



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

| Standard Classification Description        | Ref | 2013/14         | 2014/15         | 2015/16         | Current Year 2016/17 |                 |                    | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>Revenue - Standard</b>                  | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Governance and administration</b>       |     | 257,874         | 290,022         | 273,186         | 275,667              | 279,381         | 279,381            | 277,871   | 283,212                | 292,631                |
| Executive and council                      |     | 19              | 4               | -               | 18                   | -               | -                  | -   | -                      | -                      |
| Budget and treasury office                 |     | 238,392         | 271,784         | 255,198         | 255,842              | 260,077         | 260,077            | 258,026   | 262,134                | 270,288                |
| Corporate services                         |     | 19,463          | 18,234          | 17,988          | 19,807               | 19,304          | 19,304             | 19,845  | 21,078                 | 22,342                 |
| <b>Community and public safety</b>         |     | 8,134           | 7,587           | 7,746           | 11,406               | 10,199          | 10,199             | 7,925   | 8,532                  | 10,076                 |
| Community and social services              |     | 169             | 148             | 296             | 3,960                | 2,783           | 2,783              | 135   | 244                    | 259                    |
| Sport and recreation                       |     | 0               | -               | -               | 1                    | -               | -                  | -   | -                      | -                      |
| Public safety                              |     | 27              | 747             | 330             | 27                   | -               | -                  | -   | -                      | -                      |
| Housing                                    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Health                                     |     | 7,938           | 6,692           | 7,120           | 7,418                | 7,416           | 7,416              | 7,790   | 8,288                  | 9,817                  |
| <b>Economic and environmental services</b> |     | 68,441          | 67,364          | 63,215          | 78,187               | 78,181          | 78,181             | 78,841  | 76,480                 | 81,058                 |
| Planning and development                   |     | 9,902           | 10,484          | 0               | 15                   | -               | -                  | 2,490   | -                      | -                      |
| Road transport                             |     | 58,538          | 56,880          | 63,215          | 78,172               | 78,151          | 78,151             | 76,351  | 76,480                 | 81,058                 |
| Environmental protection                   |     | 1               | 1               | -               | 1                    | 30              | 30                 | -   | -                      | -                      |
| <b>Trading services</b>                    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Electricity                                |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Water                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Waste water management                     |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Waste management                           |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Other</b>                               | 4   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Revenue - Standard</b>            | 2   | 334,449         | 364,973         | 344,147         | 365,260              | 367,761         | 367,761            | 364,637   | 368,224                | 383,764                |
| <b>Expenditure - Standard</b>              |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Governance and administration</b>       |     | 197,884         | 205,284         | 214,108         | 196,990              | 207,215         | 207,215            | 213,520   | 230,366                | 244,035                |
| Executive and council                      |     | 46,807          | 52,531          | 52,909          | 50,306               | 53,403          | 53,403             | 56,674  | 57,703                 | 61,131                 |
| Budget and treasury office                 |     | 51,686          | 53,719          | 51,098          | 44,875               | 36,387          | 36,387             | 34,881  | 36,245                 | 38,420                 |
| Corporate services                         |     | 99,391          | 99,034          | 110,101         | 101,810              | 117,425         | 117,425            | 121,966   | 136,419                | 144,485                |
| <b>Community and public safety</b>         |     | 60,760          | 60,017          | 65,061          | 61,789               | 57,174          | 57,174             | 58,943  | 60,390                 | 65,045                 |
| Community and social services              |     | 25,843          | 26,102          | 29,904          | 28,983               | 27,203          | 27,203             | 27,551  | 29,204                 | 30,956                 |
| Sport and recreation                       |     | 365             | 270             | 287             | 219                  | 221             | 221                | 1,331   | 1,414                  | 1,499                  |
| Public safety                              |     | 21,743          | 22,429          | 22,650          | 20,613               | 18,045          | 18,045             | 18,485  | 17,471                 | 18,520                 |
| Housing                                    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Health                                     |     | 12,810          | 11,216          | 12,221          | 11,974               | 11,704          | 11,704             | 11,576  | 12,301                 | 14,071                 |
| <b>Economic and environmental services</b> |     | 103,819         | 105,688         | 110,204         | 106,438              | 109,929         | 109,929            | 113,429   | 119,597                | 126,772                |
| Planning and development                   |     | 33,710          | 31,793          | 27,851          | 19,104               | 18,845          | 18,845             | 20,275  | 20,935                 | 22,191                 |
| Road transport                             |     | 49,370          | 52,255          | 60,020          | 64,320               | 68,832          | 68,832             | 68,829  | 72,879                 | 77,251                 |
| Environmental protection                   |     | 20,739          | 21,640          | 22,333          | 23,014               | 22,251          | 22,251             | 24,325  | 25,783                 | 27,330                 |
| <b>Trading services</b>                    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Electricity                                |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Water                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Waste water management                     |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Waste management                           |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Other</b>                               | 4   | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Expenditure - Standard</b>        | 3   | 362,463         | 370,989         | 389,374         | 365,217              | 374,317         | 374,317            | 385,893   | 410,353                | 435,852                |
| <b>Surplus/(Deficit) for the year</b>      |     | (28,014)        | (6,015)         | (45,227)        | 42                   | (6,556)         | (6,556)            | (21,256)  | (42,129)               | (52,088)               |

