

SCHEDULE A

ANNUAL BUDGET AND SUPPORTING DOCUMENTATION

OF

CITY OF MATLOSANA MUNICIPALITY (NW403)

2022/23 – 2024/25 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 MAYOR’S REPORT

**STATE OF THE CITY ADDRESS DELIEVERED BY EXECUTIVE MAYOR, COUNCILLOR NJ
TSOLELA**

1.2 COUNCIL RESOLUTION

- a) That the Proposed MTREF Budget as set-out in the document for the financial year 2022/2023 and indicative allocations for the two outer years 2023/2024 and 2024/2025 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 2022/2023 and two outer years 2023/2024 and 2024/2025.

- 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 2022/23 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
- COST CONTAINMENT POLICY

- e) That the following budget related policies be noted as were approved during previous financial years and remain in force for the 2022/2023 financial year.

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

- FUNDING & RESERVE POLICY
 - EXPENDITURE MANAGEMENT POLICY
- f) That Council take note of the Financial Plan to address the unfunded budgeted position.
- g) That Council adopt MFMA Circular No 112 on which the 2022/2023 – 2024/2025 Medium Term Revenue and Expenditure Framework was compiled.

3 EXECUTIVE SUMMARY

The state of the economy in South Africa as a whole has recorded a decline in economic output due to COVID-19 restrictions that has negatively affected the economy over last two years. There is signs of slow recovery in the economy, however it will take time to recover back to what we can call normal.

The state of the economy continues to will have an adverse effect on the consumers of the City of Matlosana in the 2022/23 financial year. As a result, the municipal revenue and cash flow will remain under pressure. Therefore, the application of sound financial management principles for 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 has expressed itself over the going concern matter of the municipality.

In South Africa, economic growth has continued to stagnate and weaknesses in the world economy are likely to amplify our own challenges. The outlook remains highly uncertain, and the economic effects of the pandemic are far-reaching. It is uncertain currently what the current conflict in Eastern Europe will have on the South African economy as energy prizes are at an all-time high. Rising unemployment and income losses have affected the debt collection rate of the City of Matlosana. The collection rate has shown signs of slow recovery.

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.

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 the country deeply in debt, to the point where interest payments on the government external debt have begun to escalate at an alarming above the norm of 65% of the country's GDP.

National Treasury's MFMA circulars 112 and 115 were used to guide with the compilation of the 2022/23 – 2024/25 MTREF.

The main challenges experienced during the compilation of the 2022/23 – 2024/25 MTREF can be summarized as follows:

- The declining economic growth, which was impacted further by COVID-19.
- High unemployment rate of 34.9% and the impact on household ability to pay for municipal services.
- The real economic growth is projected to be 3.3% in 2022. Although the growth rates are likely to improve as restrictions are removed, the output is expected to return to pre-pandemic levels in 2024. The recovery in South Africa will be slower than many of its developing-country peers.
- CPI inflation estimates over 2022/23 medium term are 4.8%, 4.4% and 4.5% respectively.
- The economic challenges will continue to exert pressure on municipal revenue generation capacity, and collection levels.

- Securing the health of the asset base (especially the revenue generating assets) by increasing spending on repairs and maintenance and renewal of assets.
- 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
- The impact of the current COVID 19 epidemic on the consumer base of the municipality and the sustainability of the municipality.

The following budget principles and guidelines directly informed the compilation of the 2022/23 MTREF:

- 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 events;
 - As well as the costs for accommodation.

The Municipalities did take note of the cost containment measures as per Municipal Cost Containment Regulation – Circular 97. The municipality also developed a Cost Containment policy that was approved on 21 October 2019 and is currently up for review.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2022/23 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2022/23 MTREF

	Budget Year 2021/2022 (Adjusted)	Budget Year 2022/2023	Budget Year +1 2023/2024	Budget Year+2 2024/2025
	R '000	R '000	R '000	R '000
Total Operating Revenue	(3 531 358)	(4 104 880)	(4 466 456)	(4 916 086)
Total Operating Expenditure	3 864 653	4 182 234	4 341 142	4 705 907
Total Capital	(140 923)	(169 918)	(193 138)	(180 239)
Surplus/(Deficit) for the year after Capital contribution	137 828	92 563	318 451	390 418

The two outer years, operational revenue will increase by 8.8% and 10% respectively.

Total operating expenditure for the 2022/23 financial year has been appropriated at R 4.1 billion.

The bulk of the capital programs will be funded from Government grants and transfers. 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, and poverty and ageing infrastructure. 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 municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macro-economic 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 through increased revenue generation;
- The municipality's Indigent Policy and rendering of free basic services;
- Enforcement of the Credit Control and Debt Collection Policy.

To achieve the above, the municipality needs to investigate the implementation of Smart metering technology that will assist with accurate billing, water and electricity theft, and reduce the cost of meter readings and overtime to process it. The municipality is in the process of implementing Smart Metering.

Table 2 Summary of revenue classified by main revenue source.

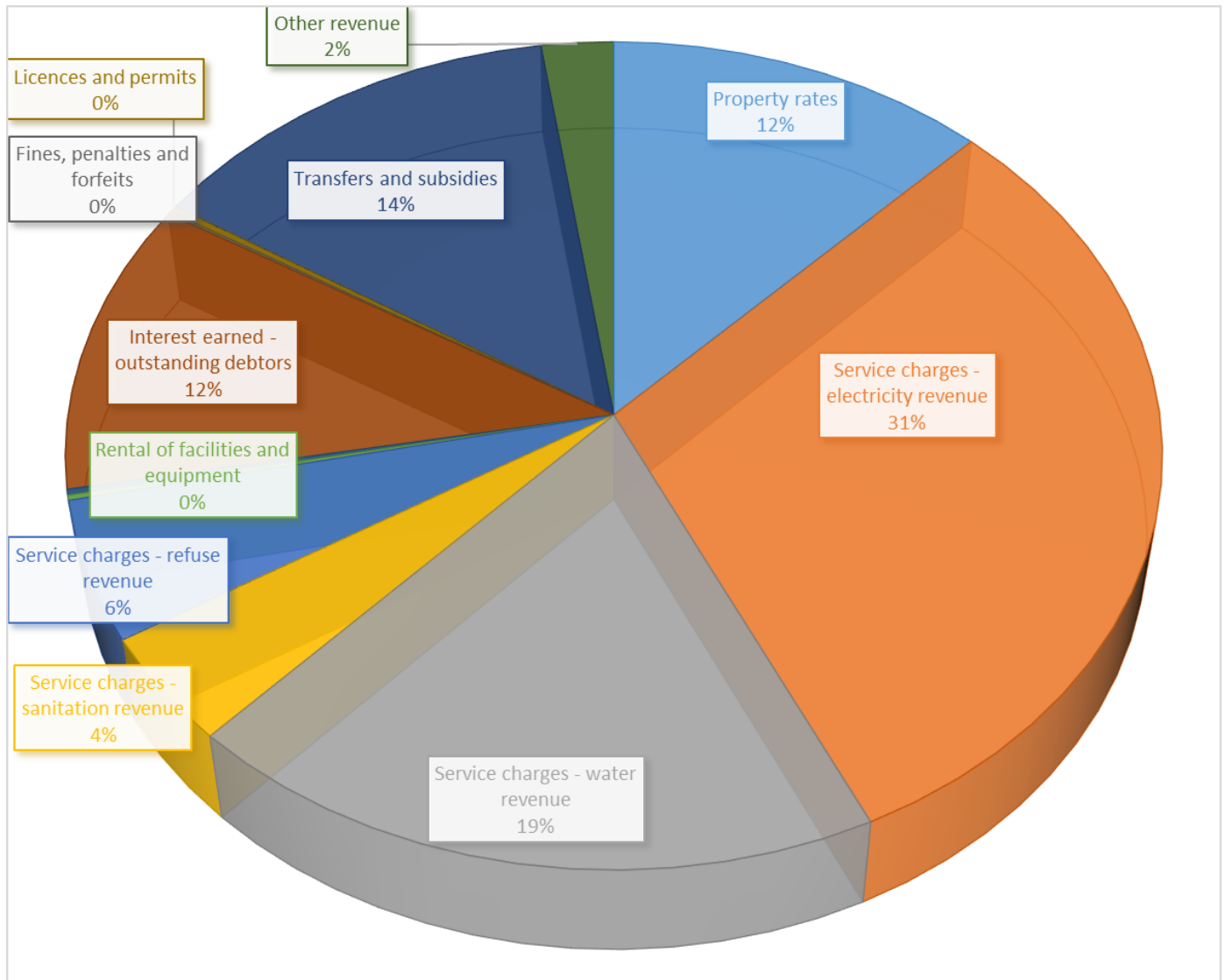


Table 3 Percentage growth in revenue by main revenue source

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1										
Revenue By Source											
Property rates	2	325 128	334 343	425 503	490 297	484 108	484 108	314 926	507 345	537 786	570 053
Service charges - electricity revenue	2	767 364	782 325	854 446	962 746	1 025 696	1 025 696	676 083	1 255 857	1 492 460	1 771 401
Service charges - water revenue	2	573 391	603 946	653 812	729 313	703 035	703 035	481 098	783 676	832 379	882 321
Service charges - sanitation revenue	2	112 075	112 787	118 205	130 918	129 205	129 205	98 881	173 864	183 172	191 414
Service charges - refuse revenue	2	141 329	137 040	140 063	176 491	176 491	176 491	143 095	223 421	234 908	245 479
Rental of facilities and equipment		8 572	13 747	365 557	7 158	7 734	7 734	5 373	8 105	8 462	8 843
Interest earned - external investments		21 171	16 545	8 060	10 950	8 845	8 845	6 760	9 270	9 677	10 113
Interest earned - outstanding debtors		284 309	352 476	424 070	441 687	492 409	492 409	328 272	470 275	490 967	513 060
Dividends received											
Fines, penalties and forfeits		9 133	8 099	24 737	38 131	3 434	3 434	1 782	4 503	4 701	4 913
Licences and permits		7 675	6 349	9 228	9 273	9 908	9 908	6 945	10 384	10 841	11 329
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		400 186	443 368	530 448	494 844	494 844	494 844	356 624	561 824	602 364	645 878
Other revenue	2	39 728	38 200	53 658	39 548	50 192	50 192	33 153	96 356	58 738	61 282
Gains		4 316	180	(7 522)	-	-	-	706	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 694 379	2 849 406	3 600 265	3 531 358	3 585 902	3 585 902	2 453 697	4 104 880	4 466 456	4 916 086

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 70.5% of the total revenue mix in 2022/23. The above table includes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality.

The third largest source (besides other service charges) is transfer recognised-operational Grants and transfers totaled R 561.82 million in the 2022/23 financial year.

Property rates is the fourth largest revenue source totaling 12% and will increase to R 490 million.

Find below explanations for increases in excess of 6%:

- Electricity is currently increased by 6% of basic charges and 18% of consumption. These percentages may increase further based on NERSA final increases.
- Water revenue will increase by 6% subject to the bulk increase from Midvaal.
- Interest of outstanding debtors will increase in line with the 2020/21 audited outcome.
- Fines and penalties will increase as the municipality increase its debt collection and fines for illegal connections.

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

Table 4 Supporting Table SA18 Operating Transfers and Grant Receipts.

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		4 252	5 676	76 463	6 120	6 120	6 120	7 100	3 100	3 100
Local Government Equitable Share										
EPWP: RECEIPTS		2 037	1 983	2 092	3 020	3 020	3 020	4 000	-	-
LGFMG: RECEIPTS		2 215	2 680	3 000	3 100	3 100	3 100	3 100	3 100	3 100
MDG: RECEIPTS		-	1 013	71 371	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	4 252	5 676	76 463	6 120	6 120	6 120	7 100	3 100	3 100
<u>Capital Transfers and Grants</u>										
National Government:		233 689	132 249	171 074	172 258	172 258	172 258	180 440	199 640	199 640
INEP: RECEIPTS		22 000	3 960	24 246	26 707	26 707	26 707	22 000	25 000	25 000
MIG: RECEIPTS		119 689	87 489	75 828	92 551	92 551	92 551	100 187	104 746	104 746
NDPG: RECEIPTS		75 000	40 800	50 000	43 000	43 000	43 000	38 253	44 219	44 219
WSIG: RECEIPTS		17 000	-	21 000	10 000	10 000	10 000	20 000	25 675	25 675
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	233 689	132 249	171 074	172 258	172 258	172 258	180 440	199 640	199 640
TOTAL RECEIPTS OF TRANSFERS & GRANTS		237 941	137 925	247 537	178 378	178 378	178 378	187 540	202 740	202 740

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.

The municipality is still awaiting the increase from Midvaal Water's for the bulk tariff, the increase is expected to bridge the 6% inflation for 2022/23. 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.

The consumer price index 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.

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. Property rates will increase with 6%. The municipality implemented the new valuation roll during the 2022/23 financial year.

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 or equals two government pensions can qualify for (100%) discount, the property must be categorized as residential.

Table 5: Comparison of rates to be levied for the 2022/23 financial year

Category	Current Tariff (1 July 2021)	Final Tariff (from 1 July 2022)
	R	R
Residential properties	0.01441	0.01499
State owned properties	0.03437	0.03574
Business & Commercial	0.03437	0.03574
Agricultural	0.01441	0.01499
Vacant land	0.03437	0.03574
Industrial	0.03437	0.03574
Public benefit organization properties	0.01441	0.01499

1.4.2 Sale of Water and Impact on Tariff Increases

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

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

One of the focus areas in the 2022/23 MTREF, once again, needs to be the curbing of water distribution losses. In this regard, the municipality has developed a plan for water distribution losses.

- The tariff structure is designed to charge higher levels of consumption at a higher rate.
- The basic charge for water will increase with 4.8% and consumption on a sliding scale up to 8%.
- All registered indigents will again be granted 6 kl water free of charge see Table 6 Water Tariffs.

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

Table 6

CATEGORY	CURRENT TARIFFS 2021/22	FINAL TARIFFS 2022/23
	Rand per kℓ	Rand per kℓ
RESIDENTIAL		
For the first 6kl, per kl: 1-6	R24,76	R 26.25
For the following 14 kl, per kl: 7 - 20	R 30,34	R 32.16
For the following 30 kl, per kl: 21 - 50	R 31,30	R 33.18
For the following 50 kl, per kl: 51 - 100	R 32,38	R 34.32
For the following 100 kl, per kl: 101 - 200	R 34,15	R 36.20
For the following 100 kl, per kl: 201 - 300	R 36,19	R 38.36
For the following 100 kl, per kl: 301 -	R 45,58	R 48.31

1.4.3 Sale of Electricity and Impact on Tariff Increases

The municipality has budgeted for an electricity tariff increase of 18.6 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 2022 will increase with 6%. Increases on consumption 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 (NERSA).

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

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

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

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

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

Monthly consumption kWh	Current amount Payable 2021/22 R	Amount Payable 2022/23 R
1-50	1.2658	1.5011
51-350	1.6180	1.9188
351-600	2.1758	2.5803
601-1500	2.4993	2.9639
>1500	2.6314	3.1203

1.4.4 Sanitation and Impact on Tariff Increases

The increase in sanitation tariffs is capped at 4.8% for 2022/23 financial year as per guideline from National Treasury. The impact of higher electricity cost impacts on the operation cost of sewer plants and profitability on sewer services.

Table 9 MBRR Table SA14 – Household bills will show the impact of the increases in sanitation tariffs on the sanitation charges

1.4.5 Waste Removal and Impact on Tariff Increase

Waste removal tariffs will increase with inflation from 1 July 2021 to keep the service sustainable. The municipality is busy with an exercise to make the trading services cost reflective that might have an impact on the tariff increases. Any increase higher than 6 per cent may result in affordability challenges for individual rates payers, thereby raising the risk associated with bad debt.

