

SCHEDULE A

PROPOSED ANNUAL BUDGET AND SUPPORTING DOCUMENTATION

OF

CITY OF MATLOSANA MUNICIPALITY (NW403)

2020/21 – 2022/23 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 DELIVERED BY EXECUTIVE MAYOR, COUNCILLOR MAETU KGAILE,

MTREF BUDGET SPEECH DELIVERED BY EXECUTIVE MAYOR OF THE CITY OF MATLOSANA CLLR MAETU KGAILE DURING A VIRTUAL COUNCIL MEETING HELD ON TUESDAY 26 MAY 2020

Honourable Speaker, Cllr Washington Ntozini

Single Whip, Cllr Vusi Chinga

Members of the Mayoral Committee

Whips of all Parties represented in this Council

Honourable Councillors

Municipal Manager, Mr Roger Nkhumise

Directors and Senior Officials

Ladies and Gentlemen

At the beginning let me emphasize that what we are briefly presenting to Council today is a draft Medium Term Revenue and Expenditure Framework Budget and not a normal State of the City Address. This shift including the very unusual platform we use today are due to the prevailing conditions of lockdown resulting from the current COVID-19 coronavirus global emergency.

Today it is exactly, 61 days since our President Cyril Ramaphosa declared a national lockdown as part of the collective effort to curb the spread of the coronavirus and flatten the growing curve of infection among our people. We want to commend our national and provincial government spheres for the good work they have carried out thus far in leading our fight against this invisible enemy.

As a Municipality, we have also done our small bit to assist this national fight against the novel coronavirus. We have provided sanitizers and some limited personal protective equipment to our employees even before the initial 21 days lockdown period.

We have also conducted a massive awareness campaign on COVID-19 to our communities as well as donating sanitizers and water tanks to local taxi ranks to protect our residents who rely on public transport daily. This is work we might have to intensify in the coming week as more people get back to work with more economic sectors opening up under level 3 of the lockdown.

Since the launch of the community mass screening campaign, our Municipal Community-Based Planners (CBPs) have been working daily with teams from the Department of Health at various health facilities around Matlosana.

We thank all our essential service workers who have ensured the uninterrupted delivery of services to our residents when all other employees were staying at home during the extended lockdown period.

As we prepare to receive the majority of our Municipal employees back to work in the coming days, we are currently putting measures in place to ensure strict compliance with health and safety requirements as outlined by the Minister of Employment and Labour.

Fellow Councillors

With more and more people getting screened and tested across South Africa, we are witnessing a daily spike in the infection rate. As the figures rise, we are seeing the increase in the number of new cases in our Province and our city. As at 26 May 2020,

Matlosana accounted for 24 cases of all 38 people who have tested positive for COVID-19 in our district. As a nation we have been warned that the worst is yet to come and we need to be fully prepared for that reality.

Health experts and scientists have projected that we are likely to reach a peak in infections around September this year. So our work clearly is cut out for us. We need to up our game in partnership with the North West Department of Health as we enter the alert level 3 of our lockdown on the 1st of June.

The Budget and COVID-19

The COVID-19 pandemic is a crisis that no one anticipated and is resulting in serious economic shock and decline in revenue on account of the lockdown and its impact on people's incomes and job security. It will certainly have an effect on the funding, sustainability and credibility of our Municipal Budget in the long run.

Currently we do not know what the actual impact will be. As we all know, the President declared a national state of disaster on 15 March 2020 following the declaration of the global COVID-19 pandemic by the World Health Organization. This has necessitated a redirection of resources by government for a focused response to COVID-19.

Coming back home:

- The budget we are tabling today is based on the recently approved adjustment budget of our Municipality.
- Tariffs will increase with between 3% and 4.9% based on the inflation projections of National Treasury as per MFMA Circular 98 and 99. However, tariffs for electricity and water consumption will increase with 6.23% and 8%, pending the approval of NERSA and Midvaal.
- Unfortunately, as a City of Matlosana we need to raise tariffs even in this difficult time, as we need to factor in the increases of our bulk service providers and the current salary arrangement that is in place till June 2021.
- We budgeted for a collection rate of 70 percent and we need to do everything possible to maintain or increase this rate, or else we will not be sustainable moving forward.
- We remain part of a caring government and as such the provision for our indigent people will also increase. This will ensure a continuous supply of free basic services to the poor and the most vulnerable residents of our city.
- Our Operational budget for 2020/21 is proposed as follows:
 - Revenue R 3.19 Billion
 - Expenditure R 3.32 Billion
 - Capital R 180.84 million
 - Surplus R 58.52 million (None Cash surplus)

The total amount received from government grants is as follows:

Operational grants: R 480.79 million

Capital grants: R 180.84 million

Honourable Speaker

It is important to note that the proposed budget that we table is cash funded as indicated by table 20 and 35 in the Budget document.

The previous allocation to IDP projects will be impacted as a result of COVID19.

Despite the difficult environment, we find ourselves in, our resolve to render services to the people of Matlosana even during a time of disaster remains firm. We look forward to

additional funding that National Treasury will set aside to support municipalities for the 2020/21 municipal financial year details of which will be announced by the Minister of Finance when he tables the expected special adjustment budget to respond to the COVID-19 pandemic.

We are confident that we shall overcome the current challenges and once again focus our working for the collective desire of the people of Matlosana by building a growing, competitive economy that addresses their aspirations for better livelihoods.

As President Ramaphosa indicated in his national address on Sunday, "Now is the time when we must intensify our efforts and deepen our cooperation."

Let us once more renew our commitment to Matlosana and its people.

I thank you.

Ke ya leboha

Baie dankie

1.2 COUNCIL RECOMMENDATIONS/ RESOLUTION

TABLING OF THE CITY OF MATLOSANA MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) 2020/2021 – 2022/2023

RESOLVED

- a) That the Proposed MTREF Budget as set-out in the document for the financial year 2020/21 and indicative allocations for the two outer years 2021/22 and 2022/23 be **tabled** in accordance with section 16(1)(2) of the Municipal Finance Management Act 56 of 2003:

National Treasury tables, schedule A indicating operating revenue by source and operating expenditure by vote and capital funding by source document for the 2020/21 and two outer years 2021/22 and 2022/23.

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

- the 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.
The increase in water tariffs is subject to Midvaal increases

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

- d) That the following proposed revised budget related policies for 2020/21 be tabled for public participation:

- CUSTOMER CARE, CREDIT CONTROL & DEBT COLLECTION POLICY
- PROVISION FOR DEBT IMPAIRMENT POLICY
- IRRECOVERABLE BAD DEBT POLICY
- PROPERTY RATES POLICY
- TARIFF POLICY
- INDIGENT RELIEF POLICY
- SUPPLY CHAIN MANAGEMENT POLICY
- ASSET MANAGEMENT POLICY
- VIREMENT POLICY
- FUNDING & RESERVE POLICY
- EXPENDITURE MANAGEMENT POLICY

- e) That the following budget related policies be noted as were approved during previous financial years and remain in force for the 2020/2021 financial year.

- GRANT POLICY
- BUDGET POLICY
- INVENTORY POLICY
- UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE POLICY
- COST CONTAINMENT POLICY
- BORROWINGS POLICY

3 EXECUTIVE SUMMARY

The state of the economy continues to have an adverse effect on the consumers of the City of Matlosana in the 2019/20 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. However more needs to be done to ensure the sustainability of the municipality as the Auditor General in its 2018/19 overview has expressed itself over the going concern matter of the municipality. During the current financial year 2019/20 the municipality were forced to do three adjustment budgets to reduce expenditure to make the budget funded in terms of section 18 of the MFMA.

In the 2019 Medium Term Budget Policy Statement (MTBPS) tabled by the Minister of Finance on 30 October 2019, he stated that, he is tabling the 2019 MTBPS in a difficult global and domestic environment. The global growth forecast for 2019 is the lowest since the 2008 financial crisis, weighed down by mounting trade tensions and political uncertainty. Economic activity in two engines of the world economy, namely China and India, is also slowing this year. Policy makers have taken a number of steps to support growth, but there is a risk that these measures will create new vulnerabilities, as interest rates in advanced economies decline. About a quarter of government, bonds in these countries have negative yields.

In South Africa, economic growth has continued to stagnate and weaknesses in the world economy are likely to amplify our own challenges. The discussion paper termed the Economic transformation, inclusive growth, and competitiveness released by the National Treasury has proposed a number of economic reforms that might boost GDP growth over the medium and longer term, and support increased investment and job creation. These measures have been broadly agreed on within government. The next step is to implement the reforms urgently. Nevertheless, the economy has continued to weaken with the economic growth projected to have a negative growth in the 2020/21 financial year, while long-term estimates have fallen prompting government to review its outer year's estimates.

In addition to low growth, South Africa's biggest economic risk is Eskom. Ongoing problems with the utility's operations continue to disrupt the supply of electricity to households and businesses. Government has allocated significant resources to assist Eskom. With the immediate financial restraints lifted, the focus must be on operational problems and restructuring Eskom into three separate entities. Doing so will mark the beginning of a transition to a competitive, transparent and financially viable electricity sector.

South Africa's public finances deteriorated over the past decade; a trend that accelerated in recent years as low growth led to large revenue shortfalls. For 10 years, the country has run large budget deficits. This has put us deeply in debt, to the point where interest payments have begun. In recent weeks, the country was also hit by the deadly Corona virus that spread rapidly across the globe and that will have severe social and economic impact on the country.

National Treasury's MFMA circulars were used to guide with the compilation of the 2020/21 – 2022/23 MTREF of which circulars 98 & 99 were the latest.

The main challenges experienced during the compilation of the 2020/21 – 2022/23 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 continues to exceed consumer inflation, as well as the need to fill critical vacancies with limited resources;
- The declining liquidity ratio due to budgeted deficit of financial performance from 2015/16, 2016/17, 2017/18, 2018/19 2019/20 MTREF.

The following budget principles and guidelines directly informed the compilation of the 2020/21 MTREF:

- The 2019/20 adjustment budget informed the preparation of the 2020/21 budget.
- 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 was approved in May 2019 with the 2019/20 MTREF budget and revised in August 2019 as per the latest regulation.

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 2020/21 MTREF

	Budget Year 2019/2020 (Adjustment)	Budget Year 2020/2021	Budget Year +1 2021/2022	Budget Year+2 2022/2023
	R '000	R '000	R '000	R '000
Total Operating Revenue	-2 974 277	-3 199 223	-3 387 763	-3 597 970
Total Operating Expenditure	3 118 697	3 321 542	3 452 926	3 587 374
Total Capital	147 075	180 844	164 842	170 179
Surplus/(Deficit) for the year after Capital contribution	2 654	58 523	99 679	180 774

Total operating revenue will increase by R 224.94 million for the 2020/21 financial year when compared to the 2019/20 adjustment budget. For the two outer years, operational revenue will increase by 5.8% and 6.2% respectively.

Total operating expenditure for the 2020/21 financial year has been appropriated at R 3.32 billion and translates into a surplus budget after capital transfers of R 180.84 million. When compared to the 2019/20 adjustment budget; operational expenditure grew by R 202.8 million. The operating surplus for the 2021/22 years decrease to R 99.6 million, with a surplus in 2022/23 of R 180.7 million.

The capital budget of R 180.84 million for 2020/21 is more than the R147.07 million for 2019/20 adjustment budget. The bulk of the capital programs will be funded from Government grants and transfers. No provision is made for 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 4.8 percent.

The municipality's revenue strategy is builds 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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source	1										
Property rates	2	265 941	294 055	325 128	400 836	353 034	353 034	278 990	473 003	495 991	519 952
Service charges - electricity revenue	2	699 088	678 390	751 771	893 580	875 281	875 281	695 158	956 541	1 009 055	1 064 816
Service charges - water revenue	2	465 049	510 685	572 665	600 321	616 887	616 887	555 904	654 644	702 718	755 993
Service charges - sanitation revenue	2	98 707	98 497	112 025	115 825	122 299	122 299	109 403	104 584	109 738	115 030
Service charges - refuse revenue	2	126 282	120 243	141 313	166 772	166 772	166 772	142 792	133 367	140 268	147 472
Rental of facilities and equipment		5 411	5 097	5 216	8 375	7 269	7 269	4 415	5 593	5 850	6 119
Interest earned - external investments		9 166	10 588	21 171	3 238	13 238	13 238	6 622	10 536	11 021	11 528
Interest earned - outstanding debtors		161 302	220 170	284 309	54 934	250 828	250 828	288 629	256 174	267 958	280 284
Dividends received											
Fines, penalties and forfeits		10 505	11 247	9 470	1 700	13 700	13 700	1 652	14 267	15 371	15 480
Licences and permits		-	12 654	7 675	5 931	9 991	9 991	5 934	7 720	8 075	8 447
Agency services		-	10 744	-	5 000	-	-	-	0	0	0
Transfers and subsidies		347 531	359 817	396 885	442 778	442 978	442 978	267 947	480 796	515 029	561 249
Other revenue	2	93 714	55 396	165 516	22 891	102 000	102 000	17 804	102 000	106 689	111 599
Gains		-	-	-	-	-	-	115 145	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 282 697	2 387 581	2 793 143	2 722 181	2 974 277	2 974 277	2 490 394	3 199 223	3 387 763	3 597 970

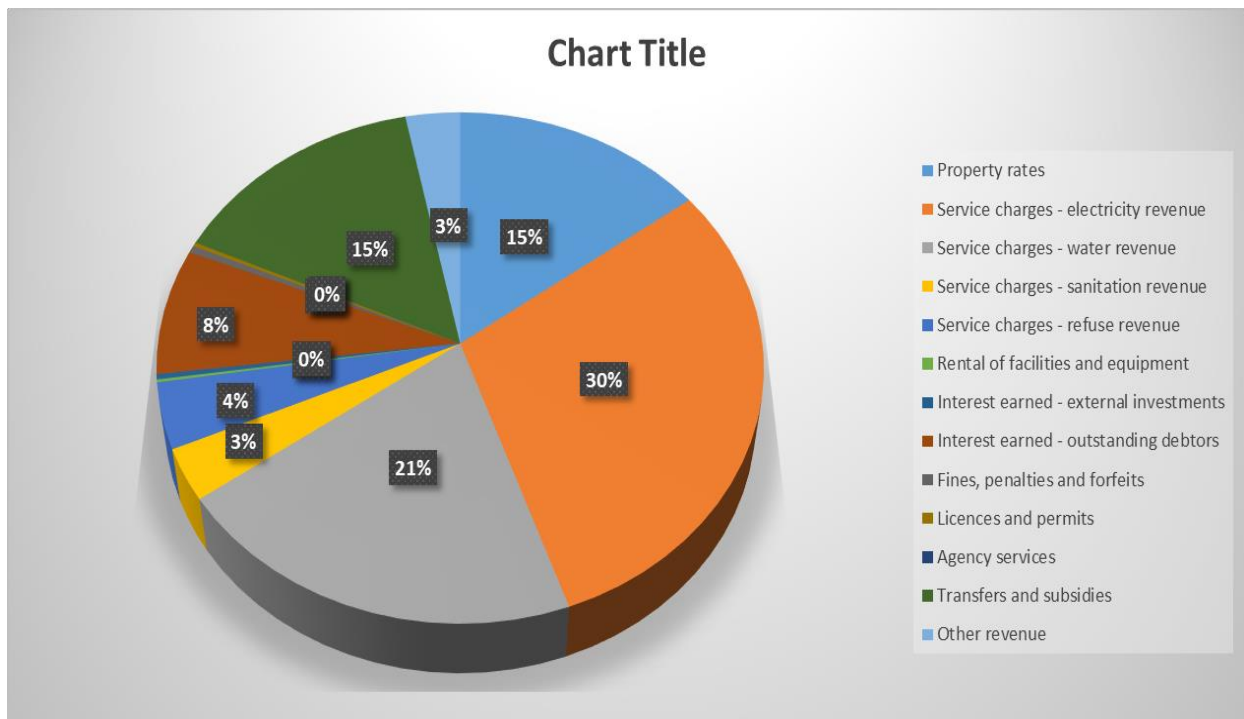


Table 3 Percentage growth in revenue by main revenue source

Description	Adjusted Budget	2019/20 Medium Term Revenue & Expenditure Framework					
		Budget Year 2020/21	%	Budget Year +1 2021/22	%	Budget Year +2 2022/23	%
R thousand							
Revenue By Source							
Property rates	353 034	473 003	33.98	325 128	31.26	519 952	59.92
Service charges - electricity revenue	875 281	956 541	9.28	751 771	21.41	1 064 816	41.64
Service charges - water revenue	616 887	654 644	6.12	572 665	12.52	755 993	32.01
Service charges - sanitation revenue	122 299	104 584	14.49	112 025	7.12	115 030	2.68
Service charges - refuse revenue	166 772	133 367	20.03	141 313	5.96	147 472	4.36
Rental of facilities and equipment	7 269	5 593	23.06	5 850	4.60	6 119	4.60
Interest earned - external investments	13 238	10 536	20.41	11 021	4.60	11 528	4.60
Interest earned - outstanding debtors	250 828	256 174	2.13	267 958	4.60	280 284	4.60
Fines, penalties and forfeits	13 700	14 267	4.14	15 371	7.74	15 480	0.71
Licences and permits	9 991	7 720	22.73	8 075	4.60	8 447	4.60
Agency services	-	0	-	0	-	0	-
Transfers and subsidies	442 978	480 796	8.54	515 029	7.12	561 249	8.97
Other revenue	102 000	102 000	-	106 692	4.60	111 599	4.60
Total Revenue (excluding capital transfers and contributions)	2 974 277	3 199 223		3 387 763	-	3 597 970	

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 71 % of the total revenue mix in 2020/21. The above table includes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality.

Property rates is the third largest revenue source totaling 15 % and will decrease to R 480.79 million.

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

Operating grants and transfers totaled R 480.79 million in the 2020/21 financial year.

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

Table 4 Operating Transfers and Grant Receipts.

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		346 330	358 630	399 363	438 998	438 998	438 998	479 973	515 029	561 249
Local Government Equitable Share										
Equitable Share		342 855	354 377	392 856	429 961	429 961	429 961	466 536	507 100	546 940
Expanded Public Works Programme Integrated Grant		1 653	2 108	932	1 983	1 983	1 983	2 092	0	0
Local Government Financial Management Grant		1 805	2 145	2 215	2 680	2 680	2 680	3 000	3 200	3 300
Municipal Infrastructure Grant		17	-	3 360	4 374	4 374	4 374	4 345	4 729	5 009
EEDSM								4 000	-	6 000
Provincial Government:		1 201	1 310	883	-	780	780	823	0	0
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		1 201	1 310	883	-	780	780	823	0	0
EEDSM										
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	347 531	359 940	400 246	438 998	439 778	439 778	480 796	515 029	561 249
Capital Transfers and Grants										
National Government:		126 002	172 460	166 683	147 075	147 075	147 075	180 844	164 842	170 179
Integrated National Electrification Programme Grant		11 669	20 364	12 205	3 960	3 960	3 960	42 295	20 000	20 000
Municipal Infrastructure Grant		79 036	103 356	85 021	83 115	83 115	83 115	82 549	89 842	95 179
Neighbourhood Development Partnership Grant		35 297	48 740	52 457	60 000	60 000	60 000	56 000	55 000	55 000
Water Services Infrastructure Grant				17 000	-	-	-	-	-	-
				95						
Provincial Government:		-	-	52	-	-	-	-	-	-
				52						
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	71 747	-	-	-	-	-	-
Unspecified		-	-	71 747	-	-	-	-	-	-
Total Capital Transfers and Grants	5	126 002	172 460	238 483	147 075	147 075	147 075	180 844	164 842	170 179
TOTAL RECEIPTS OF TRANSFERS & GRANTS		473 533	532 400	638 728	586 073	586 853	586 853	661 640	679 870	731 428

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 4.9% inflation forecast for 2019/20. Excessive increases are likely to result 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 and is expected to be more than 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 3 720 equals two government pensions can qualify for (100%) discount, the property must be categorized as residential.

Table 1 Comparison of proposed rates to levied for the 2020/21 financial year

Category	Current Tariff (1 July 2019)	Proposed tariff (from 1 July 2020)
	R	R
Residential properties	0.01313	0.01359
State owned properties	0.01313	0.01359
Business & Commercial	0.03132	0.03242
Agricultural	0.00328	0.00339
Vacant land	0.03132	0.03242
Industrial	0.03132	0.03242
Public benefit organization properties	0.03132	0.01359

1.4.2 Sale of Water and Impact on Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth out strips supply. The City of Matlosana is facing the 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 2020/21 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 8 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 2 Proposed Water Tariffs

CATEGORY	CURRENT TARIFFS 2019/20	PROPOSED TARIFFS 2020/21
	Rand per kℓ	Rand per kℓ
RESIDENTIAL		
For the first 6kl, per kl: 1-6	R 21,23	R 22,29
For the following 14 kl, per kl: 7 - 20	R 26,01	R 27,31
For the following 30 kl, per kl: 21 - 50	R 26,83	R 28,17
For the following 50 kl, per kl: 51 - 100	R 27,76	R 29,15
For the following 100 kl, per kl: 101 - 200	R 29,28	R 30,74
For the following 100 kl, per kl: 201 - 300	R 31,03	R 32,58

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

1.4.3 Sale of Electricity and Impact on Tariff Increases

The municipality have budgeted for a proposed electricity tariff increase of 6.23 percent on electricity consumption that will be subject to the Eskom increases approved by Nersa and can be much higher. Basic charges with effect from 1 July 2020 will increase as per the calculations of the NT tariffs setting tool to make the tariffs cost reflective. 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 2018 /19 Annual Financial Statements, the electrical distribution losses have increased.

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 2019/20 R	Proposed amount Payable 2020/21 R
1-50	1.0339	1.1048
51-350	1.3293	1.4122
351-600	1.7876	1.8991
601-1500	2.0534	2.1815
>1500	2.1619	2.2968

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

The increase in sanitation tariffs are capped at 4.9% for 2020/21 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. The municipality is in the proses the evaluate the tariffs to be cost

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 4.9 percent increase in the waste removal tariffs are proposed from 1 July 2020 to keep the service sustainable. The municipality is busy with an exercise to make the trading services cost reflective that might have a impact on the tariff increases. 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 2020:

Table 8 Proposed waste removal Tariffs

CATEGORY	CURRENT TARIFFS 2019/20	PROPOSED TARIFFS 2020//21
	Rand per ℓ	Rand per ℓ
RESIDENTIAL		
Per 85 and 240L container once a week	R 144.23	R 150.72
Per 85 and 240L container twice a week	R 186.77	R 195.17

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

Description	Ref	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Rand/cent						% incr.			
Monthly Account for Household - 'Middle Income Range'	1								
Rates and services charges:									
Property rates		672.21	711.21	711.21	711.21	3.5%	849.35	888.42	924.52
Electricity: Basic levy		145.25	134.04	134.04	134.04	4.5%	140.07	146.37	153.69
Electricity: Consumption		1 100.62	1 718.75	1 718.75	1 718.75	6.2%	1 825.99	1 939.94	2 075.73
Water: Basic levy		155.12	143.15	143.15	143.15	4.5%	149.59	156.32	164.14
Water: Consumption		801.96	759.82	759.82	759.82	5.0%	797.81	837.70	904.74
Sanitation		85.47	78.87	78.87	78.87	4.5%	82.42	86.13	90.44
Refuse removal		156.29	144.23	144.23	144.23	4.5%	150.72	157.50	165.38
Other		87.75	80.97	80.97	80.97	4.5%	84.61	88.42	92.84
sub-total		3 204.67	3 771.04	3 771.04	3 771.04	8.2%	4 080.56	4 300.80	4 571.48
VAT on Services									
Total large household bill:		3 204.67	3 771.04	3 771.04	3 771.04	8.2%	4 080.56	4 300.80	4 571.48
% increase/-decrease		-	-	-	-		8.2%	5.4%	6.3%
Monthly Account for Household - 'Affordable Range'	2								
Rates and services charges:									
Property rates		465.38	492.38	492.38	492.38	3.5%	622.85	651.50	681.47
Electricity: Basic levy		145.25	134.04	134.04	134.04	4.5%	140.07	146.37	153.69
Electricity: Consumption		718.90	718.63	718.63	718.63	6.2%	763.47	811.11	867.89
Water: Basic levy		155.12	143.15	143.15	143.15	4.5%	149.59	156.32	164.14
Water: Consumption		660.38	625.67	625.67	625.67	5.0%	656.95	689.80	729.77
Sanitation		85.47	78.87	78.87	78.87	4.5%	82.42	86.13	90.44
Refuse removal		156.29	144.23	144.23	144.23	4.5%	150.72	157.50	165.38
Other		87.75	80.97	80.97	80.97	4.5%	84.61	88.42	92.84
sub-total		2 474.54	2 417.94	2 417.94	2 417.94	9.6%	2 650.68	2 787.15	2 945.62
VAT on Services									
Total small household bill:		2 474.54	2 417.94	2 417.94	2 417.94	9.6%	2 650.68	2 787.15	2 945.62
% increase/-decrease		-	(2.3%)	-	-		9.6%	5.1%	5.7%
Monthly Account for Household - 'Indigent'	3								
Household receiving free basic services									
Rates and services charges:									
Property rates		-	-	-	-	3.5%	-	-	-
Electricity: Basic levy		-	-	-	-	4.5%	-	-	-
Electricity: Consumption		357.66	398.79	398.79	398.79	6.2%	423.00	453.33	485.06
Water: Basic levy		-	-	-	-	4.5%	-	-	-
Water: Consumption		337.13	364.14	364.14	364.14	5.0%	382.35	401.46	424.76
Sanitation		-	-	-	-	4.5%	-	-	-
Refuse removal		-	-	-	-	4.5%	-	-	-
Other		-	-	-	-	4.5%	-	-	-
sub-total		694.79	762.93	762.93	762.93	5.6%	805.35	854.79	909.82
VAT on Services									
Total small household bill:		694.79	762.93	762.93	762.93	5.6%	805.35	854.79	909.82
% increase/-decrease		-	9.8%	-	-		5.6%	6.1%	6.4%

