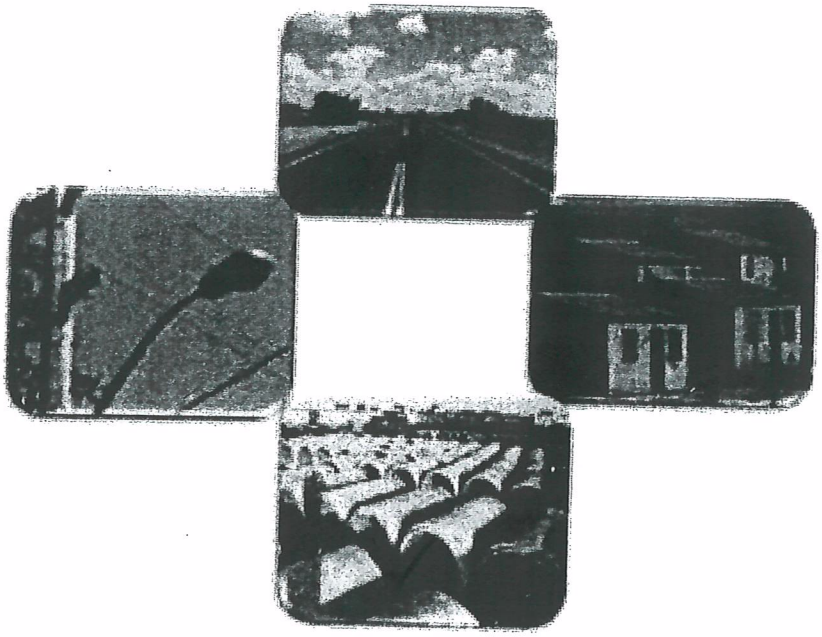
The City Of People On the Move

City of Matlosana

City of Matlosana

PROPOSED BUDGET

MTREF 2018 – 2020



SCHEDULE A

FINAL ANNUAL BUDGET AND SUPPORTING DOCUMENTATION

OF

CITY OF MATLOSANA MUNICIPALITY

2018/19 - 2020/21

ANNUAL BUDGET
OF
CITY OF
MATLOSANA
MUNICIPALITY
(NW403)

2018/2019 TO 2020/2021
MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

Copies of this document can be viewed:

- **In the Office of the Speaker**
- **All public libraries within the municipality**
- **At www.matlosana.gov.za**

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Abbreviations and Acronyms

AMR	Automated Meter Reading
ASGISA	Accelerated and Shared Growth Initiative
BPC	Budget Planning Committee
CBD	Central Business District
CFO	Chief Financial Officer
MM	Municipal Manager
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
IDP	Integrated Development Strategy
IT	Information Technology
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
RG	Restructuring Grant
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

PART 1 – ANNUAL BUDGET

1.1 INTRODUCTION (Executive Mayor)

To be submitted in Council

CC 34/2018 **TABLING OF THE CITY OF MATLOSANA MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) 2018/2019-2020/2021**

(ITEM 3.4 PP 73-74 – SPCC 20/04/2018)

RESOLVED

a) That the Budget as set-out in the document for the financial year 2018/19 and indicative allocations for the two outer years 2019/20 and 2020/21 be tabled in accordance with section 16(2) of the Municipal Finance Management Act 56 of 2003 as amended:

National Treasury tables, schedule A indicating operating revenue by source and operating expenditure by vote and capital funding by source document for the 2018/19 and two outer years 2019/20 and 2020/21.

b) That the Executive Mayor acting in terms of Section 75A of the Local Government Systems Act (Act 32 of 2000, as amended) tables for public participation the following tariffs :

- the tariffs for electricity
- the tariffs for the supply of water
- the tariffs for sanitation services
- the tariffs for property rates
- the tariffs for solid waste removal

The increase in electricity tariffs is subject to NERSA approval.

c) That the Executive Mayor acting in terms of Section 75A of the Local Government Systems Act (Act 32 of 2000, as amended) tables for public participation the tariffs for other services as set out in the document.

d) That the following budget related policies be tabled for public participation:

- CUSTOMER CARE, CREDIT CONTROL & DEBT COLLECTION POLICY
- PROVISION FOR DEBT IMPAIRMENT POLICY
- INVESTMENT & CASH MANAGEMENT POLICY
- IRRECOVERABLE BAD DEBT POLICY
- RATES POLICY
- TARIFF POLICY
- INDIGENT RELIEF POLICY
- SUPPLY CHAIN MANAGEMENT POLICY & SCM POLICY FOR INFRASTRUCTURE, PROCUREMENT AND DELIVERY MANAGEMENT
- BUDGET POLICY
- TRANSFER OF FUNDS POLICY
- INSURANCE POLICY AND PROCUDERES
- ASSET MANAGEMENT POLICY
- BORROWING POLICY
- FUNDING & RESERVE POLICY
- GRANT POLICY

1.3 EXECUTIVE SUMMARY

The state of the economy continues to have an adverse effect on the consumers of the City of Matlosana in the 2017/18 financial year. As a result, the municipal revenue and cash flow are expected to remain under pressure. Furthermore, the municipality should carefully consider affordability of tariff increases, especially where it relates to domestic consumers while considering the level of services versus the associated cost. Therefore, the application of sound financial management principles for the compilation of the City of Matlosana's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The City will continue with efforts to enhance revenue and implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. As per MFMA Circular 82 cost containment measures will also be enhanced to cut expenditure cost.

National Treasury's MFMA circulars No. 51, 54, 55, 58, 66, 67, 70, 72, 75, 79, 85, 86, 89 & 91 were used to guide the compilation of the 2018 – 2021 MTREF.

The main challenges experienced during the compilation of the 2018/19 – 2020/21 MTREF can be summarized as follows:

- The ongoing difficulties in the international, national and most importantly the local economy. Although there are signs of improvement nationally and internationally. The local economy is still in distress as a result of the declining mining sector.
- Securing the health of the asset base (especially the revenue generating assets) by increasing spending on repairs and maintenance and renewal of assets;
- Ensuring that drinking water and waste water management meet the required quality standards at all times;
- The need to reprioritise projects and high expenditure rate within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from Midvaal and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable – as there will be a point where services will no longer be affordable;
- A growing debtor's book as well as the remaining outstanding creditors, especially for bulk services;
- Wage increases for municipal staff that continues to exceed consumer inflation, as well as the need to fill critical vacancies with limited resources;
- The declining liquidity ratio due to budgeted deficit of financial performance from 2015/16, 2016/17, 2017/18 and over 2018/19 MTREF.

The following budget principles and guidelines directly informed the compilation of the 2018/19 MTREF:

- The 2017/18 budget informed the preparation of the 2018/19 budget.
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, currently forecast at 5.3%. Price increases in the inputs of services that are beyond the control of Council are for instance the cost of bulk water

and electricity. Furthermore, tariffs need to remain or move towards being cost reflective; and should take into account the need to address infrastructure backlogs.

- The cost containment measures that was implemented to eliminate wasteful expenditure, reprioritise spending and ensure savings on six focus areas namely;
  - Consultancy fees;
  - No credit cards;
  - Travel and related costs;
  - Advertising;
  - Catering and event;
  - As well as the costs for accommodation.

The Municipality took notice of the cost containment measures as approved by Cabinet and tabled in Council with the approval of the 2016/17 MTREF.

There will be no additional budget allocated by national and provincial government for funds unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazette as required by the Division of Revenue Act.

In view of the aforementioned; the following table is a consolidated overview of the proposed 2018/19 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2017/18 MTREF

	Budget Year 2017/2018	**Budget Year 2018/2019**	**Budget Year +1 2019/2020**	**Budget Year+2 2020/2021**
	R '000	**R '000**	**R '000**	**R '000**
Total Operating Revenue Total Operating Expenditure	-2 955 774 3 277 018	-2 711 624 3 083 389	-2 870 160 3 318 353	-3 041 621 3 499 764
Total Capital	173 747	147 258	120 435	134 610
Surplus/(Deficit) for the year after Capital contribution	(147 497)	(224 607)	(327 759)	(323 532)

Total operating revenue will decrease by R 244.1 million for the 2018/19 financial year when compared to the 2017/18 Budget. For the two outer years, operational revenue will increase by 5.8 and 5.9 per cent respectively.

Total operating expenditure for the 2018/19 financial year has been appropriated at R 3 billion and translates into a deficit budget after capital transfers of R 224.6 million. When compared to the 2017/18 budget, operational expenditure reduced by R 193.6 million. The operating deficit for the two outer years steadily increase to R327.7 million and then R 323.5 million.

The capital budget of R 168.58 million for 2018/19 is more than the R 213.7 million for 2017/18. The bulk of the capital programs will be funded from Government grants and transfers. Provision was also made for R 21.5 million Council funded capital in the coming financial year.

1.4 OPERATING REVENUE FRAMEWORK

For the City of Matlosana to continue improving the quality of services to its citizens it needs to generate the required revenue. In these tough economic conditions strong revenue management is fundamental to the financial sustainability of any municipality. The reality is that we are faced with development backlogs, unemployment, poverty and old infrastructure. During the 2017/18 financial year the challenges with the financial system impacted negatively on the municipality's revenue collection. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The revenue base for the City for other main tariffs excluding electricity and water have increased on average by 5.3 percent.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the City and continued economic development;
- Efficient revenue management which aims to ensure maximum annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act; 2004 (Act 6 of 2004) (MPRA) as amended;
- Increased ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services;
- Enforcement of the Credit Control and Debt Collection Policy.

Table 2 Summary of revenue classified by main revenue source.

NW403 City Of Matlosana - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)				
Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source				
Property rates	2	378,837	400,430	422,854
Service charges - electricity revenue	2	838,331	923,111	974,805
Service charges - water revenue	2	639,296	671,510	709,115
Service charges - sanitation revenue	2	173,694	185,232	195,605
Service charges - refuse revenue	2	215,011	227,255	239,981
Service charges - other		15,000	15,855	16,743
Rental of facilities and equipment		6,587	6,962	7,352
Interest earned - external investments		2,500	2,643	2,790
Interest earned - outstanding debtors		161,884	171,112	180,694
Fines, penalties and forfeits		7,452	7,889	8,331
Licences and permits		7,529	8,668	9,162
Transfers and subsidies		364,262	402,121	436,025
Other revenue	2	145,392	153,697	162,304
Total Revenue (excluding capital transfers and contributions)		**2,955,774**	**3,176,485**	**3,365,762**

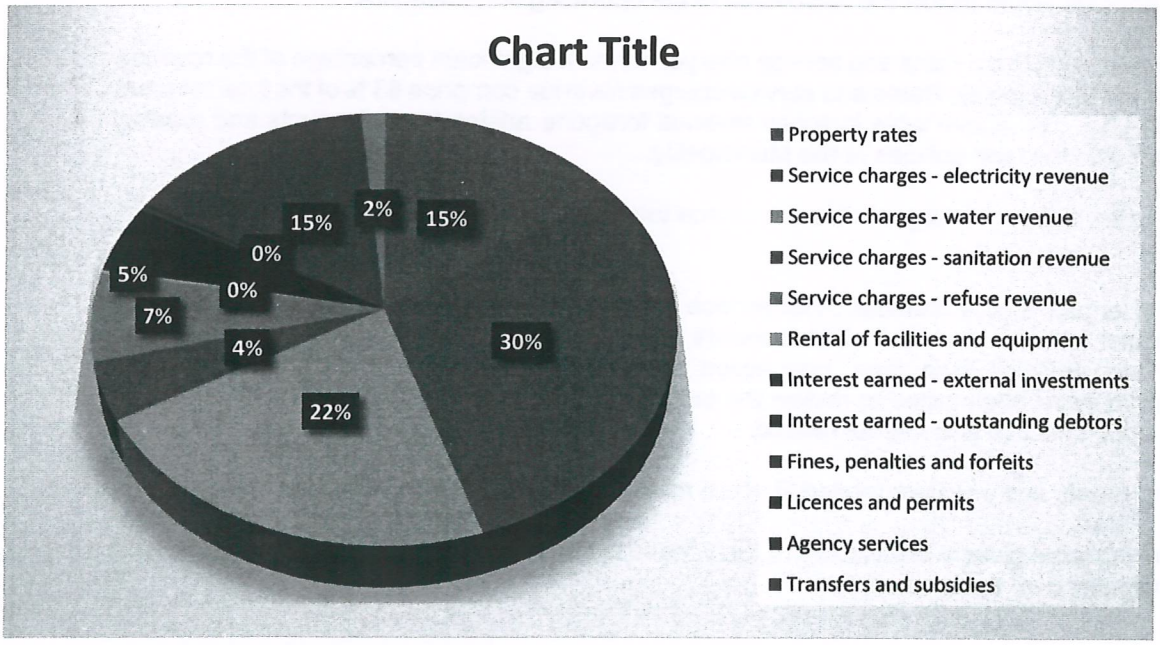


Table 3 Percentage growth in revenue by main revenue source

Description		Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework	
R thousand	Adjustment Budget	Original Budget	%	Budget Year 2018/19	%
Revenue By Source					
Property rates	338 663	378 837	12	413 697	9.00
Service charges - electricity revenue	802 927	838 331	4	804 516	-4.00
Service charges - water revenue	49 182	639 296	30	591 844	-7.00
Service charges - sanitation revenue	106 575	173 694	63	119 074	-3.00
Service charges - refuse revenue	149 582	215 011	44	179 156	-17.00
Service charges - other	29 402	15 000	-51	–	0.00
Rental of facilities and equipment	6 934	6 587	-5	6 793	3.00
Interest earned - external investments	2 108	2 500	19	4 039	62.00
Interest earned - outstanding debtors	108 765	161 884	49	132 829	-18.00
Fines, penalties and forfeits	7 086	7 452	5	8 640	16.00
Licences and permits	7 701	7 529	-2	1 279	17.00
Agency services	0	–	0	7 055	0.00
Transfers and subsidies	351 271	364 262	4	402 592	11.00
Other revenue	147 369	145 392	-1	40 110	-72.00

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from rates and service charges forms a significant percentage of the revenue basket for the Municipality. Rates and service charges revenue comprise 63 % of the total revenue mix in 2018/19. The above table includes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality.

Property rates is the third largest revenue source totaling 15 % and will increase to R 413.6 million.

The fourth largest source (besides other service charges) is transfer recognised-operational and fourth largest is 'other revenue' which consists of various items such as income received from agency fees, building plan fees, connection fees, cemetery fees and advertisement fees. Departments have been urged to review the tariffs of these items on an annual basis to ensure they are cost reflective and market related.

Operating grants and transfers totaled R 402.5 million in the 2018/19 financial year.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 4 Operating Transfers and Grant Receipts.

Description	2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:			
Operating Transfers and Grants			
National Government:	397 108	431 082	468 672
Local Government Equitable Share	392 856	428 402	465 560
Other	4 252	2 680	3 112
Provincial Government:	716	–	–
Other	716		
District Municipality:	–	–	–
Other grant providers:	–	–	–
Total Operating Transfers and Grants	397 824	431 082	468 672
Capital Transfers and Grants			
National Government:	156 174	169 447	161 131
	156 174	169 447	161 131
Provincial Government:	–	–	–
District Municipality:	–	–	–
Other grant providers:	–	–	–
Total Capital Transfers and Grants	156 174	169 447	161 131
TOTAL RECEIPTS OF TRANSFERS & GRANTS	553 998	600 529	629 803

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, salary and wage increases, other input costs of services provided by the municipality and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges below the 5.3% inflation forecast for 2018/19. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment. Municipalities are required to justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target.

The percentage increase of Midvaal Water's bulk tariff is far beyond the mentioned inflation target at 9% for 2018/19. Bulk tariff increases are determined by external agencies such as the National Electricity Regulator of South Africa. The impact it has on the municipality's electricity tariffs is largely beyond the control of the Municipality. Discounting the impact of these price increases in lower consumer tariffs will erode the Municipality's future financial position and viability.

It must be emphasised that the consumer price index; as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items like food, petrol and medical services, whereas items such as the cost of remuneration, bulk purchases of electricity and water, and fuel inform the cost drivers of municipalities. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational gains or service level reductions. Within this framework, the Municipality has undertaken the tariff setting process relating to service charges as follows.

1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

The following stipulations in the Property Rates Policy are highlighted:

•Residential - The first R50 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll is statutorily exempted from the levying of rates as per the provisions of section 17 (1) (h) of the MPRA)
Retired or disabled persons on residential property only who earn from R0 – R7500 will be hundred per cent (100%) exempted

The property must be categorized as residential.

Table 5 Comparison of proposed rates to levied for the 2018/19 financial year

Category	Current Tariff (1 July 2017)	Proposed tariff (from 1 July 2018)
	R	R
Residential properties	0.01179	0.01241
State owned properties	0.01179	0.01241
Business & Commercial	0.02808	0.02960
Agricultural	0.01179	0.01241
Vacant land	0.02808	0.02960
Industrial	0.02808	0.02960
Public benefit organization properties	0.01179	0.01241

1.4.2 Sale of Water and Impact on Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth out strips supply. The City of Matlosana is facing the same dilemma as any municipality in the Country. Consequently, National Treasury urges municipalities to review the level and structure of their water tariffs carefully, with a view to ensure:

- That water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants and water networks; and the cost associated with reticulation expansion;
- That water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor(indigent); and
- That water tariffs are designed to encourage efficient and sustainable consumption (e.g. through increasing block tariffs).

As water distribution losses impacts on the municipality's ability to provide affordable water to its consumers, one of the main focus areas in the 2018/19 MTREF need to be the curbing of water distribution losses. In this regard the municipality is currently busy developing a policy for water distribution losses.

Midvaal Water Company will increase its bulk tariffs by 9 percent.
The tariff structure is designed to charge higher levels of consumption at a higher rate.
All registered indigents will again be granted 6 kl water free of charge.

Table 6 Proposed Water Tariffs

CATEGORY	CURRENT TARIFFS 2017/18	PROPOSED TARIFFS 2018/19
	Rand per kℓ	Rand per kℓ
RESIDENTIAL		
For the first 6kl, per kl: 1-6	R 18,20	R 19,66
For the following 14 kl, per kl: 7 - 20	R 22,30	R 24,08
For the following 30 kl, per kl: 21 - 50	R 23,00	R 24,84
For the following 50 kl, per kl: 51 - 100	R 23,80	R 25,70
For the following 100 kl, per kl: 101 - 200	R 25,10	R 27,11
For the following 100 kl, per kl: 201 - 300	R 26,60	R 28,73

Table SA14 will shows the impact of the proposed increases in water tariffs on the water charges for a single dwelling-house:

1.4.3 Sale of Electricity and Impact on Tariff Increases

The municipality have budgeted for a proposed electricity tariff increase of between 5.3 percent on electricity consumption and 5.3 percent on basic charges with effect from 1 July 2018. Increases will be implemented on a sliding scale in accordance with the block tariffs for consumption. This is as per the latest available draft tariff increases from the National Electricity regulator of South Africa.

The increase of electricity tariffs is subject to the approval of bulk tariff increases.
The proposed increase for basic charges on electricity will be 5.3%, in line with the 5.3% inflation forecast from National Treasury.

The inadequate electricity bulk capacity and the impact of distribution losses remains a challenge for the municipality.

All registered indigent consumers will be granted 50 Kwh of electricity per month free of charge.

The following table shows the impact of the proposed increases in electricity tariffs on the electricity charges for domestic customers:

Table 7 Comparison between current electricity charges and increases (Domestic)

Monthly consumption kWh	Current amount payable R	Proposed amount payable R	Difference (Increase) R
1-50	0.8731	0.9194	0.04
51-350	1.1107	1.1696	0.06
351-600	1.4800	1.5584	0.08
601-1500	1.7000	1.7901	0.09
>1500	1.7900	1.8849	0.09

Table SA14 will shows the impact of the proposed increases in electricity tariffs on the electricity charges for a single dwelling-house:

1.4.4 Sanitation and Impact on Tariff Increases

A tariff increase of 5.3 per cent for sanitation from 1 July 2018 is proposed.

The increase in sanitation tariffs is capped at 5.3% for 2018/19 financial year as per guideline from National Treasury. The impact of higher electricity cost on the operation of sewer plants impacts on the profitability of sewer services.

Table SA14 will shows the impact of the proposed increases in sanitation tariffs on the sanitation charges

1.4.5 Waste Removal and Impact on Tariff Increase

A 5.3% increase in the waste removal tariffs is proposed from 1 July 2018 to keep the service sustainable. Any increase higher than 6 per cent would be counter-productive and will result in affordability challenges for individual rates payers raising the risk associated with bad debt.

The following table compares current and proposed amounts payable from 1 July 2087:

Table 8 Proposed waste removal Tariffs

CATEGORY	CURRENT TARIFFS 2017/18	PROPOSED TARIFFS 2018/19
	Rand per ℓ	Rand per ℓ
RESIDENTIAL		
Per 85 and 240L container once a week	R 130.23	R 137.10
Per 85 and 240L container twice a week	R 168.58	R 177.54

Table SA14 will shows the impact of the proposed increases in waste removal tariffs.

1.4.6 Overall impact of tariff increases on households.

The table SA14 in Schedule A shows the overall expected impact of the tariff increases on a large and small household, as well as indigent household receiving free basic services.

Table 9 MBRR Table SA14 – Household bills

NW403 City Of Matlosana - Supporting Table SA14 Household bills

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % incr.	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates									672.21	708.51	747.48
Electricity: Basic levy									145.25	153.09	161.51
Electricity: Consumption									1 100.62	1 160.05	1 223.86
Water: Basic levy									155.12	163.50	172.49
Water: Consumption									801.96	845.27	891.76
Sanitation									85.47	90.09	95.04
Refuse removal									156.29	164.73	173.79
Other									87.75	92.49	97.58
sub-total		–	–	–	–	–	–	–	3 204.67	3 377.72	3 563.50
VAT on Services											
Total large household bill:		–	–	–	–	–	–	–	3 204.67	3 377.72	3 563.50
% increase/-decrease			–	–	–	–	–		–	5.4%	5.5%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates									465.38	490.51	517.49
Electricity: Basic levy									145.25	153.09	161.51
Electricity: Consumption									718.90	757.72	799.40
Water: Basic levy									155.12	163.50	172.49
Water: Consumption									660.38	696.04	734.32
Sanitation									85.47	90.09	95.04
Refuse removal									156.29	164.73	173.79
Other									87.75	92.49	97.58
sub-total		–	–	–	–	–	–	–	2 474.54	2 608.17	2 751.61
VAT on Services											
Total small household bill:		–	–	–	–	–	–	–	2 474.54	2 608.17	2 751.61
% increase/-decrease			–	–	–	–	–		–	5.4%	5.5%
				-	-	-	-				
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption								#DIV/0!	400.00	421.60	444.79
Water: Basic levy											
Water: Consumption								#DIV/0!	384.32	405.07	427.35
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–	–	784.32	826.67	872.14
VAT on Services											
Total small household bill:		–	–	–	–	–	–	–	784.32	826.67	872.14
% increase/-decrease			–	–	–	–	–		–	5.4%	5.5%

1.5 Operating Expenditure Framework

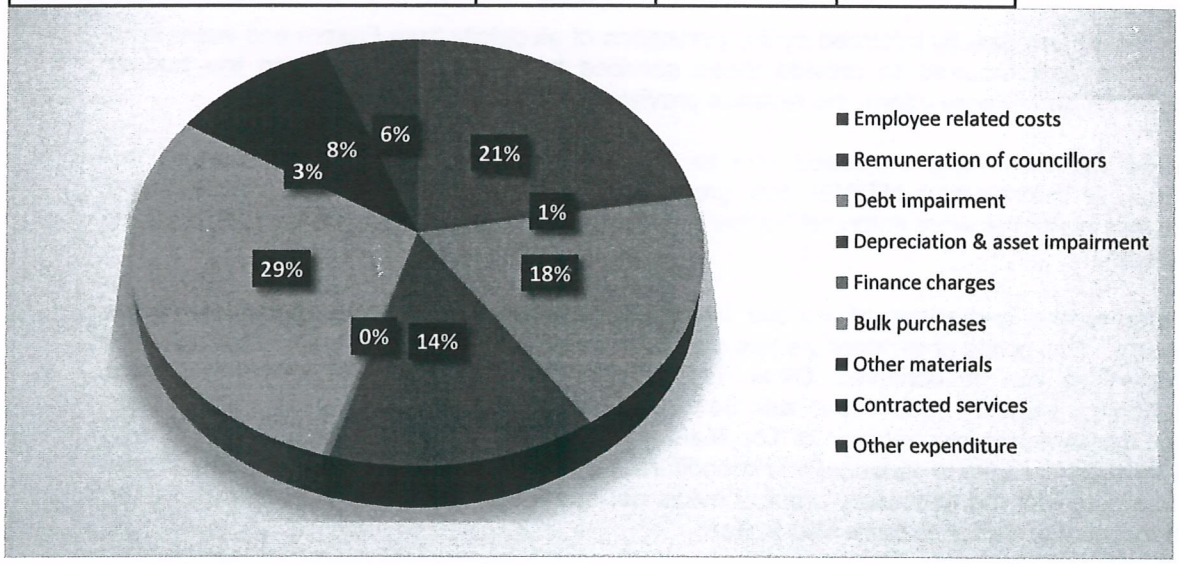
The Municipality's expenditure framework for the proposed 2018/19 budget MTREF, is informed by the following factors:

- The approval of a non-cash deficit adjustment budget (operating expenditure exceed operating revenue) due to the high provision for non-cash items like provision for Bad Debt and Depreciation.
- The repairs and maintenance backlogs.
- Funding of the budget over the medium-term as informed by section 18 and 19 of MFMA.
- Operational gains and efficiencies will be directed to avoid a deficit.
- Strict adherence to the principle of no project plans no budget. If there is no business plan no funding allocation can be made.
- The process of implementing the new Standard Chart of Accounts in municipalities with effect 1 July 2017.

The following table is a high level summary of the 2018/19 budget and MTREF (classified per main type of operating expenditure):

Table 10 Summary of operating expenditure by standard classification item

Expenditure By Type			
Employee related costs	651 852	754 834	797 359
Remuneration of councillors	33 907	35 738	37 704
Debt impairment	563 000	593 158	625 699
Depreciation & asset impairment	428 189	435 168	439 561
Finance charges	11 000	11 000	11 000
Bulk purchases	902 900	973 505	1 045 148
Other materials	88 756	93 549	98 694
Contracted services	228 449	236 569	249 581
Transfers and subsidies	–	–	–
Other expenditure	175 335	184 831	195 018
Loss on disposal of PPE	–	–	–
Total Expenditure	**3 083 389**	**3 318 353**	**3 499 764**



The budget allocation for employee related costs (including remuneration of councillors) for the 2018/19 financial year totals R 651.8 million, which is 21 % of the total operating expenditure. Employee Salaries and Allowances will overall increase by 10%, this is due to the provision to fill vacant positions. This includes a provision for the filling of the recently advertised positions and the remuneration of councilors. Employees' Social Contributions will increase with 5.3%. This is as a result of the higher increase in medical aid costs and provision to fill vacant positions.

The cost associated with the remuneration of councilors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget.

The provision of debt impairment was determined based on an expected collection rate of 75% and the writing off of interest on outstanding debtors. Adherence to the debt collection policy is monitored continuously through the year. The collection of outstanding debt and increasing the payment rate of consumers will once again be one of the main priorities for the 2018/19 budget year. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate of asset consumption. Budget appropriations in this regard total R 428 million for the 2018/19 financial year and equates to 14 % of the total operating expenditure. The Municipality has fully implemented GRAP 17. This has resulted in a significant increase in depreciation relative to previous years. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges amounts to R11 million.

Bulk purchases are directly informed by the purchases of electricity from Eskom and water from Midvaal. The cost incurred to provide those services have been factored into the budget appropriations and directly inform the revenue provisions.

Contracted Services have increased due to the mSCOA re-classification. As part of the compilation of the 2018/19 MTREF, this group of expenditure was critically evaluated and operational efficiencies were enforced Further details relating to contracted services can be seen in MBRR SA1.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Other Expenditure will increase overall, with the biggest contribution the expenditure on Free Basic Services. Several of the other expenditure votes have not been increased as per decision of Top Management not to increase the whole budget with the 6% inflation increase to curb cost on expenditure. Departments were requested to submit zero based budgets with the necessary proof of evidence. Increases that were not supported by the necessary proof of evidence were also limited

Bulk Purchases increase with more than 5.3% due to the increases by Eskom to the municipality for electricity and 9% by Midvaal Water for water.

Expenditure will furthermore increase to make provision for the urgent challenges the water and sewer sections face regarding maintenance of the infrastructure. Provision is made for the repair and maintenance of the road infrastructure as well.

The provision for Debt Impairment has been increased compared to the tabled budget on advice from Provincial Treasury during the budget engagement. According to Provincial Treasury the

municipality has worked on an unrealistic collection rate. The debt impairment is now calculated on a 75% collection rate.

1.5.1 Priority given to Repairs and Maintenance.

Aligned to the priority given to preserving and maintaining the City's current infrastructure, the 2018/19 budget MTREF provided for a significant increase in the area of asset maintenance. This is as a result of the urgent maintenance needed for some of the sewerage plants and a deteriorating water network that have resulted in the municipality losing its blue and green drop status. The maintenance of roads infrastructure is one of the focus areas for 2018/19. According to the Budget and Reporting Regulations; operational repairs and maintenance are not considered a direct expenditure driver but an outcome of certain other expenditures; such as remuneration; purchases of materials and contracted services. Repair and Maintenance at 3% of the operational budget is below the national norm of 8%. One must note that it only includes material, outsourced services, and exclude the salaries and vehicle charges associated with Repair and Maintenance. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

During the compilation of the 2018/20 19 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the City's infrastructure and historic deferred maintenance.

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Table 11 Repairs and maintenance per asset class

NW403 City Of Matlosana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	**64 769**	**68 266**	**72 021**
Roads Infrastructure		–	–	–	–	–	–	14 901	15 706	16 569
Roads		–	–	–	–	–	–	13 194	13 907	14 671
Road Structures										
Road Furniture		–	–	–	–	–	–	1 707	1 799	1 898
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	29 949	31 566	33 302
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		–	–	–	–	–	–	527	555	585
MV Switching Stations		–	–	–	–	–	–	2 633	2 775	2 927
MV Networks										
LV Networks		–	–	–	–	–	–	26 790	28 237	29 790
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	16 231	17 107	18 048
Dams and Weirs										
Boreholes										
Reservoirs		–	–	–	–	–	–	3 896	4 106	4 332
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		–	–	–	–	–	–	12 335	13 001	13 716
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	3 688	3 887	4 101
Pump Station										
Reticulation		–	–	–	–	–	–	3 242	3 417	3 605
Waste Water Treatment Works		–	–	–	–	–	–	446	471	496
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets	–	–	–	–	–	–	12 165	12 822	13 527
Community Facilities	–	–	–	–	–	–	3 635	3 832	4 042
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums	–	–	–	–	–	–	177	186	197
Galleries									
Theatres									
Libraries	–	–	–	–	–	–	928	979	1 032
Cemeteries/Crematoria	–	–	–	–	–	–	408	430	454
Police									
Parks									
Public Open Space	–	–	–	–	–	–	40	42	44
Nature Reserves	–	–	–	–	–	–	881	928	979
Public Ablution Facilities									
Markets	–	–	–	–	–	–	1 201	1 266	1 336
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	–	–	–	–	–	–	8 529	8 990	9 484
Indoor Facilities	–	–	–	–	–	–	3 686	3 885	4 098
Outdoor Facilities	–	–	–	–	–	–	4 844	5 105	5 386
Capital Spares									
Heritage assets	–	–	–	–	–	–	262	276	291
Monuments									
Historic Buildings									
Works of Art	–	–	–	–	–	–	43	45	48
Conservation Areas	–	–	–	–	–	–	219	231	244
Other Heritage									
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property									
Unimproved Property									
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property									
Unimproved Property									
Other assets	–	–	–	–	–	–	6 131	6 463	6 818
Operational Buildings	–	–	–	–	–	–	6 131	6 463	6 818
Municipal Offices	–	–	–	–	–	–	5 771	6 083	6 417
Pay/Enquiry Points									
Building Plan Offices									
Workshops	–	–	–	–	–	–	337	355	375
Yards									
Stores	–	–	–	–	–	–	24	25	26
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	–	–	–	–	–	–	–	–	–
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									
Intangible Assets	–	–	–	–	–	–	10 865	11 452	12 081
Servitudes									
Licences and Rights	–	–	–	–	–	–	10 865	11 452	12 081
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	–	–	–	–	–	–	10 865	11 452	12 081
Load Settlement Software Applications									
Unspecified									

Computer Equipment		–	–	–	–	–	–	3 315	3 495	3 687
Computer Equipment		–	–	–	–	–	–	3 315	3 495	3 687
Furniture and Office Equipment		–	–	–	–	–	–	2 425	2 556	2 696
Furniture and Office Equipment		–	–	–	–	–	–	2 425	2 556	2 696
Machinery and Equipment		–	–	–	–	–	–	12 415	13 086	13 805
Machinery and Equipment		–	–	–	–	–	–	12 415	13 086	13 805
Transport Assets		–	–	–	–	–	–	23 355	24 616	25 970
Transport Assets		–	–	–	–	–	–	23 355	24 616	25 970
Libraries		–	–	–	–	–	–	–	–	–
Libraries										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	–	–	–	–	–	–	135 703	143 031	150 897

For the 2018/19 financial year, R 135.7 million of total repairs and maintenance will be spent on infrastructure assets.

1.5.2 Free Basic Services: Basic Social Services Package.

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive the free services, the households are required to register in terms of the City's Indigent Policy. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in MBRR A10 (Basic Service Delivery Measurement)

The cost of the social package of the registered indigent households is financed by national government through the local government equitable share grant received in terms of the annual Division of Revenue Act.

