | | | | | | | |
| Administrative Handling Fees | | - | - | - | - | - | - | - | - | - |
| Bad Debts Recovered | | - | - | - | - | - | - | - | - | - |
| Breakages and Losses Recovered | | - | - | - | - | - | - | - | - | - |
| Collection Charges | | - | - | - | - | - | - | - | - | - |
| Commission | | - | - | - | - | - | - | - | - | - |
| Discounts and Early Settlements | | - | - | - | - | - | - | - | - | - |
| Incidental Cash Surpluses | | - | - | - | - | - | - | - | - | - |
| Inspection Fees | | - | - | - | - | - | - | - | - | - |
| Registration Fees | | - | - | - | - | - | - | - | - | - |
| Staff Recoveries | | - | - | - | - | - | - | - | - | - |
| Request for Information | | - | - | - | - | - | - | - | - | - |
| Insurance Refund | | - | - | - | - | - | - | - | - | - |
| Sale of Property | | - | - | - | - | - | - | 100 | - | - |
| Merchandising, Jobbing and Contracts | | - | - | - | - | - | - | - | - | - |
| Bursary Repayment | | - | - | - | - | - | - | - | - | - |
| Recovery Infrastructure Maintenance | | - | - | - | - | - | - | - | - | - |
| Skills Development Levy Refund | | - | - | - | - | - | - | - | - | - |
| Arbor City Awards Competition | | - | - | - | - | - | - | - | - | - |
| Other Revenue | | 113 | 174 | 507 | 575 | 875 | 875 | 284 | 1 997 | 2 082 |
| Total 'Other' Revenue | 1 | 113 | 174 | 507 | 575 | 875 | 875 | 384 | 1 997 | 2 082 |
| EXPENDITURE ITEMS: | | | | | | | | | | |
| Employee related costs | | | | | | | | | | |
| Basic Salaries and Wages | 2 | 56 834 | 56 585 | 72 847 | 87 500 | 87 500 | 87 500 | 63 | 91 700 | 95 186 |
| Pension and UIF Contributions | | 9 445 | 12 860 | 11 490 | 9 742 | 9 742 | 9 742 | 1 | 10 210 | 10 598 |
| Medical Aid Contributions | | 5 454 | 8 070 | 6 449 | 5 619 | 5 619 | 5 619 | - | 5 892 | 6 112 |
| Overtime | | 2 842 | 4 256 | 7 273 | 963 | 963 | 963 | - | 1 009 | 1 048 |
| Performance Bonus | | 4 367 | 5 282 | 4 799 | 6 225 | 6 225 | 6 225 | - | 6 524 | 6 772 |
| Motor Vehicle Allowance | | 5 361 | 4 163 | 5 544 | 4 110 | 4 110 | 4 110 | - | 4 307 | 4 471 |
| Cellphone Allowance | | 841 | 994 | 1 149 | 366 | 366 | 366 | - | 383 | 398 |
| Housing Allowances | | - | 450 | 511 | 592 | 592 | 592 | - | 620 | 644 |
| Other benefits and allowances | | 1 176 | 1 222 | 1 501 | 3 054 | 3 054 | 3 054 | - | 3 200 | 3 322 |
| Payments in lieu of leave | | 6 448 | (1 577) | - | 260 | 260 | 260 | - | 272 | 283 |
| Long service awards | | (227) | (217) | 694 | 208 | 208 | 208 | - | 218 | 226 |
| Post-retirement benefit obligations | 4 | 5 | - | - | - | - | - | - | - | - |
| sub-total | 5 | 92 546 | 92 088 | 112 258 | 118 638 | 118 638 | 118 638 | 63 | 124 336 | 129 060 |
| Less: Employees costs capitalised to PPE | | - | - | - | - | - | - | - | - | - |

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

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue Framework | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---------------------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 |
| R thousand | | | | | | | | | | |
| Total Employee related costs | 1 | 92 546 | 92 088 | 112 258 | 118 638 | 118 638 | 118 638 | 63 | 124 336 | 129 060 |
| Depreciation & asset impairment | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 39 634 | 90 013 | - | 18 393 | 18 393 | 18 393 | - | 19 276 | 20 085 |
| Lease amortisation | | - | - | - | - | - | - | - | - | - |
| Capital asset impairment | | - | - | - | - | - | - | - | - | - |
| Total Depreciation & asset impairment | 1 | 39 634 | 90 013 | - | 18 393 | 18 393 | 18 393 | - | 19 276 | 20 085 |
| Bulk purchases - electricity | | | | | | | | | | |
| Electricity bulk purchases | | 31 351 | 31 537 | 28 977 | 60 466 | 60 466 | 60 466 | 377 | 63 005 | 65 777 |
| Total bulk purchases | 1 | 31 351 | 31 537 | 28 977 | 60 466 | 60 466 | 60 466 | 377 | 63 005 | 65 777 |
| Transfers and grants | | | | | | | | | | |
| Cash transfers and grants | | - | - | - | - | - | - | - | - | - |
| Non-cash transfers and grants | | - | - | - | - | - | - | - | - | - |
| Total transfers and grants | 1 | - | - | - | - | - | - | - | - | - |
| Contracted services | | | | | | | | | | |
| Outsourced Services | | 425 | 177 | 1 699 | 5 802 | 4 612 | 4 612 | 555 | 3 270 | 438 |
| Consultants and Professional Services | | 11 283 | 6 190 | 11 500 | 5 892 | 8 892 | 8 892 | 2 292 | 14 700 | 6 786 |
| Contractors | | 4 298 | 5 844 | 30 166 | 18 643 | 20 063 | 20 063 | 1 995 | 21 730 | 34 143 |
| Total contracted services | | 16 006 | 12 212 | 43 365 | 30 337 | 33 567 | 33 567 | 4 842 | 39 700 | 41 367 |
| Other Expenditure By Type | | | | | | | | | | |
| Collection costs | | - | - | - | - | - | - | - | - | - |
| Contributions to 'other' provisions | | - | - | - | - | - | - | - | - | - |
| Audit fees | | 563 | 965 | - | 4 748 | 4 748 | 4 748 | - | 2 700 | 4 907 |
| Other Expenditure | | 3 834 | 5 416 | 17 816 | 27 618 | 31 273 | 31 273 | 3 221 | 24 090 | 21 658 |
| Total 'Other' Expenditure | 1 | 4 398 | 6 382 | 17 816 | 32 367 | 36 022 | 36 022 | 3 221 | 26 790 | 26 564 |
| by Expenditure Item | 8 | | | | | | | | | |
| Employee related costs | | | | | | | | | | |
| Inventory Consumed (Project Maintenance) | | | | | | | | | | |
| Contracted Services | | - | - | 50 | 535 | 535 | 535 | - | 100 | 104 |
| Other Expenditure | | | | | | | | | | |
| Total Repairs and Maintenance Expenditure | 9 | - | - | 50 | 535 | 535 | 535 | - | 100 | 104 |
| Inventory Consumed | | | | | | | | | | |
| Inventory Consumed - Water | | - | - | - | 6 147 | 6 147 | 6 147 | - | 8 400 | 8 770 |
| Inventory Consumed - Other | | - | - | - | - | - | - | - | 19 226 | 20 336 |
| Total Inventory Consumed & Other Material | | - | - | - | 6 147 | 6 147 | 6 147 | - | 27 626 | 29 106 |
| check | | - | - | - | - | - | - | - | - | - |

References

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

4. Expenditure to meet any 'unfunded obligations'

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

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

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'

& Expenditure

**Budget Year +2
2024/25**

45 700

12 936

32 764

59 597

4 731

-

54 866

47 523

4 731

-

42 792

26 634

3 612

-

23 022

22 559

6 055

-

16 504

-

-

-

-

-

-

-

-

-

-

-

2 175

2 175

99 207

11 056

6 375

1 093

7 064

4 663

415

671

3 465

295

236

-

134 540

-

& Expenditure

**Budget Year +2
2024/25**

134 540

20 989
-
-

20 989

68 737
68 737

-
-
-

458
5 323
27 448
33 229

-
-
5 128
19 204
24 331

109
109

9 164
21 521
30 685

-

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

| Description | Ref | Vote 1 - Executive & Council | Vote 2 - Finance & Administration | Vote 3 - Planning & Development | Vote 4 - Technical Services | Vote 5 - Community & Social Services | Vote 6 - Community & Social Services1 | Vote 7 - [NAME OF VOTE 7] | Vote 8 - [NAME OF VOTE 8] | Vote 9 - [NAME OF VOTE 9] | Vote 10 - [NAME OF VOTE 10] | Vote 11 - [NAME OF VOTE 11] | Vote 12 - [NAME OF VOTE 12] | 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 | | - | 69 592 | - | - | - | - | - | - | - | - | - | - | - | - | - | 69 592 |
| Service charges - electricity revenue | | - | 400 | - | 47 195 | - | - | - | - | - | - | - | - | - | - | - | 47 596 |
| Service charges - water revenue | | - | - | - | 39 224 | - | - | - | - | - | - | - | - | - | - | - | 39 224 |
| Service charges - sanitation revenue | | - | - | - | 21 103 | - | - | - | - | - | - | - | - | - | - | - | 21 103 |
| Service charges - refuse revenue | | - | - | - | - | - | 15 128 | - | - | - | - | - | - | - | - | - | 15 128 |
| Rental of facilities and equipment | | - | - | - | - | - | 520 | - | - | - | - | - | - | - | - | - | 520 |
| Interest earned - external investments | | - | 4 136 | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 136 |
| Interest earned - outstanding debtors | | - | 12 130 | - | - | - | - | - | - | - | - | - | - | - | - | - | 12 130 |
| Dividends received | | - | 10 | - | - | - | - | - | - | - | - | - | - | - | - | - | 10 |
| Fines, penalties and forfeits | | - | 402 | - | - | - | - | - | - | - | - | - | - | - | - | - | 402 |
| Licences and permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other revenue | | - | 1 295 | - | - | - | 149 745 | - | - | - | - | - | - | - | - | - | 151 040 |
| Transfers and subsidies | | - | 1 997 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 997 |
| Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contribution) | | - | 89 962 | - | 107 522 | - | 165 393 | - | - | - | - | - | - | - | - | - | 362 877 |
| Expenditure By Type | | | | | | | | | | | | | | | | | |
| Employee related costs | | 16 333 | 48 179 | 3 510 | 42 713 | 8 266 | 5 336 | - | - | - | - | - | - | - | - | - | 124 336 |
| Remuneration of councillors | | 7 922 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7 922 |
| Debt impairment | | - | 121 014 | - | - | - | - | - | - | - | - | - | - | - | - | - | 121 014 |
| Depreciation & asset impairment | | - | 1 430 | 9 737 | 8 108 | - | - | - | - | - | - | - | - | - | - | - | 19 276 |
| Finance charges | | - | 1 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 000 |
| Bulk purchases - electricity | | - | - | - | 63 005 | - | - | - | - | - | - | - | - | - | - | - | 63 005 |
| Inventory consumed | | 370 | 947 | 20 | 12 444 | 1 885 | 150 | - | - | - | - | - | - | - | - | - | 15 816 |
| Contracted services | | 270 | 14 520 | 2 850 | 14 862 | 3 890 | 3 308 | - | - | - | - | - | - | - | - | - | 39 700 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | | 1 765 | 15 222 | 340 | 6 049 | 2 408 | 1 005 | - | - | - | - | - | - | - | - | - | 26 790 |
| Losses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 26 660 | 202 312 | 16 458 | 147 181 | 16 449 | 9 799 | - | - | - | - | - | - | - | - | - | 418 858 |
| Surplus/(Deficit) | | (26 660) | (112 350) | (16 458) | (39 659) | (16 449) | 155 594 | - | - | - | - | - | - | - | - | - | (55 981) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | - | 52 491 | - | - | - | - | - | - | - | - | - | - | - | - | - | 52 491 |
| 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) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (26 660) | (59 859) | (16 458) | (39 659) | (16 449) | 155 594 | - | - | - | - | - | - | - | - | - | (3 490) |

References

1. Departmental columns to be based on municipal organisation structure

FS181 Masilonyana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Consumer debtors | | | | | | | | | | | |
| Consumer debtors | | 860 924 | 1 016 612 | 1 155 620 | 1 230 055 | 1 230 055 | 1 230 055 | 1 277 712 | 109 750 | 108 905 | 107 656 |
| Less: Provision for debt impairment | | (451 359) | (572 997) | (572 812) | (79 894) | (79 894) | (79 894) | (572 812) | - | - | - |
| Total Consumer debtors | 2 | 409 564 | 443 615 | 582 809 | 1 150 162 | 1 150 162 | 1 150 162 | 704 900 | 109 750 | 108 905 | 107 656 |
| Debt impairment provision | | | | | | | | | | | |
| Balance at the beginning of the year | | - | - | - | - | - | - | - | - | - | - |
| Contributions to the provision | | (451 278) | (572 915) | (572 730) | (79 894) | (79 894) | (79 894) | (572 730) | - | - | - |
| Bad debts written off | | (82) | (82) | (82) | - | - | - | (82) | - | - | - |
| Balance at end of year | | (451 359) | (572 997) | (572 812) | (79 894) | (79 894) | (79 894) | (572 812) | - | - | - |
| Inventory | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| Opening Balance | | - | (8 535) | (18 257) | (27 979) | (27 979) | (27 979) | (27 979) | - | - | - |
| System Input Volume | | - | - | - | 6 147 | 6 147 | 6 147 | - | 8 400 | 8 770 | 9 164 |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - | - |
| Bulk Purchases | | - | - | - | 6 147 | 6 147 | 6 147 | - | 8 400 | 8 770 | 9 164 |
| Natural Sources | | - | - | - | - | - | - | - | - | - | - |
| Authorised Consumption | 6 | - | - | - | (6 147) | (6 147) | (6 147) | - | (8 400) | (8 770) | (9 164) |
| Billed Authorised Consumption | | - | - | - | (6 147) | (6 147) | (6 147) | - | (8 400) | (8 770) | (9 164) |
| Billed Metered Consumption | | - | - | - | (6 147) | (6 147) | (6 147) | - | (8 400) | (8 770) | (9 164) |
| Free Basic Water | | - | - | - | - | - | - | - | - | - | - |
| Subsidised Water | | - | - | - | - | - | - | - | - | - | - |
| Revenue Water | | - | - | - | (6 147) | (6 147) | (6 147) | - | (8 400) | (8 770) | (9 164) |
| Billed Unmetered Consumption | | - | - | - | - | - | - | - | - | - | - |
| Free Basic Water | | - | - | - | - | - | - | - | - | - | - |
| Subsidised Water | | - | - | - | - | - | - | - | - | - | - |
| Revenue Water | | - | - | - | - | - | - | - | - | - | - |
| Unbilled Authorised Consumption | | - | - | - | - | - | - | - | - | - | - |
| Unbilled Metered Consumption | | - | - | - | - | - | - | - | - | - | - |
| Unbilled Unmetered Consumption | | - | - | - | - | - | - | - | - | - | - |
| Water Losses | | (8 535) | (9 722) | (9 722) | - | - | - | (9 722) | - | - | - |
| Apparent losses | | - | - | - | - | - | - | - | - | - | - |
| Unauthorised Consumption | | - | - | - | - | - | - | - | - | - | - |
| Customer Meter Inaccuracies | | - | - | - | - | - | - | - | - | - | - |
| Real losses | | (8 535) | (9 722) | (9 722) | - | - | - | (9 722) | - | - | - |
| Leakage on Transmission and Distribution Mains | | - | - | - | - | - | - | - | - | - | - |
| Leakage and Overflows at Storage Tanks/Reservoirs | | - | - | - | - | - | - | - | - | - | - |
| Leakage on Service Connections up to the point of Customer Meter | | (545) | (545) | (545) | - | - | - | (545) | - | - | - |
| Data Transfer and Management Errors | | - | - | - | - | - | - | - | - | - | - |
| Unavoidable Annual Real Losses | | (7 990) | (9 177) | (9 177) | - | - | - | (9 177) | - | - | - |
| Non-revenue Water | | (8 535) | (9 722) | (9 722) | - | - | - | (9 722) | - | - | - |
| Closing Balance Water | | (8 535) | (18 257) | (27 979) | (27 979) | (27 979) | (27 979) | (37 700) | - | - | - |
| Agricultural | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Issues | 7 | - | - | - | - | - | - | - | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Agricultural | | - | - | - | - | - | - | - | - | - | - |
| Consumables | | | | | | | | | | | |
| Standard Rated | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Issues | 7 | - | - | - | - | - | - | - | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Consumables Standard Rated | | - | - | - | - | - | - | - | - | - | - |
| Zero Rated | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Issues | 7 | - | - | - | - | - | - | - | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Consumables Zero Rated | | - | - | - | - | - | - | - | - | - | - |

