

Municipal annual budgets and MTREF & supporting tables

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Preparation Instructions

FS194 Maluti-a-Phofung

Municipality Name:

M Khiba

058-7181100

058-623-0305

Municipal Entity Name:

mkhiba@maopwater.co.za

CFO Name:

2016

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2016/17

Hide Reference columns on all

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Submission of Data

Preparing Data File for Submission

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- Table D1 Budget Summary

[illegible]

- Table D2 Budgeted Financial Performance (revenue and expenditure)

[illegible]

- Table D3 Capital Budget by vote and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	1									
Multi-Year expenditure										
<i>Insert programme/projects description</i>										
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-
Single Year expenditure										
<i>Equipment</i>				-	-	-	-			
<i>Vehicles</i>										
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Funded by:										
National Government										
Provincial Government										
Parent Municipality										
District Municipality										
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Public contributions & donations	6									
Borrowing	3									
Internally generated funds					-	-				
Total Capital Funding	4	-	-	-	-	-	-	-	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment.
3. Include finance leases and PPP capital funding component of unitary payment
4. Total Capital Funding must balance with Total Capital Expenditure
6. Include contributions from Public Entities; e.g. Eskom

check - - - - - - - - - -

- Table D4 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			Medium Term Revenue and Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS										
Current assets										
Cash		1 542	3	5	5	5	5	5	6	6
Call investment deposits										
Consumer debtors										
Other debtors		13 405	39 368	46 718	49 054	49 054	49 054	51 507	54 082	56 786
Current portion of long-term receivables					–	–	–	–	–	–
Inventory		2 704	3 464	3 022	3 173	3 173	3 173	3 332	3 499	3 674
Total current assets		17 651	42 835	49 746	52 233	52 233	52 233	54 844	57 587	60 466
Non current assets										
Long-term receivables	3									
Investments										
Investment property										
Property, plant and equipment	1	2 373	7 854	6 020	6 321	6 321	6 321	6 637	6 969	7 317
Agricultural assets										
Biological assets										
Intangible assets										
Total non current assets		2 373	7 854	6 020	6 321	6 321	6 321	6 637	6 969	7 317
TOTAL ASSETS		20 024	50 689	55 765	58 554	58 554	58 554	61 481	64 556	67 783
LIABILITIES										
Current liabilities										
Bank overdraft			60	17	18	18	18	19	20	21
Borrowing					–	–	–	–	–	–
Consumer deposits					–	–	–	–	–	–
Trade and other payables		45 958	190 588	204 768	50 000	50 000	50 000	52 500	55 125	57 881
Provisions	3		–							
Total current liabilities		45 958	190 648	204 785	50 018	50 018	50 018	52 519	55 145	57 902
Non current liabilities										
Borrowing										
Provisions	3	547	–	–						
Total non current liabilities		547	–	–	–	–	–	–	–	–
TOTAL LIABILITIES		46 505	190 648	204 785	50 018	50 018	50 018	52 519	55 145	57 902
NET ASSETS	2	(26 481)	(139 959)	(149 020)	8 536	8 536	8 536	8 963	9 411	9 881
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		(26 481)	(139 959)	(149 020)	8 536	8 536	8 536	8 963	9 411	9 881
Reserves										
Share capital		0	0	0						
TOTAL COMMUNITY WEALTH/EQUITY	2	(26 481)	(139 959)	(149 020)	8 536	8 536	8 536	8 963	9 411	9 881

- Table D5 Budgeted Cash Flow

[illegible]

- Supporting Table SD1 Measurable performance targets

[illegible]

- Supporting Table SD2 Financial and non-financial indicators

[illegible]

- Supporting Table SD3 Budgeted Investment Portfolio

Investments by maturity Name of institution & investment ID R thousands	Ref	Budget Year 2016/17						
		Period of investment	Type of investment	Expiry date of investment	Market value		Interest	
		Months			Begin	End	Fully accrued	Yield %
	1							