The following table compares current and proposed amounts payable from 1 July 2022:

Table 8 Solid Waste Removal Tariffs

CATEGORY	CURRENT TARIFFS 2021/22	FINAL TARIFFS 2022/23
	Rand per ℓ	Rand per ℓ
RESIDENTIAL		
Per 85 and 240L container once a week	R 180.56	R 188.09
Per 85 and 240L container twice a week	R 234.20	R 243.57

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

1.4.6 Overall impact of tariff increases on households.

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

Table 9 MBRR Table SA14 – Household bills

NW403 City Of Matlosana - Supporting Table SA14 Household bills

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23 % incr.	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		672,21	711,26	849,35	900,31	900,31	900,31	1,0%	909,18	949,18	991,90
Electricity: Basic levy		145,25	–	140,07	148,47	148,47	148,47	30,3%	193,48	229,45	272,10
Electricity: Consumption		1 100,62	–	1 825,99	2 092,58	2 092,58	2 092,58	18,6%	2 481,33	2 942,61	3 489,64
Water: Basic levy		155,12	–	149,59	161,56	161,56	161,56	2,1%	164,91	172,17	179,92
Water: Consumption		801,96	–	797,81	759,50	759,50	759,50	23,7%	939,50	995,87	1 055,62
Sanitation		85,47	78,87	82,42	87,37	87,37	87,37	4,0%	90,86	94,86	99,13
Refuse removal		156,29	–	150,72	180,86	180,86	180,86	4,0%	188,09	196,37	205,21
Other		87,75	–	84,61	89,69	89,69	89,69	4,0%	93,27	97,38	101,76
sub-total		3 204,67	790,13	4 080,56	4 420,34	4 420,34	4 420,34	14,5%	5 060,62	5 677,89	6 395,28
VAT on Services		–	18,18	–	484,68	484,68	484,68	(100,0%)	–	–	–
Total large household bill:		3 204,67	808,31	4 080,56	4 905,02	4 905,02	4 905,02	3,2%	5 060,62	5 677,89	6 395,28
% increase/-decrease			(74,8%)	404,8%	20,2%	–	–		3,2%	12,2%	12,6%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		465,38	5,00	622,85	660,22	660,22	660,22	(1,6%)	649,41	677,98	708,49
Electricity: Basic levy		145,25	134,04	140,07	148,47	148,47	148,47	30,3%	193,48	229,45	272,10
Electricity: Consumption		718,90	718,53	763,47	874,94	874,94	874,94	18,6%	1 037,73	1 230,65	1 459,43
Water: Basic levy		155,12	–	149,59	161,56	161,56	161,56	2,1%	164,91	172,17	179,92
Water: Consumption		660,38	625,67	656,95	709,51	709,51	709,51	9,0%	773,56	819,97	869,17
Sanitation		85,47	78,87	82,42	87,37	87,37	87,37	4,0%	90,86	94,86	99,13
Refuse removal		156,29	–	150,72	180,86	180,86	180,86	4,0%	188,10	196,37	205,21
Other		87,75	80,97	84,61	89,69	89,69	89,69	4,0%	93,27	97,38	101,76
sub-total		2 474,54	1 643,08	2 650,68	2 912,62	2 912,62	2 912,62	9,6%	3 191,32	3 518,83	3 895,21
VAT on Services		–	–	–	528,00	528,00	528,00	8,6%	573,55	916,68	–
Total small household bill:		2 474,54	1 643,08	2 650,68	3 440,62	3 440,62	3 440,62	9,4%	3 764,87	4 435,51	3 895,21
% increase/-decrease			(33,6%)	61,3%	29,8%	–	–		9,4%	17,8%	(12,2%)
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		336,00	–	398,79	430,69	430,69	430,69	33,7%	575,64	682,65	809,55
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		421,40	–	364,14	393,27	393,27	393,27	8,0%	424,73	450,22	477,23
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		757,40	–	762,93	823,96	823,96	823,96	21,4%	1 000,37	1 132,87	1 286,78
VAT on Services		–	–	144,44	123,59	123,59	123,59	8,5%	134,06	145,42	–
Total small household bill:		757,40	–	907,37	947,55	947,55	947,55	19,7%	1 134,43	1 278,29	1 286,78
% increase/-decrease			(100,0%)	–	4,4%	–	–		19,7%	12,7%	0,7%

1.5 Operating Expenditure Framework

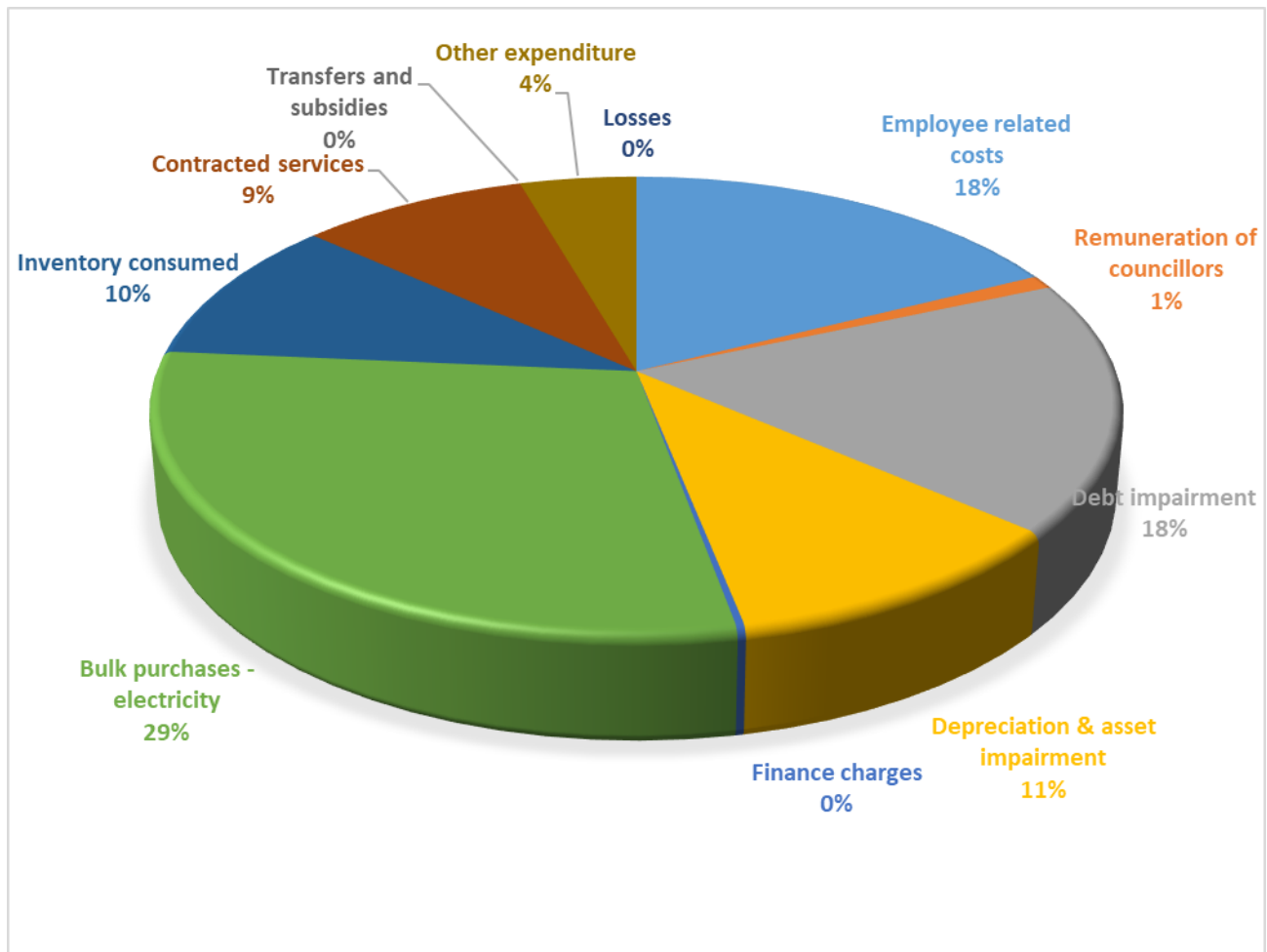
The Municipality's expenditure framework for the proposed 2021/22 budget MTREF, is informed by the following factors:

- 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 2022/23 budget and MTREF (classified per main type of operating expenditure):

Table 10 Summary of operating expenditure by standard classification item

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		R thousand									
Expenditure By Type											
Employee related costs	2	631 012	642 949	711 929	692 304	717 502	717 502	458 594	733 436	777 442	824 089
Remuneration of councillors		34 200	34 575	36 496	37 223	37 223	37 223	22 330	39 456	41 823	44 333
Debt impairment	3	722 372	846 585	1 145 227	746 930	746 930	746 930	87 798	746 930	779 795	814 886
Depreciation & asset impairment	2	402 816	411 946	417 553	366 774	400 000	400 000	259 580	440 000	459 360	480 031
Finance charges		72 736	79 009	74 477	2 300	9 660	9 660	6 108	10 123	10 569	11 045
Bulk purchases - electricity	2	679 887	691 073	746 597	1 032 353	1 032 353	1 032 353	524 264	1 225 300	1 248 201	1 481 489
Inventory consumed	8	22 446	32 436	42 048	405 145	405 145	405 145	18 017	427 495	440 738	440 738
Contracted services		187 770	234 969	250 964	262 292	339 763	339 763	220 444	370 558	386 863	404 272
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	155 003	143 700	211 237	147 235	176 079	176 079	104 681	188 227	196 351	205 025
Losses		8 456	16 410	19 697	-	-	-	297	-	-	-
Total Expenditure		2 916 700	3 133 651	3 656 226	3 692 555	3 864 653	3 864 653	1 702 113	4 181 526	4 341 142	4 705 907



The budget allocation for **employee related costs** (including remuneration of councillors) for the 2022/23 financial year totals R 772.89 million, which is 18 % of the total operating expenditure. Employee Salaries and Allowances will increase in line with the 6%. There will be no increase on remuneration of Councillors.

The cost associated with **the remuneration of councillors** 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 **72%** and the writing off of interest on outstanding debtors. Adherence to the debt collection policy is monitored continuously through the year. The collection of outstanding debt and increasing the payment rate of consumers will again be one of the main priorities for the 2022/23 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 440 million for the 2022/23 financial year and equates to 11% 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 R 10.1 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 will crease to R 370.55 million from the very low base set after the 2021/22 adjustment budget. As part of the compilation of the 2022/23 MTREF, management critically evaluated this group of expenditure. The municipality had tabled a Cost Containment Policy 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 6%.

Water Bulk Purchases increases with 6% subject to the increase of Midvaal.

Provision for the urgent challenges that the water and sewer sections faced with maintenance of 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 year's budget and in line with the 2022/23 mid-year assessment. The debt impairment is calculated at a 72% collection rate.

1.5.1 Priority given to Repairs and Maintenance.

According to the Budget and Reporting Regulations, operational repairs, and maintenance is 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 (Table 11) is a consolidation of all the expenditures associated with repairs and maintenance:

During the compilation of the 2022/23 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the City's infrastructure and historic deferred maintenance.

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

Table 11 Repairs and maintenance per asset class

[illegible]

Community Assets	11 408	9 124	1 768	9 114	12 711	12 711	12 720	13 280	13 877
Community Facilities	2 219	5 602	649	4 568	6 016	6 016	5 704	5 955	6 223
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums	105	34	39	49	57	57	60	63	66
Galleries									
Theatres									
Libraries	668	857	208	912	1 508	1 508	980	1 023	1 069
Cemeteries/Crematoria	165	3 696	175	2 905	3 737	3 737	3 916	4 088	4 272
Police									
Parks									
Public Open Space	3	–	–	4	4	4	4	4	5
Nature Reserves	–	28	–	56	69	69	72	75	78
Public Ablution Facilities									
Markets	1 278	986	226	641	641	641	672	702	733
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	9 189	3 522	1 120	4 547	6 695	6 695	7 016	7 325	7 655
Indoor Facilities	2 519	737	147	1 504	2 223	2 223	2 330	2 433	2 542
Outdoor Facilities	6 669	2 785	973	3 043	4 472	4 472	4 686	4 892	5 113
Capital Spares									
Heritage assets	260	173	163	164	160	160	168	175	183
Monuments									
Historic Buildings									
Works of Art	41	–	–	4	–	–	–	–	–
Conservation Areas	219	173	163	160	160	160	168	175	183
Other Heritage									
Other assets	3 561	1 635	1 075	2 458	3 149	3 149	3 330	3 477	3 633
Operational Buildings	3 561	1 635	1 075	2 458	3 149	3 149	3 330	3 477	3 633
Municipal Offices	3 482	1 613	1 042	2 353	3 096	3 096	3 275	3 419	3 573
Pay/Enquiry Points									
Building Plan Offices									
Workshops	79	19	26	48	44	44	46	48	50
Yards									
Stores	–	3	8	57	9	9	9	10	10
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Intangible Assets	3 517	13 937	17 063	3 211	2 979	2 979	3 122	3 259	3 406
Servitudes									
Licences and Rights	3 517	13 937	17 063	3 211	2 979	2 979	3 122	3 259	3 406
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	3 517	13 937	17 063	3 211	2 979	2 979	3 122	3 259	3 406
Load Settlement Software Applications									
Unspecified									
Computer Equipment	1 520	(2 589)	1 835	2 812	3 865	3 865	4 050	4 229	4 419
Computer Equipment	1 520	(2 589)	1 835	2 812	3 865	3 865	4 050	4 229	4 419
Furniture and Office Equipment	530	413	243	627	1 111	1 111	1 170	1 222	1 277
Furniture and Office Equipment	530	413	243	627	1 111	1 111	1 170	1 222	1 277
Machinery and Equipment	3 688	16 942	7 212	21 416	21 578	21 578	22 645	23 641	24 705
Machinery and Equipment	3 688	16 942	7 212	21 416	21 578	21 578	22 645	23 641	24 705
Transport Assets	24 031	35 174	50 418	76 366	16 818	16 818	17 139	17 893	18 698
Transport Assets	24 031	35 174	50 418	76 366	16 818	16 818	17 139	17 893	18 698

<u>Land</u>		-	-	-	-	-	-	-	-	-
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	98 026	141 223	125 569	195 181	187 047	187 047	195 502	204 104	213 289
<i>R&M as a % of PPE</i>		1,9%	2,9%	2,2%	4,6%	4,3%	4,3%	3,5%	4,3%	5,6%
<i>R&M as % Operating Expenditure</i>		3,4%	4,5%	3,4%	5,3%	4,8%	4,8%	11,5%	4,9%	4,9%

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	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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	8 994	12 193	15 285	21 388	21 388	18 332	14 197	12 000	-
Vote 06 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		9 783	4 027	44 233	55 012	50 573	50 573	34 330	43 451	37 392	124 116
Vote 08 - Water Section		66 923	40 876	18 037	33 280	29 209	29 209	12 808	40 066	60 992	29 000
Vote 09 - City Electrical Engineering		4 452	8 612	45 917	32 707	17 187	17 187	35	33 544	29 800	26 123
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		8 822	4 527	22 746	4 000	12 322	12 322	5 966	466	5 246	1 000
Vote 14 - Market		-	2 888	6 126	12 730	15 730	15 730	11 863	6 193	8 709	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	91 779	69 923	149 253	153 014	146 409	146 409	83 334	137 918	154 139	180 239
Single-year expenditure to be appropriated	2										
Vote 01 - Public Safety		-	-	-	-	-	-	-	6 000	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		2 529	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	5 000	-	-
Vote 05 - Sport Arts And Culture		1 591	-	-	-	-	-	-	-	-	-
Vote 06 - Council General		863	(0)	-	-	29 009	29 009	-	12 600	-	-
Vote 07 - Civil Engineering		10 731	14 467	5 366	-	-	-	-	-	-	-
Vote 08 - Water Section		8 118	-	8 672	-	2 221	2 221	546	-	-	-
Vote 09 - City Electrical Engineering		19 612	7 591	12 224	6 000	12 188	12 188	4 647	-	-	-
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		352	4 863	-	-	1 500	1 500	-	2 320	0	0
Vote 12 - Cleansing		-	-	-	-	-	-	-	17 000	22 000	-
Vote 13 - Sewerage		15 282	1 037	15 958	8 616	9 011	9 011	3 811	15 000	17 000	-
Vote 14 - Market		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		59 078	27 958	42 220	14 616	53 929	53 929	9 004	57 920	39 000	0
Total Capital Expenditure - Vote		150 857	97 881	191 473	167 630	200 338	200 338	92 338	195 838	193 139	180 239
Capital Expenditure - Functional											
Governance and administration		4 344	4 863	-	-	30 509	30 509	-	14 920	0	0
Executive and council		3 992	(0)	-	-	29 009	29 009	-	12 600	-	-
Finance and administration		352	4 863	-	-	1 500	1 500	-	2 320	0	0
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		2 791	8 994	12 193	15 285	21 388	21 388	18 332	25 197	12 000	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		2 791	8 994	12 193	15 285	21 388	21 388	18 332	14 197	12 000	-
Public safety		-	-	-	-	-	-	-	6 000	-	-
Housing		-	-	-	-	-	-	-	5 000	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		20 514	18 494	49 600	55 012	50 573	50 573	34 330	43 451	37 392	124 116
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		20 514	18 494	49 600	55 012	50 573	50 573	34 330	43 451	37 392	124 116
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		123 209	62 641	123 554	84 603	82 138	82 138	27 813	106 076	135 038	56 123
Energy sources		24 064	16 202	58 141	38 707	29 375	29 375	4 682	33 544	29 800	26 123
Water management		75 041	40 876	26 709	33 280	31 430	31 430	13 353	40 066	60 992	29 000
Waste water management		24 104	5 563	38 703	12 616	21 334	21 334	9 777	15 466	22 246	1 000
Waste management		-	-	-	-	-	-	-	17 000	22 000	-
Other		-	2 888	6 126	12 730	15 730	15 730	11 863	6 193	8 709	-
Total Capital Expenditure - Functional	3	150 857	97 881	191 473	167 630	200 338	200 338	92 338	195 838	193 139	180 239
Funded by:											
National Government		149 643	92 721	184 304	167 630	152 642	152 642	92 338	169 918	193 139	180 239
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	4	149 643	92 721	184 304	167 630	152 642	152 642	92 338	169 918	193 139	180 239
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 215	5 160	7 169	-	47 696	47 696	-	25 920	0	0
Total Capital Funding	7	150 857	97 881	191 473	167 630	200 338	200 338	92 338	195 838	193 139	180 239

For 2022/23, an amount of R 195.83 million is being appropriated for the development of infrastructure.

New assets represent 100 per cent or R 195.83 million of the total capital budget while no provision was 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 2022/23 MTREF budget for approval by the Council. Explanatory notes accompany each table on the facing page.