FS181 Masilonyana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | |
| Finished Goods | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Issues | 7 | - | - | - | - | - | - | - | - | - | - |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Finished Goods | | - | - | - | - | - | - | - | - | - | - |
| Materials and Supplies | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | 209 | 209 | 209 | 539 | 539 | 539 | (436) | 19 226 | 20 336 | 21 521 |
| Issues | 7 | - | - | - | - | - | - | - | (19 226) | (20 336) | (21 521) |
| Adjustments | 8 | - | - | - | - | - | - | - | - | - | - |
| Write-offs | 9 | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Materials and Supplies | | 209 | 209 | 209 | 539 | 539 | 539 | (436) | - | - | - |
| Work-in-progress | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Materials | | - | - | - | - | - | - | - | - | - | - |
| Transfers | | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Work-in-progress | | - | - | - | - | - | - | - | - | - | - |
| Housing Stock | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Transfers | | - | - | - | - | - | - | - | - | - | - |
| Sales | | - | - | - | - | - | - | - | - | - | - |
| Closing Balance - Housing Stock | | - | - | - | - | - | - | - | - | - | - |
| Land | | | | | | | | | | | |
| Opening Balance | | - | - | - | - | - | - | - | - | - | - |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - |
| Sales | | - | - | - | - | - | - | - | - | - | - |
| Adjustments | | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - |
| Closing Balance - Land | | - | - | - | - | - | - | - | - | - | - |
| Closing Balance - Inventory & Consumables | | (8 326) | (18 048) | (27 770) | (27 439) | (27 439) | (27 439) | (38 137) | - | - | - |
| Property, plant and equipment (PPE) | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 1 413 655 | 1 131 287 | 1 214 222 | 855 202 | 857 502 | 857 502 | 1 248 384 | 690 094 | 708 893 | 728 033 |
| Leases recognised as PPE | | - | - | - | - | - | - | - | - | - | - |
| Less: Accumulated depreciation | 3 | 697 590 | 573 316 | 573 571 | 450 | 450 | 450 | (573 571) | 19 276 | 20 143 | 20 989 |
| Total Property, plant and equipment (PPE) | 2 | 716 065 | 557 971 | 640 651 | 854 752 | 857 052 | 857 052 | 1 821 955 | 670 818 | 688 750 | 707 044 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities - Borrowing | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | - | - | - | 681 | 681 | 681 | - | - | - | - |
| Current portion of long-term liabilities | | - | - | - | - | - | - | - | - | - | - |
| Total Current liabilities - Borrowing | | - | - | - | 681 | 681 | 681 | - | - | - | - |
| Trade and other payables | | | | | | | | | | | |
| Trade Payables | 5 | 172 073 | 152 916 | 168 888 | 145 986 | 145 986 | 145 986 | (124 013) | - | - | - |
| Other creditors | | - | - | - | - | (133 179) | (133 179) | - | - | - | - |
| Unspent conditional transfers | | - | 21 909 | 106 455 | - | - | - | (106 455) | - | - | - |
| VAT | | 249 335 | 319 053 | 337 726 | - | - | - | (351 822) | - | - | - |
| Total Trade and other payables | 2 | 421 408 | 493 879 | 613 068 | 145 986 | 12 807 | 12 807 | (582 289) | - | - | - |
| Non current liabilities - Borrowing | | | | | | | | | | | |
| Borrowing | 4 | 1 510 | - | - | 1 660 | 1 660 | 1 660 | - | - | - | - |
| Finance leases (including PPP asset element) | | - | - | - | 734 | 734 | 734 | - | - | - | - |
| Total Non current liabilities - Borrowing | | 1 510 | - | - | 2 394 | 2 394 | 2 394 | - | - | - | - |
| Provisions - non-current | | | | | | | | | | | |
| Retirement benefits | | - | - | - | - | - | - | - | - | - | - |
| Refuse landfill site rehabilitation | | - | - | - | 34 879 | 34 879 | 34 879 | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - |
| Total Provisions - non-current | | - | - | - | 34 879 | 34 879 | 34 879 | - | - | - | - |

FS181 Masilonyana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|----------|------------------|------------------|------------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) - opening balance | | - | - | - | - | - | - | - | - | - | - |
| GRAP adjustments | | - | - | - | - | - | - | - | - | - | - |
| Restated balance | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | | 179 353 | (12 045) | 193 526 | (3 476) | (10 361) | (10 361) | 190 629 | (15 301) | 73 894 | 61 522 |
| Transfers to/from Reserves | | (387 997) | (387 997) | (387 997) | - | - | - | 387 980 | - | - | - |
| Depreciation offsets | | - | - | - | - | - | - | - | - | - | - |
| Other adjustments | | 15 162 | 15 177 | 15 181 | - | - | - | (18 842) | 292 459 | 1 809 610 | 356 746 |
| Accumulated Surplus/(Deficit) | 1 | (193 482) | (384 866) | (179 290) | (3 476) | (10 361) | (10 361) | 559 767 | 277 158 | 1 883 505 | 418 267 |
| Reserves | | | | | | | | | | | |
| Housing Development Fund | | - | - | - | - | - | - | - | - | - | - |
| Capital replacement | | - | - | - | - | - | - | - | - | - | - |
| Self-insurance | | - | - | - | - | - | - | - | - | - | - |
| Other reserves | | - | - | - | 167 670 | 167 670 | 167 670 | - | - | - | - |
| Revaluation | | - | - | - | - | - | - | - | - | - | - |
| Total Reserves | 2 | - | - | - | 167 670 | 167 670 | 167 670 | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | (193 482) | (384 866) | (179 290) | 164 194 | 157 309 | 157 309 | 559 767 | 277 158 | 1 883 505 | 418 267 |

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")
6. Inventory Consumed - Water - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
7. Inventory Consumed Other - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
8. Inventory Transfers/Adjustments (Include under gains/losses on Table A4)
9. Inventory Write-offs (Include under losses on Table A4)

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

| Strategic Objective | Goal | Goal Code | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Allocations to other priorities | | | 2 | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | | 1 | - | - | - | - | - | - | - | - | - |

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

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

| Strategic Objective | Goal | Goal Code | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---------------------|------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | A | | | | | | | | | | |
| | | B | | | | | | | | | | |
| | | C | | | | | | | | | | |
| | | D | | | | | | | | | | |
| | | E | | | | | | | | | | |
| | | F | | | | | | | | | | |
| | | G | | | | | | | | | | |
| | | H | | | | | | | | | | |
| | | I | | | | | | | | | | |
| | | J | | | | | | | | | | |

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

| Strategic Objective | Goal | Goal Code | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|----------------------------------|------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | K | | | | | | | | | | |
| | | L | | | | | | | | | | |
| | | M | | | | | | | | | | |
| | | N | | | | | | | | | | |
| | | O | | | | | | | | | | |
| | | P | | | | | | | | | | |
| Allocations to other priorities | | | 3 | | | | | | | | | |
| Total Capital Expenditure | | | 1 | - | - | - | - | - | - | - | - | - |

References

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

FS181 Masilonyana - Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|---------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Vote 1 - vote name | | | | | | | | | | |
| 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> | | | | | | | | | | |
| 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 2 - vote name | | | | | | | | | | |
| 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> | | | | | | | | | | |
| 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 - vote name | | | | | | | | | | |
| 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> | | | | | | | | | | |
| 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> | | | | | | | | | | |
| 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 | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|---------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| 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 | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Borrowing Management | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 2.8% | 1.8% | 1.4% | 0.1% | 0.1% | 0.1% | 0.0% | 0.2% | 0.3% | 0.3% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 2.0% | 2.8% | 1.1% | 0.3% | 0.3% | 0.3% | 0.0% | 0.5% | 0.5% | 0.6% |
| 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% | 1.4% | 1.4% | 1.4% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1.0 | 1.0 | 1.0 | 7.6 | 76.1 | 76.1 | (1.4) | 0.3 | 0.5 | 0.6 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 1.0 | 1.0 | 1.0 | 7.6 | 76.1 | 76.1 | (1.4) | 0.3 | 0.5 | 0.6 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | (0.0) | (0.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 |
| Revenue Management | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 0.0% | 0.0% | 0.0% | 57.4% | 57.4% | 57.4% | 0.0% | 53.7% | 61.8% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 0.0% | 0.0% | 0.0% | 57.4% | 57.4% | 57.4% | 0.0% | 53.7% | 61.8% | 88.4% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 145.5% | 156.0% | 174.8% | 354.4% | 354.1% | 354.1% | 410.9% | 30.2% | 28.6% | 30.0% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | | | | | | | |
| Creditors Management | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA' s 65(e)) | | | | | | | | | | |
| Creditors to Cash and Investments | | 556.9% | 424.6% | 0.0% | 139.6% | 139.6% | 139.6% | 0.0% | 0.0% | 0.0% | 0.0% |
| Other Indicators | | | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Cost of Losses (Rand '000) | - | - | - | - | - | - | - | - | - | - |
| Water Distribution Losses (2) | % Volume (units purchased and generated less units sold)/units purchased and generated | - | - | - | - | - | - | - | - | - | - |
| | Total Volume Losses (kℓ) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Cost of Losses (Rand '000) | - | - | - | - | - | - | - | - | - | - |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 27.2% | 26.6% | 28.1% | 36.3% | 36.3% | 36.3% | 0.0% | 34.3% | 33.9% | 37.4% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 0.0% | 0.0% | 0.0% | 38.6% | 38.6% | 38.6% | | 36.4% | 36.3% | 39.8% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 0.0% | 0.0% | 0.0% | 0.2% | 0.2% | 0.2% | | 0.0% | 0.0% | 0.0% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 13.0% | 27.8% | 0.7% | 5.8% | 5.8% | 5.8% | 0.0% | 5.6% | 5.5% | 6.1% |
| IDP regulation financial viability indicators | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | - | - | - | - | - | - | - | - | - | - |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 222.6% | 239.3% | 274.7% | 634.7% | 634.7% | 634.7% | 411.9% | 56.8% | 53.3% | 63.1% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 2.9 | 1.6 | - | 3.9 | 3.9 | 3.9 | - | 1.0 | (56.3) | (55.3) |

References

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

Calculation data

| | | | | | | | | | | |
|--|---------|--------|---------|--------|--------|--------|-----------|--------|--------|--------|
| Debtors > 90 days | 10 502 | 22 845 | 16 254 | 26 486 | 26 887 | 26 887 | 606 | 31 562 | 25 238 | 24 790 |
| Monthly fixed operational expenditure | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% | 40.0% |
| Fixed operational expenditure % assumption | 429 946 | 67 282 | 116 867 | 310 | 2 610 | 2 610 | 1 333 103 | - | - | - |
| Own capex | - | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - | - |

FS181 Masilonyana - Supporting Table SA9 Social, economic and demographic statistics and assumptions

| Description of economic indicator | Ref. | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-------|----------------------|-------------|-------------|-------------|---------|---------|---------|----------------------|---|---------|---------|
| | | | | | | Outcome | Outcome | Outcome | Original Budget | Outcome | Outcome | Outcome |
| Demographics | | | | | | | | | | | | |
| Population | | | | | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 |
| Females aged 5 - 14 | | | | | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Males aged 5 - 14 | | | | | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Females aged 15 - 34 | | | | | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Males aged 15 - 34 | | | | | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| Unemployment | | | | | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Monthly household income (no. of households) | | | | | | | | | | | | |
| No income | 1, 12 | | | | 3 714 | 3 714 | 3 714 | 3 714 | 3 714 | 3 714 | 3 714 | 3 714 |
| R1 - R1 600 | | | | | 2 729 | 2 729 | 2 729 | 2 729 | 2 729 | 2 729 | 2 729 | 2 729 |
| R1 601 - R3 200 | | | | | 2 729 | 2 729 | 2 729 | 2 729 | 2 729 | 2 729 | 2 729 | 2 729 |
| R3 201 - R6 400 | | | | | 2 729 | 2 729 | 2 729 | 2 729 | 2 729 | 2 729 | 2 729 | 2 729 |
| R6 401 - R12 800 | | | | | 13 158 | 13 158 | 13 158 | 13 158 | 13 158 | 13 158 | 13 158 | 13 158 |
| R12 801 - R25 600 | | | | | | | | | | | | |
| R25 601 - R51 200 | | | | | | | | | | | | |
| R52 201 - R102 400 | | | | | | | | | | | | |
| R102 401 - R204 800 | | | | | | | | | | | | |
| R204 801 - R409 600 | | | | | | | | | | | | |
| R409 601 - R819 200 | | | | | | | | | | | | |
| > R819 200 | | | | | | | | | | | | |
| Poverty profiles (no. of households) | | | | | | | | | | | | |
| < R2 060 per household per month | 13 | | | | | | | | | | | |
| Insert description | 2 | | | | | | | | | | | |
| Household/demographics (000) | | | | | | | | | | | | |
| Number of people in municipal area | | | | | | 64 | 64 | 64 | 64 | 64 | 64 | 64 |
| Number of poor people in municipal area | | | | | | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Number of households in municipal area | | | | | | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Number of poor households in municipal area | | | | | | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Definition of poor household (R per month) | | | | | | | | | | | | |
| Housing statistics | | | | | | | | | | | | |
| Formal | 3 | | | | | 15 884 | 15 884 | 15 884 | 15 884 | 15 884 | 15 884 | 15 884 |
| Informal | | | | | | 1 242 | 1 242 | 1 242 | 1 242 | 1 242 | 1 242 | 1 242 |
| Total number of households | | | | | - | 17 126 | 17 126 | 17 126 | 17 126 | 17 126 | 17 126 | 17 126 |
| Dwellings provided by municipality | 4 | | | | 18 787 | 18 787 | 18 787 | 18 787 | 18 787 | 18 787 | 18 787 | |
| Dwellings provided by province/s | | | | | | | | | | | | |
| Dwellings provided by private sector | 5 | | | | | | | | | | | |
| Total new housing dwellings | | | | | - | 18 787 | 18 787 | 18 787 | 18 787 | 18 787 | 18 787 | - |
| Economic | | | | | | | | | | | | |
| Inflation/inflation outlook (CPIX) | 6 | | | | | | | | 3.9% | 4.8% | 4.4% | 4.5% |
| Interest rate - borrowing | | | | | | | | | | | | |
| Interest rate - investment | | | | | | | | | | | | |
| Remuneration increases | | | | | | | | | | | | |
| Consumption growth (electricity) | | | | | | | | | | | | |
| Consumption growth (water) | | | | | | | | | | | | |
| Collection rates | | | | | | | | | | | | |
| Property tax/service charges | 7 | | | | | | | | | 57.0% | | |
| Rental of facilities & equipment | | | | | | | | | | 100.0% | | |
| Interest - external investments | | | | | | | | | | 90.0% | | |
| Interest - debtors | | | | | | | | | | 15.0% | | |
| Revenue from agency services | | | | | | | | | | | | |