- Supporting Table SD4 Board member allowances and staff benefits

Summary of Employee and Board Member remuneration	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		A	B	C	D	E	F	G	H	I
R thousands										
Remuneration										
Board Members of Entities										
Basic Salaries		–								
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowance										
Housing allowance										
Other benefits and allowances										
In-kind benefits										
Board Fees	1	110	40	99	271	344	344	420	450	490
Sub Total - Board Members of Entities		110	40	99	271	344	344	420	450	490
% increase			(0)	0	0	0	0	0	0	8,9%
Senior Managers of Entities										
Basic Salaries		2 927	3 189	6 575	7 101	7 101	7 101	7 456	7 829	8 220
Pension Contributions		318	334	1 221	1 136	1 319	1 319	1 385	1 454	1 527
Medical Aid Contributions		105	110	338	365	365	365	383	402	423
Motor vehicle allowance		717	753	1 665	1 798	1 798	1 798	1 888	1 982	2 082
Cell phone allowance										
Housing allowance		53	56			–	–	–	–	–
Performance Bonus		4	5							
Other benefits or allowances		30	32	306	325	–	–	–	–	–
In-kind benefits	1									
Sub Total - Senior Managers of Entities		4 155	4 478	10 105	10 726	10 583	10 583	11 112	11 668	12 251
% increase			0	0	0	0	0	0	0	5,0%
Other Staff of Entities										
Basic Salaries		41 438	43 791	36 295	38 691	69 491	69 491	61 559	64 628	67 841
Pension Contributions		6 006	5 271	6 320	6 724	6 826	6 826	7 167	7 525	7 902
Medical Aid Contributions			2 815	4 101	4 429	4 429	4 429	4 650	4 883	5 127
Motor vehicle allowance		3 607	3 171	2 884	3 349	2 422	2 422	2 543	2 671	2 804
Cell phone allowance				–	–	3 349	3 349	3 516	3 692	3 876
Housing allowance				2 135	2 422	–	–	–	–	–
Overtime		2 334	12 152	6 530	7 054	7 054	7 054	7 406	7 777	8 165
Performance Bonus		2 729	3 821	–	–	4 189	4 189	4 398	4 618	4 849
Other benefits or allowances		259		12 596	18 816	7 845	7 845	8 237	8 649	9 082
In-kind benefits	1				–		–	–		
Sub Total - Other Staff of Entities		56 373	71 022	70 861	81 484	105 605	105 605	99 478	104 442	109 647
% increase			0	(0)	0	0	0	(0)	0	5,0%
Total Municipal Entities remuneration		60 638	75 539	81 066	92 481	116 531	116 531	111 010	116 560	122 388

- Supporting Table SD5 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2014/15			Current Year 2015/16			Budget Year 2016/17		
Number		1	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)											
Board Members of municipal entities	3		3	–	3	5	–	5	5	–	5
Municipal entity employees											
CEO and Senior Managers	4										
Other Managers	2		4	–	4	4	–	4	4	–	4
Professionals	6		7	7	–	8	8	–	8	8	–
Finance			262	262	–	287	287	–	287	287	–
Spatial/town planning			31	31	–	31	31	–	31	31	–
Information Technology			–	–	–	3	3	–	3	3	–
Roads											
Electricity											
Water			231	231	–	253	253	–	253	253	–
Sanitation											
Refuse											
Other											
Technicians			25	25	–	35	35	–	35	35	–
Finance											
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water			14	14	–	19	19	–	19	19	–
Sanitation			11	11	–	16	16		16	16	
Refuse											
Other											
Clerks (Clerical and administrative)											
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators											
Elementary Occupations											
Total Personnel Numbers			301	294	7	339	330	9	339	330	9
% increase				(2,3%)	(97,6%)	4 742,9%	4 614,3%	28,6%	3 666,7%	(2,7%)	(97,3%)
Total entity employees headcount	5										
Finance personnel headcount	7										
Human Resources personnel headcount	7										

References

1. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

2. s57 of the Systems Act

3. Include only in Consolidated Statements

4. Include municipal entity employees in Consolidated Statements

5. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)