Table 13 MBRR Table A1 - Budget Summary

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 emphasize 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)

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

Functional Classification Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		937 758	888 340	1 031 368	1 149 954	1 129 734	1 129 734	1 220 631	1 301 722	1 388 916
Executive and council		107 152	2 215	(5 518)	1 829	3 796	3 796	2 829	2 855	2 884
Finance and administration		830 606	886 126	1 036 886	1 148 125	1 125 938	1 125 938	1 217 802	1 298 866	1 386 032
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		37 109	49 089	473 455	42 916	53 129	53 129	99 605	59 352	49 427
Community and social services		3 484	10 393	408 869	4 153	4 207	4 207	4 350	4 487	4 634
Sport and recreation		2 887	11 904	14 670	85	15 930	15 930	14 872	12 705	737
Public safety		30 737	26 793	49 916	38 678	30 991	30 991	33 383	34 851	36 420
Housing		-	-	-	-	2 000	2 000	47 000	7 308	7 637
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28 676	31 775	67 003	143 452	64 924	64 924	57 038	49 308	136 561
Planning and development		8 013	8 789	9 354	10 491	10 118	10 118	10 763	11 245	11 744
Road transport		20 477	22 806	57 432	132 709	54 606	54 606	46 065	37 844	124 588
Environmental protection		186	180	216	252	200	200	210	219	229
<i>Trading services</i>		1 939 030	1 979 517	2 188 481	2 346 524	2 446 209	2 446 209	2 870 266	3 218 513	3 498 440
Energy sources		836 855	852 666	953 143	1 057 233	1 075 703	1 075 703	1 294 750	1 526 625	1 797 905
Water management		764 031	789 206	851 987	889 466	933 013	933 013	1 018 229	1 088 910	1 111 097
Waste water management		132 790	122 421	157 705	144 720	156 928	156 928	207 797	232 202	224 967
Waste management		205 354	215 225	225 646	255 105	280 564	280 564	349 489	370 776	364 471
<i>Other</i>	4	20 272	24 470	29 510	16 142	32 829	32 829	27 258	30 699	22 981
Total Revenue - Functional	2	2 962 845	2 973 191	3 789 816	3 698 988	3 726 825	3 726 825	4 274 797	4 659 593	5 096 325
Expenditure - Functional										
<i>Governance and administration</i>		605 561	845 632	828 839	606 930	689 590	689 590	719 197	753 799	791 388
Executive and council		237 161	265 201	363 638	325 590	387 213	387 213	402 805	427 282	448 766
Finance and administration		363 650	575 702	460 800	275 726	296 828	296 828	310 461	320 235	335 968
Internal audit		4 750	4 729	4 401	5 614	5 549	5 549	5 931	6 282	6 653
<i>Community and public safety</i>		276 374	258 616	267 596	277 523	314 537	314 537	319 475	336 912	355 433
Community and social services		43 042	64 745	73 405	78 883	83 918	83 918	80 946	85 108	89 535
Sport and recreation		138 071	75 912	64 624	68 604	78 899	78 899	81 326	85 806	90 563
Public safety		94 601	117 178	115 161	126 916	143 010	143 010	150 183	158 646	167 629
Housing		524	642	4 777	2 948	5 574	5 574	6 858	7 183	7 530
Health		135	140	9 629	173	3 135	3 135	162	169	176
<i>Economic and environmental services</i>		219 378	220 102	237 682	223 963	264 452	264 452	278 094	291 939	306 674
Planning and development		46 949	50 078	51 412	57 835	58 781	58 781	62 847	66 499	70 373
Road transport		171 294	168 818	122 843	164 680	204 237	204 237	213 696	223 800	234 568
Environmental protection		1 134	1 206	63 427	1 449	1 434	1 434	1 551	1 639	1 733
<i>Trading services</i>		2 147 923	2 147 423	2 683 910	2 562 400	2 631 568	2 631 568	2 576 315	2 661 976	2 962 179
Energy sources		1 139 677	941 766	1 334 458	1 503 969	1 527 662	1 527 662	1 748 654	1 795 418	2 054 163
Water management		683 930	820 257	961 313	678 794	686 039	686 039	396 855	414 952	434 256
Waste water management		147 563	168 479	196 135	190 024	185 804	185 804	184 420	193 291	202 740
Waste management		176 753	216 921	192 003	189 613	232 063	232 063	246 387	258 315	271 020
<i>Other</i>	4	20 092	42 508	32 021	21 740	21 766	21 766	22 819	24 031	25 319
Total Expenditure - Functional	3	3 269 326	3 514 282	4 050 048	3 692 555	3 921 913	3 921 913	3 915 901	4 068 657	4 440 993
Surplus/(Deficit) for the year		(306 482)	(541 091)	(260 232)	6 433	(195 087)	(195 087)	358 896	590 936	655 332

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)

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue by Vote	1									
Vote 01 - Public Safety		21 142	27 806	97 138	38 678	30 991	30 991	33 383	34 851	36 420
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		5 102	1 879	3 137	3 149	3 326	3 326	3 485	3 639	3 802
Vote 04 - Housing		4 859	4 129	4 497	5 862	7 490	7 490	52 753	13 314	13 913
Vote 05 - Sport Arts And Culture		14 650	19 584	373 396	1 341	17 012	17 012	15 947	13 773	1 798
Vote 06 - Council General		885	2 053	(7 501)	2	1 385	1 385	400	418	436
Vote 07 - Civil Engineering		23 631	27 466	62 289	137 337	59 233	59 233	51 074	43 081	130 054
Vote 08 - Water Section		764 031	789 206	851 987	889 466	933 013	933 013	1 018 229	1 088 910	1 111 097
Vote 09 - City Electrical Engineering		836 855	852 666	953 143	1 057 233	1 075 703	1 075 703	1 294 750	1 526 625	1 797 905
Vote 10 - Corporate Governane		102 668	162	1 983	1 827	2 411	2 411	2 429	2 438	2 448
Vote 11 - Budget And Treasury Office		830 606	886 126	1 036 886	1 148 125	1 125 938	1 125 938	1 217 802	1 298 866	1 386 032
Vote 12 - Cleansing		205 354	215 225	225 646	255 105	280 564	280 564	349 489	370 776	364 471
Vote 13 - Sewerage		132 790	122 421	157 705	144 720	156 928	156 928	207 797	232 202	224 967
Vote 14 - Market		20 272	24 470	29 510	16 142	32 829	32 829	27 258	30 699	22 981
Vote 15 - Other		1	1	1	1	1	1	1	1	1
Total Revenue by Vote	2	2 962 845	2 973 191	3 789 816	3 698 988	3 726 825	3 726 825	4 274 797	4 659 593	5 096 325
Expenditure by Vote to be appropriated	1									
Vote 01 - Public Safety		141 012	169 987	242 473	186 596	218 530	218 530	222 567	234 460	247 098
Vote 02 - Health Services		9 206	9 088	32 343	9 597	12 811	12 811	10 356	10 888	11 454
Vote 03 - Community Services		78 822	100 069	124 751	97 959	103 695	103 695	108 613	114 273	120 290
Vote 04 - Housing		13 302	15 399	17 593	21 961	25 430	25 430	28 077	29 630	31 279
Vote 05 - Sport Arts And Culture		118 149	76 839	79 489	80 867	86 134	86 134	88 912	93 586	98 554
Vote 06 - Council General		136 021	136 779	173 056	189 658	238 645	238 645	247 016	263 723	276 939
Vote 07 - Civil Engineering		192 211	191 383	146 533	190 994	230 760	230 760	242 218	253 986	266 520
Vote 08 - Water Section		683 930	820 257	961 313	678 794	686 039	686 039	396 855	414 952	434 256
Vote 09 - City Electrical Engineering		1 139 677	941 766	1 334 458	1 503 969	1 527 662	1 527 662	1 748 654	1 795 418	2 054 163
Vote 10 - Corporate Governane		47 369	53 460	55 114	57 031	56 622	56 622	59 476	62 805	66 337
Vote 11 - Budget And Treasury Office		356 160	562 739	452 125	263 348	285 546	285 546	298 522	307 650	322 697
Vote 12 - Cleansing		176 829	216 921	192 003	189 638	232 089	232 089	246 414	258 344	271 051
Vote 13 - Sewerage		147 487	168 479	196 135	189 999	185 779	185 779	184 393	193 262	202 710
Vote 14 - Market		20 092	42 508	32 021	21 740	21 766	21 766	22 819	24 031	25 319
Vote 15 - Other		9 060	8 608	10 641	10 404	10 408	10 408	11 011	11 650	12 327
Total Expenditure by Vote	2	3 269 326	3 514 282	4 050 048	3 692 555	3 921 913	3 921 913	3 915 901	4 068 657	4 440 993
Surplus/(Deficit) for the year	2	(306 482)	(541 091)	(260 232)	6 433	(195 087)	(195 087)	358 896	590 936	655 332

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)

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand	1										
Revenue By Source											
Property rates	2	325 128	334 343	425 503	490 297	484 108	484 108	314 926	507 345	537 786	570 053
Service charges - electricity revenue	2	767 364	782 325	854 446	962 746	1 025 696	1 025 696	676 083	1 255 857	1 492 460	1 771 401
Service charges - water revenue	2	573 391	603 946	653 812	729 313	703 035	703 035	481 098	783 676	832 379	882 321
Service charges - sanitation revenue	2	112 075	112 787	118 205	130 918	129 205	129 205	98 881	173 864	183 172	191 414
Service charges - refuse revenue	2	141 329	137 040	140 063	176 491	176 491	176 491	143 095	223 421	234 908	245 479
Rental of facilities and equipment		8 572	13 747	365 557	7 158	7 734	7 734	5 373	8 105	8 462	8 843
Interest earned - external investments		21 171	16 545	8 060	10 950	8 845	8 845	6 760	9 270	9 677	10 113
Interest earned - outstanding debtors		284 309	352 476	424 070	441 687	492 409	492 409	328 272	470 275	490 967	513 060
Dividends received											
Fines, penalties and forfeits		9 133	8 099	24 737	38 131	3 434	3 434	1 782	4 503	4 701	4 913
Licences and permits		7 675	6 349	9 228	9 273	9 908	9 908	6 945	10 384	10 841	11 329
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		400 186	443 368	530 448	494 844	494 844	494 844	356 624	561 824	602 364	645 878
Other revenue	2	39 728	38 200	53 658	39 548	50 192	50 192	33 153	96 356	58 738	61 282
Gains		4 316	180	(7 522)	-	-	-	706	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 694 379	2 849 406	3 600 265	3 531 358	3 585 902	3 585 902	2 453 697	4 104 880	4 466 456	4 916 086
Expenditure By Type											
Employee related costs	2	631 012	642 949	711 929	692 304	717 502	717 502	516 124	733 436	777 442	824 089
Remuneration of councillors		34 200	34 575	36 496	37 223	37 223	37 223	25 295	39 456	41 823	44 333
Debt impairment	3	722 372	846 585	1 145 227	746 930	746 930	746 930	87 798	746 930	779 795	814 886
Depreciation & asset impairment	2	402 816	411 946	417 553	366 774	400 000	400 000	259 580	440 000	459 360	480 031
Finance charges		72 736	79 009	74 477	2 300	9 660	9 660	6 108	10 123	10 569	11 045
Bulk purchases - electricity	2	679 887	691 073	746 597	1 032 353	1 032 353	1 032 353	524 264	1 225 300	1 248 201	1 481 489
Inventory consumed	8	22 446	32 436	42 048	405 145	405 145	405 145	18 021	427 495	440 738	440 738
Contracted services		187 770	234 969	250 964	262 292	339 763	339 763	220 980	375 558	386 863	404 272
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	155 003	143 700	211 237	147 235	176 079	176 079	106 138	183 935	196 351	205 025
Losses		8 456	16 410	19 697	-	-	-	297	-	-	-
Total Expenditure		2 916 700	3 133 651	3 656 226	3 692 555	3 864 653	3 864 653	1 764 606	4 182 234	4 341 142	4 705 907
Surplus/(Deficit)		(222 321)	(284 245)	(55 960)	(161 198)	(278 752)	(278 752)	689 092	(77 355)	125 314	210 179
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		166 890	123 785	189 551	167 630	140 923	140 923	85 449	169 918	193 138	180 239
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)		101 576	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		46 145	(160 460)	133 590	6 433	(137 828)	(137 828)	774 540	92 563	318 451	390 418
Taxation											
Surplus/(Deficit) after taxation		46 145	(160 460)	133 590	6 433	(137 828)	(137 828)	774 540	92 563	318 451	390 418
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		46 145	(160 460)	133 590	6 433	(137 828)	(137 828)	774 540	92 563	318 451	390 418
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		46 145	(160 460)	133 590	6 433	(137 828)	(137 828)	774 540	92 563	318 451	390 418

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

1. Total revenue is R 4.10 billion in 2022/23 and escalates to R 4.91 billion by 2024/25.
2. Revenue to be generated from property rates is R 507 million in the 2022/23 financial year and increases to R 570 million by 2024/25.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totaling R 2.43 billion for the 2022/23 financial year and increasing to R 3.09 billion by 2024/25.

Narrations

Description	2022/23 Medium Term Revenue & Expenditure	Narration
R thousand	Budget Year 2021/22	
Revenue By Source		
Property rates	507 345	The calculation have been double check and is correct. An additional 1200 new properties will be added before end June 2021. 3800 additional property will be added in 2021/22 in ext Alabama.
Service charges - electricity revenue	1 255 857	Additional properties to be billed and Eskom increase of 18.69%.
Service charges - water revenue	783 676	Additional properties to be billed as per financial plan.
Service charges - sanitation revenue	173 864	Additional properties to be billed as per financial plan.
Service charges - refuse revenue	223 421	Additional properties to be billed as per financial plan.
Rental of facilities and equipment	8 105	Based on adjustment budget.
Interest earned - external investments	9 270	Additional interest from the housing project
Interest earned - outstanding debtors	470 275	Increased to bring it inline with the 2020/21 AFS.
Fines, penalties and forfeits	4 503	Based on 2021/22 adjustment budget.
Licences and permits	10 384	Based on 2021/22 adjustment budget.
Transfers and subsidies	561 824	As per the DORA
Other revenue	96 356	Expected increase in in sale of stand as per financial plan.
Total Revenue (excluding capital transfers and contributions)	561 824	

Expenditure by major type

4. Bulk purchases have significantly increased over the 2013/14 to 2022/23 period escalating from R 647 million to R 1.225 billion. 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.

Narrations A4

Description	2022/23 Medium Term Revenue & Expenditure Framework	Narration
R thousand	Budget Year 2022/23	
<u>Expenditure By Type</u>		
Employee related costs	733 436	Based on a 6% increase as per SALGB agreement.
Remuneration of councillors	39 456	Based in 6% increase subject to upper limits.
Debt impairment	746 930	Increased in line with the additional revenue expected from new accounts. Calculated at 72% collection rate.
Depreciation & asset impairment	440 000	Adjusted inline with the outcome of the 2020/21 AFS
Finance charges	10 123	N/A
Bulk purchases - electricity	1 225 300	As per bulk increases.
Inventory consumed	427 495	Inclusion of water inventory
Contracted services	375 558	Increased based on the outcome of the 2021/22 adjustment budget..
Transfers and subsidies	–	N/A
Other expenditure	183 935	Increased based on the outcome of the 2021/22 adjustment budget..
Total Expenditure	4 182 234	

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

Vote Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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	8 994	12 193	15 285	21 388	21 388	18 332	14 197	12 000	-
Vote 06 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		9 783	4 027	44 233	55 012	50 573	50 573	34 330	43 451	37 392	124 116
Vote 08 - Water Section		66 923	40 876	18 037	33 280	29 209	29 209	12 808	40 066	60 992	29 000
Vote 09 - City Electrical Engineering		4 452	8 612	45 917	32 707	17 187	17 187	35	33 544	29 800	26 123
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		8 822	4 527	22 746	4 000	12 322	12 322	5 966	466	5 246	1 000
Vote 14 - Market		-	2 888	6 126	12 730	15 730	15 730	11 863	6 193	8 709	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	91 779	69 923	149 253	153 014	146 409	146 409	83 334	137 918	154 139	180 239
Single-year expenditure to be appropriated	2										
Vote 01 - Public Safety		-	-	-	-	-	-	-	6 000	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		2 529	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	5 000	-	-
Vote 05 - Sport Arts And Culture		1 591	-	-	-	-	-	-	-	-	-
Vote 06 - Council General		863	(0)	-	-	29 009	29 009	-	12 600	-	-
Vote 07 - Civil Engineering		10 731	14 467	5 366	-	-	-	-	-	-	-
Vote 08 - Water Section		8 118	-	8 672	-	2 221	2 221	546	-	-	-
Vote 09 - City Electrical Engineering		19 612	7 591	12 224	6 000	12 188	12 188	4 647	-	-	-
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		352	4 863	-	-	1 500	1 500	-	2 320	0	0
Vote 12 - Cleansing		-	-	-	-	-	-	-	17 000	22 000	-
Vote 13 - Sewerage		15 282	1 037	15 958	8 616	9 011	9 011	3 811	15 000	17 000	-
Vote 14 - Market		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		59 078	27 958	42 220	14 616	53 929	53 929	9 004	57 920	39 000	0
Total Capital Expenditure - Vote		150 857	97 881	191 473	167 630	200 338	200 338	92 338	195 838	193 139	180 239
Capital Expenditure - Functional											
Governance and administration		4 344	4 863	-	-	30 509	30 509	-	14 920	0	0
Executive and council		3 992	(0)	-	-	29 009	29 009	-	12 600	-	-
Finance and administration		352	4 863	-	-	1 500	1 500	-	2 320	0	0
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		2 791	8 994	12 193	15 285	21 388	21 388	18 332	25 197	12 000	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		2 791	8 994	12 193	15 285	21 388	21 388	18 332	14 197	12 000	-
Public safety		-	-	-	-	-	-	-	6 000	-	-
Housing		-	-	-	-	-	-	-	5 000	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		20 514	18 494	49 600	55 012	50 573	50 573	34 330	43 451	37 392	124 116
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		20 514	18 494	49 600	55 012	50 573	50 573	34 330	43 451	37 392	124 116
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		123 209	62 641	123 554	84 603	82 138	82 138	27 813	106 076	135 038	56 123
Energy sources		24 064	16 202	58 141	38 707	29 375	29 375	4 682	33 544	29 800	26 123
Water management		75 041	40 876	26 709	33 280	31 430	31 430	13 353	40 066	60 992	29 000
Waste water management		24 104	5 563	38 703	12 616	21 334	21 334	9 777	15 466	22 246	1 000
Waste management		-	-	-	-	-	-	-	17 000	22 000	-
Other		-	2 888	6 126	12 730	15 730	15 730	11 863	6 193	8 709	-
Total Capital Expenditure - Functional	3	150 857	97 881	191 473	167 630	200 338	200 338	92 338	195 838	193 139	180 239
Funded by:											
National Government		149 643	92 721	184 304	167 630	152 642	152 642	92 338	169 918	193 139	180 239
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	4	149 643	92 721	184 304	167 630	152 642	152 642	92 338	169 918	193 139	180 239
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 215	5 160	7 169	-	47 696	47 696	-	25 920	0	0
Total Capital Funding	7	150 857	97 881	191 473	167 630	200 338	200 338	92 338	195 838	193 139	180 239

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 195.83 million for the 2022/23 financial year and remains relatively constant over the MTREF at levels of R193.13 million and R180.23 million respectively for the two outer years.