Detail on the provision of municipal services for A10

| Total municipal services | Ref. | | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--------------------------|------|--|---------------|---------------|---------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | 11 297 | 11 297 | 11 297 | 11 297 | 11 297 | 14 348 | 11 297 | 11 297 | 11 297 |
| | | Piped water inside yard (but not in dwelling) | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 |
| 8 | | Using public tap (at least min.service level) | - | - | - | - | - | - | - | - | - |
| 10 | | Other water supply (at least min.service level) | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 |
| | | <i>Minimum Service Level and Above sub-total</i> | 37 658 | 37 658 | 37 658 | 37 658 | 37 658 | 40 709 | 37 658 | 37 658 | 37 658 |
| 9 | | Using public tap (< min.service level) | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| 10 | | Other water supply (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No water supply | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| | | Total number of households | 37 677 | 37 677 | 37 677 | 37 677 | 37 677 | 40 728 | 37 677 | 37 677 | 37 677 |
| | | Sanitation/sewerage: | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | 14 762 | 14 762 | 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) | 1 529 | 1 529 | 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) | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 |
| | | No toilet provisions | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 |
| | | Total number of households | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 |
| | | Energy: | | | | | | | | | |
| | | Electricity (at least min.service level) | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 |
| | | Electricity - prepaid (min.service level) | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 |
| | | <i>Minimum Service Level and Above sub-total</i> | 14 613 | 14 613 | 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 | 14 613 | 14 613 | 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 | 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 | 18 554 | 18 554 | 18 554 |
| | | 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 | 18 554 | 18 554 | 18 554 | 18 554 | 18 554 | 18 554 | 18 554 | 18 554 | 18 554 |

| Municipal in-house services | | Ref. | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|-----------------------------|--|------|---|---------------|---------------|----------------------|---------------|---------------|---|-----------------|--------------------|
| | | | | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast |
| | | | Household service targets (000) | | | | | | | | |
| | | | Water: | | | | | | | | |
| | | | 11 297 | 11 297 | 11 297 | 11 297 | 11 297 | 14 348 | 11 297 | 11 297 | 11 297 |
| | | | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 |
| 8 | | | - | - | - | - | - | - | - | - | - |
| 10 | | | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 | 7 532 |
| | | | <i>Minimum Service Level and Above sub-total</i> | | | | | | | | |
| | | | 37 658 | 37 658 | 37 658 | 37 658 | 37 658 | 40 709 | 37 658 | 37 658 | 37 658 |
| 9 | | | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| 10 | | | | | | | | | | | |
| | | | <i>No water supply</i> | | | | | | | | |
| | | | <i>Below Minimum Service Level sub-total</i> | | | | | | | | |
| | | | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| | | | 37 677 | 37 677 | 37 677 | 37 677 | 37 677 | 40 728 | 37 677 | 37 677 | 37 677 |
| | | | Sanitation/sewerage: | | | | | | | | |
| | | | 14 762 | 14 762 | 14 762 | 14 762 | 14 762 | 14 762 | 14 762 | 14 762 | 14 762 |
| | | | 572 | 572 | 572 | 572 | 572 | 572 | 572 | 572 | 572 |
| | | | - | - | - | - | - | - | - | - | - |
| | | | - | - | - | - | - | - | - | - | - |
| | | | 1 529 | 1 529 | 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 |
| | | | | | | | | | | | |
| | | | <i>Bucket toilet</i> | | | | | | | | |
| | | | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 |
| | | | <i>Other toilet provisions (< min.service level)</i> | | | | | | | | |
| | | | <i>No toilet provisions</i> | | | | | | | | |
| | | | <i>Below Minimum Service Level sub-total</i> | | | | | | | | |
| | | | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 | 1 529 |
| | | | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 | 18 392 |
| | | | Energy: | | | | | | | | |
| | | | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 | 2 918 |
| | | | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 | 11 695 |
| | | | <i>Minimum Service Level and Above sub-total</i> | | | | | | | | |
| | | | 14 613 | 14 613 | 14 613 | 14 613 | 14 613 | 14 613 | 14 613 | 14 613 | 14 613 |
| | | | | | | | | | | | |
| | | | <i>Electricity (< min.service level)</i> | | | | | | | | |
| | | | | | | | | | | | |
| | | | <i>Electricity - prepaid (< min. service level)</i> | | | | | | | | |
| | | | | | | | | | | | |
| | | | <i>Other energy sources</i> | | | | | | | | |
| | | | - | - | - | - | - | - | - | - | - |
| | | | <i>Below Minimum Service Level sub-total</i> | | | | | | | | |
| | | | 14 613 | 14 613 | 14 613 | 14 613 | 14 613 | 14 613 | 14 613 | 14 613 | 14 613 |
| | | | Refuse: | | | | | | | | |
| | | | 18 554 | 18 554 | 18 554 | 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 | 18 554 | 18 554 | 18 554 |
| | | | | | | | | | | | |
| | | | <i>Removed less frequently than once a week</i> | | | | | | | | |
| | | | | | | | | | | | |
| | | | <i>Using communal refuse dump</i> | | | | | | | | |
| | | | | | | | | | | | |
| | | | <i>Using own refuse dump</i> | | | | | | | | |
| | | | | | | | | | | | |
| | | | <i>Other rubbish disposal</i> | | | | | | | | |
| | | | | | | | | | | | |
| | | | <i>No rubbish disposal</i> | | | | | | | | |
| | | | <i>Below Minimum Service Level sub-total</i> | | | | | | | | |
| | | | - | - | - | - | - | - | - | - | - |
| | | | 18 554 | 18 554 | 18 554 | 18 554 | 18 554 | 18 554 | 18 554 | 18 554 | 18 554 |
| | | | Total number of households | | | | | | | | |

| Municipal entity services | Ref. | | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---------------------------------|------|--|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | Household service targets (000) | | | | | | | | | |
| Name of municipal entity | | 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 | - | - | - | - | - | - | - | - | - |

| Detail of Free Basic Services (FBS) provided | | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|------|---|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Electricity | Ref. | Location of households for each type of FBS | | | | | | | | |
| List type of FBS service | | | | | | | | | | |
| | | Formal settlements - (50 kwh per indigent household per month Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Informal settlements (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Informal settlements targeted for upgrading (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Living in informal backyard rental agreement (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Other (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Total cost of FBS - Electricity for informal settlements | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| Water | Ref. | Location of households for each type of FBS | | | | | | | | |
| List type of FBS service | | | | | | | | | | |
| | | Formal settlements - (6 kilolitre per indigent household per month Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Informal settlements (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Informal settlements targeted for upgrading (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Living in informal backyard rental agreement (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Other (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Total cost of FBS - Water for informal settlements | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| Sanitation | Ref. | Location of households for each type of FBS | | | | | | | | |
| List type of FBS service | | | | | | | | | | |
| | | Formal settlements - (free sanitation service to indigent households) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Informal settlements (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Informal settlements targeted for upgrading (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Living in informal backyard rental agreement (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Other (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Total cost of FBS - Sanitation for informal settlements | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| Refuse Removal | Ref. | Location of households for each type of FBS | | | | | | | | |
| List type of FBS service | | | | | | | | | | |
| | | Formal settlements - (removed once a week to indigent households) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Informal settlements (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Informal settlements targeted for upgrading (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Living in informal backyard rental agreement (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Other (Rands) | | | | | | | | |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | Total cost of FBS - Refuse Removal for informal settlements | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its 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 | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Funding measures | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 30 896 | 36 012 | - | 104 544 | 104 544 | 104 544 | - | 31 288 | (1 421 494) | (1 370 468) |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | (222 388) | (219 921) | (308 036) | 466 916 | 599 072 | 599 072 | 158 260 | 33 853 | 40 997 | 65 731 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | 2.9 | 1.6 | - | 3.9 | 3.9 | 3.9 | - | 1.0 | (56.3) | (55.3) |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | 179 353 | (12 045) | 193 526 | (3 476) | (10 361) | (10 361) | 190 629 | (15 301) | 73 894 | 61 522 |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a,(2) | 5 | N.A. | (4.4%) | 6.3% | (34.2%) | (6.0%) | (6.0%) | 3.8% | (0.3%) | (0.2%) | (22.6%) |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 0.0% | 0.0% | 0.0% | 55.9% | 55.8% | 55.8% | 0.0% | 51.2% | 58.8% | 82.4% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | (9.2%) | 56.8% | 0.0% | 43.9% | 43.9% | 43.9% | 0.0% | 62.8% | 16.7% | 17.3% |
| Capital payments % of capital expenditure | 18(1)c;19 | 8 | 0.0% | 0.0% | 0.0% | 100.5% | 94.3% | 94.3% | 0.0% | (100.0%) | (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. | 9.3% | 28.9% | 66.0% | 0.0% | 0.0% | (28.7%) | (90.5%) | (0.8%) | (1.1%) |
| 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 | 0.0% | 0.0% | 0.0% | 0.1% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 0.0% | 0.0% | 0.2% | 35.3% | 33.1% | 33.1% | 0.0% | 25.6% | 13.7% | 3.9% |

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 | | | 1.6% | 12.3% | (28.2%) | (0.0%) | 0.0% | 9.8% | 5.7% | 5.8% | (16.6%) |
| % incr Property Tax | 18(1)a | | | (7.0%) | 3.0% | (27.1%) | (0.0%) | 0.0% | 3.6% | 6.0% | 4.4% | (54.9%) |
| % incr Service charges - electricity revenue | 18(1)a | | | (0.2%) | 70.9% | 2.5% | 0.0% | 0.0% | (45.0%) | 6.9% | 10.1% | 4.7% |
| % incr Service charges - water revenue | 18(1)a | | | 12.9% | 6.4% | (44.5%) | 0.0% | 0.0% | 54.4% | 4.8% | 4.4% | 4.5% |
| % incr Service charges - sanitation revenue | 18(1)a | | | 2.9% | 5.3% | (37.7%) | 0.0% | 0.0% | 52.9% | 4.8% | 4.4% | 4.5% |
| % incr Service charges - refuse revenue | 18(1)a | | | 12.5% | 7.7% | (29.1%) | 0.0% | 0.0% | 32.0% | 4.8% | 4.4% | 4.5% |
| % incr in | 18(1)a | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Total billable revenue | 18(1)a | | 222 249 | 225 874 | 253 649 | 182 175 | 182 175 | 182 175 | 200 118 | 192 643 | 203 847 | 169 949 |
| Service charges | | | 222 249 | 225 874 | 253 649 | 182 175 | 182 175 | 182 175 | 200 118 | 192 643 | 203 847 | 169 949 |
| Property rates | | | 94 035 | 87 478 | 90 074 | 65 653 | 65 653 | 65 653 | 68 020 | 69 592 | 72 654 | 32 764 |
| Service charges - electricity revenue | | | 25 473 | 25 424 | 43 452 | 44 524 | 44 524 | 44 524 | 24 485 | 47 596 | 52 419 | 54 866 |
| Service charges - water revenue | | | 56 109 | 63 370 | 67 453 | 37 427 | 37 427 | 37 427 | 57 773 | 39 224 | 40 949 | 42 792 |
| Service charges - sanitation revenue | | | 29 827 | 30 700 | 32 316 | 20 136 | 20 136 | 20 136 | 30 792 | 21 103 | 22 031 | 23 022 |
| Service charges - refuse removal | | | 16 805 | 18 902 | 20 354 | 14 435 | 14 435 | 14 435 | 19 048 | 15 128 | 15 794 | 16 504 |
| Service charges - other | | | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | | 257 | 286 | 320 | 260 | 260 | 260 | 280 | 520 | 542 | 566 |
| Capital expenditure excluding capital grant funding | | | 429 946 | 67 282 | 116 867 | 310 | 2 610 | 2 610 | 1 333 103 | - | - | - |
| Cash receipts from ratepayers | 18(1)a | | - | - | - | 105 889 | 105 889 | 105 889 | - | 106 376 | 129 062 | 153 457 |
| Ratepayer & Other revenue | 18(1)a | | 231 509 | 228 061 | 258 032 | 189 373 | 189 673 | 189 673 | 200 888 | 207 692 | 219 529 | 186 336 |
| Change in consumer debtors (current and non-current) | | | 69 127 | 45 871 | 156 524 | 460 285 | 460 285 | 460 285 | 127 642 | (1 048 254) | (845) | (1 249) |
| Operating and Capital Grant Revenue | 18(1)a | | 112 268 | 127 060 | 139 842 | 173 256 | 173 256 | 173 256 | - | 203 531 | 209 200 | 225 096 |
| Capital expenditure - total | 20(1)(vi) | | 1 422 491 | 1 216 026 | 1 298 941 | 35 148 | 37 448 | 37 448 | 1 333 103 | 51 228 | 43 195 | 32 378 |
| Capital expenditure - renewal | 20(1)(vi) | | - | - | 2 044 | 12 399 | 12 399 | 12 399 | - | 13 137 | 5 930 | 1 276 |
| 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) | | | | | | | | | | | | |