1.5 Operating Expenditure Framework

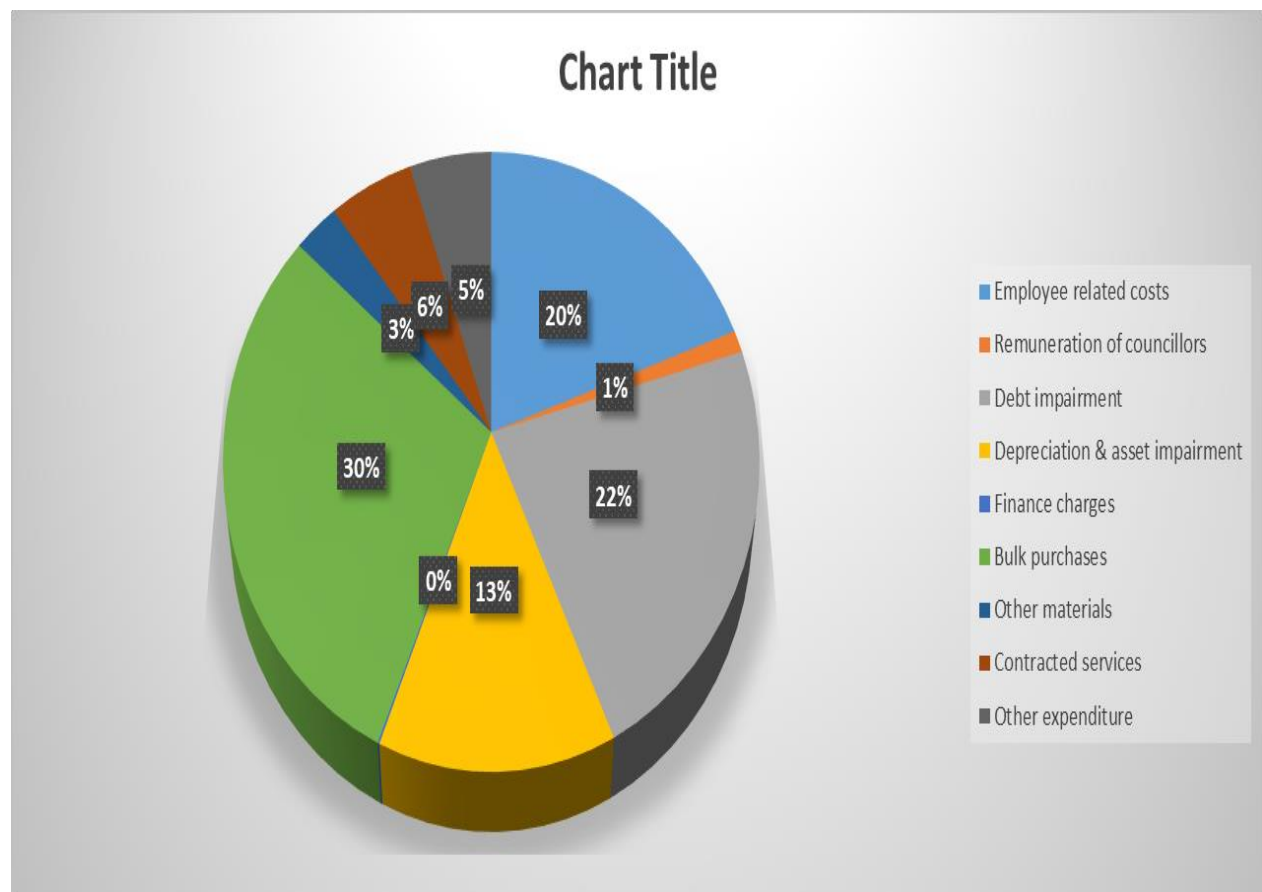
The Municipality's expenditure framework for the proposed 2020/21 budget MTREF, is informed by the following factors:

- 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 2020/21 budget and MTREF (classified per main type of operating expenditure):

Table 10 Summary of operating expenditure by standard classification item

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Expenditure By Type											
Employee related costs	2	530 452	579 462	635 361	663 853	630 725	630 725	537 041	647 342	695 892	748 084
Remuneration of councillors		28 398	33 182	34 473	36 438	36 438	36 438	28 621	38 988	41 912	45 056
Debt impairment	3	543 459	617 012	722 372	530 000	742 730	742 730	550 317	745 741	738 737	726 945
Depreciation & asset impairment	2	411 712	435 408	402 816	434 145	429 145	429 145	268 544	435 711	455 754	476 719
Finance charges		43 955	45 826	72 736	6 323	4 386	4 386	4 386	3 537	3 700	3 870
Bulk purchases	2	775 219	754 263	994 211	899 216	879 216	879 216	582 282	990 553	1 036 119	1 083 780
Other materials	8	68 240	86 920	92 597	145 570	88 882	88 882	60 321	97 128	101 594	106 258
Contracted services		35 802	39 175	46 005	304 362	177 357	177 357	157 007	183 151	191 576	200 389
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	283 142	274 024	262 718	197 304	129 817	129 817	107 221	179 390	187 642	196 274
Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		2 720 379	2 865 272	3 263 289	3 217 212	3 118 697	3 118 697	2 295 741	3 321 542	3 452 926	3 587 374



The budget allocation for employee related costs (including remuneration of councillors) for the 2020/21 financial year totals R 686.33 million, which is 21 % of the total operating expenditure. . Employee Salaries and Allowances will overall increase by 7%. This includes a provision for the remuneration of Councilors. Employees Social Contributions will increase with 7%.

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 70% 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 2020/21 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 435.71 million for the 2020/21 financial year and equates to 13% of the total operating expenditure. The Municipality has fully implemented GRAP 17. 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 R3.53 million and decreases as loans is settled..

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 4.9% from the very low base set after the 2019/20 adjustment budget. As part of the compilation of the 2020/21 MTREF, management critically evaluated this group of expenditure. The municipality had tabled a Cost Containment Policy with the 2019/20 MTREF to enforce operational efficiencies.

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%.

Bulk Purchases increase with 12 % due to the increases by Eskom to the municipality for electricity and an expected 8% increase by Midvaal Water for water. The increase is higher than inflation because of the expected increase in 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 2019/20 mid-year assessment. The debt impairment is calculated at a 70% 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 is based on the February 2020 adjustment budget in which the maintenance budget was reduced to make the budget cash funded. 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 less than 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 2020/21 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:

Museums	358	-	105	187	140	140	144	151	158
Galleries									
Theatres									
Libraries	116	-	668	1 608	1 246	1 246	1 289	1 348	1 410
Cemeteries/Crematoria	-	-	165	5 229	4 447	4 447	4 665	4 880	5 104
Police									
Parks	2 045								
Public Open Space	-	-	3	35	26	26	26	28	29
Nature Reserves	-	-	-	941	231	231	231	242	253
Public Ablution Facilities									
Markets	-	-	1 278	2 674	1 399	1 399	1 620	1 695	1 772
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	3 959	5 002	9 189	9 301	4 208	4 208	4 348	4 548	4 757
Indoor Facilities	3 777	585	2 519	3 883	1 270	1 270	1 294	1 354	1 416
Outdoor Facilities	182	4 416	6 669	5 418	2 938	2 938	3 054	3 194	3 341
Capital Spares									
Heritage assets	-	147	260	277	208	208	207	217	226
Monuments									
Historic Buildings									
Works of Art	-	-	41	45	34	34	34	36	37
Conservation Areas	-	147	219	231	173	173	173	181	189
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	36 004	224	3 561	6 729	4 421	4 421	4 472	4 678	4 893
Operational Buildings	36 004	224	3 561	6 729	4 421	4 421	4 472	4 678	4 893
Municipal Offices	36 004	224	3 482	6 304	4 102	4 102	4 146	4 337	4 537
Pay/Enquiry Points									
Building Plan Offices									
Workshops	-	-	79	356	267	267	274	287	300
Yards									
Stores	-	-	-	69	51	51	52	54	57
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	4 470	3 517	16 188	12 831	12 831	13 407	14 024	14 669
Servitudes									
Licences and Rights	-	4 470	3 517	16 188	12 831	12 831	13 407	14 024	14 669
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	-	4 470	3 517	16 188	12 831	12 831	13 407	14 024	14 669
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	-	1 520	4 376	2 617	2 617	2 707	2 832	2 962
Computer Equipment	-	-	1 520	4 376	2 617	2 617	2 707	2 832	2 962
Furniture and Office Equipment	-	1 056	530	2 205	1 745	1 745	1 771	1 852	1 938
Furniture and Office Equipment	-	1 056	530	2 205	1 745	1 745	1 771	1 852	1 938
Machinery and Equipment	-	13 919	3 688	49 389	16 183	16 183	16 284	17 033	17 817
Machinery and Equipment	-	13 919	3 688	49 389	16 183	16 183	16 284	17 033	17 817
Transport Assets	-	30 763	24 031	30 182	22 979	22 979	23 742	24 834	25 976
Transport Assets	-	30 763	24 031	30 182	22 979	22 979	23 742	24 834	25 976

Total Repairs and Maintenance Expenditure	1	61 752	80 570	81 190	209 409	125 856	125 856	135 662	141 902	148 430
<i>R&M as a % of PPE</i>		1.1%	1.6%	1.6%	4.3%	2.7%	2.7%	2.8%	3.1%	3.5%
<i>R&M as % Operating Expenditure</i>		2.3%	2.8%	2.5%	6.5%	4.0%	4.0%	6.4%	4.0%	4.0%

For the 2020/21 financial year, R 135.66 millions of total repairs and maintenance will be spent on infrastructure assets. Electricity infrastructure has received a significant proportion of this allocation totaling (R73 million), of which road infrastructure at (R25.78 million), water at (R11.9 million) and sanitation at (R5.58 million). Community assets has been allocated R6.35 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 2020/21 Medium-term capital budget per vote

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		-	-	3 430	15 000	14 424	14 424	3 218	25 734	4 734	12 000
Vote 06 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		-	-	29 799	23 575	25 175	25 175	1 954	12 648	22 500	24 000
Vote 08 - Water Section		-	-	67 067	44 411	55 573	55 573	36 301	11 792	50 222	42 867
Vote 09 - City Electrical Engineering		-	-	18 823	2 560	9 600	9 600	3 172	44 855	24 480	24 800
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		-	-	36 126	4 574	13 615	13 615	2 839	4 467	5 000	-
Vote 14 - Market		-	-	-	11 610	4 199	4 199	2 826	19 296	3 296	10 874
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	155 245	101 730	122 585	122 585	50 310	118 792	110 231	114 541
Single-year expenditure to be appropriated	2										
Vote 01 - Public Safety		29	108	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		12 530	1 995	3 622	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		13 969	3 180	-	-	-	-	-	-	-	-
Vote 06 - Council General		5 044	1 739	10 777	11 000	2 000	2 000	354	-	-	-
Vote 07 - Civil Engineering		52 197	64 892	10 731	22 837	22 837	22 837	9 750	28 000	36 136	28 638
Vote 08 - Water Section		23 991	67 924	8 118	-	500	500	-	-	-	-
Vote 09 - City Electrical Engineering		37 956	22 021	19 612	13 754	18 352	18 352	5 425	13 088	-	-
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		3 619	2 733	630	8 000	8 000	8 000	3 532	-	-	-
Vote 12 - Cleansing		3 394	-	-	3 000	-	-	-	2 284	-	-
Vote 13 - Sewerage		17 757	9 190	15 282	3 794	15 101	15 101	1 037	18 680	18 474	27 000
Vote 14 - Market		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		400	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		170 886	173 783	68 772	62 385	66 789	66 789	20 098	62 052	54 610	55 638
Total Capital Expenditure - Vote		170 886	173 783	224 018	164 115	189 375	189 375	70 408	180 844	164 842	170 179
Capital Expenditure - Functional											
Governance and administration		8 663	4 472	11 407	19 000	10 000	10 000	3 886	-	-	-
Executive and council		5 044	1 739	10 777	11 000	2 000	2 000	354	-	-	-
Finance and administration		3 619	2 733	630	8 000	8 000	8 000	3 532	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		26 528	5 283	7 052	15 000	14 424	14 424	3 218	25 734	4 734	12 000
Community and social services		12 530	1 995	-	-	-	-	-	-	-	-
Sport and recreation		13 969	3 180	7 052	15 000	14 424	14 424	3 218	25 734	4 734	12 000
Public safety		29	108	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		52 597	64 892	40 530	46 412	48 012	48 012	11 704	40 648	58 636	52 638
Planning and development		400	-	-	-	-	-	-	-	-	-
Road transport		52 197	64 892	40 530	46 412	48 012	48 012	11 704	40 648	58 636	52 638
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		83 097	99 136	165 028	72 093	112 740	112 740	48 774	95 166	98 176	94 667
Energy sources		37 956	22 021	38 435	16 314	27 952	27 952	8 597	57 943	24 480	24 800
Water management		23 991	67 924	75 186	44 411	56 073	56 073	36 301	11 792	50 222	42 867
Waste water management		17 757	9 190	51 408	8 368	28 715	28 715	3 875	23 147	23 474	27 000
Waste management		3 394	-	-	3 000	-	-	-	2 284	-	-
Other		-	-	-	11 610	4 199	4 199	2 826	19 296	3 296	10 874
Total Capital Expenditure - Functional	3	170 886	173 783	224 018	164 115	189 375	189 375	70 408	180 844	164 842	170 179
Funded by:											
National Government		167 202	171 936	212 610	143 115	178 375	178 375	66 522	180 844	164 842	170 179
Provincial Government		-	108	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	167 202	172 044	212 610	143 115	178 375	178 375	66 522	180 844	164 842	170 179
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3 684	1 739	11 407	21 000	11 000	11 000	3 886	-	-	-
Total Capital Funding	7	170 886	173 783	224 018	164 115	189 375	189 375	70 408	180 844	164 842	170 179

For 2020/21, an amount of R 180.84 million is being appropriated for the development of infrastructure. For the 2020/21 year there will be no provision for Council funded capital.

Total new assets represent 100 per cent or R 180.84 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. Explanatory notes accompany each table on the facing page.

Table 13 MBRR Table A1 - Budget Summary

Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands										
Financial Performance										
Property rates	265 941	294 055	325 128	400 836	353 034	353 034	278 990	473 003	495 991	519 952
Service charges	1 389 127	1 407 815	1 577 773	1 776 499	1 781 240	1 781 240	1 503 256	1 849 136	1 961 780	2 083 312
Investment revenue	9 166	10 588	21 171	3 238	13 238	13 238	6 622	10 536	11 021	11 528
Transfers recognised - operational	347 531	359 817	396 885	442 778	442 978	442 978	267 947	480 796	515 029	561 249
Other own revenue	270 932	315 307	472 186	98 829	383 787	383 787	433 579	385 753	403 944	421 929
Total Revenue (excluding capital transfers and contributions)	2 282 697	2 387 581	2 793 143	2 722 181	2 974 277	2 974 277	2 490 394	3 199 223	3 387 763	3 597 970
Employee costs	530 452	579 462	635 361	663 853	630 725	630 725	537 041	647 342	695 892	748 084
Remuneration of councillors	28 398	33 182	34 473	36 438	36 438	36 438	28 621	38 988	41 912	45 056
Depreciation & asset impairment	411 712	435 408	402 816	434 145	429 145	429 145	268 544	435 711	455 754	476 719
Finance charges	43 955	45 826	72 736	6 323	4 386	4 386	4 386	3 537	3 700	3 870
Materials and bulk purchases	843 460	841 183	1 086 808	1 044 786	968 098	968 098	642 603	1 087 681	1 137 713	1 190 038
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	862 403	930 211	1 031 095	1 031 667	1 049 905	1 049 905	814 544	1 108 282	1 117 955	1 123 608
Total Expenditure	2 720 379	2 865 272	3 263 289	3 217 212	3 118 697	3 118 697	2 295 741	3 321 542	3 452 926	3 587 374
Surplus/(Deficit)	(437 682)	(477 691)	(470 146)	(495 030)	(144 420)	(144 420)	194 653	(122 318)	(65 163)	10 596
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	130 162	178 023	170 191	147 075	147 075	147 075	69 298	180 844	164 842	170 179
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	(307 519)	(299 667)	(299 955)	(347 956)	2 654	2 654	263 951	58 526	99 679	180 774
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(307 519)	(299 667)	(299 955)	(347 956)	2 654	2 654	263 951	58 526	99 679	180 774
Capital expenditure & funds sources										
Capital expenditure	170 886	173 783	224 018	164 115	189 375	189 375	74 376	180 844	164 842	170 179
Transfers recognised - capital	167 202	172 044	212 610	143 115	178 375	178 375	70 490	180 844	164 842	170 179
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 684	1 739	11 407	21 000	11 000	11 000	3 886	-	-	-
Total sources of capital funds	170 886	173 783	224 018	164 115	189 375	189 375	74 376	180 844	164 842	170 179
Financial position										
Total current assets	413 936	682 990	997 751	727 447	1 234 797	330 917	330 917	762 953	395 620	782 143
Total non current assets	5 652 582	5 378 718	5 245 778	5 101 857	5 016 881	5 016 881	5 016 881	4 747 014	4 456 102	4 149 562
Total current liabilities	771 061	994 477	1 465 338	1 739 306	831 447	737 843	771 615	572 631	309 941	104 647
Total non current liabilities	85 463	498 923	541 347	527 761	723 729	692 611	692 611	641 050	614 731	659 375
Community wealth/Equity	5 209 993	4 568 308	4 236 843	3 562 237	4 696 502	3 917 345	3 883 573	4 296 286	3 927 050	4 167 683
Cash flows										
Net cash from (used) operating	233 145	214 038	359 973	181 075	(55 946)	(55 946)	1 140 703	194 449	274 831	485 258
Net cash from (used) investing	(148 419)	(158 427)	(228 426)	(220 390)	(273 602)	(190 547)	(190 547)	(180 844)	(264 842)	(470 179)
Net cash from (used) financing	(19 763)	(9 988)	21 369	49 000	15 941	15 941	15 941	(11 000)	(8 000)	(6 000)
Cash/cash equivalents at the year end	90 532	136 106	289 021	119 685	(24 585)	(120 612)	1 076 037	32 106	34 096	43 175
Cash backing/surplus reconciliation										
Cash and investments available	120 591	159 206	298 090	110 000	29 500	29 500	29 500	32 106	34 096	43 175
Application of cash and investments	638 343	755 963	1 205 406	1 264 614	28 899	536 355	506 095	28 293	9 908	(425 130)
Balance - surplus (shortfall)	(517 752)	(596 757)	(907 316)	(1 154 614)	601	(506 855)	(476 595)	3 813	24 187	468 305
Asset management										
Asset register summary (WDV)	5 504 648	5 323 927	5 252 304	5 307 184	4 976 007	4 976 007	4 976 007	5 447 275	5 612 116	5 782 295
Depreciation	411 712	435 408	402 816	434 145	429 145	429 145	429 145	435 711	455 754	476 719
Renewal and Upgrading of Existing Assets	-	-	15 857	11 610	8 159	8 159	8 159	77 591	38 296	45 874
Repairs and Maintenance	68 240	85 571	92 597	229 385	137 553	135 808	135 808	147 985	154 792	161 913
Free services										
Cost of Free Basic Services provided	-	-	72 974	211 718	219 355	219 355	271 967	271 967	284 724	298 027
Revenue cost of free services provided	-	-	90 478	16 428	77 272	77 272	78 339	78 339	81 943	85 712
Households below minimum service level										
Water:	2	2	2	2	2	2	2	2	2	3
Sanitation/sewerage:	5	5	5	5	5	5	5	5	5	6
Energy:	166	166	168	168	168	168	180	180	193	207
Refuse:	0	0	0	0	0	-	8	8	8	8

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 recognized 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)

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue - Functional	1									
Governance and administration		839 336	893 867	937 758	855 461	1 025 294	1 025 294	1 100 071	1 171 518	1 242 421
Executive and council		507	2 793	107 152	3 898	39 808	39 808	41 541	43 451	45 450
Finance and administration		838 642	891 074	830 606	851 563	985 486	985 486	1 058 531	1 128 066	1 196 971
Internal audit		187	-	-	-	-	-	-	-	-
Community and public safety		30 768	100 405	37 109	30 666	49 799	49 799	41 922	42 987	44 967
Community and social services		5 104	3 972	3 484	663	1 643	1 643	2 169	1 408	1 473
Sport and recreation		-	2 321	2 887	15 627	18 627	18 627	1 136	1 188	1 243
Public safety		23 312	92 604	30 737	14 376	29 529	29 529	38 617	40 391	42 251
Housing		2 254	1 502	-	-	-	-	-	-	-
Health		97	6	-	-	-	-	-	-	-
Economic and environmental services		120 410	85 906	28 676	60 513	57 513	57 513	133 882	139 691	145 545
Planning and development		-	4 907	8 013	9 101	9 101	9 101	8 797	9 385	9 880
Road transport		120 410	80 763	20 477	51 395	48 395	48 395	124 641	129 842	135 179
Environmental protection		-	236	186	17	17	17	444	464	486
Trading services		1 403 492	1 465 252	1 939 520	1 892 533	1 964 483	1 964 483	2 079 011	2 172 068	2 307 663
Energy sources		712 737	726 178	836 855	930 692	929 007	929 007	1 025 505	1 052 767	1 115 619
Water management		465 737	615 033	764 521	656 598	703 674	703 674	745 078	797 313	854 939
Waste water management		98 735	2 353	132 790	133 193	133 668	133 668	123 228	127 503	132 922
Waste management		126 282	121 688	205 354	172 049	198 133	198 133	185 200	194 485	204 184
Other	4	18 854	20 174	20 272	30 082	24 262	24 262	25 182	26 340	27 552
Total Revenue - Functional	2	2 412 860	2 565 605	2 963 334	2 869 256	3 121 352	3 121 352	3 380 068	3 552 605	3 768 148
Expenditure - Functional										
Governance and administration		821 357	884 248	605 561	603 803	500 378	500 378	627 558	649 178	672 875
Executive and council		96 387	128 076	237 161	318 912	265 483	265 483	277 476	294 011	311 590
Finance and administration		666 588	751 940	363 650	279 833	230 091	230 091	344 972	349 683	355 400
Internal audit		58 382	4 232	4 750	5 058	4 804	4 804	5 110	5 483	5 884
Community and public safety		386 070	314 553	276 374	291 510	258 106	258 106	252 848	269 462	287 207
Community and social services		160 158	34 478	43 042	73 862	67 530	67 530	70 534	74 793	79 324
Sport and recreation		-	123 730	138 071	102 739	75 693	75 693	77 591	82 700	88 159
Public safety		173 321	133 763	94 601	113 990	113 986	113 986	103 719	110 901	118 586
Housing		41 532	10 053	524	537	661	661	705	756	811
Health		11 060	12 529	135	382	236	236	299	313	327
Economic and environmental services		183 209	256 853	219 378	270 870	227 871	227 871	236 033	249 436	263 647
Planning and development		-	78 163	46 949	68 286	56 323	56 323	59 092	63 270	67 750
Road transport		183 209	177 248	171 294	198 114	169 522	169 522	174 816	183 899	193 478
Environmental protection		-	1 442	1 134	4 470	2 027	2 027	2 125	2 267	2 418
Trading services		1 299 482	1 383 779	2 141 886	2 024 240	2 110 167	2 110 167	2 181 810	2 260 166	2 337 482
Energy sources		720 264	616 456	1 137 677	986 757	996 187	996 187	1 129 100	1 164 886	1 201 380
Water management		392 679	490 859	679 892	684 792	739 037	739 037	730 792	759 930	786 761
Waste water management		116 900	114 970	147 563	178 197	203 396	203 396	161 690	168 320	175 210
Waste management		69 639	161 494	176 753	174 494	171 548	171 548	160 229	167 030	174 131
Other	4	30 260	25 839	20 092	26 789	22 175	22 175	23 292	24 684	26 163
Total Expenditure - Functional	3	2 720 379	2 865 272	3 263 289	3 217 212	3 118 697	3 118 697	3 321 542	3 452 926	3 587 374
Surplus/(Deficit) for the year		(307 519)	(299 667)	(299 955)	(347 956)	2 654	2 654	58 526	99 679	180 774

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 recognized – capital).

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

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote	1									
Vote 01 - Public Safety		23 312	92 604	30 737	14 376	29 529	29 529	38 617	40 391	42 251
Vote 02 - Health Services		97	-	-	-	-	-	-	-	-
Vote 03 - Community Services		4 244	2 370	5 102	232	232	232	1 411	1 476	1 544
Vote 04 - Housing		2 254	1 957	4 859	4 726	4 726	4 726	4 452	4 657	4 871
Vote 05 - Sport Arts And Culture		860	3 924	5 055	16 075	20 055	20 055	2 338	1 585	1 658
Vote 06 - Council General		507	4 651	885	1 025	38 131	38 131	40 613	42 481	44 435
Vote 07 - Civil Engineering		120 410	85 438	23 832	56 046	53 046	53 046	129 238	134 834	140 464
Vote 08 - Water Section		465 737	615 033	764 521	656 598	703 674	703 674	745 078	797 313	854 939
Vote 09 - City Electrical Engineering		712 737	726 178	836 855	930 692	929 007	929 007	1 025 505	1 052 767	1 115 619
Vote 10 - Corporate Governane		187	122	102 668	2 873	1 677	1 677	928	970	1 015
Vote 11 - Budget And Treasury Office		838 642	889 095	830 606	851 563	985 486	985 486	1 058 531	1 128 066	1 196 971
Vote 12 - Cleansing		126 282	121 688	205 152	171 772	197 857	197 857	184 948	194 222	203 908
Vote 13 - Sewerage		98 735	2 371	132 790	133 193	133 668	133 668	123 228	127 503	132 922
Vote 14 - Market		18 854	20 174	20 272	30 082	24 262	24 262	25 182	26 340	27 552
Vote 15 - Other		-	-	1	-	-	-	-	-	-
Total Revenue by Vote	2	2 412 860	2 565 605	2 963 334	2 869 256	3 121 352	3 121 352	3 380 068	3 552 605	3 768 148
Expenditure by Vote to be appropriated	1									
Vote 01 - Public Safety		173 321	133 763	141 012	170 483	160 249	160 249	152 564	162 404	172 901
Vote 02 - Health Services		11 060	10 053	9 206	12 745	9 959	9 959	11 373	12 075	12 823
Vote 03 - Community Services		88 070	34 478	78 822	129 099	102 397	102 397	105 679	112 032	118 790
Vote 04 - Housing		41 532	12 529	13 302	19 289	17 390	17 390	18 403	19 663	21 012
Vote 05 - Sport Arts And Culture		72 088	145 945	118 149	90 551	79 585	79 585	81 232	86 259	91 613
Vote 06 - Council General		96 387	128 043	136 021	165 306	135 275	135 275	143 000	151 688	160 934
Vote 07 - Civil Engineering		183 209	180 366	207 403	234 603	201 306	201 306	206 956	218 204	230 099
Vote 08 - Water Section		392 679	490 859	679 892	684 792	739 037	739 037	730 792	759 930	786 761
Vote 09 - City Electrical Engineering		720 264	616 456	1 137 677	986 757	996 187	996 187	1 129 100	1 164 886	1 201 380
Vote 10 - Corporate Governane		58 382	57 812	47 369	76 662	61 815	61 815	63 247	67 495	72 038
Vote 11 - Budget And Treasury Office		666 588	744 879	356 160	259 837	215 133	215 133	329 601	333 432	338 215
Vote 12 - Cleansing		69 639	161 494	161 637	164 878	164 582	164 582	152 917	159 355	166 074
Vote 13 - Sewerage		116 900	114 970	147 487	178 175	203 374	203 374	161 666	168 294	175 182
Vote 14 - Market		30 260	25 839	20 092	26 789	22 175	22 175	23 292	24 684	26 163
Vote 15 - Other		-	7 785	9 060	17 247	10 234	10 234	11 720	12 526	13 388
Total Expenditure by Vote	2	2 720 379	2 865 272	3 263 289	3 217 212	3 118 697	3 118 697	3 321 542	3 452 926	3 587 374
Surplus/(Deficit) for the year	2	(307 519)	(299 667)	(299 955)	(347 956)	2 654	2 654	58 526	99 679	180 774

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

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)