1.6 Capital Expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 12 2018/19 Medium-term capital budget per vote

NW403 City Of Matlosana - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		–	–	–	–	–	–	–	–	–	–
Vote 03 - Community & Social Services		–	–	–	–	–	–	–	–	–	–
Vote 04 - Sport And Recreation		–	–	–	–	–	–	–	10 000	25 939	8 257
Vote 05 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 06 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	8 597	14 937	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	4 800	2 880
Vote 11 - Water Management		–	–	–	–	–	–	–	28 628	8 849	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	10 500	10 500
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	6 007	19 939	27 662
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	53 232	84 963	49 299
Single-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	16 500	–	–
Vote 02 - Budget & Treasury Office		–	–	–	–	–	–	–	5 000	–	–
Vote 03 - Community & Social Services		–	–	–	–	–	–	–	–	–	22 338
Vote 04 - Sport And Recreation		–	–	–	–	–	–	–	–	–	3 000
Vote 05 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 06 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	158	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	21 303	6 687	3 520
Vote 11 - Water Management		–	–	–	–	–	–	–	21 823	6 687	41 999
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	25 823	14 687	7 044
Vote 13 - Waste Management		–	–	–	–	–	–	–	10 000	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	14 820	7 410	7 410
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		–	–	–	–	–	–	–	115 426	35 472	85 311
Total Capital Expenditure - Vote		–	–	–	–	–	–	–	168 658	120 435	134 610
Capital Expenditure - Functional											
Governance and administration		–	–	–	–	–	–	–	21 500	–	22 338
Executive and council		–	–	–	–	–	–	–	16 500	–	22 338
Finance and administration		–	–	–	–	–	–	–	5 000	–	–
Internal audit											
Community and public safety		–	–	–	–	–	–	–	10 000	25 939	11 257
Community and social services											
Sport and recreation		–	–	–	–	–	–	–	10 000	25 939	11 257
Public safety											
Housing											
Health											
Economic and environmental services		–	–	–	–	–	–	–	20 985	27 349	35 072
Planning and development		–	–	–	–	–	–	–	158	–	–
Road transport		–	–	–	–	–	–	–	20 827	27 349	35 072
Environmental protection											
Trading services		–	–	–	–	–	–	–	107 576	52 210	65 944
Energy sources		–	–	–	–	–	–	–	21 303	11 487	6 400
Water management		–	–	–	–	–	–	–	50 450	15 536	41 999
Waste water management		–	–	–	–	–	–	–	25 823	25 187	17 544
Waste management		–	–	–	–	–	–	–	10 000	–	–
Other		–	–	–	–	–	–	–	8 597	14 937	–
Total Capital Expenditure - Functional	3	–	–	–	–	–	–	–	168 658	120 435	134 610
Funded by:											
National Government		–	–	–	–	–	–	–	147 158	120 435	134 610
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	–	–	–	–	–	–	–	147 158	120 435	134 610
Public contributions & donations	5										
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	21 500	–	–
Total Capital Funding	7	–	–	–	–	–	–	–	168 658	120 435	134 610

For 2018/19, an amount of R 168 million is being appropriated for the development of infrastructure. R 21.5 million will be funded from council funds for critical operational capital needs. The balance will be grant funded.

Total new assets represent 100 per cent or R 168 million of the total capital budget while no provision were made for asset renewal. In addition to the MBRR Table A9, MBRR Tables SA34a, b, c provides a detailed breakdown of the capital program relating to new asset construction, as well as operational repairs and maintenance by asset class

1.7 Annual Budget Tables.

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2018/19 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 13 MBRR Table A1 - Budget Summary

NW403 City Of Matlosana - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates	–	–	–	–	–	–	–	413 697	436 037	460 019
Service charges	–	–	–	–	–	–	–	1 694 589	1 786 097	1 884 332
Investment revenue	–	–	–	–	–	–	–	4 039	4 257	4 492
Transfers recognised - operational	–	–	–	–	–	–	–	402 592	436 656	474 495
Other own revenue	–	–	–	–	–	–	–	196 706	207 113	218 284
Total Revenue (excluding capital transfers and contributions)	–	–	–	–	–	–	–	2 711 624	2 870 160	3 041 621
Employee costs	–	–	–	–	–	–	–	651 852	754 834	797 359
Remuneration of councillors	–	–	–	–	–	–	–	33 907	35 738	37 704
Depreciation & asset impairment	–	–	–	–	–	–	–	428 189	435 168	439 561
Finance charges	–	–	–	–	–	–	–	11 000	11 000	11 000
Materials and bulk purchases	–	–	–	–	–	–	–	991 656	1 067 055	1 143 843
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	–	–	–	–	–	–	–	966 785	1 014 558	1 070 298
Total Expenditure	–	–	–	–	–	–	–	3 083 389	3 318 353	3 499 764
Surplus/(Deficit)	–	–	–	–	–	–	–	(371 765)	(448 193)	(458 143)
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	147 158	120 435	134 610
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	–	–	–	–	–	–	(224 607)	(327 759)	(323 532)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	–	–	–	–	–	–	–	(224 607)	(327 759)	(323 532)
Capital expenditure & funds sources										
Capital expenditure	–	–	–	–	–	–	–	168 658	120 435	134 610
Transfers recognised - capital	–	–	–	–	–	–	–	147 158	120 435	134 610
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	21 500	–	–
Total sources of capital funds	–	–	–	–	–	–	–	168 658	120 435	134 610
Financial position										
Total current assets	–	–	–	–	–	–	–	460 000	477 000	495 000
Total non current assets	–	–	–	–	–	–	–	4 957 311	4 648 077	4 348 127
Total current liabilities	–	–	–	–	–	–	–	648 230	663 690	700 382
Total non current liabilities	–	–	–	–	–	–	–	313 000	303 500	293 000
Community wealth/Equity	–	–	–	–	–	–	–	4 384 581	4 128 323	3 834 356
Cash flows										
Net cash from (used) operating	–	–	–	–	–	–	–	174 158	139 435	153 610
Net cash from (used) investing	–	–	–	–	–	–	–	(187 158)	(120 435)	(134 610)
Net cash from (used) financing	–	–	–	–	–	–	–	13 000	(19 000)	(19 000)
Cash/cash equivalents at the year end	–	–	–	–	–	–	–	85 161	85 162	85 162
Cash backing/surplus reconciliation										
Cash and investments available	–	–	–	–	–	–	–	100 000	100 000	100 000
Application of cash and investments	–	–	–	–	–	–	–	346 703	357 039	378 605
Balance - surplus (shortfall)	–	–	–	–	–	–	–	(246 703)	(257 039)	(278 605)
Asset management										
Asset register summary (WDV)	615 669	627 982	640 542	–	–	–		5 497 260	5 607 205	5 719 349
Depreciation	–	–	–	–	–	–		428 189	428 189	435 168
Renewal of Existing Assets	–	–	–	–	–	–		–	–	–
Repairs and Maintenance	–	–	–	–	–	–		135 703	143 031	150 897
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	300 111	300 111	317 621	335 417
Revenue cost of free services provided	–	–	–	–	–	–	59 317	59 317	62 521	65 959
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasizes the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
    a. The operating surplus/deficit (after Total Expenditure) is negative due to non-cash item – (provision for bad debts and depreciation).
    b. Capital expenditure is balanced by capital funding sources, of which
        i. Transfers recognised is reflected on the Financial Performance Budget;
        ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
        iii. Internally generated funds are financed from our investments. The amount is incorporated in the Net Cash from Investing on the Cash Flow Budget.
4. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor.

Table 14 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

NW403 City Of Matlosana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
Governance and administration		–	–	–	–	–	–	**846 914**	**907 108**	**970 660**
Executive and council		–	–	–	–	–	–	8 125	8 348	8 587
Finance and administration		–	–	–	–	–	–	838 788	898 760	962 072
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		–	–	–	–	–	–	**29 088**	**45 993**	**32 348**
Community and social services		–	–	–	–	–	–	3 596	3 725	3 864
Sport and recreation		–	–	–	–	–	–	12 526	28 602	14 066
Public safety		–	–	–	–	–	–	9 379	9 886	10 429
Housing		–	–	–	–	–	–	3 587	3 780	3 988
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	–	–	–	**47 652**	**42 350**	**50 907**
Planning and development		–	–	–	–	–	–	5 739	5 741	6 065
Road transport		–	–	–	–	–	–	41 585	36 263	44 476
Environmental protection		–	–	–	–	–	–	328	346	365
Trading services		–	–	–	–	–	–	**1 903 688**	**1 956 131**	**2 096 917**
Energy sources		–	–	–	–	–	–	872 480	908 906	975 515
Water management		–	–	–	–	–	–	678 175	677 157	740 010
Waste water management		–	–	–	–	–	–	155 937	162 328	162 228
Waste management		–	–	–	–	–	–	197 096	207 739	219 165
Other	4	–	–	–	–	–	–	**31 439**	**39 013**	**25 400**
Total Revenue - Functional	2	–	–	–	–	–	–	**2 858 782**	**2 990 595**	**3 176 232**
Expenditure - Functional										
Governance and administration		–	–	–	–	–	–	**570 532**	**628 748**	**661 523**
Executive and council		–	–	–	–	–	–	283 055	328 234	344 882
Finance and administration		–	–	–	–	–	–	282 826	295 615	311 474
Internal audit		–	–	–	–	–	–	4 650	4 899	5 167
Community and public safety		–	–	–	–	–	–	**247 124**	**275 426**	**289 769**
Community and social services		–	–	–	–	–	–	66 856	69 131	71 580
Sport and recreation		–	–	–	–	–	–	93 899	101 443	107 724
Public safety		–	–	–	–	–	–	72 185	89 993	94 880
Housing		–	–	–	–	–	–	13 888	14 547	15 256
Health		–	–	–	–	–	–	296	312	329
Economic and environmental services		–	–	–	–	–	–	**290 048**	**300 807**	**311 457**
Planning and development		–	–	–	–	–	–	60 026	62 709	66 121
Road transport		–	–	–	–	–	–	225 771	233 619	240 615
Environmental protection		–	–	–	–	–	–	4 251	4 478	4 721
Trading services		–	–	–	–	–	–	**1 952 486**	**2 088 768**	**2 210 832**
Energy sources		–	–	–	–	–	–	1 015 708	1 078 319	1 141 007
Water management		–	–	–	–	–	–	639 593	694 788	739 249
Waste water management		–	–	–	–	–	–	138 536	143 298	148 779
Waste management		–	–	–	–	–	–	158 648	172 362	181 797
Other	4	–	–	–	–	–	–	**23 200**	**24 605**	**26 184**
Total Expenditure - Functional	3	–	–	–	–	–	–	**3 083 389**	**3 318 353**	**3 499 764**
Surplus/(Deficit) for the year		–	–	–	–	–	–	**(224 607)**	**(327 759)**	**(323 532)**

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital).

Table 15 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

NW403 City Of Matlosana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 01 - Executive & Council		–	–	–	–	–	–	7 919	8 131	30 696
Vote 02 - Budget & Treasury Office		–	–	–	–	–	–	838 788	898 760	962 072
Vote 03 - Community & Social Services		–	–	–	–	–	–	4 370	4 606	4 859
Vote 04 - Sport And Recreation		–	–	–	–	–	–	12 287	28 285	13 665
Vote 05 - Public Safety		–	–	–	–	–	–	17 836	18 800	19 834
Vote 06 - Housing		–	–	–	–	–	–	3 587	3 780	3 988
Vote 07 - Health		–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	37 442	45 031	31 758
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	872 480	908 629	952 884
Vote 11 - Water Management		–	–	–	–	–	–	678 175	677 157	740 010
Vote 12 - Waste Water Management		–	–	–	–	–	–	155 937	162 328	162 228
Vote 13 - Waste Management		–	–	–	–	–	–	207 096	207 739	219 165
Vote 14 - Road Transport		–	–	–	–	–	–	22 864	27 349	35 072
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	–	–	–	–	–	–	**2 858 782**	**2 990 595**	**3 176 232**
Expenditure by Vote ***to be appropriated***	1									
Vote 01 - Executive & Council		–	–	–	–	–	–	212 051	223 118	234 943
Vote 02 - Budget & Treasury Office		–	–	–	–	–	–	267 083	279 041	294 009
Vote 03 - Community & Social Services		–	–	–	–	–	–	113 992	120 488	125 332
Vote 04 - Sport And Recreation		–	–	–	–	–	–	87 316	91 099	95 483
Vote 05 - Public Safety		–	–	–	–	–	–	169 116	224 147	237 237
Vote 06 - Housing		–	–	–	–	–	–	13 888	14 547	15 256
Vote 07 - Health		–	–	–	–	–	–	10 786	.11 313	11 878
Vote 08 - Planning And Development		–	–	–	–	–	–	86 047	90 289	95 442
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	1 015 708	1 078 319	1 141 007
Vote 11 - Water Management		–	–	–	–	–	–	639 593	694 788	739 249
Vote 12 - Waste Water Management		–	–	–	–	–	–	138 514	143 275	148 754
Vote 13 - Waste Management		–	–	–	–	–	–	149 735	162 968	171 887
Vote 14 - Road Transport		–	–	–	–	–	–	179 558	184 961	189 286
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	–	–	–	–	–	–	**3 083 389**	**3 318 353**	**3 499 764**
Surplus/(Deficit) for the year	2	–	–	–	–	–	–	**(224 607)**	**(327 759)**	**(323 532)**

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality.

Table 16 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

NW403 City Of Matlosana - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	413 697	436 037	460 019
Service charges - electricity revenue	2	–	–	–	–	–	–	–	804 516	847 959	894 597
Service charges - water revenue	2	–	–	–	–	–	–	–	591 844	623 804	658 113
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	119 074	125 504	132 407
Service charges - refuse revenue	2	–	–	–	–	–	–	–	179 156	188 830	199 215
Service charges - other											
Rental of facilities and equipment		–	–	–	–	–	–	–	6 793	7 160	7 554
Interest earned - external investments		–	–	–	–	–	–	–	4 039	4 257	4 492
Interest earned - outstanding debtors		–	–	–	–	–	–	–	132 829	140 002	147 702
Dividends received											
Fines, penalties and forfeits		–	–	–	–	–	–	–	8 640	9 107	9 608
Licences and permits		–	–	–	–	–	–	–	1 279	1 348	1 423
Agency services		–	–	–	–	–	–	–	7 055	7 436	7 845
Transfers and subsidies		–	–	–	–	–	–	–	402 592	436 656	474 495
Other revenue	2	–	–	–	–	–	–	–	40 110	42 060	44 153
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	**2 711 624**	**2 870 160**	**3 041 621**
Expenditure By Type											
Employee related costs	2	–	–	–	–	–	–	–	651 852	754 834	797 359
Remuneration of councillors		–	–	–	–	–	–	–	33 907	35 738	37 704
Debt impairment	3	–	–	–	–	–	–	–	563 000	593 158	625 699
Depreciation & asset impairment	2	–	–	–	–	–	–	–	428 189	435 168	439 561
Finance charges		–	–	–	–	–	–	–	11 000	11 000	11 000
Bulk purchases	2	–	–	–	–	–	–	–	902 900	973 505	1 045 148
Other materials	8	–	–	–	–	–	–	–	88 756	93 549	98 694
Contracted services		–	–	–	–	–	–	–	228 449	236 569	249 581
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	–	–	–	–	–	–	–	175 335	184 831	195 018
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Expenditure		–	–	–	–	–	–	–	**3 083 389**	**3 318 353**	**3 499 764**
Surplus/(Deficit)		–	–	–	–	–	–	–	**(371 765)**	**(448 193)**	**(458 143)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									147 158	120 435	134 610
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–	**(224 607)**	**(327 759)**	**(323 532)**
Taxation											
Surplus/(Deficit) after taxation		–	–	–	–	–	–	–	**(224 607)**	**(327 759)**	**(323 532)**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		–	–	–	–	–	–	–	**(224 607)**	**(327 759)**	**(323 532)**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		–	–	–	–	–	–	–	**(224 607)**	**(327 759)**	**(323 532)**

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R2.71 billion in 2018/19 and escalates to R3 billion by 2020/21.
2. Revenue to be generated from property rates is R413 million in the 2018/19 financial year and increases to R460 million by 2020/21.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totaling R1.69 billion for the 2019/20 financial year and increasing to R1.8 billion by 2020/21.

Expenditure by major type

4. Bulk purchases have significantly increased over the 2013/14 to 2018/19 period escalating from R647 million to R 902 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom and water from Midvaal Water.
5. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains.
6. Other expenditure is broken down on Table SA 1 for financial transparency.
7. The municipality's remuneration of councilors was reviewed.

Table 17 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

NW403 City Of Matlosana - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		–	–	–	–	–	–	–	–	–	–
Vote 03 - Community & Social Services		–	–	–	–	–	–	–	–	–	–
Vote 04 - Sport And Recreation		–	–	–	–	–	–	–	10 000	25 939	8 257
Vote 05 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 06 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	8 597	14 937	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	4 800	2 880
Vote 11 - Water Management		–	–	–	–	–	–	–	28 628	8 849	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	10 500	10 500
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	6 007	19 939	27 662
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	53 232	84 963	49 299
Single-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	16 500	–	–
Vote 02 - Budget & Treasury Office		–	–	–	–	–	–	–	5 000	–	–
Vote 03 - Community & Social Services		–	–	–	–	–	–	–	–	–	22 338
Vote 04 - Sport And Recreation		–	–	–	–	–	–	–	–	–	3 000
Vote 05 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 06 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	158	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	21 303	6 687	3 520
Vote 11 - Water Management		–	–	–	–	–	–	–	21 823	6 687	41 999
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	25 823	14 687	7 044
Vote 13 - Waste Management		–	–	–	–	–	–	–	10 000	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	14 820	7 410	7 410
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		–	–	–	–	–	–	–	115 426	35 472	85 311
Total Capital Expenditure - Vote		–	–	–	–	–	–	–	168 658	120 435	134 610
Capital Expenditure - Functional											
Governance and administration		–	–	–	–	–	–	–	21 500	–	22 338
Executive and council		–	–	–	–	–	–	–	16 500	–	22 338
Finance and administration		–	–	–	–	–	–	–	5 000	–	–
Internal audit											
Community and public safety		–	–	–	–	–	–	–	10 000	25 939	11 257
Community and social services											
Sport and recreation		–	–	–	–	–	–	–	10 000	25 939	11 257
Public safety											
Housing											
Health											
Economic and environmental services		–	–	–	–	–	–	–	20 985	27 349	35 072
Planning and development		–	–	–	–	–	–	–	158	–	–
Road transport		–	–	–	–	–	–	–	20 827	27 349	35 072
Environmental protection											
Trading services		–	–	–	–	–	–	–	107 576	52 210	65 944
Energy sources		–	–	–	–	–	–	–	21 303	11 487	6 400
Water management		–	–	–	–	–	–	–	50 450	15 536	41 999
Waste water management		–	–	–	–	–	–	–	25 823	25 187	17 544
Waste management		–	–	–	–	–	–	–	10 000	–	–
Other		–	–	–	–	–	–	–	8 597	14 937	–
Total Capital Expenditure - Functional	3	–	–	–	–	–	–	–	168 658	120 435	134 610
Funded by:											
National Government		–	–	–	–	–	–	–	147 158	120 435	134 610
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	–	–	–	–	–	–	–	147 158	120 435	134 610
Public contributions & donations	5										
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	21 500	–	–
Total Capital Funding	7	–	–	–	–	–	–	–	168 658	120 435	134 610

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national departments.
2. Single-year capital expenditure has been appropriated at R168 million for the 2018/19 financial year and remains relatively constant over the MTREF at levels of R129 million and R134 million respectively for the two outer years.
3. The capital programme is funded from national grants, borrowing and internally generated funds. For 2018/19, capital transfers totals R173.7 million and escalates to R139.8 million by 2020/21. Internally generated funding for the 2018/19 year amounting to R 21.5 million.

Table 18 MBRR Table A6 - Budgeted Financial Position

NW403 City Of Matlosana - Table A6 Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Current assets											
Cash									20 000	20 000	20 000
Call investment deposits	1	–	–	–	–	–	–	–	80 000	80 000	80 000
Consumer debtors	1	–	–	–	–	–	–	–	305 000	320 000	335 000
Other debtors									15 000	15 000	15 000
Current portion of long-term receivables											
Inventory	2								40 000	42 000	45 000
Total current assets		–	–	–	–	–	–	–	**460 000**	**477 000**	**495 000**
Non current assets											
Long-term receivables											
Investments											
Investment property									100 000	105 000	110 000
Investment in Associate											
Property, plant and equipment	3	–	–	–	–	–	–	–	4 842 811	4 528 077	4 223 127
Agricultural											
Biological											
Intangible		–	–	–	–	–	–	–	4 500	5 000	5 000
Other non-current assets									10 000	10 000	10 000
Total non current assets		–	–	–	–	–	–	–	**4 957 311**	**4 648 077**	**4 348 127**
TOTAL ASSETS		–	–	–	–	–	–	–	**5 417 311**	**5 125 078**	**4 843 127**
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	–	–	–	–	–	–	–	15 000	16 000	17 000
Consumer deposits									30 000	32 000	35 000
Trade and other payables	4	–	–	–	–	–	–	–	593 230	605 690	638 382
Provisions									10 000	10 000	10 000
Total current liabilities		–	–	–	–	–	–	–	**648 230**	**663 690**	**700 382**
Non current liabilities											
Borrowing		–	–	–	–	–	–	–	104 000	89 000	73 000
Provisions		–	–	–	–	–	–	–	209 000	214 500	220 000
Total non current liabilities		–	–	–	–	–	–	–	**313 000**	**303 500**	**293 000**
TOTAL LIABILITIES		–	–	–	–	–	–	–	**961 230**	**967 190**	**993 382**
NET ASSETS	5	–	–	–	–	–	–	–	**4 456 081**	**4 157 888**	**3 849 745**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		–	–	–	–	–	–	–	4 384 581	4 128 323	3 834 356
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	–	–	–	–	–	–	–	**4 384 581**	**4 128 323**	**3 834 356**

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves clarity for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table 53 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:
   - Call investments deposits;
   - Consumer debtors;
   - Property, plant and equipment;
   - Trade and other payables;
   - Provisions non-current;
   - Changes in net assets; and
   - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 19 MBRR Table A7 - Budgeted Cash Flow Statement

NW403 City Of Matlosana - Table A7 Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									372 327	392 433	414 017
Service charges									1 339 556	1 343 543	1 417 438
Other revenue									63 878	67 111	70 582
Government - operating	1								402 592	436 656	474 495
Government - capital	1								147 158	150 000	150 000
Interest									40 271	37 258	39 390
Dividends									–	–	–
Payments											
Suppliers and employees									(2 180 624)	(2 276 566)	(2 401 312)
Finance charges									(11 000)	(11 000)	(11 000)
Transfers and Grants	1								–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	–	–	–	–	–	–	**174 158**	**139 435**	**153 610**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									–	–	–
Decrease (Increase) in non-current debtors									–	–	–
Decrease (increase) other non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets									(187 158)	(120 435)	(134 610)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	–	–	–	–	–	–	**(187 158)**	**(120 435)**	**(134 610)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									30 000	–	–
Increase (decrease) in consumer deposits									3 000	2 000	3 000
Payments											
Repayment of borrowing									(20 000)	(21 000)	(22 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	**13 000**	**(19 000)**	**(19 000)**
NET INCREASE/ (DECREASE) IN CASH HELD		–	–	–	–	–	–	–	**0**	**0**	**0**
Cash/cash equivalents at the year begin:	2								**85 161**	**85 161**	**85 162**
Cash/cash equivalents at the year end:	2	–	–	–	–	–	–	–	**85 161**	**85 162**	**85 162**

Table 20 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

NW403 City Of Matlosana - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash and investments available											
Cash/cash equivalents at the year end	1	–	–	–	–	–	–	–	85 161	85 162	85 162
Other current investments > 90 days		–	–	–	–	–	–	–	14 839	14 839	14 839
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		–	–	–	–	–	–	–	**100 000**	**100 000**	**100 000**
Application of cash and investments											
Unspent conditional transfers		–	–	–	–	–	–	–	10 000	10 000	10 000
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	–	–	–	–	–	–	–	336 703	347 039	368 605
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		–	–	–	–	–	–	–	**346 703**	**357 039**	**378 605**
Surplus(shortfall)		–	–	–	–	–	–	–	**(246 703)**	**(257 039)**	**(278 605)**

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. Cash and cash equivalents totals R85 million as at the end of the 2018/19 financial year and decreases to R85 million by 2020/21.

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. As part of the budgeting and planning guidelines that informed the compilation of the 2018/19 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table 21 MBRR Table A9 - Asset Management

NW403 City Of Matlosana - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CAPITAL EXPENDITURE										
Total New Assets	1	–	–	–	–	–	–	160 061	105 498	134 610
Roads Infrastructure		–	–	–	–	–	–	20 827	27 349	35 072
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	21 303	11 487	6 400
Water Supply Infrastructure		–	–	–	–	–	–	50 450	15 536	41 999
Sanitation Infrastructure		–	–	–	–	–	–	25 823	25 187	17 544
Solid Waste Infrastructure		–	–	–	–	–	–	10 000	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	*128 403*	*79 559*	*101 016*
Community Facilities		–	–	–	–	–	–	–	–	22 338
Sport and Recreation Facilities		–	–	–	–	–	–	10 000	25 939	11 257
Community Assets		–	–	–	–	–	–	*10 000*	*25 939*	*33 594*
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	538	–	–
Intangible Assets		–	–	–	–	–	–	*538*	–	–
Computer Equipment		–	–	–	–	–	–	4 500	–	–
Furniture and Office Equipment		–	–	–	–	–	–	6 620	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	10 000	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets	6	–	–	–	–	–	–	8 597	14 937	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	8 597	14 937	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	*8 597*	*14 937*	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Roads Infrastructure		–	–	–	–	–	–	20 827	27 349	35 072
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	21 303	11 487	6 400
Water Supply Infrastructure		–	–	–	–	–	–	50 450	15 536	41 999
Sanitation Infrastructure		–	–	–	–	–	–	25 823	25 187	17 544
Solid Waste Infrastructure		–	–	–	–	–	–	10 000	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	*128 403*	*79 559*	*101 016*
Community Facilities		–	–	–	–	–	–	8 597	14 937	22 338
Sport and Recreation Facilities		–	–	–	–	–	–	10 000	25 939	11 257
Community Assets		–	–	–	–	–	–	*18 597*	*40 876*	*33 594*
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	538	–	–
Intangible Assets		–	–	–	–	–	–	*538*	–	–
Computer Equipment		–	–	–	–	–	–	4 500	–	–

Other Assets		-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets	6	-	-	-	-	-	-	-	-	
Roads Infrastructure		-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	
Community Facilities		-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	
Other Assets		-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	

Total Capital Expenditure	4									
Roads Infrastructure		–	–	–	–	–	–	91 220	59 197	53 6
Storm water Infrastructure		–	–	–	–	–	–	–	–	
Electrical Infrastructure		–	–	–	–	–	–	21 904	13 900	15 0
Water Supply Infrastructure		–	–	–	–	–	–	42 187	29 610	34 7
Sanitation Infrastructure		–	–	–	–	–	–	7 484	16 080	16 5
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	
Rail Infrastructure		–	–	–	–	–	–	–	–	
Coastal Infrastructure		–	–	–	–	–	–	–	–	
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	
Infrastructure		–	–	–	–	–	–	***162 795***	***118 786***	***119 8***
Community Facilities		–	–	–	–	–	–	–	4 713	4 9
Sport and Recreation Facilities		–	–	–	–	–	–	10 952	11 138	14 9
Community Assets		–	–	–	–	–	–	***10 952***	***15 850***	***19 9***
Heritage Assets		–	–	–	–	–	–	–	–	
Revenue Generating		–	–	–	–	–	–	–	–	
Non-revenue Generating		–	–	–	–	–	–	–	–	
Investment properties		–	–	–	–	–	–	–	–	
Operational Buildings		–	–	–	–	–	–	–	–	
Housing		–	–	–	–	–	–	–	–	
Other Assets		–	–	–	–	–	–	–	–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	
Servitudes		–	–	–	–	–	–	–	–	
Licences and Rights		–	–	–	–	–	–	–	–	
Intangible Assets		–	–	–	–	–	–	–	–	
Computer Equipment		–	–	–	–	–	–	5 000	–	
Furniture and Office Equipment		–	–	–	–	–	–	35 000	–	
Machinery and Equipment		–	–	–	–	–	–	–	–	
Transport Assets		–	–	–	–	–	–	–	–	
Libraries		–	–	–	–	–	–	–	–	
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	
TOTAL CAPITAL EXPENDITURE - Asset class		–	–	–	–	–	–	**213 747**	**134 636**	**139 7**
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure								1 621 052	1 675 352	1 735 8
Storm water Infrastructure								157 867	157 867	157 8
Electrical Infrastructure								974 447	988 347	1 003 3
Water Supply Infrastructure								1 069 956	1 105 457	1 139 7
Sanitation Infrastructure								854 084	859 921	869 9
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		–	–	–	–	–	–	***4 677 407***	***4 786 945***	***4 906 7***
Community Facilities								427 819	437 819	447 8
Sport and Recreation Facilities								164 170	179 170	189 1
Community Assets		–	–	–	–	–	–	***591 989***	***616 989***	***636 9***
Heritage Assets										
Revenue Generating										
Non-revenue Generating								198 523	198 523	198 5
Investment properties		–	–	–	–	–	–	***198 523***	***198 523***	***198 5***
Operational Buildings								295 062	295 062	295 0
Housing								17 780	17 780	17 7
Other Assets		–	–	–	–	–	–	***312 842***	***312 842***	***312 8***
Biological or Cultivated Assets										
Servitudes										
Licences and Rights								4 579	4 579	4 5
Intangible Assets		–	–	–	–	–	–	***4 579***	***4 579***	***4 5***
Computer Equipment								**8 351**	**8 351**	**8 3**
Furniture and Office Equipment								**44 825**	**44 825**	**44 8**
Machinery and Equipment								**3 951**	**3 951**	**3 9**
Transport Assets								**43 386**	**43 386**	**43 3**
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	–	–	–	–	–	–	**5 885 853**	**6 020 391**	**6 160 1**

EXPENDITURE OTHER ITEMS										
Depreciation	7	–	–	–	–	–	–	492 000	520 044	549 166
Repairs and Maintenance by Asset Class	3	–	–	–	–	–	–	**126 791**	**134 018**	**141 523**
Roads Infrastructure		–	–	–	–	–	–	19 904	21 038	22 217
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	32 845	34 717	36 662
Water Supply Infrastructure		–	–	–	–	–	–	16 193	17 116	18 075
Sanitation Infrastructure		–	–	–	–	–	–	13 132	13 881	14 658
Solid Waste Infrastructure		–	–	–	–	–	–	5 573	5 890	6 220
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	***87 647***	***92 643***	***97 831***
Community Facilities		–	–	–	–	–	–	14 505	15 331	16 190
Sport and Recreation Facilities		–	–	–	–	–	–	3 014	3 186	3 365
Community Assets		–	–	–	–	–	–	***17 519***	***18 518***	***19 555***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	344	363	384
Other Assets		–	–	–	–	–	–	***344***	***363***	***384***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	20 842	22 030	23 263
Intangible Assets		–	–	–	–	–	–	***20 842***	***22 030***	***23 263***
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	439	464	490
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		–	–	–	–	–	–	**618 791**	**654 062**	**690 690**

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.

Table 22 MBRR Table A10 - Basic Service Delivery Measurement

NW403 City Of Matlosana - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	144 949	147 848	150 805
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	30 591	31 203	31 827
Using public tap (at least min.service level)	2	–	–	–	–	–	–	2 090	2 131	2 174
Other water supply (at least min.service level)	4	–	–	–	–	–	–	2 090	2 131	2 174
Minimum Service Level and Above sub-total		–	–	–	–	–	–	179 719	183 314	186 980
Using public tap (< min.service level)	3	–	–	–	–	–	–	2 089	2 130	2 173
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	2 089	2 130	2 173
Total number of households	5	–	–	–	–	–	–	181 808	185 444	189 153
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	128 513	131 084	133 705
Flush toilet (with septic tank)		–	–	–	–	–	–	221	225	229
Chemical toilet		–	–	–	–	–	–	628	641	654
Pit toilet (ventilated)		–	–	–	–	–	–	2 834	2 891	2 949
Other toilet provisions (> min.service level)		–	–	–	–	–	–	1 172	1 196	1 220
Minimum Service Level and Above sub-total		–	–	–	–	–	–	133 369	136 036	138 757
Bucket toilet		–	–	–	–	–	–	1 020	1 040	1 061
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	3 653	3 726	3 800
Below Minimum Service Level sub-total		–	–	–	–	–	–	4 673	4 766	4 861
Total number of households	5	–	–	–	–	–	–	138 042	140 802	143 619
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	145 675	148 589	151 560
Electricity - prepaid (min.service level)		–	–	–	–	–	–	23 888	24 366	24 854
Minimum Service Level and Above sub-total		–	–	–	–	–	–	169 564	172 955	176 414
Electricity (< min.service level)		–	–	–	–	–	–	145 675	148 589	151 560
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	23 888	24 366	24 854
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	169 564	172 955	176 414
Total number of households	5	–	–	–	–	–	–	339 127	345 910	352 828
Refuse:										
Removed at least once a week		–	–	–	–	–	–	172 665	176 118	179 641
Minimum Service Level and Above sub-total		–	–	–	–	–	–	172 665	176 118	179 641
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	2	2	2
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	2	2	2
Total number of households	5	–	–	–	–	–	–	172 667	176 120	179 643
Households receiving Free Basic Service	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)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	102 996	109 073	115 399
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	64 227	67 952	71 690
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	74 966	79 314	83 676
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	57 922	61 282	64 652
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	300 111	317 621	335 417
Highest level of free service provided per household										
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)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		–	–	–	–	–	–	59 317	62 521	65 959
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		–	–	–	–	–	–	59 317	62 521	65 959

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

Explanatory notes to Table A10 - Basic Service Delivery Measurement

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PART 2 – SUPPORTING DOCUMENTATION

2.1 Overview of the Annual Budget Process

Section 53 of the MFMA requires the Executive Mayor to provide general political guidance in the budget process and setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee of the City of Matlosana consists of the Executive Mayor, MMC's, Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Executive Mayor.

The primary aim of the Budget Steering Committee is to ensure:

- That the process followed to compile the budget complies with legislation and good budget practices.
- That there is proper alignment between the policy and service delivery priorities set out in the City's IDP and the budget; taking into account the need to protect the financial sustainability of the municipality.
- That the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available.
- That the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Review

In terms of section, 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year, August 2017, a time schedule that sets out the process to revise the IDP and prepare the budget.

The required IDP and budget time schedule were tabled on 30 August 2017.

Key dates applicable to the process were:

- 20 April 2018 – Tabling of the 2018/19 – 2020/21 MTREF budget to Council.
- 7 May 2018 to – 11 May 2018 Public Participation.
- 15 -16 May 2018 – Policy/Tariff Workshop.
- 31 May 2018 – Council Approves the Final 2018/19 – 2018/20 MTREF budget.
- 14 June 2018 – Submit Final 2018/19 – 2020/21 MTREF budget documents to National Treasury and Provincial Treasury.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework rolled out into objectives, key performance indicators and targets for implementation, which directly inform the Service Delivery and Budget Implementation Plan.
The process plan included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the draft SDBIP; and
- The review of the performance management and monitoring processes.

2.1.3 Financial Modelling and Key Planning Drivers

The following key factors and planning strategies have informed the compilation of the 2018/19 MTREF:

- Growth of the City.
- National and Provincial priorities;
- Policy priorities and strategic objectives.
- Asset maintenance.
- Economic climate and trends.
- Performance trends.
- Cash Flow Management Strategy.
- Debtor Payment Levels and collection.
- Loan and Investment possibilities.
- The need for tariff increases versus the ability of the community to pay for services.
- Improved and sustainable service delivery.

Furthermore, the strategic guidance given in National Treasury's MFMA Circular 89 & 91 have been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation.

Council will undertake an extensive public participation process after the tabling of 2018/19 – 2020/21 MTREF by Council on 20 April 2018. Nine consultation meetings as planned around the KOSH area from 7 May 2018 until 11 May 2018.