FS181 Masilonyana Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| DoRA operating | | | | | | | | | | | | |
| List operating grants | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| DoRA capital | | | | | | | | | | | | |
| List capital grants | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Trend | | | | | | | | | | | | |
| Change in consumer debtors (current and non-current) | | | 69 127 | 45 871 | 156 524 | 127 642 | (1 048 254) | (845) | (1 249) | - | - | - |
| Total Operating Revenue | | | 340 540 | 346 837 | 399 262 | 326 771 | 327 071 | 327 071 | 200 888 | 362 877 | 381 159 | 359 288 |
| Total Operating Expenditure | | | 168 300 | 367 980 | 205 736 | 366 799 | 373 984 | 373 984 | 10 259 | 430 669 | 356 341 | 351 484 |
| Operating Performance Surplus/(Deficit) | | | 172 240 | (21 143) | 193 526 | (40 028) | (46 913) | (46 913) | 190 629 | (67 792) | 24 818 | 7 804 |
| Cash and Cash Equivalents (30 June 2012) | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | | | | 1.8% | 15.1% | (18.2%) | 0.1% | 0.0% | (38.6%) | 10.9% | 5.0% | (5.7%) |
| % Increase in Property Rates Revenue | | | | (7.0%) | 3.0% | (27.1%) | (0.0%) | 0.0% | 3.6% | 6.0% | 4.4% | (54.9%) |
| % Increase in Electricity Revenue | | | | (0.2%) | 70.9% | 2.5% | 0.0% | 0.0% | (45.0%) | 6.9% | 10.1% | 4.7% |
| % Increase in Property Rates & Services Charges | | | | 1.6% | 12.3% | (28.2%) | (0.0%) | 0.0% | 9.8% | 5.7% | 5.8% | (16.6%) |
| Expenditure | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | | | | 118.6% | (44.1%) | 78.3% | 2.0% | 0.0% | (97.3%) | 15.2% | (17.3%) | (1.4%) |
| % Increase in Employee Costs | | | | (0.5%) | 21.9% | 5.7% | 0.0% | 0.0% | (99.9%) | 4.8% | 3.8% | 4.2% |
| % Increase in Electricity Bulk Purchases | | | | 0.6% | (8.1%) | 108.7% | 0.0% | 0.0% | (99.4%) | 4.2% | 4.4% | 4.5% |
| Average Cost Per Budgeted Employee Position (Remuneration) | | | | | 233384.0291 | 169725.0386 | | | | 175616.4223 | | |
| Average Cost Per Councillor (Remuneration) | | | | | 25709.63158 | 397842.2105 | | | | 416938.6842 | | |
| R&M % of PPE | | | 0.0% | 0.0% | 0.0% | 0.1% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% | 0.0% |
| Asset Renewal and R&M as a % of PPE | | | 96.0% | 126.0% | 110.0% | 1.0% | 1.0% | 1.0% | 0.0% | 4.0% | 3.0% | 1.0% |
| Debt Impairment % of Total Billable Revenue | | | (9.2%) | 56.8% | 0.0% | 43.9% | 43.9% | 43.9% | 0.0% | 62.8% | 16.7% | 17.3% |
| Capital Revenue | | | | | | | | | | | | |
| Internally Funded & Other (R'000) | | | 429 946 | 67 282 | 116 867 | 310 | 2 610 | 2 610 | - | - | - | - |
| Borrowing (R'000) | | | - | - | - | - | - | - | - | - | - | - |
| Grant Funding and Other (R'000) | | | 992 545 | 1 148 744 | 1 182 074 | 34 838 | 34 838 | 34 838 | - | 51 228 | 43 195 | 32 378 |
| Internally Generated funds % of Non Grant Funding | | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 0.0% | 0.0% | 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 | | | 69.8% | 94.5% | 91.0% | 99.1% | 93.0% | 93.0% | 0.0% | 100.0% | 100.0% | 100.0% |
| Capital Expenditure | | | | | | | | | | | | |
| Total Capital Programme (R'000) | | | 1 422 491 | 1 216 026 | 1 298 941 | 35 148 | 37 448 | 37 448 | - | 51 228 | 43 195 | 32 378 |
| Asset Renewal | | | 680 218 | 695 763 | 697 806 | 12 444 | 12 444 | 12 444 | 12 444 | 24 944 | 21 395 | 7 019 |
| Asset Renewal % of Total Capital Expenditure | | | 47.8% | 57.2% | 53.7% | 35.4% | 33.2% | 33.2% | 0.0% | 48.7% | 49.5% | 21.7% |
| Cash | | | | | | | | | | | | |
| Cash Receipts % of Rate Payer & Other | | | 0.0% | 0.0% | 0.0% | 55.9% | 55.8% | 55.8% | 0.0% | 51.2% | 58.8% | 82.4% |
| Cash Coverage Ratio | | | 0 | 0 | - | 0 | 0 | 0 | - | 0 | (0) | (0) |
| Borrowing | | | | | | | | | | | | |
| Credit Rating (2009/10) | | | | | | | | | | 0 | | |
| Capital Charges to Operating | | | 2.8% | 1.8% | 1.4% | 0.1% | 0.1% | 0.1% | 0.0% | 0.2% | 0.3% | 0.3% |
| 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) | | | (222 388) | (219 921) | (308 036) | 466 916 | 599 072 | 599 072 | 158 260 | 33 853 | 40 997 | 65 731 |
| Free Services | | | | | | | | | | | | |
| Free Basic Services as a % of Equitable Share | | | 8.4% | 8.5% | 0.0% | 0.0% | 0.0% | 0.0% | | 9.9% | 8.4% | 8.2% |
| Free Services as a % of Operating Revenue (excl operational transfers) | | | (6.1%) | (9.0%) | (9.3%) | 11.6% | 12.6% | 12.6% | | 10.6% | 10.6% | 17.1% |
| High Level Outcome of Funding Compliance | | | | | | | | | | | | |
| Total Operating Revenue | | | 340 540 | 346 837 | 399 262 | 326 771 | 327 071 | 327 071 | 200 888 | 362 877 | 381 159 | 359 288 |
| Total Operating Expenditure | | | 168 300 | 367 980 | 205 736 | 366 799 | 373 984 | 373 984 | 10 259 | 430 669 | 356 341 | 351 484 |
| Surplus/(Deficit) Budgeted Operating Statement | | | 172 240 | (21 143) | 193 526 | (40 028) | (46 913) | (46 913) | 190 629 | (67 792) | 24 818 | 7 804 |
| Surplus/(Deficit) Considering Reserves and Cash Backing | | | (222 388) | (219 921) | (308 036) | 466 916 | 599 072 | 599 072 | 158 260 | 33 853 | 40 997 | 65 731 |
| MTREF Funded (1) / Unfunded (0) | 15 | | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| MTREF Funded ✓ / Unfunded ✗ | 15 | | x | x | x | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

References

15. Subject to figures provided in Schedule.

FS181 Masilonyana - Supporting Table SA11 Property rates summary

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Valuation: | 1 | | | | | | | | | |
| Date of valuation: | | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | | | | | |
| Financial year valuation used | | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | | | 0 | | |
| Municipal by-laws s6 in place? (Y/N) | 2 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | | | 0 | | |
| Municipal/assistant valuer appointed? (Y/N) | | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | | | 0 | | |
| Municipal partnership s38 used? (Y/N) | | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 0 | 0 | 0 | 0 | 0 |
| No. of assistant valuers (FTE) | 3 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 0 | 0 | 0 | 0 | 0 |
| No. of data collectors (FTE) | 3 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 0 | 0 | 0 | 0 | 0 |
| No. of internal valuers (FTE) | 3 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 0 | 0 | 0 | 0 | 0 |
| No. of external valuers (FTE) | 3 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 0 | 0 | 0 | 0 | 0 |
| No. of additional valuers (FTE) | 4 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 0 | 0 | 0 | 0 | 0 |
| Valuation appeal board established? (Y/N) | | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | | | 0 | | |
| Implementation time of new valuation roll (mths) | | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | | | 0 | | |
| No. of properties | 5 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | - | - | 0 | - | - |
| No. of sectional title values | 5 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | - | - | 0 | - | - |
| No. of unreasonably difficult properties s7(2) | | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | - | - | 0 | - | - |
| No. of supplementary valuations | | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | - | - | 0 | - | - |
| No. of valuation roll amendments | | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | - | - | 0 | - | - |
| No. of objections by rate payers | | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | - | - | 0 | - | - |
| No. of appeals by rate payers | | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | - | - | 0 | - | - |
| No. of successful objections | 8 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | - | - | 0 | - | - |
| No. of successful objections > 10% | 8 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | - | - | 0 | - | - |
| Supplementary valuation | | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | - | - | 0 | - | - |
| Public service infrastructure value (Rm) | 5 | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | - | - | 0 | - | - |
| Municipality owned property value (Rm) | | 1900/01/00 | 1900/01/00 | 1900/01/00 | 1900/01/00 | - | - | 0 | - | - |
| Valuation reductions: | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | - | - | - | - | - | - | - | - | - |
| Valuation reductions-nature reserves/park (Rm) | | - | - | - | - | - | - | - | - | - |
| Valuation reductions-mineral rights (Rm) | | - | - | - | - | - | - | - | - | - |
| Valuation reductions-R15,000 threshold (Rm) | | - | - | - | - | - | - | - | - | - |
| Valuation reductions-public worship (Rm) | | - | - | - | - | - | - | - | - | - |
| Valuation reductions-other (Rm) | | - | - | - | - | - | - | - | - | - |
| Total valuation reductions: | | - | - | - | - | - | - | - | - | - |
| Total value used for rating (Rm) | 5 | - | - | - | - | - | - | - | - | - |
| Total land value (Rm) | 5 | - | - | - | - | - | - | - | - | - |
| Total value of improvements (Rm) | 5 | - | - | - | - | - | - | - | - | - |
| Total market value (Rm) | 5 | - | - | - | - | - | - | - | - | - |
| Rating: | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | | 0 | 0 | 0 | 0 | | | 0 | | |
| Differential rates used? (Y/N) | 5 | 0 | 0 | 0 | 0 | | | 0 | | |
| Limit on annual rate increase (s20)? (Y/N) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special rating area used? (Y/N) | | 0 | 0 | 0 | 0 | | | 0 | | |
| Phasing-in properties s21 (number) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rates policy accompanying budget? (Y/N) | | 0 | 0 | 0 | 0 | | | 0 | | |
| Fixed amount minimum value (R'000) | | - | - | - | - | | | - | | |
| Non-residential prescribed ratio s19? (%) | | 0.0% | 0.0% | 0.0% | 0.0% | | | 0.0% | | |
| Rate revenue: | | | | | | | | | | |
| Rate revenue budget (R '000) | 6 | - | - | - | - | - | - | - | - | - |
| Rate revenue expected to collect (R'000) | 6 | - | - | - | - | - | - | - | - | - |
| Expected cash collection rate (%) | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Special rating areas (R'000) | 7 | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - indigent (R'000) | | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - pensioners (R'000) | | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - bona fide farm. (R'000) | | - | - | - | - | - | - | - | - | - |
| Rebates, exemptions - other (R'000) | | - | - | - | - | - | - | - | - | - |
| Phase-in reductions/discounts (R'000) | | - | - | - | - | - | - | - | - | - |
| Total rebates, exemptns, reductns, discs (R'000) | | - | - | - | - | - | - | - | - | - |

References

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

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 2021/22 | | | | | | | | | | | | | | | | | | |
| 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 | |
| Base of valuation (select) | | 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) | | 9 451 | 7 166 | 11 684 | 3 999 | 6 862 | | 6 952 | | | | | | | | | 19 538 | |
| Rate revenue expected to collect (R'000) | | 4 726 | 3 583 | 5 842 | 2 000 | 3 431 | | 3 476 | | | | | | | | | 9 769 | |
| Expected cash collection rate (%) | 4 | 50.0% | 50.0% | 50.0% | 50.0% | 50.0% | | 50.0% | | | | | | | | | 50.0% | |
| 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, reductns, discs (R'000) | | | | | | | | | | | | | | | | | | |

References

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

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

| Description | Ref | Resi. | Indust. | Bus. & Comm. | Farm props. | State-owned | Muni props. | Public service infra. | Private owned towns | Formal & Informal Settle. | Comm. Land | State trust land | Section 8(2)(n) (note 1) | Protect. Areas | National Monum/ts | Public benefit organs. | Mining Props. | |
|---|-----|--------------|--------------|--------------|--------------|--------------|--------------|-----------------------|---------------------|---------------------------|--------------|------------------|--------------------------|----------------|-------------------|------------------------|---------------|--|
| Budget Year 2022/23 | | | | | | | | | | | | | | | | | | |
| 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 | |
| Base of valuation (select) | | 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) | | 10 764 | 7 166 | 12 997 | 3 999 | 6 862 | | 6 952 | | | | | | | | | 20 851 | |
| Rate revenue expected to collect (R'000) | | 5 382 | 3 583 | 6 999 | 2 000 | 3 431 | | 3 476 | | | | | | | | | 10 426 | |
| Expected cash collection rate (%) | 4 | 50.0% | 50.0% | 50.0% | 50.0% | 50.0% | | 50.0% | | | | | | | | | 50.0% | |
| 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, reductns, discs (R'000) | | | | | | | | | | | | | | | | | | |

References

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

FS181 Masilonyana - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|----------|----------|----------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Property rates (rate in the Rand) | 1 | | | | | | | | |
| Residential properties | | | 0.0161 | 0.0169 | 0.0178 | 0.0185 | 0.0193 | 0.0202 | 0.0211 |
| Residential properties - vacant land | | | 0.0161 | 0.0169 | 0.0178 | 0.0185 | 0.0193 | 0.0202 | 0.0211 |
| Formal/informal settlements | | | 0.0161 | 0.0169 | 0.0178 | 0.0185 | 0.0193 | 0.0202 | 0.0211 |
| Small holdings | | | 112.0392 | 117.8652 | 123.6406 | 128.4626 | 134.6288 | 140.6871 | 146.8774 |
| Farm properties - used | | | 0.0024 | 0.0025 | 4.6964 | 4.8795 | 5.1138 | 5.3439 | 5.5790 |
| Farm properties - not used | | | 0.0024 | 0.0025 | 4.6964 | 4.8795 | 5.1138 | 5.3439 | 5.5790 |
| Industrial properties | | | 0.3221 | 0.3388 | 0.3555 | 0.3693 | 0.3870 | 0.4045 | 0.4223 |
| Business and commercial properties | | | 0.3221 | 0.3388 | 0.3555 | 0.3693 | 0.3870 | 0.4045 | 0.4223 |
| Communal land - residential | | | 0.0161 | 0.0169 | 0.0178 | 0.0185 | 0.0193 | 0.0202 | 0.0211 |
| Communal land - small holdings | | | 0.0024 | 0.0025 | 0.0026 | 0.0028 | 0.0029 | 0.0030 | 0.0031 |
| Communal land - farm property | | | 0.0024 | 0.0025 | 0.0026 | 0.0028 | 0.0029 | 0.0030 | 0.0031 |
| Communal land - business and commercial | | | 0.3221 | 0.3388 | 0.3555 | 0.3693 | 0.3870 | 0.4045 | 0.4223 |
| Communal land - other | | | 0.0161 | 0.0169 | 0.0178 | 0.0185 | 0.0193 | 0.0202 | 0.0211 |
| State-owned properties | | | 0.0322 | 0.0339 | 0.0355 | 0.0369 | 0.0387 | 0.0404 | 0.0422 |
| Municipal properties | | | - | - | - | - | - | - | - |
| Public service infrastructure | | | 0.0040 | 0.0042 | 0.0044 | 0.0046 | 0.0048 | 0.0050 | 0.0052 |
| Privately owned towns serviced by the owner | | | 0.0161 | 0.0169 | 0.0178 | 0.0185 | 0.0193 | 0.0202 | 0.0211 |
| State trust land | | | 0.0040 | 0.0042 | 0.0044 | 0.0046 | 0.0048 | 0.0050 | 0.0052 |
| Restitution and redistribution properties | | | | | | | - | - | - |
| Protected areas | | | | | | | - | - | - |
| National monuments properties | | | | | | | - | - | - |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| Residential properties | | | | | | | | | |
| R15 000 threshold rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| General residential rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| Indigent rebate or exemption | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| Pensioners/social grants rebate or exemption | | | | | | | | | |
| Temporary relief rebate or exemption | | | | | | | | | |
| Bona fide farmers rebate or exemption | | | | | | | | | |
| Other rebates or exemptions | 2 | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| Water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/fixed fee (Rands/month) | | | 81 | 85 | 89 | 93 | 97 | 102 | 106 |
| Service point - vacant land (Rands/month) | | | - | - | - | - | - | - | - |
| Water usage - flat rate tariff (c/kl) | | | 182 | 191 | 200 | 207 | 217 | 227 | 237 |
| Water usage - life line tariff | | (describe structure) | - | - | - | - | - | - | - |
| Water usage - Block 1 (c/kl) | | (fill in thresholds) | 7 | 7 | 8 | 8 | 9 | 9 | 9 |
| Water usage - Block 2 (c/kl) | | (fill in thresholds) | 10 | 11 | 12 | 12 | 13 | 13 | 14 |
| Water usage - Block 3 (c/kl) | | (fill in thresholds) | 14 | 15 | 15 | 16 | 17 | 17 | 18 |
| Water usage - Block 4 (c/kl) | | (fill in thresholds) | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| Other | 2 | | | | 22 | 23 | 24 | 25 | 26 |
| Waste water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/fixed fee (Rands/month) | | | 122 | 128 | 135 | | - | - | - |
| Service point - vacant land (Rands/month) | | | 178 | 187 | 196 | | - | - | - |
| Waste water - flat rate tariff (c/kl) | | | | | | | - | - | - |
| Volumetric charge - Block 1 (c/kl) | | (fill in structure) | | | | | - | - | - |
| Volumetric charge - Block 2 (c/kl) | | (fill in structure) | | | | | - | - | - |
| Volumetric charge - Block 3 (c/kl) | | (fill in structure) | | | | | - | - | - |
| Volumetric charge - Block 4 (c/kl) | | (fill in structure) | | | | | - | - | - |
| Other | 2 | | | | | | - | - | - |

