

SCHEDULE A

**PROPOSED
ANNUAL BUDGET AND SUPPORTING
DOCUMENTATION**

OF

**CITY OF MATLOSANA
MUNICIPALITY**

**2019/20 - 2021/22
MEDIUM TERM REVENUE AND EXPENDITURE
FRAMEWORK**

ANNUAL BUDGET OF CITY OF MATLOSANA MUNICIPALITY (NW403)

**2019/2020 TO 2021/2022
MEDIUM TERM REVENUE AND EXPENDITURE
FRAMEWORK**

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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)

**STATE OF THE CITY ADDRESS DELIEVERED BY EXECUTIVE MAYOR, COUNCILLOR
MAETU KGAILE, 29 March 2019**

To be delivered during meeting

1.2 COUNCIL RECOMMENDATIONS/ RESOLUTION

TABLING OF THE CITY OF MATLOSANA MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) 2019/2020 – 2021/2022

RESOLVED

- a) That the Budget as set-out in the document for the financial year 2019/20 and indicative allocations for the two outer years 2020/21 and 2021/22 be **TABLED** in accordance with section 16 of the Municipal Finance Management Act 56 of 2003 as amended:
- b) That Council take cognizance of the proposed tariffs for 2019/20 for the main trading services listed below, as set out in the budget document
- the proposed tariffs for electricity
 - the proposed tariffs for the supply of water
 - the proposed tariffs for sanitation services
 - the proposed tariffs for property rates
 - the proposed tariffs for solid waste removal

The increase in electricity tariffs is subject NERSA approval.

- c) That Council takes cognizance of the proposed other tariffs for 2019/20, as set out in the budget document.
- d) That Council that Council takes cognizance of the proposed amendments to the following proposed budget related policies for 2019/20 financial year:
- 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
 - ASSET MANAGEMENT POLICY
 - BORROWING POLICY
 - FUNDING & RESERVE POLICY
- e) That Council that Council takes cognizance of the following newly developed budget related policies for 2019/20 financial year:
- UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE POLICY
 - COST CONTAINMENT POLICY
 - EXPENDITURE MANAGEMENT POLICY
 - INVENTORY POLICY

- f) That the following budget related policies, as approved during previous financial years, remain in force for the 2019/2020 financial year.
- TRANSFER OF FUNDS 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 2018/19 financial year. As a result, the municipal revenue and cash flow 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, three debt collectors were appointed to collect debt owed by consumers. However, more needs to be done to ensure the sustainability of the municipality as the Auditor General in its 2017/18 overview has expressed its concern over the going concern matter of the municipality. As per MFMA Circular 82, cost containment measures will also be enhanced to cut expenditure costs.

National Treasury's MFMA circulars were used to guide with the compilation of the 2019 – 2022 MTREF of which circulars 93 & 94 were the latest, as well as North West PT circular no. 01.

The main challenges experienced during the compilation of the 2019/20 – 2021/22 MTREF can be summarized as follows:

- The ongoing difficulties in the international, national and most importantly the local economy. The local economy is still in distress because 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 meets 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 continue 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, 2018/19 2019/20 MTREF.

The following budget principles and guidelines directly informed the compilation of the 2019/20 MTREF:

- The 2018/19 adjustment budget informed the preparation of the 2019/20 budget.
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, currently forecast at 5.2%. Price increases in the inputs of services that are beyond the control of the municipality 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 Municipalities did take note of the cost containment measures as approved by Cabinet and tabled in Council with the approval of the 2016/17 MTREF. The municipality also developed a Cost Containment policy that will be tabled with the 2019/20 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 2019/20 MTREF

	Budget Year 2018/2019 (Adjustment)	Budget Year 2019/2020	Budget Year +1 2020/2021	Budget Year+2 2021/2022
	R '000	R '000	R '000	R '000
Total Operating Revenue	-2 291 810	-2 857 579	-3 173 055	-3 549 641
Total Operating Expenditure	3 146 770	3 298 577	3 443 253	3 699 579
Total Capital	160 293	147 075	167 508	174 888
Surplus/(Deficit) for the year after Capital contribution	(294 668)	(293 923)	(102 690)	24 950

Total operating revenue will increase by R 165.7 million for the 2019/20 financial year when compared to the 2018/19 adjustment budget. For the two outer years, operational revenue will increase by 11.1 and 11.1 per cent respectively.

Total operating expenditure for the 2019/20 financial year has been appropriated at R 3.29 billion and translates into a deficit budget after capital transfers of R 293.9 million. When compared to the 2018/19 adjustment budget; operational expenditure grew by R 151.8 million. The operating deficit for the two outer years steadily decrease to R102.6 million, with a surplus in 2021/22 of R 24.9 million.

The capital budget of R 168 million for 2019/20 is less than the R 220.54 million for 2018/19 adjustment budget. The bulk of the capital programs will be funded from Government grants and transfers. Provision was also made for R 21 million Council funded capital in the coming financial year. Council funded capital must be cash backed.

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 ageing infrastructure. During the 2017/18 financial year the challenges with the financial system impacted negatively on the municipalities 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 5.4 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.

Description	Ref	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1						
Revenue By Source							
Property rates	2	364 386	364 386	225 343	351 563	371 262	391 310
Service charges - electricity revenue	2	806 899	806 899	554 329	868 580	1 100 210	1 159 621
Service charges - water revenue	2	527 561	527 561	401 956	636 544	640 917	739 382
Service charges - sanitation revenue	2	112 787	112 787	80 492	95 825	101 000	106 454
Service charges - refuse revenue	2	151 833	151 833	107 381	166 772	175 778	185 270
Rental of facilities and equipment		6 721	6 721	2 470	8 368	8 820	11 296
Interest earned - external investments		4 039	4 039	14	2 781	3 246	3 422
Interest earned - outstanding debtors		256 210	256 210	182 421	241 593	255 019	382 030
Dividends received							
Fines, penalties and forfeits		4 832	4 832	893	8 342	8 793	9 425
Licences and permits		5 992	5 992	3 484	5 916	6 235	6 572
Agency services		7 055	7 055	-	7 055	7 055	7 436
Transfers and subsidies		409 308	409 308	271 176	440 998	466 131	517 291
Other revenue	2	34 186	34 186	7 331	23 242	28 590	30 134
Gains on disposal of PPE		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 691 810	2 691 810	1 837 291	2 857 579	3 173 055	3 549 641

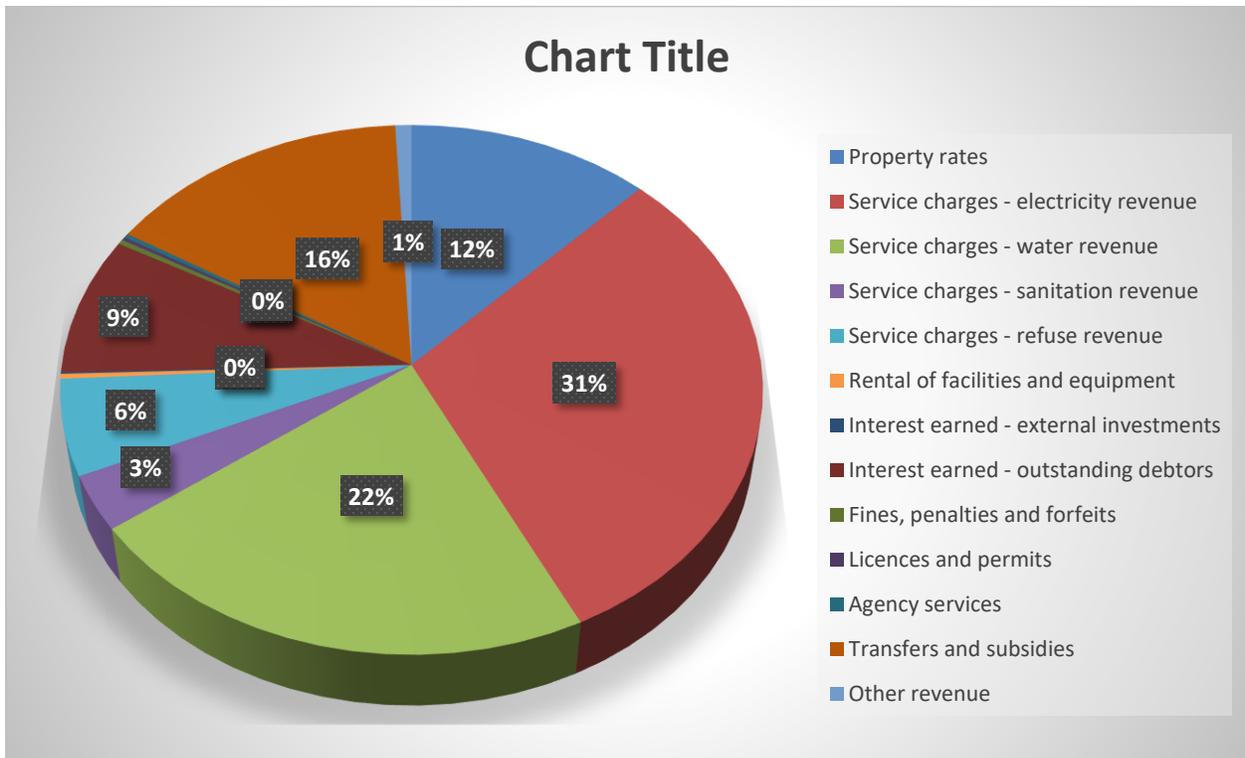


Table 1 Percentage growth in revenue by main revenue source

Description	Adjusted Budget	2019/20 Medium Term Revenue & Expenditure Framework					
		Budget Year 2019/20	%	Budget Year +1 2020/21	%	Budget Year +2 2021/22	%
R thousand							
Revenue By Source							
Property rates	364 386	351 563	- 3.52	371 262	5.60	391 310	5.40
Service charges - electricity revenue	806 899	868 580	7.64	1 100 210	26.67	1 159 621	5.40
Service charges - water revenue	527 561	636 544	20.66	640 917	0.69	739 382	15.36
Service charges - sanitation revenue	112 787	95 825	- 15.04	101 000	5.40	106 454	5.40
Service charges - refuse revenue	151 833	166 772	9.84	175 778	5.40	185 270	5.40
Rental of facilities and equipment	6 721	8 368	24.50	8 820	5.40	11 296	28.08
Interest earned - external investments	4 039	2 781	- 31.15	3 246	16.72	3 422	5.43
Interest earned - outstanding debtors	256 210	241 593	- 5.71	255 019	5.56	382 030	49.80
Fines, penalties and forfeits	4 832	8 342	72.65	8 793	5.40	9 425	7.19
Licences and permits	5 992	5 916	- 1.28	6 235	5.40	6 572	5.40
Agency services	7 055	7 055	-	7 055	0.00	7 436	5.40
Transfers and subsidies	409 308	440 998	7.74	466 131	5.70	517 291	10.98
Other revenue	34 186	23 242	- 32.01	28 590	23.01	30 134	5.40
Total Revenue (excluding capital transfers and contributions)	2 691 810	2 857 579		3 173 055		3 549 641	

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 75 % 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 fourth largest revenue source totaling 12 % and will decrease to R 351.56 million.

The third largest source (besides other service charges) is transfer recognised-operational

Operating grants and transfers totaled R 440.99 million in the 2019/20 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.

NW403 City Of Matlosana - Supporting Table SA18 Transfers and grant receipts				
Description	Ref	2019/20 Medium Term Revenue & Expenditure Framework		
		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand				
RECEIPTS:	1, 2			
Operating Transfers and Grants				
National Government:		436 624	471 508	512 309
Local Government Equitable Share				
Equitable Share		429 961	466 396	506 933
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 983	-	-
Local Government Financial Management Grant [Schedule 5B]		2 680	3 112	3 376
Municipal Infrastructure Grant [Schedule 5B]				
Municipal Systems Improvement		-	-	-
EEDSM		2 000	2 000	2 000
Provincial Government:		780	823	-
Library Grant		780	823	-
Fire Grant		-	-	-
District Municipality:		-	-	-
Other grant providers:		-	-	-
Total Operating Transfers and Grants	5	437 404	472 331	512 309
Capital Transfers and Grants				
National Government:		147 075	166 508	174 888
Integrated National Electrification Programme		3 960	28 663	30 239
Municipal Infrastructure Grant		83 115	87 845	94 649
Neighbourhood Development Partnership Grant		60 000	50 000	50 000
Water Services Infrastructure Grant		-	-	-
Provincial Government:		-	-	-
District Municipality:		-	-	-
Other grant providers:		-	-	-
Total Capital Transfers and Grants	5	147 075	166 508	174 888
TOTAL RECEIPTS OF TRANSFERS & GRANTS		584 479	638 839	687 197

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, 2% inflation forecast for 2019/20. 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 8% for 2019/20. Bulk electricity 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 R 15 000 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 less than R 3 440 equals two state pensions can qualify for (100%) discount.

The property must be categorized as residential.

Table 2 Comparison of proposed rates to levied for the 2019/20 financial year

Category	Current Tariff (1 July 2018)	Proposed tariff (from 1 July 2019)
	R	R
Residential properties	0.01241	0.01306
State owned properties	0.01241	0.01306
Business & Commercial	0.02960	0.03114
Agricultural	0.01241	0.01306
Vacant land	0.02960	0.03114
Industrial	0.02960	0.03114
Public benefit organization properties	0.01241	0.01306

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 outstrips supply. The City of Matlosana is facing the similar 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 influenced the municipalities' ability to provide affordable water to its consumers. One of the focus areas in the 2019/20 MTREF need to be the curbing of water distribution losses. In this regard, the municipality has developed a plan 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 3 Proposed Water Tariffs

CATEGORY	CURRENT TARIFFS 2018/19	PROPOSED TARIFFS 2019/20
	Rand per kℓ	Rand per kℓ
RESIDENTIAL		
For the first 6kl, per kl: 1-6	R 19,66	R 21,23
For the following 14 kl, per kl: 7 - 20	R 24,08	R 26,01
For the following 30 kl, per kl: 21 - 50	R 24,84	R 26,83
For the following 50 kl, per kl: 51 - 100	R 25,70	R 27,76
For the following 100 kl, per kl: 101 - 200	R 27,11	R 29,28
For the following 100 kl, per kl: 201 - 300	R 28.73	R 31.03

Table SA14 will show 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 9 percent on electricity consumption and 5.2 percent on basic charges with effect from 1 July 2019. Increases will be implemented on a sliding scale in accordance with the block tariffs for consumption. The municipality still awaits the latest available draft tariff increases from the National Electricity regulator of South Africa.

The inadequate electricity bulk capacity and the impact of distribution losses remains a challenge for the municipality. As per the 2017/18 Annual Financial Statements the municipality manage to drastically reduced the electrical distribution losses.

All registered indigents 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 2018/19 R	Proposed amount Payable 2019/20 R
1-50	0.9144	0.9619
51-350	1.1756	1.2367
351-600	1.5810	1.6632
601-1500	1.8160	1.9104
>1500	1.9120	2.0114

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 5.2 per cent for sanitation from 1 July 2019 is proposed.

The increase in sanitation tariffs is capped at 5.2% for 2019/20 financial year as per guideline from National Treasury. The impact of higher electricity cost impacts on the operation cost of sewer plants 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 5.2% increase in the waste removal tariffs is proposed from 1 July 2019 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 2019:

Table 8 Proposed waste removal Tariffs

CATEGORY	CURRENT TARIFFS 2018/19	PROPOSED TARIFFS 2019/20
	Rand per ℓ	Rand per ℓ
RESIDENTIAL		
Per 85 and 240L container once a week	R 137.10	R 144.23

CATEGORY	CURRENT TARIFFS 2018/19	PROPOSED TARIFFS 2019/20
	Rand per ℓ	Rand per ℓ
Per 85 and 240L container twice a week	R 177.54	R 186.77

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	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20 % incr.	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
Rand/cent												
Monthly Account for Household - 'Middle Income Range'	1											
Rates and services charges:												
Property rates		0.06	0.06	0.06	672.21	672.21	672.21	5.2%	707.16	745.35	785.60	
Electricity: Basic levy		0.12	0.06	0.06	145.25	145.25	145.25	5.2%	152.80	161.05	169.75	
Electricity: Consumption		0.12	0.08	0.02	1 100.62	1 100.62	1 100.62	9.0%	1 199.68	1 295.65	1 399.30	
Water: Basic levy		0.15	0.06	0.09	155.12	155.12	155.12	5.2%	163.19	172.00	181.29	
Water: Consumption		0.10	0.10	0.09	801.96	801.96	801.96	8.0%	866.12	935.41	1 010.24	
Sanitation		0.06	0.06	0.06	85.47	85.47	85.47	5.2%	89.91	97.11	104.88	
Refuse removal		0.06	0.06	0.06	156.29	156.29	156.29	5.2%	164.42	173.30	182.65	
Other			0.06	0.06	87.75	87.75	87.75	5.2%	92.31	97.30	102.55	
sub-total		0.66	0.54	0.50	3 204.67	3 204.67	3 204.67	7.2%	3 435.59	3 677.16	3 936.26	
VAT on Services												
Total large household bill:		0.66	0.54	0.50	3 204.67	3 204.67	3 204.67	7.2%	3 435.59	3 677.16	3 936.26	
% increase/-decrease			(18.4%)	(7.6%)	642 375.9%	-	-		7.2%	7.0%	7.0%	
Monthly Account for Household - 'Affordable Range'	2											
Rates and services charges:												
Property rates		611.92	0.06	0.06	465.38	465.38	465.38	5.2%	489.58	516.02	543.88	
Electricity: Basic levy		112.20	0.06	0.06	145.25	145.25	145.25	5.2%	152.80	161.05	169.75	
Electricity: Consumption		545.50	0.08	0.02	718.90	718.90	718.90	9.0%	783.60	846.29	913.99	
Water: Basic levy		115.00	0.06	0.09	155.12	155.12	155.12	5.2%	163.19	172.00	181.29	
Water: Consumption		412.72	0.10	0.09	660.38	660.38	660.38	8.0%	713.21	770.27	831.89	
Sanitation		128.40	0.06	0.06	85.47	85.47	85.47	5.2%	89.91	94.77	99.89	
Refuse removal		115.79	0.06	0.06	156.29	156.29	156.29	5.2%	164.42	173.30	182.65	
Other				-	87.75	87.75	87.75	5.2%	92.31	97.30	102.55	
sub-total		2 041.53	0.48	0.44	2 474.54	2 474.54	2 474.54	7.1%	2 649.02	2 830.99	3 025.89	
VAT on Services												
Total small household bill:		2 041.53	0.48	0.44	2 474.54	2 474.54	2 474.54	7.1%	2 649.02	2 830.99	3 025.89	
% increase/-decrease			(100.0%)	(8.6%)	563 833.5%	-	-		7.1%	6.9%	6.9%	
Monthly Account for Household - 'Indigent Household receiving free basic services'	3											
Rates and services charges:												
Property rates		206.88	206.88	-								
Electricity: Basic levy		-		-								
Electricity: Consumption		298.80	298.80	336.00	400.00	400.00	400.00	9.0%	436.00	470.88	508.55	
Water: Basic levy		-		-								
Water: Consumption		242.30	242.30	421.40	384.32	384.32	384.32	8.0%	415.07	448.27	484.13	
Sanitation												
Refuse removal												
Other												
sub-total		747.98	747.98	757.40	784.32	784.32	784.32	8.5%	851.07	919.15	992.68	
VAT on Services												
Total small household bill:		747.98	747.98	757.40	784.32	784.32	784.32	8.5%	851.07	919.15	992.68	
% increase/-decrease			-	1.3%	3.6%	-	-		8.5%	8.0%	8.0%	

1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the proposed 2019/20 budget MTREF, is informed by the following factors:

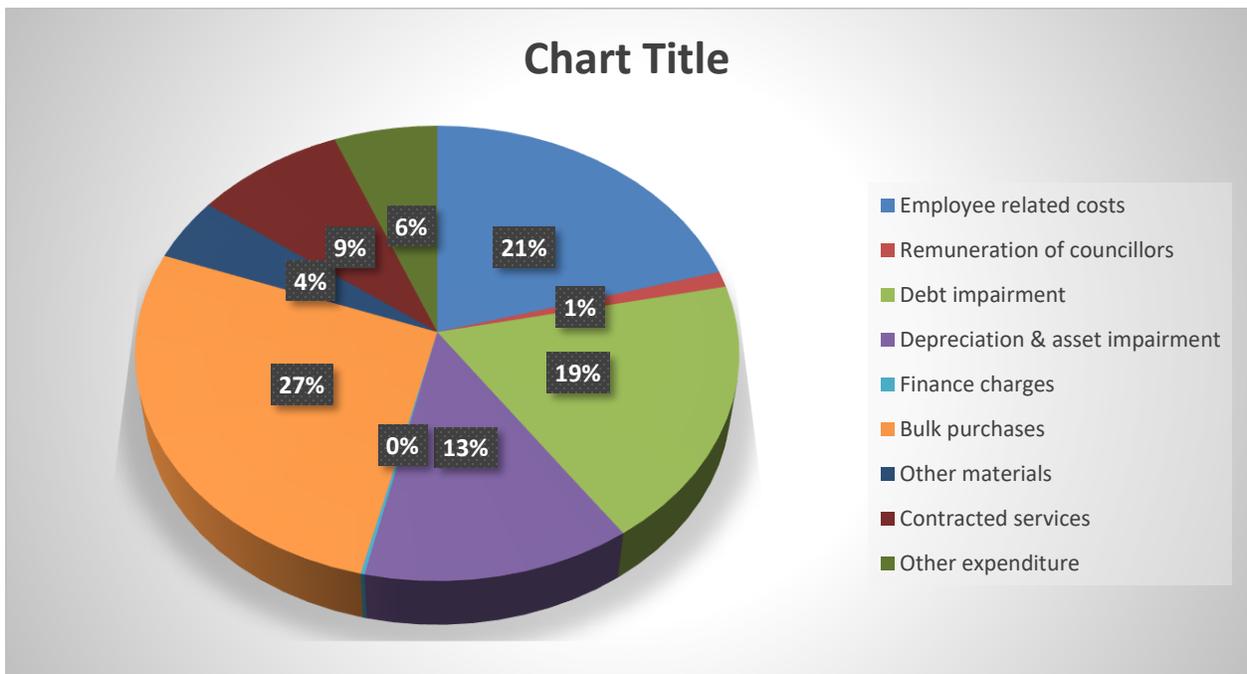
- The approval of a non-cash deficit adjustment budget (operating expenditure exceed operating revenue) due to the high provision for non-cash items like provision for Bad Debt and Depreciation.
- The repairs and maintenance backlogs.

- Funding of the budget over the medium-term as informed by section 18 and 19 of MFMA.
- Strict adherence to the principle of no project plans no budget. If there is no business plan no funding allocation can be made.

The following table is a high level summary of the 2019/20 budget and MTREF (classified per main type of operating expenditure):

Table 10 Summary of operating expenditure by standard classification item

Description	Ref	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1						
Expenditure By Type							
Employee related costs	2	644 810	644 810	388 137	679 717	734 094	792 800
Remuneration of councillors		34 511	34 511	22 814	36 438	38 465	41 542
Debt impairment	3	551 000	551 000	56 994	615 000	615 000	710 608
Depreciation & asset impairment	2	428 189	428 189	242 325	434 145	457 589	464 582
Finance charges		11 000	11 000	3 291	6 323	5 664	5 996
Bulk purchases	2	897 900	897 900	409 292	889 216	920 266	975 510
Other materials	8	108 701	108 701	36 322	147 328	155 284	163 733
Contracted services		275 940	275 940	121 171	290 310	305 987	322 513
Transfers and subsidies		-	-	-	-	-	-
Other expenditure	4, 5	194 719	194 719	83 904	200 099	210 904	222 295
Loss on disposal of PPE		-	-	-	-	-	-
Total Expenditure		3 146 770	3 146 770	1 364 250	3 298 577	3 443 253	3 699 579



The budget allocation for employee related costs (including remuneration of councillors) for the 2019/20 financial year totals R 716 million, which is 21.7 % of the total operating expenditure. Employee Salaries and Allowances will overall increase by 8%, this is due to the provision to fill vacant positions and the impact of the recent job evaluation that was done. This includes a provision for the remuneration of Councilors. Employees Social Contributions will increase with 5.2%.

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 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 again be one of the main priorities for the 2019/20 budget year. While this expenditure is considered 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 434 million for the 2019/20 financial year and equates to 19 % 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 R6,3 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 with 5,21% due to the increase in security costs. Contracted services have been identified as a cost saving area for the City. As part of the compilation of the 2019 /20 MTREF, management critically evaluated this group of expenditure. The municipality will table a proposed Cost Containment Policy with the 2019/20 MTREF to enforce operational efficiencies. The increase in contracted services relates to the increase in security costs, to safe guard council's assets against an increase in theft and vandalism in the current financial year. 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. 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. Find below explanations for increases in excess of 10%.

- Contracted Services – Increase with more than 10% due to the increase in Security Services and the provision for debt collector.
- Other Material – Increase because of the increased provision for repair & maintenance.

Bulk Purchases increase with 1% due to the increases by Eskom to the municipality for electricity and 8% by Midvaal Water for water. The increase is lower than inflation because of the curbing of electricity losses.

Provision for the urgent challenges that the water and sewer sections face with maintenance of the infrastructure. Provision is also made for the repair and maintenance of the road infrastructure as well.