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Revenue By Source											
Property rates	2	265 941	294 055	325 128	400 836	353 034	353 034	278 990	473 003	495 991	519 952
Service charges - electricity revenue	2	699 088	678 390	751 771	893 580	875 281	875 281	695 158	956 541	1 009 055	1 064 816
Service charges - water revenue	2	465 049	510 685	572 665	600 321	616 887	616 887	555 904	654 644	702 718	755 993
Service charges - sanitation revenue	2	98 707	98 497	112 025	115 825	122 299	122 299	109 403	104 584	109 738	115 030
Service charges - refuse revenue	2	126 282	120 243	141 313	166 772	166 772	166 772	142 792	133 367	140 268	147 472
Rental of facilities and equipment		5 411	5 097	5 216	8 375	7 269	7 269	4 415	5 593	5 850	6 119
Interest earned - external investments		9 166	10 588	21 171	3 238	13 238	13 238	6 622	10 536	11 021	11 528
Interest earned - outstanding debtors		161 302	220 170	284 309	54 934	250 828	250 828	288 629	256 174	267 958	280 284
Dividends received											
Fines, penalties and forfeits		10 505	11 247	9 470	1 700	13 700	13 700	1 652	14 267	15 371	15 480
Licences and permits		-	12 654	7 675	5 931	9 991	9 991	5 934	7 720	8 075	8 447
Agency services		-	10 744	-	5 000	-	-	-	0	0	0
Transfers and subsidies		347 531	359 817	396 885	442 778	442 978	442 978	267 947	480 796	515 029	561 249
Other revenue	2	93 714	55 396	165 516	22 891	102 000	102 000	17 804	102 000	106 689	111 599
Gains		-	-	-	-	-	-	115 145	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 282 697	2 387 581	2 793 143	2 722 181	2 974 277	2 974 277	2 490 394	3 199 223	3 387 763	3 597 970
Expenditure By Type											
Employee related costs	2	530 452	579 462	635 361	663 853	630 725	630 725	537 041	647 342	695 892	748 084
Remuneration of councillors		28 398	33 182	34 473	36 438	36 438	36 438	28 621	38 988	41 912	45 056
Debt impairment	3	543 459	617 012	722 372	530 000	742 730	742 730	550 317	745 741	738 737	726 945
Depreciation & asset impairment	2	411 712	435 408	402 816	434 145	429 145	429 145	268 544	435 711	455 754	476 719
Finance charges		43 955	45 826	72 736	6 323	4 386	4 386	4 386	3 537	3 700	3 870
Bulk purchases	2	775 219	754 263	994 211	899 216	879 216	879 216	582 282	990 553	1 036 119	1 083 780
Other materials	8	68 240	86 920	92 597	145 570	88 882	88 882	60 321	97 128	101 594	106 258
Contracted services		35 802	39 175	46 005	304 362	177 357	177 357	157 007	183 151	191 576	200 389
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	283 142	274 024	262 718	197 304	129 817	129 817	107 221	179 390	187 642	196 274
Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		2 720 379	2 865 272	3 263 289	3 217 212	3 118 697	3 118 697	2 295 741	3 321 542	3 452 926	3 587 374
Surplus/(Deficit)		(437 682)	(477 691)	(470 146)	(495 030)	(144 420)	(144 420)	194 653	(122 318)	(65 163)	10 596
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		130 162	178 023	170 191	147 075	147 075	147 075	69 298	180 844	164 842	170 179
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(307 519)	(299 667)	(299 955)	(347 956)	2 654	2 654	263 951	58 526	99 679	180 774
Taxation											
Surplus/(Deficit) after taxation		(307 519)	(299 667)	(299 955)	(347 956)	2 654	2 654	263 951	58 526	99 679	180 774
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(307 519)	(299 667)	(299 955)	(347 956)	2 654	2 654	263 951	58 526	99 679	180 774
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(307 519)	(299 667)	(299 955)	(347 956)	2 654	2 654	263 951	58 526	99 679	180 774

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

1. Total revenue is R 3.19 billion in 2020/21 and escalates to R 3.59 billion by 2022/23. This represents a year-on-year increase of 7.56 per cent for the 2020/21 financial year and 6.2 per cent for the 2022/23 financial year.
2. Revenue to be generated from property rates is R 473 million in the 2020/21 financial year and increases to R 519.95 million by 2022/23.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totaling R 1.84 billion for the 2020/21 financial year and increasing to R 2.08 billion by 2022/23.

Expenditure by major type

4. Bulk purchases have significantly increased over the 2013/14 to 2020/21 period escalating from R647 million to R 990.55 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	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		-	-	1 800	15 000	14 424	14 424	3 429	25 734	9 734	12 000
Vote 06 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		-	-	9 783	23 575	25 175	25 175	1 954	12 648	22 500	24 000
Vote 08 - Water Section		-	-	66 923	44 411	55 573	55 573	36 692	11 792	45 222	42 867
Vote 09 - City Electrical Engineering		-	-	4 452	2 560	9 600	9 600	3 172	44 855	24 480	24 800
Vote 10 - Corporate Governance		-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		-	-	8 822	4 574	13 615	13 615	2 839	4 467	5 000	-
Vote 14 - Market		-	-	-	11 610	4 199	4 199	2 826	19 296	3 296	10 874
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	91 779	101 730	122 585	122 585	50 911	118 792	110 231	114 541
Single-year expenditure to be appropriated	2										
Vote 01 - Public Safety		29	108	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		12 530	1 995	3 622	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		13 969	3 180	-	-	-	-	-	-	-	-
Vote 06 - Council General		5 044	1 739	10 777	11 000	2 000	2 000	354	-	-	-
Vote 07 - Civil Engineering		52 197	64 892	10 731	22 837	22 837	22 837	13 117	28 000	36 136	28 638
Vote 08 - Water Section		23 991	67 924	8 118	-	500	500	-	-	-	-
Vote 09 - City Electrical Engineering		37 956	22 021	19 612	13 754	18 352	18 352	5 425	13 088	-	-
Vote 10 - Corporate Governance		-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		3 619	2 733	630	8 000	8 000	8 000	3 532	-	-	-
Vote 12 - Cleansing		3 394	-	-	3 000	-	-	-	2 284	-	-
Vote 13 - Sewerage		17 757	9 190	15 282	3 794	15 101	15 101	1 037	18 680	18 474	27 000
Vote 14 - Market		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		400	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		170 886	173 783	68 772	62 385	66 789	66 789	23 465	62 052	54 610	55 638
Total Capital Expenditure - Vote		170 886	173 783	160 552	164 115	189 375	189 375	74 376	180 844	164 842	170 179
Capital Expenditure - Functional											
Governance and administration		8 663	4 472	11 407	19 000	10 000	10 000	3 886	-	-	-
Executive and council		5 044	1 739	10 777	11 000	2 000	2 000	354	-	-	-
Finance and administration		3 619	2 733	630	8 000	8 000	8 000	3 532	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		26 528	5 283	7 052	15 000	14 424	14 424	3 429	25 734	9 734	12 000
Community and social services		12 530	1 995	-	-	-	-	-	-	-	-
Sport and recreation		13 969	3 180	7 052	15 000	14 424	14 424	3 429	25 734	9 734	12 000
Public safety		29	108	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		52 597	64 892	40 530	46 412	48 012	48 012	15 071	40 648	58 636	52 638
Planning and development		400	-	-	-	-	-	-	-	-	-
Road transport		52 197	64 892	40 530	46 412	48 012	48 012	15 071	40 648	58 636	52 638
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		83 097	99 136	165 028	72 093	112 740	112 740	49 164	95 166	93 176	94 667
Energy sources		37 956	22 021	38 435	16 314	27 952	27 952	8 597	57 943	24 480	24 800
Water management		23 991	67 924	75 186	44 411	56 073	56 073	36 692	11 792	45 222	42 867
Waste water management		17 757	9 190	51 408	8 368	28 715	28 715	3 875	23 147	23 474	27 000
Waste management		3 394	-	-	3 000	-	-	-	2 284	-	-
Other		-	-	-	11 610	4 199	4 199	2 826	19 296	3 296	10 874
Total Capital Expenditure - Functional	3	170 886	173 783	224 018	164 115	189 375	189 375	74 376	180 844	164 842	170 179
Funded by:											
National Government		167 202	171 936	212 610	143 115	178 375	178 375	70 490	180 844	164 842	170 179
Provincial Government		-	108	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	167 202	172 044	212 610	143 115	178 375	178 375	70 490	180 844	164 842	170 179
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3 684	1 739	11 407	21 000	11 000	11 000	3 886	-	-	-
Total Capital Funding	7	170 886	173 783	224 018	164 115	189 375	189 375	74 376	180 844	164 842	170 179

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 180.84 million for the 2020/21 financial year and remains relatively constant over the MTREF at levels of R164.84 million and R170.17 million respectively for the two outer years.

Table 18 MBRR Table A6 - Budgeted Financial Position

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
ASSETS											
Current assets											
Cash		33 088	30 260	1 618	20 000	5 503	5 503	5 503	7 106	7 096	9 175
Call investment deposits	1	57 445	105 845	287 403	90 000	23 997	23 997	23 997	25 000	27 000	34 000
Consumer debtors	1	285 321	358 590	465 448	568 657	1 059 102	236 770	236 770	661 986	287 593	706 673
Other debtors		25	142 825	193 003	1 390	98 795	17 247	17 247	21 461	26 531	32 295
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	38 057	45 468	50 279	47 400	47 400	47 400	47 400	47 400	47 400	-
Total current assets		413 936	682 990	997 751	727 447	1 234 797	330 917	330 917	762 953	395 620	782 143
Non current assets											
Long-term receivables		15 112	-	-	-	-	-	-	-	-	-
Investments		30 059	23 100	9 069	-	-	-	-	-	-	-
Investment property		160 179	156 054	211 885	256 453	256 453	256 453	256 453	256 453	256 453	256 453
Investment in Associates		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	5 428 355	5 171 305	4 984 541	4 844 747	4 744 771	4 744 770	4 744 770	4 489 903	4 198 991	3 892 451
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		4 579	649	658	658	658	658	658	658	658	658
Other non-current assets		14 298	27 611	39 624	-	15 000	15 000	15 000	-	-	-
Total non current assets		5 652 582	5 378 718	5 245 778	5 101 857	5 016 881	5 016 881	5 016 881	4 747 014	4 456 102	4 149 562
TOTAL ASSETS		6 066 518	6 061 708	6 243 529	5 829 304	6 251 679	5 347 798	5 347 798	5 509 967	4 851 722	4 931 705
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	13 110	14 432	-	16 000	16 000	2 396	2 396	92 839	70 900	3 503
Consumer deposits		24 125	29 941	33 345	34 000	34 000	34 000	67 772	4 000	5 000	5 000
Trade and other payables	4	718 099	930 750	1 411 121	1 291 306	761 447	681 447	681 447	451 447	207 747	67 747
Provisions		15 728	19 354	20 872	398 000	20 000	20 000	20 000	24 345	26 293	28 396
Total current liabilities		771 061	994 477	1 465 338	1 739 306	831 447	737 843	771 615	572 631	309 941	104 647
Non current liabilities											
Borrowing		85 463	71 031	98 976	50 000	207 747	176 629	176 629	83 790	12 889	9 387
Provisions		-	427 892	442 371	477 761	515 982	515 982	515 982	557 261	601 841	649 989
Total non current liabilities		85 463	498 923	541 347	527 761	723 729	692 611	692 611	641 050	614 731	659 375
TOTAL LIABILITIES		856 524	1 493 400	2 006 685	2 267 067	1 555 176	1 430 454	1 464 226	1 213 682	924 671	764 022
NET ASSETS	5	5 209 993	4 568 308	4 236 843	3 562 237	4 696 502	3 917 345	3 883 573	4 296 286	3 927 050	4 167 683
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		5 209 993	4 568 308	4 236 843	3 562 237	4 696 502	3 917 345	3 883 573	4 296 286	3 927 050	4 167 683
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	5 209 993	4 568 308	4 236 843	3 562 237	4 696 502	3 917 345	3 883 573	4 296 286	3 927 050	4 167 683

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	294 055	325 128	316 661	247 124	247 124	247 124	331 102	362 073	389 964
Service charges		1 075 678	717 535	756 544	1 340 133	1 246 868	1 246 868	1 246 868	1 294 395	1 432 099	1 562 484
Other revenue		84 229	55 190	76 599	38 977	142 563	142 563	142 563	90 706	99 270	106 234
Transfers and Subsidies - Operational	1	345 369	379 000	396 885	442 778	442 778	442 778	442 778	480 796	515 029	561 249
Transfers and Subsidies - Capital	1	130 162	178 023	241 938	147 075	147 075	147 075	147 075	180 844	164 842	170 179
Interest		170 467	231 828	305 480	14 225	131 425	131 425	131 425	186 697	203 654	218 859
Dividends											
Payments											
Suppliers and employees		(1 500 656)	(1 540 108)	(1 669 865)	(2 112 452)	(2 410 393)	(2 410 393)	(1 215 496)	(2 366 553)	(2 498 436)	(2 519 840)
Finance charges		(72 105)	(101 486)	(72 736)	(6 323)	(3 386)	(3 386)	(1 634)	(3 537)	(3 700)	(3 870)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		233 145	214 038	359 973	181 075	(55 946)	(55 946)	1 140 703	194 449	274 831	485 258
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		3 997	2 297								
Decrease (increase) in non-current receivables		(0)		(2 572)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(2 367)	(2 107)	(2 509)	-	-	-	-	-	-	-
Payments											
Capital assets		(150 049)	(158 617)	(223 345)	(220 390)	(273 602)	(190 547)	(190 547)	(180 844)	(264 842)	(470 179)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(148 419)	(158 427)	(228 426)	(220 390)	(273 602)	(190 547)	(190 547)	(180 844)	(264 842)	(470 179)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing				17 965	30 000	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(5 184)	5 817	3 404	3 000	(59)	(59)	(59)	4 000	5 000	5 000
Payments											
Repayment of borrowing		(14 578)	(15 805)	-	16 000	16 000	16 000	16 000	(15 000)	(13 000)	(11 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(19 763)	(9 988)	21 369	49 000	15 941	15 941	15 941	(11 000)	(8 000)	(6 000)
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	25 569	90 484	136 106	110 000	289 021	109 940	109 940	29 501	32 106	34 096
Cash/cash equivalents at the year end:	2	90 532	136 106	289 021	119 685	(24 585)	(120 612)	1 076 037	32 106	34 096	43 175

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 is estimate to total R 32.1 million as at the end of the 2020/21 financial year and increases to R 43.1 million by 2022/23.

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash and investments available											
Cash/cash equivalents at the year end	1	90 532	136 106	289 021	119 685	(24 585)	(120 612)	1 076 037	32 106	34 096	43 175
Other current investments > 90 days		–	(0)	(0)	(9 685)	54 086	150 112	(1 046 537)	0	0	(0)
Non current assets - Investments	1	30 059	23 100	9 069	–	–	–	–	–	–	–
Cash and investments available:		120 591	159 206	298 090	110 000	29 500	29 500	29 500	32 106	34 096	43 175
Application of cash and investments											
Unspent conditional transfers		8 587	27 770	99 517	15 000	–	–	–	–	–	–
Unspent borrowing		85 463	71 031	98 976	–	–	–	–	–	–	–
Statutory requirements	2	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	3	528 565	637 807	986 041	851 614	8 899	516 355	483 553	18 293	(92)	(435 130)
Other provisions		15 728	19 354	20 872	398 000	20 000	20 000	22 542	10 000	10 000	10 000
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		638 343	755 963	1 205 406	1 264 614	28 899	536 355	506 095	28 293	9 908	(425 130)
Surplus(shortfall)		(517 752)	(596 757)	(907 316)	(1 154 614)	601	(506 855)	(476 595)	3 813	24 187	468 305

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 2020/21
6. MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table 21 MBRR Table A9 - Asset Management

Community Assets	-	-	-	11 610	4 199	4 199	19 296	3 296	10 874	
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	170 886	173 783	224 018	164 115	189 375	189 375	180 844	169 842	170 179	
Roads Infrastructure	51 936	64 892	40 530	46 412	48 012	48 012	40 648	58 636	52 638	
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure	37 233	22 021	38 435	14 314	27 452	27 452	57 943	24 480	24 800	
Water Supply Infrastructure	23 991	67 924	75 186	44 411	56 073	56 073	11 792	45 222	42 867	
Sanitation Infrastructure	17 757	9 190	51 408	8 368	28 715	28 715	23 147	28 474	27 000	
Solid Waste Infrastructure	-	-	-	3 000	-	-	2 284	-	-	
Rail Infrastructure	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	
Infrastructure	130 917	164 027	205 558	116 505	160 252	160 252	135 815	156 812	147 305	
Community Facilities	1 580	1 995	-	11 610	4 199	4 199	19 296	3 296	10 874	
Sport and Recreation Facilities	8 567	3 180	7 052	15 000	14 424	14 424	25 734	9 734	12 000	
Community Assets	10 147	5 175	7 052	26 610	18 623	18 623	45 030	13 030	22 874	
Heritage Assets	-	-	-	-	-	-	-	-	-	
Revenue Generating	225	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Investment properties	225	-	-	-	-	-	-	-	-	
Operational Buildings	6 748	-	10 483	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Other Assets	6 748	-	10 483	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	1 252	-	8 000	8 000	8 000	-	-	-	
Furniture and Office Equipment	1 487	556	48	7 000	-	-	-	-	-	
Machinery and Equipment	-	108	18	6 000	1 500	1 500	-	-	-	
Transport Assets	1 000	1 183	858	-	1 000	1 000	-	-	-	
Land	20 362	1 481	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE - Asset class	170 886	173 783	224 018	164 115	189 375	189 375	180 844	169 842	170 179	
ASSET REGISTER SUMMARY - PPE (WDV)	5	5 504 648	5 323 927	5 252 304	5 307 184	4 976 007	4 976 007	5 447 275	5 612 116	5 782 295
Roads Infrastructure		1 621 469	1 538 371	1 529 761	699 772	701 372	701 372	823 921	953 763	1 088 941
Storm water Infrastructure		-	-	-	80 000	80 000	80 000	-	-	-
Electrical Infrastructure		983 576	961 504	919 423	1 504 314	1 517 452	1 517 452	1 559 747	1 579 747	1 599 747
Water Supply Infrastructure		940 798	887 877	853 320	944 411	956 073	956 073	956 073	956 073	956 073
Sanitation Infrastructure		853 752	826 379	787 460	874 224	894 571	894 571	910 571	925 571	940 571
Solid Waste Infrastructure		-	-	-	9 000	6 000	6 000	6 000	6 000	6 000
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	3 000	3 000	3 000	-	-	-
Infrastructure		4 399 595	4 214 131	4 089 964	4 114 721	4 158 468	4 158 468	4 256 312	4 421 153	4 591 332
Community Assets		548 122	510 600	484 626	503 249	621 697	621 697	503 249	503 249	503 249
Heritage Assets		11 462	12 723	10 652	10 652	-	-	10 652	10 652	10 652
Investment properties		98 248	156 054	256 453	256 453	105 000	105 000	256 453	256 453	256 453
Other Assets		-	188	247 870	247 870	30 000	30 000	247 870	247 870	247 870
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		4 579	649	658	658	1 000	1 000	658	658	658
Computer Equipment		-	10 157	-	-	18 000	18 000	-	-	-
Furniture and Office Equipment		11 709	2 841	12 177	21 177	10 000	10 000	21 177	21 177	21 177
Machinery and Equipment		2 970	37 600	3 516	3 516	29 342	29 342	3 516	3 516	3 516
Transport Assets		40 216	378 984	40 760	41 760	1 000	1 000	41 760	41 760	41 760
Land		387 747	-	105 628	105 628	-	-	105 628	105 628	105 628
Zoo's, Marine and Non-biological Animals		-	-	-	1 500	1 500	1 500	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	5 504 648	5 323 927	5 252 304	5 307 184	4 976 007	4 976 007	5 447 275	5 612 116	5 782 295

EXPENDITURE OTHER ITEMS		479 952	520 980	495 414	663 530	566 699	564 954	583 696	610 546	638 631
Depreciation	7	411 712	435 408	402 816	434 145	429 145	429 145	435 711	455 754	476 719
Repairs and Maintenance by Asset Class	3	68 240	85 571	92 597	229 385	137 553	135 808	147 985	154 792	161 913
<i>Roads Infrastructure</i>		8 410	12 867	19 549	35 908	22 810	22 810	25 785	26 971	28 212
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	7 078	13 522	39 018	24 748	24 748	29 786	31 156	32 589
<i>Water Supply Infrastructure</i>		6 490	10 046	8 326	16 891	11 854	11 854	11 920	12 468	13 042
<i>Sanitation Infrastructure</i>		5 172	-	2 687	8 246	5 462	5 462	5 581	5 838	6 106
<i>Solid Waste Infrastructure</i>		5 676	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		25 748	29 991	44 083	100 063	64 873	64 873	73 072	76 433	79 949
<i>Community Facilities</i>		2 529	-	2 219	10 674	7 489	7 489	7 975	8 342	8 726
<i>Sport and Recreation Facilities</i>		3 959	5 002	9 189	9 301	4 208	4 208	4 348	4 548	4 757
Community Assets		6 488	5 002	11 408	19 975	11 697	11 697	12 323	12 890	13 483
Heritage Assets		-	147	260	277	208	208	207	217	226
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		36 004	224	3 561	6 729	4 421	4 421	4 472	4 678	4 893
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		36 004	224	3 561	6 729	4 421	4 421	4 472	4 678	4 893
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	4 470	3 517	16 188	12 831	12 831	13 407	14 024	14 669
Intangible Assets		-	4 470	3 517	16 188	12 831	12 831	13 407	14 024	14 669
<i>Computer Equipment</i>		-	-	1 520	4 376	2 617	2 617	2 707	2 832	2 962
<i>Furniture and Office Equipment</i>		-	1 056	530	2 205	1 745	-	1 771	1 852	1 938
<i>Machinery and Equipment</i>		-	13 919	3 688	49 389	16 183	16 183	16 284	17 033	17 817
<i>Transport Assets</i>		-	30 763	24 031	30 182	22 979	22 979	23 742	24 834	25 976
<i>Land</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		479 952	520 980	495 414	663 530	566 699	564 954	583 696	610 546	638 631
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	7.1%	7.1%	4.3%	4.3%	42.9%	22.5%	27.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0.0%	0.0%	3.9%	2.7%	1.9%	1.9%	17.8%	8.4%	9.6%
<i>R&M as a % of PPE</i>		1.3%	1.7%	1.9%	4.7%	2.9%	2.9%	3.3%	3.7%	4.2%
<i>Renewal and upgrading and R&M as a % of PPE</i>		1.0%	2.0%	2.0%	5.0%	3.0%	3.0%	4.0%	3.0%	4.0%

Explanatory notes to Table A9 - Asset Management

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

Table 22 MBRR Table A10 - Basic Service Delivery Measurement

NW403 City Of Matlosana - Table A10 Basic service delivery measurement

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household service targets										
Water:										
Piped water inside dwelling	1	144 949	144 949	146 398	146 398	146 398	146 398	156 939	168 239	180 352
Piped water inside yard (but not in dwelling)		30 591	30 591	30 897	30 897	30 897	30 897	33 122	35 506	38 063
Using public tap (at least min. service level)	2	2 090	2 090	2 111	2 111	2 111	2 111	2 263	2 425	2 600
Other water supply (at least min. service level)	4	2 090	2 090	2 111	2 111	2 111	2 111	2 263	2 425	2 600
<i>Minimum Service Level and Above sub-total</i>		179 719	179 719	181 517	181 517	181 517	181 517	194 586	208 596	223 615
Using public tap (< min. service level)	3	2 089	2 089	2 110	2 089	2 110	2 110	2 261	2 424	2 599
Other water supply (< min. service level)	4	-	-	-	-	-	-	-	-	-
No water supply	3	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		2 089	2 089	2 110	2 089	2 110	2 110	2 261	2 424	2 599
Total number of households	5	181 808	181 808	183 626	183 605	183 626	183 626	196 847	211 020	226 214
Sanitation/sewage:										
Flush toilet (connected to sewerage)		125 993	125 993	127 253	127 253	127 253	127 253	136 416	146 238	156 767
Flush toilet (with septic tank)		216	216	218	218	218	218	234	251	269
Chemical toilet		616	616	622	622	622	622	667	715	767
Pit toilet (ventilated)		2 779	2 779	2 807	2 807	2 807	2 807	3 000	3 225	3 458
Other toilet provisions (> min. service level)		1 149	1 149	1 161	1 161	1 161	1 161	1 244	1 334	1 430
<i>Minimum Service Level and Above sub-total</i>		130 754	130 754	132 061	132 061	132 061	132 061	141 570	151 763	162 690
Bucket toilet		1 000	1 000	1 010	1 010	1 010	1 010	1 083	1 161	1 244
Other toilet provisions (< min. service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		3 581	3 581	3 617	3 617	3 617	3 617	3 877	4 156	4 456
<i>Below Minimum Service Level sub-total</i>		4 581	4 581	4 627	4 627	4 627	4 627	4 960	5 317	5 700
Total number of households	5	135 335	135 335	136 688	136 688	136 688	136 688	146 530	157 080	168 390
Energy:										
Electricity (at least min. service level)		142 819	142 819	144 247	144 247	144 247	144 247	154 633	165 766	177 702
Electricity - prepaid (min. service level)		23 420	23 420	23 654	23 654	23 654	23 654	25 357	27 183	29 140
<i>Minimum Service Level and Above sub-total</i>		166 239	166 239	167 901	167 901	167 901	167 901	179 990	192 949	206 842
Electricity (< min. service level)		142 819	142 819	144 247	144 247	144 247	144 247	154 633	165 766	177 702
Electricity - prepaid (< min. service level)		23 420	23 420	23 654	23 654	23 654	23 654	25 357	27 183	29 140
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		166 239	166 239	167 901	167 901	167 901	167 901	179 990	192 949	206 842
Total number of households	5	332 478	332 478	335 803	335 803	335 803	335 803	359 980	385 899	413 684
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		-	-	-	-	-	-	5 716	5 716	5 716
Using own refuse dump		2	2	2	2	2	2	2 430	2 430	2 430
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		2	2	2	2	2	-	8 146	8 146	8 146
Total number of households	5	2	2	2	2	2	-	8 146	8 146	8 146
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)	8	-	-	28 446	64 380	89 291	89 291	85 719	89 662	93 786
Sanitation (free sanitation service to indigent households)		-	-	11 116	38 364	16 890	16 890	68 646	71 804	75 107
Electricity/other energy (50kwh per indigent household per month)		-	-	13 800	56 012	60 212	60 212	47 431	49 612	51 895
Refuse (removed once a week for indigent households)		-	-	19 612	52 961	52 961	52 961	45 700	47 802	50 001
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	72 974	211 718	219 355	219 355	247 495	258 880	270 789
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	15 000	15 000	15 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		1	1	1	1	1	1	1	1	1
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	90 478	16 428	77 272	77 272	78 339	81 943	85 712
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removed a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates	6	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		-	-	90 478	16 428	77 272	77 272	78 339	81 943	85 712

Explanatory notes to Table A10 - Basic Service Delivery Measurement

- Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
- It is anticipated that these Free Basic Services will cost the municipality R 247,49 million in 2020/21, increasing to R 270.78 million in 2021/22. This is covered by the municipality's equitable share allocation from national government.
- In addition to the Free Basic Services, the Municipality also 'gives' households R 78.33 million in property rate discount in 2020/21, and it increases to R 85.71 million in 2022/23.