All documents in the appropriate format (electronic and printed) will be provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

- Capital expenditure is not allocated to the areas in the same ratio as the income derived from those areas. This is a normal practice in a collective taxation environment. The Municipality is responsible for managing the equitable use of resources to ensure that the constitutional imperative to progressively improve basic services in undeveloped areas is met.

2.1.5 Engagements with NT, PT & other stakeholders

The municipality will once again engage with the NT, PT after they did a full assessment of the Municipality's tabled 2018/19 to 2020/21 MTREF.

2.2 Overview of Alignment of Annual Budget with IDP

The Constitution mandates local government with the responsibility to exercise local development and cooperative governance. The eradication of imbalances in South African society can only be realised through a credible integrated development planning process.

The IDP provides a five-year strategic programme of action aimed at setting short; medium and long term strategic priorities to create a development platform; which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which Council use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables the municipality to make the best use of scarce resources and speed up service delivery.

IDP is an approach to planning aimed at involving the municipality and the community to find the best solutions towards sustainable development.

The IDP developed by Council must correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in the area. Applied to the City, issues of national and provincial importance should be reflected in the IDP of the Municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The national and provincial priorities: policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009.
- Government Programme of Action.
- Development Facilitation Act of 1995.
- Provincial Growth and Development Strategy (GGDS).
- National and Provincial spatial development perspectives.
- Relevant sector plans such as transportation; legislation and policy.
- National Key Performance Indicators (NKPIs)
- The National and Provincial Priority Outcome.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

2.3 Measurable Performance Objectives and Indicators

Performance Management is a system intended to manage and monitor service delivery progress against identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by National Framework for Managing Programme Performance Information, the City has developed and implemented a performance management system, which is constantly refined as the integrated planning process unfolds. The municipality targets, monitors, assesses and reviews organisational performance, which is currently not directly linked to individual employees' performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

The 2017/18 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 23 MBRR Table SA4 – Reconciliation between the IDP strategic objectives and budgeted revenue

NW403 City Of Matlosana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Finance And Admin				–	–	–	–	–	–	838 788	898 760	962 072
Planning & Dev				–	–	–	–	–	–	89 715	169 300	160 053
Refuse				–	–	–	–	–	–	207 096	207 739	219 165
Electricity				–	–	–	–	–	–	872 480	908 629	952 884
Water				–	–	–	–	–	–	678 175	677 157	762 349
Sport & Recreation				–	–	–	–	–	–	12 287	28 285	13 665
Comm & Social Services				–	–	–	–	–	–	22 206	23 406	24 693
Exec & Council				–	–	–	–	–	–	7 919	8 131	8 358
Allocations to other priorities			2	–	–	–	–	–	–	130 114	69 188	72 994
Total Revenue (excluding capital transfers and contributions)			1	–	–	–	–	–	–	**2 858 782**	**2 990 595**	**3 176 233**

Table 24 MBRR Table SA5 – Reconciliation between the IDP strategic objectives and budgeted operating expenditure

NW403 City Of Matlosana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Finance And Admin				–	–	–	–	–	–	267 083	279 041	294 009
Planning & Dev				–	–	–	–	–	–	279 493	289 797	299 984
Refuse				–	–	–	–	–	–	149 735	162 968	171 887
Electricity				–	–	–	–	–	–	1 015 708	1 078 319	1 141 007
Water				–	–	–	–	–	–	639 593	694 788	739 249
Sport & Recreation				–	–	–	–	–	–	87 316	91 099	95 483
Comm & Social Services				–	–	–	–	–	–	293 895	355 948	374 448
Exec & Council				–	–	–	–	–	–	212 051	223 118	234 943
Allocations to other priorities				–	–	–	–	–	–	138 514	143 275	148 754
Total Expenditure			1	–	–	–	–	–	–	3 083 389	3 318 353	3 499 764

Table 25 MBRR Table SA6 – Reconciliation between the IDP strategic objectives and budgeted operating expenditure

NW403 City Of Matlosana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Finance And Admin				–	–	–	–	–	–	5 000	–	–
Planning & Dev				–	–	–	–	–	–	29 582	42 285	35 072
Refuse				–	–	–	–	–	–	10 000	–	–
Electricity				–	–	–	–	–	–	21 303	11 487	6 400
Water				–	–	–	–	–	–	50 450	15 536	41 999
Sport & Recreation				–	–	–	–	–	–	10 000	25 939	11 257
Comm & Social Services				–	–	–	–	–	–	–	–	22 338
Exec & Council				–	–	–	–	–	–	16 500	–	–
Allocations to other priorities			3	–	–	–	–	–	–	25 823	25 187	17 544
Total Capital Expenditure			1	–	–	–	–	–	–	168 658	120 435	134 610

2.3 Measurable performance objective and indicators

Performance Management is intended to manage and monitor service delivery against the identified strategic objective and priorities in accordance with the legislative requirements and good business practices as informed by the National Framework for managing programme performance information.

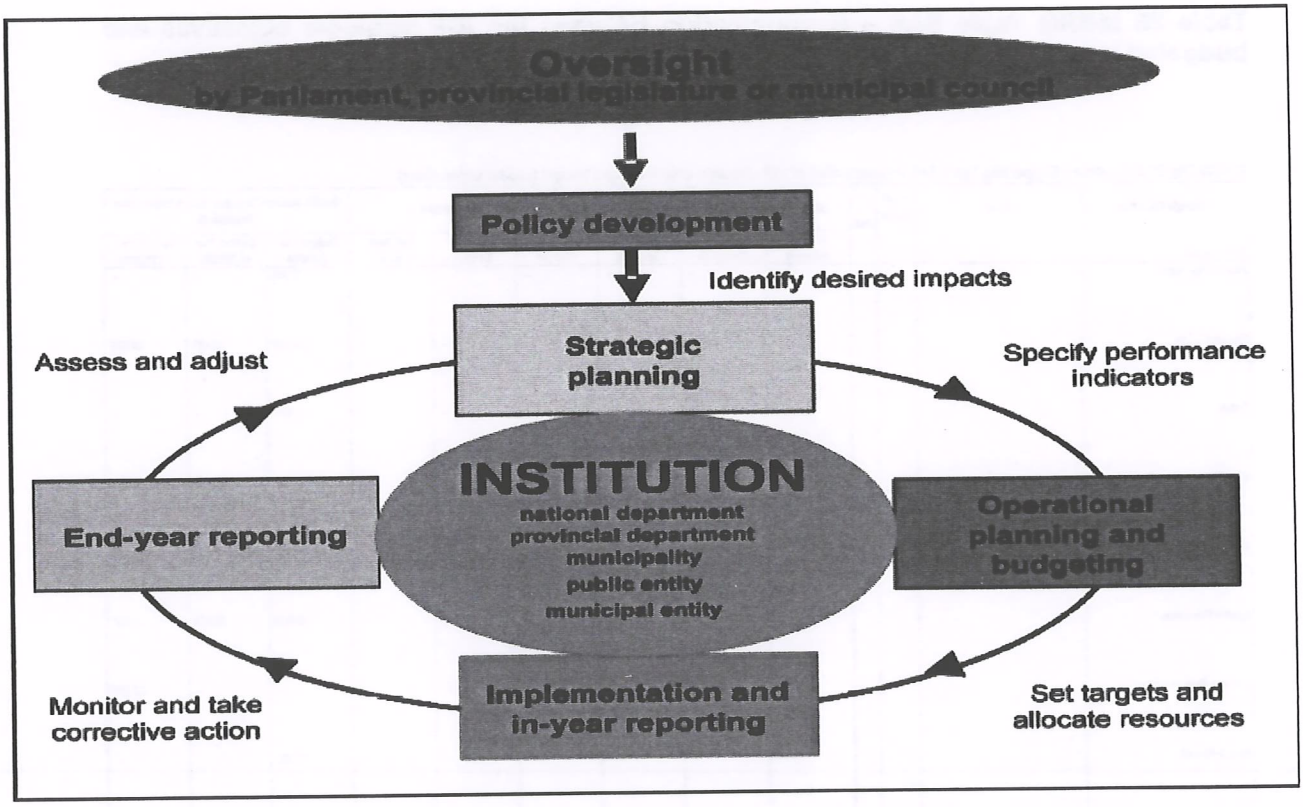

Figure 1 Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 26 MBRR Table SA7 - Measurable performance objectives

Description	Unit of measurement	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
Municipal Operating Expenditure										
Trading Services	Rand							559 580	591 252	624 742
Water										
Sustainable Services										
Electricity										
Sustainable Services	Rand							878 408	928 254	980 516
Sanitation										
Sustainable Services								181 441	191 560	202 667
Trading Services										
Refuse Removal										
Sustainable Services	Rand							141 789	149 871	158 264
Finance Management										
Sustainable Services	Rand							421 709	445 746	470 708
Insert measure/s description										
Municipal Capital Expenditure										
Trading Services										
Water										
Sustainable Services	Rand							42 187	29 610	34 712
Electricity										
Sustainable Services	Rand							21 904	13 900	15 000
Sanitation										
Sustainable Services	Rand							7 484	16 080	16 500
Trading Services										
Refuse Removal	Rand									
Sustainable Services								–	–	–
Finance Management										
Sustainable Services	Rand							5 000	–	–
Sub-function 3 - (name)										
Insert measure/s description	Rand									
And so on for the rest of the Votes										

The following table sets out the municipality's main performance objectives and benchmarks for the 2018/19 MTREF.

Table 27 MBRR Table SA8 - Performance indicators and benchmarks

NW403 City Of Matlosana - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	1.0%	0.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.3%	1.3%	1.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	139.5%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	–	–	–	–	–	–	–	0.7	0.7	0.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	–	–	–	–	–	–	–	0.7	0.7	0.7
Liquidity Ratio	Monetary Assets/Current Liabilities	–	–	–	–	–	–	–	0.2	0.2	0.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	81.2%	78.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	81.2%	78.1%	78.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.8%	11.7%	11.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within' MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	684.9%	699.5%	737.9%
Other Indicators											
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kl)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	24.0%	26.3%	26.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		25.3%	27.5%	27.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		5.0%	5.0%	5.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	16.2%	15.5%	14.8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	–	–	–	–	–	39.6	39.6	41.8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	15.1%	15.0%	14.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	–	–	–	–	–	–	–	0.4	0.4	0.4

Performance indicators and benchmarks

Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. The following financial performance indicators have formed part of the compilation of the 2018/19 MTREF:

- Capital charges to operating expenditure measures what portion of total operating expenditure is used to service the existing loans. The municipality did not have a large dependency on loans in the past and therefore this ratio is on the low side. This also indicates the possible under usage of loans to deliver on projects or to renew its asset base.

- Capital charges to operating revenue is due to the nature of the municipalities business in line with the previous ratio. The same findings can be made as mentioned.

- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing. The municipality has identified the need to utilize loans as to ensure that it can fulfill its service delivery commitments in the future and will do so prudently.

Analysing the municipality's debt profile thus clearly shows the underutilization of financing infrastructure. Notwithstanding this fact the municipality will diligently evaluate the feasibility of financing to ensure that while service delivery is ensured the municipality will also be able to service the future financing cost as well as repayment. In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the Municipality to meet its revenue targets and ensure its forecasted cash flow targets are achieved will be critical in meeting the repayments of the debt service costs.

- *Current ratio* is a measure of the current assets divided by the current liabilities. The goal of the municipality is to achieve a ratio of more than 1:1 as would be the norm. The generation of net cash inflows is of high importance and plans already put in place as well of further focus on expenditure control, revenue enhancement and loss control should have the desired effect to improve the current ratio.

- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. As indicated in the previous paragraph the municipality believe that it is on track to achieve this ratio with the current plans in place.

- Due to cash flow constraints the municipality have to manage the payment of its creditors. Special arrangements were made with ESKOM and MIDVAAL. All other creditors are serviced in an equitable manner in order to create a stable environment for the municipality to acquire services and goods. The municipality will strive to pay all creditors within 30 days but do acknowledge that this will only be achieved over a period.

Other Indicators

- The electricity distribution losses remain a challenge as it is higher than the norm. The municipality need to urgently address the matter in the 2018/19 budget as it impacts on the municipality's ability to have a funded sustainable budget.

- The water distribution losses for the 2016/17 year over 30% is too high. Continued focus on leaks and illegal connections and other proposed actions should bear fruit and this should have a positive impact on the future cash flows of the municipality.

- Employee costs as a percentage of revenue is constant over the MTREF. This can be attributed mainly to inflation linked drivers on both sides of the equation.

- Similar to that of employee costs, repairs and maintenance as percentage of operating revenue is also stable.

2.4 Overview of Budget related-policies.

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Review of Customer Care; Credit Control and Debt Collection Policies.
This policy will be reviewed; among others, in order to achieve a higher collection rate.

2.4.2 Review of Indigent Relief Policy.
The indigent relief policy will be reviewed and amendments were made to the indigent qualifying threshold.

2.4.3 Review of Rates Policy
The Rates policy will be reviewed to bring it in line with amendments in the property rates act.

2.4.4 Supply Chain Management Policy
The Tariff policy will be reviewed to make it more effective.

2.4.5 SCM & Infrastructure Procurement and Delivery Management Policy
This policy will be reviewed and the Procurement and Delivery Management guidelines have been added as per the MFMA circular.

2.4.5 Irrecoverable Bad Debt Policy
The Irrecoverable Bad Debt Policy will be reviewed.

2.4.6 Tariff Policy
The Tariff Policy will be reviewed.

The Municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery.

2.4.7 Investment & Cash Management Policy
The policy was reviewed.

All the above policies are available on the City's website, www.matlosana.gov.za, well as the following approved budget related policies.

- Budget Policy
- Asset Management Policy
- Borrowing Management Policy
- Transfer of Funds Policy

- Grants and Funding Policy
- Funding and Reserve Policy

2.4.8 The Budget Policy
The policy will be reviewed.

2.4.9 The Virement Policy
The policy will be reviewed.

2.4.10 The Insurance Policy & Procedures
This is a new policy.

2.5 Overview of Budget Assumptions.

2.5.1 External Factors.

Owing to the economic slowdown impact by the closure of mines in the region due to the low gold price, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the Municipality's finances.

2.5.2 General Inflation Outlook and its impact on the municipal activities.

Four key factors have been taken into consideration in the compilation of the 2018 /19 – 2020/21 MTREF.

- National Government macro-economic targets.
- The general inflationary outlook and the impact on City's residents and businesses.
- The impact of municipal cost drivers.
- The increase in prices for bulk electricity and water.

2.5.3 Interest Rates for Borrowing and Investment of Funds.

MFMA specifies that borrowing can only be utilized to fund capital or refinancing borrowing in certain conditions. For simplicity, the 2017/18 MTREF is based on the assumption that all borrowings are undertaken using fixed interest rates for amortisation-style loans requiring both regular principal and interest payments.

2.5.4 Collection Rate for Revenue Services.

The base assumption is that tariff and rates increases will increase at a rate slightly higher than CPI over long term. It is assumed that current economic conditions and relatively controlled inflationary conditions will continue for the forecasted term. On the longer term, consumer inflation is expected to increase to 5.5% by 2020/21.

2.5.5 Growth or Decline in Tax Base of the Municipality.

Debtors revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth of the City, household formation growth rate and the poor household change rate. The current consumer data cleansing exercise undertaken by the municipality had a positive impact on the consumer revenue base of the municipality.

2.5.6 Salary Increases

The current collective agreement expires at 30 June 2018. As the salary negotiations for the 2018/19 to 2020/21 cycle has not yet been concluded, the municipality made provision for a 7% increase as well as the filling of some vacant positions.

2.5.7 Impact of National, Provincial and Local Policies.

Integration of service delivery between national; provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs; provincial and national strategies around priority spatial interventions.

In this regard, the following national priorities form the basis of all integration initiatives:

- Creating Jobs.
- Enhancing Education and Skills Development.
- Improving Health Services.
- Rural Development and Agriculture.
- Fighting Crime and Corruption.
- Infrastructure development.

The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

2.5.8 Ability of the Municipality to Spend and Deliver on Programmes

Due to cash flow constrains it is estimated that the spending rate will be lower on operational expenditure. All grant-funded capital must be spent by the end of the financial year to avoid any fund being withheld by the National Treasury.

2.6 Overview of Budget Funding

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal, property rates, operating and capital grants from organs of state and other minor charges like building plan fees, licenses and permits etc.

The revenue strategy is a function of key components such as:

- Growth in the City and economic development.
- Revenue Management and Enhancement.
- Achievement of a higher annual collection rate for consumer revenue.
- National Treasury guidelines;
- Electricity tariff increases within the NERSA approval.
- Achievement of full cost recovery of specific user charges.
- Determining tariff escalation rate by establishing/calculating revenue requirements.

- The Property Rates Policy in terms of the MPRA.
- Ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers, aligned to the economic forecasts.

Investment revenue contributes marginally to the revenue base of the Municipality with a budget allocation of R4 million for the financial years of the 2018/19 MTREF.

The tables below provide detail investment information and investment particulars by maturity.

Table 28 MBRR SA15 – Detail Investment Information

NW403 City Of Matlosana - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality										
Securities - National Government								50 758	48 197	46 227
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)								8 462	8 944	9 445
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	–	–	–	–	–	–	59 220	57 142	55 672
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		–	–	–	–	–	–	59 220	57 142	55 672

Table 29 MBRR SA16 – Investment particulars by maturity

NW403 City Of Matlosana - Supporting Table SA16 Investment particulars by maturity

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

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2018/19 medium-term capital programme:

Table 30 Sources of capital revenue over the MTREF

Funded by:											
National Government		–	–	–	–	–	–	–	147 158	120 435	134 610
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	–	–	–	–	–	–	–	147 158	120 435	134 610
Public contributions & donations	5										
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	21 500	–	–
Total Capital Funding	7	–	–	–	–	–	–	–	168 658	120 435	134 610

Figure 2 Sources of capital revenue for the 2018/19 financial year

Capital grants and receipts equates to R147 million for the 2018/19 financial year and decrease to R134 million by 2020/21.

The following table is a detailed analysis of the Municipality's borrowing liability.

Table 31 MBRR Table SA 17 - Detail of borrowings

NW403 City Of Matlosana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)								104 000	89 000	73 000
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	104 000	89 000	73 000

Table 32 MBRR Table SA 18 - Capital transfers and grant receipts

Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	156 174 156 174	169 447 169 447	161 131 161 131
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	156 174	169 447	161 131
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	-	-	-	553 998	600 529	629 803

2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councilors and management.

Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words, the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Table 33 MBRR Table A7 - Budget cash flow statement

NW403 City Of Matlosana - Table A7 Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									372 327	392 433	414 017
Service charges									1 339 556	1 343 543	1 417 438
Other revenue									63 878	67 111	70 582
Government - operating	1								402 592	436 656	474 495
Government - capital	1								147 158	150 000	150 000
Interest									40 271	37 258	39 390
Dividends									–	–	–
Payments											
Suppliers and employees									(2 180 624)	(2 276 566)	(2 401 312)
Finance charges									(11 000)	(11 000)	(11 000)
Transfers and Grants	1								–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	–	–	–	–	–	–	174 158	139 435	153 610
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									–	–	–
Decrease (Increase) in non-current debtors									–	–	–
Decrease (increase) other non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets									(187 158)	(120 435)	(134 610)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	–	–	–	–	–	–	(187 158)	(120 435)	(134 610)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									30 000	–	–
Increase (decrease) in consumer deposits									3 000	2 000	3 000
Payments											
Repayment of borrowing									(20 000)	(21 000)	(22 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	13 000	(19 000)	(19 000)
NET INCREASE/ (DECREASE) IN CASH HELD		–	–	–	–	–	–	–	0	0	0
Cash/cash equivalents at the year begin:	2								85 161	85 161	85 162
Cash/cash equivalents at the year end:	2	–	–	–	–	–	–	–	85 161	85 162	85 162

Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What are the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Table 34 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

NW403 City Of Matlosana - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash and Investments available											
Cash/cash equivalents at the year end	1	–	–	–	–	–	–	–	85 161	85 162	85 162
Other current investments > 90 days		–	–	–	–	–	–	–	14 839	14 839	14 839
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and Investments available:		–	–	–	–	–	–	–	100 000	100 000	100 000
Application of cash and investments											
Unspent conditional transfers		–	–	–	–	–	–	–	10 000	10 000	10 000
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	–	–	–	–	–	–	–	336 703	347 039	368 605
Other provisions											
Long term investments commited	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		–	–	–	–	–	–	–	346 703	357 039	378 605
Surplus(shortfall)		–	–	–	–	–	–	–	(246 703)	(257 039)	(278 605)

From the above table it can be seen that the cash and investments available total R14 million in the 2018/19 financial year and decrease to R14 million by 2020/21, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

Figure 3 Cash and cash equivalents / Cash backed reserves and accumulated funds

Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 35 MBRR SA10 – Funding compliance measurement

NW403 City Of Matlosana Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	–	–	–	–	–	–	85 161	85 162	85 162
Cash + investments at the yr end less applications - R'000	18(1)b	2	–	–	–	–	–	–	–	(246 703)	(257 039)	(278 605)
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	–	–	–	–	0.4	0.4	0.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	–	–	–	–	–	–	(224 607)	(327 759)	(323 532)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(0.6%)	(0.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	77.0%	74.2%	74.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	26.7%	26.7%	26.7%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	111.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	139.5%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.7%	4.5%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.8%	3.2%	3.6%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts.

Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. For the 2018/19 MTREF the indicative outcome is reducing slightly to a deficit of R224 million, R327 million and R323 million.

Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyst the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 77, 74.2 and 74.2 per cent for each of the respective financial years.

Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) had to be increased to offset under-collection of billed revenues. The provision has been appropriated at 26.7, 26.7 and 26.7 per cent over the MTREF.

Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been be excluded. It can be seen that borrowing of 2018/19 to 39 percent of own funded capital.

Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers.

Table 36 MBRR SA19 - Expenditure on transfers and grant programs

NW403 City Of Matlosana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	401 392	435 456	473 295
Local Government Equitable Share		–	–	–	–	–	–	392 856	428 402	465 560
Local Government Financial Management Grant [Schedul		–	–	–	–	–	–	2 215	2 680	3 112
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	2 037	–	–
PMU								4 284	4 374	4 623
Provincial Government:		–	–	–	–	–	–	716	–	–
Libraries; Archives and Museums		–	–	–	–	–	–	716		
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		–	–	–	–	–	–	402 108	435 456	473 295
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	129 890	139 590	127 845
Municipal Infrastructure Grant		–	–	–	–	–	–	81 405	83 115	87 845
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	48 485	56 475	40 000
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	22 000	25 483	28 663
INEP								22 000	25 483	28 663
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	151 890	165 073	156 508
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	–	–	–	–	–	553 998	600 529	629 803

Table 37 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

NW403 City Of Matlosana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year								397 108	431 082	468 627
Current year receipts		–	–	–	–	–	–	397 108	431 082	468 627
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year								716	–	–
Current year receipts		–	–	–	–	–	–	716	–	–
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:								–	–	–
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		–	–	–	–	–	–	397 824	431 082	468 627
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year								156 174	169 447	161 131
Current year receipts		–	–	–	–	–	–	156 174	169 447	161 131
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		–	–	–	–	–	–	156 174	169 447	161 131
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		–	–	–	–	–	–	553 998	600 529	629 758
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

2.7 Councilor and employee benefits

Table 38 MBRR SA22 - Summary of councilor and staff benefits

NW403 City Of Matlosana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		–	–	–	–	–	–	335	353	372
Pension and UIF Contributions										
Medical Aid Contributions		–	–	–	–	–	–	115	121	128
Motor Vehicle Allowance										
Cellphone Allowance		–	–	–	–	–	–	47	49	52
Housing Allowances										
Other benefits and allowances		–	–	–	–	–	–	33 410	35 215	37 151
Sub Total - Councillors		–	–	–	–	–	–	**33 907**	**35 738**	**37 704**
% increase	4		–	–	–	–	–	–	**5.4%**	**5.5%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		–	–	–	–	–	–	6 195	6 530	6 889
Pension and UIF Contributions		–	–	–	–	–	–	11	12	13
Medical Aid Contributions		–	–	–	–	–	–	39	41	43
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3	–	–	–	–	–	–	1 037	1 093	1 153
Cellphone Allowance	3	–	–	–	–	–	–	95	100	106
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		–	–	–	–	–	–	**7 377**	**7 775**	**8 203**
% increase	4		–	–	–	–	–	–	**5.4%**	**5.5%**
Other Municipal Staff										
Basic Salaries and Wages		–	–	–	–	–	–	421 650	497 866	526 363
Pension and UIF Contributions		–	–	–	–	–	–	96 556	109 543	115 485
Medical Aid Contributions		–	–	–	–	–	–	46 057	55 089	58 119
Overtime		–	–	–	–	–	–	25 308	26 675	28 142
Performance Bonus		–	–	–	–	–	–	28 998	30 564	32 245
Motor Vehicle Allowance	3									
Cellphone Allowance	3	–	–	–	–	–	–	749	790	833
Housing Allowances	3	–	–	–	–	–	–	4 074	4 294	4 530
Other benefits and allowances	3	–	–	–	–	–	–	16 481	17 389	18 324
Payments in lieu of leave		–	–	–	–	–	–	4 600	4 849	5 115
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		–	–	–	–	–	–	**644 475**	**747 059**	**789 156**
% increase	4		–	–	–	–	–	–	**15.9%**	**5.6%**
Total Parent Municipality		–	–	–	–	–	–	**685 759**	**790 572**	**835 063**

Table 39 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councilors/ senior managers)

NW403 City Of Matlosana - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior manager

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		334 984	265 918	250 615			851 517
Chief Whip			395 845	145 655	237 874			779 374
Executive Mayor			567 469	194 207	359 876			1 121 552
Deputy Executive Mayor			–	–	–			–
Executive Committee			–	–	–			–
Total for all other councillors			18 655 108	1 863 430	10 636 275			31 154 813
Total Councillors	8	–	**19 953 406**	**2 469 210**	**11 484 640**			**33 907 256**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 136 910	1 879	307 260			1 446 049
Chief Finance Officer			985 860	1 879	167 427			1 155 166
Senior Managers of the Municipality			4 072 429	46 073	657 255			4 775 757
Total Senior Managers of the Municipality	8,10	–	**6 195 199**	**49 831**	**1 131 942**	–		**7 376 972**
A Heading for Each Entity	6,7							
List each member of board by designation								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**26 148 605**	**2 519 041**	**12 616 582**	–		**41 284 228**

Table 40 MBRR SA24 – summary of personnel numbers

NW403 City Of Matlosana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)								77		77
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3							8		8
Other Managers	7							44	44	
Professionals		–	–	–	–	–	–	*58*	*58*	–
Finance								7	7	
Spatial/town planning								2	2	
Information Technology								1	1	
Roads								1	1	
Electricity								1	1	
Water								1	1	
Sanitation								1	1	
Refuse								2	2	
Other								42	42	
Technicians		–	–	–	–	–	–	*186*	*186*	–
Finance								25	25	
Spatial/town planning								12	12	
Information Technology								1	1	
Roads								5	5	
Electricity								20	20	
Water								10	10	
Sanitation								10	10	
Refuse								4	4	
Other								99	99	
Clerks (Clerical and administrative)								490	490	
Service and sales workers								161	161	
Skilled agricultural and fishery workers								10	10	
Craft and related trades								142	142	
Plant and Machine Operators								171	171	
Elementary Occupations								1 220	1 220	
TOTAL PERSONNEL NUMBERS	9	–	–	–	–	–	–	2 567	2 482	85
% increase					–	–	–	–	–	–
Total municipal employees headcount	6, 10							2 566	2 566	
Finance personnel headcount	8, 10							220	170	
Human Resources personnel headcount	8, 10							31	28	

2.8 Monthly targets for revenue, expenditure and cash flow

Table 41 MBRR SA25 - Budgeted monthly revenue and expenditure

NW403 City Of Matlosana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source																
Property rates		34 475	34 475	34 475	34 475	34 475	34 475	34 475	34 475	34 475	34 475	34 475	34 475	413 697	436 037	460 019
Service charges - electricity revenue		67 043	67 043	67 043	67 043	67 043	67 043	67 043	67 043	67 043	67 043	67 043	67 043	804 516	847 959	894 597
Service charges - water revenue		49 320	49 320	49 320	49 320	49 320	49 320	49 320	49 320	49 320	49 320	49 320	49 320	591 844	623 804	658 113
Service charges - sanitation revenue		9 923	9 923	9 923	9 923	9 923	9 923	9 923	9 923	9 923	9 923	9 923	9 923	119 074	125 504	132 407
Service charges - refuse revenue		14 930	14 930	14 930	14 930	14 930	14 930	14 930	14 930	14 930	14 930	14 930	14 930	179 156	188 830	199 215
Service charges - other													–	–	–	–
Rental of facilities and equipment		566	566	566	566	566	566	566	566	566	566	566	566	6 793	7 160	7 554
Interest earned - external investments		337	337	337	337	337	337	337	337	337	337	337	337	4 039	4 257	4 492
Interest earned - outstanding debtors		11 069	11 069	11 069	11 069	11 069	11 069	11 069	11 069	11 069	11 069	11 069	11 069	132 829	140 002	147 702
Dividends received													–	–	–	–
Fines, penalties and forfeits		720	720	720	720	720	720	720	720	720	720	720	720	8 640	9 107	9 608
Licences and permits		107	107	107	107	107	107	107	107	107	107	107	107	1 279	1 348	1 423
Agency services		588	588	588	588	588	588	588	588	588	588	588	588	7 055	7 436	7 845
Transfers and subsidies		33 549	33 549	33 549	33 549	33 549	33 549	33 549	33 549	33 549	33 549	33 549	33 549	402 592	436 656	474 495
Other revenue		3 342	3 342	3 342	3 342	3 342	3 342	3 342	3 342	3 342	3 342	3 342	3 342	40 110	42 060	44 153
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributi		**225 969**	**225 969**	**225 969**	**225 969**	**225 969**	**225 969**	**225 969**	**225 969**	**225 969**	**225 969**	**225 969**	**225 969**	**2 711 624**	**2 870 160**	**3 041 621**
Expenditure By Type																
Employee related costs		54 321	54 321	54 321	54 321	54 321	54 321	54 321	54 321	54 321	54 321	54 321	54 321	651 852	754 834	797 359
Remuneration of councillors		2 826	2 826	2 826	2 826	2 826	2 826	2 826	2 826	2 826	2 826	2 826	2 826	33 907	35 738	37 704
Debt impairment		46 917	46 917	46 917	46 917	46 917	46 917	46 917	46 917	46 917	46 917	46 917	46 917	563 000	593 158	625 699
Depreciation & asset impairment		35 682	35 682	35 682	35 682	35 682	35 682	35 682	35 682	35 682	35 682	35 682	35 682	428 189	435 168	439 561
Finance charges		917	917	917	917	917	917	917	917	917	917	917	917	11 000	11 000	11 000
Bulk purchases		75 242	75 242	75 242	75 242	75 242	75 242	75 242	75 242	75 242	75 242	75 242	75 242	902 900	973 505	1 045 148
Other materials		7 396	7 396	7 396	7 396	7 396	7 396	7 396	7 396	7 396	7 396	7 396	7 396	88 756	93 549	98 694
Contracted services		19 037	19 037	19 037	19 037	19 037	19 037	19 037	19 037	19 037	19 037	19 037	19 037	228 449	236 569	249 581
Transfers and subsidies													–	–	–	–
Other expenditure		14 611	14 611	14 611	14 611	14 611	14 611	14 611	14 611	14 611	14 611	14 611	14 611	175 335	184 831	195 018
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**256 949**	**256 949**	**256 949**	**256 949**	**256 949**	**256 949**	**256 949**	**256 949**	**256 949**	**256 949**	**256 949**	**256 949**	**3 083 389**	**3 318 353**	**3 499 764**
Surplus/(Deficit)		**(30 980)**	**(30 980)**	**(30 980)**	**(30 980)**	**(30 980)**	**(30 980)**	**(30 980)**	**(30 980)**	**(30 980)**	**(30 980)**	**(30 980)**	**(30 980)**	**(371 765)**	**(448 193)**	**(458 143)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			20 000	15 000	12 000	10 000	5 000	20 000	30 000	10 000	5 000	15 000	5 158	147 158	120 435	134 610
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)													–	–	–	–
Transfers and subsidies - capital (in-kind - all)													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(30 980)**	**(10 980)**	**(15 980)**	**(18 980)**	**(20 980)**	**(25 980)**	**(10 980)**	**(980)**	**(20 980)**	**(25 980)**	**(15 980)**	**(25 823)**	**(224 607)**	**(327 759)**	**(323 532)**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**(30 980)**	**(10 980)**	**(15 980)**	**(18 980)**	**(20 980)**	**(25 980)**	**(10 980)**	**(980)**	**(20 980)**	**(25 980)**	**(15 980)**	**(25 823)**	**(224 607)**	**(327 759)**	**(323 532)**

Table 42 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

NW403 City Of Matlosana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote																
Vote 01 - Executive & Council		660	660	660	660	660	660	660	660	660	660	660	660	7 919	8 131	30 696
Vote 02 - Budget & Treasury Office		69 899	69 899	69 899	69 899	69 899	69 899	69 899	69 899	69 899	69 899	69 899	69 899	838 788	898 760	962 072
Vote 03 - Community & Social Services		364	364	364	364	364	364	364	364	364	364	364	364	4 370	4 606	4 859
Vote 04 - Sport And Recreation		191	191	191	191	191	191	191	191	191	191	191	10 191	12 287	28 285	13 665
Vote 05 - Public Safety		1 486	1 486	1 486	1 486	1 486	1 486	1 486	1 486	1 486	1 486	1 486	1 486	17 836	18 800	19 834
Vote 06 - Housing		299	299	299	299	299	299	299	299	299	299	299	299	3 587	3 780	3 988
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		2 391	2 391	2 391	2 391	2 391	2 391	2 391	2 391	2 391	2 391	2 391	11 145	37 442	45 031	31 758
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		70 931	70 931	70 931	70 931	70 931	70 931	70 931	70 931	70 931	70 931	70 931	92 234	872 480	908 629	952 884
Vote 11 - Water Management		52 310	52 310	52 310	52 310	52 310	52 310	52 310	52 310	52 310	52 310	52 310	102 761	678 175	677 157	740 010
Vote 12 - Waste Water Management		10 843	10 843	10 843	10 843	10 843	10 843	10 843	10 843	10 843	10 843	10 843	36 665	155 937	162 328	162 228
Vote 13 - Waste Management		16 425	16 425	16 425	16 425	16 425	16 425	16 425	16 425	16 425	16 425	16 425	26 425	207 096	207 739	219 165
Vote 14 - Road Transport		170	170	170	170	170	170	170	170	170	170	170	20 997	22 864	27 349	35 072
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		225 969	225 969	225 969	225 969	225 969	225 969	225 969	225 969	225 969	225 969	225 969	373 126	2 858 782	2 990 595	3 176 232
Expenditure by Vote to be appropriated																
Vote 01 - Executive & Council		17 671	17 671	17 671	17 671	17 671	17 671	17 671	17 671	17 671	17 671	17 671	17 671	212 051	223 118	234 943
Vote 02 - Budget & Treasury Office		22 257	22 257	22 257	22 257	22 257	22 257	22 257	22 257	22 257	22 257	22 257	22 257	267 083	279 041	294 009
Vote 03 - Community & Social Services		9 499	9 499	9 499	9 499	9 499	9 499	9 499	9 499	9 499	9 499	9 499	9 499	113 992	120 488	125 332
Vote 04 - Sport And Recreation		7 276	7 276	7 276	7 276	7 276	7 276	7 276	7 276	7 276	7 276	7 276	7 276	87 316	91 099	95 483
Vote 05 - Public Safety		14 093	14 093	14 093	14 093	14 093	14 093	14 093	14 093	14 093	14 093	14 093	14 093	169 116	224 147	237 237
Vote 06 - Housing		1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	13 888	14 547	15 256
Vote 07 - Health		899	899	899	899	899	899	899	899	899	899	899	899	10 786	11 313	11 878
Vote 08 - Planning And Development		7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	7 171	86 047	90 289	95 442
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		84 642	84 642	84 642	84 642	84 642	84 642	84 642	84 642	84 642	84 642	84 642	84 642	1 015 708	1 078 319	1 141 007
Vote 11 - Water Management		53 299	53 299	53 299	53 299	53 299	53 299	53 299	53 299	53 299	53 299	53 299	53 299	639 593	694 788	739 249
Vote 12 - Waste Water Management		11 543	11 543	11 543	11 543	11 543	11 543	11 543	11 543	11 543	11 543	11 543	11 543	138 514	143 275	148 754
Vote 13 - Waste Management		12 478	12 478	12 478	12 478	12 478	12 478	12 478	12 478	12 478	12 478	12 478	12 478	149 735	162 968	171 887
Vote 14 - Road Transport		14 963	14 963	14 963	14 963	14 963	14 963	14 963	14 963	14 963	14 963	14 963	14 963	179 558	184 961	189 286
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		256 949	256 949	256 949	256 949	256 949	256 949	256 949	256 949	256 949	256 949	256 949	256 949	3 083 389	3 318 353	3 499 764
Surplus/(Deficit) before assoc.		(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	116 177	(224 607)	(327 759)	(323 532)
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	116 177	(224 607)	(327 759)	(323 532)