Table 18 MBRR Table A6 - Budgeted Financial Position

NW403 City Of Matlosana - Table A6 Budgeted Financial Position

Description		Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
ASSETS													
Current assets													
Cash			(374 499)	(437 659)	318 041	179 586	(794 178)	(794 178)	885 605	59 583	59 583	59 583	
Call investment deposits	1		322 078	301 273	(513 443)	131 273	133 245	133 245	(781 472)	231 273	201 273	171 273	
Consumer debtors	1		492 714	590 050	584 223	689 812	689 812	689 812	1 341 673	490 809	463 967	583 362	
Other debtors			348 336	594 564	773 223	243 161	243 161	243 161	857 995	243 161	243 161	243 161	
Current portion of long-term receivables			84	62	35	29	29	29	17	29	29	29	
Inventory	2		50 279	45 765	33 479	37 744	37 744	37 744	44 567	39 252	40 766	42 280	
Total current assets			838 994	1 094 055	1 195 558	1 281 606	309 814	309 814	2 348 385	1 064 107	1 008 779	1 099 688	
Non current assets													
Long-term receivables			-	-	-	33	33	33	-	33	33	33	
Investments													
Investment property			256 453	257 100	256 971	257 100	257 100	257 100	256 971	257 100	257 100	257 100	
Investment in Associate													
Property, plant and equipment	3		5 088 406	4 800 897	5 699 245	4 287 915	4 320 622	4 320 622	5 532 003	4 775 047	3 812 956	3 525 022	
Biological													
Intangible			658	1 297	1 297	1 297	1 297	1 297	1 297	3 617	1 297	1 297	
Other non-current assets			(97 393)	(100 389)	(567 444)	9 941	9 941	9 941	(567 444)	9 941	9 941	9 941	
Total non current assets			5 248 124	4 958 906	5 390 070	4 556 286	4 588 994	4 588 994	5 222 828	5 045 738	4 081 327	3 793 394	
TOTAL ASSETS			6 087 118	6 052 961	6 585 629	5 837 892	4 898 807	4 898 807	7 571 213	6 109 845	5 090 107	4 893 082	
LIABILITIES													
Current liabilities													
Bank overdraft	1												
Borrowing	4		-	1 614	(1 539)	2 000	2 000	2 000	(1 539)	2 000	2 000	2 000	
Consumer deposits			65 817	59 930	61 754	92 430	92 430	92 430	62 889	94 930	97 430	99 930	
Trade and other payables	4		1 142 739	1 702 131	2 234 138	887 562	149 998	149 998	2 670 019	828 928	(402 409)	(681 329)	
Provisions			508 406	495 371	533 021	542 371	542 371	542 371	533 237	557 371	572 371	587 371	
Total current liabilities			1 716 962	2 259 045	2 827 375	1 524 363	786 799	786 799	3 264 605	1 483 229	269 391	7 971	
Non current liabilities													
Borrowing			103 428	83 274	48 848	81 274	81 274	81 274	43 525	81 274	81 274	81 274	
Provisions			-	-	-	-	-	-	-	-	-	-	
Total non current liabilities			103 428	83 274	48 848	81 274	81 274	81 274	43 525	81 274	81 274	81 274	
TOTAL LIABILITIES			1 820 390	2 342 319	2 876 223	1 605 637	868 073	868 073	3 308 130	1 564 503	350 665	89 245	
NET ASSETS			5	4 266 728	3 710 641	3 709 406	4 232 255	4 030 735	4 030 735	4 263 083	4 545 343	4 739 441	4 803 837
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)			4 619 354	4 091 272	4 103 042	4 246 618	4 102 357	4 102 357	4 483 760	4 326 315	4 481 319	4 553 286	
Reserves	4		-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY			5	4 619 354	4 091 272	4 103 042	4 246 618	4 102 357	4 102 357	4 483 760	4 326 315	4 481 319	4 553 286

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understanding 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.

Narrations A6

Description	2022/23 Medium Term Revenue & Expenditure Framework	Narration
R thousand	Budget Year 2022/23	
ASSETS		
Current assets		
Cash	59 583	Inline with the 2020/21 audited outcome and the current year forecast
Call investment deposits	231 273	Inline with the 2020/21 audited outcome and the current year forecast
Consumer debtors	490 809	Increase in debtors based on 72% collection rate and old debt that needed to be written off.
Other debtors	243 161	Expected to decrease from the 2021/22 audited outcome
Current portion of long-term receivables	29	Expected to decrease zero from the current low base
Inventry	39 252	Inline with the 2020/21 audited outcome and the current year forecast
Total current assets	1 064 107	
Non current assets		
Long-term receivables	33	N/A
Investments		N/A
Investment property	257 100	Reduce as it depreciated and inline with
Investment in Associate		
Property, plant and equipment	4 775 047	
Biological		
Intangible	3 617	Inline with the 2020/21 audited outcome and the current year forecast
Other non-current assets	9 941	Inline with the 2020/21 audited outcome and the current year forecast
Total non current assets	5 045 738	
TOTAL ASSETS	6 109 845	
LIABILITIES		
Current liabilities		
Bank overdraft		
Borrowing	2 000	Inline with the 2020/21 audited outcome and the current year forecast
Consumer deposits	94 930	Inline with the 2020/21 audited outcome and the current year forecast
Trade and other payables	828 928	Inline with the 2020/21 audited outcome and the current year forecast
Provisions	557 371	Inline with the 2020/21 audited outcome and the current year forecast
Total current liabilities	1 483 229	
Non current liabilities		
Borrowing	81 274	Based on the 2020/21 audited outcome and the current year forecast
Provisions	–	
Total non current liabilities	81 274	
TOTAL LIABILITIES	1 564 503	
NET ASSETS	4 545 343	
COMMUNITY WEALTH/EQUITY		
Accumulated Surplus/(Deficit)	4 326 315	Based on the 2020/21 audited outcome and the current year forecast
Reserves	–	
TOTAL COMMUNITY WEALTH/EQUITY	4 326 315	

Table 19 MBRR Table A7 - Budgeted Cash Flow Statement

NW403 City Of Matlosana - Table A7 Budgeted Cash Flows											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		4 546 617	4 158 960	2 626 546	336 662	336 662	336 662	648 102	365 289	430 229	484 545
Service charges		–	–	908 957	1 450 674	1 484 643	1 484 643	901 484	1 754 508	2 194 335	2 627 024
Other revenue		–	–	1 475 638	470 189	446 723	446 723	2 340 883	116 750	67 849	73 411
Transfers and Subsidies - Operational	1	–	–	–	490 216	490 216	490 216	357 326	561 824	602 364	645 878
Transfers and Subsidies - Capital	1	–	–	–	172 258	172 258	172 258	114 364	169 918	193 138	180 239
Interest		–	–	4 448	750	(1 355)	(1 355)	3	239 772	300 386	313 904
Dividends									–	–	–
Payments											
Suppliers and employees		(1 176 323)	(2 935 480)	(3 391 239)	(2 786 241)	(2 786 241)	(2 786 241)	(2 957 335)	(3 232 851)	(3 446 731)	(3 757 524)
Finance charges									(10 123)	(10 569)	(11 045)
Transfers and Grants	1								–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		3 370 293	1 223 480	1 624 349	134 509	142 906	142 906	1 404 827	(34 913)	331 002	556 432
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									–	–	–
Decrease (increase) in non-current receivables		–	–	–	33	–	–	–	–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		–	–	(140 342)	(167 630)	(200 338)	(200 338)	(79 894)	(195 838)	(193 139)	(180 239)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	–	(140 342)	(167 598)	(200 338)	(200 338)	(79 894)	(195 838)	(193 139)	(180 239)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits		(65 817)	5 887	(1 824)	(30 676)	–	–	(1 135)	2 500	2 500	2 500
Payments											
Repayment of borrowing		–	(2 839)	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(65 817)	3 049	(1 824)	(30 676)	–	–	(1 135)	2 500	2 500	2 500
NET INCREASE/ (DECREASE) IN CASH HELD		3 304 476	1 226 529	1 482 182	(63 764)	(57 432)	(57 432)	1 323 798	(228 251)	140 363	378 693
Cash/cash equivalents at the year begin:	2	(476 009)	(52 420)	(136 386)	340 859	340 859	340 859	–	254 610	26 359	166 722
Cash/cash equivalents at the year end:	2	2 828 468	1 174 109	1 345 796	277 094	283 427	283 427	1 323 798	26 359	166 722	545 414

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.

Narrations A7

Description	2022/23 Medium Term Revenue & Expenditure Framework	Narration
R thousand	Budget Year 2022/23	
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts		
Property rates	365 289	Increased in line with the additional revenue expected from new accounts. Calculated at 72% collection rate.
Service charges	1 754 508	Increased in line with the additional revenue expected from new accounts. Calculated at 72% collection rate.
Other revenue	116 750	Increased in line with the additional revenue expected from new accounts. Calculated at 72% collection rate.
Transfers and Subsidies - Operational	561 824	As per 2022/23 DORA
Transfers and Subsidies - Capital	169 918	As per 2022/23 DORA
Interest	239 772	Based on the outcome of the 2020/21 AFS.
Dividends	–	N/A
Payments		N/A
Suppliers and employees	(3 232 851)	Increased in outstanding creditors, taken into account the payment agreements with bulk service providers of expenditure
Finance charges	(10 123)	Based on the outcome of the 2020/21 AFS.
Transfers and Grants	–	
NET CASH FROM/(USED) OPERATING ACTIVITIES	(34 913)	
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipts		
Proceeds on disposal of PPE	–	
Decrease (increase) in non-current receivables	–	
Decrease (increase) in non-current investments	–	
Payments		
Capital assets	(195 838)	Based on the outcome of the 2020/21 AFS.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(195 838)	
CASH FLOWS FROM FINANCING ACTIVITIES		
Receipts		
Short term loans	–	
Borrowing long term/refinancing	–	
Increase (decrease) in consumer deposits	2 500	Based on the outcome of the 2020/21 AFS.
Payments		
Repayment of borrowing	–	
NET CASH FROM/(USED) FINANCING ACTIVITIES	2 500	
NET INCREASE/ (DECREASE) IN CASH HELD	(228 251)	
Cash/cash equivalents at the year begin:	254 610	Based on the outcome of the 2020/21 AFS.
Cash/cash equivalents at the year end:	26 359	

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

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	2 828 468	1 174 109	1 345 796	277 094	283 427	283 427	1 323 798	(15 389)	190 556	409 360
Other current investments > 90 days		(2 880 888)	(1 310 495)	(1 541 198)	33 764	(944 360)	(944 360)	(1 219 665)	306 245	70 299	(178 504)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		(52 420)	(136 386)	(195 402)	310 859	(660 933)	(660 933)	104 133	290 855	260 855	230 855
Application of cash and investments											
Unspent conditional transfers		99 517	43 668	42 709	43 157	43 157	43 157	194 348	43 051	43 051	43 021
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(811 513)	(763 906)	(577 082)	148 242	(579 706)	(579 706)	(2 357 237)	310 812	(868 990)	(1 163 072)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(711 996)	(720 238)	(534 373)	191 399	(536 549)	(536 549)	(2 162 889)	353 862	(825 939)	(1 120 050)
Surplus(shortfall)		659 576	583 851	338 971	119 459	(124 384)	(124 384)	2 267 023	(63 007)	1 086 795	1 350 906

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 2021/22
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

NW403 City Of Matlosana - Table A9 Asset Management

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	124 975	91 628	169 105	150 901	178 286	178 286	189 179	179 184	179 239
Roads Infrastructure		20 514	18 494	49 600	55 012	50 573	50 573	43 451	37 392	124 116
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		12 963	12 541	50 705	38 707	24 691	24 691	33 544	29 800	26 123
Water Supply Infrastructure		75 041	40 876	34 145	33 280	36 113	36 113	40 066	60 992	29 000
Sanitation Infrastructure		9 322	5 563	22 462	8 616	15 011	15 011	15 000	17 000	-
Solid Waste Infrastructure		-	-	-	-	-	-	17 000	22 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		117 840	77 474	156 912	135 615	126 389	126 389	149 062	167 184	179 239
Community Facilities		2 529	-	-	-	-	-	5 000	-	-
Sport and Recreation Facilities		3 391	8 994	12 193	15 285	21 388	21 388	14 197	12 000	-
Community Assets		5 920	8 994	12 193	15 285	21 388	21 388	19 197	12 000	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1 148	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1 148	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	2 320	0	0
Intangible Assets		-	-	-	-	-	-	2 320	0	0
Computer Equipment		-	4 863	-	-	1 500	1 500	-	-	-
Furniture and Office Equipment		48	-	-	-	-	-	7 000	-	-
Machinery and Equipment		18	297	-	-	200	200	4 600	-	-
Transport Assets		-	-	-	-	28 809	28 809	7 000	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	11 100	3 365	16 242	4 000	6 322	6 322	466	5 246	1 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11 100	3 365	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	16 242	4 000	6 322	6 322	466	5 246	1 000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		11 100	3 365	16 242	4 000	6 322	6 322	466	5 246	1 000

Total Upgrading of Existing Assets	6	14 783	2 888	6 126	12 730	15 730	15 730	6 193	8 709	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		14 783	-	(0)	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		14 783	-	(0)	-	-	-	-	-	-
Community Facilities		-	2 888	6 126	12 730	15 730	15 730	6 193	8 709	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	2 888	6 126	12 730	15 730	15 730	6 193	8 709	-
Total Capital Expenditure	4	150 857	97 881	191 473	167 630	200 338	200 338	195 838	193 139	180 239
Roads Infrastructure		20 514	18 494	49 600	55 012	50 573	50 573	43 451	37 392	124 116
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		24 064	15 906	50 705	38 707	24 691	24 691	33 544	29 800	26 123
Water Supply Infrastructure		75 041	40 876	34 145	33 280	36 113	36 113	40 066	60 992	29 000
Sanitation Infrastructure		24 104	5 563	38 703	12 616	21 334	21 334	15 466	22 246	1 000
Solid Waste Infrastructure		-	-	-	-	-	-	17 000	22 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		143 723	80 839	173 153	139 615	132 712	132 712	149 527	172 430	180 239
Community Facilities		2 529	2 888	6 126	12 730	15 730	15 730	11 193	8 709	-
Sport and Recreation Facilities		3 391	8 994	12 193	15 285	21 388	21 388	14 197	12 000	-
Community Assets		5 920	11 882	18 319	28 015	37 118	37 118	25 390	20 709	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1 148	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1 148	-	-	-	-	-	-	-	-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	2 320	0	0
Intangible Assets		-	-	-	-	-	-	2 320	0	0
Computer Equipment		-	4 863	-	-	1 500	1 500	-	-	-
Furniture and Office Equipment		48	-	-	-	-	-	7 000	-	-
Machinery and Equipment		18	297	-	-	200	200	4 600	-	-
Transport Assets		-	-	-	-	28 809	28 809	7 000	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		150 857	97 881	191 473	167 630	200 338	200 338	195 838	193 139	180 239
ASSET REGISTER SUMMARY - PPE (WDV)	5	5 248 124	4 958 906	5 390 070	4 556 254	4 588 961	4 588 961	5 045 706	4 081 295	3 793 361
Roads Infrastructure		4 178 420	4 099 878	4 058 715	1 309 635	1 305 196	1 305 196	1 353 086	1 404 002	1 528 118
Storm water Infrastructure		-	-	-	107 676	107 676	107 676	82 376	55 937	29 499
Electrical Infrastructure		(28 717)	(56 499)	(49 387)	840 095	826 080	826 080	781 950	704 390	634 698
Water Supply Infrastructure		(26 523)	(156 753)	350 776	651 640	654 474	654 474	570 612	523 154	402 226
Sanitation Infrastructure		(38 919)	(32 738)	6 024	607 631	616 348	616 348	541 694	471 854	373 895
Solid Waste Infrastructure		-	-	-	22 520	22 520	22 520	35 495	36 289	32 083
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	4 679	4 679	4 679	3 989	3 268	2 547
Infrastructure		4 084 261	3 853 887	4 366 128	3 543 876	3 536 972	3 536 972	3 369 201	3 198 895	3 003 066
Community Assets		927 445	872 892	1 259 727	704 955	714 057	714 057	1 354 832	588 617	503 483
Heritage Assets		(97 393)	(100 389)	(567 444)	9 941	9 941	9 941	9 941	9 941	9 941
Investment properties		256 453	257 100	256 971	257 100	257 100	257 100	257 100	257 100	257 100
Other Assets		1 511	1 803	7 129	32 364	32 364	32 364	28 684	24 838	20 992
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		658	1 297	1 297	1 297	1 297	1 297	3 617	1 297	1 297
Computer Equipment		7 318	13 224	12 899	-	1 500	1 500	-	-	-
Furniture and Office Equipment		6 382	4 629	3 491	3 249	3 249	3 249	7 949	(1 455)	(3 858)
Machinery and Equipment		3 360	4 367	3 267	1 477	1 677	1 677	5 387	66	(655)
Transport Assets		55 854	48 100	44 872	-	28 809	28 809	7 000	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		2 275	1 995	1 731	1 995	1 995	1 995	1 995	1 995	1 995
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	5 248 124	4 958 906	5 390 070	4 556 254	4 588 961	4 588 961	5 045 706	4 081 295	3 793 361
EXPENDITURE OTHER ITEMS		500 843	553 169	543 122	561 955	587 047	587 047	635 502	663 464	693 320
Depreciation	7	402 816	411 946	417 553	366 774	400 000	400 000	440 000	459 360	480 031
Repairs and Maintenance by Asset Class	3	98 026	141 223	125 569	195 181	187 047	187 047	195 502	204 104	213 289
Roads Infrastructure		22 549	24 973	6 017	16 585	46 160	46 160	48 376	50 504	52 777
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		15 950	29 346	35 985	25 888	42 627	42 627	44 691	46 658	48 757
Water Supply Infrastructure		8 326	9 985	2 292	13 530	16 285	16 285	17 547	18 319	19 143
Sanitation Infrastructure		2 687	2 110	1 496	23 009	19 604	19 604	20 545	21 449	22 414
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		49 512	66 413	45 791	79 012	124 676	124 676	131 159	136 930	143 091
Community Facilities		2 219	5 602	649	4 568	6 016	6 016	5 704	5 955	6 223
Sport and Recreation Facilities		9 189	3 522	1 120	4 547	6 695	6 695	7 016	7 325	7 655
Community Assets		11 408	9 124	1 768	9 114	12 711	12 711	12 720	13 280	13 877
Heritage Assets		260	173	163	164	160	160	168	175	183
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-

Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	3 561	1 635	1 075	2 458	3 149	3 149	3 330	3 477	3 633
Housing	-	-	-	-	-	-	-	-	-
Other Assets	3 561	1 635	1 075	2 458	3 149	3 149	3 330	3 477	3 633
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	3 517	13 937	17 063	3 211	2 979	2 979	3 122	3 259	3 406
Intangible Assets	3 517	13 937	17 063	3 211	2 979	2 979	3 122	3 259	3 406
Computer Equipment	1 520	(2 589)	1 835	2 812	3 865	3 865	4 050	4 229	4 419
Furniture and Office Equipment	530	413	243	627	1 111	1 111	1 170	1 222	1 277
Machinery and Equipment	3 688	16 942	7 212	21 416	21 578	21 578	22 645	23 641	24 705
Transport Assets	24 031	35 174	50 418	76 366	16 818	16 818	17 139	17 893	18 698
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	500 843	553 169	543 122	561 955	587 047	587 047	635 502	663 464	693 320
Renewal and upgrading of Existing Assets as % of total capex	17,2%	6,4%	11,7%	10,0%	11,0%	11,0%	3,4%	7,2%	0,6%
Renewal and upgrading of Existing Assets as % of deprecn	6,4%	1,5%	5,4%	4,6%	5,5%	5,5%	1,5%	3,0%	0,2%
R&M as a % of PPE	1,9%	2,9%	2,2%	4,6%	4,3%	4,3%	4,1%	5,4%	6,1%
Renewal and upgrading and R&M as a % of PPE	2,0%	3,0%	3,0%	5,0%	5,0%	5,0%	4,0%	5,0%	6,0%

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.**

Explanatory notes to Table A10 - Basic Service Delivery Measurement

[illegible]

Revenue cost of subsidised services provided (R'000)	9								
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	93	78	-	81	81	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		90 478	93 220	131 313	81 394	88 744	88 744	93 004	98 584
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-
Municipal Housing - rental rebates	6								
Housing - top structure subsidies									
Other									
Total revenue cost of subsidised services provided		90 478	93 314	131 391	81 394	88 826	88 826	93 004	98 584

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 2021, 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 31 August 2021.

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 2022/23 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.

2.1.4 Community Consultation.

After the tabling of the 2022/23 to 2024/25 MTREF the Executive Mayor of the city will have public consultation meetings with the community of Matlosana.

All documents in the appropriate format (electronic and printed) will be made available to National and Provincial Treasury, and other national and provincial departments in accordance with section 23 of the MFMA. 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 engagements and the assessments of the tabled 2021/22 MTREF will be done before the end of April 2022. National and Provincial Treasuries will evaluate the municipalities budgets for completeness and for being fully funded.

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 2022/23 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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand												
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				228 195	251 024	681 768	294 728	312 961	312 961	368 873	385 049	402 321
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT				831 490	888 179	1 029 385	1 148 127	1 127 323	1 127 323	1 218 202	1 299 284	1 386 468
LOCAL ECONOMIC DEVELOPMENT				20 273	21 149	22 465	16 143	20 100	20 100	21 065	21 992	22 982
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				13 077	2 040	5 120	4 977	5 737	5 737	5 914	6 076	6 250
SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				1 601 344	1 687 014	1 861 527	2 067 382	2 119 781	2 119 781	2 457 175	2 754 054	3 098 065
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)	1	2 694 379	2 849 406	3 600 265	3 531 358	3 585 902	3 585 902	4 071 229	4 466 456	4 916 086		

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

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousand													
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				445 333	493 165	549 234	492 307	589 087	589 087	595 889	626 241	658 528	
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT				492 181	699 518	625 181	453 006	524 191	524 191	544 829	571 373	599 636	
LOCAL ECONOMIC DEVELOPMENT				29 151	51 116	42 662	32 144	32 174	32 174	33 830	35 681	37 646	
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				110 863	117 427	174 201	113 197	118 569	118 569	124 253	131 192	138 557	
SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				2 191 799	2 153 056	2 658 770	2 601 902	2 657 892	2 657 892	2 616 391	2 704 171	3 006 627	
Allocations to other priorities													
Total Expenditure				1	3 269 326	3 514 282	4 050 048	3 692 555	3 921 913	3 921 913	3 915 193	4 068 657	4 440 993

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

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

Strategic Objective	Goal	Goal Code	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
R thousand													
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				5 748	8 994	12 193	15 285	21 388	21 388	37 197	34 000	–	
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT				1 215	4 863	–	–	30 509	30 509	14 920	0	0	
LOCAL ECONOMIC DEVELOPMENT				–	2 888	6 126	12 730	15 730	15 730	6 193	8 709	–	
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				172	–	–	–	–	–	–	–	–	
SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				143 723	81 135	173 153	139 615	132 712	132 712	137 527	150 430	180 239	
Allocations to other priorities				3									
Total Capital Expenditure				1	150 857	97 881	191 473	167 630	200 338	200 338	195 838	193 139	180 239

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.

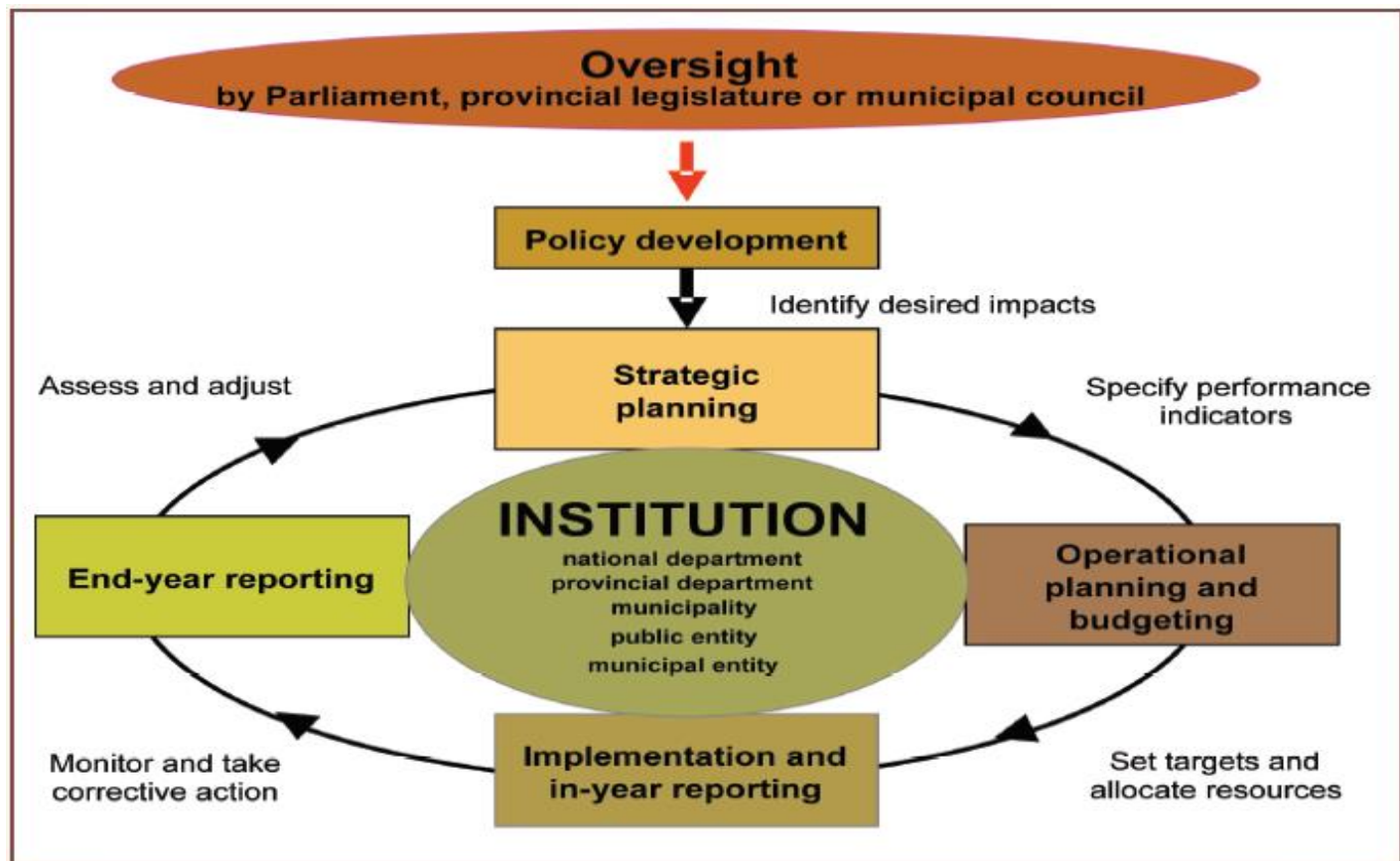


Figure 1 Planning, budgeting and reporting cycle

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

NW403 City Of Matlosana - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
01 - Public Safety										
Public Safety										
Licensing And Control Of Animals										
Property Rates (Tariff)	Rand Value	-	93 220	78 339	-	81 394	81 394	-	-	-
07 - Civil Engineering										
Waste Management										
Solid Waste Disposal (Landfill Sites)										
Informal Settlements (R000)	Rand Value	-	34 402	45 700	-	44 950	44 950	-	-	-
Removed At Least Once A Week	Households	-	-	-	-	-	-	164 644	166 856	166 685
Using Communal Refuse Dump	Households	-	-	5 716	5 716	5 716	5 716	6 378	6 378	6 378
Using Own Refuse Dump	Households	-	-	2 430	2 430	2 430	2 430	2 430	2 430	2 430
08 - Water Section										
Water Management										
Water Distribution										
Informal Settlements (R000)	Rand Value	-	50 135	85 719	-	64 070	64 070	-	-	-
Other Water Supply (At Least	Households	2 111	2 111	2 263	-	-	-	2 263	2 263	2 263
Piped Water Inside Dwelling	Households	146 398	146 398	156 939	15 000	15 000	15 000	158 587	160 252	161 935
Piped Water Inside Yard (But Not In	Households	30 897	30 897	33 122	6	6	6	33 470	33 821	34 176
Using Public Tap (At Least	Households	2 111	2 111	2 263	1	1	1	2 287	2 311	2 335
09 - City Electrical Engineering										
Energy Sources										
Electricity										
Electricity (< Min.Service Level)	Households	144 247	144 247	154 633	154 633	154 633	154 633	4 389	4 828	5 311
Electricity (At Least Min.Service Level)	Households	144 247	144 247	154 633	-	-	-	121 795	121 916	122 038
Electricity - Prepaid (< Min. Service	Households	23 654	23 654	25 357	25 357	25 357	25 357	15 595	17 154	18 870
Electricity - Prepaid (Min.Service	Households	23 654	23 654	25 357	-	-	-	51 655	56 820	68 184
Informal Settlements (R000)	Rand Value	-	25 748	57 748	-	41 377	41 377	-	-	-
12 - Cleansing										
Waste Water Management										
Sewerage										
Bucket Toilet	Households	1 010	1 010	1 083	1 083	1 083	1 083	1 033	1 161	1 244
Chemical Toilet	Households	622	622	667	715	715	715	715	767	767
Flush Toilet (Connected To Sewerage)	Households	127 253	127 253	136 416	146 238	146 238	146 238	165 936	177 552	189 980
Flush Toilet (With Septic Tank)	Households	218	218	234	251	251	251	251	269	269
Informal Settlements (R000)	Rand Value	-	18 987	22 646	-	21 897	21 897	-	-	-
No Toilet Provisions	Households	3 617	3 617	3 877	3 877	3 877	3 877	3 877	4 156	4 456
Other Toilet Provisions (> Min.Service	Households	1 161	1 161	1 244	1 334	1 334	1 334	23 631	25 000	25 550
Pit Toilet (Ventilated)	Households	2 807	2 807	3 009	3 225	3 225	3 225	4 002	4 500	4 520

The following table sets out the municipality's main performance objectives and benchmarks for the 2022/23 MTREF.

Table 27 MBRR Table SA8 - Performance indicators and benchmarks

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

Description of financial indicator	Basis of calculation	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2,5%	2,6%	2,0%	0,1%	0,2%	0,2%	0,3%	0,2%	0,2%	0,2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3,2%	3,4%	2,4%	0,1%	0,3%	0,3%	0,3%	0,3%	0,3%	0,3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>											
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%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	0,5	0,5	0,4	0,8	0,4	0,4	0,7	0,7	3,7	138,0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,5	0,5	0,4	0,8	0,4	0,4	0,7	0,7	3,7	138,0
Liquidity Ratio	Monetary Assets/Current Liabilities	(0,0)	(0,1)	(0,1)	0,2	(0,8)	(0,8)	0,0	0,2	1,0	29,0
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		236,9%	211,1%	161,3%	71,8%	72,3%	72,3%	90,4%	57,6%	58,4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		236,9%	211,1%	161,3%	71,8%	72,3%	72,3%	90,4%	57,6%	58,4%	52,9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	31,2%	41,6%	37,7%	26,4%	26,0%	26,0%	89,6%	17,9%	15,8%	16,8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		30,9%	110,6%	121,8%	304,7%	37,7%	37,7%	131,3%	-5106,7%	-233,8%	-176,9%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	23,4%	22,6%	19,8%	19,6%	20,0%	20,0%	21,0%	17,9%	17,4%	16,8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	24,7%	23,8%	20,8%	20,7%	21,0%	21,0%		18,8%	18,3%	17,7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3,6%	5,0%	3,5%	5,5%	5,2%	5,2%		4,8%	4,6%	4,3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17,6%	17,2%	13,7%	10,5%	11,4%	11,4%	10,8%	11,0%	10,5%	10,0%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	808,2	540,9	4 093,1	(2 240,6)	(2 240,6)	(2 240,6)	2 621,3	4 320,8	4 712,3	5 207,6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	43,6%	59,7%	53,1%	37,4%	36,9%	36,9%	127,9%	24,9%	21,5%	22,5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	14,1	5,4	5,3	1,1	1,1	1,1	11,1	(0,1)	0,7	1,3

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 2022/23 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 and therefore this ratio is acceptable. 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.
- *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 effect to improve the current ratio.
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. As indicated in the previous paragraph the municipality believe that it is on track to achieve this ratio with the current plans in place.
- Due to cash flow constraints the municipality has to manage the payment of its creditors. Special arrangements were made with ESKOM and MIDVAAL. All other creditors are serviced in an equitable manner in order to create a stable environment for the municipality to acquire services and goods. The municipality will strive to pay all creditors within 30 days but do acknowledge that this will only be achieved over a period.

Other Indicators

- The electricity distribution losses remain a challenge as it is higher than the norm. The municipality need to urgently address the matter in the 2022/23 budget as it impacts on the municipality's ability to have a funded sustainable budget

- The water distribution losses for the 2020/21 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.

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 was 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 policy will be reviewed.

2.4.4 Supply Chain Management Policy

The policy will be reviewed.

2.4.5 Expenditure Management Policy

This policy will remain in place.

2.4.5 Irrecoverable Bad Debt Policy

This policy will be reviewed.

2.4.6 Tariff Policy

This policy will be reviewed.

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 remain in place.

2.4.12 Cost Containment Policy

The policy will be reviewed.

2.4.13 Unauthorised, Irregular, Fruitless & Wasteful Expenditure Policy

This policy will remain in place.

2.4.14 Inventory Policy

The policy will be reviewed.

2.4.15 Virement Policy

The policy will remain in place.

2.4.16 Grants & Reserves Policy

This policy will remain in place.

2.4.17 Resellers Policy

This is a policy to address renewable energy.

2.4.18 ESSG Policy

This is a policy to address renewable energy.

All the above policies will be available on the City's website, www.matlosana.gov.za.

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 2022/23 – 2024/25 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.
- The unfunded cash budget position.

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 2022/23 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 increase 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 COVID 19 state of emergency will has a negative impact on revenue collection of the municipality.

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 municipality expected that the current COVID 19 epidemic would have a negative impact on the current tax based of the municipality. It is expected that the number of indigent consumers will increase.