The provision for Debt Impairment has been increased compared to the previous years budget and in line with the 2017/18 audit outcome. The debt impairment is calculated at 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 2019/20 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 will be one of the focus areas for 2019/20. 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 2019/20 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:

Other assets	1 805	36 004	224	5 945	6 136	6 136	6 729	7 092	7 489
Operational Buildings	1 805	36 004	224	5 945	6 136	6 136	6 729	7 092	7 489
Municipal Offices	1805395	36004419	223931	5584551	5775986	5775986	6304497	6644911	7017007
Pay/Enquiry Points									
Building Plan Offices									
Workshops	0	0	0	336960	336960	336960	355831	375043	395294
Yards									
Stores	0	0	0	23550	23550	23550	68652	72358	76263
Laboratories									
Intangible Assets	-	-	4 470	10 763	10 763	10 763	16 188	17 062	17 984
Servitudes									
Licences and Rights	-	-	4 470	10 763	10 763	10 763	16 188	17 062	17 984
Computer Software and Applications	-	-	4469747	10763048	10763048	10763048	16188274	17062434	17983798
Computer Equipment	-	-	-	3 315	3 376	3 376	4 376	4 612	4 861
Computer Equipment	-	-	0	3315488	3375598	3375598	4375696	4611981	4861022
Furniture and Office Equipment	-	-	1 056	2 351	2 321	2 321	2 205	2 324	2 454
Furniture and Office Equipment	-	-	1055669	2351133	2321023	2321023	2205418	2324492	2454017
Machinery and Equipment	-	-	13 919	12 565	12 615	12 615	59 389	62 596	65 986
Machinery and Equipment	-	-	13918597	12565175	12615175	12615175	59389198	62596201	65986053
Transport Assets	-	-	30 763	23 408	27 212	27 212	30 017	31 638	33 357
Transport Assets	-	-	30763448	23408425	27212025	27212025	30017351	31638264	33357339
Total Repairs and Maintenance Expenditure	50 370	68 240	85 571	153 815	166 336	166 336	227 326	239 602	252 581
R&M as a % of PPE	0.9%	1.3%	1.7%	3.0%	3.4%	3.3%	-185.3%	5.1%	5.8%
R&M as % Operating Expenditure	2.0%	2.5%	3.0%	4.9%	5.3%	5.3%	16.7%	7.3%	7.3%

For the 2019/20 financial year, R 227,3 millions of total repairs and maintenance will be spent on infrastructure assets. Electricity infrastructure has received a significant proportion of this allocation totaling (R39 million), followed by road infrastructure at (R 37.9 million), water at (R5.5 million) and sanitation at (R6.2 million). Community assets has been allocated R18 millions of total repairs and maintenance.

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 2019/20 Medium-term capital budget per vote

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
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		-	-	-	12 000	2 070	2 070	1 800	-	-	-
Vote 05 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 06 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 07 - Health		-	-	-	-	-	-	-	-	-	-
Vote 08 - Planning And Development		-	-	-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	24 400	32 302	32 302	13 024	-	-	-
Vote 11 - Water Management		-	-	-	45 822	59 471	59 471	48 895	-	-	-
Vote 12 - Waste Water Management		-	-	-	15 921	12 838	12 838	6 863	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 14 - Road Transport		-	-	-	722	12 757	12 757	4 257	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	98 865	119 438	119 438	74 839	-	-	-
Single-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		19 019	5 044	1 739	38 900	11 400	11 400	5 592	9 000	-	-
Vote 02 - Budget & Treasury Office		7 137	3 619	2 733	5 600	5 600	5 600	83	8 000	-	-
Vote 03 - Community & Social Services		6	12 530	1 995	-	2 957	2 957	-	12 874	50 000	50 000
Vote 04 - Sport And Recreation		3 643	13 969	3 180	-	2 249	2 249	434	10 000	15 939	18 497
Vote 05 - Public Safety		2 379	29	108	-	-	-	-	-	-	-
Vote 06 - Housing		-	-	-	4 000	4 000	4 000	-	-	-	-
Vote 07 - Health		-	-	-	-	-	-	-	-	-	-
Vote 08 - Planning And Development		-	400	-	-	-	-	-	8 597	13 663	9 530
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		10 619	37 956	23 480	20 421	26 595	26 595	15 975	19 524	31 223	34 719
Vote 11 - Water Management		18 903	23 991	67 924	16 848	16 848	16 848	8 303	59 424	29 829	37 758
Vote 12 - Waste Water Management		25 061	17 757	9 190	17 541	17 541	17 541	6 316	7 618	8 853	16 974
Vote 13 - Waste Management		-	3 394	-	-	-	-	-	-	-	-
Vote 14 - Road Transport		46 639	52 197	64 892	18 216	13 920	13 920	8 096	33 038	17 000	7 410
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		133 406	170 886	175 241	121 525	101 109	101 109	44 799	168 075	166 508	174 887
Total Capital Expenditure - Vote		133 406	170 886	175 241	220 390	220 547	220 547	119 638	168 075	166 508	174 887

For 2019/20, an amount of R 147 million is being appropriated for the development of infrastructure. Capital to the value of R 21 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 2019/20 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

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 emphasises 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. The section of Free Services shows that the amount spent on Free Basic Services provide by the municipality continues to increase, even though the revenue cost of free services provided by the municipality continues to decrease.

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	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		767 923	839 336	893 867	843 414	814 260	814 260	883 837	924 875	1 086 046
Executive and council		6 991	507	2 793	4 625	4 792	4 792	5 653	6 354	8 697
Finance and administration		759 224	838 642	891 074	838 788	809 467	809 467	878 184	918 520	1 077 349
Internal audit		1 708	187	-	-	-	-	-	-	-
<i>Community and public safety</i>		83 894	30 768	100 405	33 475	36 107	36 107	24 287	25 253	26 773
Community and social services		2 799	5 104	3 972	3 112	3 238	3 238	649	694	732
Sport and recreation		1 409	-	2 321	12 526	12 526	12 526	601	661	696
Public safety		77 690	23 312	92 604	17 836	20 343	20 343	23 037	23 898	25 345
Housing		1 937	2 254	1 502	-	-	-	-	-	-
Health		59	97	6	-	-	-	-	-	-
<i>Economic and environmental services</i>		100 295	120 410	85 906	32 361	31 595	31 595	83 919	81 693	93 144
Planning and development		1	-	4 907	9 168	8 402	8 402	81 919	81 675	93 125
Road transport		100 295	120 410	80 763	22 864	22 864	22 864	1 983	-	-
Environmental protection		-	-	236	328	328	328	17	18	19
<i>Trading services</i>		1 313 224	1 403 492	1 488 081	1 948 841	1 948 798	1 948 798	1 985 541	2 271 628	2 484 317
Energy sources		661 226	712 737	749 007	901 480	912 620	912 620	899 599	1 160 284	1 221 806
Water management		437 869	465 737	615 033	678 065	703 782	703 782	728 410	737 744	871 437
Waste water management		91 579	98 735	2 353	155 937	152 334	152 334	170 484	166 450	172 738
Waste management		122 551	126 282	121 688	213 359	180 062	180 062	187 049	207 150	218 336
<i>Other</i>	4	1 055	18 854	20 174	31 439	21 343	21 343	27 069	37 115	34 248
Total Revenue - Functional	2	2 266 392	2 412 860	2 588 434	2 889 530	2 852 102	2 852 102	3 004 653	3 340 563	3 724 529
Expenditure - Functional										
<i>Governance and administration</i>		764 056	821 357	884 248	580 732	585 241	585 241	617 361	649 004	690 094
Executive and council		64 870	96 387	128 076	288 745	305 340	305 340	324 830	343 821	365 980
Finance and administration		651 033	666 588	751 940	287 337	274 746	274 746	287 463	299 721	318 226
Internal audit		48 154	58 382	4 232	4 650	5 155	5 155	5 068	5 462	5 888
<i>Community and public safety</i>		252 440	386 070	314 553	279 777	269 192	269 192	299 073	320 329	343 169
Community and social services		59 649	160 158	34 478	67 234	65 462	65 462	73 575	78 454	83 681
Sport and recreation		54 971	-	123 730	93 899	92 469	92 469	106 029	113 337	121 167
Public safety		120 141	173 321	133 763	118 348	110 466	110 466	118 550	127 557	137 269
Housing		12 889	41 532	10 053	-	469	469	537	579	625
Health		4 788	11 060	12 529	296	326	326	382	402	426
<i>Economic and environmental services</i>		260 243	183 209	256 853	266 416	273 063	273 063	287 201	305 265	324 524
Planning and development		5 986	-	78 163	72 871	78 473	78 473	77 689	83 417	89 583
Road transport		254 257	183 209	177 248	189 293	191 338	191 338	205 042	217 065	229 815
Environmental protection		-	-	1 442	4 251	3 251	3 251	4 470	4 783	5 125
<i>Trading services</i>		1 230 457	1 299 482	1 404 966	1 967 889	1 995 385	1 995 385	2 067 971	2 139 909	2 311 148
Energy sources		639 291	720 264	637 642	1 029 708	1 050 544	1 050 544	1 028 305	1 072 625	1 144 137
Water management		385 097	392 679	490 859	635 593	636 368	636 368	674 248	683 749	767 160
Waste water management		105 491	116 900	114 970	138 536	146 680	146 680	186 717	196 298	200 495
Waste management		100 577	69 639	161 494	164 052	161 793	161 793	178 702	187 238	199 357
<i>Other</i>	4	13 471	30 260	25 839	24 266	23 889	23 889	26 971	28 746	30 644
Total Expenditure - Functional	3	2 520 667	2 720 379	2 886 458	3 119 078	3 146 770	3 146 770	3 298 577	3 443 253	3 699 579
Surplus/(Deficit) for the year		(254 275)	(307 519)	(298 024)	(229 549)	(294 668)	(294 668)	(293 923)	(102 690)	24 950

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	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue by Vote	1									
Vote 01 - Executive & Council		8 699	694	4 773	4 419	4 586	4 586	5 653	6 354	8 697
Vote 02 - Budget & Treasury Office		998 149	838 642	889 095	838 788	809 467	809 467	878 184	918 520	1 077 349
Vote 03 - Community & Social Services		-	4 244	2 370	4 370	4 370	4 370	231	244	257
Vote 04 - Sport And Recreation		4 208	860	3 924	11 803	11 929	11 929	1 036	1 129	1 190
Vote 05 - Public Safety		77 690	23 312	92 604	17 836	20 343	20 343	23 037	23 898	25 345
Vote 06 - Housing		1 937	2 254	1 502	3 587	3 081	3 081	2 153	2 235	2 356
Vote 07 - Health		59	97	-	-	-	-	-	-	-
Vote 08 - Planning And Development		-	18 854	25 304	37 284	26 927	26 927	107 112	116 846	125 325
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		861 226	712 737	749 007	901 480	912 620	912 620	899 599	1 160 284	1 221 806
Vote 11 - Water Management		-	465 737	615 033	678 065	703 782	703 782	728 410	737 744	871 437
Vote 12 - Waste Water Management		91 579	98 735	2 371	155 937	152 334	152 334	170 484	166 450	172 738
Vote 13 - Waste Management		122 551	126 282	121 688	213 096	179 799	179 799	186 772	206 858	218 028
Vote 14 - Road Transport		100 295	120 410	80 763	22 864	22 864	22 864	1 983	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 266 392	2 412 860	2 588 434	2 889 530	2 852 102	2 852 102	3 004 653	3 340 563	3 724 529
Expenditure by Vote to be appropriated	1									
Vote 01 - Executive & Council		113 024	154 769	185 855	216 007	232 148	232 148	245 344	259 746	277 048
Vote 02 - Budget & Treasury Office		801 033	666 588	744 879	268 544	255 917	255 917	267 467	278 469	295 626
Vote 03 - Community & Social Services		-	88 070	34 478	114 015	110 500	110 500	132 594	141 344	150 708
Vote 04 - Sport And Recreation		114 621	72 088	145 945	87 694	87 321	87 321	90 058	96 061	102 491
Vote 05 - Public Safety		120 141	173 321	133 763	173 756	165 844	165 844	179 043	191 673	205 238
Vote 06 - Housing		-	41 532	12 529	13 888	14 983	14 983	12 447	13 360	14 350
Vote 07 - Health		4 788	11 060	10 053	10 858	11 607	11 607	11 345	12 150	13 016
Vote 08 - Planning And Development		55 986	30 260	36 742	86 070	90 661	90 661	96 665	103 422	110 666
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		850 749	720 264	637 642	1 029 708	1 050 544	1 050 544	1 028 305	1 072 625	1 144 137
Vote 11 - Water Management		-	392 679	490 859	635 593	636 368	636 368	674 248	683 749	767 160
Vote 12 - Waste Water Management		105 491	116 900	114 970	138 514	146 659	146 659	186 694	196 274	200 469
Vote 13 - Waste Management		100 577	69 639	161 494	155 138	152 879	152 879	169 324	177 314	188 855
Vote 14 - Road Transport		254 257	183 209	177 248	189 293	191 338	191 338	205 042	217 065	229 815
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2 520 667	2 720 379	2 886 458	3 119 078	3 146 770	3 146 770	3 298 577	3 443 253	3 699 579
Surplus/(Deficit) for the year	2	(254 275)	(307 519)	(298 024)	(229 549)	(294 668)	(294 668)	(293 923)	(102 690)	24 950

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	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue By Source											
Property rates	2	272 707	265 941	294 055	413 697	364 386	364 386	225 343	351 563	371 262	391 310
Service charges - electricity revenue	2	660 703	699 088	701 219	804 516	806 899	806 899	554 329	868 580	1 100 210	1 159 621
Service charges - water revenue	2	436 843	465 049	510 685	591 844	527 561	527 561	401 956	636 544	640 917	739 382
Service charges - sanitation revenue	2	91 496	98 707	98 497	119 074	112 787	112 787	80 492	95 825	101 000	106 454
Service charges - refuse revenue	2	122 543	126 282	120 243	185 156	151 833	151 833	107 381	166 772	175 778	185 270
Rental of facilities and equipment		4 875	5 411	5 485	6 793	6 721	6 721	2 470	8 368	8 820	11 296
Interest earned - external investments		6 912	9 166	11 658	4 039	4 039	4 039	14	2 781	3 246	3 422
Interest earned - outstanding debtors		131 569	161 302	220 170	134 143	256 210	256 210	182 421	241 593	255 019	382 030
Dividends received											
Fines, penalties and forfeits		13 573	10 505	11 247	8 640	4 832	4 832	893	8 342	8 793	9 425
Licences and permits		5 717	-	-	1 279	5 992	5 992	3 484	5 916	6 235	6 572
Agency services		-	-	-	7 055	7 055	7 055	-	7 055	7 055	7 436
Transfers and subsidies		346 443	347 531	359 817	409 108	409 308	409 308	271 176	440 998	466 131	517 291
Other revenue	2	72 880	93 714	77 335	35 296	34 186	34 186	7 331	23 242	28 590	30 134
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 166 261	2 282 697	2 410 411	2 720 640	2 691 810	2 691 810	1 837 291	2 857 579	3 173 055	3 549 641
Expenditure By Type											
Employee related costs	2	489 415	530 452	579 462	652 668	644 810	644 810	388 137	679 717	734 094	792 800
Remuneration of councillors		23 982	28 398	33 182	33 907	34 511	34 511	22 814	36 438	38 465	41 542
Debt impairment	3	480 063	543 459	617 012	551 000	551 000	551 000	56 994	615 000	615 000	710 608
Depreciation & asset impairment	2	427 744	411 712	434 791	428 189	428 189	428 189	242 325	434 145	457 589	464 582
Finance charges		33 863	43 955	45 826	11 000	11 000	11 000	3 291	6 323	5 664	5 996
Bulk purchases	2	759 345	775 219	754 263	897 900	897 900	897 900	409 292	889 216	920 266	975 510
Other materials	8	50 601	68 240	86 920	99 002	108 701	108 701	36 322	147 328	155 284	163 733
Contracted services		32 055	35 802	39 175	269 505	275 940	275 940	121 171	290 310	305 987	322 513
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	223 599	283 142	295 828	175 909	194 719	194 719	83 904	200 099	210 904	222 295
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		2 520 667	2 720 379	2 886 458	3 119 078	3 146 770	3 146 770	1 364 250	3 298 577	3 443 253	3 699 579
Surplus/(Deficit)		(354 406)	(437 682)	(476 047)	(398 438)	(454 961)	(454 961)	473 041	(440 998)	(270 198)	(149 938)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		100 131	130 162	178 023	168 890	160 293	160 293	79 350	147 075	167 508	174 888
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Transfers and subsidies - capital (in-kind - all)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(254 275)	(307 519)	(298 024)	(229 549)	(294 668)	(294 668)	552 391	(293 923)	(102 690)	24 950
Taxation											
Surplus/(Deficit) after taxation		(254 275)	(307 519)	(298 024)	(229 549)	(294 668)	(294 668)	552 391	(293 923)	(102 690)	24 950
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(254 275)	(307 519)	(298 024)	(229 549)	(294 668)	(294 668)	552 391	(293 923)	(102 690)	24 950
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(254 275)	(307 519)	(298 024)	(229 549)	(294 668)	(294 668)	552 391	(293 923)	(102 690)	24 950

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

1. Total revenue is R 2.85 billion in 2019/20 and escalates to R 3.54 billion by 2021/22. This represents a year-on-year increase of 11.04 per cent for the 2020/21 financial year and 11.86 per cent for the 2021/22 financial year.
2. Revenue to be generated from property rates is R 351 million in the 2019/20 financial year and increases to R 391million by 2021/22.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totaling R 1.585 billion for the 2019/20 financial year and increasing to R 2.190 billion by 2021/22.

Expenditure by major type

4. Bulk purchases have significantly increased over the 2013/14 to 2019/20 period escalating from R647 million to R 889.21 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

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
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		-	-	-	12 000	2 070	2 070	1 800	-	-	-
Vote 05 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 06 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 07 - Health		-	-	-	-	-	-	-	-	-	-
Vote 08 - Planning And Development		-	-	-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	24 400	32 302	32 302	13 024	-	-	-
Vote 11 - Water Management		-	-	-	45 822	59 471	59 471	48 895	-	-	-
Vote 12 - Waste Water Management		-	-	-	15 921	12 838	12 838	6 863	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 14 - Road Transport		-	-	-	722	12 757	12 757	4 257	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	98 865	119 438	119 438	74 839	-	-	-
Single-year expenditure to be appropriated	2										
Vote 01 - Executive & Council		19 019	5 044	1 739	38 900	11 400	11 400	5 592	9 000	-	-
Vote 02 - Budget & Treasury Office		7 137	3 619	2 733	5 600	5 600	5 600	83	8 000	-	-
Vote 03 - Community & Social Services		6	12 530	1 995	-	2 957	2 957	-	12 874	50 000	50 000
Vote 04 - Sport And Recreation		3 643	13 969	3 180	-	2 249	2 249	434	10 000	15 939	18 497
Vote 05 - Public Safety		2 379	29	108	-	-	-	-	-	-	-
Vote 06 - Housing		-	-	-	4 000	4 000	4 000	-	-	-	-
Vote 07 - Health		-	-	-	-	-	-	-	-	-	-
Vote 08 - Planning And Development		-	400	-	-	-	-	-	8 597	13 663	9 530
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		10 619	37 956	23 480	20 421	26 595	26 595	15 975	19 524	31 223	34 719
Vote 11 - Water Management		18 903	23 991	67 924	16 848	16 848	16 848	8 303	59 424	29 829	37 758
Vote 12 - Waste Water Management		25 061	17 757	9 190	17 541	17 541	17 541	6 316	7 618	8 853	16 974
Vote 13 - Waste Management		-	3 394	-	-	-	-	-	-	-	-
Vote 14 - Road Transport		46 639	52 197	64 892	18 216	13 920	13 920	8 096	33 038	17 000	7 410
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		133 406	170 886	175 241	121 525	101 109	101 109	44 799	168 075	166 508	174 887
Total Capital Expenditure - Vote		133 406	170 886	175 241	220 390	220 547	220 547	119 638	168 075	166 508	174 887
Capital Expenditure - Functional											
Governance and administration		26 156	8 663	4 472	44 500	20 659	20 659	5 675	17 000	-	-
Executive and council		3 742	5 044	1 739	38 900	15 059	15 059	5 592	9 000	-	-
Finance and administration		7 137	3 619	2 733	5 600	5 600	5 600	83	8 000	-	-
Internal audit		15 276	-	-	-	-	-	-	-	-	-
Community and public safety		6 029	26 528	5 283	16 000	7 617	7 617	2 234	22 874	65 939	68 497
Community and social services		6	12 530	1 995	-	-	-	-	12 874	50 000	50 000
Sport and recreation		3 643	13 969	3 180	12 000	3 617	3 617	2 234	10 000	15 939	18 497
Public safety		2 379	29	108	-	-	-	-	-	-	-
Housing		-	-	-	4 000	4 000	4 000	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		46 639	52 597	64 892	18 938	26 677	26 677	12 353	41 634	30 663	16 940
Planning and development		-	400	-	-	-	-	-	8 597	13 663	9 530
Road transport		46 639	52 197	64 892	18 938	26 677	26 677	12 353	33 038	17 000	7 410
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		54 583	83 097	100 594	140 952	165 594	165 594	99 376	86 566	69 905	89 451
Energy sources		10 619	37 956	23 480	44 821	58 896	58 896	29 000	19 524	31 223	34 719
Water management		18 903	23 991	67 924	62 669	76 318	76 318	57 198	59 424	29 829	37 758
Waste water management		25 061	17 757	9 190	33 461	30 379	30 379	13 178	7 618	8 853	16 974
Waste management		-	3 394	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	133 406	170 886	175 241	220 390	220 547	220 547	119 638	168 075	166 508	174 887
Funded by:											
National Government		107 244	167 202	173 394	168 890	196 547	196 547	113 962	147 075	166 508	174 887
Provincial Government		-	-	108	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	107 244	167 202	173 502	168 890	196 547	196 547	113 962	147 075	166 508	174 887
Borrowing	6	-	-	-	30 000	-	-	-	-	-	-
Internally generated funds		26 162	3 684	1 739	21 500	24 000	24 000	5 675	21 000	-	-
Total Capital Funding	7	133 406	170 886	175 241	220 390	220 547	220 547	119 638	168 075	166 508	174 887

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 R 168, 07 million for the 2019/20 financial year and remains relatively constant over the MTREF at levels of R166, 5 million and R174, 88 million respectively for the two outer years.
3. The capital programme is funded from national grants, borrowing and internally generated funds. For 2019/20, capital transfers totals R168, 07 million and escalates to R174, 88 million by 2021/22. Internally generated funding for the 2019/20 year will amounts to R 21 million.

Table 18 MBRR Table A6 - Budgeted Financial Position

NW403 City Of Matlosana - Table A6 Budgeted Financial Position

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
ASSETS											
Current assets											
Cash		69	69	30 260	20 000	20 000	20 000	475 536	20 000	20 000	20 000
Call investment deposits	1	25 500	90 464	105 894	90 000	90 000	90 000	-	90 000	100 000	110 000
Consumer debtors	1	249 390	285 321	358 590	394 295	350 000	504 890	519 986	360 000	370 000	390 000
Other debtors		46794690	59997062	1.39E+08	1390000	1.12E+08	1390000	1.39E+08	1.1E+08	1.05E+08	1.05E+08
Current portion of long-term receivables		24987	24987	26987	0	26000	0	0	28000	29000	27000
Inventory	2	35275440	38057066	45468334	40000000	40000000	40000000	2968184	45000000	47000000	50000000
Total current assets		357 054	473 933	679 718	545 685	612 011	656 280	1 137 131	625 028	642 029	675 027
Non current assets											
Long-term receivables		15147640	15112479	15084417		84000			56000	27000	0
Investments		27692322	30059029	23099799		23000000			24000000	25000000	26000000
Investment property		1.05E+08	98247557	1.56E+08	1E+08	1.56E+08	1E+08	0	1.05E+08	1.05E+08	1.08E+08
Investment in Associate											
Property, plant and equipment	3	5 659 598	5 390 359	5 154 502	5 051 043	4 946 702	5 051 200	(122 687)	4 680 632	4 389 550	4 099 856
Biological											
Intangible		2554281	1599112	648654	4500000	649000	4500000	0	1000000	1000000	1000000
Other non-current assets		4578555	4578555	14597461	0	52782000	0	0	50000000	50000000	50000000
Total non current assets		5 814 877	5 539 956	5 363 986	5 155 543	5 179 271	5 155 700	(122 687)	4 860 688	4 570 577	4 284 856
TOTAL ASSETS		6 171 931	6 013 888	6 043 704	5 701 227	5 791 282	5 811 979	1 014 444	5 485 716	5 212 606	4 959 883
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	13 110	13 110	14 432	15 000	15 000	15 000	-	16 000	17 000	18 000
Consumer deposits		29309017	24124748	29941387	30000000	30000000	30000000	749344.3	34000000	38000000	43000000
Trade and other payables	4	555 622	731 159	932 621	677 746	956 643	957 342	510 786	937 999	775 580	490 907
Provisions		12546570	13332343	19353982	2.09E+08	20000000	2.09E+08	58148.7	20000000	22000000	23000000
Total current liabilities		610 587	781 726	996 348	931 746	1 021 643	1 211 342	511 593	1 007 999	852 580	574 907
Non current liabilities											
Borrowing		102 720	88 159	71 031	104 000	66 000	104 000	(7 694)	50 000	33 000	15 000
Provisions		503 027	531 599	423 017	-	445 000	-	-	463 000	465 000	483 000
Total non current liabilities		605 747	619 757	494 049	104 000	511 000	104 000	(7 694)	513 000	498 000	498 000
TOTAL LIABILITIES		1 216 334	1 401 484	1 490 397	1 035 746	1 532 643	1 315 342	503 900	1 520 999	1 350 580	1 072 907
NET ASSETS	5	4 955 597	4 612 405	4 553 307	4 665 481	4 258 639	4 496 637	510 544	3 964 716	3 862 026	3 886 976
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		4 955 597	4 612 405	4 553 307	4 665 481	4 258 639	4 496 637	1 180 793	3 964 716	3 862 026	3 886 976
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	4 955 597	4 612 405	4 553 307	4 665 481	4 258 639	4 496 637	1 180 793	3 964 716	3 862 026	3 886 976

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understand ability 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	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		776 457	891 850	255 902	372 327	270 386	310 386		267 188	287 010	322 614
Service charges		63 832	84 229	778 517	1 339 556	1 169 264	1 279 264		1 343 469	1 483 113	1 682 118
Other revenue		353 762	381 370	55 190	36 610	31 610	31 610		52 922	59 493	64 862
Government - operating	1	89 493	94 162	379 000	409 108	409 108	409 108		440 998	466 131	517 291
Government - capital	1	138 481	170 467	178 023	168 890	160 293	160 293		147 075	167 508	174 888
Interest				231 828	40 271	40 271	40 271		51 100	54 250	79 828
Dividends					-	-	-		-	-	-
Payments											
Suppliers and employees		(1 591 879)	(1 528 823)	(1 616 641)	(2 156 301)	(1 889 480)	(2 039 637)		(2 126 854)	(2 343 833)	(2 659 216)
Finance charges		(33 863)	(43 955)	(45 826)	(11 000)	(11 000)	(11 000)		(6 323)	(5 664)	(5 996)
Transfers and Grants	1				-	-	-		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(203 718)	49 301	215 993	199 461	180 451	180 294	-	169 575	168 007	176 387
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		17 831	3 997	2 297					-	-	-
Decrease (Increase) in non-current debtors			-						-	-	-
Decrease (increase) other non-current receivables		(15 000)	(0)						-	-	-
Decrease (increase) in non-current investments		(1 895)	(2 367)	(2 107)					-	-	-
Payments											
Capital assets		(92 875)	(150 049)	(160 573)	-2.2E+08	(220 547)	(190 547)		(168 075)	(156 507)	(164 888)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(91 939)	(148 419)	(160 383)	(220 390)	(220 547)	(190 547)	-	(168 075)	(156 507)	(164 888)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans					0	0	0		-	-	-
Borrowing long term/refinancing					30000000	0	0		-	-	-
Increase (decrease) in consumer deposits		6361600	-5184269	5816639	3000000	-58613	-58613		-	-	-
Payments											
Repayment of borrowing		(13 110)	(14 562)	(15 805)	20 000	14 000	14 000		(1 500)	(1 500)	(1 500)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(6 748)	(19 746)	(9 988)	53 000	13 941	13 941	-	(1 500)	(1 500)	(1 500)
NET INCREASE/ (DECREASE) IN CASH HELD		(302 405)	(118 864)	45 622	32 071	(26 154)	3 689	-	(0)	10 000	10 000
Cash/cash equivalents at the year begin:	2	30 500	25 569	90 532	85 161	136 154			110 000	110 000	120 000
Cash/cash equivalents at the year end:	2	(271 905)	(93 296)	136 154	117 232	110 000	3 689		110 000	120 000	130 000

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 R 110 million as at the end of the 2019/20 financial year and increases to R 130 million by 2021/22.