**References**

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

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

| Standard Classification Description            | Ref | 2013/14         | 2014/15         | 2015/16         | Current Year 2016/17 |                 |                    | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>Revenue - Standard</b>                      | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Municipal governance and administration</b> |     | 257,874         | 290,022         | 273,186         | 275,667              | 279,381         | 279,381            | 277,871   | 283,212                | 292,631                |
| Executive and council                          |     | 19              | 4               | -               | 18                   | -               | -                  | -   | -                      | -                      |
| Mayor and Council                              |     | 18              | 3               | -               | 17                   | -               | -                  | -   | -                      | -                      |
| Municipal Manager                              |     | 1               | 0               | -               | 1                    | -               | -                  | -   | -                      | -                      |
| Budget and treasury office                     |     | 238,392         | 271,784         | 255,198         | 255,842              | 260,077         | 260,077            | 258,026   | 262,134                | 270,288                |
| Corporate services                             |     | 19,463          | 18,234          | 17,988          | 19,807               | 19,304          | 19,304             | 19,845  | 21,078                 | 22,342                 |
| Human Resources                                |     | 343             | 354             | 383             | 457                  | 450             | 450                | 407   | 431                    | 457                    |
| Information Technology                         |     | 6,557           | 6,615           | 7,176           | 6,835                | 8,063           | 8,063              | 7,953   | 8,431                  | 8,936                  |
| Property Services                              |     | 12,554          | 11,264          | 10,428          | 12,505               | 10,791          | 10,791             | 11,485  | 12,216                 | 12,949                 |
| Other Admin                                    |     | 9               | 2               | -               | 10                   | -               | -                  | -   | -                      | -                      |
| <b>Community and public safety</b>             |     | 8,134           | 7,587           | 7,746           | 11,406               | 10,199          | 10,199             | 7,925   | 8,532                  | 10,076                 |
| Community and social services                  |     | 169             | 148             | 296             | 3,960                | 2,783           | 2,783              | 135   | 244                    | 259                    |
| Libraries and Archives                         |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Museums & Art Galleries etc                    |     | 154             | 146             | 296             | 2,146                | 244             | 244                | 135   | 244                    | 259                    |
| Community halls and Facilities                 |     | 1               | 0               | -               | 1,800                | 2,538           | 2,538              | -   | -                      | -                      |
| Cemeteries & Crematoriums                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Child Care                                     |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Aged Care                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other Community                                |     | 2               | 0               | -               | 2                    | -               | -                  | -   | -                      | -                      |
| Other Social                                   |     | 11              | 2               | -               | 12                   | -               | -                  | -   | -                      | -                      |
| Sport and recreation                           |     | 0               | -               | -               | 1                    | -               | -                  | -   | -                      | -                      |
| Public safety                                  |     | 27              | 747             | 330             | 27                   | -               | -                  | -   | -                      | -                      |
| Police   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Fire   |     | 20              | 747             | 330             | 20                   | -               | -                  | -   | -                      | -                      |
| Civil Defence                                  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Street Lighting                                |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | 7               | 0               | -               | 7                    | -               | -                  | -   | -                      | -                      |
| Housing  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Health   |     | 7,938           | 6,692           | 7,120           | 7,418                | 7,416           | 7,416              | 7,790   | 8,288                  | 9,817                  |
| Clinics  |     | 0               | -               | -               | 0                    | -               | -                  | -   | -                      | -                      |
| Ambulance                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | 7,938           | 6,692           | 7,120           | 7,418                | 7,416           | 7,416              | 7,790   | 8,288                  | 9,817                  |
| <b>Economic and environmental services</b>     |     | 68,441          | 67,364          | 63,215          | 78,187               | 78,181          | 78,181             | 78,841  | 76,480                 | 81,058                 |
| Planning and development                       |     | 9,902           | 10,484          | 0               | 15                   | -               | -                  | 2,490   | -                      | -                      |
| Economic Development/Planning                  |     | 9,901           | 10,483          | 0               | 13                   | -               | -                  | 2,490   | -                      | -                      |
| Town Planning/Building enforcement             |     | 1               | 0               | -               | 1                    | -               | -                  | -   | -                      | -                      |
| Licensing & Regulation                         |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Road transport                                 |     | 58,538          | 56,880          | 63,215          | 78,172               | 78,151          | 78,151             | 76,351  | 76,480                 | 81,058                 |
| Roads  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Public Buses                                   |     | 2               | -               | -               | 2                    | -               | -                  | -   | -                      | -                      |
| Parking Garages                                |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vehicle Licensing and Testing                  |     | 58,525          | 56,877          | 61,390          | 73,807               | 73,801          | 73,801             | 73,920  | 73,920                 | 78,355                 |
| Other  |     | 11              | 3               | 1,825           | 4,362                | 4,350           | 4,350              | 2,431   | 2,560                  | 2,703                  |
| Environmental protection                       |     | 1               | 1               | -               | 1                    | 30              | 30                 | -   | -                      | -                      |
| Pollution Control                              |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Biodiversity & Landscape                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | 1               | 1               | -               | 1                    | 30              | 30                 | -   | -                      | -                      |
| <b>Trading services</b>                        |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Electricity                                    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Electricity Distribution                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Electricity Generation                         |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Water  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Water Distribution                             |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Water Storage                                  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Waste water management                         |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Sewerage                                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Storm Water Management                         |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Public Toilets                                 |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Waste management                               |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Solid Waste                                    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Other</b>                                   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Air Transport                                  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Abattoirs                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Tourism  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Forestry                                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Markets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Revenue - Standard</b>                | 2   | 334,449         | 364,973         | 344,147         | 365,260              | 367,761         | 367,761            | 364,637   | 368,224                | 383,764                |