Table 43 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

NW403 City Of Matlosana - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional																
Governance and administration		70 576	70 576	70 576	70 576	70 576	70 576	70 576	70 576	70 576	70 576	70 576	70 576	846 914	907 108	970 660
Executive and council		677	677	677	677	677	677	677	677	677	677	677	677	8 125	8 348	8 587
Finance and administration		69 899	69 899	69 899	69 899	69 899	69 899	69 899	69 899	69 899	69 899	69 899	69 899	838 788	898 760	962 072
Internal audit														–	–	–
Community and public safety		1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591	1 591	11 591	29 088	45 993	32 348
Community and social services		300	300	300	300	300	300	300	300	300	300	300	300	3 596	3 725	3 864
Sport and recreation		211	211	211	211	211	211	211	211	211	211	211	10 211	12 526	28 602	14 066
Public safety		782	782	782	782	782	782	782	782	782	782	782	782	9 379	9 886	10 429
Housing		299	299	299	299	299	299	299	299	299	299	299	299	3 587	3 780	3 988
Health													–	–	–	–
Economic and environmental services		1 367	1 367	1 367	1 367	1 367	1 367	1 367	1 367	1 367	1 367	1 367	32 616	47 652	42 350	50 907
Planning and development		465	465	465	465	465	465	465	465	465	465	465	623	5 739	5 741	6 065
Road transport		875	875	875	875	875	875	875	875	875	875	875	31 965	41 585	36 263	44 476
Environmental protection		27	27	27	27	27	27	27	27	27	27	27	27	328	346	365
Trading services		150 531	150 531	150 531	150 531	150 531	150 531	150 531	150 531	150 531	150 531	150 531	247 844	1 903 688	1 956 131	2 096 917
Energy sources		70 931	70 931	70 931	70 931	70 931	70 931	70 931	70 931	70 931	70 931	70 931	92 234	872 480	908 906	975 515
Water management		52 310	52 310	52 310	52 310	52 310	52 310	52 310	52 310	52 310	52 310	52 310	102 761	678 175	677 157	740 010
Waste water management		10 843	10 843	10 843	10 843	10 843	10 843	10 843	10 843	10 843	10 843	10 843	36 665	155 937	162 328	162 228
Waste management		16 447	16 447	16 447	16 447	16 447	16 447	16 447	16 447	16 447	16 447	16 447	16 183	197 096	207 739	219 165
Other		1 904	1 904	1 904	1 904	1 904	1 904	1 904	1 904	1 904	1 904	1 904	10 500	31 439	39 013	25 400
Total Revenue - Functional		225 969	225 969	225 969	225 969	225 969	225 969	225 969	225 969	225 969	225 969	225 969	373 126	2 858 782	2 990 595	3 176 232
Expenditure - Functional																
Governance and administration		47 544	47 544	47 544	47 544	47 544	47 544	47 544	47 544	47 544	47 544	47 544	47 544	570 532	628 748	681 523
Executive and council		23 588	23 588	23 588	23 588	23 588	23 588	23 588	23 588	23 588	23 588	23 588	23 588	283 055	328 234	344 882
Finance and administration		23 569	23 569	23 569	23 569	23 569	23 569	23 569	23 569	23 569	23 569	23 569	23 569	282 826	295 615	311 474
Internal audit		388	388	388	388	388	388	388	388	388	388	388	388	4 650	4 899	5 167
Community and public safety		20 594	20 594	20 594	20 594	20 594	20 594	20 594	20 594	20 594	20 594	20 594	20 594	247 124	275 426	289 769
Community and social services		5 571	5 571	5 571	5 571	5 571	5 571	5 571	5 571	5 571	5 571	5 571	5 571	66 856	69 131	71 580
Sport and recreation		7 825	7 825	7 825	7 825	7 825	7 825	7 825	7 825	7 825	7 825	7 825	7 825	93 899	101 443	107 724
Public safety		6 015	6 015	6 015	6 015	6 015	6 015	6 015	6 015	6 015	6 015	6 015	6 015	72 185	89 993	94 680
Housing		1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	13 888	14 547	15 256
Health		25	25	25	25	25	25	25	25	25	25	25	25	296	312	329
Economic and environmental services		24 171	24 171	24 171	24 171	24 171	24 171	24 171	24 171	24 171	24 171	24 171	24 171	290 048	300 807	311 457
Planning and development		5 002	5 002	5 002	5 002	5 002	5 002	5 002	5 002	5 002	5 002	5 002	5 002	60 026	62 709	66 121
Road transport		18 814	18 814	18 814	18 814	18 814	18 814	18 814	18 814	18 814	18 814	18 814	18 814	225 771	233 619	240 615
Environmental protection		354	354	354	354	354	354	354	354	354	354	354	354	4 251	4 478	4 721
Trading services		162 707	162 707	162 707	162 707	162 707	162 707	162 707	162 707	162 707	162 707	162 707	162 707	1 952 486	2 088 768	2 210 832
Energy sources		84 642	84 642	84 642	84 642	84 642	84 642	84 642	84 642	84 642	84 642	84 642	84 642	1 015 708	1 078 319	1 141 007
Water management		53 299	53 299	53 299	53 299	53 299	53 299	53 299	53 299	53 299	53 299	53 299	53 299	639 593	694 788	739 249
Waste water management		11 545	11 545	11 545	11 545	11 545	11 545	11 545	11 545	11 545	11 545	11 545	11 545	138 538	143 298	148 779
Waste management		13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	158 648	172 362	181 797
Other		1 933	1 933	1 933	1 933	1 933	1 933	1 933	1 933	1 933	1 933	1 933	1 933	23 200	24 605	26 184
Total Expenditure - Functional		256 949	256 949	256 949	256 949	256 949	256 949	256 949	256 949	256 949	256 949	256 949	256 949	3 083 389	3 318 353	3 499 764
Surplus/(Deficit) before assoc.		(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	116 177	(224 607)	(327 759)	(323 532)
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	(30 980)	116 177	(224 607)	(327 759)	(323 532)

Table 44 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

NW403 City Of Matlosana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Multi-year expenditure *to be appropriated*	1															
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 03 - Community & Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 04 - Sport And Recreation		833	833	833	833	833	833	833	833	833	833	833	833	10 000	25 939	8 257
Vote 05 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 06 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		716	716	716	716	716	716	716	716	716	716	716	716	8 597	14 937	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	4 800	2 880
Vote 11 - Water Management		2 386	2 386	2 386	2 386	2 386	2 386	2 386	2 386	2 386	2 386	2 386	2 386	28 628	8 849	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	10 500	10 500
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		501	501	501	501	501	501	501	501	501	501	501	501	6 007	19 939	27 662
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**4 436**	**4 436**	**4 436**	**4 436**	**4 436**	**4 436**	**4 436**	**4 436**	**4 436**	**4 436**	**4 436**	**4 436**	**53 232**	**84 963**	**49 299**
Single-year expenditure *to be appropriated*																
Vote 01 - Executive & Council		1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	16 500	–	–
Vote 02 - Budget & Treasury Office		417	417	417	417	417	417	417	417	417	417	417	417	5 000	–	–
Vote 03 - Community & Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	22 338
Vote 04 - Sport And Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	3 000
Vote 05 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 06 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		13	13	13	13	13	13	13	13	13	13	13	13	158	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	21 303	6 687	3 520
Vote 11 - Water Management		1 819	1 819	1 819	1 819	1 819	1 819	1 819	1 819	1 819	1 819	1 819	1 819	21 823	6 687	41 999
Vote 12 - Waste Water Management		2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	25 823	14 687	7 044
Vote 13 - Waste Management		833	833	833	833	833	833	833	833	833	833	833	833	10 000	–	–
Vote 14 - Road Transport		1 235	1 235	1 235	1 235	1 235	1 235	1 235	1 235	1 235	1 235	1 235	1 235	14 820	7 410	7 410
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	**9 619**	**9 619**	**9 619**	**9 619**	**9 619**	**9 619**	**9 619**	**9 619**	**9 619**	**9 619**	**9 619**	**9 619**	**115 426**	**35 472**	**85 311**
Total Capital Expenditure	2	**14 055**	**14 055**	**14 055**	**14 055**	**14 055**	**14 055**	**14 055**	**14 055**	**14 055**	**14 055**	**14 055**	**14 055**	**168 658**	**120 435**	**134 610**

Table 45 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

NW403 City Of Matlosana - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital Expenditure - Functional	1															
Governance and administration		1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	21 500	–	22 338
Executive and council		1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	16 500	–	22 338
Finance and administration		417	417	417	417	417	417	417	417	417	417	417	417	5 000	–	–
Internal audit													–	–	–	–
Community and public safety		833	833	833	833	833	833	833	833	833	833	833	833	10 000	25 939	11 257
Community and social services													–	–	–	–
Sport and recreation		833	833	833	833	833	833	833	833	833	833	833	833	10 000	25 939	11 257
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		1 749	1 749	1 749	1 749	1 749	1 749	1 749	1 749	1 749	1 749	1 749	1 749	20 985	27 349	35 072
Planning and development		13	13	13	13	13	13	13	13	13	13	13	13	158	–	–
Road transport		1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	1 736	20 827	27 349	35 072
Environmental protection													–	–	–	–
Trading services		8 965	8 965	8 965	8 965	8 965	8 965	8 965	8 965	8 965	8 965	8 965	8 965	107 576	52 210	65 944
Energy sources		1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	21 303	11 487	6 400
Water management		4 204	4 204	4 204	4 204	4 204	4 204	4 204	4 204	4 204	4 204	4 204	4 204	50 450	15 536	41 999
Waste water management		2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	2 152	25 823	25 187	17 544
Waste management		833	833	833	833	833	833	833	833	833	833	833	833	10 000	–	–
Other													8 597	8 597	14 937	–
Total Capital Expenditure - Functional	2	13 338	13 338	13 338	13 338	13 338	13 338	13 338	13 338	13 338	13 338	13 338	21 935	168 658	120 435	134 610
Funded by:																
National Government		12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	147 158	120 435	134 610
Provincial Government													–	–	–	–
District Municipality													–	–	–	–
Other transfers and grants													–	–	–	–
Transfers recognised - capital		12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	12 263	147 158	120 435	134 610
Public contributions & donations													–	–	–	–
Borrowing		833	833	833	833	833	833	833	833	833	833	833	(9 167)	–	–	–
Internally generated funds		958	958	958	958	958	958	958	958	958	958	958	10 958	21 500	–	–
Total Capital Funding		14 055	14 055	14 055	14 055	14 055	14 055	14 055	14 055	14 055	14 055	14 055	14 055	168 658	120 435	134 610

Table 46 MBRR SA30 - Budgeted monthly cash flow

NW403 City Of Matlosana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Source													1		
Property rates	35 000	25 372	25 372	25 372	25 372	25 372	25 372	25 372	25 372	25 772	25 372	83 209	372 327	392 433	414 017
Service charges - electricity revenue	82 778	82 778	62 778	52 778	42 778	42 778	42 778	52 778	52 778	62 778	82 778	23 749	684 303	686 847	724 624
Service charges - water revenue	33 275	32 275	38 275	57 725	42 725	32 725	52 725	42 725	33 275	23 275	33 275	18 256	440 527	436 662	460 679
Service charges - sanitation revenue	6 480	4 254	5 254	6 754	8 956	6 254	7 254	8 254	8 054	7 954	9 864	6 400	85 733	87 853	92 685
Service charges - refuse revenue	8 970	12 229	15 000	9 829	10 129	15 009	9 229	10 029	7 229	15 229	15 229	880	128 992	132 181	139 451
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	566	549	549	549	549	549	549	549	549	549	549	738	6 793	7 160	7 554
Interest earned - external investments	337	208	208	208	208	208	208	208	208	208	208	1 619	4 039	4 257	4 492
Interest earned - outstanding debtors	1 486	3 689	4 334	2 360	2 569	2 856	2 000	4 869	3 892	4 589	3 689	(101)	36 232	33 001	34 899
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	720	621	621	621	621	621	621	621	621	621	621	1 711	8 640	9 107	9 608
Licences and permits	107	26	–	34	50	27	–	160	164	256	282	176	1 279	1 348	1 423
Agency services	566	–	–	–	–	–	–	–	–	–	–	6 467	7 055	7 436	7 845
Transfer receipts - operational	175 000	–	–	–	–	120 000	–	–	107 592	–	–	–	402 592	436 656	474 495
Other revenue	3 342	5 085	4 085	3 085	–	4 085	–	3 085	4 895	5 085	5 001	2 363	40 110	42 060	44 153
Cash Receipts by Source	348 648	167 085	156 475	159 314	133 956	250 483	140 736	148 649	244 628	146 315	176 868	145 467	2 218 624	2 277 002	2 415 922
Other Cash Flows by Source															
Transfer receipts - capital	67 464		–			33 472			46 222			0	147 158	150 000	150 000
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)												–	–		
Proceeds on disposal of PPE												–	–		
Short term loans												–			
Borrowing long term/refinancing					30 000							–	30 000	–	–
Increase (decrease) in consumer deposits												3 000	3 000	2 000	3 000
Decrease (Increase) in non-current debtors												–			
Decrease (increase) other non-current receivables												–			
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	416 112	167 085	156 475	159 314	163 956	283 955	140 736	148 649	290 850	146 315	176 868	148 467	2 398 782	2 429 002	2 568 922
Cash Payments by Type															
Employee related costs	54 321	49 185	49 185	49 185	49 185	49 185	49 185	49 185	49 185	49 185	49 185	105 682	651 852	754 834	797 359
Remuneration of councillors	2 596	2 596	2 596	2 596	2 596	2 596	2 996	2 996	2 996	2 996	2 996	3 355	33 907	35 738	37 704
Finance charges	382	382	1 500	382	382	1 500	382	382	1 500	382	382	3 444	11 000	11 000	11 000
Bulk purchases - Electricity	65 000	60 000	47 000	41 000	30 000	25 000	25 000	30 000	35 000	35 000	41 000	213 700	647 700	640 837	682 540
Bulk purchases - Water & Sewer	12 500	12 500	20 700	26 700	26 000	31 000	31 000	25 000	23 500	12 500	14 498	99 302	335 200	332 668	362 608
Other materials	9 015	4 524	6 524	10 524	10 524	10 524	10 524	10 524	10 524	10 524	10 524	3 923	108 181	112 974	118 119
Contracted services	19 037	4 021	6 021	4 021	4 021	4 021	1 021	4 021	4 021	4 021	4 021	170 203	228 449	214 684	207 964
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	14 611	22 457	–	7 457	20 457	58 457	–	5 457	1 457	10 457	26 457	8 065	175 335	184 831	195 018
Cash Payments by Type	177 462	155 665	133 526	141 865	143 165	182 283	120 108	127 565	128 183	125 065	149 063	607 674	2 191 624	2 287 566	2 412 312
Other Cash Flows/Payments by Type															
Capital assets	10 000	10 000	15 000	15 000	15 000	15 000	20 000	20 000	20 000	20 000	20 000	7 158	187 158	120 435	134 610
Repayment of borrowing	190	190	5 580	190	190	4 820	190	190	4 450	190	190	3 630	20 000	21 000	22 000
Other Cash Flows/Payments												–			
Total Cash Payments by Type	187 652	165 855	154 106	157 055	158 355	202 103	140 298	147 755	152 633	145 255	169 253	618 462	2 398 782	2 429 001	2 568 922
NET INCREASE/(DECREASE) IN CASH HELD	228 460	1 230	2 369	2 259	5 601	81 852	438	894	138 217	1 060	7 615	(469 994)	0	0	0
Cash/cash equivalents at the month/year begin:	85 161	313 621	314 851	317 220	319 479	325 080	406 932	407 370	408 264	546 481	547 541	555 155	85 161	85 161	85 162
Cash/cash equivalents at the month/year end:	313 621	314 851	317 220	319 479	325 080	406 932	407 370	408 264	546 481	547 541	555 155	85 161	85 161	85 162	85 162

2.9 Capital expenditure details

The following two tables present details of the Municipal's capital expenditure programme, firstly on new assets, and the repair and maintenance of assets.

Table 47 MBRR SA 34a - Capital expenditure on new assets by asset class

NW403 City Of Matlosana - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	128 403	79 559	101 016
Roads Infrastructure		–	–	–	–	–	–	20 827	27 349	35 072
Roads		–	–	–	–	–	–	20 827	27 349	35 072
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	21 303	11 487	6 400
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		–	–	–	–	–	–	10 815	–	–
LV Networks		–	–	–	–	–	–	10 487	11 487	6 400
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	50 450	15 536	41 999
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains		–	–	–	–	–	–	15 815	–	11 199
Distribution		–	–	–	–	–	–	34 635	15 536	30 800
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	25 823	25 187	17 544
Pump Station		–	–	–	–	–	–	4 000	–	–
Reticulation		–	–	–	–	–	–	21 823	17 187	17 544
Waste Water Treatment Works										
Outfall Sewers		–	–	–	–	–	–	–	8 000	–
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	10 000	–	–
Landfill Sites										
Waste Transfer Stations		–	–	–	–	–	–	10 000	–	–
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										

Rail Infrastructure	–	–	–	–	–	–	–	–	–
Rail Lines									
Rail Structures									
Rail Furniture									
Drainage Collection									
Storm water Conveyance									
Attenuation									
MV Substations									
LV Networks									
Capital Spares									
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Sand Pumps									
Piers									
Revetments									
Promenades									
Capital Spares									
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									
Community Assets	–	–	–	–	–	–	10 000	25 939	33 594
Community Facilities	–	–	–	–	–	–	–	–	22 338
Halls									
Centres	–	–	–	–	–	–	–	–	22 338
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	–	–	–	–	–	–	10 000	25 939	11 257
Indoor Facilities									
Outdoor Facilities	–	–	–	–	–	–	10 000	25 939	11 257
Capital Spares									

Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	538	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	538	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		–	–	–	–	–	–	538	–	–
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	4 500	–	–
Computer Equipment		–	–	–	–	–	–	4 500	–	–
Furniture and Office Equipment		–	–	–	–	–	–	6 620	–	–
Furniture and Office Equipment		–	–	–	–	–	–	6 620	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment										
Transport Assets		–	–	–	–	–	–	10 000	–	–
Transport Assets		–	–	–	–	–	–	10 000	–	–
Libraries		–	–	–	–	–	–	–	–	–
Libraries										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	–	–	–	–	–	–	160 061	105 498	134 610

Table 48BRR SA34c - Repairs and maintenance expenditure by asset class

NW403 City Of Matlosana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	**64 769**	**68 266**	**72 021**
Roads Infrastructure		–	–	–	–	–	–	14 901	15 706	16 569
Roads		–	–	–	–	–	–	13 194	13 907	14 671
Road Structures										
Road Furniture		–	–	–	–	–	–	1 707	1 799	1 898
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	29 949	31 566	33 302
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		–	–	–	–	–	–	527	555	585
MV Switching Stations		–	–	–	–	–	–	2 633	2 775	2 927
MV Networks										
LV Networks		–	–	–	–	–	–	26 790	28 237	29 790
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	16 231	17 107	18 048
Dams and Weirs										
Boreholes										
Reservoirs		–	–	–	–	–	–	3 896	4 106	4 332
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		–	–	–	–	–	–	12 335	13 001	13 716
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	3 688	3 887	4 101
Pump Station										
Reticulation		–	–	–	–	–	–	3 242	3 417	3 605
Waste Water Treatment Works		–	–	–	–	–	–	446	471	496
Outfall Sewers										
Toilet Facilities										
Capital Spares										

Community Assets	–	–	–	–	–	–	12 165	12 822	13 527
Community Facilities	–	–	–	–	–	–	3 635	3 832	4 042
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums	–	–	–	–	–	–	177	186	197
Galleries									
Theatres									
Libraries	–	–	–	–	–	–	928	979	1 032
Cemeteries/Crematoria	–	–	–	–	–	–	408	430	454
Police									
Parks									
Public Open Space	–	–	–	–	–	–	40	42	44
Nature Reserves	–	–	–	–	–	–	881	928	979
Public Ablution Facilities									
Markets	–	–	–	–	–	–	1 201	1 266	1 336
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	–	–	–	–	–	–	8 529	8 990	9 484
Indoor Facilities	–	–	–	–	–	–	3 686	3 885	4 098
Outdoor Facilities	–	–	–	–	–	–	4 844	5 105	5 386
Capital Spares									
Heritage assets	–	–	–	–	–	–	262	276	291
Monuments									
Historic Buildings									
Works of Art	–	–	–	–	–	–	43	45	48
Conservation Areas	–	–	–	–	–	–	219	231	244
Other Heritage									
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property									
Unimproved Property									
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property									
Unimproved Property									
Other assets	–	–	–	–	–	–	6 131	6 463	6 818
Operational Buildings	–	–	–	–	–	–	6 131	6 463	6 818
Municipal Offices	–	–	–	–	–	–	5 771	6 083	6 417
Pay/Enquiry Points									
Building Plan Offices									
Workshops	–	–	–	–	–	–	337	355	375
Yards									
Stores	–	–	–	–	–	–	24	25	26
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	–	–	–	–	–	–	–	–	–
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									
Intangible Assets	–	–	–	–	–	–	10 865	11 452	12 081
Servitudes									
Licences and Rights	–	–	–	–	–	–	10 865	11 452	12 081
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	–	–	–	–	–	–	10 865	11 452	12 081
Load Settlement Software Applications			–						
Unspecified									
Computer Equipment	–	–	–	–	–	–	3 315	3 495	3 687
Computer Equipment	–	–	–	–	–	–	3 315	3 495	3 687
Furniture and Office Equipment	–	–	–	–	–	–	2 425	2 556	2 696
Furniture and Office Equipment	–	–	–	–	–	–	2 425	2 556	2 696
Machinery and Equipment	–	–	–	–	–	–	12 415	13 086	13 805
Machinery and Equipment	–	–	–	–	–	–	12 415	13 086	13 805
Transport Assets							[illegible]	[illegible]	[illegible]

Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Table 49 MBRR SA35 - Future financial implications of the capital budget

NW403 City Of Matlosana - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
Capital expenditure	1							
Vote 01 - Executive & Council		16 500	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		5 000	–	–	–	–	–	–
Vote 03 - Community & Social Services		–	–	22 338	–	–	–	–
Vote 04 - Sport And Recreation		10 000	25 939	11 257	–	–	–	–
Vote 05 - Public Safety		–	–	–	–	–	–	–
Vote 06 - Housing		–	–	–	–	–	–	–
Vote 07 - Health		–	–	–	–	–	–	–
Vote 08 - Planning And Development		8 755	14 937	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–
Vote 10 - Electricity		21 303	11 487	6 400	–	–	–	–
Vote 11 - Water Management		50 450	15 536	41 999	–	–	–	–
Vote 12 - Waste Water Management		25 823	25 187	17 544	–	–	–	–
Vote 13 - Waste Management		10 000	–	–	–	–	–	–
Vote 14 - Road Transport		20 827	27 349	35 072	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–
List entity summary if applicable								
Total Capital Expenditure		**168 658**	**120 435**	**134 610**	–	–	–	–
Future operational costs by vote	2							
Vote 01 - Executive & Council								
Vote 02 - Budget & Treasury Office								
Vote 03 - Community & Social Services								
Vote 04 - Sport And Recreation								
Vote 05 - Public Safety								
Vote 06 - Housing								
Vote 07 - Health								
Vote 08 - Planning And Development								
Vote 09 - Environmental Protection								
Vote 10 - Electricity								
Vote 11 - Water Management								
Vote 12 - Waste Water Management								
Vote 13 - Waste Management								
Vote 14 - Road Transport								
Vote 15 - Other								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Property rates		413 697	436 037	460 019				
Service charges - electricity revenue		804 516	768 646	810 921				
Service charges - water revenue		591 844	514 731	542 714				
Service charges - sanitation revenue		119 074	57 552	60 717				
Service charges - refuse revenue		179 156	127 548	134 563				
Service charges - other								
Rental of facilities and equipment		6 793	7 160	7 554				
List other revenues sources if applicable		4 039	4 257	4 492				
List entity summary if applicable								
Total future revenue		2 119 118	1 915 930	2 020 979	–	–	–	–
Net Financial Implications		(1 950 461)	(1 795 495)	(1 886 369)	–	–	–	–

Table 50 MBRR SA36 - Detailed capital budget per municipal vote

NW403 City Of Matlosana - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 6	Total Project Estimate	Prior year outcomes Audited Outcome 2016/17	Prior year outcomes Current Year 2017/18 Full Year Forecast	2018/19 Medium Term Revenue & Expenditure Framework Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Project information Ward location	New or renewal
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Budget & Treasury Office		C_NI_New_Computer Equipment				Computer Equipment	Computer Equipment		-	-	-	4 500	-	-		NEW
Budget & Treasury Office		C_NI_New_Intangible Assets_Computer Software And Applications				Licences And Rights	Computer Software And Applications		-	-	-	500	-	-		NEW
Community & Social Services		C_NI_New_Comm Ass_Community Facilities_Centres				Community Facilities	Centres		-	-	-	-	-	22 338		NEW
Electricity		C_Inf_New_Electrical Infrastructure_Lv Networks				Electrical Infrastructure	Lv Networks		-	-	-	10 487	11 487	6 400		NEW
Electricity		C_Inf_New_Electrical Infrastructure_Mv Networks				Electrical Infrastructure	Mv Networks		-	-	-	10 815	-	-		NEW
Executive & Council		C_NI_New_Furniture And Office Equipment				Furniture And Office Equipment	Furniture And Office Equipment		-	-	-	6 500	-	-		NEW
Executive & Council		C_NI_New_Transport Assets				Transport Assets	Transport Assets		-	-	-	10 000	-	-		NEW
Planning And Development		C_NI_Extd_Upgr_Community Assets_Of_Markets				Community Facilities	Markets		-	-	-	8 587	14 837	-		UPGRADING
Planning And Development		C_NI_New_Furniture And Office Equipment				Furniture And Office Equipment	Furniture And Office Equipment		-	-	-	125	-	-		NEW
Planning And Development		C_NI_New_Intangible Assets_Computer Software And Applications				Licences And Rights	Computer Software And Applications		-	-	-	38	-	-		NEW
Road Transport		C_Inf_New_Roads Infrastructure_Roads				Roads Infrastructure	Roads		-	-	-	20 837	27 348	35 072		NEW
Sport And Recreation		C_NI_New_Comm Ass_Sport And Recreation_SC3_C004_Sports				Sport And Recreation Facilities	Outdoor Facilities		-	-	-	10 000	25 939	11 257	HESSEQUA_W_W3	NEW
Waste Management		C_Inf_New_Solid Waste Infrastructure_Waste Transfer Stations				Solid Waste Infrastructure	Waste Transfer Stations		-	-	-	10 000	-	-		NEW
Waste Water Management		C_Inf_New_Sanitation Infrastructure_Outfall Sewers				Sanitation Infrastructure	Outfall Sewers		-	-	-	-	8 000	-		NEW
Waste Water Management		C_Inf_New_Sanitation Infrastructure_Pump Station				Sanitation Infrastructure	Pump Station		-	-	-	4 000	-	-		NEW
Waste Water Management		C_Inf_New_Sanitation Infrastructure_Reticulation				Sanitation Infrastructure	Reticulation		-	-	-	21 823	17 157	17 544		NEW
Water Management		C_Inf_New_Water Supply Infrastructure_Bulk_SC03_C004_Wate				Water Supply Infrastructure	Bulk Mains		5 500	-	-	15 815	-	11 199	HESSEQUA_W_W10	NEW
Water Management		C_Inf_New_Water Supply Infrastructure_Distribution				Water Supply Infrastructure	Distribution		-	-	-	34 635	15 536	30 800		NEW
Parent Capital expenditure	1											166 668	120 436	134 610		
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure										-	-	-	-	-		
Total Capital expenditure										-	-	166 668	120 436	134 610		

2.10 Legislation Compliance Status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

2.10.1 In Year Reporting

Reporting to National Treasury in electronic format was complied with on a monthly basis. Section 71 reporting to the Executive Mayor, NT & PT has been complied with, as well as the section 72 & 52 reporting.

2.10.2 Internship Programme

The City of Matlosana is participating in the Municipal Financial Management Internship programme, and has currently employed five interns that still undergo training in various divisions of Finance and Internal Audit.
9 of the previous interns engaged since the inception of the programme have been permanently employed by the City of Matlosana.

2.10.3 Budget and Treasury Office

The Budget and Treasury Office have been established in accordance with the MFMA.

2.10.4 Audit Committee

An Audit Committee is established and is fully functional.

2.10.5 Municipal Public Accounts Committee

The Municipal Public Accounts Committee have been established and is fully functional.

2.10.6 Service Delivery and Implementation Plan

The detailed SDBIP document is at a draft stage and will be finalised and approved.

2.10.7 Annual Report

The Annual Report have been compiled in terms of the MFMA and National Treasury requirements. The Municipal Public Accounts Committee engaged with the community and officials and had tabled their oversight report for the 2016/17 annual report in Council on 27 March 2018. A section 32 Committee have been established.