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 2019, 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 2019.

Key dates applicable to the process were:

- 30 August 2019 – Approval Budget Time schedule
- 14 December 2019 – Request budget inputs from stakeholders
- May 2020 – Tabling of the 2020/21 – 2022/23 MTREF budget to Council.
- May 2020 & June 2020 - Public Participation via electronic media.
- June 2020 – Policy/Tariff Workshop.
- 30 June 2020 – Council Approves the Final 2020/21 – 2022/23 MTREF budget.
- 14 June 2020 – Submit Final 2020/21 – 2022/23 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 98 & 99 have been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation.

Council plan to undertake a public participation process after the tabling of 2020/21 – 2022/23 MTREF in Council. Due to the COVID19 social distancing measures this process will be done with electronic media and communication.

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 2020/21 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 2020/21 to 2022/23 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 2020/21 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	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
...				-	-	-	-	-	-	-	-	-
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				4 938	7 143	2 172	3 898	39 808	39 808	41 541	43 451	45 450
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT				838 642	889 095	830 606	851 563	985 486	985 486	1 058 531	1 128 066	1 196 971
LOCAL ECONOMIC DEVELOPMENT				18 854	-	20 273	18 473	12 653	12 653	25 182	26 340	27 552
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				860	3 924	34 832	15 683	34 816	34 816	42 366	43 452	45 453
SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				1 304 757	1 163 187	1 905 260	1 832 564	1 901 514	1 901 514	2 031 604	2 146 453	2 282 544
Allocations to other priorities			2	244 809	324 232							
Total Revenue (excluding capital transfers and contributions)			1	2 412 860	2 387 581	2 793 143	2 722 181	2 974 277	2 974 277	3 199 223	3 387 763	3 597 970

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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
...				-	-	-	-	-	-	-	-	-
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				242 839	220 333	183 390	241 967	197 090	197 090	206 248	219 183	232 972
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT				666 588	744 879	356 160	259 837	215 133	215 133	329 601	333 432	338 215
LOCAL ECONOMIC DEVELOPMENT				30 260	36 742	29 151	44 036	32 409	32 409	35 013	37 209	39 551
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				72 088	145 945	347 189	402 878	352 190	352 190	350 847	372 770	396 127
SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				1 182 582	1 268 809	2 347 399	2 268 493	2 321 876	2 321 876	2 399 834	2 490 332	2 580 509
Allocations to other priorities				526 021	448 563							
Total Expenditure				2 720 379	2 865 272	3 263 289	3 217 212	3 118 697	3 118 697	3 321 542	3 452 926	3 587 374

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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				17 603	3 842	863	11 000	2 000	2 000	-	-	-
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT				3 619	2 733	352	8 000	8 000	8 000	-	-	-
LOCAL ECONOMIC DEVELOPMENT				-	-	-	11 610	4 199	4 199	19 296	3 296	10 874
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				14 369	3 180	5 920	15 000	14 424	14 424	25 734	9 734	12 000
SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				65 340	89 945	216 883	118 505	160 752	160 752	135 815	151 812	147 305
Allocations to other priorities				69 954	74 082							
Total Capital Expenditure				170 886	173 783	224 018	164 115	189 375	189 375	180 844	164 842	170 179

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.

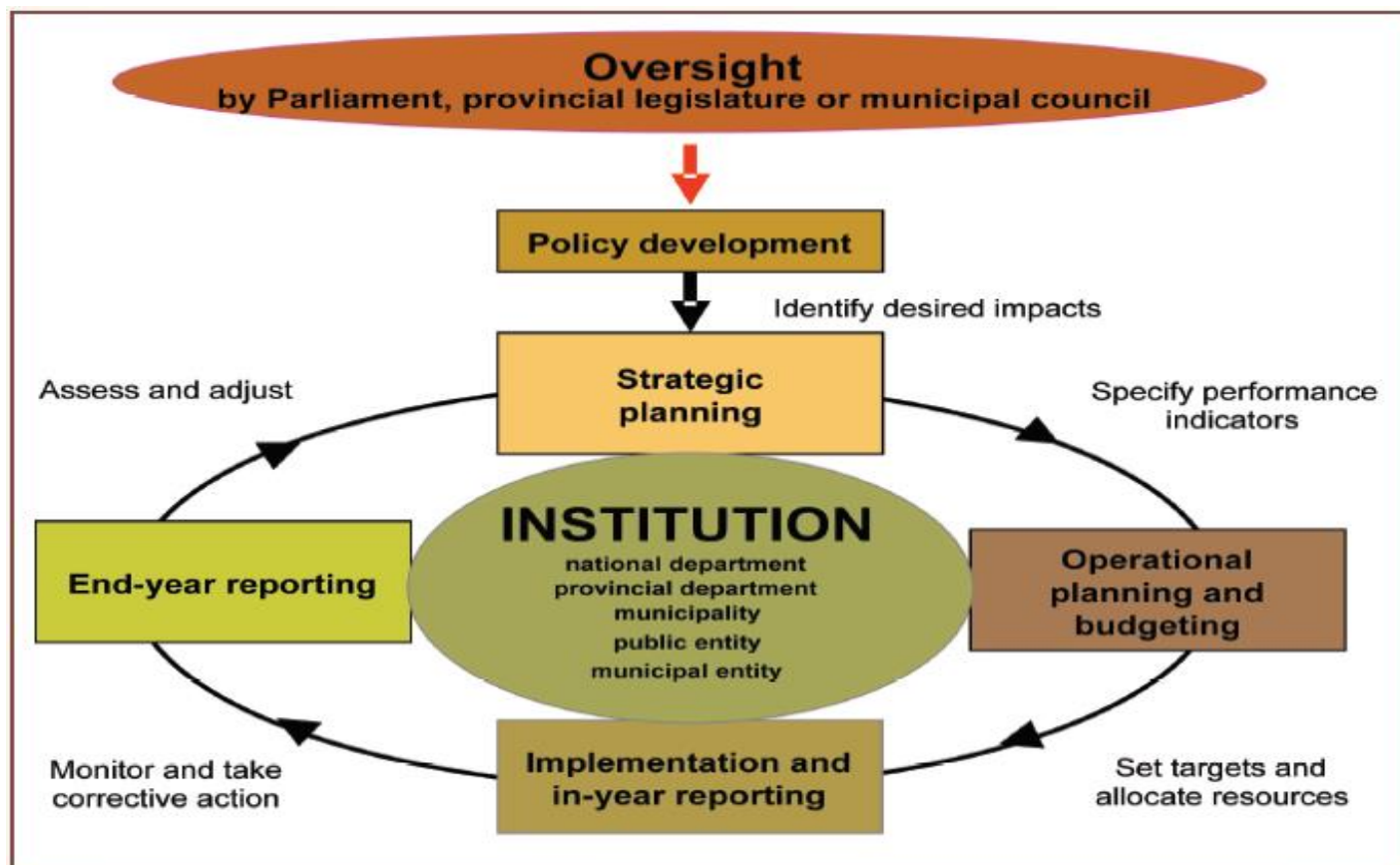


Figure 1 Planning, budgeting and reporting cycle

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.

Table 26 MBRR Table SA7 - Measurable performance objectives

Compliance with GRAP to ensure effective capital asset management (PPE, Intangible, Investment Property, Biological and Heritage Assets)	Zero (0) findings in the External Report on non-compliance with GRAP	0	0	0	0	0	0	0	0	0
Maintaining an acceptable Long Term Debt as a percentage of revenue as set out in the Long Term Financial Plan	Long Term Debt as percentage of revenue: Calculated as Long Term Liabilities/Revenue x 100	20%	20%	20%	35%	35%	35%	35%	35%	35%
Sound financial management by maintaining an acceptable Acid Test Ratio	Acid Test Ratio: Calculated as Current Assets-Inventry/Current Liabilities	250%	2.5	2.5	1.5	1.2	1.1	0.9	0.7	0.5
Maintain a financially unqualified audit opinion	Financial statements considered free from material misstatements as per Auditor General Report	1	1	1	1	1	1	1	1	1

TECHNICAL SERVICES

Electricity capital spending measured by the % of budget spent	Percentage (%) spent of approved electricity capital projects	90%	100%	50%	90%	90%	90%	90%	90%	90%
Effective management of electricity provisioning systems evaluated to electricity losses	Percentage (%) of electricity losses calculated on a twelve month rolling period as kwh sold/kwh purchased.	24%	16%	20%	15%	12%	10%	7%	5%	2%
Effective management of water provisioning systems to minimise water losses by implementing measures to reduce water losses	Percentage (%) calculated on a twelve month rolling period as KL billed / KL used.	15%	16%	16%	17%	17%	17%	17%	17%	17%
Excellent water quality measured by the quality of water as per SANS 241 criteria	Percentage (%) water quality level as per blue drop project as measured annually	95%	95%	95%	95%	95%	95%	95%	95%	95%
Water capital spending measured by the percentage of budget spent	Percentage (%) of spent approved water capital projects as per approved budget	90%	90%	90%	90%	90%	90%	90%	90%	90%
Waste water capital spending measured by the % of budget spent	Percentage (%) spent of approved budget of sanitation capital projects as per approved budget	90%	90%	90%	90%	90%	90%	90%	90%	90%
Provision of free basic electricity to registered indigent account holders connected to the municipal electrical infrastructure network	No. of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network	10 000	10 000	10 300	10 300	10 300	10 300	10 300	10 300	10 300
Provision of electricity to formal residential properties connected to the municipal electrical infrastructure network for both credit and prepaid electrical metering	No. of formal residential properties connected to the municipal electrical infrastructure network	29 000	31 000	31 000	31 000	31 000	31 000	31 000	31 000	31 000
Provision of electricity to informal residential properties in the designated informal areas which are connected to the municipal electrical infrastructure network for prepaid electrical metering	Number of residential prepaid meters registered on the Promun Financial System in the designated informal areas that meet agreed service standards	550	550	1 500	1 500	1 500	1 500	1 500	1 500	1 500
Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewage) network & billed for sewer service, irrespective of the number of water closets (toilets)	Number of indigent account holders receiving free basic sanitation in terms of Equitable Share requirements	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000
Provision of sanitation services to residential properties which are connected to the municipal waste water (sanitation/sewage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of residential properties which are billed for sewerage in accordance to the Promun financial system	26 000	27 000	27 000	27 000	27 000	27 000	27 000	27 000	27 000
Provision of clean piped water to indigent account holders which are connected to the municipal water infrastructure network	Number of indigent account holders receiving free basic water	11 000	11 000	10 300	10 300	10 300	10 300	10 300	10 300	10 300
Provision of clean piped water to registered indigent account holders which are connected to the municipal water infrastructure network	Number of formal residential properties that meet agreed service standards for piped water	31 500	33 000	33 000	33 000	33 000	33 000	33 000	33 000	33 000
Provision of clean piped water to all informal areas by means of water stand pipes in informal areas which have a water meter attached, and are registered on the Promun financial system	Number of water meters, measuring water to informal areas including stand pipes	74	74	74	70	70	70	70	70	70

COMMUNITY SERVICES										
Sports fields are maintained measured by the percentage (%) of the maintenance budget spent	Percentage (%) of Sport maintenance budget spent	90%	90%	90%	90%	90%	90%	90%	90%	90%
Effective maintenance of refuse removal assets i.to approved budget	Percentage (%) of waste management maintenance budget spent	90%	90%	90%	90%	90%	90%	90%	90%	90%
Annual Review of the Disaster Management Plan by end November	Plan completed and submitted to Council	1	1	1	1	1	1	1	1	1
Effective Management of Community Safety Department measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Community Safety department	95.00%	95.00%	95.00%	95%	95%	95%	95%	95%	95%
Effective Management of Fire Service measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Fire Services department	95.00%	95.00%	95.00%	95%	95%	95%	95%	95%	95%
Provision of free basic refuse removal and solid waste disposal to registered indigent account holders in the Mossel Bay area	Number of indigent account holders receiving free basic refuse removal monthly	5 800	11 000	10 300	10 300	10 300	10 300	10 300	10 300	10 300
Provision of refuse removal and solid waste disposal to all residential account holders in the Mossel Bay area	Number of formal residential properties for which refuse is removed at least once a week	31 000	32 000	33 000	33 000	33 000	33 000	33 000	33 000	33 000
PLANNING AND INTEGRATED SERVICES										
Revision of the Municipal Spatial Development Framework	Draft reviewed SDF submitted to Council	New	New	1	1	1	1	1	1	1
Update Human Settlement Pipeline	Reviewed Human Settlement Pipeline submitted to Council			1	1	1	1	1	1	1
Municipal roads and stormwater capital spending measured by the percentage (%) of budget spent	Percentage (%) spent of approved roads and stormwater capital projects as approved budget	90%	90%	90%	90%	90%	90%	90%	90%	90%
The maintenance of the municipal Buildings measured by the percentage (%) of budget spent of the approved budget for Municipal Buildings and Land	Percentage (%) spent of maintenance budget as per approved budget as per approved budget for Municipal Buildings and Land	90%	90%	90%	90%	90%	90%	90%	90%	90%

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

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.2%	2.2%	2.2%	-0.3%	-0.4%	-0.4%	-0.5%	0.6%	0.5%	0.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.0%	3.0%	3.0%	-0.4%	-0.5%	-0.5%	-0.5%	0.7%	0.6%	0.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excd. transfers and grants and contributions	0.0%	0.0%	-34.5%	142.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.5	0.7	0.7	0.4	1.5	0.4	0.4	1.3	1.3	7.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.5	0.7	0.7	0.4	1.5	0.4	0.4	1.3	1.3	7.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.1	0.2	0.1	0.0	0.0	0.0	0.1	0.1	0.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		65.0%	59.4%	56.7%	76.1%	70.0%	70.0%	83.8%	70.0%	73.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		65.0%	59.4%	56.8%	76.1%	70.0%	70.0%	83.8%	70.0%	73.0%	75.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.2%	21.0%	23.6%	20.9%	38.9%	8.5%	10.2%	21.4%	9.3%	20.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		783.7%	663.4%	452.3%	1066.4%	-3097.1%	-565.0%	63.3%	1406.1%	609.3%	156.9%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	23.2%	24.3%	22.7%	24.4%	21.2%	21.2%	21.6%	20.2%	20.5%	20.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	24.9%	26.0%	24.0%	25.7%	22.4%	22.4%		21.5%	21.8%	22.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.0%	3.6%	3.3%	8.4%	4.6%	4.6%		4.6%	4.6%	4.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	20.0%	20.2%	17.0%	16.2%	14.6%	14.6%	11.0%	13.7%	13.6%	13.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	7.8	6.6	(1 349.8)	19.7	19.7	19.7	11.0	12.5	12.5	13.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	17.2%	29.4%	34.5%	26.1%	54.1%	11.9%	14.2%	29.4%	12.8%	28.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.5	0.7	1.3	0.6	(0.1)	(0.6)	6.6	0.1	0.1	0.2

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 2020/21 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 2020/21 budget as it impacts on the municipality's ability to have a funded sustainable budget. Electricity distribution losses has increased in the 2018/19 audited financial year as per the 2018/19 Audited Financial Statements.
- The water distribution losses for the 2018/19 year at over 40% 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 Expenditure Management Policy

This policy will be reviewed to manage the payment of expenditure.

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 remain intact.

2.4.8 Budget Policy

The policy will remain in place.

2.4.9 Asset Management Policy

The policy will be reviewed.

2.4.10 Borrowing Management Policy

The policy will remain in place.

2.4.11 Funding & Reserve Policy

The policy will be reviewed.

2.4.12 Cost Containment Policy

Had been reviewed during August 2019 in line with the latest guidelines.

2.4.13 Unauthorised, Irregular, Fruitless & Wasteful Expenditure Policy

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

2.4.14 Inventory Policy

To better manage and control inventory will stay in place,

2.4.15 Virement Policy

Will be reviewed to streamline the processes.

2.4.16 Grants & Reserves Policy

Updated as per the DORA and the latest communication from NT.

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

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 20120/21 – 2022/23 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 2020/21 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% band set by the Reserve Bank. On the longer term, consumer inflation is expected to drop to 4.8% 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.

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 constraints 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 10.5 million for the financial years of the 2020/21 MTREF.

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

Table 28 MBRR SA15 – Detail Investment Information

Investment type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		87 504	128 945	296 472	90 000	23 997	23 997	25 000	27 000	34 000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	87 504	128 945	296 472	90 000	23 997	23 997	25 000	27 000	34 000
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:		87 504	128 945	296 472	90 000	23 997	23 997	25 000	27 000	34 000

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														
Municipality sub-total										90 000	10 536	(917 836)	852 475	23 997
ABSA		daily	call	Y	variable	3.25				741		(6 600)	6 455	596
ABSA		daily	call	y	variable	4.2				46	860	(16 000)	16 000	46
ABSA		daily	call	y	variable	6.25				5 516	978	(90 382)	86 500	1 634
ABSA		daily	call	y	variable	4.2				10 866	985	(355 000)	345 000	866
ABSA		daily	call	y	variable	1.05				172	5	(3 000)	3 000	172
ABSA		daily	call	y	variable	6.15				1 304	955	(64 000)	64 000	1 904
ABSA		daily	call	y	variable	6.28				30 828	990	(58 000)	30 000	2 828
INVESTEC		daily	call	y	variable	6.3				5 902	1 861		274	6 176
NEDBANK		month	fixed	y	fixed	7.85					1 594	(200 000)	200 000	
SANLAM		months	fixed	y					01 December 2019	611	93		43	615
SANLAM		months	fixed	y					01 August 2019	9 098	1 600		600	9 098
FNB		months	fixed	y					30 June 2019	14	1			14
FNB		months	fixed	y					30 June 2019	46	20		3	46
NEDCOR		years	fixed	y					30 July 2019	24 854	554	(124 854)	100 000	
Entities														
N/A														
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	1									90 000	10 536	(917 836)	852 475	23 997

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2020/21 medium-term capital programme:

Table 30 Sources of capital revenue over the MTREF

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital Transfers and Grants										
National Government:		126 002	172 460	166 683	147 075	147 075	147 075	180 844	164 842	170 179
Integrated National Electrification Programme Grant		11 669	20 364	12 205	3 960	3 960	3 960	42 295	20 000	20 000
Municipal Infrastructure Grant		79 036	103 356	85 021	83 115	83 115	83 115	82 549	89 842	95 179
Neighbourhood Development Partnership Grant		35 297	48 740	52 457	60 000	60 000	60 000	56 000	55 000	55 000
Water Services Infrastructure Grant				17 000						
				95						
Provincial Government:		-	-	52	-	-	-	-	-	-
				52						
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	71 747	-	-	-	-	-	-
<i>Unspecified</i>		-	-	71 747	-	-	-	-	-	-
Total Capital Transfers and Grants	5	126 002	172 460	238 483	147 075	147 075	147 075	180 844	164 842	170 179
TOTAL RECEIPTS OF TRANSFERS & GRANTS		473 533	532 400	638 728	586 073	586 853	586 853	661 640	679 870	731 428

Capital grants and receipts equates to R 180.84 million for the 2020/21 financial year and decrease to R 170.17 million by 2022/23.

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

Table 31 MBRR Table SA 17 - Detail of borrowings

Borrowing - Categorised by type R thousand	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality										
Annuity and Bullet Loans		85 463	71 031	98 976	50 000	207 747	176 629	83 790	12 889	9 387
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	85 463	71 031	98 976	50 000	207 747	176 629	83 790	12 889	9 387
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	85 463	71 031	98 976	50 000	207 747	176 629	83 790	12 889	9 387

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		346 330	358 630	399 363	438 998	438 998	438 998	479 973	515 029	561 249
Local Government Equitable Share										
Equitable Share		342 855	354 377	392 856	429 961	429 961	429 961	466 536	507 100	546 940
Expanded Public Works Programme Integrated Grant		1 653	2 108	932	1 983	1 983	1 983	2 092	0	0
Local Government Financial Management Grant		1 805	2 145	2 215	2 680	2 680	2 680	3 000	3 200	3 300
Municipal Infrastructure Grant		17	-	3 360	4 374	4 374	4 374	4 345	4 729	5 009
EEDSM								4 000	-	6 000
Provincial Government:		1 201	1 310	883	-	780	780	823	0	0
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		1 201	1 310	883	-	780	780	823	0	0
EEDSM										
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	347 531	359 940	400 246	438 998	439 778	439 778	480 796	515 029	561 249
Capital Transfers and Grants										
National Government:		126 002	172 460	166 683	147 075	147 075	147 075	180 844	164 842	170 179
Integrated National Electrification Programme Grant		11 669	20 364	12 205	3 960	3 960	3 960	42 295	20 000	20 000
Municipal Infrastructure Grant		79 036	103 356	85 021	83 115	83 115	83 115	82 549	89 842	95 179
Neighbourhood Development Partnership Grant		35 297	48 740	52 457	60 000	60 000	60 000	56 000	55 000	55 000
Water Services Infrastructure Grant				17 000	-	-	-	-	-	-
				95						
Provincial Government:		-	-	52	-	-	-	-	-	-
				52						
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	71 747	-	-	-	-	-	-
Unspecified		-	-	71 747	-	-	-	-	-	-
Total Capital Transfers and Grants	5	126 002	172 460	238 483	147 075	147 075	147 075	180 844	164 842	170 179
TOTAL RECEIPTS OF TRANSFERS & GRANTS		473 533	532 400	638 728	586 073	586 853	586 853	661 640	679 870	731 428

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	294 055	325 128	316 661	247 124	247 124	247 124	331 102	362 073	389 964
Service charges		1 075 678	717 535	756 544	1 340 133	1 246 868	1 246 868	1 246 868	1 294 395	1 432 099	1 562 484
Other revenue		84 229	55 190	76 599	38 977	142 563	142 563	142 563	90 706	99 270	106 234
Transfers and Subsidies - Operational	1	345 369	379 000	396 885	442 778	442 778	442 778	442 778	480 796	515 029	561 249
Transfers and Subsidies - Capital	1	130 162	178 023	241 938	147 075	147 075	147 075	147 075	180 844	164 842	170 179
Interest		170 467	231 828	305 480	14 225	131 425	131 425	131 425	186 697	203 654	218 859
Dividends											
Payments											
Suppliers and employees		(1 500 656)	(1 540 108)	(1 669 865)	(2 112 452)	(2 410 393)	(2 410 393)	(1 215 496)	(2 366 553)	(2 498 436)	(2 519 840)
Finance charges		(72 105)	(101 486)	(72 736)	(6 323)	(3 386)	(3 386)	(1 634)	(3 537)	(3 700)	(3 870)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		233 145	214 038	359 973	181 075	(55 946)	(55 946)	1 140 703	194 449	274 831	485 258
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		3 997	2 297								
Decrease (increase) in non-current receivables		(0)		(2 572)							
Decrease (increase) in non-current investments		(2 367)	(2 107)	(2 509)							
Payments											
Capital assets		(150 049)	(158 617)	(223 345)	(220 390)	(273 602)	(190 547)	(190 547)	(180 844)	(264 842)	(470 179)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(148 419)	(158 427)	(228 426)	(220 390)	(273 602)	(190 547)	(190 547)	(180 844)	(264 842)	(470 179)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans				17 965	30 000						
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits		(5 184)	5 817	3 404	3 000	(59)	(59)	(59)	4 000	5 000	5 000
Payments											
Repayment of borrowing		(14 578)	(15 805)		16 000	16 000	16 000	16 000	(15 000)	(13 000)	(11 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(19 763)	(9 988)	21 369	49 000	15 941	15 941	15 941	(11 000)	(8 000)	(6 000)
NET INCREASE/ (DECREASE) IN CASH HELD		64 963	45 622	152 915	9 685	(313 607)	(230 552)	966 097	2 605	1 989	9 080
Cash/cash equivalents at the year begin:	2	25 569	90 484	136 106	110 000	289 021	109 940	109 940	29 501	32 106	34 096
Cash/cash equivalents at the year end:	2	90 532	136 106	289 021	119 685	(24 585)	(120 612)	1 076 037	32 106	34 096	43 175

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	90 532	136 106	289 021	119 685	(24 585)	(120 612)	1 076 037	32 106	34 096	43 175
Other current investments > 90 days		-	(0)	(0)	(9 685)	54 086	150 112	(1 046 537)	0	0	(0)
Non current assets - Investments	1	30 059	23 100	9 069	-	-	-	-	-	-	-
Cash and investments available:		120 591	159 206	298 090	110 000	29 500	29 500	29 500	32 106	34 096	43 175
Application of cash and investments											
Unspent conditional transfers		8 587	27 770	99 517	15 000	-	-	-	-	-	-
Unspent borrowing		85 463	71 031	98 976	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	528 565	637 807	986 041	851 614	8 899	516 355	483 553	18 293	(92)	(435 130)
Other provisions		15 728	19 354	20 872	398 000	20 000	20 000	22 542	10 000	10 000	10 000
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		638 343	755 963	1 205 406	1 264 614	28 899	536 355	506 095	28 293	9 908	(425 130)
Surplus(shortfall)		(517 752)	(596 757)	(907 316)	(1 154 614)	601	(506 855)	(476 595)	3 813	24 187	468 305

From the above table it can be seen that the cash and investments available total R 3.8 million in the 2020/21 financial year and increase to R 468 million by 2022/23, 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 2 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

Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	90 532	136 106	289 021	119 685	(24 585)	(120 612)	1 076 037	32 106	34 096	43 175
Cash + investments at the yr end less applications - R'000	18(1)b	2	(517 752)	(596 757)	(907 316)	(1 154 614)	601	(506 855)	(476 595)	3 813	24 187	468 305
Cash year end/monthly employee/supplier payments	18(1)b	3	0.5	0.7	1.3	0.6	(0.1)	(0.6)	6.6	0.1	0.1	0.2
Surplus(Deficit) excluding depreciation offsets: R'000	18(1)	4	(307 519)	(299 667)	(299 955)	(347 956)	2 654	2 654	263 951	58 526	99 679	180 774
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(3.2%)	5.8%	8.4%	(8.0%)	(6.0%)	(22.5%)	2.8%	(0.2%)	(0.1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	60.2%	52.9%	48.8%	74.5%	65.0%	65.0%	77.9%	63.4%	66.2%	68.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	32.8%	36.3%	38.0%	24.3%	34.8%	34.8%	30.9%	32.1%	30.1%	27.9%
Capital payments % of capital expenditure	18(1)c,19	8	87.8%	91.3%	139.1%	134.3%	144.5%	100.6%	256.2%	100.0%	160.7%	276.3%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	(34.5%)	142.9%	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.	75.7%	31.3%	(13.4%)	103.1%	(78.1%)	0.0%	(41.0%)	(54.0%)	135.2%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.3%	1.7%	1.9%	4.7%	2.9%	2.9%	3.1%	3.3%	3.7%	4.2%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	9.9%	0.0%	2.1%	2.1%	0.0%	23.4%	12.1%	11.8%