2.5.6 Salary Increases

The municipality made a provision for a 6% 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 constrains it is estimated that the spending rate will be lower on operational expenditure. All grant-funded capital must be spent by the end of the financial year to avoid any fund being withheld by the National Treasury.

2.6 Overview of Budget Funding

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

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

- Growth in the City and economic development.
- Revenue Management and Enhancement.
- Achievement of a higher annual collection rate for consumer revenue.
- National Treasury guidelines.
- Electricity tariff increases within the NERSA approval.
- Achievement of full cost recovery of specific user charges.
- Determining tariff escalation rate by establishing/calculating revenue requirements.
- The Property Rates Policy in terms of the MPRA.
- Ability to extend new services and obtain cost recovery levels.

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

Investment revenue contributes marginally to the revenue base of the Municipality with a budget allocation of R 10.7 million for the financial years of the 2021/22 MTREF.

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

Table 28 MBRR SA15 – Detail Investment Information

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

Investment type	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		287 403	290 992	(523 724)	120 242	122 215	122 215	220 192	190 172	160 172
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits		34 675	10 281	10 281	11 031	11 031	11 031	11 081	11 101	11 101
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	322 078	301 273	(513 443)	131 273	133 245	133 245	231 273	201 273	171 273
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:		322 078	301 273	(513 443)	131 273	133 245	133 245	231 273	201 273	171 273

Table 29 MBRR SA16 – Investment particulars by maturity

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

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

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2022/23 medium-term capital programme:

Table 30 Sources of capital revenue over the MTREF

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		4 252	5 676	76 463	6 120	6 120	6 120	7 100	3 100	3 100
Local Government Equitable Share										
EPWP: RECEIPTS		2 037	1 983	2 092	3 020	3 020	3 020	4 000	-	-
LGFMG: RECEIPTS		2 215	2 680	3 000	3 100	3 100	3 100	3 100	3 100	3 100
MDG: RECEIPTS		-	1 013	71 371	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	4 252	5 676	76 463	6 120	6 120	6 120	7 100	3 100	3 100
Capital Transfers and Grants										
National Government:		233 689	132 249	171 074	172 258	172 258	172 258	180 440	199 640	199 640
INEP: RECEIPTS		22 000	3 960	24 246	26 707	26 707	26 707	22 000	25 000	25 000
MIG: RECEIPTS		119 689	87 489	75 828	92 551	92 551	92 551	100 187	104 746	104 746
NDPG: RECEIPTS		75 000	40 800	50 000	43 000	43 000	43 000	38 253	44 219	44 219
WSIG: RECEIPTS		17 000	-	21 000	10 000	10 000	10 000	20 000	25 675	25 675
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	233 689	132 249	171 074	172 258	172 258	172 258	180 440	199 640	199 640
TOTAL RECEIPTS OF TRANSFERS & GRANTS		237 941	137 925	247 537	178 378	178 378	178 378	187 540	202 740	202 740

Capital grants and receipts equates to R 180.44 million for the 2022/23 financial year and increase to R 199.64 million and R199.40 million in 2023/24 and 2024/25 respectively.

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

Table 31 MBRR Table SA 17 - Detail of borrowings

NW403 City Of Matlosana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<u>Parent municipality</u>										
Annuity and Bullet Loans		103 428	83 274	48 848	81 274	81 274	81 274	81 274	81 274	81 274
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	103 428	83 274	48 848	81 274	81 274	81 274	81 274	81 274	81 274
<u>Entities</u>										
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	103 428	83 274	48 848	81 274	81 274	81 274	81 274	81 274	81 274

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

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		4 252	5 676	76 463	6 120	6 120	6 120	7 100	3 100	3 100
Local Government Equitable Share										
EPWP: RECEIPTS		2 037	1 983	2 092	3 020	3 020	3 020	4 000	-	-
LGFMG: RECEIPTS		2 215	2 680	3 000	3 100	3 100	3 100	3 100	3 100	3 100
MDG: RECEIPTS		-	1 013	71 371	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	4 252	5 676	76 463	6 120	6 120	6 120	7 100	3 100	3 100
Capital Transfers and Grants										
National Government:		233 689	132 249	171 074	172 258	172 258	172 258	180 440	199 640	199 640
INEP: RECEIPTS		22 000	3 960	24 246	26 707	26 707	26 707	22 000	25 000	25 000
MIG: RECEIPTS		119 689	87 489	75 828	92 551	92 551	92 551	100 187	104 746	104 746
NDPG: RECEIPTS		75 000	40 800	50 000	43 000	43 000	43 000	38 253	44 219	44 219
WSIG: RECEIPTS		17 000	-	21 000	10 000	10 000	10 000	20 000	25 675	25 675
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	233 689	132 249	171 074	172 258	172 258	172 258	180 440	199 640	199 640
TOTAL RECEIPTS OF TRANSFERS & GRANTS		237 941	137 925	247 537	178 378	178 378	178 378	187 540	202 740	202 740

Capital transfers and reserve as per the Division of Revenue Act.

2.6.3 Cash Flow Management

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

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

Table 33 MBRR Table A7 - Budget cash flow statement

NW403 City Of Matlosana - Table A7 Budgeted Cash Flows											
Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		4 546 617	4 158 960	2 626 546	336 662	336 662	336 662	648 102	365 289	430 229	484 545
Service charges		-	-	908 957	1 450 674	1 484 643	1 484 643	901 484	1 754 508	2 194 335	2 627 024
Other revenue		-	-	1 475 638	470 189	446 723	446 723	2 340 883	116 750	67 849	73 411
Transfers and Subsidies - Operational	1	-	-	-	490 216	490 216	490 216	357 326	561 824	602 364	645 878
Transfers and Subsidies - Capital	1	-	-	-	172 258	172 258	172 258	114 364	169 918	193 138	180 239
Interest		-	-	4 448	750	(1 355)	(1 355)	3	239 772	300 386	313 904
Dividends									-	-	-
Payments											
Suppliers and employees		(1 176 323)	(2 935 480)	(3 391 239)	(2 786 241)	(2 786 241)	(2 786 241)	(2 957 335)	(3 232 851)	(3 446 731)	(3 757 524)
Finance charges									(10 123)	(10 569)	(11 045)
Transfers and Grants	1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		3 370 293	1 223 480	1 624 349	134 509	142 906	142 906	1 404 827	(34 913)	331 002	556 432
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (increase) in non-current receivables		-	-	-	33	-	-	-	-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		-	-	(140 342)	(167 630)	(200 338)	(200 338)	(79 894)	(195 838)	(193 139)	(180 239)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(140 342)	(167 598)	(200 338)	(200 338)	(79 894)	(195 838)	(193 139)	(180 239)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term refinancing									-	-	-
Increase (decrease) in consumer deposits		(65 817)	5 887	(1 824)	(30 676)	-	-	(1 135)	2 500	2 500	2 500
Payments											
Repayment of borrowing		-	(2 839)	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(65 817)	3 049	(1 824)	(30 676)	-	-	(1 135)	2 500	2 500	2 500
NET INCREASE/(DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	(476 009)	(52 420)	(136 386)	340 859	340 859	340 859	-	254 610	26 359	166 722
Cash/cash equivalents at the year end:	2	2 828 468	1 174 109	1 345 796	277 094	283 427	283 427	1 323 798	26 359	166 722	545 414

Cash Backed Reserves/Accumulated Surplus Reconciliation

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

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

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not

appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

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

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	2 828 468	1 174 109	1 345 796	277 094	283 427	283 427	1 323 798	(15 389)	190 556	409 360
Other current investments > 90 days		(2 880 888)	(1 310 495)	(1 541 198)	33 764	(944 360)	(944 360)	(1 219 665)	306 245	70 299	(178 504)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		(52 420)	(136 386)	(195 402)	310 859	(660 933)	(660 933)	104 133	290 855	260 855	230 855
Application of cash and investments											
Unspent conditional transfers		99 517	43 668	42 709	43 157	43 157	43 157	194 348	43 051	43 051	43 021
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(811 513)	(763 906)	(577 082)	148 242	(579 706)	(579 706)	(2 357 237)	310 812	(868 990)	(1 163 072)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(711 996)	(720 238)	(534 373)	191 399	(536 549)	(536 549)	(2 162 889)	353 862	(825 939)	(1 120 050)
Surplus(shortfall)		659 576	583 851	338 971	119 459	(124 384)	(124 384)	2 267 023	(63 007)	1 086 795	1 350 906

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

liance measurement table essentially measures the degree to which the proposed dget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 35 MBRR SA10 – Funding compliance measurement

NW403 City Of Matlosana Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	2 828 468	1 174 109	1 345 796	277 094	283 427	283 427	1 323 798	(15 389)	190 556	409 360
Cash + investments at the yr end less applications - R'000	18(1)b	2	659 576	583 851	338 971	119 459	(124 384)	(124 384)	2 267 023	(63 007)	1 086 795	1 350 906
Cash year end/monthly employee/supplier payments	18(1)b	3	14,1	5,4	5,3	1,1	1,1	1,1	11,1	(0,1)	0,7	1,3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	46 145	(160 460)	133 590	6 433	(137 828)	(137 828)	774 540	92 563	318 451	390 418
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(3,3%)	5,2%	7,6%	(4,8%)	(6,0%)	(37,9%)	10,9%	5,4%	5,6%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	200,4%	174,1%	163,3%	74,6%	73,6%	73,6%	186,2%	64,7%	59,9%	53,1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	37,6%	43,0%	52,2%	30,0%	29,7%	29,7%	5,1%	25,4%	23,8%	22,3%
Capital payments % of capital expenditure	18(1)c,19	8	0,0%	0,0%	73,3%	100,0%	100,0%	100,0%	86,5%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	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 - inc/(decr)	18(1)a	11	N.A.	40,8%	14,6%	(31,3%)	0,0%	0,0%	135,8%	(21,3%)	(3,7%)	16,9%
Long term receivables % change - inc/(decr)	18(1)a	12	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	(100,0%)	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1,9%	2,9%	2,2%	4,6%	4,3%	4,3%	3,5%	4,1%	5,4%	6,1%
Asset renewal % of capital budget	20(1)(vi)	14	7,4%	3,4%	8,5%	2,4%	3,2%	3,2%	0,0%	0,2%	2,7%	0,6%

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.

Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyst the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget

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.

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 2021/22 to 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

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		3 287	4 910	52 602	6 034	6 034	6 034	7 100	3 100	3 100
Local Government Equitable Share										
EPWP: TRSF TO REV		1 072	1 386	2 452	3 034	3 034	3 034	4 000	-	-
LGFMG: TRSF TO REV		2 215	2 511	2 929	3 000	3 000	3 000	3 100	3 100	3 100
MDG: TRSF TO REV		-	1 013	47 222	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		3 287	4 910	52 602	6 034	6 034	6 034	7 100	3 100	3 100
Capital expenditure of Transfers and Grants										
National Government:		168 201	128 446	194 408	169 000	169 000	169 000	180 440	199 640	199 640
INEP: TRSF TO REV		12 389	3 869	21 022	25 000	25 000	25 000	22 000	25 000	25 000
MIG: TRSF TO REV		86 311	86 429	105 645	90 000	90 000	90 000	100 187	104 746	104 746
NDPG: TRSF TO REV		52 500	38 147	49 063	44 000	44 000	44 000	38 253	44 219	44 219
WSIG: TRSF TO REV		17 000	-	18 678	10 000	10 000	10 000	20 000	25 675	25 675
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		168 201	128 446	194 408	169 000	169 000	169 000	180 440	199 640	199 640
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		171 488	133 355	247 010	175 034	175 034	175 034	187 540	202 740	202 740

Transfers and grants as per the Division of Revenue Act.

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

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand										
Operating transfers and grants:	1,3									
National Government:		(1 836)	(5 346)	(5 883)	(5 346)	(5 346)	(5 346)	(5 346)	(5 346)	(5 317)
Balance unspent at beginning of the year		(141)	(0)	(703)	(365)	(365)	(365)	(344)	(344)	(344)
Current year receipts		(403 742)	(378 076)	(546 950)	(490 216)	(490 216)	(490 216)	(7 100)	(3 100)	(3 100)
Conditions met - transferred to revenue		395 872	377 203	522 463	490 130	490 130	490 130	7 100	3 100	3 100
Conditions still to be met - transferred to liabilities		(8 010)	(873)	(25 189)	(451)	(451)	(451)	(344)	(344)	(344)
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		1 513	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		(4 994)	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		(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	377 203	522 463	490 130	490 130	490 130	7 100	3 100	3 100
Total operating transfers and grants - CTBM	2	(11 492)	(873)	(25 189)	(451)	(451)	(451)	(344)	(344)	(344)
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(20 701)	(33 646)	(34 970)	(34 103)	(34 103)	(34 103)	(37 361)	(37 361)	(37 361)
Current year receipts		(233 689)	(132 249)	(171 074)	(172 258)	(172 258)	(172 258)	(180 440)	(199 640)	(199 640)
Conditions met - transferred to revenue		168 201	128 446	194 408	169 000	169 000	169 000	180 440	199 640	199 640
Conditions still to be met - transferred to liabilities		(86 189)	(37 450)	(11 637)	(37 361)	(37 361)	(37 361)	(37 361)	(37 361)	(37 361)
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	128 446	194 408	169 000	169 000	169 000	180 440	199 640	199 640
Total capital transfers and grants - CTBM	2	(86 189)	(37 450)	(11 637)	(37 361)	(37 361)	(37 361)	(37 361)	(37 361)	(37 361)
TOTAL TRANSFERS AND GRANTS REVENUE		566 195	505 649	716 871	659 130	659 130	659 130	187 540	202 740	202 740
TOTAL TRANSFERS AND GRANTS - CTBM		(97 681)	(38 323)	(36 826)	(37 811)	(37 811)	(37 811)	(37 705)	(37 705)	(37 705)

2.7 Councilor and employee benefits

Table 38 MBRR SA22 - Summary of councilor and staff benefits

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

Summary of Employee and Councillor remuneration R thousand	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11 721	21 035	22 682	23 167	23 167	23 167	24 558	26 031	27 593
Pension and UIF Contributions		2 139	2 373	2 112	2 119	2 119	2 119	2 246	2 381	2 524
Medical Aid Contributions		17	17	17	17	17	17	18	19	21
Motor Vehicle Allowance										
Cellphone Allowance		3 408	3 419	3 393	2 697	2 697	2 697	2 858	3 030	3 212
Housing Allowances										
Other benefits and allowances		16 914	7 731	8 291	9 222	9 222	9 222	9 775	10 362	10 984
Sub Total - Councillors		34 200	34 575	36 496	37 223	37 223	37 223	39 456	41 823	44 333
% increase	4		1,1%	5,6%	2,0%	-	-	6,0%	6,0%	6,0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		5 902	5 521	5 688	10 192	10 192	10 192	10 803	11 451	12 138
Pension and UIF Contributions		10	9	9	15	15	15	16	17	18
Medical Aid Contributions		33	38	46	47	47	47	50	53	56
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	628	560	596	1 287	1 287	1 287	1 364	1 446	1 532
Cellphone Allowance	3	24	24	24	199	199	199	211	224	237
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	36	-	-	7	7	7	8	8	9
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 634	6 151	6 363	11 747	11 747	11 747	12 452	13 199	13 991
% increase	4		(7,3%)	3,4%	84,6%	-	-	6,0%	6,0%	6,0%
Other Municipal Staff										
Basic Salaries and Wages		369 625	398 088	423 593	444 606	440 208	440 208	466 885	494 898	524 592
Pension and UIF Contributions		78 959	83 994	87 079	90 097	90 536	90 536	95 974	101 732	107 836
Medical Aid Contributions		34 706	37 548	39 093	41 323	41 537	41 537	44 045	46 687	49 489
Overtime		47 868	53 179	55 737	24 732	49 030	49 030	24 732	26 216	27 789
Performance Bonus		29 132	31 478	33 169	35 720	35 894	35 894	38 047	40 330	42 750
Motor Vehicle Allowance	3									
Cellphone Allowance	3	962	1 003	984	1 172	1 329	1 329	1 410	1 495	1 584
Housing Allowances	3	6 524	6 697	6 858	7 415	7 415	7 415	7 861	8 332	8 832
Other benefits and allowances	3	13 974	18 145	16 830	24 341	26 426	26 426	27 848	29 519	31 290
Payments in lieu of leave		17 937	22 659	12 747	11 152	13 381	13 381	14 184	15 035	15 937
Long service awards		(8 757)	(566)	(2 189)	-	-	-	-	-	-
Post-retirement benefit obligations	6	33 449	(15 428)	31 664	-	-	-	-	-	-
Sub Total - Other Municipal Staff		624 378	636 798	705 566	680 557	705 755	705 755	720 985	764 244	810 098
% increase	4		2,0%	10,8%	(3,5%)	3,7%	-	2,2%	6,0%	6,0%
Total Parent Municipality		665 212	677 524	748 425	729 527	754 724	754 724	772 892	819 266	868 422
			1,9%	10,5%	(2,5%)	3,5%	-	2,4%	6,0%	6,0%
TOTAL SALARY, ALLOWANCES & BENEFITS		665 212	677 524	748 425	729 527	754 724	754 724	772 892	819 266	868 422
% increase	4		1,9%	10,5%	(2,5%)	3,5%	-	2,4%	6,0%	6,0%
TOTAL MANAGERS AND STAFF	5,7	631 012	642 949	711 929	692 304	717 502	717 502	733 436	777 442	824 089

A 6% increase is use in the calculation of councilor and staff benefits.