2.11 Other supporting documents

Table 51 MBRR Table SA1 - Supporting detail to budgeted financial performance

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	-	-	-	-	-	-	-	427 846	504 396	533 251
Pension and UIF Contributions		-	-	-	-	-	-	-	96 568	109 555	115 498
Medical Aid Contributions		-	-	-	-	-	-	-	46 096	55 130	58 162
Overtime		-	-	-	-	-	-	-	25 308	26 675	28 142
Performance Bonus		-	-	-	-	-	-	-	28 998	30 564	32 245
Motor Vehicle Allowance		-	-	-	-	-	-	-	1 037	1 093	1 153
Cellphone Allowance		-	-	-	-	-	-	-	844	890	939
Housing Allowances		-	-	-	-	-	-	-	4 074	4 294	4 530
Other benefits and allowances		-	-	-	-	-	-	-	16 481	17 389	18 324
Payments in lieu of leave		-	-	-	-	-	-	-	4 600	4 849	5 115
Long service awards											
Post-retirement benefit obligations	4										
sub-total	5	-	-	-	-	-	-	-	651 852	754 834	797 359
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	-	-	-	-	-	-	-	651 852	754 834	797 359
Contributions recognised - capital											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		-	-	-	-	-	-	-	428 189	435 168	439 561
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	-	-	-	-	-	-	-	428 189	435 168	439 561
Bulk purchases											
Electricity Bulk Purchases		-	-	-	-	-	-	-	597 700	640 837	682 540
Water Bulk Purchases		-	-	-	-	-	-	-	305 200	332 668	362 608
Total bulk purchases	1	-	-	-	-	-	-	-	902 900	973 505	1 045 148
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	-	-	-	-	-	-	-
Contracted services											
Contractors		-	-	-	-	-	-	-	102 259	107 781	113 709
Outsourced Services		-	-	-	-	-	-	-	77 769	77 752	82 029
Consultants & Professionals		-	-	-	-	-	-	-	48 421	51 036	53 843
sub-total	1	-	-	-	-	-	-	-	228 449	236 569	249 581
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		-	-	-	-	-	-	-	228 449	236 569	249 581
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Consultant fees											
Audit fees											
General expenses	3	-	-	-	-	-	-	-	175 335	184 831	195 018
Total 'Other' Expenditure	1	-	-	-	-	-	-	-	175 335	184 831	195 018
by Expenditure Item	8										
Employee related costs									69 428	73 177	77 202
Other materials		-	-	-	-	-	-	-	66 275	69 853	73 695
Contracted Services		-	-	-	-	-	-	-			
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-	135 703	143 031	150 897

Table 51 MBRR Table SA1 - Supporting detail to budgeted financial performance (Continued)

Transfers and grants											
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	–	–	–	–	–	–	–	–	–	–
Contracted services											
Disconnecting/connecting services									6 121	6 469	6 832
Debt collection: Debt collector									16 655	17 605	18 590
Security services									25 475	26 921	28 429
sub-total	1	–	–	–	–	–	–	–	**48 251**	**50 995**	**53 851**
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		–	–	–	–	–	–	–	**48 251**	**50 995**	**53 851**
Other Expenditure By Type											
Collection costs									13 500	8 946	8 946
Contributions to 'other' provisions											
Consultant fees									560	592	625
Audit fees									6 000	6 342	6 697
General expenses	3										
ALTERNATIVE ENERGY									25 374	26 820	28 322
COMMISION ON PRE-PAID SALES									15 938	16 847	17 790
CLEAN AUDIT PROJECT									15 000	15 855	16 743
HIRE PHOTOCOPIER									12 500	13 213	13 952
INTEREST PAID EXTERNAL LOANS									–	–	–
VEHICLE CHARGES									43 511	45 992	48 567
SETA TRAINING									4 000	4 228	4 465
PRINTING AND STATIONERIES									4 196	4 436	4 684
INDIGENT									12 803	21 914	23 141
METER READINGS									9 600	10 147	10 715
MATLOSANA BURSARY									2 000	2 000	2 000
OPPENHEIMER STADUIM									1 000	1 057	1 116
REVENUE ENHACEMENT									1 756	1 856	1 960
TRAFFIC CONTRAVENTION SYSTEM									7 000	7 399	7 813
HIRE SUNDRY EQUIPMENT									1 061	1 121	1 184
GRADING SPORTSGROUNDS									4 664	4 929	5 205
EPWP GRANT									2 246	2 000	2 000
COMMISION ON PRE-PAID SALES									15 938	16 847	17 790
CONSUMABLES									2 651	2 802	2 959
CHEMICALS									1 300	1 374	1 451
ADVERTISING									1 906	2 014	2 127
OTHER EXPENSES									475 776	502 895	530 343
Total 'Other' Expenditure	1	–	–	–	–	–	–	–	**680 281**	**721 626**	**760 598**

Repairs and Maintenance	8										
Employee related costs											
Other materials									126 791	134 018	141 523
Contracted Services											
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	–	–	–	–	–	–	–	126 791	134 018	141 523

Table 52 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

NW403 City Of Matlosana - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Executive & Council	Vote 02 - Budget & Treasury Office	Vote 03 - Community & Social Services	Vote 04 - Sport And Recreation	Vote 05 - Public Safety	Vote 06 - Housing	Vote 07 - Health	Vote 08 - Planning And Development	Vote 09 - Environmental Protection	Vote 10 - Electricity	Vote 11 - Water Management	Vote 12 - Waste Water Management	Vote 13 - Waste Management	Vote 14 - Road Transport	Vote 15 - Other	Total
R thousand	1																
Revenue By Source																	
Property rates		–	413 697	–	–	–	–	–	–	–	–	–	–	–	–	–	413 697
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	804 516	–	–	–	–	–	804 516
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	591 844	–	–	–	–	591 844
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	119 074	–	–	–	119 074
Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–	–	–	179 156	–	–	179 156
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		931	524	440	689	420	650	–	3 139	–	–	–	–	–	–	–	6 793
Interest earned - external investments		–	3 964	–	–	–	–	–	75	–	–	–	–	–	–	–	4 039
Interest earned - outstanding debtors		–	22 427	–	–	–	–	–	–	–	45 541	35 881	11 040	17 940	–	–	132 829
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	234	–	23	7 268	–	–	–	–	1 115	–	–	–	–	–	8 640
Licences and permits		–	–	–	–	1 190	–	–	90	–	–	–	–	–	–	–	1 279
Agency services		–	–	–	–	7 055	–	–	–	–	–	–	–	–	–	–	7 055
Other revenue		6 988	2 871	3 930	374	1 903	2 937	–	21 099	–	6	–	–	–	–	–	40 110
Transfers and subsidies		–	395 071	–	1 200	–	–	–	4 284	–	–	–	–	–	2 037	–	402 592
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribut		7 919	838 788	4 370	2 287	17 836	3 587	–	28 687	–	851 178	627 724	130 114	197 096	2 037	–	2 711 624
Expenditure By Type																	
Employee related costs		72 056	72 448	60 813	42 357	113 289	10 706	5 685	52 457		48 274	31 220	37 847	67 339	37 351		651 852
Remuneration of councillors		33 907	–	–	–	–	–	–	–	–	–	–	–	–	–	–	33 907
Debt impairment		–	104 392	–	–	–	–	–	–	–	227 623	158 010	24 730	48 244	–	–	563 000
Depreciation & asset impairment		2 885	6 536	32 158	26 234	6 388	1 618	987	5 091	–	57 154	114 170	57 388	644	116 934	–	428 189
Finance charges		4 664	77	165	–	138	23	26	553	–	2 784	1 026	758	86	702	–	11 000
Bulk purchases		–	–	–	–	–	–	–	–	–	597 700	305 200	–	–	–	–	902 900
Other materials		4 886	4 690	3 458	3 937	5 436	916	93	4 996	–	27 634	10 370	11 717	1 399	9 221	–	68 756
Contracted services		30 701	53 790	8 930	10 942	37 132	–	341	15 303	–	13 278	17 338	3 296	26 351	11 049	–	228 449
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		62 952	25 150	8 468	3 846	6 732	625	3 654	7 638	–	41 261	2 258	2 779	5 672	4 301	–	175 335
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		212 051	267 083	113 992	87 316	169 116	13 888	10 786	86 047	–	1 015 708	639 593	138 514	149 735	179 558	–	3 083 389
Surplus/(Deficit)		(204 132)	571 705	(109 622)	(85 029)	(151 280)	(10 301)	(10 786)	(57 360)	–	(164 530)	(11 869)	(8 400)	47 361	(177 521)	–	(371 765)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					10 000				158		21 303	50 450	25 823	10 000	20 827	8 597	147 158
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	–
Transfers and subsidies - capital (in-kind - all)																	–
Surplus/(Deficit) after capital transfers & contributions		(204 132)	571 705	(109 622)	(75 029)	(151 280)	(10 301)	(10 786)	(57 202)	–	(143 228)	38 582	17 423	57 361	(156 694)	8 597	(224 607)

Table 53 MBRR Table SA3 – Supporting detail to Statement of Financial Position

NW403 City Of Matlosana - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Call investment deposits											
Call deposits									80 000	80 000	80 000
Other current investments											
Total Call investment deposits	2	–	–	–	–	–	–	–	**80 000**	**80 000**	**80 000**
Consumer debtors											
Consumer debtors									3 982 000	4 590 158	5 230 857
Less: Provision for debt impairment		–	–	–	–	–	–	–	(3 677 000)	(4 270 158)	(4 895 857)
Total Consumer debtors	2	–	–	–	–	–	–	–	**305 000**	**320 000**	**335 000**
Debt impairment provision											
Balance at the beginning of the year									(3 114 000)	(3 677 000)	(4 270 158)
Contributions to the provision									(563 000)	(593 158)	(625 699)
Bad debts written off											
Balance at end of year		–	–	–	–	–	–	–	**(3 677 000)**	**(4 270 158)**	**(4 895 857)**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		–	–	–	–	–	–	–	12 319 000	12 439 435	12 574 045
Leases recognised as PPE	3										
Less: Accumulated depreciation		–	–	–	–	–	–	–	7 476 189	7 911 357	8 350 918
Total Property, plant and equipment (PPE)	2	–	–	–	–	–	–	–	**4 842 811**	**4 528 077**	**4 223 127**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities									15 000	16 000	17 000
Total Current liabilities - Borrowing		–	–	–	–	–	–	–	**15 000**	**16 000**	**17 000**
Trade and other payables											
Trade and other creditors									583 230	595 690	628 382
Unspent conditional transfers									10 000	10 000	10 000
VAT											
Total Trade and other payables	2	–	–	–	–	–	–	–	**593 230**	**605 690**	**638 382**
Non current liabilities - Borrowing											
Borrowing	4								104 000	89 000	73 000
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		–	–	–	–	–	–	–	**104 000**	**89 000**	**73 000**
Provisions - non-current											
Retirement benefits									200 000	205 000	210 000
List other major provision items											
Refuse landfill site rehabilitation									9 000	9 500	10 000
Total Provisions - non-current		–	–	–	–	–	–	–	**209 000**	**214 500**	**220 000**
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		–	–	–	–	–	–	–	4 609 188	4 456 081	4 157 888
GRAP adjustments											
Restated balance		–	–	–	–	–	–	–	4 609 188	4 456 081	4 157 888
Surplus/(Deficit)		–	–	–	–	–	–	–	(224 607)	(327 759)	(323 532)
Appropriations to Reserves											
Transfers from Reserves		–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		–	–	–	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	–	–	–	–	–	–	–	**4 384 581**	**4 128 323**	**3 834 356**
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	–	–	–	–	–	–	**4 384 581**	**4 128 323**	**3 834 356**

Table 54 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population										380395	380395	380395
Females aged 5 - 14										63400	63400	63400
Males aged 5 - 14										31700	31700	31700
Females aged 15 - 34										40576	40576	40576
Males aged 15 - 34										81152	81152	81152
Unemployment										152539	152539	152539
Monthly household income (no. of households)	1, 12											
No income										80 579	80 579	80 579
R1 - R1 600												
R1 601 - R3 200										12 893	12 893	12 893
R3 201 - R6 400										13 966	13 966	13 966
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13									22000,00	22000,00	22000,00
Insert description	2											
Household/demographics (000)												
Number of people in municipal area										380395	380395	380395
Number of poor people in municipal area										152539	152539	152539
Number of households in municipal area										107 438	107 438	107 438
Number of poor households in municipal area										80 579	80 579	80 579
Definition of poor household (R per month)										2	2	2
Housing statistics	3											
Formal										90 396	90 396	90 396
Informal										17 042	17 042	17 042
Total number of households			-	-	-	-	-	-	-	107 438	107 438	107 438
Dwellings provided by municipality	4									N/A	N/A	N/A
Dwellings provided by province/s										N/A	N/A	N/A
Dwellings provided by private sector	5									N/A	N/A	N/A
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)										6,1%	6,1%	6,1%
Interest rate - borrowing										9,0%	9,0%	9,0%
Interest rate - investment										6,0%	6,0%	6,0%
Remuneration increases										7,1%	7,1%	7,1%
Consumption growth (electricity)										1,0%	1,0%	1,0%
Consumption growth (water)										1,0%	1,0%	1,0%
Collection rates	7											
Property tax/service charges										90,0%	90,0%	90,0%
Rental of facilities & equipment										100,0%	100,0%	100,0%
Interest - external investments										100,0%	100,0%	100,0%
Interest - debtors										80,0%	85,0%	80,0%
Revenue from agency services										100,0%	100,0%	100,0%

Table 55 MBRR SA32 – List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
DREAMFINDER TRADING AND PROJECTS 115	Mths	36	SUPPLY, INSTALLATION ANDMONTHLY MAINTE	31 March 2017	8 998
1. ZIMPHOZA TRADING, 2. DITSIBI DIKOPANE CC	Mths	36	SUPPLY & DELIVERY OF BITUMINIOUS ROAD BI	29 August 2017	
1. HENOWS PROJECTS			SUPPLY AND DELIVERY OF COLD WATER METE	15 December 2017	2 650

TABLE 56 BUDGET NARRATIONS

Description	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		Reason for deviation more than 10%
R thousand	Original Budget	%	Budget Year 2018/19	%	
Revenue By Source					
Property rates	378 837	12	413 697	9.00	N/A
Service charges - electricity revenue	838 331	4	804 516	-4.00	N/A
Service charges - water revenue	639 296	30	591 844	-7.00	N/A
Service charges - sanitation revenue	173 694	63	119 074	-3.00	N/A
Service charges - refuse revenue	215 011	44	179 156	-17.00	mSCOA re0clasifcation Free Basic Services
Service charges - other	15 000	-51	–	0.00	N/A
Rental of facilities and equipment	6 587	-5	6 793	3.00	N/A
Interest earned - external investments	2 500	19	4 039	62.00	Interest Grand Investments
Interest earned - outstanding debtors	161 884	49	132 829	-18.00	Adjustment of projection
Fines, penalties and forfeits	7 452	5	8 640	16.00	mSCOA re-clasifcation
Licences and permits	7 529	-2	1 279	17.00	mSCOA re-clasifcation
Agency services	–	0	7 055	0.00	N/A
Transfers and subsidies	364 262	4	402 592	11.00	Increase in Equatibliable share
Other revenue	145 392	-1	40 110	-72.00	
Expenditure By Type					
Employee related costs	586 853	0	651 852	11.00%	7% plus vacant position
Remuneration of councillors	31 657	0	33 907	7.00%	N/A
Debt impairment	462 621	0	563 000	22.00%	Increase base on 75% collection rate
Depreciation & asset impairment	492 000	0	428 189	-13.00%	Adjusted according to 2017/18 AFS.
Finance charges	11 000	0	11 000	0.00%	N/A
Bulk purchases	837 563	0	902 900	8.00%	N/A
Other materials	126 791	0	88 756	-30.00%	mSCOA re-clasifcation
Contracted services	48 251	0	228 449	-27.00%	mSCOA re-clasifcation
Transfers and subsidies	–	0	175 335	0.00%	N/A
Other expenditure	680 281	0	175 335	0.00%	N/A

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NW403 City Of Matlosana - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates	247 297	272 707	265 941	378 837	–	–	–	–	–	–
Service charges	1 061 159	1 311 585	1 389 127	1 881 332	–	–	–	–	–	–
Investment revenue	3 920	6 912	8 358	2 500	–	–	–	–	–	–
Transfers recognised - operational	414 575	346 443	477 693	364 262	–	–	–	–	–	–
Other own revenue	156 680	228 614	261 421	328 843	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	1 883 630	2 166 261	2 402 541	2 955 774	–	–	–	–	–	–
Employee costs	478 415	489 415	530 451	586 853	–	–	–	–	–	–
Remuneration of councillors	22 243	23 982	28 398	31 657	–	–	–	–	–	–
Depreciation & asset impairment	436 912	427 744	410 556	492 000	–	–	–	–	–	–
Finance charges	44 366	33 863	43 955	11 000	–	–	–	–	–	–
Materials and bulk purchases	717 323	809 946	843 460	964 355	–	–	–	–	–	–
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	516 724	735 718	852 981	1 191 153	–	–	–	–	–	–
Total Expenditure	2 215 983	2 520 667	2 709 801	3 277 018	–	–	–	–	–	–
Surplus/(Deficit)	(332 352)	(354 406)	(307 261)	(321 244)	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations	830	100 131	–	173 747	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(331 522)	(254 275)	(307 261)	(147 496)	–	–	–	–	–	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(331 522)	(254 275)	(307 261)	(147 496)	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure	101 128	127 853	170 886	213 747	–	–	–	–	–	–
Transfers recognised - capital	92 823	101 691	167 202	173 747	–	–	–	–	–	–
Public contributions & donations	5 000	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	30 000	–	–	–	–	–	–
Internally generated funds	3 306	26 162	3 684	10 000	–	–	–	–	–	–
Total sources of capital funds	101 128	127 853	170 886	213 747	–	–	–	–	–	–
Financial position										
Total current assets	275 551	357 054	473 933	374 041	–	–	–	–	–	–
Total non current assets	6 025 843	5 826 340	5 551 418	5 223 432	–	–	–	–	–	–
Total current liabilities	596 822	610 587	781 726	362 434	–	–	–	–	–	–
Total non current liabilities	383 322	356 357	334 436	407 000	–	–	–	–	–	–
Community wealth/Equity	5 343 117	(254 275)	(307 261)	4 828 039	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating	122 184	93 740	233 145	212 637	–	–	–	–	–	–
Net cash from (used) investing	(92 804)	(91 939)	146 496	(203 589)	–	–	–	–	–	–
Net cash from (used) financing	(48 537)	(6 731)	14 579	10 000	–	–	–	–	–	–
Cash/cash equivalents at the year end	30 500	25 569	419 788	319 467	–	–	–	–	–	–
Cash backing/surplus reconciliation										
Cash and investments available	30 500	25 569	90 532	68 665	–	–	–	–	–	–
Application of cash and investments	427 254	369 740	513 017	63 597	–	–	–	–	–	–
Balance - surplus (shortfall)	(396 754)	(344 171)	(422 485)	5 068	–	–	–	–	–	–
Asset management										
Asset register summary (WDV)	6 035 935	5 780 945	5 504 648	5 885 853	–	–		–	–	–
Depreciation	436 912	427 744	410 556	492 000	–	–		–	–	–
Renewal of Existing Assets	48 927	–	–	–	–	–		–	–	–
Repairs and Maintenance	56 473	50 601	68 240	126 791	–	–		–	–	–
Free services										
Cost of Free Basic Services provided	–	–	–	218 340	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	118 480	–	–	–	–	–	–
Households below minimum service level										
Water:	2	2	2	2	–	–	–	–	–	–
Sanitation/sewerage:	5	5	5	5	–	–	–	–	–	–
Energy:	166	166	166	166	–	–	–	–	–	–
Refuse:	0	0	0	0	–	–	–	–	–	–

NW403 City Of Matlosana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
Governance and administration		**718 614**	**767 923**	**829 000**	**925 787**	–	–	–	–	–
Executive and council		3 357	6 991	490	3 086	–	–	–	–	–
Finance and administration		715 257	760 932	828 510	922 701	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**17 997**	**83 894**	**30 560**	**115 116**	–	–	–	–	–
Community and social services		8 336	2 799	4 681	5 848	–	–	–	–	–
Sport and recreation		335	1 409	216	11 415	–	–	–	–	–
Public safety		6 832	77 690	23 312	95 331	–	–	–	–	–
Housing		2 495	1 937	2 254	2 166	–	–	–	–	–
Health		–	59	97	356	–	–	–	–	–
Economic and environmental services		**79 488**	**100 295**	**132 304**	**99 266**	–	–	–	–	–
Planning and development		–	1	360	–	–	–	–	–	–
Road transport		79 488	100 295	131 737	99 266	–	–	–	–	–
Environmental protection		–	–	208	–	–	–	–	–	–
Trading services		**1 061 159**	**1 313 224**	**1 391 822**	**1 967 804**	–	–	–	–	–
Energy sources		594 194	661 226	701 068	883 590	–	–	–	–	–
Water management		309 364	437 869	465 737	684 384	–	–	–	–	–
Waste water management		68 005	91 579	98 735	183 579	–	–	–	–	–
Waste management		89 596	122 551	126 282	216 251	–	–	–	–	–
Other	4	**7 203**	**1 055**	**18 854**	**21 548**	–	–	–	–	–
Total Revenue - Functional	2	**1 884 460**	**2 266 392**	**2 402 541**	**3 129 521**	–	–	–	–	–
Expenditure - Functional										
Governance and administration		**499 303**	**764 056**	**810 780**	**866 210**	–	–	–	–	–
Executive and council		82 689	64 870	96 387	170 131	–	–	–	–	–
Finance and administration		416 615	699 186	714 393	696 079	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**186 693**	**252 440**	**385 015**	**421 059**	–	–	–	–	–
Community and social services		78 724	59 649	122 587	106 033	–	–	–	–	–
Sport and recreation		51 392	54 971	36 954	87 692	–	–	–	–	–
Public safety		43 963	120 141	172 883	206 409	–	–	–	–	–
Housing		8 264	12 889	41 532	11 321	–	–	–	–	–
Health		4 351	4 788	11 060	9 603	–	–	–	–	–
Economic and environmental services		**313 805**	**260 243**	**184 264**	**240 489**	–	–	–	–	–
Planning and development		20 899	5 986	3 101	14 864	–	–	–	–	–
Road transport		292 906	254 257	180 108	225 625	–	–	–	–	–
Environmental protection		–	–	1 055	–	–	–	–	–	–
Trading services		**1 199 547**	**1 230 457**	**1 299 482**	**1 724 210**	–	–	–	–	–
Energy sources		625 408	639 291	720 264	859 958	–	–	–	–	–
Water management		364 455	385 097	392 679	540 811	–	–	–	–	–
Waste water management		105 350	105 491	116 900	181 267	–	–	–	–	–
Waste management		104 334	100 577	69 639	142 173	–	–	–	–	–
Other	4	**16 633**	**13 471**	**30 260**	**25 051**	–	–	–	–	–
Total Expenditure - Functional	3	**2 215 982**	**2 520 667**	**2 709 801**	**3 277 018**	–	–	–	–	–
Surplus/(Deficit) for the year		**(331 522)**	**(254 275)**	**(307 260)**	**(147 496)**	–	–	–	–	–

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

NW403 City Of Matlosana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional										
Municipal governance and administration		718 614	767 923	829 000	925 787	–	–	–	–	–
Executive and council		3 357	6 991	490	3 086	–	–	–	–	–
Mayor and Council		3 357	–	–	–	–	–			
Municipal Manager, Town Secretary and Chief Executive		–	6 991	490	3 086	–	–			
Finance and administration		715 257	760 932	828 510	922 701	–	–	–	–	–
Administrative and Corporate Support				187	492					
Asset Management										
Budget and Treasury Office		714 430	759 224	828 323	918 209					
Finance		–			–	–	–			
Fleet Management										
Human Resources		826	1 708		4 000					
Information Technology		–	–	–	–	–	–			
Legal Services										
Marketing, Customer Relations, Publicity and Media Co-ordination										
Property Services										
Risk Management										
Security Services										
Supply Chain Management										
Valuation Service										
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function										
Community and public safety		17 997	83 894	30 560	115 116	–	–	–	–	–
Community and social services		8 336	2 799	4 681	5 848	–	–	–	–	–
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums		1 267	–	1 528	1 837	–	–			
Child Care Facilities										
Community Halls and Facilities		6 368		2 292	2 243					
Consumer Protection										
Cultural Matters										
Disaster Management										
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives		588	2 799	556	1 673	–	–			
Literacy Programmes										
Media Services										
Museums and Art Galleries		113	–	304	96	–	–			
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		335	1 409	216	11 415	–	–	–	–	–
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)		–	–	216	–	–	–			
Recreational Facilities		–	1 409	–	11 415	–	–			
Sports Grounds and Stadiums		335	–	–	–	–	–			
Public safety		6 832	77 690	23 312	95 331	–	–	–	–	–
Civil Defence										
Cleansing										
Control of Public Nuisances		6 832								
Fencing and Fences										
Fire Fighting and Protection		–	157	147	95 331	–	–			
Licensing and Control of Animals		–	77 533	23 165	–	–	–			
Housing		2 495	1 937	2 254	2 166	–	–	–	–	–
Housing		2 495	1 937	2 254	2 166	–	–			
Informal Settlements										
Health		–	59	97	356	–	–	–	–	–
Ambulance										
Health Services			59	97	356					
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable Diseases										
Vector Control										
Chemical Safety										

Economic and environmental services		79 488	100 295	132 304	99 266	–	–	–	–	–
Planning and development		–	1	360	–	–	–	–	–	–
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)										
Central City Improvement District										
Development Facilitation										
Economic Development/Planning			1							
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City		–	–	360	–	–	–			
Project Management Unit		–	–	–	–	–	–			
Provincial Planning										
Support to Local Municipalities										
Road transport		79 488	100 295	131 737	99 266	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		4 853	–	–	–	–	–			
Pounds										
Public Transport										
Road and Traffic Regulation										
Roads		74 635	100 295	131 737	99 266	–	–			
Taxi Ranks										
Environmental protection		–	–	208	–	–	–	–	–	–
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation		–	–	208	–	–	–			
Pollution Control										
Soil Conservation										
Trading services		1 061 159	1 313 224	1 391 822	1 967 804	–	–	–	–	–
Energy sources		594 194	661 226	701 068	883 590	–	–	–	–	–
Electricity		594 194	661 226	701 068	883 590	–	–			
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		309 364	437 869	465 737	684 384	–	–	–	–	–
Water Treatment										
Water Distribution		309 364	437 869	465 737	684 384	–	–			
Water Storage										
Waste water management		68 005	91 579	98 735	183 579	–	–	–	–	–
Public Toilets										
Sewerage		68 005	91 579	98 735	183 579	–	–			
Storm Water Management										
Waste Water Treatment										
Waste management		89 596	122 551	126 282	216 251	–	–	–	–	–
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal		89 596	122 551	126 282	216 251					
Street Cleaning										
Other		7 203	1 055	18 854	21 548	–	–	–	–	–
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets		7 203	1 055	18 854	21 548	–	–			
Tourism										
Total Revenue - Functional	2	1 884 460	2 266 392	2 402 541	3 129 521	–	–	–	–	–

Expenditure - Functional									
Municipal governance and administration	499 303	764 056	810 780	866 210	–	–	–	–	–
Executive and council	82 689	64 870	96 387	170 131	–	–	–	–	–
Mayor and Council	78 535	64 870	7 702	33 119	–	–			
Municipal Manager, Town Secretary and Chief Executive	4 154	–	88 685	137 011	–	–			
Finance and administration	416 615	699 186	714 393	696 079	–	–	–	–	–
Administrative and Corporate Support			40 148	31 139					
Asset Management									
Budget and Treasury Office	381 346								
Finance	–	651 033	629 527	633 335	–	–			
Fleet Management									
Human Resources	35 269	48 154		31 604					
Information Technology	–	–	26 484	–	–	–			
Legal Services	–	–	18 234	–	–	–			
Marketing, Customer Relations, Publicity and Media Co-ordination									
Property Services									
Risk Management									
Security Services									
Supply Chain Management									
Valuation Service									
Internal audit	–	–	–	–	–	–	–	–	–
Governance Function	–	–	–	–	–	–			
Community and public safety	186 693	252 440	385 015	421 059	–	–	–	–	–
Community and social services	78 724	59 649	122 587	106 033	–	–	–	–	–
Aged Care									
Agricultural									
Animal Care and Diseases									
Cemeteries, Funeral Parlours and Crematoriums	10 888	–	50 062	14 998	–	–			
Child Care Facilities									
Community Halls and Facilities	38 821			64 410					
Consumer Protection									
Cultural Matters									
Disaster Management	–	–	438	–	–	–			
Education									
Indigenous and Customary Law									
Industrial Promotion									
Language Policy									
Libraries and Archives	25 639	59 649	17 983	22 471	–	–			
Literacy Programmes									
Media Services									
Museums and Art Galleries	3 376	–	54 105	4 154	–	–			
Population Development									
Provincial Cultural Matters									
Theatres									
Zoo's									
Sport and recreation	51 392	54 971	36 954	87 692	–	–	–	–	–
Beaches and Jetties									
Casinos, Racing, Gambling, Wagering									
Community Parks (including Nurseries)	–	–	36 954	–	–	–			
Recreational Facilities	–	–	–	87 692	–	–			
Sports Grounds and Stadiums	51 392	54 971	–	–	–	–			
Public safety	43 963	120 141	172 883	206 409	–	–	–	–	–
Civil Defence									
Cleansing									
Control of Public Nuisances									
Fencing and Fences									
Fire Fighting and Protection	–	–	172 883	206 409	–	–			
Licensing and Control of Animals	43 963	120 141	–	–	–	–			
Housing	8 264	12 889	41 532	11 321	–	–	–	–	–
Housing	8 264	12 889	41 532	11 321	–	–			
Informal Settlements									
Health	4 351	4 788	11 060	9 603	–	–	–	–	–
Ambulance									
Health Services	4 351	4 788	11 060	9 603	–	–			
Laboratory Services									
Food Control									
Health Surveillance and Prevention of Communicable Diseases									
Vector Control									
Chemical Safety									

Economic and environmental services		313 805	260 243	184 264	240 489	–	–	–	–	–
Planning and development		20 899	5 986	3 101	14 864	–	–	–	–	–
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–			
Central City Improvement District										
Development Facilitation										
Economic Development/Planning		20 899	5 986	–	14 864	–	–			
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City		–	–	144	–	–	–			
Project Management Unit		–	–	2 956	–	–	–			
Provincial Planning										
Support to Local Municipalities										
Road transport		292 906	254 257	180 108	225 625	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–			
Pounds										
Public Transport										
Roads		292 906	254 257	180 108	225 625					
Taxi Ranks		–	–	–	–	–	–			
Environmental protection										
Environmental protection		–	–	1 055	–	–	–	–	–	–
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation		–	–	1 055	–	–	–			
Pollution Control										
Soil Conservation										
Trading services		1 199 547	1 230 457	1 299 482	1 724 210	–	–	–	–	–
Energy sources		625 408	639 291	720 264	859 958	–	–	–	–	–
Electricity		625 408	639 291	720 264	859 958	–	–			
Street Lighting and Signal Systems		–	–	–	–	–	–			
Nonelectric Energy										
Water management		364 455	385 097	392 679	540 811	–	–	–	–	–
Water Treatment					540 811					
Water Distribution		364 455	385 097	392 679	–	–	–			
Water Storage										
Waste water management		105 350	105 491	116 900	181 267	–	–	–	–	–
Public Toilets		–	–	–	–	–	–			
Sewerage		105 350	105 491	116 900	181 267	–	–			
Storm Water Management										
Waste Water Treatment										
Waste management		104 334	100 577	69 639	142 173	–	–	–	–	–
Recycling										
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–			
Solid Waste Removal		104 334	100 577	69 639	142 173	–	–			
Street Cleaning		–	–	–	–	–	–			
Other		16 633	13 471	30 260	25 051	–	–	–	–	–
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets		16 633	13 471	30 260	25 051	–	–			
Tourism										
Total Expenditure - Functional	3	2 215 982	2 520 667	2 709 801	3 277 018	–	–	–	–	–
Surplus/(Deficit) for the year		(331 522)	(254 275)	(307 260)	(147 496)	–	–	–	–	–

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	*-472*	*-*	*292*	*-340*	*-*	*-*	*-*	*-*	*-*
check opexp balance	*-1 000*	*-*	*-*	*-340*	*-*	*-*	*-*	*-*	*-*

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NW403 City Of Matlosana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 01 - Executive & Council		4 184	8 699	677	7 695	–	–	–	–	–
Vote 02 - Budget & Treasury Office		712 307	759 224	828 323	918 210	–	–	–	–	–
Vote 03 - Community & Social Services		8 336	–	4 244	4 150	–	–	–	–	–
Vote 04 - Sport And Recreation		335	4 208	860	13 183	–	–	–	–	–
Vote 05 - Public Safety		4 853	77 690	23 312	95 331	–	–	–	–	–
Vote 06 - Housing		–	1 937	–	–	–	–	–	–	–
Vote 07 - Health		–	59	97	–	–	–	–	–	–
Vote 08 - Planning And Development		400 362	100 295	618 942	807 535	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		596 422	661 226	701 068	883 590	–	–	–	–	–
Vote 11 - Water Management		–	437 869	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		68 063	91 579	98 735	183 576	–	–	–	–	–
Vote 13 - Waste Management		89 600	122 551	126 282	216 251	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	1 055	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 884 461**	**2 266 392**	**2 402 541**	**3 129 521**	–	–	–	–	–
Expenditure by Vote ***to be appropriated***	1									
Vote 01 - Executive & Council		117 958	113 024	154 769	232 874	–	–	–	–	–
Vote 02 - Budget & Treasury Office		397 979	651 033	656 011	633 335	–	–	–	–	–
Vote 03 - Community & Social Services		78 726	–	88 070	79 408	–	–	–	–	–
Vote 04 - Sport And Recreation		51 392	114 621	72 088	114 317	–	–	–	–	–
Vote 05 - Public Safety		148 231	120 141	173 321	206 409	–	–	–	–	–
Vote 06 - Housing		–	12 889	–	–	–	–	–	–	–
Vote 07 - Health		4 351	4 788	11 060	9 603	–	–	–	–	–
Vote 08 - Planning And Development		1 336 339	260 243	647 681	817 672	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		28 986	639 291	720 264	859 958	–	–	–	–	–
Vote 11 - Water Management		–	385 097	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		37 288	105 491	116 900	181 267	–	–	–	–	–
Vote 13 - Waste Management		14 734	100 577	69 639	142 173	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	13 471	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**2 215 983**	**2 520 667**	**2 709 801**	**3 277 018**	–	–	–	–	–
Surplus/(Deficit) for the year	2	**(331 522)**	**(254 275)**	**(307 261)**	**(147 496)**	–	–	–	–	–

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

NW403 City Of Matlosana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 01 - Executive & Council		**4 184**	**8 699**	**677**	**7 695**	–	–	–	–	–
01.1 - Administration Council General		3 357	6 991	490	3 203	–	–			
01.2 - Administration Municipal Manager		–	–	–	–	–	–			
01.3 - Internal Audit		–	–	–	–	–	–			
01.4 - Strategic		–	–	–	–	–	–			
01.5 - Administration Mayor		–	–	–	–	–	–			
01.6 - Administration Speaker		–	–	–	–	–	–			
01.7 - Chief Whip		–	–	–	–	–	–			
01.8 - Mpac		–	–	–	–	–	–			
01.9 - Administration City Secretary		826	1 708	187	4 492	–	–			
01.10 - Legal And Land Affairs		–	–	–	–	–	–			
01.11 - Management Services		–	–	–	–	–	–			
Vote 02 - Budget & Treasury Office		**712 307**	**759 224**	**828 323**	**918 210**	–	–	–	–	–
02.1 - Administration City Treasurer		712 307	759 224	828 167	918 210	–	–			
02.2 - Data		–	–	156	–	–	–			
02.3 - Stores		–	–	–	–	–	–			
Vote 03 - Community & Social Services		**8 336**	**–**	**4 244**	**4 150**	–	–	–	–	–
03.1 - Administration Community Services		8 336	–	–	4 150	–	–			
03.2 - Cemetary		–	–	1 528	–	–	–			
03.3 - Aerodome		–	–	–	–	–	–			
03.4 - Nature Reserve		–	–	208	–	–	–			
03.5 - Orkney Vaal		–	–	–	–	–	–			
[illegible] Administration Parks		–	–	2 509	–	–	–			
Vote 04 - Sport And Recreation		**335**	**4 208**	**860**	**13 183**	–	–	–	–	–
04.1 - Administration Sports Arts & Culture		335	–	–	–	–	–			
04.2 - Museum		–	–	304	–	–	–			
04.3 - Library		–	2 799	556	–	–	–			
04.4 - Sports And Recreation		–	1 409	–	13 183	–	–			
04.5 - Oppenheimer Stadium		–	–	–	–	–	–			
Vote 05 - Public Safety		**4 853**	**77 690**	**23 312**	**95 331**	–	–	–	–	–
05.1 - Public Safety Administration		4 853	–	–	95 331	–	–			
05.2 - Fire Brigade		–	157	147	–	–	–			
05.3 - Licencing Administration		–	77 533	23 165	–	–	–			
05.4 - Traffic Administration		–	–	–	–	–	–			
05.5 - Disaster Management		–	–	–	–	–	–			
05.6 - Municipal Court		–	–	–	–	–	–			
Vote 06 - Housing		**–**	**1 937**	**–**	**–**	–	–	–	–	–
Vote 07 - Health		**–**	**59**	**97**	**–**	–	–	–	–	–
07.1 - Health Services Administration		–	59	97	–	–	–			
07.2 - Occupational Health Centre		–	–	–	–	–	–			
Vote 08 - Planning And Development		**400 362**	**100 295**	**618 942**	**807 535**	–	–	–	–	–
08.1 - Administration Housing Services		2 495	–	2 254	2 166	–	–			
08.2 - Administration City Civil Engineer		–	–	–	–	–	–			
08.3 - Building Survey		–	–	–	–	–	–			
08.4 - Town Planning		–	–	360	–	–	–			
08.5 - Building Construction		–	–	–	–	–	–			
08.6 - Roads		80 637	100 295	131 737	99 426	–	–			
08.7 - Pmu Unit		–	–	–	–	–	–			
08.8 - Landfill Site		–	–	–	–	–	–			
08.9 - Administration Water		–	–		684 384	–	–			
08.10 - Water Distribution		310 028	–	465 737	–	–	–			
08.11 - Market		7 203	–	18 854	21 559	–	–			
[illegible] - Administration Led		–	–	–	–	–	–			
[illegible] - Economic Affairs & Corporate Communicati		–	–	–	–	–	–			
08.14 - Local Economic Development		–	1	–	–	–	–			
Vote 09 - Environmental Protection		**–**	**–**	**–**	**–**	–	–	–	–	–
Vote 10 - Electricity		**596 422**	**661 226**	**701 068**	**883 590**	–	–	–	–	–
10.1 - Streetlighting		–	–	–	–	–	–			
10.2 - Garage		–	–	–	–	–	–			
10.3 - Workshop		–	–	–	–	–	–			
10.4 - Administration Electricity		596 422	661 226	701 068	883 590	–	–			
10.5 - Electricity Distribution		–	–	–	–	–	–			
Vote 11 - Water Management		**–**	**437 869**	**–**	**–**	–	–	–	–	–
Vote 12 - Waste Water Management		**68 063**	**91 579**	**98 735**	**183 576**	–	–	–	–	–
12.1 - Administration Sewerage		68 063	91 579	98 735	183 576	–	–			
12.2 - Sewer Agency		–	–	–	–	–	–			
12.3 - Sewer Distribution		–	–	–	–	–	–			
Vote 13 - Waste Management		**89 600**	**122 551**	**126 282**	**216 251**	–	–	–	–	–
13.1 - Administration Cleansing		–	–	–	–	–	–			
13.2 - Refuse Removal		89 600	122 551	126 282	216 251	–	–			
13.3 - Nightsoil Services		–	–	–	–	–	–			
13.4 - Street Cleaning		–	–	–	–	–	–			
13.5 - Public Restrooms		–	–	–	–	–	–			
Vote 14 - Road Transport		**–**	**–**	**–**	**–**	–	–	–	–	–
Vote 15 - Other		**–**	**1 055**	**–**	**–**	–	–	–	–	–
Total Revenue by Vote	2	**1 884 461**	**2 266 392**	**2 402 541**	**3 129 521**	–	–	–	–	–