6. Managers who provide the direction of a critical technical function

7. Total number of employees working on these functions

- Supporting Table SD6 Budgeted monthly cash and revenue/expenditure

Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands															
<u>Revenue By Source</u>															
Service charges	5 431	5 431	5 431	5 431	5 431	5 431	5 431	5 431	5 431	5 431	5 431	5 431	65 173	68 432	71 853
Rental of facilities and equipment												–	–	–	–
Other revenue	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	105 000	110 250	115 763
Gains on disposal of PPE												–	–	–	–
Total Revenue	14 181	14 181	14 181	14 181	14 181	14 181	14 181	14 181	14 181	14 181	14 181	14 181	170 173	178 682	187 616
<u>Expenditure By Type</u>															
Employee related costs	9 251	9 251	9 251	9 251	9 251	9 251	9 251	9 251	9 251	9 251	9 251	8 831	110 590	116 110	121 898
Remuneration of Board Members												420	420	450	490
Debt impairment												–	–	–	–
Collection costs												–	–	–	–
Depreciation & asset impairment												–	–	–	–
Finance charges												–	–	–	–
Bulk purchases	1 737	1 737	1 737	1 737	1 737	1 737	1 737	1 737	1 737	1 737	1 737	1 737	20 838	21 880	22 974
Other materials												–	–	–	–
Contracted services												–	–	–	–
Transfers and grants												–	–	–	–
Other expenditure	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	2 975	5 600	38 325	40 241	42 253
Loss on disposal of PPE												–	–	–	–
Total Expenditure	13 962	13 962	13 962	13 962	13 962	13 962	13 962	13 962	13 962	13 962	13 962	16 587	170 173	178 682	187 616
<u>Capital expenditure</u>															
Capital assets												–	–	–	–
Total capital expenditure	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<u>Cash flow</u>															
Ratepayers and other	5 431	5 431	5 431	5 431	5 431	5 431	5 431	5 431	5 431	5 431	5 431	5 431	65 173	68 432	71 853
Grants	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	8 750	105 000	110 250	115 763
Interest												–	–	–	–
Suppliers, employees and other	(13 962)	(13 962)	(13 962)	(13 962)	(13 962)	(13 962)	(13 962)	(13 962)	(13 962)	(13 962)	(13 962)	(16 591)	(170 173)	(178 682)	(187 616)
Finance charges												–	–	–	–
Dividends paid												–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	219	219	219	219	219	219	219	219	219	219	219	(2 410)	0	–	–
Decrease (increase) other non-current receivables												–	–	–	–
Decrease (increase) in non-current investments												–	–	–	–
Proceeds on disposal of PPE												–	–	–	–
Capital assets												–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing/short term												–	–	–	–
Repayment of borrowing												–	–	–	–
Increase in consumer deposits												–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD	219	219	219	219	219	219	219	219	219	219	219	(2 410)	0	–	–

- Supporting Table SD7b Capital expenditure on renewal of existing assets by asset class

[illegible]

[illegible]

References

1. Total Capital Expenditure on renewal of existing assets by asset category must reconcile to total capital expenditure shown in capital budget less Total Capital Expenditure on new assets

check balance	-	-	-	-	-	-	-
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- Supporting Table SD7c Expenditure on repairs and maintenance by asset class

[illegible]

Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									
Other assets	-	14 163	5 626	21 926	5 000	5 000	5 250	5 513	5 788
General vehicles									
Specialised vehicles									
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other	-	14 163	5 626	21 926	5 000	5 000	5 250	5 513	5 788
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other (list sub-class)									
Total expenditure on repairs and maintenance	-	14 163	5 626	21 926	5 000	5 000	5 250	5 513	5 788
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

- Supporting Table SD8 Future financial implications of the capital expenditure budget

Vote Description	Ref	Medium Term Revenue and Expenditure Framework			Forecasts			
		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
R thousands								
Capital expenditure								
<i>List program summary</i>	1							
Total capital expenditure		-	-	-	-	-	-	-
Future operational costs by vote								
<i>Summarise future operational costs by program</i>	2							
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source								
<i>Summarise future revenue implications by revenue source</i>	3							
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		-	-	-	-	-	-	-

- Supporting Table SD9 Detailed capital budget

[illegible]

- Supporting Table SD10 Long term contracts

[illegible]

- Supporting Table SD11 External mechanisms

<div>External mechanism</div> <div>Name of organisation</div> <div>R thousands</div>	Ref	Period of agreement 1	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2
		Years/months			