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	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash and investments available											
Cash/cash equivalents at the year end	1	(271 905)	(93 296)	136 154	117 232	110 000	3 689	-	110 000	120 000	130 000
Other current investments > 90 days		297 474	183 828	(0)	(7 232)	(0)	106 311	475 536	0	0	0
Non current assets - Investments	1	27 692	30 059	23 100	-	23 000	-	-	24 000	25 000	26 000
Cash and investments available:		53 261	120 591	159 254	110 000	133 000	110 000	475 536	134 000	145 000	156 000
Application of cash and investments											
Unspent conditional transfers		-	8 587	27 770	10 000	10 000	10 000	195 140	15 000	15 000	12 000
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	350 567	468 541	630 622	367 918	648 274	587 094	129 708	599 039	439 123	140 686
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		350 567	477 127	658 392	377 918	658 274	597 094	324 848	614 039	454 123	152 686
Surplus(shortfall)		(297 306)	(356 536)	(499 138)	(267 918)	(525 274)	(487 094)	150 688	(480 039)	(309 123)	3 314

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 2019/20
6. MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.
7. As can be seen the budget has been modelled to progressively move from a deficit of R 480 million in 2019/20 to a surplus R 3.3 million by 2021/22.

Total Upgrading of Existing Assets	6	-	-	-	17 000	17 000	17 000	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	17 000	17 000	17 000	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-
Infrastructure		-	-	-	17 000	17 000	17 000	-	-
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		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Capital Expenditure	4	133 406	170 886	175 241	220 390	220 547	220 547	168 075	166 508
<i>Roads Infrastructure</i>		46 614	51 936	64 866	18 938	26 677	26 677	33 038	17 000
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		10 619	37 233	23 480	41 821	55 896	55 896	19 524	31 223
<i>Water Supply Infrastructure</i>		18 903	23 991	67 924	62 669	76 318	76 318	59 424	29 829
<i>Sanitation Infrastructure</i>		25 061	17 757	9 190	33 461	30 379	30 379	7 618	8 853
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-
Infrastructure		101 197	130 917	165 460	156 890	189 270	189 270	119 604	86 905
Community Facilities		-	1 580	1 995	4 000	6 957	6 957	21 471	63 663
Sport and Recreation Facilities		3 643	8 567	3 180	12 000	4 319	4 319	10 000	15 939
Community Assets		3 643	10 147	5 175	16 000	11 277	11 277	31 471	79 603
Heritage Assets		6	-	-	-	-	-	-	-
Revenue Generating		15 276	225	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
Investment properties		15 276	225	-	-	-	-	-	-
Operational Buildings		-	6 748	-	1 500	1 500	1 500	-	-
Housing		-	-	-	-	-	-	-	-
Other Assets		-	6 748	-	1 500	1 500	1 500	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Servitudes		3 815	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	7 000	-
Intangible Assets		3 815	-	-	-	-	-	7 000	-
Computer Equipment		-	-	1 252	5 000	5 000	5 000	1 000	-
Furniture and Office Equipment		4 145	1 487	556	1 000	800	800	4 000	-
Machinery and Equipment		-	-	108	4 000	4 200	4 200	-	-
Transport Assets		5 323	1 000	1 209	36 000	8 500	8 500	5 000	-
Land		-	20 362	1 481	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		133 406	170 886	175 241	220 390	220 547	220 547	168 075	166 508

ASSET REGISTER SUMMARY - PPE (WDV)	5	5 780 945	5 504 648	5 323 927	5 155 543	5 155 700	5 155 700	5 286 095	5 540 874	5 817 843
<i>Roads Infrastructure</i>		1685628882	1 621 469	1 538 371	656 249	663 988	663 988	697 187	732 046	768 649
<i>Storm water Infrastructure</i>		0	-	-	80 000	80 000	80 000	84 000	88 200	92 610
<i>Electrical Infrastructure</i>		941475065	983 576	961 504	1 531 821	1 547 230	1 547 230	1 624 591	1 705 821	1 791 112
<i>Water Supply Infrastructure</i>		1031215763	940 798	887 877	1 062 669	1 076 318	1 076 318	1 130 134	1 186 641	1 245 973
<i>Sanitation Infrastructure</i>		921470876	853 752	826 379	933 461	930 379	930 379	976 898	1 025 743	1 077 030
<i>Solid Waste Infrastructure</i>		46512070	-	-	6 000	6 000	6 000	6 300	6 615	6 946
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	3 000	3 000	3 000	3 150	3 308	3 473
Infrastructure		4 626 303	4 399 595	4 214 131	4 273 201	4 306 914	4 306 914	4 522 260	4 748 373	4 985 792
Community Assets		591 858	548 122	510 600	652 500	646 443	646 443	678 766	712 704	748 339
Heritage Assets		11462382	11 462	12 723	-	-	-	-	-	-
Investment properties		105306070	98 248	156 054	100 000	100 000	100 000	-	-	-
Other Assets		441437984	-	188	36 000	38 500	38 500	40 425	42 446	44 569
Biological or Cultivated Assets		-								
Intangible Assets		4578555	4 579	649	4 500	4 500	4 500	500	525	551
Computer Equipment		-	-	-	15 000	15 000	15 000	8 000	-	-
Furniture and Office Equipment		-	11 709	10 157	11 000	10 800	10 800	1 000	-	-
Machinery and Equipment		-	2 970	2 841	31 842	32 042	32 042	33 644	35 326	37 093
Transport Assets		-	40 216	37 600	30 000	-	-	-	-	-
Land		-	387 747	378 984	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	1 500					
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	5 780 945	5 504 648	5 323 927	5 155 543	5 155 700	5 155 700	5 286 095	5 540 874	5 817 843
EXPENDITURE OTHER ITEMS		478 114	479 952	520 362	582 004	594 525	594 525	661 472	697 191	717 163
Depreciation	7	427 744	411 712	434 791	428 189	428 189	428 189	434 145	457 589	464 582
Repairs and Maintenance by Asset Class	3	50 370	68 240	85 571	153 815	166 336	166 336	227 326	239 602	252 581
<i>Roads Infrastructure</i>		8 992	8 410	12 867	24 636	32 686	32 686	37 908	39 955	42 112
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		10 706	-	7 078	36 949	36 949	36 949	39 018	41 125	43 349
<i>Water Supply Infrastructure</i>		8 294	6 490	10 046	17 231	16 981	16 981	5 551	5 850	6 167
<i>Sanitation Infrastructure</i>		8 836	5 172	-	3 688	4 459	4 459	6 246	6 583	6 939
<i>Solid Waste Infrastructure</i>		4 546	5 676	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		41 375	25 748	29 991	82 504	91 075	91 075	88 722	93 513	98 567
Community Facilities		7 190	2 529	-	4 171	3 418	3 418	10 121	10 668	11 245
Sport and Recreation Facilities		-	3 959	5 002	8 529	9 157	9 157	9 301	9 804	10 331
Community Assets		7 190	6 488	5 002	12 701	12 575	12 575	19 423	20 472	21 576
Heritage Assets		-	-	147	262	262	262	277	292	307
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1 805	36 004	224	5 945	6 136	6 136	6 729	7 092	7 489
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1 805	36 004	224	5 945	6 136	6 136	6 729	7 092	7 489
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	4 470	10 763	10 763	10 763	16 188	17 062	17 984
Intangible Assets		-	-	4 470	10 763	10 763	10 763	16 188	17 062	17 984
Computer Equipment		-	-	-	3 315	3 376	3 376	4 376	4 612	4 861
Furniture and Office Equipment		-	-	1 056	2 351	2 321	2 321	2 205	2 324	2 454
Machinery and Equipment		-	-	13 919	12 565	12 615	12 615	59 389	62 596	65 986
Transport Assets		-	-	30 763	23 408	27 212	27 212	30 017	31 638	33 357
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		478 114	479 952	520 362	582 004	594 525	594 525	661 472	697 191	717 163
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	17.7%	18.0%	18.0%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprec</i>		0.0%	0.0%	0.0%	9.1%	9.3%	9.3%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>		0.9%	1.3%	1.7%	3.0%	3.4%	3.3%	4.9%	5.5%	6.2%
<i>Renewal and upgrading and R&M as a % of PPE</i>		1.0%	1.0%	2.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

Explanatory notes to Table A9 - Asset Management

- 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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Household service targets	1									
Water:										
Piped water inside dwelling		144 949	144 949	144 949	146 398	146 398	146 398	154 011	162 328	171 093
Piped water inside yard (but not in dwelling)		30 591	30 591	30 591	30 897	30 897	30 897	32 504	34 259	36 109
Using public tap (at least min.service level)	2	2 090	2 090	2 090	2 111	2 111	2 111	2 220	2 340	2 467
Other water supply (at least min.service level)	4	2 090	2 090	2 090	2 111	2 111	2 111	2 220	2 340	2 467
<i>Minimum Service Level and Above sub-total</i>		179 719	179 719	179 719	181 517	181 517	181 517	190 955	201 267	212 136
Using public tap (< min.service level)	3	2 089	2 089	2 089	2 089	2 110	2 110	2 219	2 339	2 465
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		2 089	2 089	2 089	2 089	2 110	2 110	2 219	2 339	2 465
Total number of households	5	181 808	181 808	181 808	183 605	183 626	183 626	193 175	203 606	214 601
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		125 993	125 993	125 993	127 253	127 253	127 253	133 871	141 100	148 719
Flush toilet (with septic tank)		216	216	216	218	218	218	230	242	255
Chemical toilet		616	616	616	622	622	622	655	690	727
Pit toilet (ventilated)		2 779	2 779	2 779	2 807	2 807	2 807	2 953	3 112	3 280
Other toilet provisions (> min.service level)		1 149	1 149	1 149	1 161	1 161	1 161	1 221	1 287	1 357
<i>Minimum Service Level and Above sub-total</i>		130 754	130 754	130 754	132 061	132 061	132 061	138 929	146 431	154 338
Bucket toilet		1 000	1 000	1 000	1 010	1 010	1 010	1 063	1 120	1 180
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		3 581	3 581	3 581	3 617	3 617	3 617	3 805	4 010	4 227
<i>Below Minimum Service Level sub-total</i>		4 581	4 581	4 581	4 627	4 627	4 627	4 867	5 130	5 407
Total number of households	5	135 335	135 335	135 335	136 688	136 688	136 688	143 796	151 561	159 745
Energy:										
Electricity (at least min.service level)		142 819	142 819	142 819	144 247	144 247	144 247	151 748	159 942	168 579
Electricity - prepaid (min.service level)		23 420	23 420	23 420	23 654	23 654	23 654	24 884	26 228	27 644
<i>Minimum Service Level and Above sub-total</i>		166 239	166 239	166 239	167 901	167 901	167 901	176 632	186 170	196 224
Electricity (< min.service level)		142 819	142 819	142 819	144 247	144 247	144 247	151 748	159 942	168 579
Electricity - prepaid (< min. service level)		23 420	23 420	23 420	23 654	23 654	23 654	24 884	26 228	27 644
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		166 239	166 239	166 239	167 901	167 901	167 901	176 632	186 170	196 224
Total number of households	5	332 478	332 478	332 478	335 803	335 803	335 803	353 264	372 341	392 447
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own n refuse dump		2	2	2	2	2	2	2	2	2
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		2	2	2	2	2	2	2	2	2
Total number of households	5	2	2	2	2	2	2	2	2	2
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'	8									
Water (6 kilolitres per indigent household per month)		-	-	-	102 996	53 040	53 040	68 158	71 838	75 717
Sanitation (free sanitation service to indigent households)		-	-	-	64 227	33 965	33 965	38 364	40 436	42 619
Electricity/other energy (50kwh per indigent household per month)		-	-	-	74 966	43 051	43 051	56 012	59 037	62 225
Refuse (removed once a week for indigent households)		-	-	-	57 922	48 260	48 260	52 961	55 821	58 836
Cost of Free Basic Services provided - Informal Formal Settlements										
Total cost of FBS provided		-	-	-	300 111	178 316	178 316	215 495	227 132	239 397
Highest level of free service provided per household										
Property rates (R value threshold)					15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)					6	6	6	6	6	6
Sanitation (kilolitres per household per month)					100%	100%	100%	100%	100%	100%
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)					50	50	50	50	50	50
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	62 580	62 580	16 428	17 315	18 250
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)					-	-	-	-	-	-
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	62 580	62 580	16 428	17 315	18 250

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.
2. It is anticipated that these Free Basic Services will cost the municipality R 353,2 million in 2019/20, increasing to R 392,4 million in 2021/22. This is covered by the municipality's equitable share allocation from national government.
3. In addition to the Free Basic Services, the Municipality also 'gives' households R 15.6 million in property rate discount in 2019/20, and it increases to R 17.3 million in 2021/22.

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 2018, a time schedule that sets out the process to revise the IDP and prepare the budget.

The required IDP and budget time schedule was tabled on 30 August 2018.

Key dates applicable to the process were:

- 30 August 2018 – Approval Budget Time schedule
- 14 December 2018 – Request budget inputs from stakeholders
- 4 & 5 March 2018 – Engagement stakeholders
- 19 March 2018 – Top Management
- 26 March Budget Steering Committee
- 29 March 2019 – Tabling of the 2019/20 – 2021/22 MTREF budget to Council.
- April 2019 - Public Participation.
- May 2019 – Policy/Tariff Workshop.
- 31 May 2019 – Council Approves the Final 2019/20 – 2021/22 MTREF budget.
- 14 June 2019 – Submit Final 2019/20 – 2021/22 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 2019/20 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 93 & 94 have been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation.

Council will undertake a public participation process after the tabling of 2019/20 – 2021/22 MTREF by Council on 20 April 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. The 2019/20 MTREF budget will also be placed on the municipal website www.matlosana.gov.za

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 2019/20 to 2021/22 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	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Finance And Admin				998 149	838 642	889 095	838 788	809 467	809 467	878 184	918 520	1 077 349
Planning & Dev				–	18 854		37 284	26 927	26 927	107 112	116 846	125 325
Refuse				122 551	126 282		213 096	179 799	179 799	186 772	206 858	218 028
Electricity				861 226	712 737	749 007	901 480	912 620	912 620	899 599	1 160 284	1 221 806
Water				–	465 737	615 033	678 065	703 782	703 782	728 410	737 744	871 437
Sport & Recreation				4 208	860	3 924	11 803	11 929	11 929	1 036	1 129	1 190
Comm & Social Services				–	4 244	2 370	4 370	4 370	4 370	231	244	257
Exec & Council				8 699	694	4 773	4 419	4 586	4 586	5 653	6 354	8 697
Allocations to other priorities			2	271 560	244 809	324 232	200 224	198 622	198 622	197 657	192 583	200 440
Total Revenue (excluding capital transfers and contributions)			1	2 266 392	2 412 860	2 588 434	2 889 530	2 852 102	2 852 102	3 004 653	3 340 563	3 724 529

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	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Finance And Admin				801 033	666 588	744 879	268 544	255 917	255 917	267 467	278 469	295 626
Planning & Dev				55 986	30 260	36 742	86 070	90 661	90 661	96 665	103 422	110 666
Refuse				100 577	69 639	161 494	155 138	152 879	152 879	169 324	177 314	188 855
Electricity				850 749	720 264	637 642	1 029 708	1 050 544	1 050 544	1 028 305	1 072 625	1 144 137
Water				–	392 679	490 859	635 593	636 368	636 368	674 248	683 749	767 160
Sport & Recreation				114 621	72 088	145 945	87 694	87 321	87 321	90 058	96 061	102 491
Comm & Social Services				–	88 070	34 478	114 015	110 500	110 500	132 594	141 344	150 708
Exec & Council				113 024	154 769	185 855	216 007	232 148	232 148	245 344	259 746	277 048
Allocations to other priorities				484 677	526 021	448 563	526 309	530 431	530 431	594 573	630 522	662 888
Total Expenditure			1	2 520 667	2 720 379	2 886 458	3 119 078	3 146 770	3 146 770	3 298 577	3 443 253	3 699 579

References

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	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand												
Finance And Admin				7 137	3 619	2 733	5 600	5 600	5 600	8 000	-	-
Planning & Dev				-	400	-	22 938	30 677	30 677	8 597	13 663	9 530
Refuse				-	3 394	-	-	-	-	-	-	-
Electricity				10 619	37 956	23 480	44 821	58 896	58 896	19 524	31 223	34 719
Water				18 903	23 991	67 924	62 669	76 318	76 318	59 424	29 829	37 758
Sport & Recreation				3 643	13 969	3 180	12 000	4 319	4 319	10 000	15 939	18 497
Comm & Social Services				2 386	12 559	2 103	-	2 957	2 957	12 874	50 000	50 000
Exec & Council				19 019	5 044	1 739	38 900	11 400	11 400	9 000	-	-
Allocations to other priorities			3	71 700	69 954	74 082	33 461	30 379	30 379	40 656	25 853	24 384
Total Capital Expenditure			1	133 406	170 886	175 241	220 390	220 547	220 547	168 075	166 508	174 887

2.3 Measurable performance objective and indicators

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

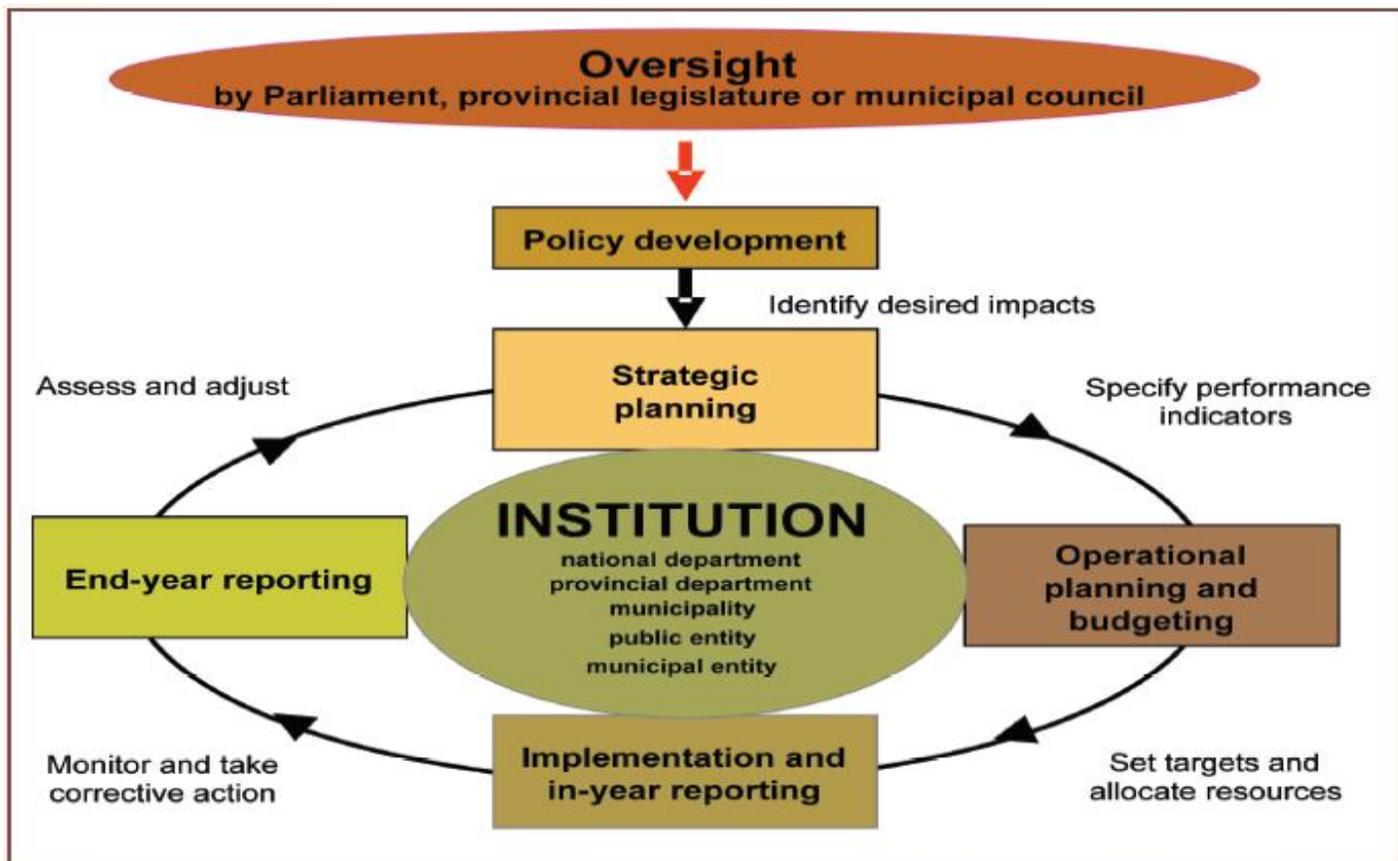


Figure 1 Planning, budgeting and reporting cycle

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.

The following table sets out the municipalities main performance objectives and benchmarks for the 2019/20 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	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.9%	2.2%	2.1%	-0.3%	-0.1%	-0.1%	0.2%	0.2%	0.2%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.6%	3.0%	3.0%	-0.4%	-0.1%	-0.1%	0.2%	0.3%	0.3%	0.2%
Borrowed funding of 'own n' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	58.3%	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	0.6	0.6	0.7	0.6	0.6	0.5	2.2	0.6	0.8	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.6	0.6	0.7	0.6	0.6	0.5	2.2	0.6	0.8	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.1	0.1	0.1	0.1	0.1	0.9	0.1	0.1	0.2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		52.1%	59.0%	60.0%	81.0%	73.3%	81.0%	0.0%	76.0%	74.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		53.0%	59.0%	60.0%	81.0%	73.3%	81.0%	0.0%	76.0%	74.1%	77.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.4%	15.8%	21.3%	14.5%	17.2%	18.8%	35.8%	16.5%	15.0%	13.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		-204.3%	-774.5%	664.6%	569.6%	860.6%	25680.7%	0.0%	839.1%	633.8%	368.4%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kt)										
Employee costs	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)	22.6%	23.2%	24.0%	24.0%	24.0%	24.0%	21.1%	23.8%	23.1%	22.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	24.2%	24.9%	25.8%	25.2%	25.2%	25.2%		25.1%	24.3%	23.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.3%	3.0%	3.6%	5.7%	6.2%	6.2%		8.0%	7.6%	7.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	21.3%	20.0%	19.9%	16.1%	16.3%	16.3%	13.4%	15.4%	14.6%	13.3%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	125.0	7.8	101.2	88.0	88.0	88.0	29.8	43.3	33.3	37.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	18.6%	20.8%	28.8%	18.7%	23.5%	25.7%	48.0%	22.1%	19.8%	19.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(1.7)	(0.5)	0.7	0.6	0.5	0.0	-	0.5	0.5	0.5

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 2019/20 MTREF:

- Capital charges to operating expenditure measures what portion of total operating expenditure is used to service the existing loans. The municipality do not have a large dependency on loans in the past and therefore this ratio is on the low side. This also indicate 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 municipalities 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 affect 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 and remain a challenge as it is higher than the norm. The municipality need too urgently address the matter in the 2018/19 budget as it impacts on the municipality's ability to have a funded sustainable budget. Electricity distribution

losses has been reduced in the 2017/18 audited financial year as per the 2017/18 Audited Financial Statements.

- The water distribution losses for the 2017/18 year at 39% 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 to 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. The municipality need to explore avenue

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 guideless 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 reviewed to 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 will be reviewed.

2.4.8 Budget Policy

The policy will be reviewed to ensure budget compliance.

2.4.9 Asset Management Policy

The policy will be reviewed.

2.4.10 Borrowing Management Policy

The policy will be reviewed.