FS181 Masilonyana - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Electricity tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | 112 | 118 | 127 | 146 | 156 | 163 | 171 |
| Service point - vacant land (Rands/month) | | | 112 | 118 | 124 | | - | - | - |
| FBE | | (how is this targeted?) | - | | 94 | 100 | 107 | 112 | 117 |
| Life-line tariff - meter | | (describe structure) | - | | - | | - | - | - |
| Life-line tariff - prepaid | | (describe structure) | - | | - | | - | - | - |
| Flat rate tariff - meter (c/kwh) | | | - | | - | | - | - | - |
| Flat rate tariff - prepaid(c/kwh) | | | - | | - | | - | - | - |
| Meter - IBT Block 1 (c/kwh) | | (fill in thresholds) | 83 | 87 | 93 | 100 | 107 | 112 | 117 |
| Meter - IBT Block 2 (c/kwh) | | (fill in thresholds) | 108 | 114 | 122 | 140 | 150 | 157 | 164 |
| Meter - IBT Block 3 (c/kwh) | | (fill in thresholds) | 156 | 164 | 176 | 201 | 216 | 226 | 236 |
| Meter - IBT Block 4 (c/kwh) | | (fill in thresholds) | 186 | 196 | 210 | 240 | 258 | 270 | 282 |
| Meter - IBT Block 5 (c/kwh) | | (fill in thresholds) | - | | - | | - | - | - |
| Prepaid - IBT Block 1 (c/kwh) | | (fill in thresholds) | 84 | 86 | 103 | 117 | 126 | 132 | 138 |
| Prepaid - IBT Block 2 (c/kwh) | | (fill in thresholds) | 91 | 96 | 122 | 140 | 150 | 157 | 164 |
| Prepaid - IBT Block 3 (c/kwh) | | (fill in thresholds) | 108 | 114 | 176 | 201 | 216 | 226 | 236 |
| Prepaid - IBT Block 4 (c/kwh) | | (fill in thresholds) | 156 | 164 | 210 | 240 | 258 | 270 | 282 |
| Prepaid - IBT Block 5 (c/kwh) | | (fill in thresholds) | 186 | 196 | 205 | | - | - | - |
| Other | 2 | | 83 | 88 | 92 | | - | - | - |
| Waste management tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Street cleaning charge | | | | | | | - | - | - |
| Basic charge/ fixed fee | | | 64 | 64 | 67 | 70 | 73 | 76 | 80 |
| 80l bin - once a week | | | | | | | - | - | - |
| 250l bin - once a week | | | | | | | - | - | - |

References

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

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

| Description | Ref | Provide description of tariff structure where appropriate | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|---|---------|---------|---------|-------------------------|---|---------------------------|---------------------------|
| | | | | | | | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| <i>Property Rates</i> | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| Water tariffs | | | | | | | | | |
| <i>0-6kl</i> | | (fill in thresholds) | 81 | 85 | 89 | | | | |
| <i>Minimum charge</i> | | (fill in thresholds) | 81 | 85 | 90 | | | | |
| <i>0-6kl</i> | | (fill in thresholds) | 7 | 7 | 8 | | | | |
| <i>7-10kl</i> | | (fill in thresholds) | 10 | 11 | 11 | 8 | | | |
| <i>11-15kl</i> | | (fill in thresholds) | 14 | 15 | 15 | 12 | | | |
| <i>16-20kl</i> | | (fill in thresholds) | 17 | 18 | 19 | 16 | | | |
| <i>>21kl</i> | | (fill in thresholds) | 20 | 21 | 22 | 20 | | | |
| <i>Flat rate</i> | | (fill in thresholds) | 182 | 191 | 201 | 23 | | | |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| Waste water tariffs | | | | | | | | | |
| <i>Households</i> | | (fill in structure) | 122 | 128 | 135 | 140 | | | |
| <i>Buckets p/m</i> | | (fill in structure) | 122 | 128 | 135 | 140 | | | |
| <i>Business</i> | | (fill in structure) | 428 | 450 | 472 | 490 | | | |
| <i>Schools with sewerage</i> | | (fill in structure) | 1 479 | 1 556 | 1 633 | 1 696 | | | |
| <i>Post Office</i> | | (fill in structure) | 1 486 | 1 563 | 1 640 | 1 704 | | | |
| <i>Dept. of Justice</i> | | (fill in structure) | 501 | 527 | 553 | 575 | | | |
| <i>Opening of blocked drain</i> | | (fill in structure) | 421 | 443 | 465 | 483 | | | |
| <i>SAPS Quarters and Hostels</i> | | (fill in structure) | 2 827 | 2 974 | 3 120 | 3 242 | | | |
| <i>Removal of sewer by vacuum tankoutside reticulation</i> | | (fill in structure) | 148 | 156 | 164 | 170 | | | |
| Electricity tariffs | | | | | | | | | |
| <i>Domestic minimum charge</i> | | (fill in thresholds) | 113 | 127 | 134 | | | | |
| <i>Domestic per Kwh</i> | | (fill in thresholds) | 83 | 94 | 98 | | | | |
| <i>Business minimum charge</i> | | (fill in thresholds) | 306 | 346 | 363 | | | | |
| <i>Business per kwh</i> | | (fill in thresholds) | 148 | 167 | 176 | | | | |
| <i>Bulk consumers minimum charge</i> | | (fill in thresholds) | 717 | 811 | 851 | | | | |
| <i>Bulk consumer kwh</i> | | (fill in thresholds) | 70 | 79 | 83 | | | | |
| <i>Reconnection fee</i> | | (fill in thresholds) | 1 386 | 1 567 | 1 644 | | | | |
| <i>Testing of electricity meters</i> | | (fill in thresholds) | | - | - | | | | |
| <i>Special meter reading</i> | | (fill in thresholds) | | - | - | | | | |
| <i>Households and flats deposits</i> | | (fill in thresholds) | 1 732 | 1 959 | 2 054 | | | | |
| <i>Business deposits</i> | | (fill in thresholds) | 4 440 | 5 020 | 5 266 | | | | |
| <i>Connection fee</i> | | (fill in thresholds) | 1 038 | 1 174 | 1 231 | | | | |
| | | (fill in thresholds) | | | | | | | |

FS181 Masilonyana - Supporting Table SA14 Household bills

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 % incr. | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Rand/cent | | | | | | | | | | | |
| Monthly Account for Household - 'Middle Income Range' | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 501.62 | 527.70 | 264.01 | 264.01 | 264.01 | 264.01 | - | - | - | - |
| Electricity: Basic levy | | 85.09 | 118.44 | 123.77 | 123.77 | 123.77 | 123.77 | - | - | - | - |
| Electricity: Consumption | | 1 518.11 | 1 597.05 | 834.46 | 834.46 | 834.46 | 834.46 | - | - | - | - |
| Water: Basic levy | | 81.17 | 85.39 | 89.23 | 89.23 | 89.23 | 89.23 | - | - | - | - |
| Water: Consumption | | 75.85 | 79.79 | 183.40 | 183.40 | 183.40 | 183.40 | - | - | - | - |
| Sanitation | | 122.16 | 128.51 | 110.93 | 110.93 | 110.93 | 110.93 | - | - | - | - |
| Refuse removal | | 71.92 | 75.66 | 69.94 | 69.94 | 69.94 | 69.94 | - | - | - | - |
| Other | | | | | | | | - | - | - | - |
| sub-total | | 2 455.91 | 2 612.55 | 1 675.74 | 0.04 | 0.04 | 0.04 | (100.0%) | - | - | - |
| VAT on Services | | | | | | | | - | - | - | - |
| Total large household bill: | | 2 455.91 | 2 612.55 | 1 675.74 | 0.04 | 0.04 | 0.04 | (100.0%) | - | - | - |
| % increase/-decrease | | 6.3% | 6.4% | (35.9%) | | | | | (100.0%) | - | - |
| Monthly Account for Household - 'Affordable Range' | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 240.16 | 252.65 | 250.96 | 275.90 | 275.90 | 275.90 | - | - | - | - |
| Electricity: Basic levy | | 85.09 | 118.44 | 88.92 | 129.34 | 129.34 | 129.34 | - | - | - | - |
| Electricity: Consumption | | 759.06 | 798.53 | 793.21 | 872.01 | 872.01 | 872.01 | - | - | - | - |
| Water: Basic levy | | 81.17 | 85.39 | 84.83 | 93.25 | 93.25 | 93.25 | - | - | - | - |
| Water: Consumption | | 166.83 | 175.50 | 174.33 | 191.65 | 191.65 | 191.65 | - | - | - | - |
| Sanitation | | 100.90 | 106.15 | 105.44 | 115.92 | 115.92 | 115.92 | - | - | - | - |
| Refuse removal | | 63.62 | 66.92 | 66.48 | 73.08 | 73.08 | 73.08 | - | - | - | - |
| Other | | | | | | | | - | - | - | - |
| sub-total | | 1 496.82 | 1 603.58 | 1 564.17 | 0.16 | 0.16 | 0.16 | (100.0%) | - | - | - |
| VAT on Services | | | | | | | | - | - | - | - |
| Total small household bill: | | 1 496.82 | 1 603.58 | 1 564.17 | 0.16 | 0.16 | 0.16 | (100.0%) | - | - | - |
| % increase/-decrease | | 6.8% | 7.1% | (2.5%) | | | | | (100.0%) | - | - |
| Monthly Account for Household - 'Indigent' | | | | | | | | | | | |
| Household receiving free basic services | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 126.35 | 132.92 | 132.04 | 145.15 | 145.15 | 145.15 | - | - | - | - |
| Electricity: Basic levy | | 81.34 | 118.44 | 85.00 | 129.34 | 129.34 | 129.34 | - | - | - | - |
| Electricity: Consumption | | 45.83 | 513.00 | 47.90 | 560.21 | 560.21 | 560.21 | - | - | - | - |
| Water: Basic levy | | 122.84 | 85.21 | 128.37 | 93.05 | 93.05 | 93.05 | - | - | - | - |
| Water: Consumption | | 1.22 | 184.00 | 1.28 | 200.93 | 200.93 | 200.93 | - | - | - | - |
| Sanitation | | 95.22 | 128.50 | 99.51 | 140.32 | 140.32 | 140.32 | - | - | - | - |
| Refuse removal | | 71.93 | 68.31 | 75.17 | 74.59 | 74.59 | 74.59 | - | - | - | - |
| Other | | | | | | | | - | - | - | - |
| sub-total | | 544.74 | 1 230.38 | 569.25 | (0.74) | (0.74) | (0.74) | (100.0%) | - | - | - |
| VAT on Services | | | | | | | | - | - | - | - |
| Total small household bill: | | 544.74 | 1 230.38 | 569.25 | (0.74) | (0.74) | (0.74) | (100.0%) | - | - | - |
| % increase/-decrease | | 4.1% | 125.9% | (53.7%) | | | | | (100.0%) | - | - |

References

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

FS181 Masilonyana - Supporting Table SA15 Investment particulars by type

| Investment type | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| 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 | | - | - | - | - | - | - | - | - | - |
| Municipal Bonds | | - | - | - | - | - | - | - | - | - |
| Municipality sub-total | 1 | - | - | - | - | - | - | - | - | - |
| 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: | | - | - | - | - | - | - | - | - | - |

References

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

FS181 Masilonyana - Supporting Table SA16 Investment particulars by maturity

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

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

FS181 Masilonyana - Supporting Table SA17 Borrowing

| Borrowing - Categorised by type | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Annuity and Bullet Loans | | - | - | - | - | - | - | - | - | - |
| Long-Term Loans (non-annuity) | | - | - | - | - | - | - | - | - | - |
| Local registered stock | | - | - | - | - | - | - | - | - | - |
| Instalment Credit | | - | - | - | - | - | - | - | - | - |
| Financial Leases | | - | - | - | - | - | - | - | - | - |
| PPP liabilities | | - | - | - | - | - | - | - | - | - |
| Finance Granted By Cap Equipment Supplier | | - | - | - | - | - | - | - | - | - |
| Marketable Bonds | | - | - | - | - | - | - | - | - | - |
| Non-Marketable Bonds | | - | - | - | - | - | - | - | - | - |
| Bankers Acceptances | | - | - | - | - | - | - | - | - | - |
| Financial derivatives | | - | - | - | - | - | - | - | - | - |
| Other Securities | | - | - | - | - | - | - | - | - | - |
| Municipality sub-total | 1 | - | - | - | - | - | - | - | - | - |
| Entities | | | | | | | | | | |
| Annuity and Bullet Loans | | | | | | | | | | |
| Long-Term Loans (non-annuity) | | | | | | | | | | |
| Local registered stock | | | | | | | | | | |
| Instalment Credit | | | | | | | | | | |
| Financial Leases | | | | | | | | | | |
| PPP liabilities | | | | | | | | | | |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | | |
| Marketable Bonds | | | | | | | | | | |
| Non-Marketable Bonds | | | | | | | | | | |
| Bankers Acceptances | | | | | | | | | | |
| Financial derivatives | | | | | | | | | | |
| Other Securities | | | | | | | | | | |
| Entities sub-total | 1 | - | - | - | - | - | - | - | - | - |
| Total Borrowing | 1 | - | - | - | - | - | - | - | - | - |

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

References

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

FS181 Masilonyana - Supporting Table SA18 Transfers and grant receipts

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 110 412 | 121 876 | - | - | - | - | 151 040 | 160 124 | 171 863 |
| Local Government Equitable Share | | 103 492 | 114 822 | | | | | 147 095 | 157 474 | 168 728 |
| Finance Management | | 1 970 | 1 970 | | | | | 2 650 | 2 650 | 3 135 |
| Municipal Systems Improvement | | | | | | | | 1 295 | | |
| EPWP Incentive | | 1 000 | 1 000 | | | | | | | |
| Energy Efficiency and Demand Management | | - | | | | | | | | |
| Councillors support Grant | | 3 950 | 4 084 | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| Councillors support Grant | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Total Operating Transfers and Grants | 5 | 110 412 | 121 876 | - | - | - | - | 151 040 | 160 124 | 171 863 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 34 019 | 45 621 | - | - | - | - | 52 541 | 49 076 | 53 718 |
| Municipal Infrastructure Grant (MIG) | | 23 019 | 32 421 | | | | | 28 257 | 27 276 | 28 359 |
| Regional Bulk Infrastructure | | | | | | | | | | |
| Intergrated Energy Electrification Grant | | 1 000 | 3 200 | | | | | 950 | 3 000 | 3 135 |
| Water Services Infrastructure Grant | | 10 000 | 10 000 | | | | | 23 334 | 18 800 | 22 224 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| Other capital transfers/grants [insert description] | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| Total Capital Transfers and Grants | 5 | 34 019 | 45 621 | - | - | - | - | 52 541 | 49 076 | 53 718 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 144 431 | 167 497 | - | - | - | - | 203 581 | 209 200 | 225 581 |

References

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

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

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| EXPENDITURE: | 1 | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 110 412 | 121 876 | - | - | - | - | 151 040 | 160 124 | 171 863 |
| Local Government Equitable Share | | 103 492 | 114 822 | | | | | 147 095 | 157 474 | 168 728 |
| Finance Management | | 1 970 | 1 970 | | | | | 2 650 | 2 650 | 3 135 |
| Municipal Systems Improvement | | | | | | | | 1 295 | | |
| EPWP Incentive | | 1 000 | 1 000 | | | | | | | |
| Energy Efficiency and Demand Management | | - | | | | | | | | |
| Councillors support Grant | | 3 950 | 4 084 | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| Councillors support Grant | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| <i>[insert description]</i> | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| <i>[insert description]</i> | | | | | | | | | | |
| Total operating expenditure of Transfers and Grants: | | 110 412 | 121 876 | - | - | - | - | 151 040 | 160 124 | 171 863 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 34 019 | 45 621 | - | - | - | - | 52 541 | 49 076 | 53 718 |
| Municipal Infrastructure Grant (MIG) | | 23 019 | 32 421 | | | | | 28 257 | 27 276 | 28 359 |
| Regional Bulk Infrastructure | | | | | | | | | | |
| Intergrated Enerdy Electrification Grant | | 1 000 | 3 200 | | | | | 950 | 3 000 | 3 135 |
| Water Services Infrastructure Grant | | 10 000 | 10 000 | | | | | 23 334 | 18 800 | 22 224 |
| 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 expenditure of Transfers and Grants | | 34 019 | 45 621 | - | - | - | - | 52 541 | 49 076 | 53 718 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 144 431 | 167 497 | - | - | - | - | 203 581 | 209 200 | 225 581 |