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

| Standard Classification Description            | Ref | 2013/14         | 2014/15         | 2015/16         | Current Year 2016/17 |                 |                    | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>Expenditure - Standard</b>                  | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Municipal governance and administration</b> |     | 197,884         | 205,284         | 214,108         | 196,990              | 207,215         | 207,215            | 213,520   | 230,366                | 244,035                |
| Executive and council                          |     | 46,807          | 52,531          | 52,909          | 50,306               | 53,403          | 53,403             | 56,674  | 57,703                 | 61,131                 |
| Mayor and Council                              |     | 30,322          | 31,811          | 31,097          | 31,954               | 33,233          | 33,233             | 35,406  | 37,485                 | 39,700                 |
| Municipal Manager                              |     | 16,486          | 20,720          | 21,812          | 18,352               | 20,170          | 20,170             | 21,268  | 20,218                 | 21,431                 |
| Budget and treasury office                     |     | 51,686          | 53,719          | 51,098          | 44,875               | 36,387          | 36,387             | 34,881  | 36,245                 | 38,420                 |
| Corporate services                             |     | 99,391          | 99,034          | 110,101         | 101,810              | 117,425         | 117,425            | 121,966   | 136,419                | 144,485                |
| Human Resources                                |     | 8,987           | 8,644           | 8,229           | 8,598                | 7,856           | 7,856              | 8,406   | 8,974                  | 9,513                  |
| Information Technology                         |     | 20,801          | 21,567          | 22,852          | 22,716               | 20,320          | 20,320             | 23,906  | 30,484                 | 32,313                 |
| Property Services                              |     | 50,761          | 50,017          | 60,885          | 54,677               | 69,743          | 69,743             | 71,347  | 76,721                 | 81,205                 |
| Other Admin                                    |     | 18,842          | 18,806          | 18,134          | 15,819               | 19,506          | 19,506             | 18,305  | 20,239                 | 21,453                 |
| <b>Community and public safety</b>             |     | 60,760          | 60,017          | 65,061          | 61,789               | 57,174          | 57,174             | 58,943  | 60,390                 | 65,045                 |
| Community and social services                  |     | 25,843          | 26,102          | 29,904          | 28,983               | 27,203          | 27,203             | 27,551  | 29,204                 | 30,956                 |
| Libraries and Archives                         |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Museums & Art Galleries etc                    |     | 15,771          | 16,299          | 17,051          | 19,366               | 17,838          | 17,838             | 16,144  | 17,115                 | 18,142                 |
| Community halls and Facilities                 |     | 1,809           | 1,759           | 1,794           | 1,832                | 2,575           | 2,575              | 4,211   | 4,462                  | 4,730                  |
| Cemeteries & Crematoriums                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Child Care                                     |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Aged Care                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other Community                                |     | 3,207           | 3,318           | 6,893           | 3,432                | 2,548           | 2,548              | 2,618   | 2,774                  | 2,941                  |
| Other Social                                   |     | 5,055           | 4,727           | 4,166           | 4,353                | 4,242           | 4,242              | 4,578   | 4,852                  | 5,143                  |
| Sport and recreation                           |     | 365             | 270             | 287             | 219                  | 221             | 221                | 1,331   | 1,414                  | 1,499                  |
| Public safety                                  |     | 21,743          | 22,429          | 22,650          | 20,613               | 18,045          | 18,045             | 18,485  | 17,471                 | 18,520                 |
| Police   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Fire   |     | 9,531           | 9,967           | 9,938           | 10,356               | 10,352          | 10,352             | 11,937  | 12,653                 | 13,413                 |
| Civil Defence                                  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Street Lighting                                |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | 12,211          | 12,462          | 12,712          | 10,257               | 7,694           | 7,694              | 6,548   | 4,818                  | 5,107                  |
| Housing  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Health   |     | 12,810          | 11,216          | 12,221          | 11,974               | 11,704          | 11,704             | 11,576  | 12,301                 | 14,071                 |
| Clinics  |     | 1,566           | 1,649           | 1,796           | 1,841                | 1,910           | 1,910              | 2,056   | 2,178                  | 2,309                  |
| Ambulance                                      |     | 1,310           | 788             | 834             | 877                  | 876             | 876                | -   | -                      | -                      |
| Other  |     | 9,934           | 8,779           | 9,591           | 9,257                | 8,917           | 8,917              | 9,521   | 10,122                 | 11,761                 |
| <b>Economic and environmental services</b>     |     | 103,819         | 105,688         | 110,204         | 106,438              | 109,929         | 109,929            | 113,429   | 119,597                | 126,772                |
| Planning and development                       |     | 33,710          | 31,793          | 27,851          | 19,104               | 18,845          | 18,845             | 20,275  | 20,935                 | 22,191                 |
| Economic Development/Planning                  |     | 32,070          | 30,531          | 26,384          | 17,641               | 17,744          | 17,744             | 19,168  | 19,762                 | 20,948                 |
| Town Planning/Building enforcement             |     | 1,640           | 1,261           | 1,467           | 1,462                | 1,101           | 1,101              | 1,107   | 1,173                  | 1,243                  |
| Licensing & Regulation                         |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Road transport                                 |     | 49,370          | 52,255          | 60,020          | 64,320               | 68,832          | 68,832             | 68,829  | 72,879                 | 77,251                 |
| Roads  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Public Buses                                   |     | 704             | 732             | 778             | 819                  | 825             | 825                | 5,291   | 5,608                  | 5,944                  |
| Parking Garages                                |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vehicle Licensing and Testing                  |     | 43,319          | 45,975          | 51,139          | 53,125               | 54,391          | 54,391             | 59,616  | 63,182                 | 66,973                 |
| Other  |     | 5,346           | 5,548           | 8,104           | 10,376               | 13,616          | 13,616             | 3,922   | 4,089                  | 4,334                  |
| Environmental protection                       |     | 20,739          | 21,640          | 22,333          | 23,014               | 22,251          | 22,251             | 24,325  | 25,783                 | 27,330                 |
| Pollution Control                              |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Biodiversity & Landscape                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |     | 20,739          | 21,640          | 22,333          | 23,014               | 22,251          | 22,251             | 24,325  | 25,783                 | 27,330                 |
| <b>Trading services</b>                        |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Electricity                                    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Electricity Distribution                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Electricity Generation                         |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Water  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Water Distribution                             |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Water Storage                                  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Waste water management                         |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Sewerage                                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Storm Water Management                         |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Public Toilets                                 |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Waste management                               |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Solid Waste                                    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Other</b>                                   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Air Transport                                  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Abattoirs                                      |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Tourism  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Forestry                                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Markets  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Expenditure - Standard</b>            | 3   | 362,463         | 370,989         | 389,374         | 365,217              | 374,317         | 374,317            | 385,893   | 410,353                | 435,852                |
| <b>Surplus/(Deficit) for the year</b>          |     | (28,014)        | (6,015)         | (45,227)        | 42                   | (6,556)         | (6,556)            | (21,256)  | (42,129)               | (52,088)               |

References

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

|                     |    |    |   |   |   |   |   |   |   |
|---------------------|----|----|---|---|---|---|---|---|---|
| check oprev balance | -  | -  | - | 1 | - | - | - | - | - |
| check opexp balance | -0 | -0 | - | 1 | - | - | - | 1 | - |

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

| Vote Description                                 | Ref | 2013/14         | 2014/15         | 2015/16         | Current Year 2016/17 |                 |                    | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>Revenue by Vote</b>                           | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Vote 1 - Executive and Council                   |     | 18              | 3               | -               | 17                   | -               | -                  | -   | -                      | -                      |
| Vote 2 - Finance & Administration                |     | 257,856         | 290,018         | 273,186         | 275,651              | 279,381         | 279,381            | 277,871   | 283,212                | 292,631                |
| Vote 3 - Transport, Infrastructure & Environment |     | 58,539          | 56,881          | 63,215          | 78,172               | 78,181          | 78,181             | 76,351  | 76,480                 | 81,058                 |
| Vote 4 - Community & Social Services             |     | 8,134           | 7,587           | 7,746           | 11,406               | 10,199          | 10,199             | 7,925   | 8,532                  | 10,076                 |
| Vote 5 - Planning & Development                  |     | 9,902           | 10,484          | 0               | 14                   | -               | -                  | 2,490   | -                      | -                      |
| Vote 6 -   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 7 -   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 8 -   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 9 -   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 10 -  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 11 -  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 12 -  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 13 -  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 14 -  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 15 -  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Revenue by Vote</b>                     | 2   | <b>334,449</b>  | <b>364,973</b>  | <b>344,147</b>  | <b>365,260</b>       | <b>367,761</b>  | <b>367,761</b>     | <b>364,637</b>                                      | <b>368,224</b>         | <b>383,764</b>         |
| <b>Expenditure by Vote to be appropriated</b>    | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Vote 1 - Executive and Council                   |     | 30,322          | 32,081          | 31,097          | 31,954               | 33,233          | 33,233             | 35,406  | 37,485                 | 39,700                 |
| Vote 2 - Finance & Administration                |     | 167,563         | 173,473         | 183,011         | 166,457              | 175,644         | 175,644            | 178,114   | 192,881                | 204,335                |
| Vote 3 - Transport, Infrastructure & Environment |     | 70,109          | 73,895          | 82,353          | 87,334               | 91,083          | 91,083             | 93,155  | 98,661                 | 104,581                |
| Vote 4 - Community & Social Services             |     | 60,760          | 59,747          | 65,061          | 61,789               | 57,174          | 57,174             | 58,943  | 60,390                 | 65,045                 |
| Vote 5 - Planning & Development                  |     | 33,710          | 31,793          | 27,851          | 17,683               | 17,183          | 17,183             | 20,275  | 20,935                 | 22,191                 |
| Vote 6 -   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 7 -   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 8 -   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 9 -   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 10 -  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 11 -  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 12 -  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 13 -  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 14 -  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Vote 15 -  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Expenditure by Vote</b>                 | 2   | <b>362,463</b>  | <b>370,989</b>  | <b>389,374</b>  | <b>365,217</b>       | <b>374,317</b>  | <b>374,317</b>     | <b>385,893</b>                                      | <b>410,353</b>         | <b>435,852</b>         |
| <b>Surplus/(Deficit) for the year</b>            | 2   | <b>(28,014)</b> | <b>(6,015)</b>  | <b>(45,227)</b> | <b>42</b>            | <b>(6,556)</b>  | <b>(6,556)</b>     | <b>(21,256)</b>                                     | <b>(42,129)</b>        | <b>(52,088)</b>        |