2.4.11 Funding & Reserve Policy

The policy will be reviewed.

2.4.12 Cost Containment Policy

A new policy to contain cost.

2.4.13 Unauthorised, Irregular, Fruitless & Wasteful Expenditure Policy

To regulate, guide and control the process of reporting Unauthorised, Irregular, Fruitless & Wasteful Expenditure.

2.4.14 Expenditure Management Policy

To better manage and control municipal expenditure,

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

- Transfer of Funds Policy
- Grants and Funding 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 2019 /20 – 2021/22 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 2019/20 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. For the medium term, inflation is not expected to bridge the 6.0% band set by the Reserve Bank. On the longer term, consumer inflation is expected to drop to 5.4% by 2021/22.

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 started on 1 July 2018. For the 2018/19 to 2020/21 cycle. The municipality have made provision for a 7% increase as well as the filling of some vacant positions. The impact of the recent job evaluation must still be factored.

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 NT.

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 R 2.5 million for the financial years of the 2019/20 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	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		70 762	79 137	128 993	80 444	80 444	80 444	80 444	89 928	99 384
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits					-	-	-	-	-	-
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)		7 575	8 362	9 066	9 556	9 556	9 556	9 556	10 072	10 616
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	78 336	87 499	138 060	90 000	90 000	90 000	90 000	100 000	110 000
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:		78 336	87 499	138 060	90 000	90 000	90 000	90 000	100 000	110 000



Table 29 MBRR 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														
		daily	Call	Yes	Variable	0,06				8 958	361	(24 000)	60 352	45 671
		daily	Call	Yes	Variable	0,068				5 218	212		140	5 570
		Months	Collateral	Yes	Variable	0,0665				97	6			103
		Months	Policy	Yes	Variable				01 August 2019	7 304	649			7 953
		Years	Longterm	Yes	Fixed	0,05			30 June 2019	19 875	1 272			21 147
														-
Municipality sub-total										41 452		(24 000)	60 492	80 444
Entities														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									41 452		(24 000)	60 492	80 444

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														
ABSA		daily	call	y	variable	3,25				1 741	5	(11 000)	10 000	741
ABSA		daily	call	y	variable	4,2				46	49	(16 000)	16 000	46
ABSA		daily	call	y	variable	6,25				400	15	(80 382)	85 500	5 516
ABSA		daily	call	y	variable	4,2				5 866	225	(345 000)	350 000	10 866
ABSA		daily	call	y	variable	1,05				172	2	(3 000)	3 000	172
ABSA		daily	call	y	variable	6,15				18 704	345	(84 000)	46 000	1 304
ABSA		daily	call	y	variable	6,28				24 828	350	(144 000)	150 000	30 828
INVESTEC		daily	call	y	variable	6,3				5 865	374		374	5 902
NEDBANK		month	fixed	y	fixed	7,85					1 000	(120 000)	120 000	
SANLAM		months	fixed	y					01 December 2019	568	43		43	611
SANLAM		months	fixed	y					01 August 2019	8 498	65		600	9 098
FNB		months	fixed	y					30 June 2019	14	1			14
FNB		months	fixed	y					30 June 2019	43	3		3	46
NEDCOR		years	fixed	y					30 July 2019	23 100	304		1 754	24 854
Municipality sub-total										89 846		(783 382)	783 874	90 000
Entities														-
N/A														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									89 846		(783 382)	783 874	90 000

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2019/20 medium-term capital programme:

Table 30 Sources of capital revenue over the MTREF

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

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital Transfers and Grants										
National Government:		100 131	126 002	172 460	178 010	176 873	176 873	147 075	166 508	174 888
Integrated National Electrification Programme		-	11 669	20 364	22 000	22 000	22 000	3 960	28 663	30 239
Municipal Infrastructure Grant		100 131	79 036	103 356	90 525	81 928	81 928	83 115	87 845	94 649
Neighbourhood Development Partnership Grant		-	35 297	48 740	48 485	55 945	55 945	60 000	50 000	50 000
Water Services Infrastructure Grant					17 000	17 000	17 000	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	100 131	126 002	172 460	178 010	176 873	176 873	147 075	166 508	174 888
TOTAL RECEIPTS OF TRANSFERS & GRANTS		446 574	473 533	532 400	582 834	581 697	581 697	584 479	638 839	687 197

Capital grants and receipts equates to R 147 million for the 2019/20 financial year and increase to R 174.8 million by 2021/22.

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	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)		102 720	334 436	-	102 000	102 000	102 000	7 000	5 000	5 000
Municipality sub-total	1	102 720	334 436	-	102 000	102 000	102 000	7 000	5 000	5 000
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	102 720	334 436	-	102 000	102 000	102 000	7 000	5 000	5 000

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

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital Transfers and Grants										
National Government:		100 131	126 002	172 460	178 010	176 873	176 873	147 075	166 508	174 888
Integrated National Electrification Programme		-	11 669	20 364	22 000	22 000	22 000	3 960	28 663	30 239
Municipal Infrastructure Grant		100 131	79 036	103 356	90 525	81 928	81 928	83 115	87 845	94 649
Neighbourhood Development Partnership Grant		-	35 297	48 740	48 485	55 945	55 945	60 000	50 000	50 000
Water Services Infrastructure Grant					17 000	17 000	17 000	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	100 131	126 002	172 460	178 010	176 873	176 873	147 075	166 508	174 888
TOTAL RECEIPTS OF TRANSFERS & GRANTS		446 574	473 533	532 400	582 834	581 697	581 697	584 479	638 839	687 197

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	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		776 457	891 850	255 902	372 327	270 386	310 386		267 188	287 010	322 614
Service charges		63 832	84 229	778 517	1 339 556	1 169 264	1 279 264		1 343 469	1 483 113	1 682 118
Other revenue		353 762	381 370	55 190	36 610	31 610	31 610		52 922	59 493	64 862
Government - operating	1	89 493	94 162	379 000	409 108	409 108	409 108		440 998	466 131	517 291
Government - capital	1	138 481	170 467	178 023	168 890	160 293	160 293		147 075	167 508	174 888
Interest				231 828	40 271	40 271	40 271		51 100	54 250	79 828
Dividends					-	-	-		-	-	-
Payments											
Suppliers and employees		(1 591 879)	(1 528 823)	(1 616 641)	(2 156 301)	(1 889 480)	(2 039 637)		(2 126 854)	(2 343 833)	(2 659 216)
Finance charges		(33 863)	(43 955)	(45 826)	(11 000)	(11 000)	(11 000)		(6 323)	(5 664)	(5 996)
Transfers and Grants	1				-	-	-		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(203 718)	49 301	215 993	199 461	180 451	180 294	-	169 575	168 007	176 387
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		17 831	3 997	2 297					-	-	-
Decrease (Increase) in non-current debtors			-						-	-	-
Decrease (increase) other non-current receivables		(15 000)	(0)						-	-	-
Decrease (increase) in non-current investments		(1 895)	(2 367)	(2 107)					-	-	-
Payments											
Capital assets		(92 875)	(150 049)	(160 573)	-2.2E+08	(220 547)	(190 547)		(168 075)	(156 507)	(164 888)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(91 939)	(148 419)	(160 383)	(220 390)	(220 547)	(190 547)	-	(168 075)	(156 507)	(164 888)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans					0	0	0		-	-	-
Borrowing long term/refinancing					30000000	0	0		-	-	-
Increase (decrease) in consumer deposits		6361600	-5184269	5816639	3000000	-58613	-58613		-	-	-
Payments											
Repayment of borrowing		(13 110)	(14 562)	(15 805)	20 000	14 000	14 000		(1 500)	(1 500)	(1 500)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(6 748)	(19 746)	(9 988)	53 000	13 941	13 941	-	(1 500)	(1 500)	(1 500)
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	30 500	25 569	90 532	85 161	136 154	85 161		110 000	110 000	120 000
Cash/cash equivalents at the year end:	2	(271 905)	(93 296)	136 154	117 232	110 000	3 689		110 000	120 000	130 000

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 is 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	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash and investments available											
Cash/cash equivalents at the year end	1	(271 905)	(93 296)	136 154	117 232	110 000	3 689	-	110 000	120 000	130 000
Other current investments > 90 days		297 474	183 828	(0)	(7 232)	(0)	106 311	475 536	0	0	0
Non current assets - Investments	1	27 692	30 059	23 100	-	23 000	-	-	24 000	25 000	26 000
Cash and investments available:		53 261	120 591	159 254	110 000	133 000	110 000	475 536	134 000	145 000	156 000
Application of cash and investments											
Unspent conditional transfers		-	8 587	27 770	10 000	10 000	10 000	195 140	15 000	15 000	12 000
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	350 567	468 541	630 622	367 918	648 274	587 094	129 708	599 039	439 123	140 686
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		350 567	477 127	658 392	377 918	658 274	597 094	324 848	614 039	454 123	152 686
Surplus(shortfall)		(297 306)	(356 536)	(499 138)	(267 918)	(525 274)	(487 094)	150 688	(480 039)	(309 123)	3 314

From the above table it can be seen that the cash and investments available total R 134 million in the 2019/20 financial year and decrease to R 156 million by 2021/22, 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	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(271 905)	(93 296)	136 154	117 232	110 000	3 689	-	110 000	120 000	130 000
Cash + investments at the yr end less applications - R'000	18(1)b	2	(297 306)	(356 536)	(499 138)	(267 918)	(525 274)	(487 094)	150 688	(480 039)	(309 123)	3 314
Cash year end/monthly employee/supplier payments	18(1)b	3	(1.7)	(0.5)	0.7	0.6	0.5	0.0	-	0.5	0.5	0.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(254 275)	(307 519)	(298 024)	(229 549)	(294 668)	(294 668)	552 391	(293 923)	(102 690)	24 950
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(1.5%)	(1.8%)	16.6%	(13.1%)	(6.0%)	(36.3%)	1.9%	6.7%	2.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	65.9%	70.5%	53.4%	75.8%	64.6%	71.2%	0.0%	68.9%	67.7%	68.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	30.3%	32.8%	35.8%	26.1%	28.1%	28.1%	4.2%	29.0%	25.7%	27.5%
Capital payments % of capital expenditure	18(1)c,19	8	69.6%	87.8%	91.6%	100.0%	100.0%	86.4%	0.0%	100.0%	94.0%	94.3%
Borrowing receipts % of capital expenditure (ex cl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	58.3%	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.	16.6%	44.2%	(20.6%)	16.8%	9.6%	30.1%	1.7%	1.1%	4.2%
Long term receivables % change - incr/(decr)	18(1)a	12	N.A.	(0.2%)	(0.2%)	(100.0%)	0.0%	(100.0%)	0.0%	(33.3%)	(51.8%)	(100.0%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.9%	1.3%	1.7%	3.0%	3.4%	3.3%	(185.3%)	4.9%	5.5%	6.2%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	10.0%	10.3%	10.3%	0.0%	0.0%	0.0%	0.0%

Total Operating Revenue			2 166 261	2 282 697	2 410 411	2 720 640	2 691 810	2 691 810	1 837 291	2 857 579	3 173 055	3 549 641
Total Operating Expenditure			2 520 667	2 720 379	2 886 458	3 119 078	3 146 770	3 146 770	1 364 250	3 298 577	3 443 253	3 699 579
Operating Performance Surplus/(Deficit)			(354 406)	(437 682)	(476 047)	(398 438)	(454 961)	(454 961)	473 041	(440 998)	(270 198)	(149 938)
Cash and Cash Equivalents (30 June 2012)												
Revenue										110 000		
% Increase in Total Operating Revenue				5.4%	5.6%	12.9%	(1.1%)	0.0%	(31.7%)	6.2%	11.0%	11.9%
% Increase in Property Rates Revenue				(2.5%)	10.6%	40.7%	(11.9%)	0.0%	(38.2%)	(3.5%)	5.6%	5.4%
% Increase in Electricity Revenue				5.8%	0.3%	14.7%	0.3%	0.0%	(31.3%)	7.6%	26.7%	5.4%
% Increase in Property Rates & Services Charges				4.5%	4.2%	22.6%	(7.1%)	0.0%	(30.3%)	7.9%	12.7%	8.1%
Expenditure												
% Increase in Total Operating Expenditure				7.9%	6.1%	8.1%	0.9%	0.0%	(56.6%)	4.8%	4.4%	7.4%
% Increase in Employee Costs				8.4%	9.2%	12.6%	(1.2%)	0.0%	(39.8%)	5.4%	8.0%	8.0%
% Increase in Electricity Bulk Purchases				1.1%	(11.8%)	27.8%	0.0%	0.0%	(47.1%)	(3.8%)	5.4%	5.4%
Average Cost Per Budgeted Employee Position (Remuneration)					236805.1165	262115.5739				268769.1076		
Average Cost Per Councillor (Remuneration)					430932.987	440353.974				473225.8052		
R&M % of PPE			0.9%	1.3%	1.7%	3.0%	3.4%	3.3%		4.9%	5.5%	6.2%
Asset Renewal and R&M as a % of PPE			1.0%	1.0%	2.0%	4.0%	4.0%	4.0%		4.0%	4.0%	4.0%
Debt Impairment % of Total Billable Revenue			30.3%	32.8%	35.8%	26.1%	28.1%	28.1%	4.2%	29.0%	25.7%	27.5%
Capital Revenue												
Internally Funded & Other (R'000)			26 162	3 684	1 739	21 500	24 000	24 000	5 675	21 000	-	-
Borrowing (R'000)			-	-	-	30 000	-	-	-	-	-	-
Grant Funding and Other (R'000)			107 244	167 202	173 502	168 890	196 547	196 547	113 962	147 075	166 508	174 887
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	41.7%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	58.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			80.4%	97.8%	99.0%	76.6%	89.1%	89.1%	95.3%	87.5%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)			133 406	170 886	175 241	220 390	220 547	220 547	119 638	168 075	166 508	174 887
Asset Renewal			-	-	-	39 000	39 685	39 685	39 685	-	-	-
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	17.7%	18.0%	18.0%	33.2%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			65.9%	70.5%	53.4%	75.8%	64.6%	71.2%	0.0%	68.9%	67.7%	68.3%
Cash Coverage Ratio			(0)	(0)	0	0	0	0	-	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			1.9%	2.2%	2.1%	(0.3%)	(0.1%)	(0.1%)	0.2%	0.2%	0.2%	0.2%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	58.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			(297 306)	(356 536)	(499 138)	(267 918)	(525 274)	(487 094)	150 688	(480 039)	(309 123)	3 314
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	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%	2.6%	2.7%	2.7%		0.7%	0.6%	0.6%
High Level Outcome of Funding Compliance												
Total Operating Revenue			2 166 261	2 282 697	2 410 411	2 720 640	2 691 810	2 691 810	1 837 291	2 857 579	3 173 055	3 549 641
Total Operating Expenditure			2 520 667	2 720 379	2 886 458	3 119 078	3 146 770	3 146 770	1 364 250	3 298 577	3 443 253	3 699 579
Surplus/(Deficit) Budgeted Operating Statement			(354 406)	(437 682)	(476 047)	(398 438)	(454 961)	(454 961)	473 041	(440 998)	(270 198)	(149 938)
Surplus/(Deficit) Considering Reserves and Cash Backing			(297 306)	(356 536)	(499 138)	(267 918)	(525 274)	(487 094)	150 688	(480 039)	(309 123)	3 314
MTREF Funded (1) / Unfunded (0)		15	0	0	0	0	0	0	1	0	0	1
MTREF Funded ✓ / Unfunded *		15	x	x	x	x	x	x	✓	x	x	✓

References

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 2019/20 MTREF the indicative outcome is reducing slightly to a deficit of R 293 million, R 102 million and a surplus R 24.9 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 analyse 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 68,9, 67.7 and 68.3 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) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 29, 25, 7 and 27,5 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 excluded. It can be seen that borrowing of 2019/20 is 0 per cent 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 programmes

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		345 735	350 490	364 070	408 392	408 392	408 392	440 998	476 131	517 291
Local Government Equitable Share		339 737	342 855	354 377	392 856	392 856	392 856	429 961	466 396	506 933
Expanded Public Works Programme Integrated Grant		3 389	1 653	2 108	2 037	2 037	2 037	1 983	-	-
Local Government Financial Management Grant [Schedule 5B]		1 674	1 805	2 145	2 215	2 215	2 215	2 680	3 112	3 376
Municipal Infrastructure Grant [Schedule 5B]		-	4 160	5 440	4 284	4 284	4 284	4 374	4 623	4 982
Municipal Systems Improvement EEDSM		935	17	-	-	-	-	-	-	-
					7 000	7 000	7 000	2 000	2 000	2 000
Provincial Government:		708	1 201	1 310	716	716	716	780	823	-
Libraries; Archives and Museums		708	1 201	1 187	716	716	716	780	823	-
FIRE		-	-	123	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		346 443	351 691	365 380	409 108	409 108	409 108	441 778	476 954	517 291
Capital expenditure of Transfers and Grants										
National Government:		100 131	126 002	172 460	168 890	176 350	176 350	147 075	166 508	174 888
Integrated National Electrification Programme		-	11 669	20 364	22 000	22 000	22 000	3 960	28 663	30 239
Municipal Infrastructure Grant		100 131	79 036	103 356	81 405	81 405	81 405	83 115	87 845	94 649
Neighbourhood Development Partnership Grant		-	35 297	48 740	48 485	55 945	55 945	60 000	50 000	50 000
Water Services Infrastructure Grant		-	-	-	17 000	17 000	17 000	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		100 131	126 002	172 460	168 890	176 350	176 350	147 075	166 508	174 888
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		446 574	477 693	537 840	577 998	585 458	585 458	588 853	643 462	692 178

2.7 Councilor and employee benefits

Table 38 MBRR SA22 - Summary of councilor and staff benefits

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

Summary of Employee and Councilor remuneration R thousand	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		23 982	28 398	33 182	19 953	20 253	20 253	21 475	22 665	24 478
Pension and UIF Contributions		-	-	-	2 354	2 354	2 354	2 483	2 626	2 836
Medical Aid Contributions		-	-	-	115	115	115	115	124	134
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	3 324	3 426	3 426	3 590	3 787	4 090
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	8 161	8 364	8 364	8 775	9 263	10 004
Sub Total - Councillors		23 982	28 398	33 182	33 907	34 511	34 511	36 438	38 465	41 542
% increase	4		18.4%	16.8%	2.2%	1.8%	-	5.6%	5.6%	8.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		10 895	9 604	8 085	6 746	7 827	7 827	9 321	10 067	10 872
Pension and UIF Contributions		-	-	-	11	14	14	16	17	19
Medical Aid Contributions		-	-	-	39	35	35	14	15	17
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	1 037	1 210	1 210	966	1 043	1 126
Cellphone Allowance	3	-	-	-	95	103	103	104	112	121
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	62	62	6	7	7
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10 895	9 604	8 085	7 928	9 251	9 251	10 427	11 261	12 162
% increase	4		(11.9%)	(15.8%)	(1.9%)	16.7%	-	12.7%	8.0%	8.0%
Other Municipal Staff										
Basic Salaries and Wages		314 475	332 623	352 403	421 650	405 870	405 870	425 662	459 715	496 492
Pension and UIF Contributions		65 581	68 419	72 550	96 556	88 867	88 867	94 398	101 949	110 105
Medical Aid Contributions		27 356	42 199	44 750	46 057	38 741	38 741	42 974	46 412	50 125
Overtime		31 115	31 423	39 481	25 723	29 628	29 628	28 962	31 279	33 760
Performance Bonus		-	-	-	28 998	39 427	39 427	40 762	44 023	47 545
Motor Vehicle Allowance	3	8 136	8 692	10 034	-	-	-	-	-	-
Cellphone Allowance	3	601	601	639	749	1 051	1 051	1 132	1 222	1 320
Housing Allowances	3	2 056	2 163	2 254	4 074	5 313	5 313	6 883	7 434	8 029
Other benefits and allowances	3	36 262	37 488	42 812	16 331	19 055	19 055	19 927	21 522	23 243
Payments in lieu of leave		3 832	4 213	8 429	4 600	7 608	7 608	8 590	9 277	10 019
Long service awards		-	2 630	6 110	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		489 415	530 451	579 462	644 740	635 560	635 560	669 290	722 833	780 639
% increase	4		8.4%	9.2%	11.3%	(1.4%)	-	5.3%	8.0%	8.0%
Total Parent Municipality		524 292	568 453	620 729	686 575	679 322	679 322	716 155	772 559	834 343
			8.4%	9.2%	10.6%	(1.1%)	-	5.4%	7.9%	8.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		524 292	568 453	620 729	686 575	679 322	679 322	716 155	772 559	834 343
% increase	4		8.4%	9.2%	10.6%	(1.1%)	-	5.4%	7.9%	8.0%
TOTAL MANAGERS AND STAFF	5,7	500 310	540 055	587 547	652 668	644 810	644 810	679 717	734 094	792 800

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

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		538 447	265 918	260 491			1 064 856
Chief Whip			521 966	145 655	247 151			914 772
Executive Mayor			639 855	194 207	369 947			1 204 009
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors			19 774 400	1 992 000	11 488 350			33 254 750
Total Councillors	8	-	21 474 668	2 597 780	12 365 939			36 438 387
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 224 681	1 977	303 700	-		1 530 358
Chief Finance Officer			1 065 201	2 000	170 000			1 237 201
SM D01			911 220	1 984	323 997			1 237 201
SM D02			1 162 694	15 573	58 934			1 237 201
SM D03			1 165 300	2 000	69 901			1 237 201
SM D04			1 393 003	2 000	77 857			1 472 860
SM D05			-	-	-			-
SM D06			-	-	-			-
SM D07			1 218 537	1 984	16 680			1 237 201
SM D08			-	668	-			668
SM D09			1 180 701	2 000	54 500			1 237 201
								-
<i>List of each official with packages >= senior manager</i>								-
Total Senior Managers of the Municipality	8,10	-	9 321 337	30 186	1 075 569	-		10 427 092
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	-	30 796 005	2 627 966	13 441 508	-		46 865 479

Table 40 MBRR SA24 – summary of personnel numbers

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

Summary of Personnel Numbers	Ref	2017/18			Current Year 2018/19			Budget Year 2019/20		
		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent 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	-	45	45	-
Professionals			53	53	58	58	-	53	53	-
<i>Finance</i>			7	7	7	7	-	7	7	-
<i>Spatial/town planning</i>			2	2	2	2	-	2	2	-
<i>Information Technology</i>			-	-	1	1	-	-	-	-
<i>Roads</i>			-	-	1	1	-	-	-	-
<i>Electricity</i>			-	-	1	1	-	-	-	-
<i>Water</i>			-	-	1	1	-	-	-	-
<i>Sanitation</i>			-	-	1	1	-	-	-	-
<i>Refuse</i>			2	2	2	2	-	2	2	-
<i>Other</i>			42	42	42	42	-	42	42	-
Technicians			181	181	186	186	-	237	237	-
<i>Finance</i>			22	22	25	25	-	22	22	-
<i>Spatial/town planning</i>			12	12	12	12	-	19	19	-
<i>Information Technology</i>			1	1	1	1	-	1	1	-
<i>Roads</i>			5	5	5	5	-	5	5	-
<i>Electricity</i>			20	20	20	20	-	20	20	-
<i>Water</i>			8	8	10	10	-	8	8	-
<i>Sanitation</i>			10	10	10	10	-	10	10	-
<i>Refuse</i>			4	4	4	4	-	4	4	-
<i>Other</i>			99	99	99	99	-	148	148	-
Clerks (Clerical and administrative)			486	486	490	490	-	506	506	-
Service and sales workers			161	161	161	161	-	162	162	-
Skilled agricultural and fishery workers			10	10	10	10	-	10	10	-
Craft and related trades			142	142	142	142	-	142	142	-
Plant and Machine Operators			171	171	171	171	-	172	172	-
Elementary Occupations			1 191	1 191	1 220	1 220	-	1 194	1 194	-
TOTAL PERSONNEL NUMBERS	9		2 524	2 439	2 567	2 482	85	2 606	2 521	85
% increase					1.7%	1.8%	-	1.5%	1.6%	-
Total municipal employees headcount	6, 10		2 524	2 439	2 566	2 566		2 529	2 103	
Finance personnel headcount	8, 10		220	162	220	170		216	164	
Human Resources personnel headcount	8, 10		31	24	31	28		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 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue By Source																
Property rates		53 176	22 088	33 854	19 704	29 203	23 819	23 865	23 634	30 135	29 135	31 135	31 815	351 563	371 262	391 310
Service charges - electricity revenue		64 178	79 057	74 102	60 226	70 139	59 826	87 165	62 083	73 278	80 278	78 278	79 971	868 580	1 100 210	1 159 621
Service charges - water revenue		68 114	25 629	39 919	38 691	67 638	76 572	63 828	61 150	55 335	45 335	55 335	38 998	636 544	640 917	739 382
Service charges - sanitation revenue		8 212	8 099	9 183	8 288	7 975	8 263	6 153	8 747	9 123	8 123	8 123	5 536	95 825	101 000	106 454
Service charges - refuse revenue		14 518	13 517	12 651	13 673	16 466	13 770	15 788	13 405	12 287	12 287	13 287	15 123	166 772	175 778	185 270
Rental of facilities and equipment		652	757	608	494	637	783	714	751	599	570	896	906	8 368	8 820	11 296
Interest earned - ex-ternal investments		216	220	210	258	230	229	239	216	203	249	239	272	2 781	3 246	3 422
Interest earned - outstanding debtors		17 828	15 973	19 399	18 939	21 312	23 900	20 153	24 917	22 135	20 145	20 187	16 704	241 593	255 019	382 030
Dividends received																
Fines, penalties and forfeits		527	717	599	626	534	724	944	659	887	659	687	780	8 342	8 793	9 425
Licences and permits		527	453	425	566	580	502	569	424	473	464	484	449	5 916	6 235	6 572
Agency services		536	495	478	540	524	561	688	487	487	591	588	1 079	7 055	7 055	7 436
Transfers and subsidies		109 369	710			23 632	170 586		12 611	124 090			0	440 998	466 131	517 291
Other revenue		1 089	1 523	1 348	1 925	1 860	2 715	1 932	2 955	2 460	2 715	1 532	1 188	23 242	28 590	30 134
Gains on disposal of PPE																
Total Revenue (excluding capital transfers and contributions)		338 942	169 238	192 776	163 931	240 730	382 251	222 037	212 039	331 491	200 552	210 771	192 822	2 857 579	3 173 055	3 549 641
Expenditure By Type																
Employee related costs		51 826	52 730	56 913	57 130	60 150	56 233	55 671	55 466	56 751	57 626	59 991	59 230	679 717	734 094	792 800
Remuneration of councillors		2 955	2 955	2 955	2 955	2 955	2 955	3 063	3 063	3 063	3 063	3 063	3 388	36 438	38 465	41 542
Debt impairment		51 270	50 255	51 681	50 274	55 998	51 005	50 154	48 035	50 274	52 998	50 005	53 050	615 000	615 000	710 608
Depreciation & asset impairment		39 179	40 179	38 187	35 193	36 187	33 172	36 137	35 126	34 269	36 177	36 176	34 165	434 145	457 589	464 582
Finance charges		313	219	1 026	268	209	1 049	283	202	299	1 049	299	1 106	6 323	5 664	5 996
Bulk purchases		78 597	72 005	76 254	73 402	74 249	70 634	66 417	63 030	80 634	73 417	79 030	81 548	889 216	920 266	975 510
Other materials		13 952	15 073	16 559	11 762	8 166	15 647	8 113	5 638	9 166	19 647	11 113	12 492	147 328	155 284	163 733
Contracted services		31 260	23 067	22 014	26 869	21 944	25 263	21 573	20 276	21 944	25 263	28 573	22 265	290 310	305 987	322 513
Transfers and subsidies																
Other expenditure		17 289	15 323	16 658	17 225	13 960	12 715	17 532	15 055	18 675	14 675	19 675	21 318	200 099	210 904	222 295
Loss on disposal of PPE																
Total Expenditure		286 641	271 805	282 246	275 078	273 819	268 674	258 942	245 891	275 076	283 916	287 925	288 562	3 298 577	3 443 253	3 699 579
Surplus/(Deficit)																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		81 360	2 215	7 120	6 000	8 400	1 500		6 000	34 480			(0)	147 075	167 508	174 888
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		133 661	(100 352)	(82 350)	(105 147)	(24 690)	115 076	(36 905)	(27 852)	90 895	(83 364)	(77 154)	(95 741)	(293 923)	(102 690)	24 950
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	133 661	(100 352)	(82 350)	(105 147)	(24 690)	115 076	(36 905)	(27 852)	90 895	(83 364)	(77 154)	(95 741)	(293 923)	(102 690)	24 950