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

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<u>Councillors</u>	3							
Speaker	4		600 096	102 783	281 833			984 712
Chief Whip			510 563	81 427	267 159			859 149
Executive Mayor			765 551	108 569	404 125			1 278 245
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors			22 681 309	1 971 763	11 680 675			36 333 747
Total Councillors	8	-	24 557 519	2 264 542	12 633 792			39 455 853
<u>Senior Managers of the Municipality</u>	5							
Municipal Manager (MM)			1 386 289	2 015	342 237	-		1 730 541
Chief Finance Officer			1 286 946	2 258	205 460			1 494 664
SM D01			1 247 696	2 015	391 728			1 641 439
SM D02			1 075 464	52 031	169 336			1 296 831
SM D03			1 301 738	2 258	84 667			1 388 663
SM D04			1 737 430	3 145	213 361			1 953 936
SM D05			-	-	89 040			89 040
SM D06			-	-	-			-
SM D07			1 341 854	2 015	20 320			1 364 189
SM D08			-	-	-			-
SM D09			1 425 801	-	66 605			1 492 406
								-
Total Senior Managers of the Municipality	8,10	-	10 803 218	65 737	1 582 754	-		12 451 709
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	35 360 737	2 330 279	14 216 546	-		51 907 562

Table 40 MBRR SA24 – Summary of personnel numbers

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

Summary of Personnel Numbers	Ref	2020/21			Current Year 2021/22			Budget Year 2022/23		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		77	–	77	77	–	77	77	–	77
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	8	–	8	8	–	8	8	–	8
Other Managers	7	45	45	–	45	42	3	45	42	3
Professionals		53	53	–	53	48	5	53	48	5
Finance		7	7	–	7	7	–	7	7	–
Spatial/town planning		2	2	–	2	2	–	2	2	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		2	2	–	2	2	–	2	2	–
Other		42	42	–	42	37	5	42	37	5
Technicians		237	237	–	237	227	15	238	223	15
Finance		22	22	–	22	22	–	22	22	–
Spatial/town planning		19	19	–	19	19	–	15	15	–
Information Technology		1	1	–	1	1	–	1	1	–
Roads		5	5	–	5	5	–	5	5	–
Electricity		20	20	–	20	20	–	20	20	–
Water		8	8	–	8	8	–	8	8	–
Sanitation		10	10	–	10	10	–	10	10	–
Refuse		4	4	–	4	4	–	4	4	–
Other		148	148	–	148	138	15	153	138	15
Clerks (Clerical and administrative)		506	506	–	506	486	23	509	486	23
Service and sales workers		162	162	–	162	162	–	173	173	–
Skilled agricultural and fishery workers		10	10	–	10	10	–	10	10	–
Craft and related trades		142	142	–	142	142	–	142	142	–
Plant and Machine Operators		172	172	–	172	172	–	167	167	–
Elementary Occupations		1 194	1 194	–	1 194	1 194	–	1 194	1 194	–
TOTAL PERSONNEL NUMBERS	9	2 606	2 521	85	2 606	2 483	131	2 616	2 485	131
% increase					–	(1,5%)	54,1%	0,4%	0,1%	–
Total municipal employees headcount	6, 10	2 606	2 521	85	2 859	2 736	131	2 869	2 738	131
Finance personnel headcount	8, 10	–	–	–	222	222	–	222	222	–
Human Resources personnel headcount	8, 10	–	–	–	31	31	–	31	31	–

At 18% expenditure to the total budget, it indicates that the municipality have a high vacancy rate.

2.8 Monthly targets for revenue, expenditure and cash flow

Table 41 MBRR SA25 - Budgeted monthly revenue and expenditure

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
Revenue By Source																
Property rates		42 279	42 279	42 279	42 279	42 279	42 279	42 279	42 279	42 279	42 279	42 279	42 279	507 345	537 786	570 053
Service charges - electricity revenue		104 655	104 655	104 655	104 655	104 655	104 655	104 655	104 655	104 655	104 655	104 655	104 655	1 255 857	1 492 460	1 771 401
Service charges - water revenue		65 306	65 306	65 306	65 306	65 306	65 306	65 306	65 306	65 306	65 306	65 306	65 306	783 676	832 379	882 321
Service charges - sanitation revenue		14 489	14 489	14 489	14 489	14 489	14 489	14 489	14 489	14 489	14 489	14 489	14 489	173 864	183 172	191 414
Service charges - refuse revenue		18 618	18 618	18 618	18 618	18 618	18 618	18 618	18 618	18 618	18 618	18 618	18 618	223 421	234 908	245 479
Rental of facilities and equipment		675	675	675	675	675	675	675	675	675	675	675	676	8 105	8 462	8 843
Interest earned - external investments		772	772	772	772	772	772	772	772	772	772	772	772	9 270	9 677	10 113
Interest earned - outstanding debtors		39 190	39 190	39 190	39 190	39 190	39 190	39 190	39 190	39 190	39 190	39 190	39 190	470 275	490 967	513 060
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		375	375	375	375	375	375	375	375	375	375	375	375	4 503	4 701	4 913
Licences and permits		865	865	865	865	865	865	865	865	865	865	865	865	10 384	10 841	11 329
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		46 819	46 819	46 819	46 819	46 819	46 819	46 819	46 819	46 819	46 819	46 819	46 819	561 824	602 364	645 878
Other revenue		8 030	8 030	8 030	8 030	8 030	8 030	8 030	8 030	8 030	8 030	8 030	8 030	96 356	58 738	61 282
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		342 073	342 073	342 073	342 073	342 073	342 073	342 073	342 073	342 073	342 073	342 073	342 074	4 104 880	4 466 456	4 916 086
Expenditure By Type																
Employee related costs		61 120	61 120	61 120	61 120	61 120	61 120	61 120	61 120	61 120	61 120	61 120	61 116	733 436	777 442	824 089
Remuneration of councillors		3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	3 288	39 456	41 823	44 333
Debt impairment		62 244	62 244	62 244	62 244	62 244	62 244	62 244	62 244	62 244	62 244	62 244	62 244	746 930	779 795	814 886
Depreciation & asset impairment		36 667	36 667	36 667	36 667	36 667	36 667	36 667	36 667	36 667	36 667	36 667	36 667	440 000	459 360	480 031
Finance charges		844	844	844	844	844	844	844	844	844	844	844	843	10 123	10 569	11 045
Bulk purchases - electricity		102 108	102 108	102 108	102 108	102 108	102 108	102 108	102 108	102 108	102 108	102 108	102 108	1 225 300	1 248 201	1 481 489
Inventory consumed		13 430	13 430	13 430	13 430	13 430	13 430	13 430	13 430	13 430	13 430	13 430	279 762	427 495	440 738	440 738
Contracted services		31 297	31 297	31 297	31 297	31 297	31 297	31 297	31 297	31 297	31 297	31 297	31 296	375 558	386 863	404 272
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		15 328	15 328	15 328	15 328	15 328	15 328	15 328	15 328	15 328	15 328	15 328	15 326	183 935	196 351	205 025
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 326	592 651	4 182 234	4 341 142	4 705 907
Surplus/(Deficit)																
		15 747	15 747	15 747	15 747	15 747	15 747	15 747	15 747	15 747	15 747	15 747	(250 577)	(77 355)	125 314	210 179
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	169 918	193 138	180 239
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions																
Taxation		29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	(236 417)	92 563	318 451	390 418
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	(236 417)	92 563	318 451	390 418

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

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
														Budget Year	Budget Year	Budget Year
		July	August	Sept.	October	November	December	January	February	March	April	May	June	2022/23	+1 2023/24	+2 2024/25
R thousand																
Revenue by Vote																
Vote 01 - Public Safety		2 782	2 782	2 782	2 782	2 782	2 782	2 782	2 782	2 782	2 782	2 782	2 782	33 383	34 851	36 420
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		290	290	290	290	290	290	290	290	290	290	290	290	3 485	3 639	3 802
Vote 04 - Housing		4 396	4 396	4 396	4 396	4 396	4 396	4 396	4 396	4 396	4 396	4 396	4 396	52 753	13 314	13 913
Vote 05 - Sport Arts And Culture		1 329	1 329	1 329	1 329	1 329	1 329	1 329	1 329	1 329	1 329	1 329	1 329	15 947	13 773	1 798
Vote 06 - Council General		33	33	33	33	33	33	33	33	33	33	33	33	400	418	436
Vote 07 - Civil Engineering		4 256	4 256	4 256	4 256	4 256	4 256	4 256	4 256	4 256	4 256	4 256	4 256	51 074	43 081	130 054
Vote 08 - Water Section		84 852	84 852	84 852	84 852	84 852	84 852	84 852	84 852	84 852	84 852	84 852	84 852	1 018 229	1 088 910	1 111 097
Vote 09 - City Electrical Engineering		107 896	107 896	107 896	107 896	107 896	107 896	107 896	107 896	107 896	107 896	107 896	107 896	1 294 750	1 526 625	1 797 905
Vote 10 - Corporate Governane		202	202	202	202	202	202	202	202	202	202	202	202	2 429	2 438	2 448
Vote 11 - Budget And Treasury Office		101 483	101 483	101 483	101 483	101 483	101 483	101 483	101 483	101 483	101 483	101 483	101 484	1 217 802	1 298 866	1 386 032
Vote 12 - Cleansing		29 124	29 124	29 124	29 124	29 124	29 124	29 124	29 124	29 124	29 124	29 124	29 124	349 489	370 776	364 471
Vote 13 - Sewerage		17 316	17 316	17 316	17 316	17 316	17 316	17 316	17 316	17 316	17 316	17 316	17 316	207 797	232 202	224 967
Vote 14 - Market		2 271	2 271	2 271	2 271	2 271	2 271	2 271	2 271	2 271	2 271	2 271	2 272	27 258	30 699	22 981
Vote 15 - Other		0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
Total Revenue by Vote		356 233	356 233	356 233	356 233	356 233	356 233	356 233	356 233	356 233	356 233	356 233	356 234	4 274 797	4 659 593	5 096 325
Expenditure by Vote to be appropriated																
Vote 01 - Public Safety		18 547	18 547	18 547	18 547	18 547	18 547	18 547	18 547	18 547	18 547	18 547	18 546	222 567	234 460	247 098
Vote 02 - Health Services		863	863	863	863	863	863	863	863	863	863	863	863	10 356	10 888	11 454
Vote 03 - Community Services		9 051	9 051	9 051	9 051	9 051	9 051	9 051	9 051	9 051	9 051	9 051	9 050	108 613	114 273	120 290
Vote 04 - Housing		2 340	2 340	2 340	2 340	2 340	2 340	2 340	2 340	2 340	2 340	2 340	2 339	28 077	29 630	31 279
Vote 05 - Sport Arts And Culture		7 409	7 409	7 409	7 409	7 409	7 409	7 409	7 409	7 409	7 409	7 409	7 409	88 912	93 586	98 554
Vote 06 - Council General		20 585	20 585	20 585	20 585	20 585	20 585	20 585	20 585	20 585	20 585	20 585	20 584	247 016	263 723	276 939
Vote 07 - Civil Engineering		20 185	20 185	20 185	20 185	20 185	20 185	20 185	20 185	20 185	20 185	20 185	20 184	242 218	253 986	266 520
Vote 08 - Water Section		33 071	33 071	33 071	33 071	33 071	33 071	33 071	33 071	33 071	33 071	33 071	33 071	396 855	414 952	434 256
Vote 09 - City Electrical Engineering		145 721	145 721	145 721	145 721	145 721	145 721	145 721	145 721	145 721	145 721	145 721	145 721	1 748 654	1 795 418	2 054 163
Vote 10 - Corporate Governane		4 956	4 956	4 956	4 956	4 956	4 956	4 956	4 956	4 956	4 956	4 956	4 956	59 476	62 805	66 337
Vote 11 - Budget And Treasury Office		24 877	24 877	24 877	24 877	24 877	24 877	24 877	24 877	24 877	24 877	24 877	24 876	298 522	307 650	322 697
Vote 12 - Cleansing		20 535	20 535	20 535	20 535	20 535	20 535	20 535	20 535	20 535	20 535	20 535	20 534	246 414	258 344	271 051
Vote 13 - Sewerage		15 366	15 366	15 366	15 366	15 366	15 366	15 366	15 366	15 366	15 366	15 366	15 366	184 393	193 262	202 710
Vote 14 - Market		1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 901	22 819	24 031	25 319
Vote 15 - Other		918	918	918	918	918	918	918	918	918	918	918	917	11 011	11 650	12 327
Total Expenditure by Vote		326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 318	3 915 901	4 068 657	4 440 993
Surplus/(Deficit) before assoc.		29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 916	358 896	590 936	655 332
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 916	358 896	590 936	655 332

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

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Revenue - Functional																
Governance and administration		101 719	101 719	101 719	101 719	101 719	101 719	101 719	101 719	101 719	101 719	101 719	101 719	1 220 631	1 301 722	1 388 916
Executive and council		236	236	236	236	236	236	236	236	236	236	236	236	2 829	2 855	2 884
Finance and administration		101 483	101 483	101 483	101 483	101 483	101 483	101 483	101 483	101 483	101 483	101 483	101 484	1 217 802	1 298 866	1 386 032
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		8 300	8 300	8 300	8 300	8 300	8 300	8 300	8 300	8 300	8 300	8 300	8 301	99 605	59 352	49 427
Community and social services		363	363	363	363	363	363	363	363	363	363	363	363	4 350	4 487	4 634
Sport and recreation		1 239	1 239	1 239	1 239	1 239	1 239	1 239	1 239	1 239	1 239	1 239	1 239	14 872	12 705	737
Public safety		2 782	2 782	2 782	2 782	2 782	2 782	2 782	2 782	2 782	2 782	2 782	2 782	33 383	34 851	36 420
Housing		3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	3 917	47 000	7 308	7 637
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4 753	4 753	4 753	4 753	4 753	4 753	4 753	4 753	4 753	4 753	4 753	4 753	57 038	49 308	136 561
Planning and development		897	897	897	897	897	897	897	897	897	897	897	897	10 763	11 245	11 744
Road transport		3 839	3 839	3 839	3 839	3 839	3 839	3 839	3 839	3 839	3 839	3 839	3 839	46 065	37 844	124 588
Environmental protection		18	18	18	18	18	18	18	18	18	18	18	18	210	219	229
Trading services		239 189	239 189	239 189	239 189	239 189	239 189	239 189	239 189	239 189	239 189	239 189	239 189	2 870 266	3 218 513	3 498 440
Energy sources		107 896	107 896	107 896	107 896	107 896	107 896	107 896	107 896	107 896	107 896	107 896	107 896	1 294 750	1 526 625	1 797 905
Water management		84 852	84 852	84 852	84 852	84 852	84 852	84 852	84 852	84 852	84 852	84 852	84 852	1 018 229	1 088 910	1 111 097
Waste water management		17 316	17 316	17 316	17 316	17 316	17 316	17 316	17 316	17 316	17 316	17 316	17 316	207 797	232 202	224 967
Waste management		29 124	29 124	29 124	29 124	29 124	29 124	29 124	29 124	29 124	29 124	29 124	29 124	349 489	370 776	364 471
Other		2 271	2 271	2 271	2 271	2 271	2 271	2 271	2 271	2 271	2 271	2 271	2 272	27 258	30 699	22 981
Total Revenue - Functional		356 233	356 233	356 233	356 233	356 233	356 233	356 233	356 233	356 233	356 233	356 233	356 234	4 274 797	4 659 593	5 096 325
Expenditure - Functional																
Governance and administration		59 933	59 933	59 933	59 933	59 933	59 933	59 933	59 933	59 933	59 933	59 933	59 931	719 197	753 799	791 388
Executive and council		33 567	33 567	33 567	33 567	33 567	33 567	33 567	33 567	33 567	33 567	33 567	33 565	402 805	427 282	448 766
Finance and administration		25 872	25 872	25 872	25 872	25 872	25 872	25 872	25 872	25 872	25 872	25 872	25 871	310 461	320 235	335 968
Internal audit		494	494	494	494	494	494	494	494	494	494	494	494	5 931	6 282	6 653
Community and public safety		26 623	26 623	26 623	26 623	26 623	26 623	26 623	26 623	26 623	26 623	26 623	26 621	319 475	336 912	355 433
Community and social services		6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 745	80 946	85 108	89 535
Sport and recreation		6 777	6 777	6 777	6 777	6 777	6 777	6 777	6 777	6 777	6 777	6 777	6 777	81 326	85 806	90 563
Public safety		12 515	12 515	12 515	12 515	12 515	12 515	12 515	12 515	12 515	12 515	12 515	12 515	150 183	158 646	167 629
Housing		572	572	572	572	572	572	572	572	572	572	572	571	6 858	7 183	7 530
Health		13	13	13	13	13	13	13	13	13	13	13	13	162	169	176
Economic and environmental services		23 175	23 175	23 175	23 175	23 175	23 175	23 175	23 175	23 175	23 175	23 175	23 173	278 094	291 939	306 674
Planning and development		5 237	5 237	5 237	5 237	5 237	5 237	5 237	5 237	5 237	5 237	5 237	5 236	62 847	66 499	70 373
Road transport		17 808	17 808	17 808	17 808	17 808	17 808	17 808	17 808	17 808	17 808	17 808	17 808	213 696	223 800	234 568
Environmental protection		129	129	129	129	129	129	129	129	129	129	129	129	1 551	1 639	1 733
Trading services		214 693	214 693	214 693	214 693	214 693	214 693	214 693	214 693	214 693	214 693	214 693	214 691	2 576 315	2 861 976	2 962 179
Energy sources		145 721	145 721	145 721	145 721	145 721	145 721	145 721	145 721	145 721	145 721	145 721	145 721	1 748 654	1 795 418	2 054 163
Water management		33 071	33 071	33 071	33 071	33 071	33 071	33 071	33 071	33 071	33 071	33 071	33 071	396 855	414 952	434 256
Waste water management		15 368	15 368	15 368	15 368	15 368	15 368	15 368	15 368	15 368	15 368	15 368	15 368	184 420	193 291	202 740
Waste management		20 532	20 532	20 532	20 532	20 532	20 532	20 532	20 532	20 532	20 532	20 532	20 532	246 387	258 315	271 020
Other		1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 902	1 901	22 819	24 031	25 319
Total Expenditure - Functional		326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 326	326 318	3 915 901	4 068 657	4 440 993
Surplus/(Deficit) before assoc.		29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 916	358 896	590 936	655 332
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 907	29 916	358 896	590 936	655 332