**References**

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



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

| Vote Description                              | Ref | 2013/14         | 2014/15         | 2015/16         | Current Year 2016/17 |                 |                    | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>R thousand</b>                             |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Vote 10 -</b><br>10.1 - [Name of sub-vote] |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Vote 11 -</b><br>11.1 - [Name of sub-vote] |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Vote 12 -</b><br>12.1 - [Name of sub-vote] |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Vote 13 -</b><br>13.1 - [Name of sub-vote] |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Vote 14 -</b><br>14.1 - [Name of sub-vote] |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Vote 15 -</b><br>15.1 - [Name of sub-vote] |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Revenue by Vote</b>                  | 2   | 334,449         | 364,973         | 344,147         | 365,260              | 367,761         | 367,761            | 364,637   | 368,224                | 383,764                |





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

| Vote Description                              | Ref | 2013/14         | 2014/15         | 2015/16         | Current Year 2016/17 |                 |                    | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>Vote 10 -</b><br>10.1 - [Name of sub-vote] |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Vote 11 -</b><br>11.1 - [Name of sub-vote] |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Vote 12 -</b><br>12.1 - [Name of sub-vote] |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Vote 13 -</b><br>13.1 - [Name of sub-vote] |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Vote 14 -</b><br>14.1 - [Name of sub-vote] |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Vote 15 -</b><br>15.1 - [Name of sub-vote] |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Expenditure by Vote</b>              | 2   | 362,463         | 370,989         | 389,374         | 365,217              | 374,317         | 374,317            | 385,893   | 410,353                | 435,852                |
| <b>Surplus/(Deficit) for the year</b>         | 2   | (28,014)        | (6,015)         | (45,227)        | 42                   | (6,556)         | (6,556)            | (21,256)  | (42,129)               | (52,088)               |

References

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

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

| Description  | Ref  | 2013/14         | 2014/15         | 2015/16         | Current Year 2016/17 |                 |                    |                   | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|  |      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>R thousand</b>  | 1    |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Revenue By Source</b>   |      |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Property rates   | 2    | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Property rates - penalties & collection charges                      |      | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Service charges - electricity revenue                                | 2    | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Service charges - water revenue                                      | 2    | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Service charges - sanitation revenue                                 | 2    | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Service charges - refuse revenue                                     | 2    | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Service charges - other  |      | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Rental of facilities and equipment                                   |      | 8,928           | 8,928           | 8,215           | 9,620                | 8,020           | 8,020              | 8,020             | 8,620   | 9,280                  | 9,837                  |
| Interest earned - external investments                               |      | 1,607           | 2,700           | 2,519           | 2,040                | 1,803           | 1,803              | 1,803             | 1,680   | 1,803                  | 1,911                  |
| Interest earned - outstanding debtors                                |      | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Dividends received   |      | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Fines  |      | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Licences and permits   |      | 58,520          | 56,876          | 61,390          | 73,801               | 73,801          | 73,801             | 73,801            | 73,920  | 73,920                 | 78,355                 |
| Agency services  |      | 6,553           | 6,613           | 7,176           | 6,831                | 8,063           | 8,063              | 8,063             | 7,953   | 8,431                  | 8,936                  |
| Transfers recognised - operational                                   |      | 254,077         | 260,478         | 258,610         | 266,898              | 264,898         | 264,898            | 264,898           | 268,740   | 270,862                | 280,561                |
| Other revenue  | 2    | 4,763           | 29,242          | 6,115           | 5,969                | 11,173          | 11,173             | 11,173            | 3,624   | 3,821                  | 4,050                  |
| Gains on disposal of PPE   |      | -               | 136             | 121             | 100                  | 4               | 4                  | 4                 | 100   | 108                    | 115                    |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |      | <b>334,449</b>  | <b>364,973</b>  | <b>344,147</b>  | <b>365,260</b>       | <b>367,761</b>  | <b>367,761</b>     | <b>367,761</b>    | <b>364,637</b>                                      | <b>368,224</b>         | <b>383,764</b>         |
| <b>Expenditure By Type</b>   |      |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Employee related costs   | 2    | 200,807         | 209,350         | 228,998         | 225,099              | 240,683         | 240,683            | 240,683           | 253,277   | 268,444                | 284,551                |
| Remuneration of councillors  |      | 10,709          | 11,481          | 12,432          | 13,644               | 12,461          | 12,461             | 12,461            | 12,668  | 13,374                 | 14,143                 |
| Debt impairment  | 3    | 67              | 94              | 137             | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Depreciation & asset impairment                                      | 2    | 28,019          | 28,584          | 22,295          | 25,168               | 16,896          | 16,896             | 16,896            | 16,896  | 17,910                 | 18,984                 |
| Finance charges  |      | 38              | 17              | 1               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Bulk purchases   | 2    | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Other materials  | 8    | 134             | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Contracted services  |      | 36,818          | 35,948          | 42,087          | 36,039               | 39,217          | 39,217             | 39,217            | 32,743  | 36,294                 | 38,472                 |
| Transfers and grants   |      | 11,145          | 9,908           | 5,647           | -                    | 1,225           | 1,225              | 1,225             | -   | -                      | -                      |
| Other expenditure  | 4, 5 | 74,726          | 75,607          | 77,777          | 65,268               | 63,836          | 63,836             | 63,836            | 70,308  | 74,331                 | 79,703                 |
| Loss on disposal of PPE  |      | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Total Expenditure</b>   |      | <b>362,463</b>  | <b>370,989</b>  | <b>389,374</b>  | <b>365,217</b>       | <b>374,317</b>  | <b>374,317</b>     | <b>374,317</b>    | <b>385,893</b>                                      | <b>410,353</b>         | <b>435,852</b>         |
| <b>Surplus/(Deficit)</b>   |      | <b>(28,014)</b> | <b>(6,015)</b>  | <b>(45,227)</b> | <b>42</b>            | <b>(6,556)</b>  | <b>(6,556)</b>     | <b>(6,556)</b>    | <b>(21,256)</b>                                     | <b>(42,129)</b>        | <b>(52,088)</b>        |
| Transfers recognised - capital                                       |      | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Contributions recognised - capital                                   | 6    | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Contributed assets   |      | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |      | <b>(28,014)</b> | <b>(6,015)</b>  | <b>(45,227)</b> | <b>42</b>            | <b>(6,556)</b>  | <b>(6,556)</b>     | <b>(6,556)</b>    | <b>(21,256)</b>                                     | <b>(42,129)</b>        | <b>(52,088)</b>        |
| Taxation   |      | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Surplus/(Deficit) after taxation</b>                              |      | <b>(28,014)</b> | <b>(6,015)</b>  | <b>(45,227)</b> | <b>42</b>            | <b>(6,556)</b>  | <b>(6,556)</b>     | <b>(6,556)</b>    | <b>(21,256)</b>                                     | <b>(42,129)</b>        | <b>(52,088)</b>        |
| Attributable to minorities   |      | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Surplus/(Deficit) attributable to municipality</b>                |      | <b>(28,014)</b> | <b>(6,015)</b>  | <b>(45,227)</b> | <b>42</b>            | <b>(6,556)</b>  | <b>(6,556)</b>     | <b>(6,556)</b>    | <b>(21,256)</b>                                     | <b>(42,129)</b>        | <b>(52,088)</b>        |
| Share of surplus/ (deficit) of associate                             | 7    | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Surplus/(Deficit) for the year</b>                                |      | <b>(28,014)</b> | <b>(6,015)</b>  | <b>(45,227)</b> | <b>42</b>            | <b>(6,556)</b>  | <b>(6,556)</b>     | <b>(6,556)</b>    | <b>(21,256)</b>                                     | <b>(42,129)</b>        | <b>(52,088)</b>        |