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 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
Revenue by Vote																	
Vote 01 - Executive & Council		624	471	371	771	471	492	471	471	571	361	471	108	5 653	6 354	8 697	
Vote 02 - Budget & Treasury Office		103 626	40 820	44 020	37 180	61 020	106 020	83 770	72 695	98 908	64 220	68 770	97 135	878 184	918 520	1 077 349	
Vote 03 - Community & Social Services		20	18	10	19	19	21	17	19	19	19	19	28	231	244	257	
Vote 04 - Sport And Recreation		70	69	73	100	100	120	98	81	82	81	80	83	1 036	1 129	1 190	
Vote 05 - Public Safety		2 961	861	1 871	1 511	2 861	2 881	2 872	1 061	1 361	1 561	2 861	371	23 037	23 898	25 345	
Vote 06 - Housing		174	179	114	179	179	249	179	179	179	115	179	244	2 153	2 235	2 356	
Vote 07 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 08 - Planning And Development		10 764	3 926	4 926	3 929	8 926	12 923	7 916	8 726	13 826	8 922	8 926	13 402	107 112	116 846	125 325	
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Electricity		168 868	52 702	69 135	64 370	82 785	100 946	51 975	55 979	101 819	60 075	62 385	28 559	899 599	1 160 284	1 221 806	
Vote 11 - Water Management		80 652	39 625	51 290	41 325	65 225	99 525	53 225	55 325	113 605	44 625	44 555	39 432	728 410	737 744	871 437	
Vote 12 - Waste Water Management		28 956	15 594	12 894	10 383	10 384	39 384	9 384	9 354	9 384	9 384	9 384	5 996	170 484	166 450	172 738	
Vote 13 - Waste Management		23 393	16 998	15 000	9 992	16 998	20 998	11 988	13 998	26 098	10 998	12 998	7 316	186 772	206 858	218 028	
Vote 14 - Road Transport		194	189	191	171	161	191	141	150	117	191	141	145	1 983	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote		420 302	171 453	199 896	169 931	249 130	383 751	222 037	218 039	365 971	200 552	210 771	192 820	3 004 653	3 340 563	3 724 529	
Expenditure by Vote to be appropriated																	
Vote 01 - Executive & Council		19 585	20 365	21 544	21 457	20 370	19 986	20 570	20 148	19 445	21 254	21 237	19 383	245 344	259 746	277 048	
Vote 02 - Budget & Treasury Office		21 370	21 570	19 148	22 291	20 988	21 237	18 264	20 237	23 696	22 790	23 699	32 180	267 467	278 469	295 626	
Vote 03 - Community & Social Services		10 157	11 790	12 099	12 370	10 124	9 633	9 237	11 966	13 897	8 148	10 124	13 053	132 594	141 344	150 708	
Vote 04 - Sport And Recreation		6 260	5 969	7 987	6 987	5 505	4 693	7 370	8 257	9 363	10 363	10 633	6 671	90 058	96 061	102 491	
Vote 05 - Public Safety		12 133	13 124	10 486	14 363	19 412	10 124	20 124	12 366	13 660	15 143	18 125	19 985	179 043	191 673	205 238	
Vote 06 - Housing		1 126	1 064	926	963	953	986	867	957	1 197	913	986	1 510	12 447	13 360	14 350	
Vote 07 - Health		987	813	1 110	896	852	1 114	1 024	633	914	946	945	1 111	11 345	12 150	13 016	
Vote 08 - Planning And Development		7 963	9 363	10 237	6 237	8 237	6 124	11 237	8 987	9 237	6 236	8 633	4 176	96 665	103 422	110 666	
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Electricity		77 693	85 963	99 251	100 237	88 237	94 214	70 237	68 124	69 327	79 000	101 237	94 786	1 028 305	1 072 625	1 144 137	
Vote 11 - Water Management		44 194	56 194	56 194	56 194	56 194	56 194	56 194	56 194	56 194	56 194	56 194	68 111	674 248	683 749	767 160	
Vote 12 - Waste Water Management		10 125	13 126	17 124	15 558	14 633	11 024	16 124	18 363	17 124	13 127	19 124	21 245	186 694	196 274	200 469	
Vote 13 - Waste Management		18 012	10 124	18 124	15 124	12 137	11 912	18 321	11 236	9 541	10 124	17 152	17 516	169 324	177 314	188 855	
Vote 14 - Road Transport		18 124	20 365	13 001	17 363	18 237	153 625	17 087	17 087	17 087	17 087	17 087	(121 106)	205 042	217 065	229 815	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote		247 729	269 829	287 230	290 039	275 877	400 864	266 654	254 555	260 680	261 322	305 175	178 624	3 298 577	3 443 253	3 699 579	
Surplus/(Deficit) before assoc.		172 573	(98 376)	(87 334)	(120 108)	(26 747)	(17 113)	(44 617)	(36 516)	105 291	(60 769)	(94 404)	14 197	(293 923)	(102 690)	24 950	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	172 573	(98 376)	(87 334)	(120 108)	(26 747)	(17 113)	(44 617)	(36 516)	105 291	(60 769)	(94 404)	14 197	(293 923)	(102 690)	24 950	

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 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue - Functional																
Governance and administration		104 250	41 291	44 391	37 951	61 491	106 512	84 241	73 166	99 479	64 581	69 241	97 242	883 837	924 875	1 086 046
Executive and council		624	471	371	771	471	492	471	571	361	471	108	108	5 653	6 354	8 697
Finance and administration		103 626	40 820	44 020	37 180	61 020	106 020	83 770	72 695	98 908	64 220	68 770	97 135	878 184	918 520	1 077 349
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		5 843	3 741	4 743	4 392	5 742	5 764	5 751	3 942	4 242	4 442	5 742	(30 057)	24 287	25 253	26 773
Community and social services		20	18	10	19	19	21	17	19	19	19	19	446	649	694	732
Sport and recreation		2 961	861	1 871	1 511	2 861	2 881	2 872	1 061	1 361	1 561	2 861	(22 065)	601	661	696
Public safety		2 861	2 861	2 861	2 861	2 861	2 861	2 861	2 861	2 861	2 861	2 861	(8 438)	23 037	23 898	25 345
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		10 959	4 116	5 119	4 102	9 089	13 116	8 059	8 878	13 944	9 115	9 069	(11 645)	83 919	81 693	93 144
Planning and development		10 764	3 926	4 926	3 929	8 225	12 923	7 916	8 726	13 826	8 922	8 926	(11 791)	81 919	81 675	93 125
Road transport		194	189	191	171	161	191	141	150	117	191	141	145	1 983	-	-
Environmental protection		1	1	1	1	1	1	1	1	1	1	1	1	17	18	19
Trading services		301 869	124 919	148 319	126 070	175 392	260 853	126 572	134 656	250 907	125 082	129 322	81 580	1 985 541	2 271 628	2 484 317
Energy sources		168 868	52 702	69 135	64 370	82 785	100 946	51 975	55 979	101 819	60 075	62 385	28 559	899 599	1 160 284	1 221 806
Water management		80 652	39 625	51 290	41 325	65 225	99 525	53 225	55 325	113 605	44 555	39 432	728 410	737 744	871 437	
Waste water management		28 956	15 594	12 894	10 383	10 384	39 384	9 384	9 384	9 384	9 384	5 996	170 484	166 450	172 738	
Waste management		23 393	16 998	15 000	9 992	16 998	20 998	11 988	13 998	26 098	10 998	12 998	7 593	187 049	207 150	218 336
Other		174	179	114	179	179	249	179	179	179	115	179	25 161	27 069	37 115	34 248
Total Revenue - Functional		423 095	174 247	202 686	172 694	251 893	386 494	224 802	220 821	368 752	203 334	213 553	162 282	3 004 653	3 340 563	3 724 529
Expenditure - Functional																
Governance and administration		40 955	42 358	41 114	44 171	41 780	41 645	39 256	40 807	43 564	44 466	45 358	151 890	617 361	649 004	690 094
Executive and council		19 585	20 365	21 544	21 457	20 370	19 986	20 570	20 148	19 445	21 254	21 237	98 869	324 830	343 821	365 980
Finance and administration		20 948	21 570	19 148	22 291	20 988	21 237	18 264	20 237	23 696	22 790	23 699	52 598	287 463	299 721	318 226
Internal audit		422	422	422	422	422	422	422	422	422	422	422	422	5 068	5 462	5 888
Community and public safety		30 662	32 759	32 608	35 579	36 846	26 549	38 621	34 179	39 030	35 511	40 813	(84 084)	299 073	320 329	343 169
Community and social services		10 157	11 790	12 099	12 370	10 124	9 633	9 237	11 966	13 897	8 148	10 124	(45 967)	73 575	78 454	83 681
Sport and recreation		6 260	5 969	7 987	6 987	5 505	4 693	7 370	8 257	9 363	10 363	10 633	22 643	106 029	113 337	121 167
Public safety		12 133	13 124	10 486	14 363	19 412	10 124	20 124	12 366	13 660	15 143	18 125	(40 508)	118 550	127 557	137 269
Housing		1 126	1 064	926	963	953	986	867	957	1 197	913	986	(10 400)	537	579	625
Health		987	813	1 110	896	852	1 114	1 024	633	914	946	945	(9 853)	382	402	426
Economic and environmental services		26 459	30 101	23 610	23 972	26 846	160 121	28 696	26 447	26 696	23 695	26 092	(135 533)	287 201	305 265	324 524
Planning and development		7 963	9 363	10 237	6 237	8 237	6 124	11 237	8 987	9 237	6 236	8 633	(14 799)	77 689	83 417	89 583
Road transport		18 124	20 365	13 001	17 363	18 237	153 625	17 087	17 087	17 087	17 087	17 087	(121 106)	205 042	217 065	229 815
Environmental protection		372	372	372	372	372	372	372	372	372	372	372	372	4 470	4 783	5 125
Trading services		150 025	165 407	190 693	187 112	171 200	173 344	160 876	153 917	152 186	158 445	193 707	211 059	2 067 971	2 139 909	2 311 148
Energy sources		77 693	85 963	99 251	100 237	88 237	94 214	70 237	68 124	69 327	79 000	101 237	94 786	1 028 305	1 072 625	1 144 137
Water management		44 194	56 194	56 194	56 194	56 194	56 194	56 194	56 194	56 194	56 194	56 194	68 111	674 248	683 749	767 160
Waste water management		10 125	13 126	17 124	15 558	14 633	11 024	16 124	18 363	17 124	13 127	19 124	21 268	186 717	196 298	200 495
Waste management		18 012	10 124	18 124	15 124	12 137	11 912	18 321	11 236	9 541	10 124	17 152	26 894	178 702	187 238	199 357
Other		2 248	2 248	2 248	2 248	2 248	2 248	2 248	2 248	2 248	2 248	2 248	2 248	26 971	28 746	30 644
Total Expenditure - Functional		250 349	272 871	290 273	293 082	278 920	403 906	269 696	257 597	263 722	264 364	308 217	145 580	3 298 577	3 443 253	3 699 579
Surplus/(Deficit) before assoc.		172 745	(98 624)	(87 587)	(120 387)	(27 026)	(17 412)	(44 894)	(36 776)	105 029	(61 030)	(94 664)	16 702	(293 923)	(102 690)	24 950
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	172 745	(98 624)	(87 587)	(120 387)	(27 026)	(17 412)	(44 894)	(36 776)	105 029	(61 030)	(94 664)	16 702	(293 923)	(102 690)	24 950

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 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
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		2 000	-	1 500	-	1 000	-	2 000	-	-	-	-	2 500	9 000	-	-	-
Vote 02 - Budget & Treasury Office		2 000	1 000	-	2 500	500	-	300	250	150	100	-	1 200	8 000	-	-	-
Vote 03 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	12 874	12 874	50 000	50 000	-
Vote 04 - Sport And Recreation		2 000	-	-	-	-	-	2 000	-	1 000	-	2 000	3 000	10 000	15 939	18 497	-
Vote 05 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Planning And Development		3 000	-	-	-	-	2 500	-	-	1 000	-	-	2 097	8 597	13 663	9 530	-
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		2 500	4 000	-	6 000	-	-	3 000	-	1 500	-	-	2 524	19 524	31 223	34 719	-
Vote 11 - Water Management		20 000	-	10 000	-	-	15 000	-	5 000	-	4 000	-	5 424	59 424	29 829	37 758	-
Vote 12 - Waste Water Management		1 500	-	-	2 000	-	-	1 500	-	500	-	-	2 118	7 618	8 853	16 974	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Road Transport		10 000	7 500	5 000	-	-	5 000	-	-	5 000	5 000	1 000	(5 462)	33 038	17 000	7 410	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	43 000	12 500	16 500	10 500	1 500	24 500	6 800	6 250	8 150	11 100	1 000	26 275	168 075	166 508	174 887	-
Total Capital Expenditure	2	43 000	12 500	16 500	10 500	1 500	24 500	6 800	6 250	8 150	11 100	1 000	26 275	168 075	166 508	174 887	-

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 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital Expenditure - Functional	1															
Governance and administration		4 000	1 000	1 500	2 500	1 500	-	2 300	250	150	100	-	3 700	17 000	-	-
Executive and council		2 000	-	1 500	-	1 000	-	2 000	-	-	-	-	2 500	9 000	-	-
Finance and administration		2 000	1 000	-	2 500	500	-	300	250	150	100	-	1 200	8 000	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2 000	-	-	-	-	2 000	-	1 000	-	2 000	-	15 874	22 874	65 939	68 497
Community and social services		-	-	-	-	-	-	-	-	-	-	-	12 874	12 874	50 000	50 000
Sport and recreation		2 000	-	-	-	-	2 000	-	1 000	-	2 000	-	3 000	10 000	15 939	18 497
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		13 000	7 500	5 000	-	-	7 500	-	-	6 000	5 000	1 000	(3 366)	41 634	30 663	16 940
Planning and development		3 000	-	-	-	-	2 500	-	-	1 000	-	-	2 097	8 597	13 663	9 530
Road transport		10 000	7 500	5 000	-	-	5 000	-	-	5 000	5 000	1 000	(5 462)	33 038	17 000	7 410
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		24 000	4 000	10 000	8 000	-	15 000	4 500	5 000	2 000	4 000	-	10 066	86 566	69 905	89 451
Energy sources		2 500	4 000	-	6 000	-	3 000	-	-	1 500	-	-	2 524	19 524	31 223	34 719
Water management		20 000	-	10 000	-	-	15 000	-	5 000	-	4 000	-	5 424	59 424	29 829	37 758
Waste water management		1 500	-	-	2 000	-	-	1 500	-	500	-	-	2 118	7 618	8 853	16 974
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	43 000	12 500	16 500	10 500	1 500	24 500	6 800	6 250	8 150	11 100	1 000	26 275	168 075	166 508	174 887
Funded by:																
National Government		37 000	11 500	15 000	8 000	1 500	24 500	4 500	4 250	6 150	10 100	1 000	23 575	147 075	166 508	174 887
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		37 000	11 500	15 000	8 000	1 500	24 500	4 500	4 250	6 150	10 100	1 000	23 575	147 075	166 508	174 887
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		6 000	1 000	1 500	2 500	-	-	2 300	2 000	2 000	1 000	-	2 700	21 000	-	-
Total Capital Funding		43 000	12 500	16 500	10 500	1 500	24 500	6 800	6 250	8 150	11 100	1 000	26 275	168 075	166 508	174 887

Table 46 MBRR SA30 - Budgeted monthly cash flow

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

MONTHLY CASH FLOWS	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand															
Cash Receipts By Source													1		
Property rates	20 266	22 866	22 866	22 866	22 866	22 866	18 266	22 866	22 866	22 866	22 866	22 866	267 188	287 010	322 614
Service charges - electricity revenue	76 000	75 000	68 000	55 000	49 000	44 000	38 000	45 000	46 000	49 000	55 000	60 121	660 121	740 168	855 678
Service charges - water revenue	32 000	31 000	35 000	43 000	52 000	57 000	35 000	47 000	42 000	39 000	37 000	33 773	483 773	512 734	578 474
Service charges - sanitation revenue	5 700	6 119	6 119	6 119	6 119	6 119	6 119	6 069	6 119	6 119	6 119	5 988	72 827	80 800	90 486
Service charges - refuse revenue	10 562	10 562	10 562	10 562	10 562	10 562	10 562	10 562	10 562	10 562	10 562	10 562	126 747	149 411	157 480
Rental of facilities and equipment	697	747	747	747	747	747	697	747	747	747	747	247	8 368	8 820	11 296
Interest earned - external investments	232	282	282	282	282	282	232	282	282	282	282	(218)	2 781	3 246	3 422
Interest earned - outstanding debtors	4 027	4 077	4 077	4 077	4 077	4 077	4 027	4 077	4 077	4 077	4 077	3 577	48 319	51 004	76 406
Dividends received													-	-	-
Fines, penalties and forfeits	695	695	695	695	695	695	695	695	695	695	695	695	8 342	8 793	9 425
Licences and permits	493	493	493	493	493	493	493	493	493	493	493	493	5 916	6 235	6 572
Agency services	588	588	588	588	588	588	588	588	588	588	588	588	7 055	7 055	7 436
Transfer receipts - operational	200 000	2 000	-	-	150 000	-	-	-	88 998	-	-	-	440 998	466 131	517 291
Other revenue	1 937	1 937	1 937	1 937	1 937	1 937	1 937	1 937	1 937	1 937	1 937	1 937	23 242	28 590	30 134
Cash Receipts by Source	353 196	156 365	151 365	146 365	299 365	149 365	116 615	140 315	225 364	136 365	140 365	140 629	2 155 677	2 349 996	2 666 712
Other Cash Flows by Source															
Transfer receipts - capital	70000000					70000000			7074550				147 075	167 508	174 888
allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,															
Total Cash Receipts by Source	423 196	156 365	151 365	146 365	299 365	219 365	116 615	140 315	232 438	136 365	140 365	140 629	2 302 751	2 517 504	2 841 600
Cash Payments by Type															
Employee related costs	56 643	56 643	56 643	56 643	56 643	56 643	56 643	56 643	56 643	56 643	56 643	56 643	679 717	734 094	792 800
Remuneration of councillors	2 850	2 850	2 850	2 850	2 850	2 850	4 157	3 037	3 037	3 037	3 037	3 035	36 438	38 465	41 542
Finance charges	194	194	1 190	194	194	1 190	194	194	1 190	194	194	1 201	6 323	5 664	5 996
Bulk purchases - Electricity	65 000	65 000	60 000	50 000	40 000	30 000	30 000	35 000	40 000	45 000	60 000	26 532	546 532	606 050	810 493
Bulk purchases - Water & Sewer	20 000	20 000	22 000	25 000	33 000	37 000	27 000	33 000	32 000	22 000	20 000	3 216	294 216	322 337	336 733
Other materials	6 000	8 000	9 000	10 000	10 000	13 000	10 000	9 000	10 000	10 000	10 000	14 540	119 540	125 996	132 840
Contracted services	16 000	18 000	20 000	24 000	24 000	24 000	24 000	24 000	24 000	24 000	34 000	34 310	290 310	305 987	322 513
Transfers and grants - other municipalities													-	-	-
Transfers and grants - other													-	-	-
Other expenditure	9 000	10 000	12 000	17 000	17 000	17 000	17 000	17 000	17 000	17 000	23 000	(12 901)	160 099	210 904	222 295
Cash Payments by Type	175 687	180 687	183 683	185 687	183 687	181 683	168 994	177 874	183 870	177 874	206 874	126 577	2 133 176	2 349 497	2 665 212
Other Cash Flows/Payments by Type															
Capital assets												168 075	168 075	156 507	164 888
Repayment of borrowing	75	75	225	75	75	225	75	75	225	75	75	225	1 500	1 500	1 500
Other Cash Flows/Payments															
Total Cash Payments by Type	175 762	180 762	183 908	185 762	183 762	181 908	169 069	177 949	184 095	177 949	206 949	294 877	2 302 751	2 507 504	2 831 600
NET INCREASE/(DECREASE) IN CASH HELD	247 434	(24 397)	(32 543)	(39 397)	115 603	37 457	(52 454)	(37 633)	48 344	(41 583)	(66 583)	(154 248)	(0)	10 000	10 000
Cash/cash equivalents at the monthly ear begin:	110 000	357 434	333 038	300 495	261 098	376 701	414 158	361 704	324 071	372 415	330 831	264 248	110 000	110 000	120 000
Cash/cash equivalents at the monthly ear end:	357 434	333 038	300 495	261 098	376 701	414 158	361 704	324 071	372 415	330 831	264 248	110 000	110 000	120 000	130 000

2.9 Capital expenditure details

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

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

Computer Equipment		-	-	1 252	5 000	5 000	5 000	1 000	-	-
Computer Equipment		-	-	1 252	5 000	5 000	5 000	1 000	-	-
Furniture and Office Equipment		4 145	1 487	556	1 000	800	800	4 000	-	-
Furniture and Office Equipment		4 145	1 487	556	1 000	800	800	4 000	-	-
Machinery and Equipment		-	-	108	4 000	4 200	4 200	-	-	-
Machinery and Equipment		-	-	108	4 000	4 200	4 200	-	-	-
Transport Assets		5 323	1 000	1 209	36 000	8 500	8 500	5 000	-	-
Transport Assets		5 323	1 000	1 209	36 000	8 500	8 500	5 000	-	-
Land		-	20 362	1 481	-	-	-	-	-	-
Land		-	20 362	1 481	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	133 406	170 886	175 241	181 390	180 862	180 862	168 075	166 508	174 887

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1									
Infrastructure		-	-	-	22 000	22 685	22 685	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	22 000	22 685	22 685	-	-	-
Power Plants										
HV Substations		-	-	-	22 000	22 000	22 000	-	-	-
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		-	-	-	-	685	685	-	-	-
Capital Spares										
Total Capital Expenditure on renewal of existing	1	-	-	-	22 000	22 685	22 685	-	-	-
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	10.0%	10.3%	10.3%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	5.1%	5.3%	5.3%	0.0%	0.0%	0.0%