Supporting indicators											
% inc total service charges (incl prop rates)	18(1)a		2.8%	11.8%	14.4%	(2.0%)	0.0%	(16.5%)	8.8%	5.8%	5.9%
% inc Property Tax	18(1)a		10.6%	10.6%	23.3%	(11.9%)	0.0%	(21.0%)	34.0%	4.9%	4.8%
% inc Service charges - electricity revenue	18(1)a		(3.0%)	10.8%	18.9%	(2.0%)	0.0%	(20.6%)	9.3%	5.5%	5.5%
% inc Service charges - water revenue	18(1)a		9.8%	12.1%	4.8%	2.8%	0.0%	(9.9%)	6.1%	7.3%	7.6%
% inc Service charges - sanitation revenue	18(1)a		(0.2%)	13.7%	3.4%	5.6%	0.0%	(10.5%)	(14.5%)	4.9%	4.8%
% inc Service charges - refuse revenue	18(1)a		(4.8%)	17.5%	18.0%	0.0%	0.0%	(14.4%)	(20.0%)	5.2%	5.1%
% inc in	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	1 655 068	1 701 870	1 902 901	2 177 336	2 134 274	2 134 274	1 782 246	2 322 139	2 457 770	2 603 263
Service charges		1 655 068	1 701 870	1 902 901	2 177 336	2 134 274	2 134 274	1 782 246	2 322 139	2 457 770	2 603 263
Property rates		265 941	294 055	325 128	400 836	353 034	353 034	278 990	473 003	495 991	519 952
Service charges - electricity revenue		699 088	678 390	751 771	893 580	875 281	875 281	695 158	956 541	1 009 055	1 064 816
Service charges - water revenue		465 049	510 685	572 665	600 321	616 887	616 887	555 904	654 644	702 718	755 993
Service charges - sanitation revenue		98 707	98 497	112 025	115 825	122 299	122 299	109 403	104 584	109 738	115 030
Service charges - refuse removal		126 282	120 243	141 313	166 772	166 772	166 772	142 792	133 367	140 268	147 472
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		5 411	5 097	5 216	8 375	7 269	7 269	4 415	5 593	5 850	6 119
Capital expenditure excluding capital grant funding		3 684	1 739	(52 059)	21 000	11 000	11 000	3 886	-	-	-
Cash receipts from ratepayers	18(1)a	1 159 907	1 066 779	1 158 271	1 695 771	1 636 555	1 636 555	1 636 555	1 716 203	1 893 442	2 058 682
Ratepayer & Other revenue	18(1)a	1 926 001	2 017 177	2 375 087	2 276 165	2 518 061	2 518 061	2 100 680	2 707 892	2 861 714	3 025 192
Change in consumer debtors (current and non-current)		287 215	200 957	157 035	(88 404)	499 447	(404 434)	(404 434)	113 400	110 400	(369 323)
Operating and Capital Grant Revenue	18(1)a	477 693	537 840	567 076	589 853	590 053	590 053	337 245	661 640	679 870	731 428
Capital expenditure - total	20(1)(v)	170 886	173 783	160 552	164 115	189 375	189 375	74 376	180 844	164 842	170 179
Capital expenditure - renewal	20(1)(v)	-	-	15 857	-	3 960	3 960	-	42 295	20 000	20 000
Supporting benchmarks											
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY											
DoRA capital grants total MFY											
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/advised national, provincial and district grants											
Average annual collection rate (arrears inclusive)											
Total Operating Revenue											
		2 282 697	2 387 581	2 793 143	2 722 181	2 974 277	2 974 277	2 490 394	3 199 223	3 387 763	3 597 970
Total Operating Expenditure											
		2 720 379	2 865 272	3 263 289	3 217 212	3 118 697	3 118 697	2 295 741	3 321 542	3 452 926	3 587 374
Operating Performance Surplus/(Deficit)											
		(437 682)	(477 691)	(470 146)	(495 030)	(144 420)	(144 420)	194 653	(122 318)	(65 163)	10 596
Cash and Cash Equivalents (30 June 2012)											
Revenue											
% Increase in Total Operating Revenue			4.6%	17.0%	(2.5%)	9.3%	0.0%	(16.3%)	7.6%	5.9%	6.2%
% Increase in Property Rates Revenue			10.6%	10.6%	23.3%	(11.9%)	0.0%	(21.0%)	34.0%	4.9%	4.8%
% Increase in Electricity Revenue			(3.0%)	10.8%	18.9%	(2.0%)	0.0%	(20.6%)	9.3%	5.5%	5.5%
% Increase in Property Rates & Services Charges			2.8%	11.8%	14.4%	(2.0%)	0.0%	(16.5%)	8.8%	5.8%	5.9%
Expenditure											
% Increase in Total Operating Expenditure			5.3%	13.9%	(1.4%)	(3.1%)	0.0%	(26.4%)	6.5%	4.0%	3.9%
% Increase in Employee Costs			9.2%	9.6%	4.5%	(5.0%)	0.0%	(14.9%)	2.6%	7.5%	7.5%
% Increase in Electricity Bulk Purchases			(11.8%)	44.0%	(14.6%)	(1.7%)	0.0%	(26.4%)	11.6%	4.6%	4.6%
Average Cost Per Budgeted Employee Position (Remuneration)				255164.9044	262496.4168				255967.497		
Average Cost Per Councillor (Remuneration)				447700.2987	473225.8052				506337.6623		
R&M % of PPE		1.3%	1.7%	1.9%	4.7%	2.9%	2.9%	3.3%	3.7%	4.2%	4.2%
Asset Renewal and R&M as a % of PPE		1.0%	2.0%	2.0%	5.0%	3.0%	3.0%	4.0%	3.0%	4.0%	4.0%
Debt Impairment % of Total Billable Revenue		32.8%	36.3%	38.0%	24.3%	34.8%	34.8%	30.9%	32.1%	30.1%	27.9%
Capital Revenue											
Internally Funded & Other (R'000)		3 684	1 739	11 407	21 000	11 000	11 000	3 886	-	-	-
Borrowing (R'000)		-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)		167 202	172 044	212 610	143 115	178 375	178 375	70 490	180 844	164 842	170 179
Internally Generated funds % of Non Grant Funding		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		97.8%	99.0%	94.9%	87.2%	94.2%	94.2%	94.8%	100.0%	100.0%	100.0%
Capital Expenditure											
Total Capital Programme (R'000)		170 886	173 783	224 018	164 115	189 375	189 375	74 376	180 844	164 842	170 179
Asset Renewal		-	-	15 857	11 610	8 159	8 159	8 159	77 591	38 296	45 874
Asset Renewal % of Total Capital Expenditure		0.0%	0.0%	7.1%	7.1%	4.3%	4.3%	11.0%	42.9%	23.2%	27.0%
Cash											
Cash Receipts % of Rate Payer & Other		60.2%	52.9%	48.8%	74.5%	65.0%	65.0%	77.9%	63.4%	66.2%	68.1%
Cash Coverage Ratio		0	0	0	0	(0)	(0)	0	0	0	0
Borrowing											
Credit Rating (2009/10)									0	0.5%	0.4%
Capital Charges to Operating		2.2%	2.2%	2.2%	(0.3%)	(0.4%)	(0.4%)	(0.5%)	0.6%	0.5%	0.4%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	(34.5%)	142.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves											
Surplus/(Deficit)		(517 752)	(596 757)	(907 316)	(1 154 614)	601	(506 855)	(476 595)	3 813	24 187	468 305
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%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		0.0%	0.0%	3.8%	0.7%	3.1%	3.1%	2.9%	2.9%	2.8%	2.8%
High Level Outcome of Funding Compliance											
Total Operating Revenue		2 282 697	2 387 581	2 793 143	2 722 181	2 974 277	2 974 277	2 490 394	3 199 223	3 387 763	3 597 970
Total Operating Expenditure		2 720 379	2 865 272	3 263 289	3 217 212	3 118 697	3 118 697	2 295 741	3 321 542	3 452 926	3 587 374
Surplus/(Deficit) Budgeted Operating Statement		(437 682)	(477 691)	(470 146)	(495 030)	(144 420)	(144 420)	194 653	(122 318)	(65 163)	10 596
Surplus/(Deficit) Considering Reserves and Cash Backing		(517 752)	(596 757)	(907 316)	(1 154 614)	601	(506 855)	(476 595)	3 813	24 187	468 305
MTREF Funded (1) / Unfunded (0)	15	0	0	0	0	1	0	0	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✗	✗	✗	✗	✓	✗	✗	✓	✓	✓

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 2020/21 MTREF the indicative outcome is decrease to a surplus of R 58.52 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 63.4, 66.2 and 68.1 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 32.1, 30.1 and 27,9 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 programs

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		346 330	358 630	399 363	438 998	438 998	438 998	479 973	515 029	561 249
Local Government Equitable Share										
Equitable Share		342 855	354 377	392 856	429 961	429 961	429 961	466 536	507 100	546 940
Expanded Public Works Programme Integrated Grant		1 653	2 108	932	1 983	1 983	1 983	2 092	0	0
Local Government Financial Management Grant		1 805	2 145	2 215	2 680	2 680	2 680	3 000	3 200	3 300
Municipal Infrastructure Grant		17	-	3 360	4 374	4 374	4 374	4 345	4 729	5 009
EEDSM								4 000	-	6 000
Provincial Government:		1 201	1 310	883	-	780	780	823	0	0
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		1 201	1 310	883	-	780	780	823	0	0
EEDSM										
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	347 531	359 940	400 246	438 998	439 778	439 778	480 796	515 029	561 249
Capital Transfers and Grants										
National Government:		126 002	172 460	166 683	147 075	147 075	147 075	180 844	164 842	170 179
Integrated National Electrification Programme Grant		11 669	20 364	12 205	3 960	3 960	3 960	42 295	20 000	20 000
Municipal Infrastructure Grant		79 036	103 356	85 021	83 115	83 115	83 115	82 549	89 842	95 179
Neighbourhood Development Partnership Grant		35 297	48 740	52 457	60 000	60 000	60 000	56 000	55 000	55 000
Water Services Infrastructure Grant				17 000	-	-	-	-	-	-
				95						
Provincial Government:		-	-	52	-	-	-	-	-	-
				52						
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	71 747	-	-	-	-	-	-
Unspecified		-	-	71 747	-	-	-	-	-	-
Total Capital Transfers and Grants	5	126 002	172 460	238 483	147 075	147 075	147 075	180 844	164 842	170 179
TOTAL RECEIPTS OF TRANSFERS & GRANTS		473 533	532 400	638 728	586 073	586 853	586 853	661 640	679 870	731 428

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	(1 836)	-	-	-	-	-	-
Current year receipts		-	8	(141)	-	-	-	-	-	-
Conditions met - transferred to revenue		-	4 391	(403 742)	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	395 872	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	(132)	-	-	-	-	-	-
Current year receipts		-	-	(478)	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	2 122	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	1 934	1 513	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	4 994	(4 994)	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	4 994	(4 994)	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		-	-	397 995	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	7 069	(11 492)	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	1 540	(20 701)	(15 000)	(15 000)	(15 000)	(15 000)	(12 000)	(12 600)
Current year receipts		-	198 296	(233 689)	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	168 201	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	(86 189)	(15 000)	(15 000)	(15 000)	(15 000)	(12 000)	(12 600)
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	-	168 201	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	(86 189)	(15 000)	(15 000)	(15 000)	(15 000)	(12 000)	(12 600)
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	566 195	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	7 069	(97 681)	(15 000)	(15 000)	(15 000)	(15 000)	(12 000)	(12 600)

2.7 Councilor and employee benefits

Table 38 MBRR SA22 - Summary of councilor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		28 398	33 182	11 721	21 475	21 475	21 475	22 979	24 702	26 555
Pension and UIF Contributions		-	-	2 139	2 483	2 483	2 483	2 656	2 855	3 069
Medical Aid Contributions		-	-	17	115	115	115	123	132	142
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	3 408	3 590	3 590	3 590	3 841	4 129	4 439
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	16 914	8 775	8 775	8 775	9 389	10 093	10 850
Sub Total - Councillors		28 398	33 182	34 200	36 438	36 438	36 438	38 988	41 912	45 056
% increase	4		16.8%	3.1%	6.5%	-	-	7.0%	7.5%	7.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		9 604	8 085	5 902	9 982	9 321	9 321	9 975	10 723	11 527
Pension and UIF Contributions		-	-	10	16	16	16	17	18	19
Medical Aid Contributions		-	-	33	14	14	14	35	38	40
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	628	966	966	966	1 036	1 114	1 197
Cellphone Allowance	3	-	-	24	104	104	104	111	119	128
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	36	6	6	6	7	8	8
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		9 604	8 085	6 634	11 088	10 427	10 427	11 181	12 019	12 921
% increase	4		(15.8%)	(18.0%)	67.2%	(6.0%)	-	7.2%	7.5%	7.5%
Other Municipal Staff										
Basic Salaries and Wages		332 623	352 403	374 246	416 085	390 130	390 130	416 258	447 477	481 038
Pension and UIF Contributions		68 419	72 550	78 959	90 347	88 041	88 041	79 279	85 225	91 617
Medical Aid Contributions		42 199	44 750	34 706	42 435	38 457	38 457	32 967	35 440	38 097
Overtime		31 423	39 481	47 872	32 721	37 421	37 421	37 422	40 229	43 246
Performance Bonus		-	-	29 132	34 609	28 893	28 893	30 915	33 234	35 726
Motor Vehicle Allowance	3	8 692	10 034	-	-	-	-	-	-	-
Cellphone Allowance	3	601	639	962	1 132	1 152	1 152	1 152	1 238	1 331
Housing Allowances	3	2 163	2 254	6 524	6 859	6 859	6 859	7 342	7 893	8 485
Other benefits and allowances	3	37 488	42 812	13 969	19 987	20 861	20 861	21 786	23 420	25 177
Payments in lieu of leave		4 213	8 429	17 937	8 590	8 483	8 483	9 040	9 718	10 447
Long service awards		2 630	6 110	(8 757)	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	33 449	-	-	-	-	-	-
Sub Total - Other Municipal Staff		530 451	579 462	629 000	652 765	620 298	620 298	636 161	683 873	735 164
% increase	4		9.2%	8.5%	3.8%	(5.0%)	-	2.6%	7.5%	7.5%
Total Parent Municipality		568 453	620 729	669 834	700 292	667 163	667 163	686 330	737 805	793 140
			9.2%	7.9%	4.5%	(4.7%)	-	2.9%	7.5%	7.5%

2.8 Monthly targets for revenue, expenditure and cash flow

Table 41 MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source																
Property rates		39 417	39 417	39 417	39 417	39 417	39 417	39 417	39 417	39 417	39 417	39 417	39 417	473 003	495 991	519 952
Service charges - electricity revenue		79 712	79 712	79 712	79 712	79 712	79 712	79 712	79 712	79 712	79 712	79 712	79 712	956 541	1 009 055	1 064 816
Service charges - water revenue		54 554	54 554	54 554	54 554	54 554	54 554	54 554	54 554	54 554	54 554	54 554	54 554	654 644	702 718	755 993
Service charges - sanitation revenue		8 715	8 715	8 715	8 715	8 715	8 715	8 715	8 715	8 715	8 715	8 715	8 715	104 584	109 738	115 030
Service charges - refuse revenue		11 114	11 114	11 114	11 114	11 114	11 114	11 114	11 114	11 114	11 114	11 114	11 114	133 367	140 268	147 472
Rental of facilities and equipment		466	466	466	466	466	466	466	466	466	466	466	466	5 593	5 850	6 119
Interest earned - external investments		878	878	878	878	878	878	878	878	878	878	878	878	10 536	11 021	11 528
Interest earned - outstanding debtors		21 348	21 348	21 348	21 348	21 348	21 348	21 348	21 348	21 348	21 348	21 348	21 348	256 174	267 958	280 284
Dividends received																
Fines, penalties and forfeits		1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	1 189	14 267	15 371	15 480
Licences and permits		643	643	643	643	643	643	643	643	643	643	643	643	7 720	8 075	8 447
Agency services		0	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0
Transfers and subsidies		40 066	40 066	40 066	40 066	40 066	40 066	40 066	40 066	40 066	40 066	40 066	40 066	480 796	515 029	561 249
Other revenue		8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	102 000	106 689	111 599
Gains																
Total Revenue (excluding capital transfers and contributions)		266 602	266 602	266 602	266 602	266 602	266 602	266 602	266 602	266 602	266 602	266 602	266 602	3 199 223	3 387 763	3 587 970
Expenditure By Type																
Employee related costs		53 945	53 945	53 945	53 945	53 945	53 945	53 945	53 945	53 945	53 945	53 945	53 945	647 342	695 892	748 084
Remuneration of councillors		3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	38 988	41 912	45 056
Debt impairment		62 145	62 145	62 145	62 145	62 145	62 145	62 145	62 145	62 145	62 145	62 145	62 145	745 741	738 737	725 945
Depreciation & asset impairment		36 309	36 309	36 309	36 309	36 309	36 309	36 309	36 309	36 309	36 309	36 309	36 309	435 711	455 754	476 719
Finance charges		295	295	295	295	295	295	295	295	295	295	295	295	3 537	3 700	3 870
Bulk purchases		82 546	82 546	82 546	82 546	82 546	82 546	82 546	82 546	82 546	82 546	82 546	82 546	990 553	1 036 119	1 083 780
Other materials		8 094	8 094	8 094	8 094	8 094	8 094	8 094	8 094	8 094	8 094	8 094	8 094	97 128	101 594	106 258
Contracted services		15 263	15 263	15 263	15 263	15 263	15 263	15 263	15 263	15 263	15 263	15 263	15 263	183 151	191 576	200 389
Transfers and subsidies																
Other expenditure		14 949	14 949	14 949	14 949	14 949	14 949	14 949	14 949	14 949	14 949	14 949	14 949	179 390	187 642	196 274
Losses																
Total Expenditure		276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	3 321 542	3 452 926	3 587 374
Surplus(Deficit)		(10 193)	(10 193)	(10 193)	(10 193)	(10 193)	(10 193)	(10 193)	(10 193)	(10 193)	(10 193)	(10 193)	(10 193)	(122 318)	(65 163)	10 596
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	180 844	164 842	170 179
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		4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	58 526	99 679	180 774
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus(Deficit)	1	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	58 526	99 679	180 774

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote																
Vote 01 - Public Safety		3 218	3 218	3 218	3 218	3 218	3 218	3 218	3 218	3 218	3 218	3 218	3 218	38 617	40 391	42 251
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		118	118	118	118	118	118	118	118	118	118	118	118	1 411	1 476	1 544
Vote 04 - Housing		371	371	371	371	371	371	371	371	371	371	371	371	4 462	4 657	4 871
Vote 05 - Sport Arts And Culture		195	195	195	195	195	195	195	195	195	195	195	195	2 338	1 585	1 658
Vote 06 - Council General		3 384	3 384	3 384	3 384	3 384	3 384	3 384	3 384	3 384	3 384	3 384	3 384	40 613	42 481	44 435
Vote 07 - Civil Engineering		10 770	10 770	10 770	10 770	10 770	10 770	10 770	10 770	10 770	10 770	10 770	10 770	129 238	134 834	140 464
Vote 08 - Water Section		62 090	62 090	62 090	62 090	62 090	62 090	62 090	62 090	62 090	62 090	62 090	62 090	745 078	797 313	854 939
Vote 09 - City Electrical Engineering		85 459	85 459	85 459	85 459	85 459	85 459	85 459	85 459	85 459	85 459	85 459	85 459	1 025 505	1 052 767	1 115 619
Vote 10 - Corporate Governane		77	77	77	77	77	77	77	77	77	77	77	77	928	970	1 015
Vote 11 - Budget And Treasury Office		88 211	88 211	88 211	88 211	88 211	88 211	88 211	88 211	88 211	88 211	88 211	88 211	1 058 531	1 128 056	1 196 971
Vote 12 - Cleansing		15 412	15 412	15 412	15 412	15 412	15 412	15 412	15 412	15 412	15 412	15 412	15 412	184 948	194 222	203 908
Vote 13 - Sewerage		10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	123 228	127 503	132 922
Vote 14 - Market		2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	25 182	26 340	27 552
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		281 672	281 672	281 672	281 672	281 672	281 672	281 672	281 672	281 672	281 672	281 672	281 672	3 380 068	3 552 605	3 768 148
Expenditure by Vote to be appropriated																
Vote 01 - Public Safety		12 714	12 714	12 714	12 714	12 714	12 714	12 714	12 714	12 714	12 714	12 714	12 714	152 564	162 404	172 901
Vote 02 - Health Services		948	948	948	948	948	948	948	948	948	948	948	948	11 373	12 075	12 823
Vote 03 - Community Services		8 807	8 807	8 807	8 807	8 807	8 807	8 807	8 807	8 807	8 807	8 807	8 807	105 679	112 032	118 790
Vote 04 - Housing		1 534	1 534	1 534	1 534	1 534	1 534	1 534	1 534	1 534	1 534	1 534	1 534	18 403	19 663	21 012
Vote 05 - Sport Arts And Culture		6 769	6 769	6 769	6 769	6 769	6 769	6 769	6 769	6 769	6 769	6 769	6 769	81 232	86 259	91 613
Vote 06 - Council General		11 917	11 917	11 917	11 917	11 917	11 917	11 917	11 917	11 917	11 917	11 917	11 917	143 000	151 688	160 934
Vote 07 - Civil Engineering		17 246	17 246	17 246	17 246	17 246	17 246	17 246	17 246	17 246	17 246	17 246	17 246	206 956	218 204	230 099
Vote 08 - Water Section		60 899	60 899	60 899	60 899	60 899	60 899	60 899	60 899	60 899	60 899	60 899	60 899	730 792	759 930	786 761
Vote 09 - City Electrical Engineering		94 092	94 092	94 092	94 092	94 092	94 092	94 092	94 092	94 092	94 092	94 092	94 092	1 129 100	1 164 886	1 201 380
Vote 10 - Corporate Governane		5 271	5 271	5 271	5 271	5 271	5 271	5 271	5 271	5 271	5 271	5 271	5 271	63 247	67 495	72 038
Vote 11 - Budget And Treasury Office		27 467	27 467	27 467	27 467	27 467	27 467	27 467	27 467	27 467	27 467	27 467	27 467	329 601	333 432	338 215
Vote 12 - Cleansing		12 743	12 743	12 743	12 743	12 743	12 743	12 743	12 743	12 743	12 743	12 743	12 743	152 917	159 355	166 074
Vote 13 - Sewerage		13 472	13 472	13 472	13 472	13 472	13 472	13 472	13 472	13 472	13 472	13 472	13 472	161 666	168 294	175 182
Vote 14 - Market		1 941	1 941	1 941	1 941	1 941	1 941	1 941	1 941	1 941	1 941	1 941	1 941	23 292	24 684	26 163
Vote 15 - Other		977	977	977	977	977	977	977	977	977	977	977	977	11 720	12 526	13 388
Total Expenditure by Vote		276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	3 321 542	3 452 926	3 587 374
Surplus(Deficit) before assoc.		4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	58 526	99 679	180 774
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus(Deficit)	1	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	58 526	99 679	180 774

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23		
Revenue - Functional																		
Revenue - Functional																		
Government and administration		91 673	91 673	91 673	91 673	91 673	91 673	91 673	91 673	91 673	91 673	91 673	91 673	91 673	1 100 071	1 171 518	1 242 421	
Executive and council		3 462	3 462	3 462	3 462	3 462	3 462	3 462	3 462	3 462	3 462	3 462	3 462	3 462	41 541	43 451	45 450	
Finance and administration		88 211	88 211	88 211	88 211	88 211	88 211	88 211	88 211	88 211	88 211	88 211	88 211	88 211	1 058 531	1 128 066	1 196 971	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	41 922	42 987	44 967	
Community and social services		181	181	181	181	181	181	181	181	181	181	181	181	181	2 169	1 408	1 473	
Sport and recreation		95	95	95	95	95	95	95	95	95	95	95	95	95	1 136	1 188	1 243	
Public safety		3 218	3 218	3 218	3 218	3 218	3 218	3 218	3 218	3 218	3 218	3 218	3 218	3 218	38 617	40 391	42 251	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		11 157	11 157	11 157	11 157	11 157	11 157	11 157	11 157	11 157	11 157	11 157	11 157	11 157	133 882	139 691	145 545	
Planning and development		733	733	733	733	733	733	733	733	733	733	733	733	733	8 797	9 385	9 880	
Road transport		10 387	10 387	10 387	10 387	10 387	10 387	10 387	10 387	10 387	10 387	10 387	10 387	10 387	124 641	129 842	135 179	
Environmental protection		37	37	37	37	37	37	37	37	37	37	37	37	37	444	464	486	
Trading services		173 251	173 251	173 251	173 251	173 251	173 251	173 251	173 251	173 251	173 251	173 251	173 251	173 251	2 079 011	2 172 068	2 307 663	
Energy sources		85 459	85 459	85 459	85 459	85 459	85 459	85 459	85 459	85 459	85 459	85 459	85 459	85 459	1 025 505	1 052 767	1 115 619	
Water management		62 090	62 090	62 090	62 090	62 090	62 090	62 090	62 090	62 090	62 090	62 090	62 090	62 090	745 078	797 313	854 939	
Waste water management		10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	123 228	127 503	132 922	
Waste management		15 433	15 433	15 433	15 433	15 433	15 433	15 433	15 433	15 433	15 433	15 433	15 433	15 433	185 200	194 485	204 184	
Other		2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	25 182	26 340	27 552	
Total Revenue - Functional		281 672	281 672	281 672	281 672	281 672	281 672	281 672	281 672	281 672	281 672	281 672	281 672	281 672	3 380 068	3 552 605	3 768 148	
Expenditure - Functional																		
Expenditure - Functional																		
Government and administration		52 296	52 296	52 296	52 296	52 296	52 296	52 296	52 296	52 296	52 296	52 296	52 296	52 296	627 558	649 178	672 875	
Executive and council		23 123	23 123	23 123	23 123	23 123	23 123	23 123	23 123	23 123	23 123	23 123	23 123	23 123	277 476	294 011	311 590	
Finance and administration		28 748	28 748	28 748	28 748	28 748	28 748	28 748	28 748	28 748	28 748	28 748	28 748	28 748	344 972	349 683	355 400	
Internal audit		426	426	426	426	426	426	426	426	426	426	426	426	426	5 110	5 483	5 864	
Community and public safety		21 071	21 071	21 071	21 071	21 071	21 071	21 071	21 071	21 071	21 071	21 071	21 071	21 071	252 848	269 462	287 207	
Community and social services		5 878	5 878	5 878	5 878	5 878	5 878	5 878	5 878	5 878	5 878	5 878	5 878	5 878	70 534	74 793	79 324	
Sport and recreation		6 466	6 466	6 466	6 466	6 466	6 466	6 466	6 466	6 466	6 466	6 466	6 466	6 466	77 591	82 700	88 159	
Public safety		8 643	8 643	8 643	8 643	8 643	8 643	8 643	8 643	8 643	8 643	8 643	8 643	8 643	103 719	110 901	118 586	
Housing		59	59	59	59	59	59	59	59	59	59	59	59	59	705	756	811	
Health		25	25	25	25	25	25	25	25	25	25	25	25	25	299	313	327	
Economic and environmental services		19 669	19 669	19 669	19 669	19 669	19 669	19 669	19 669	19 669	19 669	19 669	19 669	19 669	236 033	249 436	263 647	
Planning and development		4 924	4 924	4 924	4 924	4 924	4 924	4 924	4 924	4 924	4 924	4 924	4 924	4 924	59 092	63 270	67 750	
Road transport		14 568	14 568	14 568	14 568	14 568	14 568	14 568	14 568	14 568	14 568	14 568	14 568	14 568	174 816	183 899	193 478	
Environmental protection		177	177	177	177	177	177	177	177	177	177	177	177	177	2 125	2 267	2 418	
Trading services		181 818	181 818	181 818	181 818	181 818	181 818	181 818	181 818	181 818	181 818	181 818	181 818	181 818	2 181 810	2 260 166	2 337 482	
Energy sources		94 092	94 092	94 092	94 092	94 092	94 092	94 092	94 092	94 092	94 092	94 092	94 092	94 092	1 129 100	1 164 886	1 201 380	
Water management		60 899	60 899	60 899	60 899	60 899	60 899	60 899	60 899	60 899	60 899	60 899	60 899	60 899	730 792	759 930	786 761	
Waste water management		13 474	13 474	13 474	13 474	13 474	13 474	13 474	13 474	13 474	13 474	13 474	13 474	13 474	161 690	168 320	175 210	
Waste management		13 352	13 352	13 352	13 352	13 352	13 352	13 352	13 352	13 352	13 352	13 352	13 352	13 352	160 229	167 030	174 131	
Other		1 941	1 941	1 941	1 941	1 941	1 941	1 941	1 941	1 941	1 941	1 941	1 941	1 941	23 292	24 684	26 163	
Total Expenditure - Functional		276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	276 795	3 321 542	3 452 926	3 587 374	
Surplus(Deficit) before assoc.		4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	58 526	99 679	180 774	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus(Deficit)	1	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	4 877	58 526	99 679	180 774	