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

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

| Vote Description                                  | Ref | 2013/14         | 2014/15         | 2015/16         | Current Year 2016/17 |                 |                    |                   | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>R thousand</b>                                 | 1   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Capital expenditure - Vote</b>                 |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Multi-year expenditure to be appropriated</b>  | 2   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Vote 1 - Executive and Council                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 2 - Finance & Administration                 |     | -               | -               | -               | 6,040                | 1,200           | 1,200              | 1,200             | -   | -                      | -                      |
| Vote 3 - Transport, Infrastructure & Environment  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 4 - Community & Social Services              |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 5 - Planning & Development                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 6 -  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 7 -  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 8 -  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 9 -  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 10 -   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 11 -   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 12 -   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 13 -   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 14 -   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 15 -   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Capital multi-year expenditure sub-total</b>   | 7   | -               | -               | -               | 6,040                | 1,200           | 1,200              | 1,200             | -   | -                      | -                      |
| <b>Single-year expenditure to be appropriated</b> | 2   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Vote 1 - Executive and Council                    |     | -               | 144             | 311             | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 2 - Finance & Administration                 |     | 15,161          | 13,847          | 7,536           | 12,600               | 7,250           | 7,250              | 7,250             | 6,000   | -                      | -                      |
| Vote 3 - Transport, Infrastructure & Environment  |     | 356             | 881             | 963             | 1,642                | 571             | 571                | 571               | -   | -                      | -                      |
| Vote 4 - Community & Social Services              |     | 1,631           | 764             | 139             | 538                  | 450             | 450                | 450               | -   | -                      | -                      |
| Vote 5 - Planning & Development                   |     | 97              | 40              | 84              | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 6 -  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 7 -  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 8 -  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 9 -  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 10 -   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 11 -   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 12 -   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 13 -   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 14 -   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 15 -   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Capital single-year expenditure sub-total</b>  |     | 17,245          | 15,676          | 9,033           | 14,780               | 8,271           | 8,271              | 8,271             | 6,000   | -                      | -                      |
| <b>Total Capital Expenditure - Vote</b>           |     | 17,245          | 15,676          | 9,033           | 20,820               | 9,471           | 9,471              | 9,471             | 6,000   | -                      | -                      |
| <b>Capital Expenditure - Standard</b>             |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Governance and administration</b>              |     | 15,141          | 13,991          | 7,479           | 18,640               | 8,450           | 8,450              | 8,450             | 6,000   | -                      | -                      |
| Executive and council                             |     | 191             | 144             | 311             | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Budget and treasury office                        |     | 70              | 49              | 77              | 3,200                | 2,200           | 2,200              | 2,200             | 3,200   | -                      | -                      |
| Corporate services                                |     | 14,880          | 13,798          | 7,091           | 15,440               | 6,250           | 6,250              | 6,250             | 2,800   | -                      | -                      |
| <b>Community and public safety</b>                |     | 1,631           | 764             | 139             | 538                  | 450             | 450                | 450               | -   | -                      | -                      |
| Community and social services                     |     | 163             | 39              | 63              | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Sport and recreation                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Public safety                                     |     | 1,378           | 725             | 63              | 538                  | 450             | 450                | 450               | -   | -                      | -                      |
| Housing   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Health  |     | 90              | -               | 13              | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Economic and environmental services</b>        |     | 452             | 921             | 1,040           | 1,642                | 571             | 571                | 571               | -   | -                      | -                      |
| Planning and development                          |     | 97              | 40              | 84              | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Road transport                                    |     | 333             | 388             | 619             | 1,142                | 571             | 571                | 571               | -   | -                      | -                      |
| Environmental protection                          |     | 23              | 493             | 337             | 500                  | -               | -                  | -                 | -   | -                      | -                      |
| <b>Trading services</b>                           |     | -               | -               | 8               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Electricity                                       |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Water   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Waste water management                            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Waste management                                  |     | -               | -               | 8               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Other</b>                                      |     | 20              | -               | 367             | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Total Capital Expenditure - Standard</b>       | 3   | 17,245          | 15,676          | 9,033           | 20,820               | 9,471           | 9,471              | 9,471             | 6,000   | -                      | -                      |
| <b>Funded by:</b>                                 |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| National Government                               |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Provincial Government                             |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| District Municipality                             |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Other transfers and grants                        |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Transfers recognised - capital</b>             | 4   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Public contributions &amp; donations</b>       | 5   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Borrowing</b>                                  | 6   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Internally generated funds</b>                 |     | 17,245          | 15,676          | 9,033           | 20,820               | 9,471           | 9,471              | 9,471             | 6,000   | -                      | -                      |
| <b>Total Capital Funding</b>                      | 7   | 17,245          | 15,676          | 9,033           | 20,820               | 9,471           | 9,471              | 9,471             | 6,000   | -                      | -                      |