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 | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------|------------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | |
| Operating transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 110 412 | 121 876 | - | - | - | - | (151 040) | (160 124) | (171 863) |
| Conditions met - transferred to revenue | | 220 824 | 243 752 | - | - | - | - | (302 080) | (320 248) | (343 726) |
| Conditions still to be met - transferred to liabilities | | (110 412) | (121 876) | - | - | - | - | 151 040 | 160 124 | 171 863 |
| 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 | | 220 824 | 243 752 | - | - | - | - | (302 080) | (320 248) | (343 726) |
| Total operating transfers and grants - CTBM | 2 | (110 412) | (121 876) | - | - | - | - | 151 040 | 160 124 | 171 863 |
| Capital transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 34 019 | 45 621 | - | - | - | - | (52 541) | (49 076) | (53 718) |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | (105 082) | (98 152) | (107 436) |
| Conditions still to be met - transferred to liabilities | | 34 019 | 45 621 | - | - | - | - | 52 541 | 49 076 | 53 718 |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 1 000 | 3 200 | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | 1 000 | 3 200 | - | - | - | - | - | - | - |
| 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 | | 34 019 | 45 621 | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | 34 019 | 45 621 | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - | - |
| Total capital transfers and grants revenue | | 35 019 | 48 821 | - | - | - | - | (105 082) | (98 152) | (107 436) |
| Total capital transfers and grants - CTBM | 2 | 34 019 | 45 621 | - | - | - | - | 52 541 | 49 076 | 53 718 |
| TOTAL TRANSFERS AND GRANTS REVENUE | | 255 843 | 292 573 | - | - | - | - | (407 162) | (418 400) | (451 162) |
| TOTAL TRANSFERS AND GRANTS - CTBM | | (76 393) | (76 255) | - | - | - | - | 203 581 | 209 200 | 225 581 |

References

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

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

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| 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'

FS181 Masilonyana - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | A | B | C | D | E | F | G | H | I |
| Councillors (Political Office Bearers plus Other) | 1 | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | 6 047 | 6 047 | 6 047 | 6 337 | 6 578 | 6 861 |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | 284 | 284 | 284 | 297 | 1 445 | 275 |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | 882 | 882 | 882 | 924 | 959 | 1 000 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | 347 | 347 | 347 | 364 | 377 | 394 |
| Sub Total - Councillors | | - | - | - | 7 559 | 7 559 | 7 559 | 7 922 | 9 359 | 8 529 |
| % increase | 4 | - | - | - | - | - | - | 4.8% | 18.1% | (8.9%) |
| Senior Managers of the Municipality | 2 | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | 2 864 | 2 864 | 2 864 | 3 001 | 3 115 | 3 249 |
| Pension and UIF Contributions | | - | - | - | 1 405 | 1 405 | 1 405 | 1 473 | 1 529 | 1 595 |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | 455 | 455 | 455 | 477 | 495 | 517 |
| Motor Vehicle Allowance | 3 | - | - | - | 1 311 | 1 311 | 1 311 | 1 374 | 1 426 | 1 488 |
| Cellphone Allowance | 3 | - | - | - | 70 | 70 | 70 | 74 | 77 | 80 |
| Housing Allowances | 3 | - | - | - | 65 | 65 | 65 | 68 | 71 | 74 |
| Other benefits and allowances | 3 | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 6 | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | - | - | - | 6 171 | 6 171 | 6 171 | 6 467 | 6 713 | 7 002 |
| % increase | 4 | - | - | - | - | - | - | 4.8% | 3.8% | 4.3% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | 84 636 | 84 636 | 84 636 | 88 698 | 92 071 | 95 958 |
| Pension and UIF Contributions | | - | - | - | 8 337 | 8 337 | 8 337 | 8 737 | 9 069 | 9 462 |
| Medical Aid Contributions | | - | - | - | 5 619 | 5 619 | 5 619 | 5 892 | 6 112 | 6 375 |
| Overtime | | - | - | - | 963 | 963 | 963 | 1 009 | 1 048 | 1 093 |
| Performance Bonus | | - | - | - | 5 770 | 5 770 | 5 770 | 6 047 | 6 277 | 6 547 |
| Motor Vehicle Allowance | 3 | - | - | - | 2 799 | 2 799 | 2 799 | 2 933 | 3 045 | 3 176 |
| Cellphone Allowance | 3 | - | - | - | 296 | 296 | 296 | 310 | 321 | 335 |
| Housing Allowances | 3 | - | - | - | 527 | 527 | 527 | 552 | 573 | 598 |
| Other benefits and allowances | 3 | - | - | - | 3 054 | 3 054 | 3 054 | 3 200 | 3 322 | 3 465 |
| Payments in lieu of leave | | - | - | - | 260 | 260 | 260 | 272 | 283 | 295 |
| Long service awards | | - | - | - | 208 | 208 | 208 | 218 | 226 | 236 |
| Post-retirement benefit obligations | 6 | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | - | - | - | 112 467 | 112 467 | 112 467 | 117 869 | 122 347 | 127 538 |
| % increase | 4 | - | - | - | - | - | - | 4.8% | 3.8% | 4.2% |
| Total Parent Municipality | | - | - | - | 126 197 | 126 197 | 126 197 | 132 258 | 138 419 | 143 069 |
| | | - | - | - | - | - | - | 4.8% | 4.7% | 3.4% |
| Board Members of Entities | | | | | | | | | | |
| Basic Salaries and Wages | | - | - | - | - | - | - | - | - | - |
| Pension and UIF Contributions | | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | | - | - | - | - | - | - | - | - | - |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 3 | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | 3 | - | - | - | - | - | - | - | - | - |
| Housing Allowances | 3 | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | 3 | - | - | - | - | - | - | - | - | - |
| Board Fees | | - | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 6 | - | - | - | - | - | - | - | - | - |
| Sub Total - Board Members of Entities | | - | - | - | - | - | - | - | - | - |
| % increase | 4 | - | - | - | - | - | - | - | - | - |

FS181 Masilonyana - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration R thousand | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| | | A | B | C | D | E | F | G | H | I |
| Senior Managers of Entities | 1 | | | | | | | | | |
| 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 | | - | - | - | 126 197 | 126 197 | 126 197 | 132 258 | 138 419 | 143 069 |
| % increase | 4 | - | - | - | - | - | - | 4.8% | 4.7% | 3.4% |
| TOTAL MANAGERS AND STAFF | 5,7 | - | - | - | 118 638 | 118 638 | 118 638 | 124 336 | 129 060 | 134 540 |

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 | | Ref | 2020/21 | | | Current Year 2021/22 | | | Budget Year 2022/23 | | |
|---|-------|------------|---------------------|--------------------|------------|----------------------|--------------------|------------|---------------------|--------------------|--|
| Number | 1,2 | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | | 19 | | 19 | 19 | | 19 | 19 | | 19 | |
| Board Members of municipal entities | 4 | | | | | | | | | | |
| Municipal employees | | | | | | | | | | | |
| Municipal Manager and Senior Managers | 5 | | | | | | | | | | |
| Other Managers | 3 | 6 | | 3 | 6 | | 3 | 5 | | 4 | |
| Professionals | 7 | 22 | 14 | | 22 | 14 | | 22 | 13 | | |
| Finance | | 16 | 11 | - | 16 | 11 | - | 16 | 11 | - | |
| Spatial/town planning | | 3 | 3 | | 3 | 3 | | 3 | 3 | | |
| Information Technology | | 5 | 4 | | 5 | 4 | | 5 | 4 | | |
| Roads | | 2 | 1 | | 2 | 1 | | 2 | 1 | | |
| Electricity | | 3 | 2 | | 3 | 2 | | 3 | 2 | | |
| Water | | 2 | 1 | | 2 | 1 | | 2 | 1 | | |
| Sanitation | | 1 | | | 1 | | | 1 | | | |
| Refuse | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Technicians | | 6 | 387 | - | 6 | 275 | - | 6 | 275 | - | |
| Finance | | | | | | | | | | | |
| Spatial/town planning | | | | | | | | | | | |
| Information Technology | | | | | | | | | | | |
| Roads | | 1 | 1 | | 1 | 1 | | 1 | 1 | | |
| Electricity | | | | | | | | | | | |
| Water | | 1 | 1 | | 1 | 1 | | 1 | 1 | | |
| Sanitation | | 4 | 4 | | 4 | 4 | | 4 | 4 | | |
| Refuse | | | | | | | | | | | |
| Other | | | 381 | | | 269 | | | 269 | | |
| Clerks (Clerical and administrative) | | 111 | 49 | 11 | 111 | 49 | 11 | 122 | 49 | | |
| 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 | | | 498 | | | 498 | | | |
| TOTAL PERSONNEL NUMBERS | 9 | 883 | 467 | 33 | 718 | 355 | 33 | 727 | 354 | 21 | |
| % increase | | | | | (18.7%) | (24.0%) | - | 1.3% | (0.3%) | (36.4%) | |
| 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 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|----------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue By Source | | | | | | | | | | | | | | | | |
| Property rates | | 5 799 | 5 799 | 5 799 | 5 799 | 5 799 | 5 799 | 5 799 | 5 799 | 5 799 | 5 799 | 5 799 | 5 799 | 69 592 | 72 654 | 32 764 |
| Service charges - electricity revenue | | 3 966 | 3 966 | 3 966 | 3 966 | 3 966 | 3 966 | 3 966 | 3 966 | 3 966 | 3 966 | 3 966 | 3 966 | 47 596 | 52 419 | 54 866 |
| Service charges - water revenue | | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 39 224 | 40 949 | 42 792 |
| Service charges - sanitation revenue | | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 21 103 | 22 031 | 23 022 |
| Service charges - refuse revenue | | 1 261 | 1 261 | 1 261 | 1 261 | 1 261 | 1 261 | 1 261 | 1 261 | 1 261 | 1 261 | 1 261 | 1 261 | 15 128 | 15 794 | 16 504 |
| Rental of facilities and equipment | | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 520 | 542 | 566 |
| Interest earned - external investments | | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 4 136 | 1 496 | 1 563 |
| Interest earned - outstanding debtors | | 1 011 | 1 011 | 1 011 | 1 011 | 1 011 | 1 011 | 1 011 | 1 011 | 1 011 | 1 011 | 1 011 | 1 011 | 12 130 | 12 639 | 13 208 |
| Dividends received | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 10 | 11 |
| Fines, penalties and forfeits | | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 402 | 419 | 438 |
| Licences and permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 151 040 | 160 124 | 171 378 |
| Other revenue | | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 1 997 | 2 082 | 2 175 |
| Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 30 240 | 30 240 | 30 240 | 30 240 | 30 240 | 30 240 | 30 240 | 30 240 | 30 240 | 30 240 | 30 240 | 30 240 | 362 877 | 381 159 | 359 288 |
| Expenditure By Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 10 361 | 10 361 | 10 361 | 10 361 | 10 361 | 10 361 | 10 361 | 10 361 | 10 361 | 10 361 | 10 361 | 10 361 | 124 336 | 129 060 | 134 540 |
| Remuneration of councillors | | 660 | 660 | 660 | 660 | 660 | 660 | 660 | 660 | 660 | 660 | 660 | 660 | 7 922 | 9 359 | 8 529 |
| Debt impairment | | 10 085 | 10 085 | 10 085 | 10 085 | 10 085 | 10 085 | 10 085 | 10 085 | 10 085 | 10 085 | 10 085 | 10 085 | 121 014 | 33 980 | 29 354 |
| Depreciation & asset impairment | | 1 606 | 1 606 | 1 606 | 1 606 | 1 606 | 1 606 | 1 606 | 1 606 | 1 606 | 1 606 | 1 606 | 1 606 | 19 276 | 20 085 | 20 989 |
| Finance charges | | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 1 000 | 1 042 | 1 089 |
| Bulk purchases - electricity | | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 63 005 | 65 777 | 68 737 |
| Inventory consumed | | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 27 626 | 29 106 | 30 685 |
| Contracted services | | 3 308 | 3 308 | 3 308 | 3 308 | 3 308 | 3 308 | 3 308 | 3 308 | 3 308 | 3 308 | 3 308 | 3 308 | 39 700 | 41 367 | 33 229 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | | 2 233 | 2 233 | 2 233 | 2 233 | 2 233 | 2 233 | 2 233 | 2 233 | 2 233 | 2 233 | 2 233 | 2 233 | 26 790 | 26 564 | 24 331 |
| Losses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 35 889 | 35 889 | 35 889 | 35 889 | 35 889 | 35 889 | 35 889 | 35 889 | 35 889 | 35 889 | 35 889 | 35 889 | 430 669 | 356 341 | 351 484 |
| Surplus/(Deficit) | | (5 649) | (5 649) | (5 649) | (5 649) | (5 649) | (5 649) | (5 649) | (5 649) | (5 649) | (5 649) | (5 649) | (5 649) | (67 792) | 24 818 | 7 804 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 52 491 | 49 076 | 53 718 |
| 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) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (15 301) | 73 894 | 61 522 |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (1 275) | (15 301) | 73 894 | 61 522 |

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 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|----------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue by Vote | | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Finance & Administration | | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 142 453 | 138 794 | 104 314 |
| Vote 3 - Planning & Development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 4 - Technical Services | | 8 960 | 8 960 | 8 960 | 8 960 | 8 960 | 8 960 | 8 960 | 8 960 | 8 960 | 8 960 | 8 960 | 8 960 | 107 522 | 114 982 | 120 244 |
| Vote 5 - Community & Social Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community & Social Services1 | | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 165 393 | 176 460 | 188 448 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 415 368 | 430 235 | 413 006 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council | | 2 222 | 2 222 | 2 222 | 2 222 | 2 222 | 2 222 | 2 222 | 2 222 | 2 222 | 2 222 | 2 222 | 2 222 | 26 660 | 28 825 | 27 746 |
| Vote 2 - Finance & Administration | | 16 859 | 16 859 | 16 859 | 16 859 | 16 859 | 16 859 | 16 859 | 16 859 | 16 859 | 16 859 | 16 859 | 16 859 | 202 312 | 109 598 | 106 264 |
| Vote 3 - Planning & Development | | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 16 458 | 14 180 | 14 816 |
| Vote 4 - Technical Services | | 12 265 | 12 265 | 12 265 | 12 265 | 12 265 | 12 265 | 12 265 | 12 265 | 12 265 | 12 265 | 12 265 | 12 265 | 147 181 | 156 812 | 155 142 |
| Vote 5 - Community & Social Services | | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 16 449 | 20 360 | 21 531 |
| Vote 6 - Community & Social Services1 | | 817 | 817 | 817 | 817 | 817 | 817 | 817 | 817 | 817 | 817 | 817 | 817 | 9 799 | 12 808 | 12 283 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 418 858 | 342 583 | 337 782 |
| Surplus/(Deficit) before assoc. | | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (3 490) | 87 653 | 75 224 |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (3 490) | 87 653 | 75 224 |