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

<i>Capital Spares</i>										
Sport and Recreation Facilities	-	3 959	5 002	8 529	9 157	9 157	9 301	9 804	10 331	
<i>Indoor Facilities</i>	0	3777000	585499	3685500	2817240	2817240	3883464	4093168	4311852	
<i>Outdoor Facilities</i>	0	182000	4416157	4843800	6340025	6340025	5418018	5710586	6018953	
<i>Capital Spares</i>										
Heritage assets	-	-	147	262	262	262	277	292	307	
Monuments										
Historic Buildings										
Works of Art	0	0	0	43014	43014	43014	45423	47875	50460	
Conservation Areas	0	0	147268	219024	219024	219024	231289	243778	256942	
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
<i>Improved Property</i>										
<i>Unimproved Property</i>										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
<i>Improved Property</i>										
<i>Unimproved Property</i>										
Other assets	1 805	36 004	224	5 945	6 136	6 136	6 729	7 092	7 489	
Operational Buildings	1 805	36 004	224	5 945	6 136	6 136	6 729	7 092	7 489	
<i>Municipal Offices</i>	1805395	36004419	223931	5584551	5775986	5775986	6304497	6644911	7017007	
<i>Pay/Enquiry Points</i>										
<i>Building Plan Offices</i>										
<i>Workshops</i>	0	0	0	336960	336960	336960	355831	375043	395294	
<i>Yards</i>										
<i>Stores</i>	0	0	0	23550	23550	23550	68652	72358	76263	
<i>Laboratories</i>										
<i>Training Centres</i>										
<i>Manufacturing Plant</i>										
<i>Depots</i>										
<i>Capital Spares</i>										
Housing	-	-	-	-	-	-	-	-	-	
<i>Staff Housing</i>										
<i>Social Housing</i>										
<i>Capital Spares</i>										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	4 470	10 763	10 763	10 763	16 188	17 062	17 984	
Servitudes										
Licences and Rights	-	-	4 470	10 763	10 763	10 763	16 188	17 062	17 984	
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>	-	-	4469747	10763048	10763048	10763048	16188274	17062434	17983798	
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment	-	-	-	3 315	3 376	3 376	4 376	4 612	4 861	
Computer Equipment	-	-	0	3315488	3375598	3375598	4375696	4611981	4861022	
Furniture and Office Equipment	-	-	1 056	2 351	2 321	2 321	2 205	2 324	2 454	
Furniture and Office Equipment	-	-	1055669	2351133	2321023	2321023	2205418	2324492	2454017	
Machinery and Equipment	-	-	13 919	12 565	12 615	12 615	59 389	62 596	65 986	
Machinery and Equipment	-	-	13918597	12565175	12615175	12615175	59389198	62596201	65986053	
Transport Assets	-	-	30 763	23 408	27 212	27 212	30 017	31 638	33 357	
Transport Assets	-	-	30763448	23408425	27212025	27212025	30017351	31638264	33357339	
Land	-	-	-	-	-	-	-	-	-	
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	50 370	68 240	85 571	153 815	166 336	166 336	227 326	239 602	252 581
R&M as a % of PPE		0.9%	1.3%	1.7%	3.0%	3.4%	3.3%	-185.3%	5.1%	5.8%
R&M as % Operating Expenditure		2.0%	2.5%	3.0%	4.9%	5.3%	5.3%	16.7%	7.3%	7.3%

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	23 495	22 921	4 944	75 638	75 712	75 712	73 521	77 491	81 676	
Operational Buildings	23 495	22 921	4 944	75 638	75 712	75 712	73 521	77 491	81 676	
Municipal Offices	23 495	22 921	4 944	75 638	75 712	75 712	73 521	77 491	81 676	
Computer Equipment	-	-	-	2 427	2 543	2 543	2 565	2 704	2 855	
Computer Equipment				2 427	2 543	2 543	2 565	2 704	2 855	
Furniture and Office Equipment	5 243	3 978	2 632	5 454	5 165	5 165	3 409	3 593	3 785	
Furniture and Office Equipment	5 243	3 978	2 632	5 454	5 165	5 165	3 409	3 593	3 785	
Machinery and Equipment	1 499	1 178	1 124	-	-	-	-	-	-	
Machinery and Equipment	1 499	1 178	1 124	-	-	-	-	-	-	
Transport Assets	7 357	4 890	3 523	4 735	4 834	4 834	3 706	3 906	4 130	
Transport Assets	7 357	4 890	3 523	4 735	4 834	4 834	3 706	3 906	4 130	
Land	-	-	24 833	-	-	-	-	-	-	
Land			24 833							
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	427 744	411 712	434 791	428 189	428 189	428 189	434 145	457 589	464 582

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

Description	Ref	2015/16			2016/17			2017/18			Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22						
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class	1															
Infrastructure		-	-	-	17 000	17 000	17 000	-	-	-						
Roads Infrastructure		-	-	-	-	-	-	-	-	-						
Sanitation Infrastructure		-	-	-	17 000	17 000	17 000	-	-	-						
Pump Station																
Reticulation																
Waste Water Treatment Works		-	-	-	17 000	17 000	17 000	-	-	-						
Outfall Sewers																
Toilet Facilities																
Capital Spares																
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-						
Total Capital Expenditure on upgrading of existing a	1	-	-	-	17 000	17 000	17 000	-	-	-						
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	7.7%	7.7%	7.7%	0.0%	0.0%	0.0%						
Upgrading of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	4.0%	4.0%	4.0%	0.0%	0.0%	0.0%						

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	2019/20 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Present value
R thousand								
Capital expenditure	1							
Vote 01 - Executive & Council		9 000	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		8 000	-	-	-	-	-	-
Vote 03 - Community & Social Services		12 874	50 000	50 000	-	-	-	-
Vote 04 - Sport And Recreation		10 000	15 939	18 497	-	-	-	-
Vote 05 - Public Safety		-	-	-	-	-	-	-
Vote 06 - Housing		-	-	-	-	-	-	-
Vote 07 - Health		-	-	-	-	-	-	-
Vote 08 - Planning And Development		8 597	13 663	9 530	-	-	-	-
Vote 09 - Environmental Protection		-	-	-	-	-	-	-
Vote 10 - Electricity		19 524	31 223	34 719	-	-	-	-
Vote 11 - Water Management		59 424	29 829	37 758	-	-	-	-
Vote 12 - Waste Water Management		7 618	8 853	16 974	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-
Vote 14 - Road Transport		33 038	17 000	7 410	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		168 075	166 508	174 887	-	-	-	-
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates		351 563	371 262	391 310				
Service charges - electricity revenue		868 580	1 100 210	1 159 621				
Service charges - water revenue		636 544	640 917	739 382				
Service charges - sanitation revenue		95 825	101 000	106 454				
Service charges - refuse revenue		166 772	175 778	185 270				
Rental of facilities and equipment		8 368	8 820	11 296				
<i>List other revenues sources if applicable</i>		2 781	3 246	3 422				
<i>List entity summary if applicable</i>								
Total future revenue		2 130 433	2 401 232	2 596 755	-	-	-	-
Net Financial Implications		(1 962 358)	(2 234 725)	(2 421 867)	-	-	-	-

Table 50 MBRR SA36 - Detailed capital budget per municipal vote

NW403 City Of Matlosana - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2019/20 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2017/18	Current Year 2018/19 Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Parent municipality:																	
List all capital projects grouped by Function																	
	Executive And Council	Infrastructure New Furniture And Office	-	NEW	effective and development-oriented pub	Growth		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICIPALITY	0	0	556	800	1 000	-	-
	Executive And Council	Capital Non-Infrastructure New Machine	-	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF MUNICIPALITY	0	0	-	1 200	8 000	-	-
	Executive And Council	Capital Non-Infrastructure New Transport	-	NEW		Growth		Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	1 209	8 500	-	-	-
	Executive And Council	Capital Non-Infrastructure New Community	-	NEW	effective and development-oriented pub	Growth		Community Facilities	Centres	R-WHOLE OF MUNICIPALITY	0	0	-	2 136	-	-	-
	Executive And Council	Capital Non-Infrastructure New Community	-	NEW	effective and development-oriented pub	Growth		Community Facilities	Centres	WARD 32	0	0	-	-	-	16 196	16 196
	Executive And Council	Capital Non-Infrastructure New Community	-	NEW	effective and development-oriented pub	Growth		Community Facilities	Public Open Space	R-WHOLE OF MUNICIPALITY	0	0	-	607	-	-	-
	Executive And Council	Capital Non-Infrastructure New Community	-	NEW	long and healthy life for all South African	Growth		Sport And Recreation Facilities	Outdoor Facilities	R-WHOLE OF MUNICIPALITY	0	0	-	916	-	-	-
	Executive And Council	Capital Non-Infrastructure New Other	-	NEW	effective and development-oriented pub	Growth		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICIPALITY	0	0	-	900	-	-	-
	Finance And Administration	Capital Non-Infrastructure New Computer	-	NEW	effective and development-oriented pub	Growth		Computer Equipment	Computer Equipment	R-WHOLE OF MUNICIPALITY	0	0	1 252	5 000	8 000	-	-
	Finance And Administration	Capital Non-Infrastructure New Intangible	-	NEW	effective and development-oriented pub	Growth		Licences And Rights	Computer Software And Applications	R-WHOLE OF MUNICIPALITY	0	0	-	-	-	-	-
	Finance And Administration	Capital Non-Infrastructure New Other	-	NEW	effective and development-oriented pub	Growth		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICIPALITY	0	0	1 481	600	-	-	-
	Community And Social Services	Capital Non-Infrastructure New Furniture	-	NEW	effective and development-oriented pub	Growth		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICIPALITY	0	0	-	-	-	-	-
	Community And Social Services	Capital Non-Infrastructure New Community	-	NEW	effective, responsive and sustainable social pro	Growth		Community Facilities	Cemeteries/Cemeteries	R-WHOLE OF MUNICIPALITY	0	0	-	-	-	33 804	33 804
	Sport And Recreation	Capital Non-Infrastructure New Community	-	NEW	effective and development-oriented pub	Growth		Community Facilities	Parks	R-WHOLE OF MUNICIPALITY	0	0	1 995	214	-	-	-
	Sport And Recreation	Capital Non-Infrastructure New Community	-	NEW	long and healthy life for all South African	Growth		Sport And Recreation Facilities	Indoor Facilities	R-WHOLE OF MUNICIPALITY	0	0	-	-	-	-	-
	Sport And Recreation	Capital Non-Infrastructure New Community	-	NEW	long and healthy life for all South African	Growth		Sport And Recreation Facilities	Outdoor Facilities	R-WHOLE OF MUNICIPALITY	0	0	-	1 333	-	-	-
	Sport And Recreation	Capital Non-Infrastructure New Community	-	NEW	long and healthy life for all South African	Growth		Sport And Recreation Facilities	Outdoor Facilities	WARD 09	0	0	3 180	2 070	10 000	15 939	18 497
	Sport And Recreation	Capital Non-Infrastructure New Community	-	NEW	long and healthy life for all South African	Growth		Sport And Recreation Facilities	Outdoor Facilities	WARD 35	0	0	-	-	-	-	-
	Public Safety	Capital Non-Infrastructure New Furniture	-	NEW	effective and development-oriented pub	Growth		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICIPALITY	0	0	108	-	-	-	-
	Housing	Capital Non-Infrastructure New Community	-	NEW	effective and development-oriented pub	Growth		Community Facilities	Public Open Space	R-WHOLE OF MUNICIPALITY	0	0	-	4 000	-	-	-
	Planning And Development	Capital Non-Infrastructure New Furniture	-	NEW	effective and development-oriented pub	Growth		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICIPALITY	0	0	-	-	-	-	-
	Planning And Development	Capital Non-Infrastructure New Intangible	-	NEW	effective and development-oriented pub	Growth		Licences And Rights	Computer Software And Applications	R-WHOLE OF MUNICIPALITY	0	0	-	-	-	-	-
	Road Transport	Capital Infrastructure New Roads Infrastr	-	NEW	effective and responsive economic infras	Growth		Roads Infrastructure	Roads	R-WHOLE OF MUNICIPALITY	0	0	64 666	13 920	33 038	17 000	7 410
	Road Transport	Capital Infrastructure New Roads Infrastr	-	NEW	effective and responsive economic infras	Growth		Roads Infrastructure	Roads	WARD 32	0	0	-	12 757	-	-	-
	Road Transport	Capital Non-Infrastructure New Machinery	-	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF MUNICIPALITY	0	0	-	-	-	-	-
	Energy Sources	Capital Infrastructure New Electrical Infra	-	NEW	effective and responsive economic infras	Growth		Electrical Infrastructure	Hv Substations	R-WHOLE OF MUNICIPALITY	0	0	-	7 500	-	-	-
	Energy Sources	Capital Infrastructure New Electrical Infra	-	NEW	effective and responsive economic infras	Growth		Electrical Infrastructure	Mv Networks	R-WHOLE OF MUNICIPALITY	0	0	23 480	21 410	-	-	-
	Energy Sources	Capital Infrastructure New Electrical Infra	-	NEW	effective and responsive economic infras	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF MUNICIPALITY	0	0	-	4 302	17 524	31 223	34 719
	Energy Sources	Capital Infrastructure New Electrical Infra	-	NEW	effective and responsive economic infras	Growth		Electrical Infrastructure	Lv Networks	WARD 32	0	0	-	-	-	-	-
	Energy Sources	Capital Non-Infrastructure New Machinery	-	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF MUNICIPALITY	0	0	-	3 000	2 000	-	-
	Energy Sources	Capital Infrastructure Existing Renewal	-	RENEWAL	effective and responsive economic infras	Inclusion and Access		Electrical Infrastructure	Hv Substations	R-WHOLE OF MUNICIPALITY	0	0	-	22 000	-	-	-
	Energy Sources	Capital Infrastructure Existing Renewal	-	RENEWAL	effective and responsive economic infras	Inclusion and Access		Electrical Infrastructure	Lv Networks	R-WHOLE OF MUNICIPALITY	0	0	-	685	-	-	-
	Water Management	Capital Infrastructure New Water Supply	-	NEW	effective and responsive economic infras	Growth		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF MUNICIPALITY	0	0	67 924	25 645	59 424	29 829	37 798
	Water Management	Capital Infrastructure New Water Supply	-	NEW	effective and responsive economic infras	Growth		Water Supply Infrastructure	Distribution	R-WHOLE OF MUNICIPALITY	0	0	-	59 673	-	-	-
	Water Management	Capital Infrastructure New Water Supply	-	NEW	effective and responsive economic infras	Growth		Water Supply Infrastructure	Distribution	WARD 32	0	0	-	-	-	-	-
	Waste Water Management	Capital Infrastructure Existing Upgrade	-	UPGRADING	effective and responsive economic infras	Inclusion and Access		Sanitation Infrastructure	Waste Water Treatment Works	R-WHOLE OF MUNICIPALITY	0	0	-	17 000	-	-	-
	Waste Water Management	Capital Infrastructure New Sanitation Inf	-	NEW	effective and responsive economic infras	Growth		Sanitation Infrastructure	Pump Station	R-WHOLE OF MUNICIPALITY	0	0	-	-	-	-	-
	Waste Water Management	Capital Infrastructure New Sanitation Inf	-	NEW	effective and responsive economic infras	Growth		Sanitation Infrastructure	Retreatment	R-WHOLE OF MUNICIPALITY	0	0	-	12 838	-	-	-
	Waste Water Management	Capital Infrastructure New Sanitation Inf	-	NEW	effective and responsive economic infras	Growth		Sanitation Infrastructure	Retreatment	WARD 16	0	0	9 190	541	7 618	8 853	16 974
	Waste Water Management	Capital Infrastructure New Sanitation Inf	-	NEW	effective and responsive economic infras	Growth		Sanitation Infrastructure	Retreatment	WARD 23	0	0	-	-	-	-	-
	Waste Water Management	Capital Infrastructure New Sanitation Inf	-	NEW	effective and responsive economic infras	Growth		Sanitation Infrastructure	Retreatment	WARD 32	0	0	-	-	-	-	-
	Waste Water Management	Capital Infrastructure New Sanitation Inf	-	NEW	effective and responsive economic infras	Growth		Sanitation Infrastructure	Outfall Sewers	R-WHOLE OF MUNICIPALITY	0	0	-	-	-	-	-
	Waste Management	Capital Infrastructure New Solid Waste	-	NEW	effective and responsive economic infras	Growth		Solid Waste Infrastructure	Waste Transfer Stations	R-WHOLE OF MUNICIPALITY	0	0	-	-	-	-	-
	Other	Capital Non-Infrastructure Existing Upgrade	-	UPGRADING	effective and development-oriented pub	Inclusion and Access		Community Facilities	Markets	R-WHOLE OF MUNICIPALITY	0	0	-	-	8 597	13 663	9 530
	Other	Capital Non-Infrastructure New Machinery	-	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF MUNICIPALITY	0	0	-	-	12 874	-	-
	Parent Capital expenditure												175 241	228 547	168 075	166 508	174 887
	Entities:																
	List all capital projects grouped by Entity																
	Entity A																
	Entity B																
	Entity Capital expenditure												-	-	-	-	-
	Total Capital expenditure												175 241	228 547	168 075	166 508	174 887

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 undergoes 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 have been 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 will table their oversight report for the 2017/18 annual report in Council on 27 March 2019. A section 32 Committee have been established.

2.11 Other supporting documents

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

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

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	272 707	265 941	294 055	473 015	426 966	426 966	296 814	367 990	388 577	409 560
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		-	-	-	59 317	62 580	62 580	71 471	16 428	17 315	18 250
Net Property Rates		272 707	265 941	294 055	413 697	364 386	364 386	225 343	351 563	371 262	391 310
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	660 703	699 088	701 219	879 481	849 950	849 950	554 329	924 593	1 159 247	1 221 846
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	-	-	74 966	43 051	43 051	-	56 012	59 037	62 225
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		660 703	699 088	701 219	804 516	806 899	806 899	554 329	868 580	1 100 210	1 159 621
Service charges - water revenue											
Total Service charges - water revenue	6	436 843	465 049	510 685	694 840	580 601	580 601	401 956	704 701	712 755	815 099
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-	-	-	102 996	53 040	53 040	-	68 158	71 838	75 717
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		436 843	465 049	510 685	591 844	527 561	527 561	401 956	636 544	640 917	739 382
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		91 496	98 707	98 497	183 301	146 751	146 751	80 492	134 189	141 436	149 073
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-	-	-	64 227	33 965	33 965	-	38 364	40 436	42 619
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		91 496	98 707	98 497	119 074	112 787	112 787	80 492	95 825	101 000	106 454
Service charges - refuse revenue											
Total refuse removal revenue	6	122 543	126 282	120 243	243 078	200 094	200 094	107 381	219 734	231 599	244 106
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-	-	57 922	48 260	48 260	-	52 961	55 821	58 836
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		122 543	126 282	120 243	185 156	151 833	151 833	107 381	166 772	175 778	185 270
Other Revenue by source											
Fuel Levy		-	-	-	9 708	9 541	9 541	1 583	3 237	3 516	3 706
Sale Of Goods & Services		-	-	-	25 588	24 644	24 644	5 748	20 005	25 075	26 429
Other Revenue		72 880	93 714	77 335	35 296	34 186	34 186	7 331	23 242	28 590	30 134
Total 'Other' Revenue	1	72 880	93 714	77 335	35 296	34 186	34 186	7 331	23 242	28 590	30 134

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	314 475	530 452	579 462	428 397	413 697	413 697	242 901	434 983	469 782	507 364
Pension and UIF Contributions		65 581	-	-	96 568	88 881	88 881	52 391	94 413	101 967	110 124
Medical Aid Contributions		27 356	-	-	46 096	38 776	38 776	22 734	42 988	46 427	50 142
Overtime		31 115	-	-	25 723	29 628	29 628	30 519	28 962	31 279	33 760
Performance Bonus		-	-	-	28 998	39 427	39 427	20 284	40 762	44 023	47 545
Motor Vehicle Allowance		8 136	-	-	1 037	1 210	1 210	441	966	1 043	1 126
Cellphone Allowance		601	-	-	844	1 154	1 154	647	1 235	1 334	1 441
Housing Allowances		2 056	-	-	4 074	5 313	5 313	4 369	6 883	7 434	8 029
Other benefits and allowances		36 262	-	-	16 331	19 117	19 117	8 852	19 934	21 528	23 250
Payments in lieu of leave		3 832	-	-	4 600	7 608	7 608	5 001	8 590	9 277	10 019
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	4	-	-	-	-	-	-	-	-	-	-
sub-total	5	489 415	530 452	579 462	652 668	644 810	644 810	388 137	679 717	734 094	792 800
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	489 415	530 452	579 462	652 668	644 810	644 810	388 137	679 717	734 094	792 800
Contributions recognised - capital											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		427 744	411 712	434 791	428 189	428 189	428 189	242 325	434 145	457 589	464 582
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE	10	-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	427 744	411 712	434 791	428 189	428 189	428 189	242 325	434 145	457 589	464 582
Bulk purchases											
Electricity Bulk Purchases		524 019	529 967	467 670	597 700	597 700	597 700	316 322	575 000	606 050	638 777
Water Bulk Purchases		235 325	245 252	286 592	300 200	300 200	300 200	92 970	314 216	314 216	336 733
Total bulk purchases	1	759 345	775 219	754 263	897 900	897 900	897 900	409 292	889 216	920 266	975 510
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-									
Contracted services											
Contractors		-	-	-	116 226	122 534	122 534	53 447	147 044	154 984	163 353
Outsourced Services		32 055	35 802	39 175	88 962	92 919	92 919	42 517	84 254	88 804	93 602
Consultants & Professionals		-	-	-	64 317	60 487	60 487	25 207	59 012	62 199	65 557
sub-total	1	32 055	35 802	39 175	269 505	275 940	275 940	121 171	290 310	305 987	322 513
Allocations to organs of state:											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total contracted services		32 055	35 802	39 175	269 505	275 940	275 940	121 171	290 310	305 987	322 513
Other Expenditure By Type											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	-	-	-	-	-	-	-	-
General expenses	3	223 599	283 142	295 828	175 909	194 719	194 719	83 904	200 099	210 904	222 295
Total 'Other' Expenditure	1	223 599	283 142	295 828	175 909	194 719	194 719	83 904	200 099	210 904	222 295
Repairs and Maintenance											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Other materials		50369651	68240419	85571355	74 424	82 706	82 706	22 792	119 540	125 996	132 840
Contracted Services		-	-	-	79 391	83 630	83 630	39 653	107 786	113 606	119 741
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	50 370	68 240	85 571	153 815	166 336	166 336	62 445	227 326	239 602	252 581

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		-	351 563	-	-	-	-	-	-	-	-	-	-	-	-	-	351 563
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	868 580	-	-	-	-	-	868 580
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	636 544	-	-	-	-	636 544
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	95 625	-	-	-	95 625
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	166 772	-	-	166 772
Rental of facilities and equipment		4 535	27	12	727	903	2 000	-	163	-	-	-	-	-	-	-	8 368
Interest earned - external investments		-	2 702	-	-	-	-	-	79	-	-	-	-	-	-	-	2 781
Interest earned - outstanding debtors		-	90 000	-	-	-	-	68	-	-	25 000	91 866	14 658	20 000	-	-	241 593
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	12	-	1	8 271	-	-	-	-	58	-	-	-	-	-	8 342
Licences and permits		-	-	-	-	5 911	-	-	5	-	-	-	-	-	-	-	5 916
Agency services		-	-	-	-	7 055	-	-	-	-	-	-	-	-	-	-	7 055
Other revenue		1 118	1 239	219	307	897	85	-	19 376	-	0	-	-	-	-	-	23 242
Transfers and subsidies		-	432 641	-	-	-	-	-	4 374	-	2 000	-	-	-	1 983	-	440 998
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		5 653	878 184	231	1 036	23 037	2 153	-	23 998	-	895 639	728 410	110 484	186 772	1 983	-	2 857 579
Expenditure By Type																	
Employee related costs		80 578	75 324	61 144	43 871	113 889	9 266	7 402	59 131	-	46 602	33 080	42 986	69 885	36 559	-	679 717
Remuneration of councillors		36 438	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36 438
Debt impairment		-	100 000	-	-	-	-	-	-	-	230 000	200 000	30 000	55 000	-	-	615 000
Depreciation & asset impairment		1 781	5 372	31 278	25 233	6 166	1 606	820	4 956	-	62 452	115 839	63 685	586	114 371	-	434 145
Finance charges		4 674	82	75	-	145	1	27	47	-	145	228	145	15	738	-	6 323
Bulk purchases		7 250	5 024	3 469	4 771	6 397	1 015	109	5 566	-	575 000	314 216	-	-	-	-	889 216
Other materials		42 495	59 886	32 869	11 526	46 163	10	683	16 689	-	29 182	3 868	47 149	7 636	25 894	-	147 326
Contracted services		-	-	-	-	-	-	-	-	-	18 854	6 000	1 419	30 099	22 956	-	290 310
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		72 128	21 779	3 759	4 656	6 283	549	2 305	10 276	-	66 069	957	1 311	5 502	4 524	-	200 099
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		245 344	267 467	132 594	90 058	179 043	12 447	11 345	96 665	-	1 028 305	674 248	186 694	169 324	205 042	-	3 298 577
Surplus/(Deficit)		(239 691)	610 717	(132 363)	(89 022)	(156 006)	(10 294)	(11 345)	(72 667)	-	(132 666)	54 162	(76 211)	17 449	(203 059)	-	(440 998)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	83 115	-	3 960	-	60 000	-	-	-	147 075
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		(239 691)	610 717	(132 363)	(89 022)	(156 006)	(10 294)	(11 345)	10 448	-	(128 706)	54 162	(16 211)	17 449	(203 059)	-	(293 923)