References

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



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

| Vote Description                                | Ref | 2013/14         | 2014/15         | 2015/16         | Current Year 2016/17 |                 |                    |                   | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>R thousand</b>                               | 1   |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Vote 9 -<br>9.1 - [Name of sub-vote]            |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 10 -<br>10.1 - [Name of sub-vote]          |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 11 -<br>11.1 - [Name of sub-vote]          |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 12 -<br>12.1 - [Name of sub-vote]          |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 13 -<br>13.1 - [Name of sub-vote]          |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 14 -<br>14.1 - [Name of sub-vote]          |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Vote 15 -<br>15.1 - [Name of sub-vote]          |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Capital multi-year expenditure sub-total</b> |     | -               | -               | -               | 6,040                | 1,200           | 1,200              | 1,200             | -   | -                      | -                      |

DC42 Sedibeng - Table A6 Budgeted Financial Position

| Description                              | Ref | 2013/14         | 2014/15         | 2015/16         | Current Year 2016/17 |                 |                    |                   | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>R thousand</b>                        |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>ASSETS</b>                            |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Current assets</b>                    |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Cash                                     |     | 14,976          | 10,415          | 8,903           | 15,261               | 9,749           | 9,749              | 9,749             | -   | -                      | -                      |
| Call investment deposits                 | 1   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Consumer debtors                         | 1   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Other debtors                            |     | 18,385          | 32,915          | 25,540          | 35,893               | 35,893          | 35,893             | 35,893            | 35,893  | 35,893                 | 35,893                 |
| Current portion of long-term receivables |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Inventory                                | 2   | 383             | 298             | 249             | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Total current assets</b>              |     | <b>33,743</b>   | <b>43,628</b>   | <b>34,692</b>   | <b>51,154</b>        | <b>45,642</b>   | <b>45,642</b>      | <b>45,642</b>     | <b>35,893</b>                                       | <b>35,893</b>          | <b>35,893</b>          |
| <b>Non current assets</b>                |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Long-term receivables                    |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Investments                              |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Investment property                      |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Investment in Associate                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Property, plant and equipment            | 3   | 165,759         | 156,418         | 143,457         | 139,108              | 131,683         | 131,683            | 131,683           | 116,833   | 105,937                | 88,027                 |
| Agricultural                             |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Biological                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Intangible                               |     | 1,474           | 1,636           | 955             | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Other non-current assets                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Total non current assets</b>          |     | <b>167,233</b>  | <b>158,054</b>  | <b>144,412</b>  | <b>139,108</b>       | <b>131,683</b>  | <b>131,683</b>     | <b>131,683</b>    | <b>116,833</b>                                      | <b>105,937</b>         | <b>88,027</b>          |
| <b>TOTAL ASSETS</b>                      |     | <b>200,976</b>  | <b>201,682</b>  | <b>179,104</b>  | <b>190,262</b>       | <b>177,325</b>  | <b>177,325</b>     | <b>177,325</b>    | <b>152,726</b>                                      | <b>141,830</b>         | <b>123,920</b>         |
| <b>LIABILITIES</b>                       |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Current liabilities</b>               |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Bank overdraft                           | 1   | -               | -               | -               | -                    | -               | -                  | -                 | 605   | 24,825                 | 57,928                 |
| Borrowing                                | 4   | 291             | 43              | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Consumer deposits                        |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Trade and other payables                 | 4   | 92,107          | 109,086         | 131,293         | 85,694               | 136,070         | 136,070            | 136,070           | 132,121   | 139,135                | 140,210                |
| Provisions                               |     | 1,245           | 188             | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Total current liabilities</b>         |     | <b>93,642</b>   | <b>109,317</b>  | <b>131,293</b>  | <b>85,694</b>        | <b>136,070</b>  | <b>136,070</b>     | <b>136,070</b>    | <b>132,726</b>                                      | <b>163,960</b>         | <b>198,138</b>         |
| <b>Non current liabilities</b>           |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Borrowing                                |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Provisions                               |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Total non current liabilities</b>     |     | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>  | <b>-</b>               | <b>-</b>               |
| <b>TOTAL LIABILITIES</b>                 |     | <b>93,642</b>   | <b>109,317</b>  | <b>131,293</b>  | <b>85,694</b>        | <b>136,070</b>  | <b>136,070</b>     | <b>136,070</b>    | <b>132,726</b>                                      | <b>163,960</b>         | <b>198,138</b>         |
| <b>NET ASSETS</b>                        | 5   | <b>107,334</b>  | <b>92,365</b>   | <b>47,811</b>   | <b>104,568</b>       | <b>41,255</b>   | <b>41,255</b>      | <b>41,255</b>     | <b>19,999</b>                                       | <b>(22,130)</b>        | <b>(74,218)</b>        |
| <b>COMMUNITY WEALTH/EQUITY</b>           |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Accumulated Surplus/(Deficit)            |     | 107,334         | 92,365          | 47,811          | 104,568              | 41,255          | 41,255             | 41,255            | 19,999  | (22,130)               | (74,218)               |
| Reserves                                 | 4   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | 5   | <b>107,334</b>  | <b>92,365</b>   | <b>47,811</b>   | <b>104,568</b>       | <b>41,255</b>   | <b>41,255</b>      | <b>41,255</b>     | <b>19,999</b>                                       | <b>(22,130)</b>        | <b>(74,218)</b>        |