NW403 City Of Matlosana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Expenditure by Vote	1									
Vote 01 - Executive & Council		117 958	113 024	154 769	232 874	–	–	–	–	–
01.1 - Administration Council General		82 689	64 870	88 685	170 131	–	–			
01.2 - Administration Municipal Manager		–	–	–	–	–	–			
01.3 - Internal Audit		–	–	–	–	–	–			
01.4 - Strategic		–	–	–	–	–	–			
01.5 - Administration Mayor		–	–	–	–	–	–			
01.6 - Administration Speaker		–	–	–	–	–	–			
01.7 - Chief Whip		–	–	–	–	–	–			
01.8 - Mpac		–	–	–	–	–	–			
01.9 - Administration City Secretary		35 269	48 154	7 702	62 743	–	–			
01.10 - Legal And Land Affairs		–	–	18 234	–	–	–			
01.11 - Management Services		–	–	40 148	–	–	–			
Vote 02 - Budget & Treasury Office		397 979	651 033	656 011	633 335	–	–	–	–	–
02.1 - Administration City Treasurer		397 979	651 033	629 527	633 335	–	–			
02.2 - Data		–	–	26 484	–	–	–			
02.3 - Stores		–	–	–	–	–	–			
Vote 03 - Community & Social Services		78 726	–	88 070	79 408	–	–	–	–	–
03.1 - Administration Community Services		78 726	–	–	79 408	–	–			
03.2 - Cemetary		–	–	50 062	–	–	–			
03.3 - Aerodome		–	–	–	–	–	–			
03.4 - Nature Reserve		–	–	1 055	–	–	–			
03.5 - Orkney Vaal		–	–	–	–	–	–			
03.6 - Administration Parks		–	–	36 954	–	–	–			
Vote 04 - Sport And Recreation		51 392	114 621	72 088	114 317	–	–	–	–	–
04.1 - Administration Sports Arts & Culture		–	–	–	–	–	–			
04.2 - Museum		–	–	54 105	–	–	–			
04.3 - Library		–	59 649	17 983	–	–	–			
04.4 - Sports And Recreation		51 392	54 971	–	114 317	–	–			
04.5 - Oppenheimer Stadium		–	–	–	–	–	–			
Vote 05 - Public Safety		148 231	120 141	173 321	206 409	–	–	–	–	–
05.1 - Public Safety Administration		148 231	–	–	206 409	–	–			
05.2 - Fire Brigade		–	–	172 883	–	–	–			
05.3 - Licencing Administration		–	120 141	–	–	–	–			
05.4 - Traffic Administration		–	–	–	–	–	–			
05.5 - Disaster Management		–	–	438	–	–	–			
05.6 - Municipal Court		–	–	–	–	–	–			
Vote 06 - Housing		–	12 889	–	–	–	–	–	–	–
Vote 07 - Health		4 351	4 788	11 060	9 603	–	–	–	–	–
07.1 - Health Services Administration		4 351	4 788	11 060	9 603	–	–			
07.2 - Occupational Health Centre		–	–	–	–	–	–			
Vote 08 - Planning And Development		1 336 339	260 243	647 681	817 672	–	–	–	–	–
08.1 - Administration Housing Services		8 264	–	41 532	11 321	–	–			
08.2 - Administration City Civil Engineer		–	–	–	–	–	–			
08.3 - Building Survey		–	–	–	–	–	–			
08.4 - Town Planning		–	–	144	–	–	–			
08.5 - Building Construction		–	–	–	–	–	–			
08.6 - Roads		108 003	254 257	180 108	225 625	–	–			
08.7 - Pmu Unit		–	–	2 956	–	–	–			
08.8 - Landfill Site		–	–	–	–	–	–			
08.9 - Administration Water		–	–	–	540 811	–	–			
08.10 - Water Distribution		54 427	–	392 679	–	–	–			
08.11 - Market		1 161 397	–	30 260	25 051	–	–			
08.12 - Administration Led		4 249	–	–	–	–	–			
08.13 - Economic Affairs & Corporate Communicati		–	5 986	–	–	–	–			
08.14 - Local Economic Development		–	–	–	14 864	–	–			
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		28 986	639 291	720 264	859 958	–	–	–	–	–
10.1 - Streetlighting		–	–	–	–	–	–			
10.2 - Garage		–	–	–	–	–	–			
10.3 - Workshop		–	–	–	–	–	–			
10.4 - Administration Electricity		–	–	–	–	–	–			
10.5 - Electricity Distribution		28 986	639 291	720 264	859 958	–	–			
Vote 11 - Water Management		–	385 097	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		37 288	105 491	116 900	181 267	–	–	–	–	–
12.1 - Administration Sewerage		–	–	–	–	–	–			
12.2 - Sewer Agency		–	–	–	–	–	–			
12.3 - Sewer Distribution		37 288	105 491	116 900	181 267	–	–			
Vote 13 - Waste Management		14 734	100 577	69 639	142 173	–	–	–	–	–
13.1 - Administration Cleansing		–	–	–	142 173	–	–			
13.2 - Refuse Removal		14 734	100 577	69 639	–	–	–			
13.3 - Nightsoil Services		–	–	–	–	–	–			
13.4 - Street Cleaning		–	–	–	–	–	–			
13.5 - Public Restrooms		–	–	–	–	–	–			
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	13 471	–	–	–	–	–	–	–
Total Expenditure by Vote	2	2 215 983	2 520 667	2 709 801	3 277 018	–	–	–	–	–
Surplus/(Deficit) for the year	2	(331 522)	(254 275)	(307 261)	(147 496)	–	–	–	–	–

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

NW403 City Of Matlosana - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source											
Property rates	2	247 297	272 707	265 941	378 837	–	–	–	–	–	–
Service charges - electricity revenue	2	594 194	660 703	699 088	838 331	–	–	–	–	–	–
Service charges - water revenue	2	309 364	436 843	465 049	639 296	–	–	–	–	–	–
Service charges - sanitation revenue	2	68 005	91 496	98 707	173 694	–	–	–	–	–	–
Service charges - refuse revenue	2	89 596	122 543	126 282	215 011	–	–	–	–	–	–
Service charges - other		–			15 000						
Rental of facilities and equipment		5 233	4 875	5 411	6 587	–	–	–			
Interest earned - external investments		3 920	6 912	8 358	2 500	–	–	–			
Interest earned - outstanding debtors		87 282	131 569	162 109	161 884	–	–	–			
Dividends received		–			–						
Fines, penalties and forfeits		5 387	13 573	10 505	7 452	–	–	–			
Licences and permits		6 773	5 717	7 107	7 529	–	–	–			
Agency services		–	–	–	–	–	–	–			
Transfers and subsidies		414 575	346 443	477 693	364 262	–	–	–			
Other revenue	2	52 004	72 880	76 288	145 392	–	–	–	–	–	–
Gains on disposal of PPE		–	–	–	–	–	–	–			
Total Revenue (excluding capital transfers and contributions)		**1 883 630**	**2 166 261**	**2 402 541**	**2 955 774**	**–**	**–**	**–**	**–**	**–**	**–**
Expenditure By Type											
Employee related costs	2	478 415	489 415	530 451	586 853	–	–	–	–	–	–
Remuneration of councillors		22 243	23 982	28 398	31 657	–	–	–			
Debt impairment	3	268 834	480 063	543 459	462 621	–	–	–			
Depreciation & asset impairment	2	436 912	427 744	410 556	492 000	–	–	–	–	–	–
Finance charges		44 366	33 863	43 955	11 000	–	–	–			
Bulk purchases	2	660 850	759 345	775 219	837 563	–	–	–	–	–	–
Other materials	8	56 473	50 601	68 241	126 791	–	–	–			
Contracted services		28 705	32 055	35 802	48 251	–	–	–	–	–	–
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	219 185	223 599	273 720	680 281	–	–	–	–	–	–
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Expenditure		**2 215 983**	**2 520 667**	**2 709 801**	**3 277 018**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus/(Deficit)		**(332 352)**	**(354 406)**	**(307 261)**	**(321 244)**	**–**	**–**	**–**	**–**	**–**	**–**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		830	100 131		173 747						
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		**(331 522)**	**(254 275)**	**(307 261)**	**(147 496)**	**–**	**–**	**–**	**–**	**–**	**–**
Taxation											
Surplus/(Deficit) after taxation		**(331 522)**	**(254 275)**	**(307 261)**	**(147 496)**	**–**	**–**	**–**	**–**	**–**	**–**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		**(331 522)**	**(254 275)**	**(307 261)**	**(147 496)**	**–**	**–**	**–**	**–**	**–**	**–**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		**(331 522)**	**(254 275)**	**(307 261)**	**(147 496)**	**–**	**–**	**–**	**–**	**–**	**–**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method (Includes Joint Ventures)

NW403 City Of Matlosana - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		–	–	–	–	–	–	–	–	–	–
Vote 03 - Community & Social Services		–	–	–	–	–	–	–	–	–	–
Vote 04 - Sport And Recreation		–	–	–	–	–	–	–	–	–	–
Vote 05 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 06 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		5 690	19 019	7 278	35 000	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		370	7 137	3 394	5 000	–	–	–	–	–	–
Vote 03 - Community & Social Services		–	–	–	–	–	–	–	–	–	–
Vote 04 - Sport And Recreation		9 597	445	24 491	10 952	–	–	–	–	–	–
Vote 05 - Public Safety		136	2 379	29	–	–	–	–	–	–	–
Vote 06 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 07 - Health		–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		61 091	63 384	73 104	133 407	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	10 428	37 956	21 904	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		24 244	25 061	17 757	7 484	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	3 394	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	3 484	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		101 128	127 853	170 886	213 747	–	–	–	–	–	–
Total Capital Expenditure - Vote		101 128	127 853	170 886	213 747	–	–	–	–	–	–
Capital Expenditure - Functional											
Governance and administration		5 690	26 156	10 671	40 000	–	–	–	–	–	–
Executive and council		690	19 019	7 278	35 000	–	–	–			
Finance and administration		5 000	7 137	3 394	5 000	–	–	–			
Internal audit											
Community and public safety		10 103	2 824	24 520	10 952	–	–	–	–	–	–
Community and social services		370	445	24 491							
Sport and recreation		9 597	2 379	29	10 952	–	–	–			
Public safety		136									
Housing											
Health											
Economic and environmental services		35 600	44 571	49 113	91 220	–	–	–	–	–	–
Planning and development		–	–	–	–	–	–	–			
Road transport		35 600	44 571	49 113	91 220	–	–	–			
Environmental protection											
Trading services		49 736	54 303	83 097	71 576	–	–	–	–	–	–
Energy sources		2 384	10 428	37 956	21 904	–	–	–			
Water management		23 108	18 813	23 991	42 187	–	–	–			
Waste water management		24 244	25 061	17 757	7 484	–	–	–			
Waste management		–	–	3 394	–	–	–	–			
Other		–	–	3 484	–	–	–	–			
Total Capital Expenditure - Functional	3	101 128	127 853	170 886	213 747	–	–	–	–	–	–
Funded by:											
National Government		92 823	101 691	167 202	173 747	–	–	–			
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	92 823	101 691	167 202	173 747	–	–	–	–	–	–
Public contributions & donations	5	5 000									
Borrowing	6		–	–	30 000	–	–	–	–	–	–
Internally generated funds		3 306	26 162	3 684	10 000	–	–	–	–	–	–
Total Capital Funding	7	101 128	127 853	170 886	213 747	–	–	–	–	–	–

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

NW403 City Of Matlosana - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure - Municipal Vote											

Capital expenditure - Municipal Vote Single-year expenditure appropriation	2										
Vote 01 - Executive & Council		**5 690**	**19 019**	**7 278**	**35 000**	**–**	**–**	**–**	**–**	**–**	**–**
01.1 - Administration Council General		690	–	–	35 000	–	–	–	–	–	–
01.2 - Administration Municipal Manager		5 000	–	–	–	–	–	–	–	–	–
01.3 - Internal Audit		–	–	–	–	–	–	–	–	–	–
01.4 - Strategic		–	–	–	–	–	–	–	–	–	–
01.5 - Administration Mayor		–	3 742	5 044	–	–	–	–	–	–	–
01.6 - Administration Speaker		–	–	–	–	–	–	–	–	–	–
01.7 - Chief Whip		–	–	–	–	–	–	–	–	–	–
01.8 - Mpac		–	–	–	–	–	–	–	–	–	–
01.9 - Administration City Secretary		–	15 276	2 233	–	–	–	–	–	–	–
01.10 - Legal And Land Affairs		–	–	–	–	–	–	–	–	–	–
01.11 - Management Services		–	–	–	–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		**370**	**7 137**	**3 394**	**5 000**	**–**	**–**	**–**	**–**	**–**	**–**
02.1 - Administration City Treasurer		–	–	–	–	–	–	–	–	–	–
02.2 - Data		370	7 137	3 394	5 000	–	–	–	–	–	–
02.3 - Stores		–	–	–	–	–	–	–	–	–	–
Vote 03 - Community & Social Services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
03.1 - Administration Community Services		–	–	–	–	–	–	–	–	–	–
03.2 - Cemetary		–	–	–	–	–	–	–	–	–	–
03.3 - Aerodome		–	–	–	–	–	–	–	–	–	–
03.4 - Nature Reserve		–	–	–	–	–	–	–	–	–	–
03.5 - Orkney Vaal		–	–	–	–	–	–	–	–	–	–
03.6 - Administration Parks		–	–	–	–	–	–	–	–	–	–
Vote 04 - Sport And Recreation		**9 597**	**445**	**24 491**	**10 952**	**–**	**–**	**–**	**–**	**–**	**–**
04.1 - Administration Sports Arts & Culture		–	–	1 180	–	–	–	–	–	–	–
04.2 - Museum		–	6	5 402	–	–	–	–	–	–	–
04.3 - Library		–	–	3 940	–	–	–	–	–	–	–
04.4 - Sports And Recreation		9 597	439	13 969	10 952	–	–	–	–	–	–
04.5 - Oppenheimer Stadium		–	–	–	–	–	–	–	–	–	–
Vote 05 - Public Safety		**136**	**2 379**	**29**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
05.1 - Public Safety Administration		136	–	–	–	–	–	–	–	–	–
05.2 - Fire Brigade		–	2 379	29	–	–	–	–	–	–	–
05.3 - Licencing Administration		–	–	–	–	–	–	–	–	–	–
05.4 - Traffic Administration		–	–	–	–	–	–	–	–	–	–
05.5 - Disaster Management		–	–	–	–	–	–	–	–	–	–
05.6 - Municipal Court		–	–	–	–	–	–	–	–	–	–
Vote 06 - Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Vote 07 - Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
07.1 - Health Services Administration		–	–	–	–	–	–	–	–	–	–
07.2 - Occupational Health Centre		–	–	–	–	–	–	–	–	–	–
Vote 08 - Planning And Development		**61 091**	**63 384**	**73 104**	**133 407**	**–**	**–**	**–**	**–**	**–**	**–**
08.1 - Administration Housing Services		2 384	–	–	–	–	–	–	–	–	–
08.2 - Administration City Civil Engineer		–	–	–	–	–	–	–	–	–	–
08.3 - Building Survey		–	–	–	–	–	–	–	–	–	–
08.4 - Town Planning		–	–	–	–	–	–	–	–	–	–
08.5 - Building Construction		–	–	–	–	–	–	–	–	–	–
08.6 - Roads		35 600	44 571	49 113	91 220	–	–	–	–	–	–
08.7 - Pmu Unit		–	–	–	–	–	–	–	–	–	–
08.8 - Landfill Site		–	–	–	–	–	–	–	–	–	–
08.9 - Administration Water		–	–	–	42 187	–	–	–	–	–	–
08.10 - Water Distribution		23 108	18 813	23 991	–	–	–	–	–	–	–
08.11 - Market		–	–	–	–	–	–	–	–	–	–
08.12 - Administration Led		–	–	–	–	–	–	–	–	–	–
08.13 - Economic Affairs & Corporate Communicati		–	–	–	–	–	–	–	–	–	–
08.14 - Local Economic Development		–	–	–	–	–	–	–	–	–	–

Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - Electricity		–	10 428	37 956	21 904	–	–	–	–	–	–
10.1 - Streetlighting		–	–	–	–	–	–	–	–	–	–
10.2 - Garage		–	–	–	–	–	–	–	–	–	–
10.3 - Workshop		–	–	–	–	–	–	–	–	–	–
10.4 - Administration Electricity		–	–	–	–	–	–	–	–	–	–
10.5 - Electricity Distribution		–	10 428	37 956	21 904	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		24 244	25 061	17 757	7 484	–	–	–	–	–	–
12.1 - Administration Sewerage		–	–	–	–	–	–	–	–	–	–
12.2 - Sewer Agency		–	–	–	–	–	–	–	–	–	–
12.3 - Sewer Distribution		24 244	25 061	17 757	7 484	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	3 394	–	–	–	–	–	–	–
13.1 - Administration Cleansing		–	–	–	–	–	–	–	–	–	–
13.2 - Refuse Removal		–	–	3 394	–	–	–	–	–	–	–
13.3 - Nightsoil Services		–	–	–	–	–	–	–	–	–	–
13.4 - Street Cleaning		–	–	–	–	–	–	–	–	–	–
13.5 - Public Restrooms		–	–	–	–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	3 484	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		101 128	127 853	170 886	213 747	–	–	–	–	–	–
Total Capital Expenditure		101 128	127 853	170 886	213 747	–	–	–	–	–	–

NW403 City Of Matlosana - Table A6 Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Current assets											
Cash		69	69	69	12 000						
Call investment deposits	1	30 432	25 500	90 464	27 993	–	–	–	–	–	–
Consumer debtors	1	118 662	249 390	285 321	248 499	–	–	–	–	–	–
Other debtors		52 784	46 795	59 997	50 268						
Current portion of long-term receivables		–	25	25							
Inventory	2	73 604	35 275	38 057	35 280						
Total current assets		**275 551**	**357 054**	**473 933**	**374 041**	–	–	–	–	–	–
Non current assets											
Long-term receivables				15 112	1 806						
Investments					28 672						
Investment property		46 279	105 306	98 248	89 761						
Investment in Associate											
Property, plant and equipment	3	5 940 063	5 659 598	5 390 359	5 070 235	–	–	–	–	–	–
Agricultural											
Biological				1 599	2 554						
Intangible		763	4 579	–	4 579	–	–	–			
Other non-current assets		38 738	56 857	46 100	25 825						
Total non current assets		**6 025 843**	**5 826 340**	**5 551 418**	**5 223 432**	–	–	–	–	–	–
TOTAL ASSETS		**6 301 394**	**6 183 393**	**6 025 351**	**5 597 473**	–	–	–	–	–	–
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	13 110	13 110	13 110	20 000	–	–	–	–	–	–
Consumer deposits		22 947	29 309	24 125	25 282						
Trade and other payables	4	548 319	555 622	731 159	304 606	–	–	–	–	–	–
Provisions		12 446	12 547	13 332	12 547						
Total current liabilities		**596 822**	**610 587**	**781 726**	**362 434**	–	–	–	–	–	–
Non current liabilities											
Borrowing		115 830	102 720	88 159	102 000	–	–	–	–	–	–
Provisions		267 492	253 637	246 278	305 000	–	–	–	–	–	–
Total non current liabilities		**383 322**	**356 357**	**334 436**	**407 000**	–	–	–	–	–	–
TOTAL LIABILITIES		**980 143**	**966 944**	**1 116 162**	**769 434**	–	–	–	–	–	–
NET ASSETS	5	**5 321 251**	**5 216 449**	**4 909 188**	**4 828 039**	–	–	–	–	–	–
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		5 343 117	(254 275)	(307 261)	4 828 039	–	–	–	–	–	–
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	**5 343 117**	**(254 275)**	**(307 261)**	**4 828 039**	–	–	–	–	–	–

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

NW403 City Of Matlosana - Table A7 Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		247 297	297 474	183 828	314 434				–	–	–
Service charges		727 377	776 457	891 851	1 594 557				–	–	–
Other revenue		59 915	63 832	84 229	166 959				–	–	–
Government - operating	1	413 120	353 762	381 370	359 968				–	–	–
Government - capital	1	830	89 493	94 162	178 041				–	–	–
Interest		91 202	138 481	170 467	83 442				–	–	–
Dividends									–	–	–
Payments											
Suppliers and employees		(1 373 779)	(1 591 896)	(1 528 806)	(2 473 764)				–	–	–
Finance charges		(43 779)	(33 863)	(43 955)	(11 000)				–	–	–
Transfers and Grants	1								–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**122 184**	**93 740**	**233 145**	**212 637**	–	–	–	–	–	–
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		5 105	17 831	3 997					–	–	–
Decrease (Increase) in non-current debtors		–		(5 184)					–	–	–
Decrease (increase) other non-current receivables		(1 781)	(15 000)	(0)					–	–	–
De (increase) in non-current investments		–	(1 895)	(2 367)	10 000				–	–	–
Paym											
Capital assets		(96 128)	(92 875)	150 049	(213 589)				–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(92 804)**	**(91 939)**	**146 496**	**(203 589)**	–	–	–	–	–	–
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing		(40 100)			30 000				–	–	–
Increase (decrease) in consumer deposits		6 269	6 362						–	–	–
Payments											
Repayment of borrowing		(14 706)	(13 093)	14 579	(20 000)				–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(48 537)**	**(6 731)**	**14 579**	**10 000**	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		**(19 158)**	**(4 931)**	**394 219**	**19 048**	–	–	–	–	–	–
Cash/cash equivalents at the year begin:	2	**49 658**	**30 500**	**25 569**	**300 419**				–	–	–
Cash/cash equivalents at the year end:	2	**30 500**	**25 569**	**419 788**	**319 467**	–	–	–	–	–	–

References

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

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

3. The MTREF is populated directly from SA30.

Total receipts	1 543 066	1 722 329	1 804 719	2 697 402	–	–	–	–	–	–
Total payments	(1 513 687)	(1 718 633)	(1 422 712)	(2 698 353)	–	–	–	–	–	–
	29 380	3 696	382 007	(952)	–	–	–	–	–	–
Borrowings & investments & c.deposits	(33 831)	4 466	(2 367)	40 000	–	–	–	–	–	–
Repayment of borrowing	(14 706)	(13 093)	14 579	(20 000)	–	–	–	–	–	–
	(19 158)	(4 931)	394 219	19 048	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–

NW403 City Of Matlosana - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash and investments available											
Cash/cash equivalents at the year end	1	30 500	25 569	419 788	319 467	–	–	–	–	–	–
Other current investments > 90 days		–	–	(329 256)	(279 474)	–	–	–	–	–	–
Non current assets - Investments	1	–	–	–	28 672	–	–	–	–	–	–
Cash and investments available:		**30 500**	**25 569**	**90 532**	**68 665**	**–**	**–**	**–**	**–**	**–**	**–**
Application of cash and investments											
Unspent conditional transfers		14 067	–	8 587	2 000	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	413 187	369 740	504 431	61 597	–	–	–	–	–	–
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		**427 254**	**369 740**	**513 017**	**63 597**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall)		**(396 754)**	**(344 171)**	**(422 485)**	**5 068**	**–**	**–**	**–**	**–**	**–**	**–**

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

Other working capital requirements										
Debtors	121 065	185 882	218 142	241 009	–	–	–	–	–	–
Creditors due	534 252	555 622	722 573	302 606	–	–	–	–	–	–
Total	(413 187)	(369 740)	(504 431)	(61 597)	–	–	–	–	–	–
Debtors collection assumptions										
Balance outstanding - debtors	171 447	296 184	360 431	300 574	–	–	–	–	–	–
Estimate of debtors collection rate	70.6%	62.8%	60.5%	80.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term investments committed										
Balance (*Insert description; eg sinking fund*)	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement										
Self-insurance										
Other (list)										
	–	–	–	–	–	–	–	–	–	–

NW403 City Of Matlosana - Table A9 Asset Management

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
CAPITAL EXPENDITURE										
Total New Assets	1	**101 128**	**127 853**	**170 886**	**213 747**	–	–	–	–	–
Roads Infrastructure		35 570	44 546	48 852	91 220	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		2 384	10 428	37 233	21 904	–	–	–	–	–
Water Supply Infrastructure		23 108	18 813	23 991	42 187	–	–	–	–	–
Sanitation Infrastructure		24 244	25 061	17 757	7 484	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***85 306***	***98 848***	***127 833***	***162 795***	–	–	–	–	–
Community Facilities		14 272	–	4 664	–	–	–	–	–	–
Sport and Recreation Facilities		–	439	8 567	10 952	–	–	–	–	–
Community Assets		***14 272***	***439***	***13 231***	***10 952***	–	–	–	–	–
Heritage Assets		–	6	–	–	–	–	–	–	–
Revenue Generating		–	15 276	225	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	***15 276***	***225***	–	–	–	–	–	–
Operational Buildings		–	–	27 110	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	***27 110***	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	3 815	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	***3 815***	–	–	–	–	–	–	–
Computer Equipment		–	–	–	5 000	–	–	–	–	–
Furniture and Office Equipment		1 550	4 145	1 487	35 000	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	5 323	1 000	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	**48 927**	–	–	–	–	–	–	–	–
Roads Infrastructure		22 183	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		9 248	–	–	–	–	–	–	–	–
Water Supply Infrastructure		8 124	–	–	–	–	–	–	–	–
Sanitation Infrastructure		5 155	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***44 710***	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		4 217	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Total Upgrading of Existing Assets	6	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Roads Infrastructure		57 754	44 546	48 852	91 220	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		11 632	10 428	37 233	21 904	–	–	–	–	–
Water Supply Infrastructure		31 231	18 813	23 991	42 187	–	–	–	–	–
Sanitation Infrastructure		29 399	25 061	17 757	7 484	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***130 016***	***98 848***	***127 833***	***162 795***	–	–	–	–	–
Community Facilities		14 272	–	4 664	–	–	–	–	–	–
Sport and Recreation Facilities		–	439	8 567	10 952	–	–	–	–	–
Community Assets		***14 272***	***439***	***13 231***	***10 952***	–	–	–	–	–
Heritage Assets		–	6	–	–	–	–	–	–	–
Revenue Generating		–	15 276	225	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	***15 276***	***225***	–	–	–	–	–	–
Operational Buildings		–	–	27 110	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	***27 110***	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	3 815	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	***3 815***	–	–	–	–	–	–	–
Computer Equipment		–	–	–	5 000	–	–	–	–	–
Furniture and Office Equipment		5 767	4 145	1 487	35 000	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	5 323	1 000	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		**150 055**	**127 853**	**170 886**	**213 747**	–	–	–	–	–

ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure		1 827 832	1 685 629	1 612 597	1 621 052					
Storm water Infrastructure		1 033 249	941 475		157 867					
Electrical Infrastructure		1 125 837	1 031 216	983 576	974 447					
Water Supply Infrastructure		871 923	921 471	940 798	1 069 956					
Sanitation Infrastructure		–	35 004	853 752	854 084					
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		***4 858 841***	***4 614 795***	***4 390 723***	***4 677 407***	–	–	–	–	–
Community Facilities		613 072	445 671	434 587	427 819					
Sport and Recreation Facilities		–	146 187	127 386	164 170					
Community Assets		***613 072***	***591 858***	***561 973***	***591 989***	–	–	–	–	–
Heritage Assets		**5 995**								
Revenue Generating		46 279	11 462	**11 462**	198 523					
Non-revenue Generating										
Investment properties		***46 279***	***11 462***	***11 462***	***198 523***	–	–	–	–	–
Operational Buildings		510 986	497 403	498 616	295 062					
Housing					17 780					
Other Assets		***510 986***	***497 403***	***498 616***	***312 842***	–	–	–	–	–
Biological or Cultivated Assets										
Servitudes										
Licences and Rights		763	4 579		4 579					
Intangible Assets		***763***	***4 579***	–	***4 579***	–	–	–	–	–
Computer Equipment			–		**8 351**					
Furniture and Office Equipment			**14 657**	**11 731**	**44 825**					
Machinery and Equipment			**3 760**		**3 951**					
Transport Assets			**42 432**	**30 143**	**43 386**					
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**6 035 935**	**5 780 945**	**5 504 648**	**5 885 853**	–	–	–	–	–
EXPENDITURE OTHER ITEMS										
Depreciation	7	436 912	427 744	410 556	492 000	–	–	–	–	–
Repairs and Maintenance by Asset Class	3	**56 473**	**50 601**	**68 240**	**126 791**	–	–	–	–	–
Roads Infrastructure		8 992	7 779	14 086	19 904	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		10 706	9 416	–	32 845	–	–	–	–	–
Water Supply Infrastructure		8 294	5 198	6 490	16 193	–	–	–	–	–
Sanitation Infrastructure		8 836	4 016	5 172	13 132	–	–	–	–	–
Solid Waste Infrastructure		4 546	–	–	5 573	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***41 375***	***26 410***	***25 748***	***87 647***	–	–	–	–	–
Community Facilities		8 995	24	4 579	14 505	–	–	–	–	–
Sport and Recreation Facilities		–	1 096	3 959	3 014	–	–	–	–	–
Community Assets		***8 995***	***1 121***	***8 538***	***17 519***	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		6 103	3 921	33 954	–	–	–	–	–	–
Housing		–	–	–	344	–	–	–	–	–
Other Assets		***6 103***	***3 921***	***33 954***	***344***	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	20 842	–	–	–	–	–
Intangible Assets		–	–	–	***20 842***	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	**2 638**	–	439	–	–	–	–	–
Machinery and Equipment		–	**1 575**	–	–	–	–	–	–	–
Transport Assets		–	**14 937**	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		**493 385**	**478 345**	**478 796**	**618 791**	–	–	–	–	–
Renewal and upgrading of Existing Assets as % of total capex		*32.6%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal and upgrading of Existing Assets as % of deprecn		*11.2%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
R&M as a % of PPE		*1.0%*	*0.9%*	*1.3%*	*2.5%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal and upgrading and R&M as a % of PPE		*2.0%*	*1.0%*	*1.0%*	*2.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Detail of upgrading of existing assets provided in Table SA34e

7. Detail of depreciation provided in Table SA34d

NW403 City Of Matlosana - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Piped water inside dwelling		144 877	144 877	144 949	144 949	–	–	–	–	–
Piped water inside yard (but not in dwelling)		30 576	30 576	30 591	30 591	–	–	–	–	–
Using public tap (at least min.service level)	2	2 089	2 089	2 090	2 090	–	–	–	–	–
Other water supply (at least min.service level)	4	2 089	2 089	2 090	2 090	–	–	–	–	–
Minimum Service Level and Above sub-total		179 630	179 630	179 719	179 719	–	–	–	–	–
Using public tap (< min.service level)	3	2 089	2 089	2 089	2 089	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		2 089	2 089	2 089	2 089	–	–	–	–	–
Total number of households	5	**181 719**	**181 718**	**181 808**	**181 808**	**–**	**–**	**–**	**–**	**–**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		125 742	156 240	125 993	125 993	–	–	–	–	–
Flush toilet (with septic tank)		212	2 120	216	216	–	–	–	–	–
Chemical toilet		604	–	616	616	–	–	–	–	–
Pit toilet (ventilated)		2 724	2 575	2 779	2 779	–	–	–	–	–
Other toilet provisions (> min.service level)		1 127	–	1 149	1 149	–	–	–	–	–
Minimum Service Level and Above sub-total		130 409	160 935	130 754	130 754	–	–	–	–	–
Bucket toilet		1 127	1 127	1 000	1 000	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		3 851	3 851	3 581	3 581	–	–	–	–	–
Below Minimum Service Level sub-total		4 978	4 978	4 581	4 581	–	–	–	–	–
Total number of households	5	**135 387**	**165 913**	**135 335**	**135 335**	**–**	**–**	**–**	**–**	**–**
Energy:										
Electricity (at least min.service level)		142 534	142 534	142 819	142 819	–	–	–	–	–
Electricity - prepaid (min.service level)		23 373	23 373	23 420	23 420	–	–	–	–	–
Minimum Service Level and Above sub-total		165 907	165 907	166 239	166 239	–	–	–	–	–
Electricity (< min.service level)		142 534	142 534	142 819	142 819	–	–	–	–	–
Electricity - prepaid (< min. service level)		23 373	23 373	23 420	23 420	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		165 907	165 907	166 239	166 239	–	–	–	–	–
Total number of households	5	**331 814**	**331 814**	**332 478**	**332 478**	**–**	**–**	**–**	**–**	**–**
Refuse:										
Removed at least once a week		168 941	168 941	169 279	169 279	–	–	–	–	–
Minimum Service Level and Above sub-total		168 941	168 941	169 279	169 279	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		2	2	2	2	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		2	2	2	2	–	–	–	–	–
Total number of households	5	**168 943**	**168 943**	**169 281**	**169 281**	**–**	**–**	**–**	**–**	**–**
Households receiving Free Basic Service	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)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		–	–	–	102 996	–	–	–	–	–
Sanitation (free sanitation service to **indigent households**)		–	–	–	60 649	–	–	–	–	–
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week **for indigent households**)		–	–	–	54 695	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**–**	**–**	**–**	**218 340**	**–**	**–**	**–**	**–**	**–**
Highest level of free service provided per household										
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)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**										
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		–	–	–	43 529	–	–	–	–	–
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)**		–	–	–	74 951	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		–	–	–	**118 480**	–	–	–	–	–