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Multi-year expenditure to be appropriated	1															
Vote 01 - Public Safety		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 02 - Health Services		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 03 - Community Services		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 04 - Housing		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 05 - Sport Arts And Culture		2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	25 734	9 734	12 000
Vote 06 - Council General		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 07 - Civil Engineering		1 054	1 054	1 054	1 054	1 054	1 054	1 054	1 054	1 054	1 054	1 054	1 054	12 648	22 500	24 000
Vote 08 - Water Section		983	983	983	983	983	983	983	983	983	983	983	983	11 792	45 222	42 867
Vote 09 - City Electrical Engineering		3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	3 738	44 855	24 480	24 800
Vote 10 - Corporate Governance		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 11 - Budget And Treasury Office		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 12 - Cleansing		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 13 - Sewerage		372	372	372	372	372	372	372	372	372	372	372	372	4 467	5 000	--
Vote 14 - Market		1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	19 296	3 296	10 874
Vote 15 - Other		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Capital multi-year expenditure sub-total	2	9 899	9 899	9 899	9 899	9 899	9 899	9 899	9 899	9 899	9 899	9 899	9 899	118 792	110 231	114 541
Single-year expenditure to be appropriated																
Vote 01 - Public Safety		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 02 - Health Services		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 03 - Community Services		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 04 - Housing		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 05 - Sport Arts And Culture		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 06 - Council General		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 07 - Civil Engineering		2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	28 000	36 136	28 638
Vote 08 - Water Section		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 09 - City Electrical Engineering		1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	13 088	--	--
Vote 10 - Corporate Governance		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 11 - Budget And Treasury Office		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 12 - Cleansing		190	190	190	190	190	190	190	190	190	190	190	190	2 284	--	--
Vote 13 - Sewerage		1 557	1 557	1 557	1 557	1 557	1 557	1 557	1 557	1 557	1 557	1 557	1 557	18 680	18 474	27 000
Vote 14 - Market		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Vote 15 - Other		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Capital single-year expenditure sub-total	2	5 171	5 171	5 171	5 171	5 171	5 171	5 171	5 171	5 171	5 171	5 171	5 171	62 052	54 610	55 638
Total Capital Expenditure	2	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	180 844	164 842	170 179

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand																	
Capital Expenditure - Functional	1																
Governance and administration																	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	25 734	9 734	12 000	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	25 734	9 734	12 000	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	40 648	58 638	52 638	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	40 648	58 638	52 638	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		7 931	7 931	7 931	7 931	7 931	7 931	7 931	7 931	7 931	7 931	7 931	7 931	95 166	93 176	94 667	-
Energy sources		4 829	4 829	4 829	4 829	4 829	4 829	4 829	4 829	4 829	4 829	4 829	4 829	57 943	24 480	24 800	-
Water management		983	983	983	983	983	983	983	983	983	983	983	983	11 792	45 222	42 867	-
Waste water management		1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	23 147	23 474	27 000	-
Waste management		190	190	190	190	190	190	190	190	190	190	190	190	2 284	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	19 296	3 296	10 874	-
Total Capital Expenditure - Functional	2	13 462	13 462	13 462	13 462	13 462	13 462	13 462	13 462	13 462	13 462	13 462	32 758	180 844	164 842	170 179	-
Funded by:																	
National Government		40 928	2 680	-	-	22 973	26 246	-	1 960	39 078	15 070	15 070	16 839	180 844	164 842	170 179	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		40 928	2 680	-	-	22 973	26 246	-	1 960	39 078	15 070	15 070	16 839	180 844	164 842	170 179	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding		40 928	2 680	-	-	22 973	26 246	-	1 960	39 078	15 070	15 070	16 839	180 844	164 842	170 179	-

Table 46 MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand															
Cash Receipts By Source															
Property rates	27 382	27 982	27 931	27 638	27 871	26 728	25 233	25 183	26 189	27 101	26 250	35 615	331 102	362 073	389 964
Service charges - electricity revenue	63 000	50 200	49 000	41 000	51 000	61 000	53 900	54 480	55 900	59 300	64 000	66 799	669 579	736 611	798 612
Service charges - water revenue	35 402	35 600	38 500	39 100	41 100	42 670	39 800	38 450	38 100	39 800	35 100	34 628	458 250	512 984	566 995
Service charges - sanitation revenue	6 278	6 023	6 120	6 091	6 159	6 084	6 091	6 119	6 199	6 119	6 152	5 772	73 209	80 109	86 273
Service charges - refuse revenue	7 620	7 872	7 970	7 600	7 743	7 900	7 869	7 747	7 547	7 907	7 817	7 758	93 357	102 396	110 604
Rental of facilities and equipment	196	295	397	353	419	475	153	378	400	498	148	204	3 915	4 270	4 589
Interest earned - external investments	8	10	15	7	11	7	8	9	8	10	6	7 277	7 375	8 045	8 646
Interest earned - outstanding debtors	14 800	14 000	15 540	15 298	15 300	14 900	14 600	14 780	15 000	15 400	14 250	15 454	179 322	195 609	210 213
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	753	787	882	833	897	983	855	785	897	989	677	640	9 987	11 221	11 610
Licences and permits	306	664	499	428	540	518	411	434	450	430	350	372	5 404	5 895	6 335
Agency services	-	-	-	-	-	-	-	-	-	-	-	0	0	0	0
Transfers and Subsidies - Operational	179 150	3 176	-	2 000	1 673	82 759	-	-	212 038	-	-	-	480 796	515 029	561 249
Other revenue	6 500	5 100	5 290	6 500	4 100	6 200	6 280	6 900	6 300	5 860	5 900	6 470	71 400	77 883	83 700
Cash Receipts by Source	341 395	151 710	152 143	146 848	156 819	250 225	155 210	155 265	369 027	163 413	160 650	180 989	2 383 695	2 612 123	2 838 790
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	50 928	-	-	-	30 973	-	36 246	-	62 697	-	180 844	164 842	170 179
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	375	394	468	309	440	257	205	250	305	280	358	359	4 000	5 000	5 000
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	341 770	152 104	203 539	147 157	157 259	250 482	186 388	155 515	405 378	163 693	223 705	181 348	2 568 539	2 781 966	3 013 968
Cash Payments by Type															
Employee related costs	53 945	53 945	53 945	53 945	53 945	53 945	53 945	53 945	53 945	53 945	53 945	53 945	647 342	695 892	748 084
Remuneration of councillors	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	38 988	41 912	45 056
Finance charges	295	295	295	295	295	295	295	295	295	295	295	295	3 537	3 700	3 870
Bulk purchases - Electricity	52 552	52 552	52 552	52 552	52 552	52 552	52 552	52 552	52 552	52 552	52 552	52 552	630 626	659 635	689 978
Bulk purchases - Water & Sewer	29 994	29 994	29 994	29 994	29 994	29 994	29 994	29 994	29 994	29 994	29 994	29 994	359 927	376 484	393 802
Other materials	8 094	8 094	8 094	8 094	8 094	8 094	8 094	8 094	8 094	8 094	8 094	8 094	97 128	101 594	106 257
Contacted services	15 263	15 263	15 263	15 263	15 263	15 263	15 263	15 263	15 263	15 263	15 263	15 263	183 151	191 576	200 389
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	14 949	14 949	14 949	14 949	14 949	14 949	14 949	14 949	14 949	14 949	14 949	14 949	179 390	187 642	196 274
Cash Payments by Type	178 341	178 341	178 341	178 341	178 341	178 341	178 341	178 341	178 341	178 341	178 341	178 341	2 140 090	2 258 435	2 383 710
Other Cash Flows/Payments by Type															
Capital assets	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	180 844	264 842	470 179
Repayment of borrowing	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	15 000	13 000	11 000
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	230 000	230 000	140 000
Total Cash Payments by Type	194 661	194 661	194 661	194 661	194 661	194 661	194 661	194 661	194 661	194 661	194 661	194 661	2 565 934	2 779 977	3 004 889
NET INCREASE/(DECREASE) IN CASH HELD	147 109	(42 557)	8 878	(47 504)	(37 401)	55 821	(8 273)	(39 146)	210 917	(30 967)	29 044	(243 316)	2 605	1 989	9 080
Cash/cash equivalents at the month/year begin:	29 501	176 610	134 053	142 931	95 427	58 026	113 847	105 574	66 428	277 346	246 378	275 423	29 501	32 106	34 096
Cash/cash equivalents at the month/year end:	176 610	134 053	142 931	95 427	58 026	113 847	105 574	66 428	277 346	246 378	275 423	32 106	32 106	34 096	43 175

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.

Community Assets		10 147	5 175	7 052	15 000	14 424	14 424	25 734	4 734	12 000
Community Facilities		1 580	1 995	-	-	-	-	-	-	-
Halls										
Centres		-	-	-	-	-	-	-	-	-
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police										
Parks		1 180	1 995	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves										
Public Ablution Facilities										
Markets		400								
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		8 567	3 180	7 052	15 000	14 424	14 424	25 734	4 734	12 000
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		8 567	3 180	7 052	15 000	14 424	14 424	25 734	4 734	12 000
Capital Spares										
Investment properties		225	-	-	-	-	-	-	-	-
Revenue Generating		225	-	-	-	-	-	-	-	-
Improved Property		225	-	-	-	-	-	-	-	-
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		6 748	-	10 483	-	-	-	-	-	-
Operational Buildings		6 748	-	10 483	-	-	-	-	-	-
Municipal Offices		6 025	-	10 483	-	-	-	-	-	-
Pay/Enquiry Points										
Building Plan Offices										
Workshops		723								
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Computer Equipment		-	1 252	-	8 000	8 000	8 000	-	-	-
Computer Equipment		-	1 252	-	8 000	8 000	8 000	-	-	-
Furniture and Office Equipment		1 487	556	48	7 000	-	-	-	-	-
Furniture and Office Equipment		1 487	556	48	7 000	-	-	-	-	-
Machinery and Equipment		-	108	18	6 000	1 500	1 500	-	-	-
Machinery and Equipment		-	108	18	6 000	1 500	1 500	-	-	-
Transport Assets		1 000	1 183	-	-	1 000	1 000	-	-	-
Transport Assets		1 000	1 183	-	-	1 000	1 000	-	-	-
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	170 886	173 783	208 160	152 505	181 216	181 216	103 254	131 546	124 305

Table 48BRR SA34b - Repairs and maintenance expenditure by asset class

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	15 000	-	3 960	3 960	42 295	20 000	20 000
Roads Infrastructure		-	-	1 834	-	-	-	-	-	-
Roads				1 834						
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	663	-	3 960	3 960	42 295	20 000	20 000
Power Plants										
HV Substations		-	-	663	-	3 960	3 960	42 295	20 000	20 000
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares										
Water Supply Infrastructure		-	-	3 485	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing asse	1	-	-	15 857	-	3 960	3 960	42 295	20 000	20 000
Renewal of Existing Assets as % of total capex		0.0%	0.0%	7.1%	0.0%	2.1%	2.1%	23.4%	12.1%	11.8%
Renewal of Existing Assets as % of deprecn "		0.0%	0.0%	3.9%	0.0%	0.9%	0.9%	9.7%	4.4%	4.2%

Intangible Assets		-	4 470	3 517	16 188	12 831	12 831	13 407	14 024	14 669
Servitudes										
Licences and Rights		-	4 470	3 517	16 188	12 831	12 831	13 407	14 024	14 669
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>		-	4 470	3 517	16 188	12 831	12 831	13 407	14 024	14 669
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		-	-	1 520	4 376	2 617	2 617	2 707	2 832	2 962
Computer Equipment		-	-	1 520	4 376	2 617	2 617	2 707	2 832	2 962
Furniture and Office Equipment		-	1 056	530	2 205	1 745	-	1 771	1 852	1 938
Furniture and Office Equipment		-	1 056	530	2 205	1 745		1 771	1 852	1 938
Machinery and Equipment		-	13 919	3 688	49 389	16 183	16 183	16 284	17 033	17 817
Machinery and Equipment		-	13 919	3 688	49 389	16 183	16 183	16 284	17 033	17 817
Transport Assets		-	30 763	24 031	30 182	22 979	22 979	23 742	24 834	25 976
Transport Assets		-	30 763	24 031	30 182	22 979	22 979	23 742	24 834	25 976
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	68 240	85 571	92 597	229 385	137 553	135 808	147 985	154 792	161 913
R&M as a % of PPE		1.3%	1.7%	1.9%	4.7%	2.9%	2.9%	3.1%	3.4%	3.9%
R&M as % Operating Expenditure		2.5%	3.0%	2.8%	7.1%	4.4%	4.4%	6.4%	4.7%	4.7%

Community Assets		-	-	-	11 610	4 199	4 199	19 296	3 296	10 874
Community Facilities		-	-	-	11 610	4 199	4 199	19 296	3 296	10 874
Halls										
Centres										
Crèches										
Public Ablution Facilities										
Markets		-	-	-	11 610	4 199	4 199	19 296	3 296	10 874
Stalls										
Abattoirs										
Airports										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	11 610	4 199	4 199	35 296	18 296	25 874
<i>Upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	7.1%	2.2%	2.2%	19.5%	11.1%	15.2%
<i>Upgrading of Existing Assets as % of deprecn"</i>		0.0%	0.0%	0.0%	2.7%	1.0%	1.0%	8.1%	4.0%	5.4%

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

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Present value
R thousand								
Capital expenditure	1							
Vote 01 - Public Safety		-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		25 734	9 734	12 000	-	-	-	-
Vote 06 - Council General		-	-	-	-	-	-	-
Vote 07 - Civil Engineering		40 648	58 636	52 638	-	-	-	-
Vote 08 - Water Section		11 792	45 222	42 867	-	-	-	-
Vote 09 - City Electrical Engineering		57 943	24 480	24 800	-	-	-	-
Vote 10 - Corporate Governane		-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-
Vote 12 - Cleansing		2 284	-	-	-	-	-	-
Vote 13 - Sewerage		23 147	23 474	27 000	-	-	-	-
Vote 14 - Market		19 296	3 296	10 874	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		180 844	164 842	170 179	-	-	-	-
Future operational costs by vote	2							
Vote 01 - Public Safety		-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		-	-	-	-	-	-	-
Vote 06 - Council General		-	-	-	-	-	-	-
Vote 07 - Civil Engineering		-	-	-	-	-	-	-
Vote 08 - Water Section		-	-	-	-	-	-	-
Vote 09 - City Electrical Engineering		-	-	-	-	-	-	-
Vote 10 - Corporate Governane		-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-
Vote 13 - Sewerage		-	-	-	-	-	-	-
Vote 14 - Market		-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates		473 003	495 991	519 952	-	-	-	-
Service charges - electricity revenue		956 541	1 009 055	1 064 816	-	-	-	-
Service charges - water revenue		654 644	702 718	755 993	-	-	-	-
Service charges - sanitation revenue		104 584	109 738	115 030	-	-	-	-
Service charges - refuse revenue		133 367	140 268	147 472	-	-	-	-
Rental of facilities and equipment		5 593	5 850	6 119	-	-	-	-
<i>List other revenues sources if applicable</i>		10 536	11 021	11 528	-	-	-	-
<i>List entity summary if applicable</i>								
Total future revenue		2 338 267	2 474 641	2 620 910	-	-	-	-
Net Financial Implications		(2 157 423)	(2 309 800)	(2 450 731)	-	-	-	-

Table 50 MBRR SA36 - Detailed capital budget per municipal vote

R thousand	Function	Project Description	Project Number	Type	MISF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2020/21 Medium Term Revenue & Expenditure Framework					
													Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Parent municipality:																		
List of capital projects grouped by Function																		
	Executive And Council	Non-Infrastructure New Furniture And Office Equipment	-	NEW	ent effective and development-oriented public	Growth		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICIPALITY		0	0	48	-	-	-	
	Executive And Council	Capital Non-Infrastructure New Machinery And Equipment	-	NEW	ent effective and development-oriented public	Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF MUNICIPALITY		0	0	16	1 000	-	-	
	Executive And Council	Capital Non-Infrastructure New Transport Assets	-	NEW	ent effective and development-oriented public	Growth		Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY		0	0	-	1 000	-	-	
	Executive And Council	Capital Non-Infrastructure New Community Facilities	-	NEW	ent effective and development-oriented public	Growth		Community Facilities	Centres	R-WHOLE OF MUNICIPALITY		0	0	1 838	-	-	-	
	Executive And Council	Capital Non-Infrastructure New Community Facilities	-	NEW	ent effective and development-oriented public	Growth		Community Facilities	Centres	WARD 32		0	0	-	-	-	-	
	Executive And Council	Capital Non-Infrastructure New Community Facilities	-	NEW	ent effective and development-oriented public	Growth		Community Facilities	Public Open Space	R-WHOLE OF MUNICIPALITY		0	0	519	-	-	-	
	Executive And Council	Capital Non-Infrastructure New Other Assets	AP42_S03_OS04_Sp	NEW	A long and healthy life for all South Africans	Growth		Sport And Recreation Facilities	Outdoor Facilities	R-WHOLE OF MUNICIPALITY		0	0	773	-	-	-	
	Executive And Council	Capital Non-Infrastructure New Other Assets	-	NEW	ent effective and development-oriented public	Growth		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICIPALITY		0	0	796	-	-	-	
	Finance And Administration	Capital Non-Infrastructure New Computer Equipment	-	NEW	ent effective and development-oriented public	Growth		Computer Equipment	Computer Equipment	R-WHOLE OF MUNICIPALITY		0	0	-	8 000	-	-	
	Finance And Administration	Capital Non-Infrastructure New Licenses And Rights	-	NEW	ent effective and development-oriented public	Growth		Licenses And Rights	Computer Software And Applications	R-WHOLE OF MUNICIPALITY		0	0	-	-	-	-	
	Finance And Administration	Capital Non-Infrastructure New Other Assets	-	NEW	ent effective and development-oriented public	Growth		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICIPALITY		0	0	352	-	-	-	
	Community And Social Services	Capital Non-Infrastructure New Furniture And Office Equipment	-	NEW	ent effective and development-oriented public	Growth		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICIPALITY		0	0	-	-	-	-	
	Community And Social Services	Capital Non-Infrastructure New Community Facilities	-	NEW	rosive, responsive and sustainable social protection	Growth		Community Facilities	Cemeteries/Crematoria	R-WHOLE OF MUNICIPALITY		0	0	-	-	-	-	
	Sport And Recreation	Capital Non-Infrastructure New Community Facilities	-	NEW	ent effective and development-oriented public	Growth		Community Facilities	Parks	R-WHOLE OF MUNICIPALITY		0	0	172	-	-	-	
	Sport And Recreation	Capital Non-Infrastructure New Community Facilities	-	NEW	A long and healthy life for all South Africans	Growth		Sport And Recreation Facilities	Indoor Facilities	R-WHOLE OF MUNICIPALITY		0	0	-	-	-	-	
	Sport And Recreation	Capital Non-Infrastructure New Community Facilities	AP42_S03_OS04_Sp	NEW	A long and healthy life for all South Africans	Growth		Sport And Recreation Facilities	Outdoor Facilities	R-WHOLE OF MUNICIPALITY		0	0	819	-	-	-	
	Sport And Recreation	Capital Non-Infrastructure New Community Facilities	AP42_S03_OS04_Sp	NEW	A long and healthy life for all South Africans	Growth		Sport And Recreation Facilities	Outdoor Facilities	WARD 09		0	0	1 800	14 424	25 734	4 734	12 000
	Sport And Recreation	Capital Non-Infrastructure New Community Facilities	AP42_S03_OS04_Sp	NEW	A long and healthy life for all South Africans	Growth		Sport And Recreation Facilities	Outdoor Facilities	WARD 35		0	0	-	-	-	-	
	Public Safety	Capital Non-Infrastructure New Furniture And Office Equipment	-	NEW	ent effective and development-oriented public	Growth		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICIPALITY		0	0	-	-	-	-	
	Public Safety	Capital Non-Infrastructure New Machinery And Equipment	-	NEW	ent effective and development-oriented public	Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF MUNICIPALITY		0	0	-	-	-	-	
	Housing	Capital Non-Infrastructure New Community Facilities	-	NEW	ent effective and development-oriented public	Growth		Community Facilities	Public Open Space	R-WHOLE OF MUNICIPALITY		0	0	-	-	-	-	
	Planning And Development	Capital Non-Infrastructure New Furniture And Office Equipment	-	NEW	ent effective and development-oriented public	Growth		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICIPALITY		0	0	-	-	-	-	
	Planning And Development	Capital Non-Infrastructure New Licenses And Rights	-	NEW	ent effective and development-oriented public	Growth		Licenses And Rights	Computer Software And Applications	R-WHOLE OF MUNICIPALITY		0	0	-	-	-	-	
	Road Transport	Capital Infrastructure New Roads Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Roads Infrastructure	Roads	R-WHOLE OF MUNICIPALITY		0	0	10 731	24 437	28 000	36 136	28 638
	Road Transport	Capital Infrastructure New Roads Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Roads Infrastructure	Roads	WARD 32		0	0	9 763	23 575	12 648	22 500	24 000
	Energy Sources	Capital Infrastructure New Electrical Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Electrical Infrastructure	Hv Substations	R-WHOLE OF MUNICIPALITY		0	0	(6 522)	-	-	-	
	Energy Sources	Capital Infrastructure New Electrical Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Electrical Infrastructure	Mv Networks	R-WHOLE OF MUNICIPALITY		0	0	19 067	15 732	13 088	-	-
	Energy Sources	Capital Infrastructure New Electrical Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Electrical Infrastructure	Lv Network	R-WHOLE OF MUNICIPALITY		0	0	416	7 760	2 960	4 480	4 800
	Energy Sources	Capital Infrastructure New Electrical Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Electrical Infrastructure	Lv Network	WARD 32		0	0	-	-	-	-	
	Energy Sources	Capital Non-Infrastructure New Machinery And Equipment	-	NEW	ent effective and development-oriented public	Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF MUNICIPALITY		0	0	-	500	-	-	
	Energy Sources	Capital Infrastructure Existing Renewal Electrical Infrastructure	-	RENEWAL	ompetitive and responsive economic infrastructure	Inclusion And Access		Electrical Infrastructure	Hv Substations	R-WHOLE OF MUNICIPALITY		0	0	10 613	3 960	42 265	20 000	20 000
	Energy Sources	Capital Infrastructure Existing Renewal Electrical Infrastructure	-	RENEWAL	ompetitive and responsive economic infrastructure	Inclusion And Access		Electrical Infrastructure	Lv Network	R-WHOLE OF MUNICIPALITY		0	0	467	-	-	-	
	Water Management	Capital Infrastructure New Water Supply Infrastructure	AP42_S003_OS04_M	NEW	ompetitive and responsive economic infrastructure	Growth		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF MUNICIPALITY		0	0	16 152	7 075	9 787	12 510	16 000
	Water Management	Capital Infrastructure New Water Supply Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Water Supply Infrastructure	Distribution	R-WHOLE OF MUNICIPALITY		0	0	58 888	49 994	1 995	32 722	26 967
	Water Management	Capital Infrastructure New Water Supply Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Water Supply Infrastructure	Distribution	WARD 32		0	0	-	-	-	-	
	Waste Water Management	Capital Infrastructure Existing Upgrading Sanitation Infrastructure	-	UPGRADING	ompetitive and responsive economic infrastructure	Inclusion And Access		Sanitation Infrastructure	Waste Water Treatment Works	R-WHOLE OF MUNICIPALITY		0	0	14 763	-	16 000	10 000	15 000
	Waste Water Management	Capital Infrastructure New Sanitation Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Sanitation Infrastructure	Pump Station	R-WHOLE OF MUNICIPALITY		0	0	-	7 730	-	-	
	Waste Water Management	Capital Infrastructure New Sanitation Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Sanitation Infrastructure	Retiulation	R-WHOLE OF MUNICIPALITY		0	0	8 822	20 996	7 147	13 474	12 000
	Waste Water Management	Capital Infrastructure New Sanitation Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Sanitation Infrastructure	Retiulation	WARD 16		0	0	500	-	-	-	
	Waste Water Management	Capital Infrastructure New Sanitation Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Sanitation Infrastructure	Retiulation	WARD 23		0	0	-	-	-	-	
	Waste Water Management	Capital Infrastructure New Sanitation Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Sanitation Infrastructure	Retiulation	WARD 32		0	0	-	-	-	-	
	Waste Water Management	Capital Infrastructure New Sanitation Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Sanitation Infrastructure	Outfall Sewers	R-WHOLE OF MUNICIPALITY		0	0	-	-	-	-	
	Waste Water Management	Capital Infrastructure New Solid Waste Infrastructure	-	NEW	ompetitive and responsive economic infrastructure	Growth		Solid Waste Infrastructure	Waste Transfer Stations	R-WHOLE OF MUNICIPALITY		0	0	-	-	2 284	-	
	Other	Capital Non-Infrastructure Existing Upgrade	-	UPGRADING	ent effective and development-oriented public	Inclusion And Access		Community Facilities	Markets	R-WHOLE OF MUNICIPALITY		0	0	-	4 199	19 296	3 296	10 674
	Other	Capital Non-Infrastructure New Machinery And Equipment	-	NEW	ent effective and development-oriented public	Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF MUNICIPALITY		0	0	-	-	-	-	
	Parent Capital expenditure												158 657	989 375	1 80 044	158 842	170 179	
Entities:																		
List of capital projects grouped by Entity																		
	Entity A																	
	Water project A																	
	Entity B																	
	Electricity project B																	
	Entity Capital expenditure												-	-	-	-	-	
	Total Capital expenditure												158 657	989 375	1 80 044	158 842	170 179	

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.