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 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|--------|--------|---------|----------|----------|---------|----------|--------|--------|--------|---------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 142 453 | 138 794 | 104 314 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 11 871 | 142 453 | 138 794 | 104 314 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and social services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning and development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road transport | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 22 743 | 22 743 | 22 743 | 22 743 | 22 743 | 22 743 | 22 743 | 22 743 | 22 743 | 22 743 | 22 743 | 272 915 | 291 441 | 308 692 | |
| Energy sources | | 3 933 | 3 933 | 3 933 | 3 933 | 3 933 | 3 933 | 3 933 | 3 933 | 3 933 | 3 933 | 3 933 | 47 195 | 52 002 | 54 429 | |
| Water management | | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 3 269 | 39 224 | 40 949 | 42 792 | |
| Waste water management | | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 1 759 | 21 103 | 22 031 | 23 022 | |
| Waste management | | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 13 783 | 165 393 | 176 460 | 188 448 | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Revenue - Functional | | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 34 614 | 415 368 | 430 235 | 413 006 | |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 19 081 | 19 081 | 19 081 | 19 081 | 19 081 | 19 081 | 19 081 | 19 081 | 19 081 | 19 081 | 19 081 | 228 972 | 138 423 | 134 010 | |
| Executive and council | | 2 050 | 2 050 | 2 050 | 2 050 | 2 050 | 2 050 | 2 050 | 2 050 | 2 050 | 2 050 | 2 050 | 24 599 | 26 685 | 25 513 | |
| Finance and administration | | 16 919 | 16 919 | 16 919 | 16 919 | 16 919 | 16 919 | 16 919 | 16 919 | 16 919 | 16 919 | 16 919 | 203 026 | 110 340 | 107 038 | |
| Internal audit | | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 1 346 | 1 398 | 1 459 | |
| Community and public safety | | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 1 658 | 19 901 | 25 000 | 26 377 | |
| Community and social services | | 1 074 | 1 074 | 1 074 | 1 074 | 1 074 | 1 074 | 1 074 | 1 074 | 1 074 | 1 074 | 1 074 | 12 882 | 16 654 | 17 665 | |
| Sport and recreation | | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 288 | 3 452 | 4 640 | 4 846 | |
| Public safety | | 158 | 158 | 158 | 158 | 158 | 158 | 158 | 158 | 158 | 158 | 158 | 1 891 | 1 966 | 2 052 | |
| Housing | | 140 | 140 | 140 | 140 | 140 | 140 | 140 | 140 | 140 | 140 | 140 | 1 675 | 1 739 | 1 814 | |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Economic and environmental services | | 2 001 | 2 001 | 2 001 | 2 001 | 2 001 | 2 001 | 2 001 | 2 001 | 2 001 | 2 001 | 2 001 | 24 016 | 19 969 | 20 138 | |
| Planning and development | | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 1 371 | 16 458 | 14 180 | 14 816 | |
| Road transport | | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 7 558 | 5 789 | 5 322 | |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Trading services | | 12 164 | 12 164 | 12 164 | 12 164 | 12 164 | 12 164 | 12 164 | 12 164 | 12 164 | 12 164 | 12 164 | 145 970 | 159 191 | 157 256 | |
| Energy sources | | 7 093 | 7 093 | 7 093 | 7 093 | 7 093 | 7 093 | 7 093 | 7 093 | 7 093 | 7 093 | 7 093 | 85 120 | 92 925 | 97 073 | |
| Water management | | 3 014 | 3 014 | 3 014 | 3 014 | 3 014 | 3 014 | 3 014 | 3 014 | 3 014 | 3 014 | 3 014 | 36 170 | 42 378 | 36 211 | |
| Waste water management | | 1 528 | 1 528 | 1 528 | 1 528 | 1 528 | 1 528 | 1 528 | 1 528 | 1 528 | 1 528 | 1 528 | 18 333 | 15 720 | 16 535 | |
| Waste management | | 529 | 529 | 529 | 529 | 529 | 529 | 529 | 529 | 529 | 529 | 529 | 6 347 | 8 168 | 7 436 | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Expenditure - Functional | | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 34 905 | 418 858 | 342 583 | 337 782 | |
| Surplus/(Deficit) before assoc. | | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (3 490) | 87 653 | 75 224 | |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 1 | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (291) | (3 490) | 87 653 | 75 224 | |

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 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----|---------------------|--------|-------|---------|-------|-------|---------|-------|-------|-------|-------|-------|---|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Multi-year expenditure to be appropriated | 1 | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Finance & Administration | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Planning & Development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 4 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community & Social Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community & Social Services1 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 & Council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Finance & Administration | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Planning & Development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 4 - Technical Services | | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 47 151 | 41 967 | 31 102 |
| Vote 5 - Community & Social Services | | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 805 | - | - |
| Vote 6 - Community & Social Services1 | | 273 | 273 | 273 | 273 | 273 | 273 | 273 | 273 | 273 | 273 | 273 | 273 | 3 272 | 1 227 | 1 276 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 51 228 | 43 195 | 32 378 |
| Total Capital Expenditure | 2 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 51 228 | 43 195 | 32 378 |

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 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|--------|-------|---------|-------|-------|---------|-------|-------|-------|-------|-------|---|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Capital Expenditure - Functional | 1 | | | | | | | | | | | | | | | |
| Governance and administration | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 340 | 4 077 | 1 227 | 1 276 |
| Community and social services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | 273 | 273 | 273 | 273 | 273 | 273 | 273 | 273 | 273 | 273 | 273 | 273 | 3 272 | 1 227 | 1 276 |
| Public safety | | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 67 | 805 | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Planning and development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road transport | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 3 929 | 47 151 | 41 967 | 31 102 |
| Energy sources | | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 79 | 950 | 3 000 | 3 135 |
| Water management | | 2 861 | 2 861 | 2 861 | 2 861 | 2 861 | 2 861 | 2 861 | 2 861 | 2 861 | 2 861 | 2 861 | 2 861 | 34 336 | 34 265 | 27 967 |
| Waste water management | | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 11 865 | 4 703 | - |
| Waste management | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 2 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 51 228 | 43 195 | 32 378 |
| Funded by: | | | | | | | | | | | | | | | | |
| National Government | | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 51 228 | 43 195 | 32 378 |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 51 228 | 43 195 | 32 378 |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Funding | | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 4 269 | 51 228 | 43 195 | 32 378 |

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 SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS | Budget Year 2022/23 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | | | | | | | | | | | | | | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | |
| Property rates | 2 900 | 2 900 | 2 900 | 2 900 | 2 900 | 2 900 | 2 900 | 2 900 | 2 900 | 2 900 | 2 900 | 2 900 | 34 796 | 43 593 | 53 147 |
| Service charges - electricity revenue | 2 578 | 2 578 | 2 578 | 2 578 | 2 578 | 2 578 | 2 578 | 2 578 | 2 578 | 2 578 | 2 578 | 2 578 | 30 937 | 35 166 | 39 512 |
| Service charges - water revenue | 1 634 | 1 634 | 1 634 | 1 634 | 1 634 | 1 634 | 1 634 | 1 634 | 1 634 | 1 634 | 1 634 | 1 634 | 19 612 | 24 570 | 29 954 |
| Service charges - sanitation revenue | 879 | 879 | 879 | 879 | 879 | 879 | 879 | 879 | 879 | 879 | 879 | 879 | 10 551 | 13 219 | 16 116 |
| Service charges - refuse revenue | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 630 | 7 564 | 9 476 | 11 553 |
| Rental of facilities and equipment | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 520 | 542 | 566 |
| Interest earned - external investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 10 | 10 | 11 |
| Fines, penalties and forfeits | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 402 | 419 | 438 |
| Licences and permits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies - Operational | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 12 587 | 151 040 | 160 124 | 171 863 |
| Other revenue | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 1 994 | 2 078 | 2 171 |
| Cash Receipts by Source | 21 452 | 21 452 | 21 452 | 21 452 | 21 452 | 21 452 | 21 452 | 21 452 | 21 452 | 21 452 | 21 452 | 21 452 | 257 426 | 289 196 | 325 331 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 4 374 | 52 491 | 49 076 | 53 718 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | 25 826 | 25 826 | 25 826 | 25 826 | 25 826 | 25 826 | 25 826 | 25 826 | 25 826 | 25 826 | 25 826 | 25 826 | 309 917 | 338 272 | 379 049 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | 11 023 | 11 023 | 11 023 | 11 023 | 11 023 | 11 023 | 11 023 | 11 023 | 11 023 | 11 023 | 11 023 | 11 023 | 132 273 | 1 626 735 | 143 069 |
| Remuneration of councillors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance charges | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 1 000 | 1 042 | 1 089 |
| Bulk purchases - electricity | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 5 250 | 63 005 | 65 777 | 68 737 |
| Acquisitions - water & other inventory | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 2 302 | 27 626 | 29 106 | 30 685 |
| Contracted services | 5 808 | 5 808 | 5 808 | 5 808 | 5 808 | 5 808 | 5 808 | 5 808 | 5 808 | 5 808 | 5 808 | 5 808 | 69 700 | 72 766 | 76 314 |
| Transfers and grants - other municipalities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 3 091 | 3 091 | 3 091 | 3 091 | 3 091 | 3 091 | 3 091 | 3 091 | 3 091 | 3 091 | 3 091 | 3 091 | 37 090 | 38 717 | 40 469 |
| Cash Payments by Type | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 330 693 | 1 834 143 | 360 363 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Cash Flows/Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 27 558 | 330 693 | 1 834 143 | 360 363 |
| NET INCREASE/(DECREASE) IN CASH HELD | (1 731) | (1 731) | (1 731) | (1 731) | (1 731) | (1 731) | (1 731) | (1 731) | (1 731) | (1 731) | (1 731) | (1 731) | (20 776) | (1 495 871) | 18 685 |
| Cash/cash equivalents at the month/year begin: | - | (1 731) | (3 463) | (5 194) | (6 925) | (8 657) | (10 388) | (12 119) | (13 851) | (15 582) | (17 313) | (19 045) | - | (20 776) | (1 516 647) |
| Cash/cash equivalents at the month/year end: | (1 731) | (3 463) | (5 194) | (6 925) | (8 657) | (10 388) | (12 119) | (13 851) | (15 582) | (17 313) | (19 045) | (20 776) | (20 776) | (1 516 647) | (1 497 961) |

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 - NOT REQUIRED - municipality does not have entities

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R million | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | | | | | | | | | | |
| Service charges | | | | | | | | | | |
| Investment revenue | | | | | | | | | | |
| Transfers recognised - operational | | | | | | | | | | |
| Other own revenue | | | | | | | | | | |
| 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) | | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | - | - | - | - | - | - | - | - | - |
| Employee costs | | | | | | | | | | |
| Remuneration of Board Members | | | | | | | | | | |
| Depreciation & asset impairment | | | | | | | | | | |
| Finance charges | | | | | | | | | | |
| Inventory consumed and bulk purchases | | | | | | | | | | |
| Transfers and grants | | | | | | | | | | |
| Other expenditure | | | | | | | | | | |
| Total Expenditure | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | | - | - | - | - | - | - | - | - | - |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | |
| Transfers recognised - operational | | | | | | | | | | |
| Borrowing | | | | | | | | | | |
| Internally generated funds | | | | | | | | | | |
| Total sources | | - | - | - | - | - | - | - | - | - |
| Financial position | | | | | | | | | | |
| Total current assets | | | | | | | | | | |
| Total non current assets | | | | | | | | | | |
| Total current liabilities | | | | | | | | | | |
| Total non current liabilities | | | | | | | | | | |
| Equity | | | | | | | | | | |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | | | | | | | | | | |
| Net cash from (used) investing | | | | | | | | | | |
| Net cash from (used) financing | | | | | | | | | | |
| Cash/cash equivalents at the year end | | | | | | | | | | |

FS181 Masilonyana - Supporting Table SA32 List of external mechanisms

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

References

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

FS181 Masilonyana - Supporting Table SA33 Contracts having future budgetary implications

| Description | Ref | Preceding Years | Current Year 2021/22 | 2022/23 Medium Term Revenue & Expenditure Framework | | | Forecast 2025/26 | Forecast 2026/27 | Forecast 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Total Contract Value |
|---|-----|-----------------|----------------------|---|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| | | Total | Original Budget | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | 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 | | | | | | | | | | | | | |
| 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 Parent Expenditure Implication | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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

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

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

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 494 467 | 236 030 | 310 784 | 20 389 | 20 389 | 20 389 | 24 284 | 21 800 | 25 359 |
| Roads Infrastructure | | 357 350 | 341 903 | 391 252 | - | - | - | - | - | - |
| Roads | | 357 350 | 341 903 | 391 252 | - | - | - | - | - | - |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | 121 | (209 297) | (207 123) | 4 934 | 4 934 | 4 934 | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | 121 | (209 297) | (207 123) | 4 934 | 4 934 | 4 934 | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 131 380 | 118 702 | 118 853 | 1 983 | 1 983 | 1 983 | 950 | 3 000 | 3 135 |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | 127 758 | 118 060 | 118 060 | - | - | - | - | - | - |
| LV Networks | | 1 061 | (1 920) | (1 769) | 1 983 | 1 983 | 1 983 | 950 | 3 000 | 3 135 |
| Capital Spares | | 2 561 | 2 561 | 2 561 | - | - | - | - | - | - |
| Water Supply Infrastructure | | 1 273 | (19 620) | (407) | 12 464 | 12 464 | 12 464 | 23 334 | 18 800 | 22 224 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | 73 | (20 919) | (8 169) | - | - | - | - | - | - |
| Distribution | | 1 200 | 1 299 | 7 762 | 12 464 | 12 464 | 12 464 | 23 334 | 18 800 | 22 224 |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | 3 866 | 1 008 | 1 008 | 1 008 | - | - | - |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | 635 | 414 | 414 | 414 | - | - | - |
| Waste Water Treatment Works | | - | - | 3 059 | 595 | 595 | 595 | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | 172 | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 4 342 | 4 342 | 4 342 | - | - | - | - | - | - |
| Landfill Sites | | 4 342 | 4 342 | 4 342 | - | - | - | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |

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

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Community Assets | | - | 164 528 | 170 410 | 300 | 300 | 300 | 2 000 | - | - |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | - | - | - | - | - | - | - | - | - |
| Police | | - | - | - | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | 164 528 | 170 410 | 300 | 300 | 300 | 2 000 | - | - |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | 164 528 | 170 410 | 300 | 300 | 300 | 2 000 | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |

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

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| 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 | | 3 738 | 3 738 | 3 738 | - | - | - | - | - | - |
| Computer Equipment | | 3 738 | 3 738 | 3 738 | - | - | - | - | - | - |
| Furniture and Office Equipment | | 3 428 | 3 412 | 3 647 | 310 | - | - | - | - | - |
| Furniture and Office Equipment | | 3 428 | 3 412 | 3 647 | 310 | - | - | - | - | - |
| Machinery and Equipment | | 1 259 | 1 259 | 1 259 | 1 705 | 2 015 | 2 015 | - | - | - |
| Machinery and Equipment | | 1 259 | 1 259 | 1 259 | 1 705 | 2 015 | 2 015 | - | - | - |
| Transport Assets | | 15 033 | 15 033 | 15 033 | - | 2 300 | 2 300 | - | - | - |
| Transport Assets | | 15 033 | 15 033 | 15 033 | - | 2 300 | 2 300 | - | - | - |
| Land | | 224 349 | 96 264 | 96 264 | - | - | - | - | - | - |
| Land | | 224 349 | 96 264 | 96 264 | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | 742 273 | 520 264 | 601 134 | 22 704 | 25 004 | 25 004 | 26 284 | 21 800 | 25 359 |

References

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

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

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | - | 2 044 | 11 595 | 11 595 | 11 595 | 11 865 | 4 703 | - |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| Roads | | - | - | - | - | - | - | - | - | - |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | 2 044 | 11 595 | 11 595 | 11 595 | - | - | - |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | 390 | 390 | 390 | - | - | - |
| Pump Stations | | - | - | 2 044 | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | - | - | - | 11 205 | 11 205 | 11 205 | - | - | - |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | 11 865 | 4 703 | - |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - | 11 865 | 4 703 | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - |
| Landfill Sites | | - | - | - | - | - | - | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | 805 | 805 | 805 | 1 272 | 1 227 | 1 276 |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | - | - | - | - | - | - | - | - | - |
| Police | | - | - | - | - | - | - | - | - | - |