**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

DC42 Sedibeng - Table A7 Budgeted Cash Flows

| Description                                       | Ref | 2013/14         | 2014/15         | 2015/16         | Current Year 2016/17 |                 |                    |                   | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>R thousand</b>                                 |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>        |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Receipts</b>                                   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Property rates, penalties & collection charges    |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Service charges                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Other revenue                                     |     | 78,928          | 101,973         | 83,017          | 96,362               | 101,101         | 101,101            | 101,101           | 93,999  | 95,332                 | 101,052                |
| Government - operating                            | 1   | 254,077         | 260,478         | 258,610         | 262,898              | 260,898         | 260,898            | 260,898           | 268,740   | 262,574                | 270,744                |
| Government - capital                              | 1   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Interest  |     | 1,607           | 2,700           | 2,519           | 2,040                | 1,803           | 1,803              | 1,803             | 1,680   | 1,803                  | 1,911                  |
| Dividends   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Payments</b>                                   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Suppliers and employees                           |     | (297,453)       | (343,866)       | (331,165)       | (336,053)            | (352,180)       | (352,180)          | (352,180)         | (368,879)   | (384,037)              | (406,926)              |
| Finance charges                                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Transfers and Grants                              | 1   | (11,590)        | (9,908)         | (5,647)         | -                    | (1,225)         | (1,225)            | (1,225)           | -   | -                      | -                      |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>  |     | <b>25,569</b>   | <b>11,378</b>   | <b>7,335</b>    | <b>25,247</b>        | <b>10,396</b>   | <b>10,396</b>      | <b>10,396</b>     | <b>(4,460)</b>                                      | <b>(24,328)</b>        | <b>(33,219)</b>        |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>       |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Receipts</b>                                   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Proceeds on disposal of PPE                       |     | -               | -               | 231             | -                    | -               | -                  | -                 | 100   | 108                    | 115                    |
| Decrease (Increase) in non-current debtors        |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Decrease (increase) other non-current receivables |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Decrease (increase) in non-current investments    |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Payments</b>                                   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Capital assets                                    |     | (17,245)        | (15,676)        | (9,033)         | (20,820)             | (9,471)         | (9,471)            | (9,471)           | (6,000)   | -                      | -                      |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>  |     | <b>(17,245)</b> | <b>(15,676)</b> | <b>(8,803)</b>  | <b>(20,820)</b>      | <b>(9,471)</b>  | <b>(9,471)</b>     | <b>(9,471)</b>    | <b>(5,900)</b>                                      | <b>108</b>             | <b>115</b>             |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>       |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Receipts</b>                                   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Short term loans                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Borrowing long term/refinancing                   |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Increase (decrease) in consumer deposits          |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Payments</b>                                   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Repayment of borrowing                            |     | (264)           | (264)           | (44)            | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>  |     | <b>(264)</b>    | <b>(264)</b>    | <b>(44)</b>     | <b>-</b>             | <b>-</b>        | <b>-</b>           | <b>-</b>          | <b>-</b>  | <b>-</b>               | <b>-</b>               |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      |     | <b>8,060</b>    | <b>(4,561)</b>  | <b>(1,512)</b>  | <b>4,427</b>         | <b>925</b>      | <b>925</b>         | <b>925</b>        | <b>(10,360)</b>                                     | <b>(24,220)</b>        | <b>(33,104)</b>        |
| Cash/cash equivalents at the year begin:          | 2   | 6,916           | 14,976          | 10,415          | 10,834               | 8,903           | 8,903              | 8,903             | 9,755   | (605)                  | (24,825)               |
| Cash/cash equivalents at the year end:            | 2   | 14,976          | 10,415          | 8,903           | 15,261               | 9,828           | 9,828              | 9,828             | (605)   | (24,825)               | (57,928)               |

**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

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

| Description                                       | Ref | 2013/14         | 2014/15         | 2015/16         | Current Year 2016/17 |                 |                    |                   | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>R thousand</b>                                 |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| <b>Cash and investments available</b>             |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Cash/cash equivalents at the year end             | 1   | 14,976          | 10,415          | 8,903           | 15,261               | 9,828           | 9,828              | 9,828             | (605)   | (24,825)               | (57,928)               |
| Other current investments > 90 days               |     | 0               | (0)             | 0               | (0)                  | (78)            | (78)               | (78)              | -   | 0                      | (0)                    |
| Non current assets - Investments                  | 1   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Cash and investments available:</b>            |     | <b>14,976</b>   | <b>10,415</b>   | <b>8,903</b>    | <b>15,261</b>        | <b>9,749</b>    | <b>9,749</b>       | <b>9,749</b>      | <b>(605)</b>  | <b>(24,825)</b>        | <b>(57,928)</b>        |
| <b>Application of cash and investments</b>        |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Unspent conditional transfers                     |     | 14,668          | 19,972          | 16,650          | 3,000                | 3,000           | 3,000              | 3,000             | 3,000   | 3,000                  | 3,000                  |
| Unspent borrowing                                 |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Statutory requirements                            | 2   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Other working capital requirements                | 3   | 58,116          | 56,096          | 88,917          | 46,749               | 97,161          | 97,161             | 97,161            | 93,273  | 100,286                | 101,361                |
| Other provisions                                  |     | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Long term investments committed                   | 4   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| Reserves to be backed by cash/investments         | 5   | -               | -               | -               | -                    | -               | -                  | -                 | -   | -                      | -                      |
| <b>Total Application of cash and investments:</b> |     | <b>72,783</b>   | <b>76,069</b>   | <b>105,567</b>  | <b>49,749</b>        | <b>100,161</b>  | <b>100,161</b>     | <b>100,161</b>    | <b>96,273</b>                                       | <b>103,286</b>         | <b>104,361</b>         |
| <b>Surplus(shortfall)</b>                         |     | <b>(57,808)</b> | <b>(65,654)</b> | <b>(96,664)</b> | <b>(34,488)</b>      | <b>(90,411)</b> | <b>(90,411)</b>    | <b>(90,411)</b>   | <b>(96,878)</b>                                     | <b>(128,111)</b>       | <b>(162,289)</b>       |