13 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 2018/19 annual report in Council. A section 32 Committee have been established.

2.11 Other supporting documents

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	265 941	294 055	415 605	417 264	430 306	430 306	361 679	551 342	577 933	605 664
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	90 478	16 428	77 272	77 272	82 690	78 339	81 943	85 712
Net Property Rates		265 941	294 055	325 128	400 836	353 034	353 034	278 990	473 003	495 991	519 952
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	699 088	678 390	765 571	949 593	935 494	935 494	695 158	1 046 443	1 103 213	1 163 405
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	13 800	56 012	60 212	60 212	-	89 902	94 158	98 588
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		699 088	678 390	751 771	893 580	875 281	875 281	695 158	956 541	1 009 055	1 064 816
Service charges - water revenue											
Total Service charges - water revenue	6	465 049	510 685	601 111	664 701	706 178	706 178	555 904	740 362	792 380	849 779
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	28 446	64 380	89 291	89 291	-	85 719	89 662	93 786
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		465 049	510 685	572 665	600 321	616 887	616 887	555 904	654 644	702 718	755 993
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		98 707	98 497	123 141	154 189	139 189	139 189	109 403	155 230	162 841	170 682
less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	11 116	38 364	16 890	16 890	-	50 646	53 103	55 652
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		98 707	98 497	112 025	115 825	122 299	122 299	109 403	104 584	109 738	115 030
Service charges - refuse revenue											
Total refuse removal revenue	6	126 282	120 243	160 924	219 734	219 734	219 734	142 792	179 067	188 070	197 473
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	19 612	52 961	52 961	52 961	-	45 700	47 802	50 001
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		126 282	120 243	141 313	166 772	166 772	166 772	142 792	133 367	140 268	147 472
Other Revenue by source											
Fuel Levy		93 714	55 396	165 516	22 891	102 000	102 000	17 804	102 000	106 689	111 599
Other Revenue		-	-	-	-	-	-	-	-	-	-
COLLECTION CHARGES		-	-	-	-	-	-	-	2 000	2 092	2 188
COMMISSION: TRANSACTION HANDLIN		-	-	-	-	-	-	-	27 208 601	28 460 197	29 769 366
INCIDENTAL CASH SURPLUSES		-	-	-	-	-	-	-	2 000	2 092	2 188
REQ INFO - ACCIDENT REPORTS		-	-	-	-	-	-	-	12 000	12 552	13 129
SALE OF PROPERTY		-	-	-	-	-	-	-	40 000 000	41 840 000	43 764 640
REQ INFO - PLAN PRINTING & DUPL		-	-	-	-	-	-	-	12 625 000	13 206 580	13 812 705
SKILLS DEVELOPMENT LEVY REFUND		-	-	-	-	-	-	-	554 000	579 484	606 140
ADMINISTRATIVE HANDLING FEES		-	-	-	-	-	-	-	5 000	5 230	5 471
COMMISSION: INSURANCE		-	-	-	-	-	-	-	300 000	313 800	328 235
REQ INFO - MUNICIPAL INFOR & ST		-	-	-	-	-	-	-	220 000	230 120	240 705
CAMPING FEES		-	-	-	-	-	-	-	3 000	3 138	3 282
FIRE SERVICES		-	-	-	-	-	-	-	200 000	209 200	218 823
LEGAL FEES		-	-	-	-	-	-	-	668 000	698 728	730 869
PARKING FEES		-	-	-	-	-	-	-	-	-	-
CAMPING FEES		-	-	-	-	-	-	-	5 000	5 230	5 471
CEMETERY & BURIAL		-	-	-	-	-	-	-	617 000	645 382	675 070
CLEANING & REMOVAL		-	-	-	-	-	-	-	-	-	-
ENTRANCE FEES		-	-	-	-	-	-	-	236 000	246 856	258 211
HOUSING/BOARDING SERVICES: PRIV		-	-	-	-	-	-	-	203 000	212 338	222 106
ENTRANCE FEES		-	-	-	-	-	-	-	257 000	268 822	281 188
PHOTOCOPIES & FAXES		-	-	-	-	-	-	-	528 000	552 288	577 693
SALE OF: CONSUMABLES		-	-	-	-	-	-	-	200 000	209 200	218 823
CLEANING & REMOVAL		-	-	-	-	-	-	-	252 000	263 592	275 717
PLAN & DEV: APPLICAT FEES FOR L		-	-	-	-	-	-	-	386 000	403 756	422 329
ADVERTISEMENTS		-	-	-	-	-	-	-	530 000	554 380	579 881
LEGAL FEES		-	-	-	-	-	-	-	53 000	55 438	57 988
PLAN & DEV: CLEARANCE CERTIFICA		-	-	-	-	-	-	-	304 000	317 984	332 611
PLAN & DEV: ENCROACHMENT FEES		-	-	-	-	-	-	-	28 000	29 288	30 635
SALE OF: PUBLICATION - TENDER D		-	-	-	-	-	-	-	3 269 000	3 419 374	3 576 665
Licences & Permits		-	-	-	-	-	-	-	7 739	8 095	8 467
Rentals		-	-	-	-	-	-	-	5 593	5 850	6 119
Total 'Other' Revenue	1	93 714	55 396	165 516	22 891	102 000	102 000	17 804	102 000	106 689	111 599

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

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	530 452	579 462	379 876	426 067	399 452	399 452	336 569	426 233	458 200	492 565
Pension and UIF Contributions		-	-	78 969	90 363	88 057	88 057	70 082	79 296	85 243	91 636
Medical Aid Contributions		-	-	34 740	42 449	38 471	38 471	31 122	33 002	35 477	38 138
Overtime		-	-	47 872	32 721	37 421	37 421	43 277	37 422	40 229	43 246
Performance Bonus		-	-	29 132	34 609	28 893	28 893	27 070	30 915	33 234	35 726
Motor Vehicle Allowance		-	-	628	966	966	966	467	1 036	1 114	1 197
Cellphone Allowance		-	-	986	1 235	1 255	1 255	857	1 263	1 358	1 460
Housing Allowances		-	-	6 524	6 859	6 859	6 859	5 593	7 342	7 893	8 485
Other benefits and allowances		-	-	14 005	19 993	20 867	20 867	14 364	21 793	23 428	25 185
Payments in lieu of leave		-	-	17 937	8 590	8 483	8 483	7 640	9 040	9 718	10 447
Long service awards		-	-	(8 757)	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	33 449	-	-	-	-	-	-	-
sub-total	4	530 452	579 462	635 361	663 853	630 725	630 725	537 041	647 342	695 892	748 084
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	530 452	579 462	635 361	663 853	630 725	630 725	537 041	647 342	695 892	748 084
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		411 712	435 408	402 816	434 145	429 145	429 145	268 544	435 711	455 754	476 719
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	411 712	435 408	402 816	434 145	429 145	429 145	268 544	435 711	455 754	476 719
Bulk purchases											
Electricity Bulk Purchases		529 967	467 670	673 365	575 000	565 000	565 000	415 761	630 626	659 635	689 978
Water Bulk Purchases		245 252	286 592	320 845	324 216	314 216	314 216	166 522	359 927	376 484	393 802
Total bulk purchases	1	775 219	754 263	994 211	899 216	879 216	879 216	582 282	990 553	1 036 119	1 083 780
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	-	-	-	-	-	-	-
Contracted services											
Outsourced Services		35 802	39 175	28 275	150 628	85 980	85 980	69 648	89 142	93 243	97 532
Consultants and Professional Services		-	-	-	94 946	65 026	65 026	66 746	68 729	71 891	75 197
Contractors		-	-	17 729	58 788	26 351	26 351	20 613	25 280	26 443	27 659
Total contracted services		35 802	39 175	46 005	304 362	177 357	177 357	157 007	183 151	191 576	200 389
Other Expenditure By Type											
Collection costs		-	-	7 144	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	-	-	-	-	-	-	-	-
Other Expenditure		283 142	274 024	255 574	197 304	129 817	129 817	107 221	179 390	187 642	196 274
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	-	-	-	-	5 972	5 972	5 972	5 972
General expenses		-	-	-	77 831	-	-	66 082	69 329	72 723	72 723
Advertisement		-	-	-	8 299	-	-	8 299	8 747	9 220	9 220
Bursaries		-	-	-	2 204	-	-	525	549	574	574
Freight Services		-	-	-	44	-	-	44	47	49	49
Insur Under- Premium		-	-	-	10 341	-	-	10 010	10 470	10 952	10 952
Leanship & Internship		-	-	-	4 513	-	-	1 413	1 478	1 546	1 546
Municipal Services		-	-	-	3 636	-	-	2 484	2 598	2 718	2 718
Printing & Publications		-	-	-	7 049	-	-	4 012	4 197	4 390	4 390
Professional Bodies		-	-	-	6 052	-	-	8 591	8 986	9 400	9 400
Reg Fees National		-	-	-	1 325	-	-	840	879	919	919
Remuneration to Ward Committees		-	-	-	9 000	-	-	8 663	9 061	9 478	9 478
Wet Fuel		-	-	-	20 268	-	-	15 715	16 438	17 194	17 194
Indigent Relief		-	-	-	46 740	-	-	46 740	48 890	51 139	51 139
Total 'Other' Expenditure	1	283 142	274 024	262 718	197 304	129 817	129 817	107 221	179 390	187 642	196 274

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	530 452	579 462	379 876	426 067	399 452	399 452	336 569	426 233	458 200	492 565
Pension and UIF Contributions		-	-	78 969	90 363	88 057	88 057	70 082	79 296	85 243	91 636
Medical Aid Contributions		-	-	34 740	42 449	38 471	38 471	31 122	33 002	35 477	38 138
Overtime		-	-	47 872	32 721	37 421	37 421	43 277	37 422	40 229	43 246
Performance Bonus		-	-	29 132	34 609	28 893	28 893	27 070	30 915	33 234	35 726
Motor Vehicle Allowance		-	-	628	966	966	966	467	1 036	1 114	1 197
Cellphone Allowance		-	-	986	1 235	1 255	1 255	857	1 263	1 358	1 460
Housing Allowances		-	-	6 524	6 859	6 859	6 859	5 593	7 342	7 893	8 485
Other benefits and allowances		-	-	14 005	19 993	20 867	20 867	14 364	21 793	23 428	25 185
Payments in lieu of leave		-	-	17 937	8 590	8 483	8 483	7 640	9 040	9 718	10 447
Long service awards		-	-	(8 757)	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	33 449	-	-	-	-	-	-	-
sub-total	5	530 452	579 462	635 361	663 853	630 725	630 725	537 041	647 342	695 892	748 084
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	530 452	579 462	635 361	663 853	630 725	630 725	537 041	647 342	695 892	748 084
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		411 712	435 408	402 816	434 145	429 145	429 145	268 544	435 711	455 754	476 719
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	411 712	435 408	402 816	434 145	429 145	429 145	268 544	435 711	455 754	476 719
Bulk purchases											
Electricity Bulk Purchases		529 967	467 670	673 365	575 000	565 000	565 000	415 761	630 626	659 635	689 978
Water Bulk Purchases		245 252	286 592	320 845	324 216	314 216	314 216	166 522	359 927	376 484	393 802
Total bulk purchases	1	775 219	754 263	994 211	899 216	879 216	879 216	582 282	990 553	1 036 119	1 083 780
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	-	-	-	-	-	-	-
Contracted services											
Outsourced Services		35 802	39 175	28 275	150 628	85 980	85 980	69 648	89 142	93 243	97 532
Consultants and Professional Services		-	-	-	94 946	65 026	65 026	66 746	68 729	71 891	75 197
Contractors		-	-	17 729	58 788	26 351	26 351	20 613	25 280	26 443	27 659
Total contracted services		35 802	39 175	46 005	304 362	177 357	177 357	157 007	183 151	191 576	200 389
Other Expenditure By Type											
Collection costs		-	-	7 144	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	-	-	-	-	-	-	-	-
Other Expenditure		283 142	274 024	255 574	197 304	129 817	129 817	107 221	179 390	187 642	196 274
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	-	-	-	-	5 972	5 972	5 972	5 972
General expenses		-	-	-	77 831	-	-	66 082	69 329	72 723	72 723
Advertisement		-	-	-	8 299	-	-	8 299	8 747	9 220	9 220
Bursaries		-	-	-	2 204	-	-	525	549	574	574
Freight Services		-	-	-	44	-	-	44	47	49	49
Insur Under- Premium		-	-	-	10 341	-	-	10 010	10 470	10 952	10 952
Leanship & Internship		-	-	-	4 513	-	-	1 413	1 478	1 546	1 546
Municipal Services		-	-	-	3 636	-	-	2 484	2 598	2 718	2 718
Printing & Publications		-	-	-	7 049	-	-	4 012	4 197	4 390	4 390
Professional Bodies		-	-	-	6 052	-	-	8 591	8 986	9 400	9 400
Reg Fees National		-	-	-	1 325	-	-	840	879	919	919
Remuneration to Ward Committees		-	-	-	9 000	-	-	8 663	9 061	9 478	9 478
Wet Fuel		-	-	-	20 268	-	-	15 715	16 438	17 194	17 194
Indigent Relief		-	-	-	46 740	-	-	46 740	48 890	51 139	51 139
Total 'Other' Expenditure	1	283 142	274 024	262 718	197 304	129 817	129 817	107 221	179 390	187 642	196 274
by Expenditure Item											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Other materials		68 240	85 571	31 355	118 896	73 065	73 065	51 109	80 729	84 442	88 327
Contracted Services		-	-	61 242	110 488	64 488	64 488	49 751	67 256	70 350	73 586
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	68 240	85 571	92 597	229 385	137 553	137 553	100 859	147 985	154 792	161 913

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

Description	Ref	Vote 01 - Public Safety	Vote 02 - Health Services	Vote 03 - Community Services	Vote 04 - Housing	Vote 05 - Sport Arts And Culture	Vote 06 - Council General	Vote 07 - Civil Engineering	Vote 08 - Water Section	Vote 09 - City Electrical Engineering	Vote 10 - Corporate Governane	Vote 11 - Budget And Treasury Office	Vote 12 - Cleansing	Vote 13 - Sewerage	Vote 14 - Market	Vote 15 - Other	Total
R thousand	1																
Revenue By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	473 003	-	-	-	-	473 003
Service charges - electricity revenue		-	-	-	-	-	-	-	-	956 541	-	-	-	-	-	-	956 541
Service charges - water revenue		-	-	-	-	-	-	-	654 644	-	-	-	-	-	-	-	654 644
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	104 584	-	-	104 584
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	133 367	-	-	-	133 367
Rental of facilities and equipment		590	-	360	3 055	529	613	-	-	-	374	-	-	-	-	82	5 993
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	10 453	-	-	-	83	10 536
Interest earned - outstanding debtors		-	-	-	71	-	-	-	90 434	22 669	-	88 775	51 581	2 644	-	-	256 174
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 211	-	-	-	1	-	-	-	-	-	12 055	-	-	-	-	14 267
Licences and permits		7 720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 720
Agency services		0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Other revenue		28 096	-	1 061	1 326	985	40 000	252	-	-	554	4 709	-	-	25 017	-	102 000
Transfers and subsidies		-	-	-	-	823	-	6 437	-	4 000	-	469 536	-	-	-	-	480 796
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		38 617	-	1 411	4 452	2 338	40 613	6 689	745 078	983 210	928	1 058 531	184 948	107 228	25 182	-	3 199 223
Expenditure By Type																	
Employee related costs		97 398	6 173	51 457	14 259	44 487	33 774	59 587	36 201	50 917	46 133	74 249	68 257	44 237	11 034	9 179	647 342
Remuneration of councillors		-	-	-	-	-	38 988	-	-	-	-	-	-	-	-	-	38 988
Debt impairment		-	-	-	-	-	-	-	193 393	286 963	-	194 000	40 010	-	-	-	745 741
Depreciation & asset impairment		6 168	820	31 279	1 647	23 716	1 381	104 473	120 838	62 453	351	5 329	8 757	63 685	4 727	86	435 711
Finance charges		110	20	56	12	-	2 154	563	171	108	146	62	11	109	10	5	3 537
Bulk purchases		-	-	-	-	-	-	-	359 927	630 626	-	-	-	-	-	-	990 553
Other materials		4 147	82	1 447	779	3 309	5 348	21 076	10 583	26 015	579	2 713	5 058	14 556	1 166	261	97 128
Contracted services		31 749	617	17 809	664	6 286	10 836	17 138	8 682	10 952	11 766	30 817	27 228	4 553	3 927	127	183 151
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		12 991	3 661	3 630	1 042	3 434	50 519	4 119	987	61 066	4 272	22 431	3 595	3 151	2 428	2 062	179 390
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		152 584	11 373	105 679	18 403	81 232	143 000	206 956	730 792	1 129 100	63 247	329 601	152 917	161 666	23 292	11 720	3 321 542
Surplus/(Deficit)		(113 947)	(11 373)	(104 267)	(13 951)	(78 894)	(102 387)	(200 267)	14 286	(145 890)	(62 320)	728 930	32 032	(54 439)	1 890	(11 720)	(122 318)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	122 549	-	42 295	-	-	-	16 000	-	-	180 844
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(113 947)	(11 373)	(104 267)	(13 951)	(78 894)	(102 387)	(77 718)	14 286	(103 595)	(62 320)	728 930	32 032	(38 439)	1 890	(11 720)	58 526

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
ASSETS											
Call investment deposits											
Call deposits		-	-	287 403	110 000	29 501	29 501	29 501	32 106	34 096	43 175
Other current investments		-	-	34 675	-	-	-	-	-	-	-
Total Call investment deposits		-	-	322 078	110 000	29 501	29 501	29 501	32 106	34 096	43 175
Consumer debtors											
Consumer debtors		285 321	2 932 269	3 698 275	4 274 657	4 620 564	4 461 198	4 461 198	5 234 692	5 970 638	6 691 525
Less: Provision for debt impairment		-	(2 573 678)	(3 232 827)	(3 706 000)	(3 561 462)	(4 224 428)	(4 224 428)	(4 572 706)	(5 683 045)	(5 984 852)
Total Consumer debtors	2	285 321	358 590	465 448	568 657	1 059 102	236 770	236 770	661 986	287 593	706 673
Debt impairment provision											
Balance at the beginning of the year		-	(2 594 132)	(2 573 678)	(3 232 827)	(3 232 827)	(3 525 557)	(3 525 557)	(4 329 000)	(5 044 000)	(5 296 200)
Contributions to the provision		-	(663 481)	(782 432)	-	(742 730)	(698 871)	(698 871)	(703 706)	(699 045)	(688 652)
Bad debts written off		-	683 935	123 283	-	450 000	-	-	460 000	60 000	-
Balance at end of year		-	(2 573 678)	(3 232 827)	(3 232 827)	(3 525 557)	(4 224 428)	(4 224 428)	(4 572 706)	(5 683 045)	(5 984 852)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	5 428 355	12 207 249	12 409 877	12 730 049	12 599 252	12 599 252	12 599 252	12 780 096	12 944 938	13 115 116
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		-	7 035 945	7 425 336	7 885 302	7 854 481	7 854 481	7 854 481	8 290 193	8 745 946	9 222 665
Total Property, plant and equipment (PPE)	2	5 428 355	5 171 305	4 984 541	4 844 747	4 744 771	4 744 770	4 744 770	4 489 903	4 198 991	3 892 451
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		13 110	-	-	16 000	16 000	-	-	-	-	-
Current portion of long-term liabilities		-	14 432	-	-	-	2 396	2 396	92 839	70 900	3 503
Total Current liabilities - Borrowing		13 110	14 432	-	16 000	16 000	2 396	2 396	92 839	70 900	3 503
Trade and other payables											
Trade Payables	5	709 512	902 979	1 307 151	1 276 306	761 447	681 447	681 447	451 447	207 747	67 747
Other creditors		-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		8 587	27 770	99 517	15 000	-	-	-	-	-	-
VAT		-	-	4 452	-	-	-	-	-	-	-
Total Trade and other payables	2	718 099	930 750	1 411 121	1 291 306	761 447	681 447	681 447	451 447	207 747	67 747
Non current liabilities - Borrowing											
Borrowing	4	85 463	71 031	98 976	50 000	207 747	176 629	176 629	83 790	12 889	9 387
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		85 463	71 031	98 976	50 000	207 747	176 629	176 629	83 790	12 889	9 387
Provisions - non-current											
Retirement benefits		-	54 680	60 790	65 653	70 906	70 906	70 906	76 578	82 704	89 321
Refuse landfill site rehabilitation		-	110 498	116 280	125 582	135 629	135 629	135 629	146 479	158 198	170 853
Other		-	262 713	265 301	286 525	309 447	309 447	309 447	334 203	360 940	389 815
Total Provisions - non-current		-	427 892	442 371	477 761	515 982	515 982	515 982	557 261	601 841	649 989
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		5 158 851	4 851 331	4 553 307	4 236 843	4 236 844	4 201 930	4 201 930	4 696 502	4 296 286	3 927 050
GRAP adjustments		-	-	-	-	15 650	-	-	-	-	-
Restated balance		5 158 851	4 851 331	4 553 307	4 236 843	4 252 494	4 201 930	4 201 930	4 696 502	4 296 286	3 927 050
Surplus/(Deficit)		(307 519)	(299 667)	(299 955)	(347 956)	2 654	2 654	263 951	58 526	99 679	180 774
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		358 662	16 644	(16 509)	(326 650)	441 354	(287 240)	(582 309)	(458 743)	(468 914)	59 859
Accumulated Surplus/(Deficit)	1	5 209 993	4 568 308	4 236 843	3 562 237	4 696 502	3 917 345	3 883 573	4 296 286	3 927 050	4 167 683
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	5 209 993	4 568 308	4 236 843	3 562 237	4 696 502	3 917 345	3 883 573	4 296 286	3 927 050	4 167 683

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

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

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population						380395	380395	380395	63400	66 253	69 301	72 488
Females aged 5 - 14						63400	63400	63400	31700	33 127	34 650	36 244
Males aged 5 - 14						31700	31700	31700	40576	42 402	44 352	46 393
Females aged 15 - 34						40576	40576	40576	81152	84 804	88 705	92 785
Males aged 15 - 34						81152	81152	81152	152539	159 403	166 736	174 406
Unemployment						152539	152539	152539				
Monthly household income (no. of households)												
No income	1, 12					80 579	80 579	80 579	80 579	84 205	88 078	92 130
R1 - R1 600										-	-	-
R1 601 - R3 200						12 893	12 893	12 893	12 893	13 409	14 026	14 671
R3 201 - R6 400						13 966	13 966	13 966	13 966	14 525	15 193	15 892
R6 401 - R12 800								19 860	19 860	20 654	21 605	22 598
R12 801 - R25 600								22 632	22 632	23 537	24 620	25 753
R25 601 - R51 200								19 749	19 749	20 539	21 484	22 472
R52 201 - R102 400								12 693	12 693	13 201	13 808	14 443
R102 401 - R204 800								8 620	8 620	8 965	9 377	9 809
R204 801 - R409 600								4 203	4 203	4 371	4 572	4 783
R409 601 - R819 200								1 023	1 023	1 064	1 113	1 164
> R819 200								657	657	683	715	748
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area								217 076	217 076	226 844	237 052	247 720
Number of poor people in municipal area								120 329	120 329	125 744	131 402	137 315
Number of households in municipal area								135 894	135 894	142 009	148 400	155 078
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal	3					90 396	90 396	120 488	120 488	120 729	120 488	120 488
Informal						17 042	17 042	12 664	12 664	12 689	12 664	12 664
Total number of households						107 438	107 438	133 152	133 152	133 418	133 152	133 152
Dwellings provided by municipality	4											
Dwellings provided by provincials												
Dwellings provided by private sector	5											
Total new housing dwellings												
Economic												
Inflation/inflation outlook (CPIX)	6					5.6%	6.0%	6.1%	6.1%	4.5%	4.6%	4.6%
Interest rate - borrowing						8.0%	9.0%	9.0%	9.0%	10.1%	10.1%	10.1%
Interest rate - investment						5.0%	6.0%	6.0%	6.0%	6.3%	6.3%	6.3%
Remuneration increases						6.6%	7.0%	7.1%	7.1%	7.5%	7.5%	7.5%
Consumption growth (electricity)						0.0%	0.0%	1.0%	1.0%	1.7%	1.7%	1.7%
Consumption growth (water)						0.0%	0.0%	1.0%	1.0%	1.7%	1.7%	1.7%
Collection rates												
Property tax/service charges	7					70.0%	70.0%	70.0%	70.0%	70.0%	73.0%	75.0%
Rental of facilities & equipment						70.0%	70.0%	70.0%	70.0%	70.0%	73.0%	75.0%
Interest - external investments						70.0%	70.0%	70.0%	70.0%	70.0%	73.0%	75.0%
Interest - debtors						70.0%	70.0%	70.0%	70.0%	70.0%	73.0%	75.0%
Revenue from agency services						70.0%	70.0%	70.0%	70.0%	70.0%	73.0%	75.0%

Detail on the provision of municipal services for A10

Total municipal services	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household service targets (000)										
Water:										
		144 949	144 949	146 398	146 398	146 398	146 398	156 939	168 239	180 352
		30 591	30 591	30 897	30 897	30 897	30 897	33 122	35 506	38 063
8		2 090	2 090	2 111	2 111	2 111	2 111	2 263	2 425	2 600
		2 090	2 090	2 111	2 111	2 111	2 111	2 263	2 425	2 600
	<i>Minimum Service Level and Above sub-total</i>	179 719	179 719	181 517	181 517	181 517	181 517	194 586	208 596	223 615
9		2 089	2 089	2 110	2 089	2 110	2 110	2 261	2 424	2 599
		–	–	–	–	–	–	–	–	–
10		–	–	–	–	–	–	–	–	–
	<i>Below Minimum Service Level sub-total</i>	2 089	2 089	2 110	2 089	2 110	2 110	2 261	2 424	2 599
	Total number of households	181 808	181 808	183 626	183 605	183 626	183 626	196 847	211 020	226 214
Sanitation/sewerage:										
		125 993	125 993	127 253	127 253	127 253	127 253	136 416	146 238	156 767
		216	216	218	218	218	218	234	251	269
		616	616	622	622	622	622	667	715	767
		2 779	2 779	2 807	2 807	2 807	2 807	3 009	3 225	3 458
	<i>Other toilet provisions (> min.service level)</i>	1 149	1 149	1 161	1 161	1 161	1 161	1 244	1 334	1 430
	<i>Minimum Service Level and Above sub-total</i>	130 754	130 754	132 061	132 061	132 061	132 061	141 570	151 763	162 690
		1 000	1 000	1 010	1 010	1 010	1 010	1 083	1 161	1 244
		–	–	–	–	–	–	–	–	–
		3 581	3 581	3 617	3 617	3 617	3 617	3 877	4 156	4 456
	<i>Below Minimum Service Level sub-total</i>	4 581	4 581	4 627	4 627	4 627	4 627	4 960	5 317	5 700
	Total number of households	135 335	135 335	136 688	136 688	136 688	136 688	146 530	157 080	168 390
Energy:										
		142 819	142 819	144 247	144 247	144 247	144 247	154 633	165 766	177 702
		23 420	23 420	23 654	23 654	23 654	23 654	25 357	27 183	29 140
	<i>Minimum Service Level and Above sub-total</i>	166 239	166 239	167 901	167 901	167 901	167 901	179 990	192 949	206 842
		142 819	142 819	144 247	144 247	144 247	144 247	154 633	165 766	177 702
		23 420	23 420	23 654	23 654	23 654	23 654	25 357	27 183	29 140
	<i>Other energy sources</i>	–	–	–	–	–	–	–	–	–
	<i>Below Minimum Service Level sub-total</i>	166 239	166 239	167 901	167 901	167 901	167 901	179 990	192 949	206 842
	Total number of households	332 478	332 478	335 803	335 803	335 803	335 803	359 980	385 899	413 684
Refuse:										
		–	–	–	–	–	–	–	–	–
	<i>Minimum Service Level and Above sub-total</i>	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	5 716	5 716	5 716
		2	2	2	2	2	2	2 430	2 430	2 430
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
	<i>Below Minimum Service Level sub-total</i>	2	2	2	2	2	2	8 146	8 146	8 146
	Total number of households	2	2	2	2	2	–	8 146	8 146	8 146