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

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| <i>Parks</i> | | - | - | - | - | - | - | - | - | - |
| <i>Public Open Space</i> | | - | - | - | - | - | - | - | - | - |
| <i>Nature Reserves</i> | | - | - | - | - | - | - | - | - | - |
| <i>Public Ablution Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Markets</i> | | - | - | - | - | - | - | - | - | - |
| <i>Stalls</i> | | - | - | - | - | - | - | - | - | - |
| <i>Abattoirs</i> | | - | - | - | - | - | - | - | - | - |
| <i>Airports</i> | | - | - | - | - | - | - | - | - | - |
| <i>Taxi Ranks/Bus Terminals</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | 805 | 805 | 805 | 1 272 | 1 227 | 1 276 |
| <i>Indoor Facilities</i> | | - | - | - | - | - | - | - | - | - |
| <i>Outdoor Facilities</i> | | - | - | - | 805 | 805 | 805 | 1 272 | 1 227 | 1 276 |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| <i>Monuments</i> | | - | - | - | - | - | - | - | - | - |
| <i>Historic Buildings</i> | | - | - | - | - | - | - | - | - | - |
| <i>Works of Art</i> | | - | - | - | - | - | - | - | - | - |
| <i>Conservation Areas</i> | | - | - | - | - | - | - | - | - | - |
| <i>Other Heritage</i> | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| <i>Revenue Generating</i> | | - | - | - | - | - | - | - | - | - |
| <i>Improved Property</i> | | - | - | - | - | - | - | - | - | - |
| <i>Unimproved Property</i> | | - | - | - | - | - | - | - | - | - |
| <i>Non-revenue Generating</i> | | - | - | - | - | - | - | - | - | - |
| <i>Improved Property</i> | | - | - | - | - | - | - | - | - | - |
| <i>Unimproved Property</i> | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | - | - | - | - | - | - | - | - |
| <i>Operational Buildings</i> | | - | - | - | - | - | - | - | - | - |
| <i>Municipal Offices</i> | | - | - | - | - | - | - | - | - | - |
| <i>Pay/Enquiry Points</i> | | - | - | - | - | - | - | - | - | - |
| <i>Building Plan Offices</i> | | - | - | - | - | - | - | - | - | - |
| <i>Workshops</i> | | - | - | - | - | - | - | - | - | - |
| <i>Yards</i> | | - | - | - | - | - | - | - | - | - |
| <i>Stores</i> | | - | - | - | - | - | - | - | - | - |
| <i>Laboratories</i> | | - | - | - | - | - | - | - | - | - |
| <i>Training Centres</i> | | - | - | - | - | - | - | - | - | - |
| <i>Manufacturing Plant</i> | | - | - | - | - | - | - | - | - | - |
| <i>Depots</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| <i>Housing</i> | | - | - | - | - | - | - | - | - | - |
| <i>Staff Housing</i> | | - | - | - | - | - | - | - | - | - |
| <i>Social Housing</i> | | - | - | - | - | - | - | - | - | - |
| <i>Capital Spares</i> | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| <i>Biological or Cultivated Assets</i> | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| <i>Servitudes</i> | | - | - | - | - | - | - | - | - | - |
| <i>Licences and Rights</i> | | - | - | - | - | - | - | - | - | - |
| <i>Water Rights</i> | | - | - | - | - | - | - | - | - | - |
| <i>Effluent Licenses</i> | | - | - | - | - | - | - | - | - | - |
| <i>Solid Waste Licenses</i> | | - | - | - | - | - | - | - | - | - |
| <i>Computer Software and Applications</i> | | - | - | - | - | - | - | - | - | - |
| <i>Load Settlement Software Applications</i> | | - | - | - | - | - | - | - | - | - |
| <i>Unspecified</i> | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| <i>Computer Equipment</i> | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| <i>Furniture and Office Equipment</i> | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| <i>Machinery and Equipment</i> | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| <i>Transport Assets</i> | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| <i>Land</i> | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| <i>Zoo's, Marine and Non-biological Animals</i> | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets | 1 | - | - | 2 044 | 12 399 | 12 399 | 12 399 | 13 137 | 5 930 | 1 276 |
| Renewal of Existing Assets as % of total capex | | 0.0% | 0.0% | 0.2% | 35.3% | 33.1% | 33.1% | 25.6% | 13.7% | 3.9% |
| Renewal of Existing Assets as % of deprecn" | | 0.0% | 0.0% | 0.0% | 67.4% | 67.4% | 67.4% | 68.2% | 29.5% | 6.1% |

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 e

FS181 Masilonyana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | 1 | - | - | 50 | 435 | 435 | 435 | - | - | - |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| Roads | | - | - | - | - | - | - | - | - | - |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | 50 | 435 | 435 | 435 | - | - | - |
| Landfill Sites | | - | - | 50 | 435 | 435 | 435 | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |

FS181 Masilonyana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | 100 | 100 | 100 | 100 | 104 | 109 |
| Community Facilities | | - | - | - | 100 | 100 | 100 | - | - | - |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | - | - | - | 100 | 100 | 100 | - | - | - |
| Police | | - | - | - | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | 100 | 104 | 109 |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | - | - | - | - | - | 100 | 104 | 109 |
| 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 | | - | - | - | - | - | - | - | - | - |

FS181 Masilonyana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| 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 | | - | - | - | - | - | - | - | - | - |

FS181 Masilonyana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 1 | - | - | 50 | 535 | 535 | 535 | 100 | 104 | 109 |
| R&M as a % of PPE | | 0.0% | 0.0% | 0.0% | 0.1% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% |
| R&M as % Operating Expenditure | | 0.0% | 0.0% | 0.0% | 0.1% | 0.1% | 0.1% | 1.0% | 0.0% | 0.0% |

References

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

FS181 Masilonyana - Supporting Table SA34d Depreciation by asset class

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | 56 306 | - | - | - | - | - | - | - |
| Roads Infrastructure | | - | 56 306 | - | - | - | - | - | - | - |
| Roads | | - | - | - | - | - | - | - | - | - |
| Road Structures | | - | 56 306 | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - |
| Landfill Sites | | - | - | - | - | - | - | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |

FS181 Masilonyana - Supporting Table SA34d Depreciation by asset class

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | - | - | - | - | - | - | - | - | - |
| Police | | - | - | - | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Monuments | | - | - | - | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - | - | - | - |
| Works of Art | | - | - | - | - | - | - | - | - | - |
| Conservation Areas | | - | - | - | - | - | - | - | - | - |
| Other Heritage | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |

FS181 Masilonyana - Supporting Table SA34d Depreciation by asset class

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Other assets | | 39 634 | 33 707 | - | - | - | - | - | - | - |
| Operational Buildings | | 39 634 | 33 707 | - | - | - | - | - | - | - |
| Municipal Offices | | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | 39 634 | 33 707 | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | 11 168 | 11 659 | 12 184 |
| Computer Equipment | | - | - | - | - | - | - | 11 168 | 11 659 | 12 184 |
| Furniture and Office Equipment | | - | - | - | - | - | - | 211 | 220 | 230 |
| Furniture and Office Equipment | | - | - | - | - | - | - | 211 | 220 | 230 |
| Machinery and Equipment | | - | - | - | 18 393 | 18 393 | 18 393 | 7 898 | 8 206 | 8 575 |
| Machinery and Equipment | | - | - | - | 18 393 | 18 393 | 18 393 | 7 898 | 8 206 | 8 575 |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Depreciation | 1 | 39 634 | 90 013 | - | 18 393 | 18 393 | 18 393 | 19 276 | 20 085 | 20 989 |

References

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

FS181 Masilonyana - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | 1 | 651 732 | 667 277 | 667 277 | 45 | 45 | 45 | 11 002 | 15 465 | 5 743 |
| Infrastructure | | | | | | | | | | |
| Roads Infrastructure | | 433 544 | 433 544 | 433 544 | - | - | - | - | - | - |
| Roads | | 433 544 | 433 544 | 433 544 | - | - | - | - | - | - |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | 4 495 | 4 495 | 4 495 | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | 4 495 | 4 495 | 4 495 | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | (1 809) | (1 631) | (1 631) | - | - | - | 11 002 | 15 465 | 5 743 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | (1 809) | (1 631) | (1 631) | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | - | - | - | 11 002 | 15 465 | 5 743 |
| Distribution | | - | - | - | - | - | - | - | - | - |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | 215 502 | 230 868 | 230 868 | - | - | - | - | - | - |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | 215 502 | 230 868 | 230 868 | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | 45 | 45 | 45 | - | - | - |
| Landfill Sites | | - | - | - | 45 | 45 | 45 | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |

FS181 Masilonyana - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Community Assets | | 28 486 | 28 486 | 28 486 | - | - | - | 805 | - | - |
| Community Facilities | | 28 486 | 28 486 | 28 486 | - | - | - | 805 | - | - |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | 28 486 | 28 486 | 28 486 | - | - | - | 805 | - | - |
| Police | | - | - | - | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Monuments | | - | - | - | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - | - | - | - |
| Works of Art | | - | - | - | - | - | - | - | - | - |
| Conservation Areas | | - | - | - | - | - | - | - | - | - |
| Other Heritage | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Other assets | | - | - | - | - | - | - | - | - | - |
| 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 | | - | - | - | - | - | - | - | - | - |

FS181 Masilonyana - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

| Description | Ref | 2018/19 | 2019/20 | 2020/21 | Current Year 2021/22 | | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| R thousand | 1 | | | | | | | | | |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | - | - | - | - | - | - | - | - | - |
| Load Settlement Software Applications | | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on upgrading of existing assets | 1 | 680 218 | 695 763 | 695 763 | 45 | 45 | 45 | 11 808 | 15 465 | 5 743 |
| Upgrading of Existing Assets as % of total capex | | 0.0% | 57.2% | 53.6% | 0.1% | 0.1% | 0.1% | 23.0% | 35.8% | 17.7% |
| Upgrading of Existing Assets as % of depreca | | 1716.2% | 773.0% | 0.0% | 0.2% | 0.2% | 0.2% | 61.3% | 77.0% | 27.4% |

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

FS181 Masilonyana - Supporting Table SA35 Future financial implications of the capital budget

| Vote Description | Ref | 2022/23 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|--|-----|---|------------------------|------------------------|------------------|------------------|------------------|---------------|
| | | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | Forecast 2025/26 | Forecast 2026/27 | Forecast 2027/28 | Present value |
| R thousand | | | | | | | | |
| Capital expenditure | 1 | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | | | | |
| Vote 2 - Finance & Administration | | - | - | - | | | | |
| Vote 3 - Planning & Development | | - | - | - | | | | |
| Vote 4 - Technical Services | | 47 151 | 41 967 | 31 102 | | | | |
| Vote 5 - Community & Social Services | | 805 | - | - | | | | |
| Vote 6 - Community & Social Services1 | | 3 272 | 1 227 | 1 276 | | | | |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | | | | |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | | | | |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | | | | |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | | | | |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | | | | |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | | | | |
| 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 | | 51 228 | 43 195 | 32 378 | - | - | - | - |
| Future operational costs by vote | 2 | | | | | | | |
| Vote 1 - Executive & Council | | | | | | | | |
| Vote 2 - Finance & Administration | | | | | | | | |
| Vote 3 - Planning & Development | | | | | | | | |
| Vote 4 - Technical Services | | | | | | | | |
| Vote 5 - Community & Social Services | | | | | | | | |
| Vote 6 - Community & Social Services1 | | | | | | | | |
| Vote 7 - [NAME OF VOTE 7] | | | | | | | | |
| Vote 8 - [NAME OF VOTE 8] | | | | | | | | |
| Vote 9 - [NAME OF VOTE 9] | | | | | | | | |
| Vote 10 - [NAME OF VOTE 10] | | | | | | | | |
| Vote 11 - [NAME OF VOTE 11] | | | | | | | | |
| Vote 12 - [NAME OF VOTE 12] | | | | | | | | |
| 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 | | | | | | | | |
| 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 | | 51 228 | 43 195 | 32 378 | - | - | - | - |

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

| R thousand | | | | | | | | | | | | 2022/23 Medium Term Revenue & Expenditure Framework | | | | |
|--|---------------------|----------------|------|----------------------|------|--------------------------|-------------|-----------------|---------------|---------------|--------------|---|---|---------------------|------------------------|------------------------|
| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Latitude | Audited Outcome 2020/21 | Current Year 2021/22 Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Parent municipality: | | | | | | | | | | | | | | | | |
| <i>List all capital projects grouped by Function</i> | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| Parent Capital expenditure | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | - | - | - | - | - |
| Entities: | | | | | | | | | | | | | | | | |
| <i>List all capital projects grouped by Entity</i> | | | | | | | | | | | | | | | | |
| Entity A | | | | | | | | | | | | | | | | |
| <i>Water project A</i> | | | | | | | | | | | | | | | | |
| Entity B | | | | | | | | | | | | | | | | |
| <i>Electricity project B</i> | | | | | | | | | | | | | | | | |
| Entity Capital expenditure | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | - | - | - | - | - |
| Total Capital expenditure | | | | | | | | | | | | - | - | - | - | - |

Must reconcile with Budgeted Capital Expenditure

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 Function

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC00100206002_00002)

check 1 298 941 37 448 51 228 43 195 32 378

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

| R thousand | Function | Project name | Project number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Latitude | Previous target year to complete | Current Year 2021/22 | | 2022/23 Medium Term Revenue & Expenditure Framework | | | |
|--|---------------------|--------------|----------------|------|----------------------|------|--------------------------|-------------|-----------------|---------------|---------------|--------------|----------------------------------|----------------------|--------------------|---|------------------------|------------------------|--|
| | | | | | | | | | | | | | | Original Budget | Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 | |
| Parent municipality: | | | | | | | | | | | | | | | | | | | |
| <i>List all capital projects grouped by Function</i> | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| Entities: | | | | | | | | | | | | | | | | | | | |
| <i>List all capital projects grouped by Entity</i> | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | Entity Name | | | | | | | | | | | | | | | | | | |
| | <i>Project name</i> | | | | | | | | | | | | | | | | | | |

References
 List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
 Asset class as per table A9 and asset sub-class as per table SA34
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

FS181 Masilonyana - Supporting Table SA38 Consolidated detailed operational projects

| R thousand | | | | | | | | | | | | Prior year outcomes | | 2022/23 Medium Term Revenue & Expenditure Framework | | |
|--|---------------------|----------------|------|----------------------|------|--------------------------|-------------|-----------------|---------------|---------------|--------------|-------------------------|---|---|------------------------|------------------------|
| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Latitude | Audited Outcome 2020/21 | Current Year 2021/22 Full Year Forecast | Budget Year 2022/23 | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
| Parent municipality: | | | | | | | | | | | | | | | | |
| <i>List all operational projects grouped by Function</i> | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| Parent Operational expenditure | | | | | | | | | | | | - | - | - | - | - |
| Entities: | | | | | | | | | | | | | | | | |
| <i>List all Operational projects grouped by Entity</i> | | | | | | | | | | | | | | | | |
| Entity A | | | | | | | | | | | | | | | | |
| <i>Water project A</i> | | | | | | | | | | | | | | | | |
| Entity B | | | | | | | | | | | | | | | | |
| <i>Electricity project B</i> | | | | | | | | | | | | | | | | |
| Entity Operational expenditure | | | | | | | | | | | | - | - | - | - | - |
| Total Operational expenditure | | | | | | | | | | | | - | - | - | - | - |

References
 Must reconcile with Budgeted Operating Expenditure
 Asset class as per table A9 and asset sub-class as per table SA34
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
 Project Number consists of MSCOA Project Longcode and seq No (sample PO001001002001002001002_00066)

check 205 736 373 984 430 669 356 341 351 484