**References**

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



DC42 Sedibeng - Table A9 Asset Management

| Description   | Ref  | 2013/14         | 2014/15         | 2015/16         | Current Year 2016/17 |                 |                    | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>R thousand</b>                                     |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>CAPITAL EXPENDITURE</b>                            |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Total New Assets</b>                               | 1    | 17,245          | 15,676          | 9,033           | 20,820               | 9,471           | 9,471              | 6,000   | -                      | -                      |
| Infrastructure - Road transport                       |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Electricity                          |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Water                                |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Sanitation                           |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Other                                |      | 1,272           | 705             | -               | 538                  | 450             | 450                | -   | -                      | -                      |
| Infrastructure  |      | 1,272           | 705             | -               | 538                  | 450             | 450                | -   | -                      | -                      |
| Community   |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Heritage assets                                       |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Investment properties                                 |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other assets  | 6    | 14,819          | 13,933          | 8,845           | 19,140               | 8,450           | 8,450              | 6,000   | -                      | -                      |
| Agricultural Assets                                   |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Biological assets                                     |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Intangibles   |      | 1,154           | 1,037           | 189             | 1,142                | 571             | 571                | -   | -                      | -                      |
| <b>Total Renewal of Existing Assets</b>               | 2    | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Road transport                       |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Electricity                          |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Water                                |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Sanitation                           |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Other                                |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure  |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Community   |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Heritage assets                                       |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Investment properties                                 |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other assets  | 6    | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Agricultural Assets                                   |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Biological assets                                     |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Intangibles   |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total Capital Expenditure</b>                      | 4    | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Road transport                       |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Electricity                          |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Water                                |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Sanitation                           |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Other                                |      | 1,272           | 705             | -               | 538                  | 450             | 450                | -   | -                      | -                      |
| Infrastructure  |      | 1,272           | 705             | -               | 538                  | 450             | 450                | -   | -                      | -                      |
| Community   |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Heritage assets                                       |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Investment properties                                 |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other assets  | 6    | 14,819          | 13,933          | 8,845           | 19,140               | 8,450           | 8,450              | 6,000   | -                      | -                      |
| Agricultural Assets                                   |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Biological assets                                     |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Intangibles   |      | 1,154           | 1,037           | 189             | 1,142                | 571             | 571                | -   | -                      | -                      |
| <b>TOTAL CAPITAL EXPENDITURE - Asset class</b>        | 2    | 17,245          | 15,676          | 9,033           | 20,820               | 9,471           | 9,471              | 6,000   | -                      | -                      |
| <b>ASSET REGISTER SUMMARY - PPE (WDV)</b>             |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Road transport                       | 5    | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Electricity                          |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Water                                |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Sanitation                           |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Other                                |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure  |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Community   |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Heritage assets                                       |      | -               | 4,463           | 4,463           | 4,463                | 4,463           | 4,463              | 4,463   | 4,463                  | 4,463                  |
| Investment properties                                 |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other assets  |      | 165,759         | 151,955         | 138,994         | 134,645              | 127,220         | 119,795            | 112,370   | 101,474                | 83,564                 |
| Agricultural Assets                                   |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Biological assets                                     |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Intangibles   |      | 1,474           | 1,636           | 955             | -                    | -               | -                  | -   | -                      | -                      |
| <b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>       | 5    | 167,233         | 158,054         | 144,412         | 139,108              | 131,683         | 124,258            | 116,833   | 105,937                | 88,027                 |
| <b>EXPENDITURE OTHER ITEMS</b>                        |      |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Depreciation &amp; asset impairment</b>            |      | 28,019          | 28,584          | 22,295          | 25,168               | 16,896          | 16,896             | 16,896  | 17,910                 | 18,984                 |
| <b>Repairs and Maintenance by Asset Class</b>         | 3    | 4,316           | 4,108           | 5,473           | 3,610                | 4,577           | 4,577              | 8,373   | 7,948                  | 8,424                  |
| Infrastructure - Road transport                       |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Electricity                          |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Water                                |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Sanitation                           |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Other                                |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure  |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Community   |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Heritage assets                                       |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Investment properties                                 |      | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other assets  | 6, 7 | 4,316           | 4,108           | 5,473           | 3,610                | 4,577           | 4,577              | 8,373   | 7,948                  | 8,424                  |
| <b>TOTAL EXPENDITURE OTHER ITEMS</b>                  |      | 32,335          | 32,692          | 27,768          | 28,779               | 21,473          | 21,473             | 25,269  | 25,857                 | 27,409                 |
| <b>Renewal of Existing Assets as % of total capex</b> |      | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%  | 0.0%                   | 0.0%                   |
| <b>Renewal of Existing Assets as % of deprecn"</b>    |      | 0.0%            | 0.0%            | 0.0%            | 0.0%                 | 0.0%            | 0.0%               | 0.0%  | 0.0%                   | 0.0%                   |
| <b>R&amp;M as a % of PPE</b>                          |      | 2.6%            | 2.6%            | 3.8%            | 2.6%                 | 3.5%            | 3.5%               | 7.2%  | 7.5%                   | 9.6%                   |
| <b>Renewal and R&amp;M as a % of PPE</b>              |      | 3.0%            | 3.0%            | 4.0%            | 3.0%                 | 3.0%            | 4.0%               | 7.0%  | 8.0%                   | 10.0%                  |

**References**

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

DC42 Sedibeng - Table A10 Basic service delivery measurement

| Description  | Ref | 2013/14 | 2014/15 | 2015/16 | Current Year 2016/17 |                 |                    | 2017/18 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Outcome | Outcome | Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2017/18                                 | Budget Year +1 2018/19 | Budget Year +2 2019/20 |
| <b>Household service targets</b>   | 1   |         |         |         |                      |                 |                    |   |                        |                        |
| <b>Water:</b>  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Piped water inside dwelling  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Piped water inside yard (but not in dwelling)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Using public tap (at least min.service level)  | 2   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Other water supply (at least min.service level)  | 4   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <i>Minimum Service Level and Above sub-total</i>   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Using public tap (< min.service level)   | 3   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Other water supply (< min.service level)   | 4   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| No water supply  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <i>Below Minimum Service Level sub-total</i>   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total number of households</b>  | 5   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Sanitation/sewerage:</b>  |     |         |         |         |                      |                 |                    |   |                        |                        |
| 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>   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total number of households</b>  | 5   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Energy:</b>   |     |         |         |         |                      |                 |                    |   |                        |                        |
| 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>   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total number of households</b>  | 5   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Refuse:</b>   |     |         |         |         |                      |                 |                    |   |                        |                        |
| 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>   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total number of households</b>  | 5   | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Households receiving Free Basic Service</b>   | 7   |         |         |         |                      |                 |                    |   |                        |                        |
| Water (6 kilolitres per household per month)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Sanitation (free minimum level service)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Electricity/other energy (50kwh per household per month)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Refuse (removed at least once a week)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>                                   | 8   |         |         |         |                      |                 |                    |   |                        |                        |
| Water (6 kilolitres per indigent household per month)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Sanitation (free sanitation service to indigent households)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Electricity/other energy (50kwh per indigent household per month)  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Refuse (removed once a week for indigent households)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>                          |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Total cost of FBS provided</b>  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| <b>Highest level of free service provided per household</b>  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Property rates (R value threshold)   |     |         |         |         |                      |                 |                    |   |                        |                        |
| Water (kilolitres per household per month)   |     |         |         |         |                      |                 |                    |   |                        |                        |
| Sanitation (kilolitres per household per month)  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Sanitation (Rand per household per month)  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Electricity (kwh per household per month)  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Refuse (average litres per week)   |     |         |         |         |                      |                 |                    |   |                        |                        |
| <b>Revenue cost of subsidised services provided (R'000)</b>  | 9   |         |         |         |                      |                 |                    |   |                        |                        |
| Property rates (tariff adjustment) ( impermissable values per section 17 of MPRA)                          |     |         |         |         |                      |                 |                    |   |                        |                        |
| Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Water (in excess of 6 kilolitres per indigent household per month)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Sanitation (in excess of free sanitation service to indigent households)                                   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Electricity/other energy (in excess of 50 kwh per indigent household per month)                            |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Refuse (in excess of one removal a week for indigent households)   |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |
| Municipal Housing - rental rebates   |     |         |         |         |                      |                 |                    |   |                        |                        |
| Housing - top structure subsidies  |     |         |         |         |                      |                 |                    |   |                        |                        |
| Other  | 6   |         |         |         |                      |                 |                    |   |                        |                        |
| <b>Total revenue cost of subsidised services provided</b>  |     | -       | -       | -       | -                    | -               | -                  | -   | -                      | -                      |

**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