Municipal in-house services	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household service targets (000)										
Water:										
		144 949	144 949	146 398	146 398	146 398	146 398	156 939	168 239	180 352
		30 591	30 591	30 897	30 897	30 897	30 897	33 122	35 506	38 063
8		2 090	2 090	2 111	2 111	2 111	2 111	2 263	2 425	2 600
		2 090	2 090	2 111	2 111	2 111	2 111	2 263	2 425	2 600
	<i>Minimum Service Level and Above sub-total</i>	179 719	179 719	181 517	181 517	181 517	181 517	194 586	208 596	223 615
9		2 089	2 089	2 110	2 089	2 110	2 110	2 261	2 424	2 599
		–	–	–	–	–	–	–	–	–
10		–	–	–	–	–	–	–	–	–
	<i>Below Minimum Service Level sub-total</i>	2 089	2 089	2 110	2 089	2 110	2 110	2 261	2 424	2 599
	Total number of households	181 808	181 808	183 626	183 605	183 626	183 626	196 847	211 020	226 214
Sanitation/sewerage:										
		125 993	125 993	127 253	127 253	127 253	127 253	136 416	146 238	156 767
		216	216	218	218	218	218	234	251	269
		616	616	622	622	622	622	667	715	767
		2 779	2 779	2 807	2 807	2 807	2 807	3 009	3 225	3 458
	<i>Other toilet provisions (> min.service level)</i>	1 149	1 149	1 161	1 161	1 161	1 161	1 244	1 334	1 430
	<i>Minimum Service Level and Above sub-total</i>	130 754	130 754	132 061	132 061	132 061	132 061	141 570	151 763	162 690
		1 000	1 000	1 010	1 010	1 010	1 010	1 083	1 161	1 244
		–	–	–	–	–	–	–	–	–
		3 581	3 581	3 617	3 617	3 617	3 617	3 877	4 156	4 456
	<i>Below Minimum Service Level sub-total</i>	4 581	4 581	4 627	4 627	4 627	4 627	4 960	5 317	5 700
	Total number of households	135 335	135 335	136 688	136 688	136 688	136 688	146 530	157 080	168 390
Energy:										
		142 819	142 819	144 247	144 247	144 247	144 247	154 633	165 766	177 702
		23 420	23 420	23 654	23 654	23 654	23 654	25 357	27 183	29 140
	<i>Minimum Service Level and Above sub-total</i>	166 239	166 239	167 901	167 901	167 901	167 901	179 990	192 949	206 842
		142 819	142 819	144 247	144 247	144 247	144 247	154 633	165 766	177 702
		23 420	23 420	23 654	23 654	23 654	23 654	25 357	27 183	29 140
	<i>Other energy sources</i>	–	–	–	–	–	–	–	–	–
	<i>Below Minimum Service Level sub-total</i>	166 239	166 239	167 901	167 901	167 901	167 901	179 990	192 949	206 842
	Total number of households	332 478	332 478	335 803	335 803	335 803	335 803	359 980	385 899	413 684
Refuse:										
		–	–	–	–	–	–	–	–	–
	<i>Minimum Service Level and Above sub-total</i>	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	5 716	5 716	5 716
		2	2	2	2	2	2	2 430	2 430	2 430
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
	<i>Below Minimum Service Level sub-total</i>	2	2	2	2	2	–	8 146	8 146	8 146
	Total number of households	2	2	2	2	2	–	8 146	8 146	8 146

Table 56 MBRR SA11 PROPERTY RATES SUMMARY

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Valuation:										
Date of valuation:	1	2014-01-07	2014-01-07	2014-01-07	2014-01-07	2014-01-07	2014-01-07	2019-01-09		
Financial year valuation used				2014/15	2019/20	2019/21		2020/2021		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	Yes				
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes	Yes		Yes		
Municipal partnership s38 used? (Y/N)				No	No	No		No	No	No
No. of assistant valuers (FTE)	3	No	NO	NO	NO	NO		1	1	1
No. of data collectors (FTE)	3	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
No. of external valuers (FTE)	3	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
Valuation appeal board established? (Y/N)		N/A	N/A	N/A	Yes	Yes		Yes		
Implementation time of new valuation roll (mths)		12	12	12	12	12		12		
No. of properties	5			98 200	98 734	98 734	99 979	102 646	102 646	102 646
No. of sectional title values	5	3 291	3 291	3 252	3 269	3 269	3 315	3 315	3 315	3 315
No. of unreasonably difficult properties s7(2)		3	3	3	3	3	3	3	3	3
No. of supplementary valuations					1 000	1 000	1	-	-	-
No. of valuation roll amendments		1 100	100	1 100	1 100	1 100				
No. of objections by rate payers					5	5				
No. of appeals by rate payers		1 120	1 120	1 120	3	3				
No. of successful objections	8	275	275	275	-	-				
No. of successful objections > 10%	8	845	845	845	-	-				
Supplementary valuation		-	-	-	-	-				
Public service infrastructure value (Rm)	5			95	95	95	95	1 108	1 108	1 108
Municipality owned property value (Rm)		93	93	879	879	879	673	928	928	928
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		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	13
Valuation reductions-other (Rm)		-	-	-	-	-				
Total valuation reductions:		21	21	20	20	20	13	13	13	13
Total value used for rating (Rm)	5	20 175	20 175	20 175	24 606	24 606		31 763	31 763	31 763
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	24 606	24 606		31 763	31 763	31 763
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes	Yes		Yes		
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)		No	No	No	No	No		No		
Phasing-in properties s21 (number)		0	0	0	0	1		1		
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes	Yes		Yes		
Fixed amount minimum value (R'000)		-	-	-	-	0		0		
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6	317 223	352 259	413 697	400 836	400 836		457 287	478 322	500 325
Rate revenue expected to collect (R'000)	6	253 778	334 646	310 273	316 661	316 661		320 101	344 392	375 244
Expected cash collection rate (%)				75.0%	74.5%	74.5%		70.0%	72.0%	75.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		14 442	12 803	11 452	12 116	12 116		12 116	12 116	12 116
Rebates, exemptions - pensioners (R'000)		587	622	890	942	942		942	942	942
Rebates, exemptions - bona fide farm. (R'000)		457	485	648	686	686		686	686	686
Rebates, exemptions - other (R'000)		-	-	-	-	-		-	-	-
Phase-in reductions/discounts (R'000)		1 800	1 909	1 737	1 838	1 838		1 838	1 838	1 838
Total rebates, exemptns, reductns, discs (R'000)		17 287	15 819	14 726	15 580	15 580	-	15 580	15 580	15 580

Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)		63	71	75	79	82	86	90	
Service point - vacant land (Rands/month)		63	71	75	79	82	86	90	
Waste water - flat rate tariff (c/k)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Volumetric charge - Block 1 (c/k)	(fill in structure)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Volumetric charge - Block 2 (c/k)	(fill in structure)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Volumetric charge - Block 3 (c/k)	(fill in structure)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Volumetric charge - Block 4 (c/k)	(fill in structure)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other									
2									
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)		112	121	127	134	140	147	153	
Service point - vacant land (Rands/month)		112	121	127	134	140	147	153	
FBE	(how is this targeted?)	N/A	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	N/A
Life-line tariff - prepaid	(describe structure)	N/A	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	N/A
Flat rate tariff - prepaid (c/kwh)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)	80	87	91	134	1	1	1	1
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)	101	111	118	133	1	1	2	2
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)	158	148	158	179	2	2	2	2
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)	154	170	182	205	2	2	2	2
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)	163	179	191	216	2	2	3	3
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)	80	87	91	103	N/A	N/A	N/A	
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)	101	87	118	133	1	1	1	1
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)	135	112	158	179	1	1	2	2
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)	154	148	182	205	2	2	2	2
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)	N/A	N/A	191	216	2	2	2	2
Other									
2									
Waste management tariffs									
Domestic									
Street cleaning charge		N/A	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	N/A
80l bin - once a week		116	130	137	144	151	158	165	
250l bin - once a week		120	130	137	144	151	158	165	

Table 61 MBRR SA 37

R thousand	Function	Project name	Project number	Type	MISF 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

NW483 City Of Matlosana - Supporting Table SA38 Consolidated detailed operational projects

Function	Project Description	Project Number	Type	WFSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework		
												Audited Outcome 2019/20	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality:																
List all operational projects grouped by Function																
Executive And Council	0_Municipal Running Cost	M123	Municipal Running Cost	san settlements and improved quality of	Governance				R-ADMIN OF HEAD Q	0	0	149 245	182 193	193 128	201 744	214 111
Executive And Council	0_Municipal Running Cost	M123	Municipal Running Cost	san settlements and improved quality of	Governance				R-WHOLE OF MUNICI	0	0	65 140	68 557	72 160	76 401	80 863
Executive And Council	0_Tw5_Capacity Build Train & Dev_Capacity Building Councilors	-	Work Streams	enable workforce to support an indus	Governance				R-WHOLE OF MUNICI	0	0	509	193	193	193	208
Executive And Council	0_Tw5_Cd_Community Initiatives	-	Work Streams	er responsible and sustainable social p	Inclusion and Access				R-WHOLE OF MUNICI	0	0	4 651	4 408	4 480	4 686	4 902
Executive And Council	0_Tw5_Cd_Gender Development	-	Work Streams	er responsible and sustainable social p	Inclusion and Access				R-WHOLE OF MUNICI	0	0	273	270	282	296	309
Executive And Council	0_Tw5_Cd_Youth Programs_Youth Development	-	Work Streams	er responsible and sustainable social p	Inclusion and Access				R-WHOLE OF MUNICI	0	0	88	171	179	187	196
Executive And Council	0_Tw5_Communic & Public Participation_Public Participation Meeting	-	Work Streams	san settlements and improved quality o	Inclusion and Access				R-WHOLE OF MUNICI	0	0	-	100	100	105	109
Executive And Council	0_Tw5_Fundons And Events_Congratil Awards	-	Work Streams	effective and development-oriented p	Inclusion and Access				R-WHOLE OF MUNICI	0	0	369	313	323	339	353
Executive And Council	0_Tw5_Fundons And Events_Special Events And Fundons	-	Work Streams	effective and development-oriented p	Inclusion and Access				R-WHOLE OF MUNICI	0	0	1 548	1 692	1 764	1 845	1 930
Executive And Council	0_Tw5_Sm&G_Risk Management	-	Work Streams	accountable effective and efficient loc	Governance				R-WHOLE OF MUNICI	0	0	13 160	4 088	5 142	5 379	5 626
Executive And Council	0_Tw5_Sm&G_Strategic Planning_Leitplan	-	Work Streams	accountable effective and efficient loc	Governance				R-WHOLE OF MUNICI	0	0	102	192	169	177	185
Executive And Council	0_Tw5_Sport Development_Marathons_Sport And Recreation	-	Work Streams	effective and development-oriented p	Inclusion and Access				R-WHOLE OF MUNICI	0	0	206	198	176	184	193
Executive And Council	0_Ma_Mnt_Cm_Pl_Computer Equipment	-	Corrective Maintenance	effective and development-oriented p	Governance		Computer Equipment	Computer Equipment	R-ADMIN OF HEAD Q	0	0	-	6	-	-	-
Executive And Council	0_Ma_Mnt_Cm_Pl_Computer Equipment	-	Corrective Maintenance	effective and development-oriented p	Governance		Computer Equipment	Computer Equipment	R-WHOLE OF MUNICI	0	0	-	39	41	43	45
Executive And Council	0_Ma_Mnt_Cm_Pl_Furniture And Office Equipment	-	Corrective Maintenance	effective and development-oriented p	Governance		Furniture And Office Equipment	Furniture And Office Equipment	R-ADMIN OF HEAD Q	0	0	1	47	48	50	53
Executive And Council	0_Ma_Mnt_Cm_Pl_Furniture And Office Equipment	-	Corrective Maintenance	effective and development-oriented p	Governance		Furniture And Office Equipment	Furniture And Office Equipment	R-ADMIN OF HEAD Q	0	0	12	161	167	175	183
Executive And Council	0_Ma_Mnt_Cm_Pl_Licences & Rights_Computer Software And Applications	-	Corrective Maintenance	effective and development-oriented p	Governance		Licences And Rights	Software And Applications	R-ADMIN OF HEAD Q	0	0	-	6	6	6	7
Executive And Council	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	495	543	561	587	614
Executive And Council	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	-	1	1	1	1
Executive And Council	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	-	51	51	53	56
Executive And Council	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	-	2	2	2	2
Executive And Council	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	-	17	16	17	18
Executive And Council	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	49	38	41	43	45
Executive And Council	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	-	17	17	18	19
Executive And Council	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	-	31	32	33	35
Executive And Council	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	111	869	825	863	903
Executive And Council	0_Ma_Mnt_Cm_Pl_Transport Assets	-	Corrective Maintenance	effective and development-oriented p	Governance		Transport Assets	Transport Assets	R-ADMIN OF HEAD Q	0	0	204	555	555	581	607
Executive And Council	0_Ma_Mnt_Cm_Pl_Transport Assets	-	Corrective Maintenance	effective and development-oriented p	Governance		Transport Assets	Transport Assets	R-WHOLE OF MUNICI	0	0	-	254	255	267	276
Finance And Administration	0_Municipal Running Cost	M123	Municipal Running Cost	san settlements and improved quality of	Governance				R-ADMIN OF HEAD Q	0	0	294 785	196 054	261 119	275 227	290 226
Finance And Administration	0_Municipal Running Cost	M123	Municipal Running Cost	san settlements and improved quality of	Governance				R-WHOLE OF MUNICI	0	0	103 044	15 036	15 498	16 348	17 293
Finance And Administration	0_Tw5_Financial Mng Grant_Audit Outcomes	-	Work Streams	accountable effective and efficient loc	Governance				R-WHOLE OF MUNICI	0	0	-	-	-	-	-
Finance And Administration	0_Tw5_Financial Mng Grant_Financial Systems	-	Work Streams	accountable effective and efficient loc	Governance				R-WHOLE OF MUNICI	0	0	604	1 930	1 675	1 647	1 723
Finance And Administration	0_Tw5_Financial Mng Grant_Training Minimum Competency	-	Work Streams	accountable effective and efficient loc	Governance				R-ADMIN OF HEAD Q	0	0	-	-	-	-	-
Finance And Administration	0_Tw5_Financial Mng Grant_Training Minimum Competency	-	Work Streams	accountable effective and efficient loc	Governance				R-WHOLE OF MUNICI	0	0	155	-	187	196	205
Finance And Administration	0_Tw5_Financial Management Grant/Financial Statements	-	Work Streams	accountable effective and efficient loc	Governance				R-WHOLE OF MUNICI	0	0	617	393	387	405	423
Finance And Administration	0_Tw5_Financial Management Grant/Interim Compostion	-	Work Streams	accountable effective and efficient loc	Governance				R-WHOLE OF MUNICI	0	0	106	680	725	779	837
Finance And Administration	0_Ma_Mnt_Cm_Pl_Computer Equipment	-	Corrective Maintenance	effective and development-oriented p	Governance		Computer Equipment	Computer Equipment	R-ADMIN OF HEAD Q	0	0	1 200	2 086	2 155	2 254	2 358
Finance And Administration	0_Ma_Mnt_Cm_Pl_Furniture And Office Equipment	-	Corrective Maintenance	effective and development-oriented p	Governance		Furniture And Office Equipment	Furniture And Office Equipment	R-ADMIN OF HEAD Q	0	0	-	8	9	9	10
Finance And Administration	0_Ma_Mnt_Cm_Pl_Furniture And Office Equipment	-	Corrective Maintenance	effective and development-oriented p	Governance		Furniture And Office Equipment	Furniture And Office Equipment	R-ADMIN OF HEAD Q	0	0	-	25	26	27	28
Finance And Administration	0_Ma_Mnt_Cm_Pl_Licences & Rights_Computer Software And Applications	-	Corrective Maintenance	effective and development-oriented p	Governance		Licences And Rights	Software And Applications	R-ADMIN OF HEAD Q	0	0	2 943	12 214	12 867	13 428	14 078
Finance And Administration	0_Ma_Mnt_Cm_Pl_Machinery And Equipment	-	Corrective Maintenance	effective and development-oriented p	Governance		Machinery And Equipment	Machinery And Equipment	R-ADMIN OF HEAD Q	0	0	16	496	501	524	548
Finance And Administration	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-ADMIN OF HEAD Q	0	0	422	465	487	509	533
Finance And Administration	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	-	77	80	84	88
Finance And Administration	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	-	33	33	35	36
Finance And Administration	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-ADMIN OF HEAD Q	0	0	-	25	25	26	27
Finance And Administration	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Stores	R-ADMIN OF HEAD Q	0	0	-	5	5	5	5
Finance And Administration	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Stores	R-ADMIN OF HEAD Q	0	0	-	9	9	9	10
Finance And Administration	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Stores	R-ADMIN OF HEAD Q	0	0	-	38	38	40	42
Finance And Administration	Operational Maintenance-Non-Infrastructure Corrective Maintenance Planned Other Ad	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Transport Assets	R-WHOLE OF MUNICI	0	0	-	-	-	-	-
Finance And Administration	0_Ma_Mnt_Cm_Pl_Transport Assets	-	Corrective Maintenance	effective and development-oriented p	Governance		Transport Assets	Transport Assets	R-ADMIN OF HEAD Q	0	0	69	81	86	90	94
Internal Audit	0_Municipal Running Cost	M123	Municipal Running Cost	san settlements and improved quality of	Governance				R-ADMIN OF HEAD Q	0	0	4 750	4 771	5 076	5 448	5 847
Internal Audit	0_Ma_Mnt_Cm_Pl_Furniture And Office Equipment	-	Corrective Maintenance	effective and development-oriented p	Governance		Furniture And Office Equipment	Furniture And Office Equipment	R-ADMIN OF HEAD Q	0	0	-	2	2	2	2
Internal Audit	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-ADMIN OF HEAD Q	0	0	-	4	4	4	4
Internal Audit	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-ADMIN OF HEAD Q	0	0	-	4	4	4	4
Internal Audit	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-ADMIN OF HEAD Q	0	0	-	4	4	4	4
Internal Audit	0_Ma_Mnt_Cm_Pl_Ops_Bldgs_Municipal Offices_Buildings	-	Corrective Maintenance	effective and development-oriented p	Governance		Operational Buildings	Municipal Offices	R-ADMIN OF HEAD Q	0	0	-	7	7	7	8
Internal Audit	0_Ma_Mnt_Cm_Pl_Transport Assets	-	Corrective Maintenance	effective and development-oriented p	Governance		Transport Assets	Transport Assets	R-ADMIN OF HEAD Q	0	0	-	12	13	14	14
Community And Social Services	0_Municipal Running Cost	M123	Municipal Running Cost	san settlements and improved quality of	Governance				R-WHOLE OF MUNICI	0	0	49 984	60 031	62 781	66 684	70 842
Community And Social Services	0_Tw5_Cd_Education And Training	-	Work Streams	er responsible and sustainable social p	Inclusion and Access				R-WHOLE OF MUNICI	0	0	70	-	-	-	-
Community And Social Services	0_Tw5_Cd_Library Programmes	-	Work Streams	er responsible and sustainable social p	Inclusion and Access				R-WHOLE OF MUNICI	0	0	47	160	148	155	162
Community And Social Services	0_Tw5_Emergency & Disaster Mng_Disaster Management	-	Work Streams	er responsible and sustainable social p	Governance				R-WHOLE OF MUNICI	0	0	333	417	417	436	456
Community And Social Services	0_Tw5_Fundons And Events_Special Events And Fundons	-	Work Streams	effective and development-oriented p	Inclusion and Access				R-WHOLE OF MUNICI	0	0	120	89	92	96	101
Community And Social Services	0_Tw5_Sm&G_Strategic Planning_Promotional And Marketing	-	Work Streams	accountable effective and efficient loc	Governance				R-WHOLE OF MUNICI	0	0	16	-	-	-	-
Community And Social Services	0_Ma_Mnt_Cm_Pl_Ca_CommFac_Centri/Community Buildings	-	Corrective Maintenance	er responsible and sustainable social p	Inclusion and Access		Community Facilities	Centres/Community Buildings	R-WHOLE OF MUNICI	0	0	4	20	20	21	22
Community And Social Services	Operational Maintenance-Non-Infrastructure Corrective Maintenance Planned Commu	-	Corrective Maintenance	er responsible and sustainable social p	Inclusion and Access		Community Facilities	Centres/Community Buildings	R-WHOLE OF MUNICI	0	0	-	5	5	5	5
Community And Social Services	Operational Maintenance-Non-Infrastructure Corrective Maintenance Planned Commu	-	Corrective Maintenance	er responsible and sustainable social p	Inclusion and Access		Community Facilities	Centres/Community Buildings	R-WHOLE OF MUNICI	0	0	-	1	1	1	1
Community And Social Services	Operational Maintenance-Non-Infrastructure Corrective Maintenance Planned Commu	-	Corrective Maintenance	er responsible and sustainable social p	Inclusion and Access		Community Facilities	Centres/Community Buildings	R-WHOLE OF MUNICI	0	0	161	4 421	4 638	4 862	5 076
Community And Social Services	0_Ma_Mnt_Cm_Pl_Ca_CommFac_Libraries_Buildings	-	Corrective Maintenance	Quality basic education	Inclusion and Access		Community Facilities	Libraries	R-WHOLE OF MUNICI	0	0	599	1 010	1 053	1 101	1 152
Community And Social Services	Operational Maintenance-Non-Infrastructure Corrective Maintenance Planned Commu	-	Corrective Maintenance	Quality basic education	Inclusion and Access		Community Facilities	Libraries	R-WHOLE OF MUNICI	0	0	54	150	150	157	164
Community And Social Services	Operational Maintenance-Non-Infrastructure Corrective Maintenance Planned Commu	-	Corrective Maintenance	Quality basic education	Inclusion and Access		Community Facilities	Libraries	R-WHOLE OF MUNICI	0	0	25	86	86	90	94

Waste Management		-		Governance	Transport Assets	Transport Assets	WHEOLE OF MUNICI	0	0	-	-	-	-	-	
Waste Management	Q_Mia_Minf_Cm_Pt_TransportAssets	-	Corrective Maintenance	Governance	Transport Assets	Transport Assets	WHEOLE OF MUNICI	0	0	9,251	4,753	4,989	5,210	5,459	
Other	Q_Municipal Running Cost	M123	Municipal Running Cost	san settlements and improved quality of	Governance		WHEOLE OF MUNICI	0	0	16,242	18,318	19,088	20,297	21,575	
Other	Q_Tws_SmtdG_Strategic_Planning_Promotional_And_Marketing	-	Work Streams	accountable, effective and efficient local	Governance		WHEOLE OF MUNICI	0	0	272	249	250	262	274	
Other	Q_Mia_Minf_Cm_Pt_Ca_Comm_Fac_Markets_Buildings	-	Corrective Maintenance	effective and development-oriented pu	Inclusion and Access	Community Facilities	Markets	WHEOLE OF MUNICI	0	0	959	1,110	1,256	1,314	1,374
Other	Q_Mia_Minf_Cm_Pt_Ca_Comm_Fac_Markets_Civil_Structures	-	Corrective Maintenance	effective and development-oriented pu	Inclusion and Access	Community Facilities	Markets	WHEOLE OF MUNICI	0	0	118	92	117	122	128
Other	Q_Mia_Minf_Cm_Pt_Ca_Comm_Fac_Markets_Electrical_Equipment	-	Corrective Maintenance	effective and development-oriented pu	Inclusion and Access	Community Facilities	Markets	WHEOLE OF MUNICI	0	0	142	145	177	185	194
Other	Q_Mia_Minf_Cm_Pt_Ca_Comm_Fac_Markets_Land	-	Corrective Maintenance	effective and development-oriented pu	Inclusion and Access	Community Facilities	Markets	WHEOLE OF MUNICI	0	0	59	53	70	73	77
Other	Q_Mia_Minf_Cm_Pt_Computer_Equipment	-	Corrective Maintenance	effective and development-oriented pu	Governance	Computer Equipment	Computer Equipment	WHEOLE OF MUNICI	0	0	318	288	418	437	457
Other	Q_Mia_Minf_Cm_Pt_Furniture_And_Office_Equipment	-	Corrective Maintenance	effective and development-oriented pu	Governance	Furniture And Office Equipment	And Office Equip	WHEOLE OF MUNICI	0	0	-	91	68	71	74
Other	Q_Mia_Minf_Cm_Pt_Licenses_&_Rights_Computer_Software_And_Applications	-	Corrective Maintenance	effective and development-oriented pu	Governance	Licenses And Rights	Software And A	WHEOLE OF MUNICI	0	0	839	375	394	412	431
Other	Q_Mia_Minf_Cm_Pt_Machinery_And_Equipment	-	Corrective Maintenance		Governance	Machinery And Equipment	Machinery And Equip	WHEOLE OF MUNICI	0	0	1,016	550	598	1,044	1,092
Other		-			Governance	Transport Assets	Transport Assets	WHEOLE OF MUNICI	0	0	-	-	-	-	-
Other	Q_Mia_Minf_Cm_Pt_TransportAssets	-	Corrective Maintenance		Governance	Transport Assets	Transport Assets	WHEOLE OF MUNICI	0	0	127	425	445	457	489
Parent Operational expenditure										3,289,326	3,118,697	3,592,010	3,735,306	3,929,526	

Entities:														
List all Operational projects grouped by Entity														
Entity A														
Water project A														
Entity B														
Electricity project B														
Entity Operational expenditure										-	-	-	-	-
Total Operational expenditure										3,289,326	3,118,697	3,592,010	3,735,306	3,929,526

2.12 Municipal Manager's Quality Certificate



PO Box 99, Klerksdorp,

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[Handwritten Signature]

Date 25/8/2020