References

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

NW403 City Of Matlosana - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		247 297	272 707	265 941	422 365						
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		–	–	–	43 529	–	–	–			
Net Property Rates		247 297	272 707	265 941	378 837	–	–	–	–	–	–
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		594 194	660 703	699 088	913 282						
less Revenue Foregone (in excess of 50 kwh per indigent household per month)					74 951						
less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–	–			
Net Service charges - electricity revenue		594 194	660 703	699 088	838 331	–	–	–	–	–	–
Service charges - water revenue	6										
Total Service charges - water revenue		309 364	436 843	465 049	742 292						
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	102 996	–	–				
Net Service charges - water revenue		309 364	436 843	465 049	639 296	–	–	–	–	–	–
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		68 005	91 496	98 707	234 343						
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	60 649	–	–				
Net Service charges - sanitation revenue		68 005	91 496	98 707	173 694	–	–	–	–	–	–
Service charges - refuse revenue	6										
Total refuse removal revenue		89 596	122 543	126 282	269 706	–	–	–			
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	54 695	–	–			–	
Net Service charges - refuse revenue		89 596	122 543	126 282	215 011	–	–	–		–	–
Other Revenue by source											
Fuel Levy											
Sale Of Goods & Services		–	–	–	–	–	–	–			
Other Revenue		52 004	72 880	76 288	145 392	–	–	–			
Total 'Other' Revenue	1	52 004	72 880	76 288	145 392	–	–	–	–	–	–

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	478 415	314 475	332 623	382 921	–	–	–			
Pension and UIF Contributions		–	65 581	68 419	80 458	–	–	–			
Medical Aid Contributions		–	27 356	42 199	35 552	–	–	–			
Overtime		–	31 115	31 423	23 823	–	–	–			
Performance Bonus		–	–	25 542		–	–	–			
Motor Vehicle Allowance		–	8 136	8 693	8 008	–	–	–			
Cellphone Allowance		–	601	601	737	–	–	–			
Housing Allowances		–	2 056	2 162	2 843	–	–	–			
Other benefits and allowances		–	36 262	15 774	35 105	–	–	–			
Payments in lieu of leave		–	3 832	3 015	4 407	–	–	–			
Long service awards											
Post-retirement benefit obligations	4				13 000						
sub-total	5	**478 415**	**489 415**	**530 451**	**586 853**	–	–	–	–	–	–
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	**478 415**	**489 415**	**530 451**	**586 853**	–	–	–	–	–	–
Contributions recognised - capital											
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		436 912	427 744	410 556	492 000	–	–	–			
Lease amortisation		–	–	–	–	–	–	–			
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	**436 912**	**427 744**	**410 556**	**492 000**	–	–	–	–	–	–
Bulk purchases											
Electricity Bulk Purchases		449 624	524 019	529 967	557 563	–	–	–			
Water Bulk Purchases		211 226	235 325	245 252	280 000	–	–	–			
Total bulk purchases	1	**660 850**	**759 345**	**775 219**	**837 563**	–	–	–	–	–	–
Transfers and grants											
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	–	–	–	–	–	–	–	–	–	–
Contracted services											
Contractors		–	–	–	6 121	–	–	–			
Outsourced Services		28 705	32 055	35 802	16 655	–	–	–			
Consultants & Professionals		–	–	–	25 475	–	–	–			
sub-total	1	**28 705**	**32 055**	**35 802**	**48 251**	–	–	–	–	–	–
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		**28 705**	**32 055**	**35 802**	**48 251**	–	–	–	–	–	–
Other Expenditure By Type											
Collection costs					13 500						
Contributions to 'other' provisions											
Consultant fees					560						
Audit fees		210 244			6 000						
General expenses	3	8 941	223 599	273 720	660 221	–	–	–			
Total 'Other' Expenditure	1	**219 185**	**223 599**	**273 720**	**680 281**	–	–	–	–	–	–
by Expenditure Item	8										
Employee related costs											
Other materials		56 473	50 601	68 240	126 791	–	–	–			
Contracted Services		–	–	–	–	–	–	–			
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	56 473	50 601	68 240	126 791	–	–	–	–	–	–
	check	–	–	–	0	–	–		–	–	–

References

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

NW403 City Of Matlosana - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Executive & Council	Vote 02 - Budget & Treasury Office	Vote 03 - Community & Social Services	Vote 04 - Sport And Recreation	Vote 05 - Public Safety	Vote 06 - Housing	Vote 07 - Health	Vote 08 - Planning And Development	Vote 09 - Environmental Protection	Vote 10 - Electricity	Vote 11 - Water Management	Vote 12 - Waste Water Management	Vote 13 - Waste Management	Vote 14 - Road Transport	Vote 15 - Other	Total
R thousand	1																
Revenue By Source																	
Property rates																	-
Service charges - electricity revenue																	-
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue																	-
Service charges - other																	-
Rental of facilities and equipment																	-
Interest earned - external investments																	-
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines, penalties and forfeits																	-
Licences and permits																	-
Agency services																	-
Other revenue																	-
Transfers and subsidies																	-
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contributio		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Type																	
Employee related costs																	-
Remuneration of councillors																	-
Debt impairment																	-
Depreciation & asset impairment																	-
Finance charges																	-
Bulk purchases																	-
Other materials																	-
Contracted services																	-
Transfers and subsidies																	-
Other expenditure																	-
Loss on disposal of PPE																	-
Total Expenditure		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplu		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)																	-
Transfers and subsidies - capital (in-kind - all)																	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Departmental columns to be based on municipal organisation structure

NW403 City Of Matlosana - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
ASSETS											
Call investment deposits											
Call deposits		30 432	25 500	90 464	27 993						
Other current investments											
Total Call investment deposits	2	**30 432**	**25 500**	**90 464**	**27 993**	–	–	–	–	–	–
Consumer debtors											
Consumer debtors		118 662	249 390	285 321	2 857 187						
Less: Provision for debt impairment		–	–	–	(2 608 688)	–	–	–			
Total Consumer debtors	2	**118 662**	**249 390**	**285 321**	**248 499**	–	–	–	–	–	–
Debt impairment provision											
Balance at the beginning of the year					(2 608 688)						
Contributions to the provision					462 621						
Bad debts written off											
Balance at end of year		–	–	–	**(2 146 067)**	–	–	–	–	–	–
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		5 940 063	5 659 598	5 390 359	12 313 089	–	–	–			
Leases recognised as PPE	3										
Less: Accumulated depreciation		–	–	–	7 242 854	–	–	–			
Total Property, plant and equipment (PPE)	2	**5 940 063**	**5 659 598**	**5 390 359**	**5 070 235**	–	–	–	–	–	–
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		13 110	13 110	13 110	20 000						
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		**13 110**	**13 110**	**13 110**	**20 000**	–	–	–	–	–	–
Trade and other payables											
Trade and other creditors		534 252	555 622	722 573	302 606						
Unspent conditional transfers		14 067		8 587	2 000						
VAT											
Total Trade and other payables	2	**548 319**	**555 622**	**731 159**	**304 606**	–	–	–	–	–	–
Non current liabilities - Borrowing											
Borrowing	4	115 830	102 720	88 159	102 000						
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		**115 830**	**102 720**	**88 159**	**102 000**	–	–	–	–	–	–
Provisions - non-current											
Retirement benefits					230 000						
List other major provision items											
Refuse landfill site rehabilitation			253 637	246 278	20 000						
		267 492			55 000						
Total Provisions - non-current		**267 492**	**253 637**	**246 278**	**305 000**	–	–	–	–	–	–
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		5 674 639	–	–	4 975 535	–	–	–	–	–	–
GRAP adjustments									–	–	–
Restated balance		5 674 639	–	–	4 975 535	–	–	–			
Surplus/(Deficit)		(331 522)	(254 275)	(307 261)	(147 496)	–	–	–	–	–	–
Appropriations to Reserves		–									
Transfers from Reserves		–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		–	–	–	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**5 343 117**	**(254 275)**	**(307 261)**	**4 828 039**	–	–	–	–	–	–
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**5 343 117**	**(254 275)**	**(307 261)**	**4 828 039**	–	–	–	–	–	–

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											

NW403 City Of Matlosana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Finance And Admin				716 491	760 932	828 323	918 209	–	–			
Planning & Dev				469 094	630 798	718 061	1 086 443	–	–			
Refuse				89 600	122 551	126 282	216 251	–	–			
Electricity				596 422	661 226	701 068	883 590	–	–			
Sport & Recreation				335	1 409	860	13 183	–	–			
Comm & Social Services				8 336	82 485	27 456	4 150	–	–			
Exec & Council				4 184	6 991	490	7 695	–	–			
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**1 884 461**	**2 266 392**	**2 402 541**	**3 129 521**	–	–	–	–	–

References

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

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

check op revenue balance	(0)	–	–	(0)	–	–	–	–	–

NW403 City Of Matlosana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Finance And Admin				712 307	699 186	656 011	633 335	–	–			
Planning & Dev				679 002	764 302	834 023	1 214 952	–	–			
Refuse				89 600	100 577	69 639	142 173	–	–			
Electricity				596 422	639 291	720 264	859 958	–	–			
Sport & Recreation				51 392	54 971	72 088	114 317	–	–			
Comm & Social Services				83 077	197 469	261 391	79 408	–	–			
Exec & Council				4 184	64 870	96 387	232 874	–	–			
Allocations to other priorities												
Total Expenditure			1	**2 215 983**	**2 520 667**	**2 709 801**	**3 277 018**	–	–	–	–	–

References

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

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

check op expenditure balance	–	–	–	–	–	–	–	–	–

NW403 City Of Matlosana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Finance And Admin				690	7 137	3 394	5 000	–	–			
Planning & Dev				83 088	63 384	94 345	133 407	–	–			
Refuse				–	–	3 394	7 484	–	–			
Electricity				2 384	10 428	37 956	21 904	–	–			
Sport & Recreation				9 597	445	24 491	10 952	–	–			
Comm & Social Services				370	27 440	28	–	–	–			
Exec & Council				5 000	19 019	7 278	35 000	–	–			
Allocations to other priorities			3									
Total Capital Expenditure			1	**101 128**	**127 853**	**170 886**	**213 747**	**–**	**–**	**–**	**–**	**–**

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

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

check capital balance	–	*(0)*	*0*	*0*	–	–	–	–	–

NW403 City Of Matlosana - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21

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

NW403 City Of Matlosana - Entities measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
#REF!										
Entity 3 - (name of entity)										
#REF!										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

NW403 City Of Matlosana - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.7%	1.9%	1.1%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.0%	2.6%	1.5%	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-1213.0%	0.0%	0.0%	75.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.5	0.6	0.6	1.0	–	–	–	–	–	–
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.5	0.6	0.6	1.0	–	–	–	–	–	–
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.0	0.1	0.1	–	–	–	–	–	–
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		74.4%	66.8%	64.7%	84.5%	0.0%	0.0%	0.0%	0.0%	0.0%
ent Debtors Collection Rate (Cash receipts Ratepayer & Other revenue)		74.5%	67.8%	65.0%	84.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	9.1%	13.7%	15.0%	10.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		1751.6%	2173.0%	172.1%	94.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	25.4%	22.6%	22.1%	19.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.0%	24.2%	23.7%	21.2%	0.0%	0.0%		0.0%	0.0%	0.0%
airs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.0%	2.3%	2.8%	4.3%	0.0%	0.0%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	25.6%	21.3%	18.9%	17.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	9.7	11.7	18.6	–	–	–	–	–	–	–
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	13.1%	18.6%	20.8%	13.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.2	0.2	2.4	1.7	–	–	–	–	–	–

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

NW403 City Of Matlosana - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2014/15 Outcome	2015/16 Outcome	2016/17 Outcome	Current Year 2017/18 Original Budget	2018/19 Medium Term Revenue & Expenditure Framework Outcome	Outcome	Outcome
Demographics												
Population						380395	380395	380395				
Females aged 5 - 14						63400	63400	63400				
Males aged 5 - 14						31700	31700	31700				
Females aged 15 - 34						40576	40576	40576				
Males aged 15 - 34						81152	81152	81152				
Unemployment						152539	152539	152539				
Monthly household income (no. of households)	1, 12											
No income						80 579	80 579	80 579				
R1 - R1 600												
R1 601 - R3 200						12 893	12 893	12 893				
R3 201 - R6 400						13 966	13 966	13 966				
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 601 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13					42000.00	43260.00	22000.00				
Insert description	2											
Household/demographics (000)												
Number of people in municipal area						380395	380.00	380395				
Number of poor people in municipal area						152539	152.00	152539				
Number of households in municipal area						107 438	107	107 438				
Number of poor households in municipal area						80 579	42	80 579				
Definition of poor household (R per month)						2	2	2				
Housing statistics	3											
Formal						90 396	90 396	90 396				
Informal						17 042	17 042	17 042				
Total number of households			-	-	-	107 438	107 438	107 438	-	-	-	-
Dwellings provided by municipality	4					N/A	N/A	N/A				
Dwellings provided by province/s						N/A	N/A	N/A				
Dwellings provided by private sector	5					N/A	N/A	N/A				
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						5.6%	5.6%	6.0%				
Interest rate - borrowing						8.0%	8.0%	9.0%				
Interest rate - investment						5.0%	5.0%	6.0%				
Remuneration increases						6.6%	6.6%	7.0%				
Consumption growth (electricity)						0.0%	0.0%	0.0%				
Consumption growth (water)						0.0%	0.0%	0.0%				
Collection rates	7											
Property tax/service charges						92.0%	92.0%	92.0%				
Rental of facilities & equipment						95.0%	95.0%	95.0%				
Interest - external investments						100.0%	100.0%	100.0%				
Interest - debtors						89.0%	89.0%	89.0%				
Revenue from agency services						100.0%	100.0%	100.0%				

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	144 877	144 877	144 949	144 949	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	30 576	30 576	30 591	30 591	–	–	–	–	–
	8	Using public tap (at least min.service level)	2 089	2 089	2 090	2 090	–	–	–	–	–
	10	Other water supply (at least min.service level)	2 089	2 089	2 090	2 090	–	–	–	–	–
		Minimum Service Level and Above sub-total	179 630	179 630	179 719	179 719	–	–	–	–	–
	9	Using public tap (< min.service level)	2 089	2 089	2 089	2 089	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	2 089	2 089	2 089	2 089	–	–	–	–	–
		Total number of households	**181 719**	**181 718**	**181 808**	**181 808**	**–**	**–**	**–**	**–**	**–**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	125 742	156 240	125 993	125 993	–	–	–	–	–
		Flush toilet (with septic tank)	212	2 120	216	216	–	–	–	–	–
		Chemical toilet	604	–	616	616	–	–	–	–	–
		Pit toilet (ventilated)	2 724	2 575	2 779	2 779	–	–	–	–	–
		Other toilet provisions (> min.service level)	1 127	–	1 149	1 149	–	–	–	–	–
		Minimum Service Level and Above sub-total	130 409	160 935	130 754	130 754	–	–	–	–	–
		Bucket toilet	1 127	1 127	1 000	1 000	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	3 851	3 851	3 581	3 581	–	–	–	–	–
		Below Minimum Service Level sub-total	4 978	4 978	4 581	4 581	–	–	–	–	–
		Total number of households	**135 387**	**165 913**	**135 335**	**135 335**	**–**	**–**	**–**	**–**	**–**
		Energy:									
		Electricity (at least min.service level)	142 534	142 534	142 819	142 819	–	–	–	–	–
		Electricity - prepaid (min.service level)	23 373	23 373	23 420	23 420	–	–	–	–	–
		Minimum Service Level and Above sub-total	165 907	165 907	166 239	166 239	–	–	–	–	–
		Electricity (< min.service level)	142 534	142 534	142 819	142 819	–	–	–	–	–
		Electricity - prepaid (< min. service level)	23 373	23 373	23 420	23 420	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	165 907	165 907	166 239	166 239	–	–	–	–	–
		Total number of households	**331 814**	**331 814**	**332 478**	**332 478**	**–**	**–**	**–**	**–**	**–**
		Refuse:									
		Removed at least once a week	168 941	168 941	169 279	169 279	–	–	–	–	–
		Minimum Service Level and Above sub-total	168 941	168 941	169 279	169 279	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	2	2	2	2	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	2	2	2	2	–	–	–	–	–
		Total number of households	**168 943**	**168 943**	**169 281**	**169 281**	**–**	**–**	**–**	**–**	**–**

Municipal in-house services	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	144 877	144 877	144 949	144 949					
		Piped water inside yard (but not in dwelling)	30 576	30 576	30 591	30 591					
	8	Using public tap (at least min.service level)	2 089	2 089	2 090	2 090					
	10	Other water supply (at least min.service level)	2 089	2 089	2 090	2 090					
		Minimum Service Level and Above sub-total	179 630	179 630	179 719	179 719	–	–	–	–	–
	9	Using public tap (< min.service level)	2 089	2 089	2 089	2 089					
	10	Other water supply (< min.service level)									
		No water supply									

Below Minimum Service Level sub-total	2 089	2 089	2 089	2 089	–	–	–	–	–
Total number of households	**181 719**	**181 718**	**181 808**	**181 808**	–	–	–	–	–
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	125 742	156 240	125 993	125 993					
Flush toilet (with septic tank)	212	2 120	216	216					
Chemical toilet	604	–	616	616					
Pit toilet (ventilated)	2 724	2 575	2 779	2 779					
Other toilet provisions (> min.service level)	1 127	–	1 149	1 149					
Minimum Service Level and Above sub-total	130 409	160 935	130 754	130 754	–	–	–	–	–
Bucket toilet	1 127	1 127	1 000	1 000					
Other toilet provisions (< min.service level)	–	–	–	–					
No toilet provisions	3 851	3 851	3 581	3 581					
Below Minimum Service Level sub-total	4 978	4 978	4 581	4 581	–	–	–	–	–
Total number of households	**135 387**	**165 913**	**135 335**	**135 335**	–	–	–	–	–
Energy:									
Electricity (at least min.service level)	142 534	142 534	142 819	142 819					
Electricity - prepaid (min.service level)	23 373	23 373	23 420	23 420					
Minimum Service Level and Above sub-total	165 907	165 907	166 239	166 239	–	–	–	–	–
Electricity (< min.service level)	142 534	142 534	142 819	142 819					
Electricity - prepaid (< min. service level)	23 373	23 373	23 420	23 420					
Other energy sources	–	–	–						
Below Minimum Service Level sub-total	165 907	165 907	166 239	166 239	–	–	–	–	–
Total number of households	**331 814**	**331 814**	**332 478**	**332 478**	–	–	–	–	–
Refuse:									
Removed at least once a week	168 941	168 941	169 279	169 279					
Minimum Service Level and Above sub-total	168 941	168 941	169 279	169 279	–	–	–	–	–
Removed less frequently than once a week	–	–	–	–					
Using communal refuse dump	–	–	–	–					
Using own refuse dump	2	2	2	2					
Other rubbish disposal	–	–	–	–					
No rubbish disposal	–	–	–	–					
Below Minimum Service Level sub-total	2	2	2	2	–	–	–	–	–
Total number of households	**168 943**	**168 943**	**169 281**	**169 281**	–	–	–	–	–

Municipal entity services	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Name of municipal entity		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Names of service providers		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–

Names of service providers	Total number of households	-	-	-	-	-	-	-	-	-
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)									
	Flush toilet (with septic tank)									
	Chemical toilet									
	Pit toilet (ventilated)									
	Other toilet provisions (> min.service level)									
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	Bucket toilet									
	Other toilet provisions (< min.service level)									
	No toilet provisions									
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers	***Energy:***									
	Electricity (at least min.service level)									
	Electricity - prepaid (min.service level)									
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources									
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers	***Refuse:***									
	Removed at least once a week									
	Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	Removed less frequently than once a week									
	Using communal refuse dump									
	Using own refuse dump									
	Other rubbish disposal									
	No rubbish disposal									
	Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-	-	-	-

Detail of Free Basic Services (FBS) provided			2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**				74 951 448					
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	-
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**			102 995 844	102 995 844					
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									

	Number of HH receiving this type of FBS									
	Other (Rands)									
	Number of HH receiving this type of FBS									
	Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation Ref.	***Location of households for each type of FBS***									
List type of FBS service	**Formal settlements - (free sanitation service to indigent households)**			60 648 882	60 648 882					
	Number of HH receiving this type of FBS									
	Informal settlements (Rands)									
	Number of HH receiving this type of FBS									
	Informal settlements targeted for upgrading (Rands)									
	Number of HH receiving this type of FBS									
	Living in informal backyard rental agreement (Rands)									
	Number of HH receiving this type of FBS									
	Other (Rands)									
	Number of HH receiving this type of FBS									
	Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–
Refuse Removal Ref.	***Location of households for each type of FBS***									
List type of FBS service	**Formal settlements - (removed once a week to indigent households)**			54 695 399	54 695 399					
	Number of HH receiving this type of FBS									
	Informal settlements (Rands)									
	Number of HH receiving this type of FBS									
	Informal settlements targeted for upgrading (Rands)									
	Number of HH receiving this type of FBS									
	Living in informal backyard rental agreement (Rands)									
	Number of HH receiving this type of FBS									
	Other (Rands)									
	Number of HH receiving this type of FBS									
	Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–

References

1. Monthly household income threshold. Should include all sources of income.

2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3. Include total of all housing units within the municipality

4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations

7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

8. Stand distance <= 200m from dwelling

9. Stand distance > 200m from dwelling

10. Borehole, spring, rain-water tank etc.

11. Must agree to total number of households in municipal area

12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire

13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

NW403 City Of Matlosana Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	30 500	25 569	419 788	319 467	–	–	–	–	–	–
Cash + investments at the yr end less applications - R'000	18(1)b	2	(396 754)	(344 171)	(422 485)	5 068	–	–	–	–	–	–
Cash year end/monthly employee/supplier payments	18(1)b	3	0.2	0.2	2.4	1.7	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(331 522)	(254 275)	(307 261)	(147 496)	–	–	–	–	–	–
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	15.1%	(1.5%)	30.6%	(105.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	70.6%	62.8%	60.5%	80.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	20.5%	30.3%	32.8%	20.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	95.1%	72.6%	(87.8%)	99.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	(482.8%)	0.0%	0.0%	75.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	72.8%	16.6%	(13.5%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	(88.0%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.0%	0.9%	1.3%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	48.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

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

Supporting Indicators												
% incr total service charges (incl prop rates)	18(1)a			21.1%	4.5%	36.6%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Property Tax	18(1)a			10.3%	(2.5%)	42.5%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - electricity revenue	18(1)a			11.2%	5.8%	19.9%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a			41.2%	6.5%	37.5%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - sanitation revenue	18(1)a			34.5%	7.9%	76.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a			36.8%	3.1%	70.3%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		1 308 456	1 584 292	1 655 068	2 260 169	–	–	–	–	–	–
Service charges			1 308 456	1 584 292	1 655 068	2 260 169	–	–	–	–	–	–
Property rates			247 297	272 707	265 941	378 837	–	–	–	–	–	–
Service charges - electricity revenue			594 194	660 703	699 068	838 331	–	–	–	–	–	–
Service charges - water revenue			309 364	436 843	465 049	639 296	–	–	–	–	–	–
Service charges - sanitation revenue			68 005	91 436	98 707	173 694	–	–	–	–	–	–
Service charges - refuse removal			89 596	122 543	126 282	215 011	–	–	–	–	–	–
Service charges - other			–	–	–	15 000	–	–	–	–	–	–
Rental of facilities and equipment			5 233	4 875	5 411	6 587	–	–	–	–	–	–
Capital expenditure excluding capital grant funding			8 306	26 162	3 684	40 000	–	–	–	–	–	–
Cash receipts from ratepayers	18(1)a		1 034 589	1 137 762	1 159 908	2 075 951	–	–	–	–	–	–
Ratepayer & Other revenue	18(1)a		1 465 136	1 812 906	1 916 490	2 589 012	–	–	–	–	–	–
Change in consumer debtors (current and non-current)			185 460	124 763	64 247	(59 882)	(360 456)	(360 456)	(360 456)	(300 574)	–	–
Operating and Capital Grant Revenue	18(1)a		415 405	446 574	477 693	538 010	–	–	–	–	–	–
Capital expenditure - total	20(1)(vi)		101 128	127 853	170 886	213 747	–	–	–	–	–	–
Capital expenditure - renewal	20(1)(vi)		48 927	–	–	–	–	–		–	–	–
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
										–	–	–
										–	–	–
Trend												
Change in consumer debtors (current and non-current)			185 460	124 763	64 247	(360 456)	(300 574)	–	–	–	–	–
Total Operating Revenue			1 883 630	2 166 261	2 402 541	2 955 774	–	–	–	–	–	–
Total Operating Expenditure			2 215 983	2 520 667	2 709 801	3 277 018	–	–	–	–	–	–
Operating Performance Surplus/(Deficit)			(332 352)	(354 406)	(307 261)	(321 244)	–	–	–	–	–	–
Cash and Cash Equivalents (30 June 2012)												
Revenue												
% Increase in Total Operating Revenue				15.0%	10.9%	23.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates Revenue				10.3%	(2.5%)	42.5%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Revenue				11.2%	5.8%	19.9%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				21.1%	4.5%	36.6%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
Expenditure												
% Increase in Total Operating Expenditure				13.7%	7.5%	20.9%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Employee Costs				2.3%	8.4%	10.6%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Bulk Purchases				16.5%	1.1%	5.2%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)					219921.8134	239825.6052				0		
Average Cost Per Councillor (Remuneration)					368806.1818	411136.2208				0		
R&M % of PPE			1.0%	0.9%	1.3%	2.5%	0.0%	0.0%		0.0%	0.0%	0.0%
Asset Renewal and R&M as a % of PPE			2.0%	1.0%	1.0%	2.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Debt Impairment % of Total Billable Revenue			20.5%	30.3%	32.8%	20.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Revenue												
Internally Funded & Other (R'000)			8 306	26 162	3 684	10 000	–	–	–	–	–	–
Borrowing (R'000)			–	–	–	30 000	–	–	–	–	–	–
Grant Funding and Other (R'000)			92 823	101 691	167 202	173 747	–	–	–	–	–	–
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	75.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			91.8%	79.5%	97.8%	81.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Expenditure												
Total Capital Programme (R'000)			101 128	127 853	170 886	213 747	–	–	–	–	–	–
Asset Renewal			48 927	–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure			48.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			70.6%	62.8%	60.5%	80.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash Coverage Ratio			0	0	0	0	–	–	–	–	–	–
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			2.7%	1.9%	1.1%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			(482.8%)	0.0%	0.0%	75.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			(396 754)	(344 171)	(422 485)	5 068	–	–	–	–	–	–
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	61.6%	0.0%	0.0%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	4.6%	0.0%	0.0%		0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			1 883 630	2 166 261	2 402 541	2 955 774	–	–	–	–	–	–
Total Operating Expenditure			2 215 983	2 520 667	2 709 801	3 277 018	–	–	–	–	–	–
Surplus/(Deficit) Budgeted Operating Statement			(332 352)	(354 406)	(307 261)	(321 244)	–	–	–	–	–	–
Surplus/(Deficit) Considering Reserves and Cash Backing			(396 754)	(344 171)	(422 485)	5 068	–	–	–	–	–	–
MTREF Funded (1) / Unfunded (0)		15	0	0	0	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✗	✗	✗	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule

NW403 City Of Matlosana - Supporting Table SA11 Property rates summary

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:	1									
Date of valuation:		7/2009		2000-01-01						
Financial year valuation used		**2009/10**	**2014/15**							
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes					
Municipal/assistant valuer appointed? (Y/N)		No	Yes	Yes	Yes					
Municipal partnership s38 used? (Y/N)		No	No							
No. of assistant valuers (FTE)	3	**N/A**	**N/A**	**No**	NO					
No. of data collectors (FTE)	3	N/A	N/A	N/A	N/A					
No. of internal valuers (FTE)	3	N/A	N/A	N/A	N/A					
No. of external valuers (FTE)	3	N/A	N/A	N/A	N/A					
No. of additional valuers (FTE)	4	N/A	N/A	N/A	N/A					
Valuation appeal board established? (Y/N)		Yes	Yes	N/A	N/A					
Implementation time of new valuation roll (mths)		12	12	12	12					
No. of properties	5	95 617	97 367	97 367	97 367					
No. of sectional title values	5	3 236	3 291	3 291	3 291					
No. of unreasonably difficult properties s7(2)		3		3	3					
No. of supplementary valuations		1 472	1 100							
No. of valuation roll amendments		None		1 100	100					
No. of objections by rate payers		18	1 120							
No. of appeals by rate payers		None	275	1 120	1 120					
No. of successful objections	8	11	845	275	275					
No. of successful objections > 10%	8	8		845	845					
Supplementary valuation										
Public service infrastructure value (Rm)	5	7	93							
Municipality owned property value (Rm)			428	93	93					
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)			7	7	7					
Valuation reductions-nature reserves/park (Rm)			N/A	N/A	N/A					
Valuation reductions-mineral rights (Rm)			N/A	N/A	N/A					
Valuation reductions-R15,000 threshold (Rm)			–	–	–					
Valuation reductions-public worship (Rm)			13	13	13					
Valuation reductions-other (Rm)			–	–	–					
Total valuation reductions:		–	**21**	**21**	**20**	–	–	–	–	–
Total value used for rating (Rm)	5		20 175	20 175	20 175					
Total land value (Rm)	5		N/A	N/A	N/A					
Total value of improvements (Rm)	5		N/A	N/A	N/A					
Total market value (Rm)	5		20 175	20 175	20 175					
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Rand amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6		230 478	317 223	352 259					
Rate revenue expected to collect (R'000)	6		198 211	253 778	334 646					
Expected cash collection rate (%)			83.0%							
Special rating areas (R'000)	7		–							
Rebates, exemptions - indigent (R'000)			13 676	14 442	12 803					
Rebates, exemptions - pensioners (R'000)			556	587	622					
Rebates, exemptions - bona fide farm. (R'000)			433	457	485					
Rebates, exemptions - other (R'000)			–	–	–					
Phase-in reductions/discounts (R'000)			1 705	1 800	1 909					
Total rebates,exemptns,reductns,discs (R'000)		–	**16 370**	**17 287**	**15 819**	–	–	–	–	–

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

NW403 City Of Matlosana - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2017/18																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation **(select)**																	
Frequency of valuation **(select)**																	
Method of valuation used **(select)**																	
Base of valuation **(select)**																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

NW403 City Of Matlosana - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2018/19																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation **(select)**																	
Frequency of valuation **(select)**																	
Method of valuation used **(select)**																	
Base of valuation **(select)**																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

NW403 City Of Matlosana - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Property rates *(rate in the Rand)*	1								
Residential properties			0.0099	0.0105	0.0105				
Residential properties - vacant land			0.0236	0.0250	0.0250				
Formal/informal settlements			0.0099	0.0105	0.0105				
Small holdings			0.0023	0.0026	0.0026				
Farm properties - used			0.0023	0.0026	0.0026				
Farm properties - not used			0.0023	0.0026	0.0026				
Industrial properties			0.0236	0.0250	0.0250				
Business and commercial properties			0.0236	0.0250	0.0250				
Communal land - residential			N/a	N/a	N/a				
Communal land - small holdings			N/a	N/a	N/a				
Communal land - farm property			N/a	N/a	N/a				
Communal land - business and commercial			N/a	N/a	N/a				
Communal land - other			N/a	N/a	N/a				
State-owned properties			0.0236	0.0250	0.0250				
Municipal properties			Nil	Nil	Nil				
Public service infrastructure			0.0099	0.0105	0.0105				
Privately owned towns serviced by the owner			N/A	N/A	N/A				
State trust land			N/A	N/A	N/A				
Restitution and redistribution properties			N/A	N/A	N/A				
Protected areas			N/A	N/A	N/A				
National monuments properties			N/A	N/A	N/A				
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			50 000	50 000	50 000				
Indigent rebate or exemption			50 000	50 000	50 000				
Pensioners/social grants rebate or exemption			50 000	50 000	50 000				
Temporary relief rebate or exemption			Various	Various	Various				
Bona fide farmers rebate or exemption			Various	Various	Various				
Other rebates or exemptions	2		Various	Various	Various				
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			100	100	115				
Service point - vacant land *(Rands/month)*			100	100	115				
Water usage - flat rate tariff *(c/kl)*			16	16					
Water usage - life line tariff		(describe structure)	-	-	-				
Water usage - Block 1 (c/kl)		(fill in thresholds)	-	-	-				
Water usage - Block 2 (c/kl)		(fill in thresholds)	17	17	19				
Water usage - Block 3 (c/kl)		(fill in thresholds)	17	17	20				
Water usage - Block 4 (c/kl)		(fill in thresholds)	18	18	20				
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			60	63	63				
Service point - vacant land *(Rands/month)*			60	63	63				
Waste water - flat rate tariff *(c/kl)*			N/A	N/A	N/A				
Volumetric charge - Block 1 (c/kl)		(fill in structure)	N/A	N/A	N/A				
Volumetric charge - Block 2 (c/kl)		(fill in structure)	N/A	N/A	N/A				
Volumetric charge - Block 3 (c/kl)		(fill in structure)	N/A	N/A	N/A				

Volumetric charge - Block 4 (c/kl)		(fill in structure)	N/A	N/A	N/A				
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			100	106	112				
Service point - vacant land *(Rands/month)*			100	106	112				
FBE		(how is this targeted?)	N/A	N/A	N/A				
Life-line tariff - meter		(describe structure)	N/A	N/A	N/A				
Life-line tariff - prepaid		(describe structure)	N/A	N/A	N/A				
Flat rate tariff - meter *(c/kwh)*			N/A	N/A	N/A				
Flat rate tariff - prepaid*(c/kwh)*			N/A	N/A	N/A				
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	1	1	1				
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	1	1	1				
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	1	1	1				
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	1	1	2				
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	1	1	2				
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	1	1	1				
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	1	1	1				
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	1	1	1				
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	1	1	2				
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	N/A	N/A	N/A				
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge			N/A	N/A	N/A				
Basic charge/fixed fee			N/A	N/A	N/A				
80l bin - once a week			110	110	116				
250l bin - once a week			114	114	120				

References

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

NW403 City Of Matlosana - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Exemptions, reductions and rebates *(Rands)*									
-		-	50 000	50 000	50 000	-	-	-	-
[Insert lines as applicable]			50 000	50 000	50 000				
			50 000	50 000	50 000				
			Various	Various	Various				
			Various	Various	Various				
			Various	Various	Various				
Water tariffs									
-		0	-	115	115	-	-	-	-
[Insert blocks as applicable]		(fill in thresholds)	87	115	115				
		(fill in thresholds)	14	16	16				
		(fill in thresholds)	-	-	-				
		(fill in thresholds)	-	-	-				
		(fill in thresholds)	14	17	17				
		(fill in thresholds)	14	19	19				
		(fill in thresholds)	15	20	20				
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
-		0	54	63	63	-	-	-	-
[Insert blocks as applicable]		(fill in structure)	54	63	63				
		(fill in structure)	N/A	N/A	N/A				
		(fill in structure)	N/A	N/A	N/A				
		(fill in structure)	N/A	N/A	N/A				
		(fill in structure)	N/A	N/A	N/A				
		(fill in structure)	N/A	N/A	N/A				
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
-		0	38	112	112	-	-	-	-
[Insert blocks as applicable]		(fill in thresholds)	38	112	112				
		(fill in thresholds)	N/A	N/A	N/A				
		(fill in thresholds)	N/A	N/A	N/A				
		(fill in thresholds)	N/A	N/A	N/A				
		(fill in thresholds)	N/A	N/A	N/A				
		(fill in thresholds)	N/A	N/A	N/A				
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