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

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

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
ASSETS											
Call investment deposits											
Call deposits		25 500	90 464	105 894	90 000	90 000	90 000	-	90 000	100 000	110 000
Other current investments		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	25 500	90 464	105 894	90 000	90 000	90 000	-	90 000	100 000	110 000
Consumer debtors											
Consumer debtors		249 390	285 321	2 932 269	3 905 495	3 474 678	4 016 090	570 755	4 099 678	4 724 678	5 455 286
Less: Provision for debt impairment		-	-	(2 573 678)	(3 511 200)	(3 124 678)	(3 511 200)	(50 768)	(3 739 678)	(4 354 678)	(5 065 286)
Total Consumer debtors	2	249 390	285 321	358 590	394 295	350 000	504 890	519 986	360 000	370 000	390 000
Debt impairment provision											
Balance at the beginning of the year		-	-	(2 131 800)	(3 511 200)	(2 573 678)	(3 511 200)	-	(3 124 678)	(3 739 678)	(4 354 678)
Contributions to the provision		-	-	(568 164)	-	(551 000)	-	-	(615 000)	(615 000)	(710 608)
Bad debts written off		-	-	105 833	-	-	-	(50 768)	-	-	-
Balance at end of year		-	-	(2 594 131)	(3 511 200)	(3 124 678)	(3 511 200)	(50 768)	(3 739 678)	(4 354 678)	(5 065 286)
Property, plant and equipment (PPE)											
PPE at cost/valuation (ex cl. finance leases)		5 659 598	5 390 359	12 176 606	11 932 201	12 396 996	11 932 358	119 638	12 565 070	12 731 578	12 906 465
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		-	-	7 022 104	6 881 158	7 450 293	6 881 158	242 325	7 884 439	8 342 028	8 806 610
Total Property, plant and equipment (PPE)	2	5 659 598	5 390 359	5 154 502	5 051 043	4 946 702	5 051 200	(122 687)	4 680 632	4 389 550	4 099 856
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		13 110	13 110	-	15 000	15 000	15 000	-	16 000	17 000	18 000
Current portion of long-term liabilities		-	-	14 432	-	-	-	-	-	-	-
Total Current liabilities - Borrowing		13 110	13 110	14 432	15 000	15 000	15 000	-	16 000	17 000	18 000
Trade and other payables											
Trade Payables		555 622	722 573	904 851	667 746	946 643	947 342	129 708	922 999	760 580	478 907
Other creditors		-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		-	8 587	27 770	10 000	10 000	10 000	195 140	15 000	15 000	12 000
VAT		-	-	-	-	-	-	185 938	-	-	-
Total Trade and other payables	2	555 622	731 159	932 621	677 746	956 643	957 342	510 786	937 999	775 580	490 907
Non current liabilities - Borrowing											
Borrowing		102 720	88 159	71 031	104 000	66 000	104 000	(7 694)	50 000	33 000	15 000
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		102 720	88 159	71 031	104 000	66 000	104 000	(7 694)	50 000	33 000	15 000
Provisions - non-current											
Retirement benefits		249 390	285 321	265301348	-	270 000	-	-	280000000	280000000	290000000
List other major provision items		253637219	246277700	41436127	-	60000000	-	-	65000000	65000000	70000000
Other		-	-	-	-	-	-	-	-	-	-
Other		-	-	116279931	-	115000000	-	-	118000000	120000000	123000000
Total Provisions - non-current		503 027	531 599	423 017	-	445 000	-	-	463 000	465 000	483 000
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		5209871825	4919924066	4 851 331	4895029501	4553307043	4791305250	0	4258639270	3964716051	3862025899
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		5 209 872	4 919 924	4 851 331	4 895 030	4 553 307	4 791 305	-	4 258 639	3 964 716	3 862 026
Surplus/(Deficit)		(254 275)	(307 519)	(298 024)	(229 549)	(294 668)	(294 668)	552 391	(293 923)	(102 690)	24 950
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	628 402	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	4 955 597	4 612 405	4 553 307	4 665 481	4 258 639	4 496 637	1 180 793	3 964 716	3 862 026	3 886 976
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 955 597	4 612 405	4 553 307	4 665 481	4 258 639	4 496 637	1 180 793	3 964 716	3 862 026	3 886 976

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

Municipal in-house services	Ref.		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
		Household service targets (000)										
		Water:										
		Piped water inside dwelling	144 949	144 949	144 949	146 398	146 398	146 398	154 011	162 328	171 093	
		Piped water inside yard (but not in dwelling)	30 591	30 591	30 591	30 897	30 897	30 897	32 504	34 259	36 109	
8		Using public tap (at least min.service level)	2 090	2 090	2 090	2 111	2 111	2 111	2 220	2 340	2 467	
10		Other water supply (at least min.service level)	2 090	2 090	2 090	2 111	2 111	2 111	2 220	2 340	2 467	
		<i>Minimum Service Level and Above sub-total</i>	179 719	179 719	179 719	181 517	181 517	181 517	190 955	201 267	212 136	
9		Using public tap (< min.service level)	2 089	2 089	2 089	2 089	2 110	2 110	2 219	2 339	2 465	
10		Other water supply (< min.service level)										
		No water supply										
		<i>Below Minimum Service Level sub-total</i>	2 089	2 089	2 089	2 089	2 110	2 110	2 219	2 339	2 465	
		Total number of households	181 808	181 808	181 808	183 605	183 626	183 626	193 175	203 606	214 601	
		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)	125 993	125 993	125 993	127 253	127 253	127 253	133 871	141 100	148 719	
		Flush toilet (with septic tank)	216	216	216	218	218	218	230	242	255	
		Chemical toilet	616	616	616	622	622	622	655	690	727	
		Pit toilet (ventilated)	2 779	2 779	2 779	2 807	2 807	2 807	2 953	3 112	3 280	
		Other toilet provisions (> min.service level)	1 149	1 149	1 149	1 161	1 161	1 161	1 221	1 287	1 357	
		<i>Minimum Service Level and Above sub-total</i>	130 754	130 754	130 754	132 061	132 061	132 061	138 929	146 431	154 338	
		Bucket toilet	1 000	1 000	1 000	1 010	1 010	1 010	1 063	1 120	1 180	
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	
		No toilet provisions	3 581	3 581	3 581	3 617	3 617	3 617	3 805	4 010	4 227	
		<i>Below Minimum Service Level sub-total</i>	4 581	4 581	4 581	4 627	4 627	4 627	4 867	5 130	5 407	
		Total number of households	135 335	135 335	135 335	136 688	136 688	136 688	143 796	151 561	159 745	
		Energy:										
		Electricity (at least min.service level)	142 819	142 819	142 819	144 247	144 247	144 247	151 748	159 942	168 579	
		Electricity - prepaid (min.service level)	23 420	23 420	23 420	23 654	23 654	23 654	24 884	26 228	27 644	
		<i>Minimum Service Level and Above sub-total</i>	166 239	166 239	166 239	167 901	167 901	167 901	176 632	186 170	196 224	
		Electricity (< min.service level)	142 819	142 819	142 819	144 247	144 247	144 247	151 748	159 942	168 579	
		Electricity - prepaid (< min. service level)	23 420	23 420	23 420	23 654	23 654	23 654	24 884	26 228	27 644	
		Other energy sources										
		<i>Below Minimum Service Level sub-total</i>	166 239	166 239	166 239	167 901	167 901	167 901	176 632	186 170	196 224	
		Total number of households	332 478	332 478	332 478	335 803	335 803	335 803	353 264	372 341	392 447	
		Refuse:										
		Removed at least once a week										
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-	
		Removed less frequently than once a week										
		Using communal refuse dump										
		Using own refuse dump	2	2	2	2	2	2	2	2	2	
		Other rubbish disposal										
		No rubbish disposal										
		<i>Below Minimum Service Level sub-total</i>	2	2	2	2	2	2	2	2	2	
		Total number of households	2	2	2	2	2	2	2	2	2	

Table 55 MBRR SA32 – List of external mechanisms

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

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

Table 56 MBRR SA11 PROPERTY RATES SUMMARY

NW403 City Of Matlosana - Supporting Table SA11 Property rates summary

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Valuation:										
Date of valuation:	1									
Financial year valuation used		2014/15			2014/15			2014/15		
Municipal by-law s s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No			No	No	No	No	No	No
No. of assistant valuers (FTE)	3	N/A	No	NO	NO	NO	NO	No	No	No
No. of data collectors (FTE)	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
No. of internal valuers (FTE)	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
No. of external valuers (FTE)	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
No. of additional valuers (FTE)	4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Valuation appeal board established? (Y/N)		Yes	N/A	N/A	N/A			N/A		
Implementation time of new valuation roll (mths)		12	12	12	12			12		
No. of properties	5	97 367			98 200	98 634	98 634	99 182	100 174	100 374
No. of sectional title values	5	3 291	3 291	3 291	3 252	3 269	3 269	3 285	3 317	3 517
No. of unreasonably difficult properties s7(2)			3	3	3	3	3	3	3	3
No. of supplementary valuations		1 100						-	-	-
No. of valuation roll amendments			1 100	100	1 100	1 000	1 000	1 000	1 000	1 000
No. of objections by rate payers		1 120						1 000	-	-
No. of appeals by rate payers		275	1 120	1 120	1 120	1 120	1 120	1 000	200	10
No. of successful objections	8	845	275	275	275	275	275	275	-	-
No. of successful objections > 10%	8		845	845	845	845	845	845	-	-
Supplementary valuation		-	-	-	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	93			95	95	95	96	96	96
Municipality owned property value (Rm)		428	93	93	879	879	879	888	897	897
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)			7	7	7	7	7	7	7	7
Valuation reductions-nature reserves/park (Rm)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Valuation reductions-mineral rights (Rm)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Valuation reductions-R15,000 threshold (Rm)			-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)			13	13	13	13	13	13	13	13
Valuation reductions-other (Rm)			-	-	-	-	-	-	-	-
Total valuation reductions:		-	21	21	20	20	20	20	20	20
Total value used for rating (Rm)	5		20 175	20 175	20 175	20 175	20 175	20 175	20 377	20 581
Total land value (Rm)	5		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total value of improvements (Rm)	5		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total market value (Rm)	5		20 175	20 175	20 175	20 175	20 175	-	-	-
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5			Yes	Yes			Yes		
Differential rates used? (Y/N)				Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)				No	No			No		
Phasing-in properties s21 (number)				0	0			0		
Rates policy accompanying budget? (Y/N)				Yes	Yes			Yes		
Fixed amount minimum value (R'000)				-	-			-		
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6	230 478	317 223	352 259	413 697	364 386	364 386	351 563	371 262	391 310
Rate revenue expected to collect (R'000)	6	198 211	253 778	334 646	310 273	273 290	273 290	263 672	278 447	293 483
Expected cash collection rate (%)	7	83.0%			75.0%	75.0%	75.0%	75.0%	80.0%	85.0%
Special rating areas (R'000)		-								
Rebates, exemptions - indigent (R'000)		13 676	14 442	12 803	11 452	11 452	11 452	12 116	12 770	13 460
Rebates, exemptions - pensioners (R'000)		556	587	622	890	890	890	942	992	1 046
Rebates, exemptions - bona fide farm. (R'000)		433	457	485	648	648	648	686	723	762
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-
Phase-in reductions/discouts (R'000)		1 705	1 800	1 909	1 737	1 737	1 737	1 838	1 937	2 041
Total rebates, exemptns, reductns, discs (R'000)		16 370	17 287	15 819	14 726	14 726	14 726	15 580	16 422	17 308

Table 57 MBRR SA12a PROPERTY BY CATEGORY (CURRENT YEAR)

Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)		105.8	112	121	127	134	141.6576	149	
Service point - vacant land (Rands/month)		105.8	112	121	127	134	141.6576	149	
FBE	(how is this targeted?)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Life-line tariff - meter	(describe structure)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Life-line tariff - prepaid	(describe structure)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Flat rate tariff - meter (c/kwh)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Flat rate tariff - prepaid(c/kwh)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)	0.7517	1	1	1	1	1.075885	1	
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)	0.945032	1	1	2	1	1.335636	1	
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)	1.202768	1	1	2	2	1.796256	2	
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)	1.374592	2	2	2	2	2.063232	2	
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)	1.449765	2	2	2	2	2.172312	2	
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)	0.7517	1	1	1	1	1.038852	1	
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)	0.945032	1	1	1	1	1.335636	1	
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)	1.202768	1	1	1	2	1.796256	2	
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)	1.374592	2	1	2	2	2.063232	2	
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)	N/A	N/A	N/A	N/A	2	2.172312	2	
Other									
2									
Waste management tariffs									
Domestic									
Street cleaning charge		N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Basic charge/ fixed fee		N/A	N/A	N/A	N/A	N/A	N/A	N/A	
80l bin - once a week		109.63	116	130	137	144.23	152	160	
250l bin - once a week		113.6	120	130	137	144.23	152	160	

Table 60 MBRR SA13b SERVICE TATIFFS BY CATEGORY - EPLANATORY

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

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
							Exemptions, reductions and rebates (Rands)		
-		-	50 000	50 000	50 000	50 000	50 000	50 000	50 000
[Insert lines as applicable]			50000	50000	50 000	50 000	50 000	50000	50 000
			50000	50000	50 000	50 000	50 000	50000	50 000
		Various	Various	Various	Various	Various	Various	Various	Various
		Various	Various	Various	Various	Various	Various	Various	Various
		Various	Various	Various	Various	Various	Various	Various	Various
Water tariffs									
-		0	115	115	129	136	143	151	159
[Insert blocks as applicable]		(fill in thresholds)	115	115	129	136	143	151	159
		(fill in thresholds)	15.62	16	18	20	21	22	24
		(fill in thresholds)	0	-	-	-			
		(fill in thresholds)	0	-	-	-			
		(fill in thresholds)	16.62	17	22	24	26	27.41454	28.89493
		(fill in thresholds)	19.09	19	23	25	27	28.27882	29.80588
		(fill in thresholds)	19.72	20	25	26	28	29.25904	30.83903
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
-		0	63	63	71	75	79	83	88
[Insert blocks as applicable]		(fill in structure)	63.35	63	71	75	79	83	88
		(fill in structure)	N/A	N/A	N/A	N/A			
		(fill in structure)	N/A	N/A	N/A	N/A			
		(fill in structure)	N/A	N/A	N/A	N/A			
		(fill in structure)	N/A	N/A	N/A	N/A			
		(fill in structure)	N/A	N/A	N/A	N/A			
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
-		0	112	112	71	75	-	-	-
[Insert blocks as applicable]		(fill in thresholds)	112.2	112	71	75			
		(fill in thresholds)	N/A	N/A	N/A	N/A			
		(fill in thresholds)	N/A	N/A	N/A	N/A			
		(fill in thresholds)	N/A	N/A	N/A	N/A			
		(fill in thresholds)	N/A	N/A	N/A	N/A			
		(fill in thresholds)	N/A	N/A	N/A	N/A			
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

Table 61 MBRR SA 37

R thousand	Function	Project name	Project number	Type	MTRF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2018/19		2019/20 Medium Term Revenue & Expenditure Framework		
														Original Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Parent municipality: List all capital projects grouped by Function																		
N/A																		
List all capital projects grouped by Entity																		
Entity Name Project name																		

Table 62 MBRR SA 38 CONSOLIDATED PROJECTS

NW403 City Of Matlosana - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2019/20 Medium Term Revenue & Expenditure Framework			
													Audited Outcome 2017/18	Current Year Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
Parent municipality:																		
List all operational projects grouped by Function																		
	Executive And Council	O_Municipal Running Cost	M123	Municipal Running Cost	settlements and improved quality	Governance			R-ADMIN OF HEAD						197 897	206 556	218 553	232 842
	Executive And Council	O_Municipal Running Cost	M123	Municipal Running Cost	settlements and improved quality	Governance			R-WHOLE OF MUNICI						80 869	87 533	93 067	98 965
	Executive And Council	O_Tws_Capacity Build Train & Dev_Capacity Building Councilors		Work Streams	able workforce to support an inclu	Governance			R-WHOLE OF MUNICI						527	554	584	615
	Executive And Council	O_Tws_C4_Community Initiatives		Work Streams	responsive and sustainable social	Inclusion and Access			R-WHOLE OF MUNICI						4 680	4 910	5 175	5 455
	Executive And Council	O_Tws_C4_Gender Development		Work Streams	responsive and sustainable social	Inclusion and Access			R-WHOLE OF MUNICI						302	360	380	400
	Executive And Council	O_Tws_C4_Youth Projects_Youth Development		Work Streams	responsive and sustainable social	Inclusion and Access			R-WHOLE OF MUNICI						135	228	240	253
	Executive And Council	O_Tws_Communic & Public Participation_Public Participation Meeting		Work Streams	settlements and improved quality	Inclusion and Access			R-WHOLE OF MUNICI						200	200	211	222
	Executive And Council	O_Tws_Functions And Events_Compellion Awards		Work Streams	ective and development-oriented	Inclusion and Access			R-WHOLE OF MUNICI						411	417	440	467
	Executive And Council	O_Tws_Functions And Events_Special Events And Functions		Work Streams	ective and development-oriented	Inclusion and Access			R-WHOLE OF MUNICI						2 519	2 846	3 000	3 164
	Executive And Council	O_Tws_Sm&G_Risk Management		Work Streams	ountable, effective and efficient k	Inclusion and Access			R-WHOLE OF MUNICI						15 530	15 530	16 369	17 253
	Executive And Council	O_Tws_Sm&G_Strategic Planning_Legisla		Work Streams	ountable, effective and efficient k	Governance			R-WHOLE OF MUNICI						117	215	227	239
	Executive And Council	O_Tws_Sport Development_Marathons_Sport And Recreation		Work Streams	ective and development-oriented	Inclusion and Access			R-WHOLE OF MUNICI						223	223	236	253
	Executive And Council	O_Ma_Ninf_Cm_Pi_Computer Equipment		Corrective Maintenance	ective and development-oriented	Governance		Computer Equipment	Computer Equipme	IN OF HEAD					7	8	8	9
	Executive And Council	O_Ma_Ninf_Cm_Pi_Computer Equipment		Corrective Maintenance	ective and development-oriented	Governance		Computer Equipment	Computer Equipme	IN OF HEAD					53	53	55	58
	Executive And Council	O_Ma_Ninf_Cm_Pi_Furniture And Office Equipment		Corrective Maintenance	ective and development-oriented	Governance		Furniture And Office Equipme	And Office Equipme	IN OF HEAD					59	62	65	69
	Executive And Council	O_Ma_Ninf_Cm_Pi_Furniture And Office Equipment		Corrective Maintenance	ective and development-oriented	Governance		Furniture And Office Equipme	And Office Equipme	OF MUNICI					319	349	367	389
	Executive And Council	O_Ma_Ninf_Cm_Pi_Licences & Rights_Computer Software And Applicati		Corrective Maintenance	ective and development-oriented	Governance		Licences And Rights	Software And	IN OF HEAD					7	8	8	9
	Executive And Council	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF HEAD					622	657	692	736
	Executive And Council	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF MUNICI					2	2	2	2
	Executive And Council	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF HEAD					3	6	7	7
	Executive And Council	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF HEAD					2	2	2	3
	Executive And Council	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF HEAD					22	23	24	25
	Executive And Council	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Land		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF HEAD					53	53	55	58
	Executive And Council	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Land		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF MUNICI					21	22	23	25
	Executive And Council	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Land		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF HEAD					39	41	43	46
	Executive And Council	O_Ma_Ninf_Cm_Pi_Transport Assets		Corrective Maintenance	ective and development-oriented	Governance		Transport Assets	Transport Assets	IN OF HEAD					186	3 196	3 369	3 551
	Executive And Council	O_Ma_Ninf_Cm_Pi_Transport Assets		Corrective Maintenance	ective and development-oriented	Governance		Transport Assets	Transport Assets	IN OF MUNICI					681	714	752	798
	Finance And Administration	O_Municipal Running Cost	M123	Municipal Running Cost	settlements and improved quality	Governance			R-ADMIN OF HEAD						239 535	245 233	255 033	270 919
	Finance And Administration	O_Municipal Running Cost	M123	Municipal Running Cost	settlements and improved quality	Governance			R-WHOLE OF MUNICI						18 841	19 922	21 175	22 521
	Finance And Administration	O_Tws_Financial Mng Grant_Audit Outcomes		Work Streams	ountable, effective and efficient k	Governance			R-WHOLE OF MUNICI						346	365	385	406
	Finance And Administration	O_Tws_Financial Mng Grant_Financial Systems		Work Streams	ountable, effective and efficient k	Governance			R-WHOLE OF MUNICI						650	702	740	780
	Finance And Administration	O_Tws_Financial Mng Grant_Training Minimum Competency		Work Streams	ountable, effective and efficient k	Governance			R-ADMIN OF HEAD						-	-	-	-
	Finance And Administration	O_Tws_Financial Mng Grant_Training Minimum Competency		Work Streams	ountable, effective and efficient k	Governance			R-WHOLE OF MUNICI						256	177	187	197
	Finance And Administration	O_Tws_Financial Management Grant_Financial Statements		Work Streams	ountable, effective and efficient k	Governance			R-WHOLE OF MUNICI						500	528	557	587
	Finance And Administration	O_Tws_Financial Management Grant_Items Compensation		Work Streams	ountable, effective and efficient k	Governance			R-WHOLE OF MUNICI						551	-	-	-
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Computer Equipment		Corrective Maintenance	ective and development-oriented	Governance		Computer Equipment	Computer Equipme	IN OF HEAD					2 844	3 867	4 075	4 296
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Furniture And Office Equipment		Corrective Maintenance	ective and development-oriented	Governance		Furniture And Office Equipme	And Office Equipme	IN OF HEAD					11	11	12	12
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Furniture And Office Equipment		Corrective Maintenance	ective and development-oriented	Governance		Furniture And Office Equipme	And Office Equipme	OF MUNICI					32	33	35	37
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Licences & Rights_Computer Software And Applicati		Corrective Maintenance	ective and development-oriented	Governance		Licences And Rights	Software And	IN OF HEAD					9 554	14 999	15 939	16 633
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Machinery And Equipment		Corrective Maintenance	ective and development-oriented	Governance		Machinery And Equipment	Machinery And Equipme	IN OF HEAD					588	648	683	723
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF HEAD					618	620	653	688
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF MUNICI					97	103	108	115
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF HEAD					42	44	47	49
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF HEAD					32	33	35	37
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Stores	IN OF HEAD					6	50	53	56
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Stores	IN OF HEAD					6	6	7	7
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Stores	IN OF HEAD					12	12	13	14
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Stores	IN OF HEAD					6	6	7	7
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Transport Assets		Corrective Maintenance	ective and development-oriented	Governance		Transport Assets	Transport Assets	OF MUNICI					-	-	-	-
	Finance And Administration	O_Ma_Ninf_Cm_Pi_Transport Assets		Corrective Maintenance	ective and development-oriented	Governance		Transport Assets	Transport Assets	IN OF HEAD					236	108	114	120
	Internal Audit	O_Municipal Running Cost	M123	Municipal Running Cost	settlements and improved quality	Governance			R-ADMIN OF HEAD						5 110	5 023	5 145	5 837
	Internal Audit	O_Ma_Ninf_Cm_Pi_Furniture And Office Equipment		Corrective Maintenance	ective and development-oriented	Governance		Furniture And Office Equipme	And Office Equipme	IN OF HEAD					2	2	2	2
	Internal Audit	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF HEAD					6	6	6	7
	Internal Audit	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF HEAD					6	6	6	7
	Internal Audit	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Buildings		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF HEAD					6	6	6	7
	Internal Audit	O_Ma_Ninf_Cm_Pi_Ops_Bldg_Municipal Offices_Land		Corrective Maintenance	ective and development-oriented	Governance		Operational Buildings	Municipal Office	IN OF HEAD					9	9	10	10
	Internal Audit	O_Ma_Ninf_Cm_Pi_Transport Assets		Corrective Maintenance	ective and development-oriented	Governance		Transport Assets	Transport Assets	IN OF HEAD					16	16	17	18
	Community And Social Services	O_Municipal Running Cost	M123	Municipal Running Cost	settlements and improved quality	Governance			R-WHOLE OF MUNICI						61 664	65 435	68 874	74 632
	Community And Social Services	O_Tws_C4_Education And Training		Work Streams	responsive and sustainable social	Inclusion and Access			R-WHOLE OF MUNICI						71	-	-	-
	Community And Social Services	O_Tws_C4_Library Programmes		Work Streams	responsive and sustainable social	Inclusion and Access			R-WHOLE OF MUNICI						58	61	64	70
	Community And Social Services	O_Tws_Emergency & Disaster Mng_Disaster Management		Work Streams	responsive and sustainable social	Governance			R-WHOLE OF MUNICI						527	556	586	615
	Community And Social Services	O_Tws_Functions And Events_Special Events And Functions		Work Streams	ective and development-oriented	Inclusion and Access			R-WHOLE OF MUNICI						238	119	125	133
	Community And Social Services	O_Tws_Sm&G_Strategic Planning_Promotional And Marketing		Work Streams	ountable, effective and efficient k	Governance			R-WHOLE OF MUNICI						37	-	-	-
	Community And Social Services	O_Ma_Ninf_Cm_Pi_Op_Comm Fac_Cem's/Crematoria_Buildings		Corrective Maintenance	responsive and sustainable social	Inclusion and Access		Community Facilities	Heretes/Cremale	OF MUNICI					25	26	28	29
	Community And Social Services	O_Ma_Ninf_Cm_Pi_Op_Comm Fac_Cem's/Crematoria_Buildings		Corrective Maintenance	responsive and sustainable social	Inclusion and Access		Community Facilities	Heretes/Cremale	OF MUNICI					6	7	7	7
	Community And Social Services	O_Ma_Ninf_Cm_Pi_Op_Comm Fac_Cem's/Crematoria_Buildings		Corrective Maintenance	responsive and sustainable social	Inclusion and Access		Community Facilities	Heretes/Cremale	OF MUNICI					2	2	2	2
	Community And Social Services	O_Ma_Ninf_Cm_Pi_Op_Comm Fac_Cem's/Crematoria_Buildings		Corrective Maintenance	responsive and sustainable social	Inclusion and Access		Community Facilities	Heretes/Cremale	OF MUNICI					375	5 194	5 475	5 771
	Community And Social Services	O_Ma_Ninf_Cm_Pi_Op_Comm Fac_Libraries_Buildings		Corrective Maintenance	Quality basic education	Inclusion and Access		Community Facilities	Libraries	LE OF MUNICI					1 178	690	727	766
	Community And Social Services	O_Ma_Ninf_Cm_Pi_Op_Comm Fac_Libraries_Buildings		Corrective Maintenance	Quality basic education	Inclusion and Access		Community Facilities	Libraries	LE OF MUNICI					54	284	299	315
	Community And Social Services	O_Ma_Ninf_Cm_Pi_Op_Comm Fac_Libraries_Buildings		Corrective Maintenance	Quality basic education	Inclusion and Access		Community Facilities	Libraries	LE OF MUNICI					79	82	86	91
	Community And Social Services	O_Ma_Ninf_Cm_Pi_Op_Comm Fac_Museums_Buildings		Corrective Maintenance	ective and development-oriented	Inclusion and Access		Community Facilities	Museums	LE OF MUNICI					134	141	149	158
	Community And Social Services	O_Ma_Ninf_Cm_Pi_Op_Comm Fac_Museums_Buildings		Corrective Maintenance	ective and development-oriented	Inclusion and Access		Community Facilities	Museums	LE OF MUNICI					43	46	48	51
	Community And Social Services	O_Ma_Ninf_Cm_Pi_Computer Equipment		Corrective Maintenance	ective and development-oriented	Governance		Computer Equipment	Computer Equipme	OF MUNICI					17	18	18	19
	Community And Social Services	O_Ma_Ninf_Cm_Pi_Furniture And Office Equipment		Corrective Maintenance	ective and development-oriented	Governance		Furniture And Office Equipme	And Office Equipme	OF MUNICI					163	117	123	132
	Community And Social Services	O_Ma_Ninf_Cm_Pi_Heritage Assets_Conservation Areas		Corrective Maintenance	eritage													

Sport And Recreation	O_Tws_Parks Programme		Work Streams	ice our environmental assets and	Inclusion and Access		R-WHOLE OF MUNI	0	0	48	63	67	70
Sport And Recreation	O_Tws_Sm&g_ Strategic Planning Promotional And Marketing		Work Streams	ountable effective and efficient li	Governance		R-WHOLE OF MUNI	0	0	53	56	59	62
Sport And Recreation	O_Tws_Sport Development Marathons Sport And Recreation		Work Streams	ective and development-oriented	Inclusion and Access		R-WHOLE OF MUNI	0	0	501	445	469	494
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ca_Comm Fac Public Open Space Buildings		Corrective Maintenance	ective and development-oriented	Inclusion and Access	Community Facilities	alic Open Spac	0	0	15	8	9	9
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ca_Comm Fac Public Open Space Civil Structures		Corrective Maintenance	ective and development-oriented	Inclusion and Access	Community Facilities	alic Open Spac	0	0	12	13	14	15
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ca_Comm Fac Public Open Space Electrical Equipment		Corrective Maintenance	ective and development-oriented	Inclusion and Access	Community Facilities	alic Open Spac	0	0	6	7	7	7
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ca_Comm Fac Public Open Space Land		Corrective Maintenance	ective and development-oriented	Inclusion and Access	Community Facilities	alic Open Spac	0	0	6	7	7	7
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Furniture And Office Equipment		Corrective Maintenance	ective and development-oriented	Governance	Furniture And Office Equipment	And Office Equi	0	0	24	25	26	28
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Machinery And Equipment		Corrective Maintenance	ective and development-oriented	Governance	Machinery And Equipment	ery And Equipm	0	0	92	14 118	14 800	15 684
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Buildings		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	425	600	632	666
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Civil Structures		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	6	7	7	7
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Electrical Equipment		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	12	13	14	15
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ops Sport & Recr Indoor Fac Buildings		Corrective Maintenance	ective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	ndoor Facilit	0	0	2 183	2 771	2 921	3 077
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ops Sport & Recr Indoor Fac Civil Structures		Corrective Maintenance	ective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	ndoor Facilit	0	0	295	445	469	494
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ops Sport & Recr Indoor Fac Electrical Equipment		Corrective Maintenance	ective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	ndoor Facilit	0	0	430	667	703	741
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ops Sport & Recr Outdoor Fac Buildings		Corrective Maintenance	ective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	ndoor Facilit	0	0	4 937	4 306	4 539	4 784
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ops Sport & Recr Outdoor Fac Civil Structures		Corrective Maintenance	ective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	ndoor Facilit	0	0	316	334	352	371
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ops Sport & Recr Outdoor Fac Electrical Equipment		Corrective Maintenance	ective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	ndoor Facilit	0	0	377	556	596	618
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Ops Sport & Recr Outdoor Fac Land		Corrective Maintenance	ective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	ndoor Facilit	0	0	711	222	234	247
Sport And Recreation	O_Mai_Ninf_Cm_Pi_Transport Assets		Corrective Maintenance	ective and development-oriented	Governance	Transport Assets	ransport Asset	0	0	–	–	–	–
Public Safety	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance	Transport Assets	ransport Asset	0	0	3 609	4 006	4 223	4 451
Public Safety	O_Mai_Ninf_Cm_Pi_Machinery And Equipment		Corrective Maintenance	ective and development-oriented	Governance	Machinery And Equipment	ery And Equipm	0	0	64 798	68 078	73 399	79 137
Public Safety	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Buildings		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	311	328	346	367
Public Safety	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Civil Structures		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	336	557	597	630
Public Safety	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Electrical Equipment		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	135	143	150	159
Public Safety	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Land		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	46	48	51	54
Public Safety	O_Mai_Ninf_Cm_Pi_Transport Assets		Corrective Maintenance	ective and development-oriented	Governance	Transport Assets	ransport Asset	0	0	100	106	111	117
Housing	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance	Transport Assets	ransport Asset	0	0	1 458	2 443	2 575	2 716
Housing	O_Tws_Capacity Build Train & Dev Workshops Seminars & Subject Mater		Work Streams	able workforce to support an inclu	Governance		R-WHOLE OF MUNI	0	0	469	507	547	591
Housing	O_Tws_Cd_Housing Projects		Work Streams	esponsive and sustainable social	Inclusion and Access		R-WHOLE OF MUNI	0	0	–	–	–	–
Housing	O_Tws_Functions And Events Special Events And Functions		Work Streams	ective and development-oriented	Inclusion and Access		R-WHOLE OF MUNI	0	0	–	–	–	–
Housing	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Buildings		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	–	–	–	–
Housing	O_Mai_Ninf_Cm_Pi_Transport Assets		Corrective Maintenance	ective and development-oriented	Governance	Transport Assets	ransport Asset	0	0	–	–	–	–
Health	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance	Transport Assets	ransport Asset	0	0	–	–	–	–
Health	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance		R-ADMIN OF HEAD	0	0	326	372	392	415
Health	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance		R-WHOLE OF MUNI	0	0	–	–	–	–
Health	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance	Transport Assets	ransport Asset	0	0	–	–	–	–
Planning And Development	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance		R-ADMIN OF HEAD	0	0	13 961	11 784	12 702	13 694
Planning And Development	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance		R-WHOLE OF MUNI	0	0	57 865	57 908	62 265	66 992
Planning And Development	O_Tws_Capacity Build Train & Dev Workshops Seminars & Subject Mater		Work Streams	able workforce to support an inclu	Governance		R-WHOLE OF MUNI	0	0	88	176	186	201
Planning And Development	O_Tws_Cd_Housing Projects		Work Streams	esponsive and sustainable social	Inclusion and Access		R-WHOLE OF MUNI	0	0	316	332	350	369
Planning And Development	O_Tws_Functions And Events Special Events And Functions		Work Streams	ective and development-oriented	Inclusion and Access		R-WHOLE OF MUNI	0	0	4 294	4 850	5 112	5 389
Planning And Development	O_Tws_Local Economic Development Public Participation		Work Streams	ective and development-oriented	Spatial Integration		R-WHOLE OF MUNI	0	0	211	22	23	25
Planning And Development	O_Tws_Sm&g_ Strategic Planning Promotional And Marketing		Work Streams	ountable effective and efficient li	Governance		R-WHOLE OF MUNI	0	0	211	177	197	202
Planning And Development	O_Tws_Tourism Tourism Development		Work Streams	ective and development-oriented	Growth		R-WHOLE OF MUNI	0	0	32	185	195	206
Planning And Development	O_Mai_Ninf_Cm_Pi_Computer Equipment		Corrective Maintenance	ective and development-oriented	Governance	Computer Equipment	omputer Equipm	0	0	96	101	105	112
Planning And Development	O_Mai_Ninf_Cm_Pi_Furniture And Office Equipment		Corrective Maintenance	ective and development-oriented	Governance	Furniture And Office Equipment	And Office Equi	0	0	33	77	81	86
Planning And Development	O_Mai_Ninf_Cm_Pi_Furniture And Office Equipment		Corrective Maintenance	ective and development-oriented	Governance	Furniture And Office Equipment	And Office Equi	0	0	55	57	61	64
Planning And Development	O_Mai_Ninf_Cm_Pi_Machinery And Equipment		Corrective Maintenance	ective and development-oriented	Governance	Machinery And Equipment	ery And Equipm	0	0	18	19	20	21
Planning And Development	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Buildings		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	1 691	1 779	1 875	1 977
Planning And Development	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Civil Structures		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	7	15	16	17
Planning And Development	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Electrical Equipment		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	7	8	8	9
Planning And Development	O_Mai_Ninf_Cm_Pi_Transport Assets		Corrective Maintenance	ective and development-oriented	Governance	Transport Assets	ransport Asset	0	0	–	–	–	–
Planning And Development	O_Mai_Ninf_Cm_Pi_Transport Assets		Corrective Maintenance	ective and development-oriented	Governance	Transport Assets	ransport Asset	0	0	20	21	22	23
Road Transport	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance	Transport Assets	ransport Asset	0	0	1 609	1 778	1 87	1 98
Road Transport	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance		R-ADMIN OF HEAD	0	0	5 037	5 299	5 585	5 887
Road Transport	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance		R-WHOLE OF MUNI	0	0	189 344	199 994	212 705	226 260
Road Transport	O_Tws_Communic & Public Participation Awareness Campaign		Work Streams	ettlements and improved quali	Inclusion and Access		R-WHOLE OF MUNI	0	0	56	30	32	33
Road Transport	O_Mai_Ninf_Cm_Pi_Machinery And Equipment		Corrective Maintenance	ective and development-oriented	Governance	Machinery And Equipment	ery And Equipm	0	0	221	233	245	259
Road Transport	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Buildings		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	599	590	622	660
Road Transport	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Civil Structures		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	13	13	14	15
Road Transport	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Electrical Equipment		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	7	8	8	9
Road Transport	O_Mai_Ninf_Cm_Pi_Roads Infrastructure Road Furniture Road Furniture		Corrective Maintenance	ective and responsive economic inf	Inclusion and Access	Roads Infrastructure	oad Furniture	0	0	527	554	584	615
Road Transport	O_Mai_Ninf_Cm_Pi_Roads Infrastructure Road Furniture Traffic Signs		Corrective Maintenance	ective and responsive economic inf	Inclusion and Access	Roads Infrastructure	oad Furniture	0	0	1 117	1 180	1 244	1 311
Road Transport	O_Mai_Ninf_Cm_Pi_Roads Infrastructure Roads Land		Corrective Maintenance	ective and responsive economic inf	Inclusion and Access	Roads Infrastructure	oads	0	0	30 929	36 107	38 057	40 112
Road Transport	O_Mai_Ninf_Cm_Pi_Transport Assets		Corrective Maintenance	ective and development-oriented	Governance	Transport Assets	ransport Asset	0	0	–	–	–	–
Road Transport	O_Mai_Ninf_Cm_Pi_Transport Assets		Corrective Maintenance	ective and development-oriented	Governance	Transport Assets	ransport Asset	0	0	6 812	7 172	7 559	7 967
Environmental Protection	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance		R-WHOLE OF MUNI	0	0	3 072	3 424	3 681	3 964
Environmental Protection	O_Mai_Ninf_Cm_Pi_Ca_Comm Fac Nature Reserv es Buildings		Corrective Maintenance	ice our environmental assets and	Inclusion and Access	Community Facilities	nature Reserve	0	0	4	46	49	51
Environmental Protection	O_Mai_Ninf_Cm_Pi_Ca_Comm Fac Nature Reserv es Civil Structures		Corrective Maintenance	ice our environmental assets and	Inclusion and Access	Community Facilities	nature Reserve	0	0	3	3	3	3
Environmental Protection	O_Mai_Ninf_Cm_Pi_Ca_Comm Fac Nature Reserv es Electrical Equipment		Corrective Maintenance	ice our environmental assets and	Inclusion and Access	Community Facilities	nature Reserve	0	0	2	3	3	3
Environmental Protection	O_Mai_Ninf_Cm_Pi_Ca_Comm Fac Nature Reserv es Land		Corrective Maintenance	ice our environmental assets and	Inclusion and Access	Community Facilities	nature Reserve	0	0	32	80	98	99
Environmental Protection	O_Mai_Ninf_Cm_Pi_Furniture And Office Equipment		Corrective Maintenance	ective and development-oriented	Governance	Furniture And Office Equipment	And Office Equi	0	0	6	6	7	7
Environmental Protection	O_Mai_Ninf_Cm_Pi_Machinery And Equipment		Corrective Maintenance	ective and development-oriented	Governance	Machinery And Equipment	ery And Equipm	0	0	93	98	103	109
Environmental Protection	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance	Transport Assets	ransport Asset	0	0	–	–	–	–
Energy Sources	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance		R-ADMIN OF HEAD	0	0	269 606	268 886	270 886	316 000
Energy Sources	O_Municipal Running Cost	M123	Municipal Running Cost	ettlements and improved quali	Governance		R-WHOLE OF MUNI	0	0	738 297	715 383	754 779	778 635
Energy Sources	O_Mai_Ninf_Cm_Pi_El Networks Electricity Meters		Corrective Maintenance	ective and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Ly Networks	0	0	158	167	176	185
Energy Sources	O_Mai_Ninf_Cm_Pi_El Networks Electricity Meters		Corrective Maintenance	ective and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Ly Networks	0	0	1 053	1 112	1 172	1 235
Energy Sources	O_Mai_Ninf_Cm_Pi_El Networks Municipal Service Connectors		Corrective Maintenance	ective and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Ly Networks	0	0	19 165	20 238	21 331	22 483
Energy Sources	O_Mai_Ninf_Cm_Pi_El Networks Public Lighting		Corrective Maintenance	ective and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Ly Networks	0	0	1 676	1 770	1 865	1 966
Energy Sources	O_Mai_Ninf_Cm_Pi_El Networks Public Lighting		Corrective Maintenance	ective and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Ly Networks	0	0	11 739	12 396	13 065	13 771
Energy Sources	O_Mai_Ninf_Cm_Pi_El Networks Substations Land		Corrective Maintenance	ective and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Ly Substation	0	0	527	556	586	621
Energy Sources	O_Mai_Ninf_Cm_Pi_El Networks Switching Stations Land		Corrective Maintenance	ective and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Switching Stati	0	0	2 633	2 780	2 930	3 088
Energy Sources	O_Mai_Ninf_Cm_Pi_Furniture And Office Equipment		Corrective Maintenance	ective and development-oriented	Governance	Furniture And Office Equipment	And Office Equi	0	0	1 604	1 377	1 451	1 530
Energy Sources	O_Mai_Ninf_Cm_Pi_Furniture And Office Equipment		Corrective Maintenance	ective and development-oriented	Governance	Furniture And Office Equipment	And Office Equi	0	0	5	6	6	6
Energy Sources	O_Mai_Ninf_Cm_Pi_Licences & Rights Computer Sfw are And Applicat		Corrective Maintenance	ective and development-oriented	Governance	Licences And Rights	oftware And A	0	0	158	167	176	185
Energy Sources	O_Mai_Ninf_Cm_Pi_Machinery And Equipment		Corrective Maintenance	ective and development-oriented	Governance	Machinery And Equipment	ery And Equipm	0	0	343	352	362	406
Energy Sources	O_Mai_Ninf_Cm_Pi_Machinery And Equipment		Corrective Maintenance	ective and development-oriented	Governance	Machinery And Equipment	ery And Equipm	0	0	266	217	229	241
Energy Sources	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Buildings		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	33	35	37	39
Energy Sources	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal Offices Civil Structures		Corrective Maintenance	ective and development-oriented	Governance	Operational Buildings	unicipal Office	0	0	3	3	3	3
Energy Sources	O_Mai_Ninf_Cm_Pi_Ops Bldgs Municipal												

Energy Sources	O_Mai_Nirf_Cm_Pi_TransportAssets	-	Corrective Maintenance		Governance	Transport Assets	Transport Assets	LE OF MUNI	0	0	-	1 248	1 318	1 389	1 464
Water Management	O_Municipal Running Cost	M123	Municipal Running Costs	settlements and improved quality	Governance		R-ADMIN OF HEAD	0	0	-	464 502	516 981	517 183	580 719	
Water Management	O_Municipal Running Cost	M123	Municipal Running Costs	settlements and improved quality	Governance		R-WHOLE OF MUNI	0	0	-	152 395	149 680	158 571	168 011	
Water Management	O_Tws_Functions And Events_Special Events And Functions	-	Work Streams	ffective and development-oriented	Inclusion and Access		R-WHOLE OF MUNI	0	0	-	201	15	16	17	
Water Management	O_Mai_Nirf_Cm_Pi_Machinery And Equipment	-	Corrective Maintenance		Governance	Machinery And Equipment	Machinery And Equipment	LE OF MUNI	0	0	-	164	7	7	8
Water Management	O_Mai_Nirf_Cm_Pi_Oa_Ops Bld's Municipal Offices_Buildings	-	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	Operational Buildings	LE OF MUNI	0	0	-	145	8	8	8
Water Management		-			Governance	Transport Assets	Transport Assets	LE OF MUNI	0	0	-	-	-	-	-
Water Management	O_Mai_Nirf_Cm_Pi_TransportAssets	-	Corrective Maintenance		Governance	Transport Assets	Transport Assets	LE OF MUNI	0	0	-	1 981	2 005	2 114	2 228
Water Management	O_Mai_Nirf_Cm_Pi_Wsi_Distribution_Municipal Service Connections	-	Corrective Maintenance	lative and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Water Supply Infrastructure	IN OF HEAD	0	0	-	1 074	852	888	947
Water Management	O_Mai_Nirf_Cm_Pi_Wsi_Distribution_Municipal Service Connections	-	Corrective Maintenance	lative and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Water Supply Infrastructure	LE OF MUNI	0	0	-	5 033	254	268	283
Water Management	O_Mai_Nirf_Cm_Pi_Wsi_Distribution_Pipe Work	-	Corrective Maintenance	lative and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Water Supply Infrastructure	IN OF HEAD	0	0	-	2 890	3 336	3 516	3 706
Water Management	O_Mai_Nirf_Cm_Pi_Wsi_Distribution_Pipe Work	-	Corrective Maintenance	lative and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Water Supply Infrastructure	LE OF MUNI	0	0	-	5 087	531	580	590
Water Management	O_Mai_Nirf_Cm_Pi_Wsi_Reservoirs_Land	-	Corrective Maintenance	lative and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Water Supply Infrastructure	IN OF HEAD	0	0	-	527	36	38	41
Water Management	O_Mai_Nirf_Cm_Pi_Wsi_Reservoirs_Land	-	Corrective Maintenance	lative and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Water Supply Infrastructure	LE OF MUNI	0	0	-	2 370	540	569	600
Waste Water Management	O_Municipal Running Cost	M123	Municipal Running Costs	settlements and improved quality	Governance		R-ADMIN OF HEAD	0	0	-	26 909	33 032	33 268	27 540	
Waste Water Management	O_Municipal Running Cost	M123	Municipal Running Costs	settlements and improved quality	Governance		R-WHOLE OF MUNI	0	0	-	104 813	105 168	111 884	119 057	
Waste Water Management	O_Tws_City Cleanliness And Clean-Up_Clean-Up Actions	-	Work Streams	ce our environmental assets and	Inclusion and Access		R-WHOLE OF MUNI	0	0	-	35	2	2	2	
Waste Water Management	O_Mai_Nirf_Cm_Pi_Licences & Rights_Computer Software And Applica	-	Corrective Maintenance	ffective and development-oriented	Governance	Licences And Rights	Software And	LE OF MUNI	0	0	-	32	2	2	2
Waste Water Management	O_Mai_Nirf_Cm_Pi_Machinery And Equipment	-	Corrective Maintenance		Governance	Machinery And Equipment	Machinery And Equipment	LE OF MUNI	0	0	-	9 497	42 210	44 480	46 892
Waste Water Management	O_Mai_Nirf_Cm_Pi_Oa_Ops Bld's Municipal Offices_Buildings	-	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	Operational Buildings	IN OF MUNI	0	0	-	15	11	11	12
Waste Water Management	O_Mai_Nirf_Cm_Pi_Oa_Ops Bld's Municipal Offices_Civil Structures	-	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	Operational Buildings	LE OF MUNI	0	0	-	9	0	0	0
Waste Water Management	O_Mai_Nirf_Cm_Pi_Oa_Ops Bld's Municipal Offices_Electrical Equipment	-	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	Operational Buildings	LE OF MUNI	0	0	-	19	10	11	11
Waste Water Management	O_Mai_Nirf_Cm_Pi_Si_Retreatment_Pipe Work	-	Corrective Maintenance	lative and responsive economic inf	Inclusion and Access	Sanitation Infrastructure	Sanitation Infrastructure	LE OF MUNI	0	0	-	45	2	2	3
Waste Water Management	O_Mai_Nirf_Cm_Pi_Si_Retreatment_Pipe Work	-	Corrective Maintenance	lative and responsive economic inf	Inclusion and Access	Sanitation Infrastructure	Sanitation Infrastructure	LE OF MUNI	0	0	-	3 968	1 243	1 311	1 381
Waste Water Management	O_Mai_Nirf_Cm_Pi_Si_Waste Water Treatment_Land	-	Corrective Maintenance	lative and responsive economic inf	Inclusion and Access	Sanitation Infrastructure	Water Treatment	LE OF MUNI	0	0	-	446	5 000	5 270	5 555
Waste Water Management		-			Governance	Transport Assets	Transport Assets	LE OF MUNI	0	0	-	-	-	-	-
Waste Water Management	O_Mai_Nirf_Cm_Pi_TransportAssets	-	Corrective Maintenance		Governance	Transport Assets	Transport Assets	LE OF MUNI	0	0	-	893	35	37	39
Waste Management	O_Municipal Running Cost	M123	Municipal Running Costs	settlements and improved quality	Governance		R-ADMIN OF HEAD	0	0	-	53 938	60 892	61 351	64 815	
Waste Management	O_Municipal Running Cost	M123	Municipal Running Costs	settlements and improved quality	Governance		R-WHOLE OF MUNI	0	0	-	98 000	109 167	116 778	124 941	
Waste Management	O_Tws_City Cleanliness And Clean-Up_Clean-Up Actions	-	Work Streams	ce our environmental assets and	Inclusion and Access		R-WHOLE OF MUNI	0	0	-	1 641	2 218	2 337	2 464	
Waste Management	O_Mai_Nirf_Cm_Pi_Furniture And Office Equipment	-	Corrective Maintenance	ffective and development-oriented	Governance	Furniture And Office Equipment	And Office Equ	LE OF MUNI	0	0	-	2	2	2	2
Waste Management	O_Mai_Nirf_Cm_Pi_Oa_Ops Bld's Municipal Offices_Buildings	-	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	Operational Buildings	IN OF HEAD	0	0	-	9	10	10	11
Waste Management	O_Mai_Nirf_Cm_Pi_Oa_Ops Bld's Municipal Offices_Buildings	-	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	Operational Buildings	LE OF MUNI	0	0	-	100	74	78	82
Waste Management		-			Governance	Transport Assets	Transport Assets	LE OF MUNI	0	0	-	-	-	-	-
Waste Management	O_Mai_Nirf_Cm_Pi_TransportAssets	-	Corrective Maintenance		Governance	Transport Assets	Transport Assets	LE OF MUNI	0	0	-	8 102	6 338	6 680	7 041
Other	O_Municipal Running Cost	M123	Municipal Running Costs	settlements and improved quality	Governance		R-WHOLE OF MUNI	0	0	-	19 997	21 254	22 720	24 293	
Other	O_Tws_Sm&G_Strategic Planning_Promotional And Marketing	-	Work Streams	ountable, effective and efficient li	Governance		R-WHOLE OF MUNI	0	0	-	316	332	350	369	
Other	O_Mai_Nirf_Cm_Pi_Ca_Comm Fac_Markets_Buildings	-	Corrective Maintenance	ffective and development-oriented	Inclusion and Access	Community Facilities	Markets	LE OF MUNI	0	0	-	991	2 267	2 389	2 518
Other	O_Mai_Nirf_Cm_Pi_Ca_Comm Fac_Markets_Buildings	-	Corrective Maintenance	ffective and development-oriented	Inclusion and Access	Community Facilities	Markets	LE OF MUNI	0	0	-	134	144	152	160
Other	O_Mai_Nirf_Cm_Pi_Ca_Comm Fac_Markets_Electrical Equipment	-	Corrective Maintenance	ffective and development-oriented	Inclusion and Access	Community Facilities	Markets	LE OF MUNI	0	0	-	208	193	203	214
Other	O_Mai_Nirf_Cm_Pi_Ca_Comm Fac_Markets_Land	-	Corrective Maintenance	ffective and development-oriented	Inclusion and Access	Community Facilities	Markets	LE OF MUNI	0	0	-	67	70	74	78
Other	O_Mai_Nirf_Cm_Pi_Computer Equipment	-	Corrective Maintenance	ffective and development-oriented	Governance	Computer Equipment	Computer Equipme	LE OF MUNI	0	0	-	359	330	348	367
Other	O_Mai_Nirf_Cm_Pi_Furniture And Office Equipment	-	Corrective Maintenance	ffective and development-oriented	Governance	Furniture And Office Equipment	And Office Equ	LE OF MUNI	0	0	-	7	81	86	90
Other	O_Mai_Nirf_Cm_Pi_Licences & Rights_Computer Software And Applica	-	Corrective Maintenance	ffective and development-oriented	Governance	Licences And Rights	Software And	LE OF MUNI	0	0	-	1 000	1 000	1 054	1 111
Other	O_Mai_Nirf_Cm_Pi_Machinery And Equipment	-	Corrective Maintenance		Governance	Machinery And Equipment	Machinery And Equip	LE OF MUNI	0	0	-	944	1 000	1 054	1 111
Other		-			Governance	Transport Assets	Transport Assets	LE OF MUNI	0	0	-	-	-	-	-
Other	O_Mai_Nirf_Cm_Pi_TransportAssets	-	Corrective Maintenance		Governance	Transport Assets	Transport Assets	LE OF MUNI	0	0	-	266	300	316	333
Parent Operational expenditure									0	-	-	3 146 770	3 298 577	3 445 253	3 699 579

2.12 Municipal Manager's Quality Certificate

I Theetsi Solomon Roger Nkhumise, Municipal Manager of City of Matlosana Municipality, hereby certify that the 2019/2020 budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Theetsi Solomon Roger Nkhumise
Municipal Manager of City of Matlosana - NW403

Signature _____

Date _____