NW403 City Of Matlosana - Supporting Table SA14 Household bills

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % incr.	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		637.18	672.86	672.86	638.63						
Electricity: Basic levy		100.00	112.20	112.20	121.17						
Electricity: Consumption		731.76	821.03	821.03	1 430.00						
Water: Basic levy		100.00	115.00	115.00	132.90						
Water: Consumption		341.76	375.94	375.94	651.40						
Sanitation		61.60	65.05	65.05	71.20						
Refuse removal		109.65	115.79	115.79	130.20						
Other		60.00	63.36	63.36	73.10						
sub-total		**2 141.95**	**2 341.23**	**2 341.23**	**3 248.60**	–	–	**(100.0%)**	–	–	–
VAT on Services											
Total large household bill:		**2 141.95**	**2 341.23**	**2 341.23**	**3 248.60**	–	–	**(100.0%)**	–	–	–
% increase/-decrease			**9.3%**	–	**38.8%**	–	–			–	–
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		380.05	611.92	611.92	442.13						
Electricity: Basic levy		100.00	112.20	112.20	121.17						
Electricity: Consumption		500.00	545.50	545.50	602.00						
Water: Basic levy		100.00	115.00	115.00	132.90						
Water: Consumption		701.89	412.72	412.72	536.40						
Sanitation		51.70	128.40	128.40	61.30						
Refuse removal		109.65	115.79	115.79	130.20						
Other					–						
sub-total		**1 943.29**	**2 041.53**	**2 041.53**	**2 026.10**	–	–	**(100.0%)**	–	–	–
VAT on Services											
Total small household bill:		**1 943.29**	**2 041.53**	**2 041.53**	**2 026.10**	–	–	**(100.0%)**	–	–	–
% increase/-decrease			**5.1%**	–	**(0.8%)**	**(100.0%)**	–		–	–	–
				-1.00	-	131.34	-1.00				
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		100.00	206.88	219.29	232.44						
Electricity: Basic levy		383.80	–	–	–						
Electricity: Consumption		–	298.80	316.73	335.73						
Water: Basic levy		111.40	–	–	–						
Water: Consumption		–	242.30	256.84	272.25						
Sanitation		–									
Refuse removal		–									
Other											
sub-total		**595.20**	**747.98**	**792.85**	**840.42**	–	–	**(100.0%)**	–	–	–
VAT on Services											
Total small household bill:		**595.20**	**747.98**	**792.85**	**840.42**	–	–	**(100.0%)**	–	–	–
% increase/-decrease			**25.7%**	**6.0%**	**6.0%**	**(100.0%)**	–		–	–	–

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

NW403 City Of Matlosana - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		50 925	70 762	79 137	83 094					
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)		7 304	7 575	8 362	8 780					
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	**58 229**	**78 336**	**87 499**	**91 874**	–	–	–	–	–
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		**58 229**	**78 336**	**87 499**	**91 874**	–	–	–	–	–

References

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

NW403 City Of Matlosana - Supporting Table SA16 Investment particulars by maturity

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

Referrnces

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as nega've

check

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NW403 City Of Matlosana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)		383 322	102 720	334 436	102 000	–	–			
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	383 322	102 720	334 436	102 000	–	–	–	–	–
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	383 322	102 720	334 436	102 000	–	–	–	–	–
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

References

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

check borrowing balance	267 492	–	246 278	–	–	–	–	–	–

NW403 City Of Matlosana - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		344 298	345 134	346 313	358 768	–	–	–	–	–
Local Government Equitable Share		339 136	339 136	342 855	354 377					
MSIG		799	935	1 805	–					
EPWP		1 601	3 389	1 653	2 246					
FMG		830	1 674	–	2 145					
		1 933								
Provincial Government:		318	708	1 202	1 200	–	–	–	–	–
Library Grant		–	608	952						
Museum/Sports		318	100	250	1 200					
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	344 616	345 842	347 515	359 968	–	–	–	–	–
Capital Transfers and Grants										
National Government:		90 573	100 131	130 179	178 041	–	–	–	–	–
MIG		74 837	100 131	130 179	89 041					
NDPG		15 028			75 000					
INEP		707			14 000					
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	90 573	100 131	130 179	178 041	–	–	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		435 189	445 973	477 694	538 009	–	–	–	–	–

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)

3. Replacement of RSC levies

4. H[illegible] subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. T[illegible]nsfers and grants must reconcile to Budgeted Cash Flows

6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

NW403 City Of Matlosana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		344 298	345 134	346 313	363 220	–	–	–	–	–
Local Government Equitable Share		339 136	339 136	342 855	354 377	–	–			
Local Government Financial Management Grant [Schedu		799	1 674	1 805	2 145	–	–			
Municipal Infrastructure Grant [Schedule 5B]		1 601	–	–	2 246	–	–			
		830	3 389	–	–					
		1 933	935	1 653	4 452					
Provincial Government:		318	2 605	951	1 200	–	–	–	–	–
Libraries; Archives and Museums		–	608	951	–	–	–			
Fire		318	1 997	–	1 200	–	–			
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		344 616	347 739	347 264	364 420	–	–	–	–	–
Capital expenditure of Transfers and Grants										
National Government:		90 573	98 134	130 190	173 589	–	–	–	–	–
Municipal Infrastructure Grant		74 837	67 670	83 196	84 589	–	–			
Neighbourhood Development Partnership Grant		15 028	26 987	35 325	75 000	–	–			
NERSA		707	3 477	11 669	14 000	–	–			
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		90 573	98 134	130 190	173 589	–	–	–	–	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		435 189	445 873	477 455	538 009	–	–	–	–	–

References

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

NW403 City Of Matlosana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		48 054	3 109	1 644	8 476	–	–			
Current year receipts		89 365	344 769	344 678	357 527	–	–			
Conditions met - transferred to revenue		**112 197**	**5 512**	**–**	**127 823**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		25 222	342 366	346 322	238 180					
Provincial Government:										
Balance unspent at beginning of the year		–	1 448	1 840	–	–	–			
Current year receipts		–	1 250	1 350	1 200	–	–			
Conditions met - transferred to revenue		**(1 266)**	**2 472**	**–**	**1 200**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		1 266	226	3 190	–					
District Municipality:										
Balance unspent at beginning of the year		3 565		4 794	–					
Current year receipts		1 217		–	–					
Conditions met - transferred to revenue		**(212)**	**–**	**0**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		4 994		4 794	–					
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		**110 719**	**7 985**	**0**	**129 023**	**–**	**–**	**–**	**–**	**–**
Total operating transfers and grants - CTBM	2	**31 482**	**342 591**	**354 306**	**238 180**	**–**	**–**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		3 690	4 663	2 083	1 536					
Current year receipts		1 913	116 480	129 487	198 296					
Conditions met - transferred to revenue		**830**	**22 877**	**(228 398)**	**104 798**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		4 773	98 266	359 968	95 034					
Provincial Government:										
Balance unspent at beginning of the year		–	53	255	–					
Current year receipts		–	2 200	–	–					
Conditions met - transferred to revenue		**–**	**255**	**255**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities			1 997							
District Municipality:										
Balance unspent at beginning of the year		213	4 794	4 794	–					
Current year receipts		–	–	–	–					
Conditions met - transferred to revenue		**213**	**4 794**	**4 794**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		**1 043**	**27 927**	**(223 349)**	**104 798**	**–**	**–**	**–**	**–**	**–**
Total capital transfers and grants - CTBM	2	**4 773**	**100 263**	**359 968**	**95 034**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**111 762**	**35 911**	**(223 348)**	**233 821**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS - CTBM		**36 255**	**442 855**	**714 274**	**333 214**	**–**	**–**	**–**	**–**	**–**

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

Check opex	(303 856)	(338 458)	(477 693)	(235 239)	–	–	–	–	–
Check capex	(91 780)	(73 764)	(390 551)	(68 949)	–	–	–	–	–

NW403 City Of Matlosana - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
	2										
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other municipalities											
	1										
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
	2										
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
	3										
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
	4										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
	5										
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	–	–	–

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

NW403 City Of Matlosana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		20 458	23 982	28 398	30 943	–	–			
Pension and UIF Contributions										
Medical Aid Contributions		–	–	–	–	–	–			
Motor Vehicle Allowance										
Cellphone Allowance		–	–	–	–	–	–			
Housing Allowances										
Other benefits and allowances		–	–	–	–	–	–			
Sub Total - Councillors		**20 458**	**23 982**	**28 398**	**30 943**	**–**	**–**	**–**	**–**	**–**
% increase	4		**17.2%**	**18.4%**	**9.0%**	**(100.0%)**	**–**	**–**	**–**	**–**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		10 206	10 895	9 799	7 492	–	–			
Pension and UIF Contributions		–	–	–	–	–	–			
Medical Aid Contributions		–	–	–	–	–	–			
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3	–	–	–	–	–	–			
Cellphone Allowance	3	–	–	–	–	–	–			
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		**10 206**	**10 895**	**9 799**	**7 492**	**–**	**–**	**–**	**–**	**–**
% increase	4		**6.8%**	**(10.1%)**	**(23.5%)**	**(100.0%)**	**–**	**–**	**–**	**–**
Other Municipal Staff										
Basic Salaries and Wages		478 415	314 475	332 623	382 921	–	–			
Pension and UIF Contributions		–	65 581	68 419	80 458	–	–			
Medical Aid Contributions		–	27 356	42 199	35 552	–	–			
Overtime		–	31 115	31 423	23 823	–	–			
Performance Bonus		–	–	25 542		–	–			
Motor Vehicle Allowance	3	–	8 136	8 693	8 008					
Cellphone Allowance	3	–	601	601	737	–	–			
Housing Allowances	3	–	2 056	2 162	2 843	–	–			
Other benefits and allowances	3	–	36 262	15 774	35 105	–	–			
Payments in lieu of leave		–	3 832	3 015	4 407	–	–			
Long service awards										
Post-retirement benefit obligations	6				13 000					
Sub Total - Other Municipal Staff		**478 415**	**489 415**	**530 451**	**586 853**	**–**	**–**	**–**	**–**	**–**
% increase	4		**2.3%**	**8.4%**	**10.6%**	**(100.0%)**	**–**	**–**	**–**	**–**
Total Parent Municipality		**509 078**	**524 292**	**568 649**	**625 288**	**–**	**–**	**–**	**–**	**–**
			3.0%	**8.5%**	**10.0%**	**(100.0%)**	**–**	**–**	**–**	**–**
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		**509 078**	**524 292**	**568 649**	**625 288**	–	–	–	–	–
% increase	4		**3.0%**	**8.5%**	**10.0%**	**(100.0%)**	–	–	–	–
TOTAL MANAGERS AND STAFF	5,7	**488 620**	**500 310**	**540 251**	**594 345**	–	–	–	–	–

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. s57 of the Systems Act

3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance

4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

6. Includes pension payments and employer contributions to medical aid

7. Correct as at 30 June

Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

NW403 City Of Matlosana - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4							–
Chief Whip								–
Executive Mayor								–
Deputy Executive Mayor								–
Executive Committee								–
Total for all other councillors								–
Total Councillors	8	–	–	–	–			–
Senior Managers of the Municipality	5							
Municipal Manager (MM)								–
Chief Finance Officer								–
Director Public Safety								–
Director Corporate								–
Director Community Services								–
D Infrastructure								–
								–
Total Senior Managers of the Municipality	8,10	–	–	–	–	–		–
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	–	–	–	–		–

References

1. Pension and medical aid

2. Total package must equal the total cost to the municipality

3. List each political office bearer by designation. Provide a total for all other councillors

4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)

5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation

6. List each entity where municipality has an interest and state percentage ownership and control

7. List each senior manager reporting to the CEO of an Entity by designation

8. Must reconcile to relevant section of Table SA24

9. Must reconcile to totals shown for the budget year of Table SA22

10. Correct as at 30 June

NW403 City Of Matlosana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		77		77	77		77			
Board Members of municipal entities	4				–	–	–			
Municipal employees	5									
Municipal Manager and Senior Managers	3	8		8	8		8			
Other Managers	7	44	44		44	44				
Professionals		*53*	*53*	–	*53*	*53*	–	–	–	–
Finance		7	7		7	7				
Spatial/town planning		2	2		2	2				
Information Technology					–	–	–			
Roads					–	–	–			
Electricity					–	–	–			
Water					–	–	–			
Sanitation					–	–	–			
Refuse		2	2		2	2	–			
Other		42	42		42	42	–			
Technicians		*181*	*181*	–	*181*	*181*	–	–	–	–
Finance		22	22		22	22	–			
Spatial/town planning		12	12		12	12	–			
Information Technology		1	1		1	1	–			
Roads		5	5		5	5	–			
Electricity		20	20		20	20	–			
Water		8	8		8	8	–			
Sanitation		10	10		10	10	–			
Refuse		4	4		4	4	–			
Other		99	99		99	99	–			
Clerks (Clerical and administrative)		380	452		486	486	–			
Service and sales workers		161	161		161	161	–			
Skilled agricultural and fishery workers		10	10		10	10	–			
Craft and related trades		142	142		142	142	–			
Plant and Machine Operators		171	171		171	171	–			
Elementary Occupations		1 190	1 190		1 191	1 191	–			
TOTAL PERSONNEL NUMBERS	9	**2 417**	**2 404**	**85**	**2 524**	**2 439**	**85**	–	–	–
% increase					4.4%	1.5%	–			
Total municipal employees headcount	6, 10	**2 482**	**2 114**		**2 524**	**2 064**				
Finance personnel headcount	8, 10	**220**	**167**		**220**	**162**				
Human Resources personnel headcount	8, 10	**31**	**26**		**31**	**24**				

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

NW403 City Of Matlosana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source																
Property rates													–	–	–	–
Service charges - electricity revenue													–	–	–	–
Service charges - water revenue													–	–	–	–
Service charges - sanitation revenue													–	–	–	–
Service charges - refuse revenue													–	–	–	–
Service charges - other													–	–	–	–
Rental of facilities and equipment													–	–	–	–
Interest earned - external investments													–	–	–	–
Interest earned - outstanding debtors													–	–	–	–
Dividends received													–	–	–	–
Fines, penalties and forfeits													–	–	–	–
Licences and permits													–	–	–	–
Agency services													–	–	–	–
Transfers and subsidies													–	–	–	–
Other revenue													–	–	–	–
Gains on disposal of PPE													–	–	–	–
Total Revenue (excluding capital transfers and contributio		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure By Type																
Employee related costs													–	–	–	–
Remuneration of councillors													–	–	–	–
Debt impairment													–	–	–	–
Depreciation & asset impairment													–	–	–	–
Finance charges													–	–	–	–
Bulk purchases													–	–	–	–
Other materials													–	–	–	–
Contracted services													–	–	–	–
Transfers and subsidies													–	–	–	–
Other expenditure													–	–	–	–
Loss on disposal of PPE													–	–	–	–
Total Expenditure		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)													–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)																
Transfers and subsidies - capital (in-kind - all)													–	–	–	–
													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

References

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

NW403 City Of Matlosana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote																
Vote 01 - Executive & Council													–	–	–	–
Vote 02 - Budget & Treasury Office													–	–	–	–
Vote 03 - Community & Social Services													–	–	–	–
Vote 04 - Sport And Recreation													–	–	–	–
Vote 05 - Public Safety													–	–	–	–
Vote 06 - Housing													–	–	–	–
Vote 07 - Health													–	–	–	–
Vote 08 - Planning And Development													–	–	–	–
Vote 09 - Environmental Protection													–	–	–	–
Vote 10 - Electricity													–	–	–	–
Vote 11 - Water Management													–	–	–	–
Vote 12 - Waste Water Management													–	–	–	–
Vote 13 - Waste Management													–	–	–	–
Vote 14 - Road Transport													–	–	–	–
Vote 15 - Other													–	–	–	–
Total Revenue by Vote		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure by Vote to be appropriated																
Vote 01 - Executive & Council													–	–	–	–
Vote 02 - Budget & Treasury Office													–	–	–	–
Vote 03 - Community & Social Services													–	–	–	–
Vote 04 - Sport And Recreation													–	–	–	–
Vote 05 - Public Safety													–	–	–	–
Vote 06 - Housing													–	–	–	–
Vote 07 - Health													–	–	–	–
Vote 08 - Planning And Development													–	–	–	–
Vote 09 - Environmental Protection													–	–	–	–
Vote 10 - Electricity													–	–	–	–
Vote 11 - Water Management													–	–	–	–
Vote 12 - Waste Water Management													–	–	–	–
Vote 13 - Waste Management													–	–	–	–
Vote 14 - Road Transport													–	–	–	–
Vote 15 - Other													–	–	–	–
Total Expenditure by Vote		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before assoc.		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

References

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

NW403 City Of Matlosana - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional																
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council													-	-	-	-
Finance and administration													-	-	-	-
Internal audit													-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services													-	-	-	-
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development													-	-	-	-
Road transport													-	-	-	-
Environmental protection													-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources													-	-	-	-
Water management													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
Other													-	-	-	-
Total Revenue - Functional		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure - Functional																
Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council													-	-	-	-
Finance and administration													-	-	-	-
Internal audit													-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services													-	-	-	-
Sport and recreation													-	-	-	-
Public safety													-	-	-	-
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development													-	-	-	-
Road transport													-	-	-	-
Environmental protection													-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources													-	-	-	-
Water management													-	-	-	-
Waste water management													-	-	-	-
Waste management													-	-	-	-
Other													-	-	-	-
Total Expenditure - Functional		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before assoc.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

References

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

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NW403 City Of Matlosana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Multi-year expenditure ***to be appropriated***	1															
Vote 01 - Executive & Council													–	–	–	–
Vote 02 - Budget & Treasury Office													–	–	–	–
Vote 03 - Community & Social Services													–	–	–	–
Vote 04 - Sport And Recreation													–	–	–	–
Vote 05 - Public Safety													–	–	–	–
Vote 06 - Housing													–	–	–	–
Vote 07 - Health													–	–	–	–
Vote 08 - Planning And Development													–	–	–	–
Vote 09 - Environmental Protection													–	–	–	–
Vote 10 - Electricity													–	–	–	–
Vote 11 - Water Management													–	–	–	–
Vote 12 - Waste Water Management													–	–	–	–
Vote 13 - Waste Management													–	–	–	–
Vote 14 - Road Transport													–	–	–	–
Vote 15 - Other													–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure ***to be appropriated***																
Vote 01 - Executive & Council													–	–	–	–
Vote 02 - Budget & Treasury Office													–	–	–	–
Vote 03 - Community & Social Services													–	–	–	–
Vote 04 - Sport And Recreation													–	–	–	–
Vote 05 - Public Safety													–	–	–	–
Vote 06 - Housing													–	–	–	–
Vote 07 - Health													–	–	–	–
Vote 08 - Planning And Development													–	–	–	–
Vote 09 - Environmental Protection													–	–	–	–
Vote 10 - Electricity													–	–	–	–
Vote 11 - Water Management													–	–	–	–
Vote 12 - Waste Water Management													–	–	–	–
Vote 13 - Waste Management													–	–	–	–
Vote 14 - Road Transport													–	–	–	–
Vote 15 - Other													–	–	–	–
Capital single-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

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References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

NW403 City Of Matlosana - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital Expenditure - Functional	1															
Governance and administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Executive and council													–	–	–	–
Finance and administration													–	–	–	–
Internal audit													–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services													–	–	–	–
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Planning and development													–	–	–	–
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources													–	–	–	–
Water management													–	–	–	–
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Functional	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Funded by:																
National Government													–	–	–	–
Provincial Government													–	–	–	–
District Municipality													–	–	–	–
Other transfers and grants													–	–	–	–
Transfers recognised - capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public contributions & donations													–	–	–	–
Borrowing													–	–	–	–
Internally generated funds													–	–	–	–
Total Capital Funding		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

NW403 City Of Matlosana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Cash Receipts By Source															
Property rates												-			
Service charges - electricity revenue												-			
Service charges - water revenue												-			
Service charges - sanitation revenue												-			
Service charges - refuse revenue												-			
Service charges - other												-			
Rental of facilities and equipment												-			
Interest earned - external investments												-			
Interest earned - outstanding debtors												-			
Dividends received												-			
Fines, penalties and forfeits												-			
Licences and permits												-			
Agency services												-			
Transfer receipts - operational												-			
Other revenue												-			
Cash Receipts by Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows by Source															
Transfer receipts - capital												-			
allocations) (National / Provincial Departmental												-			
Agencies, Households, Non-profit Institutions,												-			
Proceeds on disposal of PPE												-			
Short term loans												-			
Borrowing long term/refinancing												-			
Increase (decrease) in consumer deposits												-			
Decrease (Increase) in non-current debtors												-			
Decrease (increase) other non-current receivables												-			
Decrease (increase) in non-current investments												-			
Total Cash Receipts by Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Payments by Type															
Employee related costs												-			
Remuneration of councillors												-			
Finance charges												-			
Bulk purchases - Electricity												-			
Bulk purchases - Water & Sewer												-			
Other materials												-			
Contracted services												-			
Transfers and grants - other municipalities												-			
Transfers and grants - other												-			
Other expenditure												-			
Cash Payments by Type	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments by Type															
Capital assets												-			
Repayment of borrowing												-			
Other Cash Flows/Payments												-			
Total Cash Payments by Type	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year begin:		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

NW403 City Of Matlosana - NOT REQUIRED - municipality does not have entities

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

NW403 City Of Matlosana - Supporting Table SA32 List of external mechanisms

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

References

1. Total agreement period from commencement until end

2. Annual value

NW403 City Of Matlosana - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework			Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													–
														–
														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													–
														–
														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													–
														–
														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													–
														–
														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													–
														–
														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													–
														–
														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

NW403 City Of Matlosana - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		85 306	98 848	127 833	162 795	–	–	–	–	–
Roads Infrastructure		35 570	44 546	48 852	91 220	–	–	–	–	–
Roads		35 570	44 546	48 852	91 220	–	–			
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		2 384	10 428	37 233	21 904	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		2 384								
MV Switching Stations										
MV Networks		–	–	–	21 904	–	–			
LV Networks		–	10 428	37 233	–	–	–			
Capital Spares										
Water Supply Infrastructure		23 108	18 813	23 991	42 187	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains		–	–	–	–	–	–			
Distribution		23 108	18 813	23 991	42 187	–	–			
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		24 244	25 061	17 757	7 484	–	–	–	–	–
Pump Station		–	–	–	–	–	–			
Reticulation		24 244	25 061	17 757	–	–	–			
Waste Water Treatment Works					7 484	–				
Outfall Sewers		–	–	–	–	–	–			
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		**14 272**	**439**	**13 231**	**10 952**	**–**	**–**	**–**	**–**	**–**
Community Facilities		14 272	–	4 664	–	–	–	–	–	–
Halls		12 633								
Centres		–	–	–	–	–	–	–	–	–
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums				685						
Galleries										
Theatres										
Libraries		359		494						
Cemeteries/Crematoria										
Police										
Parks		1 279								
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets				400						
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals				3 084						
Capital Spares										
Sport and Recreation Facilities		–	439	8 567	10 952	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities		–	439	8 567	10 952	–	–	–	–	–
Capital Spares										
Heritage assets		–	6	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage			6							
Investment properties		**–**	**15 276**	**225**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	15 276	225	–	–	–	–	–	–
Improved Property			15 276	225						
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		**–**	**–**	**27 110**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	27 110	–	–	–	–	–	–
Municipal Offices				26 388						
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots				723						
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	3 815	–	–	–	–	–	–	–
Servitudes			3 815							
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	5 000	–	–	–	–	–
Computer Equipment		–	–	–	5 000	–	–	–	–	–
Furniture and Office Equipment		1 550	4 145	1 487	35 000	–	–	–	–	–
Furniture and Office Equipment		1 550	4 145	1 487	35 000	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment										
Transport Assets		–	5 323	1 000	–	–	–	–	–	–
Transport Assets		–	5 323	1 000	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Libraries										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	**101 128**	**127 853**	**170 886**	**213 747**	**–**	**–**	**–**	**–**	**–**

References

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

NW403 City Of Matlosana - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		44 710	–	–	–	–	–	–	–	–
Roads Infrastructure		22 183	–	–	–	–	–	–	–	–
Roads		22 183								
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		9 248	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		9 248								
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		8 124	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		8 124								
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		5 155	–	–	–	–	–	–	–	–
Pump Station										
Reticulation		5 155								
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										

Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		4 217	–	–	–	–	–	–	–	–
Furniture and Office Equipment		4 217								
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment										
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Libraries		–	–	–	–	–	–	–	–	–
Libraries										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	**48 927**	–	–	–	–	–	–	–	–
Renewal of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*11.2%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

References

1. Total Capital Expenditure on renewal of existing assets (SA34L) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital e

check balance	48 927 163	-	-	0	-	-	-	-	-

NW403 City Of Matlosana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		41 375	26 410	25 748	87 647	–	–	–	–	–
Roads Infrastructure		8 992	7 779	14 086	19 904	–	–	–	–	–
Roads		8 992	7 779	14 086	19 904	–	–			
Road Structures										
Road Furniture		–	–	–	–	–	–			
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		10 706	9 416	–	32 845	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		10 706	9 416	–	32 845	–	–			
MV Switching Stations		–	–	–	–	–	–			
MV Networks										
LV Networks		–	–	–	–	–	–			
Capital Spares										
Water Supply Infrastructure		8 294	5 198	6 490	16 193	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs		–	–	–	–	–	–			
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		8 294	5 198	6 490	16 193	–	–			
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		8 836	4 016	5 172	13 132	–	–	–	–	–
Pump Station										
Reticulation		8 836	4 016	5 172	13 132	–	–			
Waste Water Treatment Works		–	–	–	–	–	–			
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		4 546	–	–	5 573	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities		4 546			5 573					
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		8 995	1 121	8 538	17 519	–	–	–	–	–
Community Facilities		8 995	24	4 579	14 505	–	–	–	–	–
Halls		445			731					
Centres										
Crèches										
Clinics/Care Centres		5		10	49					
Fire/Ambulance Stations		880			1 584					
Testing Stations					491					
Museums		42	16	358	177	–	–			
Galleries										

Theatres										
Libraries		164	8	116	538	–	–			
Cemeteries/Crematoria		285	–	–	3 664	–	–			
Police					3 579					
Parks		2 421		2 045						
Public Open Space		–	–	–		–	–			
Nature Reserves		2 948	–	–	134	–	–			
Public Ablution Facilities										
Markets		1 805	–	2 050	3 557	–	–			
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	1 096	3 959	3 014	–	–	–	–	–
Indoor Facilities		–	620	3 777	3 014	–	–			
Outdoor Facilities		–	477	182	–	–	–			
Capital Spares		.	.	.	.	.	.	.	.	.
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art		–	–	–	–	–	–			
Conservation Areas		–	–	–	–	–	–			
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		6 103	3 921	33 954	344	–	–	–	–	–
Operational Buildings		6 103	3 921	33 954	–	–	–	–	–	–
Municipal Offices		6 103	3 123	33 954	–	–	–			
Pay/Enquiry Points										
Building Plan Offices										
Workshops		–	798	–	–	–	–			
Yards										
Stores		–	–	–	–	–	–			
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	344	–	–	–	–	–
Staff Housing										
Social Housing					344					
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	20 842	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	20 842	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		–	–	–	–	–	–			
Load Settlement Software Applications										
Unspecified					20 842					
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–			
Furniture and Office Equipment		–	2 638	–	439	–	–	–	–	–
Furniture and Office Equipment		–	2 638	–	439	–	–			
Machinery and Equipment		–	1 575	–	–	–	–	–	–	–
Machinery and Equipment		–	1 575	–	–	–	–			
Transport Assets		–	14 937	–	–	–	–	–	–	–
Transport Assets		–	14 937	–	–	–	–			
Libraries		–	–	–	–	–	–	–	–	–
Libraries										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	56 473	50 601	68 240	126 791	–	–	–	–	–
R&M as a % of PPE		*1.0%*	*0.9%*	*1.3%*	*2.5%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
R&M as % Operating Expenditure		*2.5%*	*2.0%*	*2.5%*	*3.9%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

References

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

check balance	–	–	–	(0)	–	–	–	–	–

NW403 City Of Matlosana - Supporting Table SA34d Depreciation by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Depreciation by Asset Class/Sub-class										
Infrastructure		311 036	335 460	326 076	401 517	–	–	–	–	–
Roads Infrastructure		108 551	72 482	101 232	124 325	–	–	–	–	–
Roads		108 551	72 482	101 232	124 325					
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		49 980	94 445	80 610	99 118	–	–	–	–	–
Power Plants										
HV Substations		49 980	94 445	80 610	99 118					
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		103 396	114 029	96 651	118 751	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		103 396	114 029	96 651	118 751					
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		48 256	52 849	46 921	58 525	–	–	–	–	–
Pump Station										
Reticulation		48 256	52 849	46 921	58 525					
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		853	1 655	663	798	–	–	–	–	–
Landfill Sites		853	1 655							
Waste Transfer Stations										
Waste Processing Facilities				663	798					
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		55 844	54 690	61 367	75 658	–	–	–	–	–
Community Facilities		55 844	43 579	15 294	75 658	–	–	–	–	–
Halls		862	25 741	710	26					
Centres										
Crèches										
Clinics/Care Centres			973	822	986					
Fire/Ambulance Stations		881		6 149	7 426					
Testing Stations										
Museums		929	917	240	289					
Galleries										

Theatres										
Libraries		13 807	12 300	2 549	3 158					
Cemeteries/Crematoria		1 099		2	425					
Police					17					
Parks		74	13	510						
Public Open Space					82					
Nature Reserves		33 426			1 791					
Public Ablution Facilities					56 145					
Markets		4 766	3 091	4 312	5 313					
Stalls										
Abattoirs										
Airports			545							
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	11 111	46 073	–	–	–	–	–	–
Indoor Facilities			1 851	46 073						
Outdoor Facilities			9 259							
Capital Spares										
Heritage assets		70 032	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage		70 032								
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	23 495	23 113	14 825	–	–	–	–	–
Operational Buildings		–	23 495	21 705	14 825	–	–	–	–	–
Municipal Offices			23 495	271	14 825					
Pay/Enquiry Points				21 434						
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	1 408	–	–	–	–	–	–
Staff Housing										
Social Housing				1 408						
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Lead Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	5 243	–	–	–	–	–	–	–
Furniture and Office Equipment			5 243							
Machinery and Equipment		–	1 499	–	–	–	–	–	–	–
Machinery and Equipment			1 499							
Transport Assets		–	7 357	–	–	–	–	–	–	–
Transport Assets			7 357							
Libraries		–	–	–	–	–	–	–	–	–
Libraries										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	436 912	427 744	410 556	492 000	–	–	–	–	–

References

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

Check	–	–	–	(0)	–	–	–	–	–

NW403 City Of Matlosana - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										

Markets		–	–	–	–	–	–	–	–	–
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment										
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Libraries		–	–	–	–	–	–	–	–	–
Libraries										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	–	–	–	–	–	–	–	–	–
Upgrading of Existing Assets as % of total capex		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Upgrading of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

References

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

NW403 City Of Matlosana - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
Capital expenditure	1							
Vote 01 - Executive & Council		–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		–	–	–	–	–	–	–
Vote 03 - Community & Social Services		–	–	–	–	–	–	–
Vote 04 - Sport And Recreation		–	–	–	–	–	–	–
Vote 05 - Public Safety		–	–	–	–	–	–	–
Vote 06 - Housing		–	–	–	–	–	–	–
Vote 07 - Health		–	–	–	–	–	–	–
Vote 08 - Planning And Development		–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–
Vote 10 - Electricity		–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–
Vote 14 - Road Transport		–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–
List entity summary if applicable								
Total Capital Expenditure		–	–	–	–	–	–	–
Future operational costs by vote	2							
Vote 01 - Executive & Council								
Vote 02 - Budget & Treasury Office								
Vote 03 - Community & Social Services								
Vote 04 - Sport And Recreation								
Vote 05 - Public Safety								
Vote 06 - Housing								
Vote 07 - Health								
Vote 08 - Planning And Development								
Vote 09 - Environmental Protection								
Vote 10 - Electricity								
Vote 11 - Water Management								
Vote 12 - Waste Water Management								
Vote 13 - Waste Management								
Vote 14 - Road Transport								
Vote 15 - Other								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Property rates		413 697	436 037	460 019				
Service charges - electricity revenue		759 550	768 646	810 921				
Service charges - water revenue		508 848	514 731	542 714				
Service charges - sanitation revenue		54 847	57 552	60 717				
Service charges - refuse revenue		121 233	127 548	134 563				
Service charges - other								
Rental of facilities and equipment		6 793	7 160	7 554				
List other revenues sources if applicable		4 039	4 257	4 492				
List entity summary if applicable								
Total future revenue		1 869 007	1 915 930	2 020 979	–	–	–	–
Net Financial Implications		**(1 869 007)**	**(1 915 930)**	**(2 020 979)**	–	–	–	–

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

NW403 City Of Matlosana - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3	5		Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Budget & Treasury Office						*Computer Equipment*	*Computer Equipment*									
Budget & Treasury Office						*Licences And Rights*	*Computer Software And Applications*									
Community & Social Services						*Community Facilities*	*Centres*									
Electricity						*Electrical Infrastructure*	*Lv Networks*									
Electricity						*Electrical Infrastructure*	*Mv Networks*									
Executive & Council						*Furniture And Office Equipment*	*Furniture And Office Equipment*									
Executive & Council						*Transport Assets*	*Transport Assets*									
Planning And Development						*Community Facilities*	*Markets*									
Planning And Development						*Furniture And Office Equipment*	*Furniture And Office Equipment*									
Planning And Development						*Licences And Rights*	*Computer Software And Applications*									
Planning And Development						*Roads Infrastructure*	*Roads*									
Planning And Development			NKPA2_SDO3_OSO4_Water			*Water Supply Infrastructure*	*Bulk Mains*									
Planning And Development						*Water Supply Infrastructure*	*Distribution*									
Sport And Recreation			NKPA2_SO3_OSO4_Sports			*Sport And Recreation Facilities*	*Outdoor Facilities*									
Waste Management						*Solid Waste Infrastructure*	*Waste Transfer Stations*									
Waste Water Management						*Sanitation Infrastructure*	*Outfall Sewers*									
Waste Water Management						*Sanitation Infrastructure*	*Pump Station*									
Waste Water Management						*Sanitation Infrastructure*	*Reticulation*									
Parent Capital expenditure	1											–	–	–		
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure										–	–	–	–	–		
Total Capital expenditure										–	–	–	–	–		

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References

1. Must reconcile with Budgeted Capital Expenditure

2. As per Table SA6

3. As per Table SA34

4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

5. Correct to seconds. Provide a logical starting point on networked infrastructure.

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

Check –

NW403 City Of Matlosana - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project R thousand	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
							Year	Original Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Parent municipality: *List all capital projects grouped by Municipal Vote*				*Examples*	*Examples*							
Entities: *List all capital projects grouped by Municipal Entity* ***Entity Name*** *Project name*												

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

2. Refer MFMA s30

3. As per Table SA34

4. Correct to seconds. Provide a logical starting point on networked infrastructure.