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

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
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		1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	14 197	12 000	-
Vote 06 - Council General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	43 451	37 392	124 116
Vote 08 - Water Section		3 339	3 339	3 339	3 339	3 339	3 339	3 339	3 339	3 339	3 339	3 339	3 339	40 066	60 992	29 000
Vote 09 - City Electrical Engineering		2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	33 544	29 800	26 123
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		39	39	39	39	39	39	39	39	39	39	39	39	466	5 246	1 000
Vote 14 - Market		516	516	516	516	516	516	516	516	516	516	516	516	6 193	8 709	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	11 493	11 493	11 493	11 493	11 493	11 493	11 493	11 493	11 493	11 493	11 493	11 493	137 918	154 139	180 239
Single-year expenditure to be appropriated																
Vote 01 - Public Safety		500	500	500	500	500	500	500	500	500	500	500	500	6 000	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		417	417	417	417	417	417	417	417	417	417	417	417	5 000	-	-
Vote 05 - Sport Arts And Culture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Council General		1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	12 600	-	-
Vote 07 - Civil Engineering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Section		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - City Electrical Engineering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		193	193	193	193	193	193	193	193	193	193	193	193	2 320	0	0
Vote 12 - Cleansing		1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	17 000	22 000	-
Vote 13 - Sewerage		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	17 000	-
Vote 14 - Market		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	4 827	4 827	4 827	4 827	4 827	4 827	4 827	4 827	4 827	4 827	4 827	4 827	57 920	39 000	0
Total Capital Expenditure	2	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	195 838	193 139	180 239

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

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

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	14 920	0	0
Executive and council		1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	12 600	-	-
Finance and administration		193	193	193	193	193	193	193	193	193	193	193	193	2 320	0	0
Internal audit														-	-	-
Community and public safety		2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	2 100	25 197	12 000	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	14 197	12 000	-
Public safety		500	500	500	500	500	500	500	500	500	500	500	500	6 000	-	-
Housing		417	417	417	417	417	417	417	417	417	417	417	417	5 000	-	-
Health														-	-	-
Economic and environmental services		3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	43 451	37 392	124 116
Planning and development														-	-	-
Road transport		3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	3 621	43 451	37 392	124 116
Environmental protection														-	-	-
Trading services		8 840	8 840	8 840	8 840	8 840	8 840	8 840	8 840	8 840	8 840	8 840	8 840	106 076	135 038	56 123
Energy sources		2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	33 544	29 800	26 123
Water management		3 339	3 339	3 339	3 339	3 339	3 339	3 339	3 339	3 339	3 339	3 339	3 339	40 066	60 992	29 000
Waste water management		1 289	1 289	1 289	1 289	1 289	1 289	1 289	1 289	1 289	1 289	1 289	1 289	15 466	22 246	1 000
Waste management		1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	1 417	17 000	22 000	-
Other													6 193	6 193	8 709	-
Total Capital Expenditure - Functional	2	15 804	15 804	15 804	15 804	15 804	15 804	15 804	15 804	15 804	15 804	15 804	21 997	195 838	193 139	180 239
Funded by:																
National Government		14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	169 918	193 139	180 239
Provincial Government														-	-	-
District Municipality														-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial)														-	-	-
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	169 918	193 139	180 239
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	2 160	25 920	0	0
Total Capital Funding		16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	195 838	193 139	180 239

Table 46 MBRR SA30 - Budgeted monthly cash flow

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

MONTHLY CASH FLOWS	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand															
Cash Receipts By Source													1		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	72 094	72 094	72 094	72 094	72 094	72 094	72 094	72 094	72 094	72 094	72 094	72 094	865 125	974 798	996 931
Service charges - water revenue	47 997	47 997	47 997	47 997	47 997	47 997	47 997	47 997	47 997	47 997	47 997	47 997	575 959	639 030	639 092
Service charges - sanitation revenue	8 445	8 445	8 445	8 445	8 445	8 445	8 445	8 445	8 445	8 445	8 445	8 445	101 337	110 358	110 360
Service charges - refuse revenue	12 885	12 885	12 885	12 885	12 885	12 885	12 885	12 885	12 885	12 885	12 885	12 885	154 616	190 627	190 627
Rental of facilities and equipment	474	474	474	474	474	474	474	474	474	474	474	474	5 687	5 938	6 205
Interest earned - external investments	67	67	67	67	67	67	67	67	67	67	67	67	800	820	820
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	113	113	113	113	113	113	113	113	113	113	113	113	1 350	1 410	1 473
Licences and permits	865	865	865	865	865	865	865	865	865	865	865	865	10 384	10 841	11 329
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	46 033	46 033	46 033	46 033	46 033	46 033	46 033	46 033	46 033	46 033	46 033	46 033	552 400	581 893	639 178
Other revenue	47 725	47 725	47 725	47 725	47 725	47 725	47 725	47 725	47 725	47 725	47 725	47 725	572 702	375 466	305 166
Cash Receipts by Source	236 697	236 697	236 697	236 697	236 697	236 697	236 697	236 697	236 697	236 697	236 697	236 697	2 840 380	2 901 180	2 901 180
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	15 037	15 037	15 037	15 037	15 037	15 037	15 037	15 037	15 037	15 037	15 037	15 037	180 440	199 640	199 640
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	208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 500	2 500
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	251 942	251 942	251 942	251 942	251 942	251 942	251 942	251 942	251 942	251 942	251 942	251 942	3 023 300	3 103 320	3 103 320
Cash Payments by Type															
Employee related costs	66 250	66 250	66 250	66 250	66 250	66 250	66 250	66 250	66 250	66 250	66 250	66 247	794 998	837 806	837 806
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	96 677	96 677	96 677	96 677	96 677	96 677	96 677	96 677	96 677	96 677	96 677	96 677	1 160 120	1 312 923	1 312 923
Acquisitions - water & other inventory	25 723	25 723	25 723	25 723	25 723	25 723	25 723	25 723	25 723	25 723	25 723	25 722	308 671	322 252	322 252
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 372	50 372	50 372	50 372	50 372	50 372	50 372	50 372	50 372	50 372	50 372	50 370	604 467	230 755	230 796
Cash Payments by Type	239 022	239 022	239 022	239 022	239 022	239 022	239 022	239 022	239 022	239 022	239 022	239 015	2 868 256	2 703 736	2 703 777
Other Cash Flows/Payments by Type															
Capital assets	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	16 320	195 838	193 139	180 239
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	42	42	42	42	42	42	42	42	42	42	42	42	500	500	500
Total Cash Payments by Type	255 383	255 383	255 383	255 383	255 383	255 383	255 383	255 383	255 383	255 383	255 383	255 377	3 064 594	2 897 375	2 884 516
NET INCREASE/(DECREASE) IN CASH HELD	(3 442)	(3 442)	(3 442)	(3 442)	(3 442)	(3 442)	(3 442)	(3 442)	(3 442)	(3 442)	(3 442)	(3 439)	(41 294)	205 945	218 804
Cash/cash equivalents at the month/year begin:	25 905	22 463	19 021	15 579	12 138	8 696	5 254	1 812	(1 629)	(5 071)	(8 513)	(11 955)	25 905	(15 389)	190 556
Cash/cash equivalents at the month/year end:	22 463	19 021	15 579	12 138	8 696	5 254	1 812	(1 629)	(5 071)	(8 513)	(11 955)	(15 389)	(15 389)	190 556	409 360

2.9 Capital expenditure details

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

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

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

[illegible]

Community Assets		5 920	8 994	12 193	15 285	21 388	21 388	19 197	12 000	-
Community Facilities		2 529	-	-	-	-	-	5 000	-	-
Halls										
Centres		1 838	-	-	-	-	-	-	-	-
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police										
Parks		172	-	-	-	-	-	-	-	-
Public Open Space		519	-	-	-	-	-	5 000	-	-
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		3 391	8 994	12 193	15 285	21 388	21 388	14 197	12 000	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		3 391	8 994	12 193	15 285	21 388	21 388	14 197	12 000	-
Capital Spares										
Other assets		1 148	-	-	-	-	-	-	-	-
Operational Buildings		1 148	-	-	-	-	-	-	-	-
Municipal Offices		1 148	-	-	-	-	-	-	-	-
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	2 320	0	0
Servitudes										
Licences and Rights		-	-	-	-	-	-	2 320	0	0
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		-	-	-	-	-	-	2 320	0	0
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	4 863	-	-	1 500	1 500	-	-	-
Computer Equipment		-	4 863	-	-	1 500	1 500	-	-	-
Furniture and Office Equipment		48	-	-	-	-	-	7 000	-	-
Furniture and Office Equipment		48	-	-	-	-	-	7 000	-	-
Machinery and Equipment		18	297	-	-	200	200	4 600	-	-
Machinery and Equipment		18	297	-	-	200	200	4 600	-	-
Transport Assets		-	-	-	-	28 809	28 809	7 000	-	-
Transport Assets		-	-	-	-	28 809	28 809	7 000	-	-
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	124 975	91 628	169 105	150 901	178 286	178 286	189 179	179 184	179 239

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	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		11 100	3 365	16 242	4 000	6 322	6 322	466	5 246	1 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		11 100	3 365	-	-	-	-	-	-	-
Power Plants										
HV Substations		10 613	3 365	-	-	-	-	-	-	-
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		487	-	-	-	-	-	-	-	-
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	16 242	4 000	6 322	6 322	466	5 246	1 000
Pump Station										
Reticulation										
Waste Water Treatment Works		-	-	16 242	4 000	6 322	6 322	466	5 246	1 000
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing	1	11 100	3 365	16 242	4 000	6 322	6 322	466	5 246	1 000
Renewal of Existing Assets as % of total capex		75,1%	3,4%	8,5%	2,4%	3,2%	3,2%	0,2%	2,7%	0,6%
Renewal of Existing Assets as % of deprecn"		2,8%	0,8%	3,9%	1,1%	1,6%	1,6%	0,1%	1,1%	0,2%

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

[illegible]

<u>Intangible Assets</u>		3 517	13 937	17 063	3 211	2 979	2 979	3 122	3 259	3 406
Servitudes										
Licences and Rights		3 517	13 937	17 063	3 211	2 979	2 979	3 122	3 259	3 406
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>		3 517	13 937	17 063	3 211	2 979	2 979	3 122	3 259	3 406
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
<u>Computer Equipment</u>		1 520	(2 589)	1 835	2 812	3 865	3 865	4 050	4 229	4 419
Computer Equipment		1 520	(2 589)	1 835	2 812	3 865	3 865	4 050	4 229	4 419
<u>Furniture and Office Equipment</u>		530	413	243	627	1 111	1 111	1 170	1 222	1 277
Furniture and Office Equipment		530	413	243	627	1 111	1 111	1 170	1 222	1 277
<u>Machinery and Equipment</u>		3 688	16 942	7 212	21 416	21 578	21 578	22 645	23 641	24 705
Machinery and Equipment		3 688	16 942	7 212	21 416	21 578	21 578	22 645	23 641	24 705
<u>Transport Assets</u>		24 031	35 174	50 418	76 366	16 818	16 818	17 139	17 893	18 698
Transport Assets		24 031	35 174	50 418	76 366	16 818	16 818	17 139	17 893	18 698
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	98 026	141 223	125 569	195 181	187 047	187 047	195 502	204 104	213 289
<i>R&M as a % of PPE</i>		1,9%	2,9%	2,2%	4,6%	4,3%	4,3%	3,5%	4,3%	5,6%
<i>R&M as % Operating Expenditure</i>		3,4%	4,5%	3,4%	5,3%	4,8%	4,8%	11,5%	4,9%	4,9%

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

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

Table 48BRR SA34e Capital expenditure on the upgrading of existing assets by - asset class

[illegible]

<u>Land</u>		-	-	-	-	-	-	-	-	-
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	14 783	2 888	6 126	12 730	15 730	15 730	6 193	8 709	-
<i>Upgrading of Existing Assets as % of total capex</i>		0,0%	3,0%	3,2%	7,6%	7,9%	7,9%	3,2%	4,5%	0,0%
<i>Upgrading of Existing Assets as % of depreca</i>		3,7%	0,7%	1,5%	3,5%	3,9%	3,9%	1,4%	1,9%	0,0%

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

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

Vote Description	Ref	2022/23 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Present value
R thousand								
Capital expenditure	1							
Vote 01 - Public Safety		6 000	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-
Vote 04 - Housing		5 000	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		14 197	12 000	-	-	-	-	-
Vote 06 - Council General		12 600	-	-	-	-	-	-
Vote 07 - Civil Engineering		43 451	37 392	124 116	-	-	-	-
Vote 08 - Water Section		40 066	60 992	29 000	-	-	-	-
Vote 09 - City Electrical Engineering		33 544	29 800	26 123	-	-	-	-
Vote 10 - Corporate Governane		-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		2 320	0	0	-	-	-	-
Vote 12 - Cleansing		17 000	22 000	-	-	-	-	-
Vote 13 - Sewerage		15 466	22 246	1 000	-	-	-	-
Vote 14 - Market		6 193	8 709	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-
List entity summary if applicable								
Total Capital Expenditure		195 838	193 139	180 239	-	-	-	-
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								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates		507 345	537 786	570 053				
Service charges - electricity revenue		1 257 444	1 492 460	1 771 401				
Service charges - water revenue		785 263	832 379	882 321				
Service charges - sanitation revenue		175 452	183 172	191 414				
Service charges - refuse revenue		225 008	234 908	245 479				
Rental of facilities and equipment		8 105	8 462	8 843				
List other revenues sources if applicable		9 270	9 677	10 113				
List entity summary if applicable								
Total future revenue		2 967 887	3 298 844	3 679 625	-	-	-	-
Net Financial Implications		(2 772 049)	(3 105 706)	(3 499 386)	-	-	-	-

Table 50 MBRR SA36 - Detailed capital budget per municipal vote

NW403 City Of Matlosane - Supporting Table SA36 Detailed capital budget														2022/23 Medium Term Revenue & Expenditure Framework				
R thousand														Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude							
Parent municipality: List all capital projects grouped by Function																		
Electricity	Construction 20m v/s Station Abakana	P0010020102_000	NEW	responsive and economic infras	Growth		Electrical Infrastructure	Hv Substations	RANKOLE OF MUNICIPALITY		0	4 935	-	-	-	-	-	
Electricity	Construction New 20 Mva Sub Abakana	M0010020102_000	NEW	responsive and economic infras	Growth		Electrical Infrastructure	Hv Substations	RANKOLE OF MUNICIPALITY		0	7 169	17 167	-	-	-	-	
Electricity	Construction 11kv Feeder Sub Abakana	Ph0010020105_000	NEW	responsive and economic infras	Growth		Electrical Infrastructure	Mv Substations	RANKOLE OF MUNICIPALITY		0	2 674	-	-	-	-	-	
Electricity	Electrical Abakana Ext15 Ph3	P0010020107_000	NEW	responsive and economic infras	Growth		Electrical Infrastructure	Mv Networks	RANKOLE OF MUNICIPALITY		0	10 707	-	25 064	25 000	26 123		
Electricity	Jouberton/Wakama Precinct Bulk Serv	J0010020107_000	NEW	responsive and economic infras	Growth		Electrical Infrastructure	Mv Networks	RANKOLE OF MUNICIPALITY		0	4 113	7 534	-	-	-	-	
Electricity	List Net Spot Ph3 & 8	P0010020108_000	NEW	responsive and economic infras	Growth		Electrical Infrastructure	Lv Networks	RANKOLE OF MUNICIPALITY		0	2 164	-	-	-	-	-	
Electricity	Joint Hotspot Areas Hm Lights P1 2140	J0010020108_000	NEW	responsive and economic infras	Growth		Electrical Infrastructure	Lv Networks	RANKOLE OF MUNICIPALITY		0	-	-	4 480	4 800	-	-	
Electricity	Relatubush Electric & Mech Equip Sps	P0010020108_000	NEW	responsive and economic infras	Growth		Electrical Infrastructure	Lv Networks	RANKOLE OF MUNICIPALITY		0	18 119	-	-	-	-	-	
Electricity	Replace High Mast Lights Karana	P0010020108_000	NEW	responsive and economic infras	Growth		Electrical Infrastructure	Lv Networks	RANKOLE OF MUNICIPALITY		0	130	-	-	-	-	-	
Electricity	Replace High Mast Lights Khuma	P0010020108_000	NEW	responsive and economic infras	Growth		Electrical Infrastructure	Lv Networks	RANKOLE OF MUNICIPALITY		0	675	-	-	-	-	-	
Electricity	Covid-19 Relatubush EdbulMech Cap P1	Sep0010020404_000	NEW	responsive and economic infras	Growth		Water Supply Infrastructure	Pump Stations	RANKOLE OF MUNICIPALITY		0	7 436	4 684	-	-	-	-	
Fire Fighting And Protection	Control Room Fire	P0010020305_000	NEW	effective and development-oriented put	Growth		Furniture And Office Equipment	Furniture And Office Equipment	RANKOLE OF MUNICIPALITY		0	-	-	6 000	-	-	-	
Housing	R4 Town Establishment	0200300201014_0	NEW	effective and development-oriented put	Growth		Community Facilities	Public Open Space	RANKOLE OF MUNICIPALITY		0	-	-	5 000	-	-	-	
Information Technology	Computer Equipment	P0010020304_000	NEW	effective and development-oriented put	Growth		Computer Equipment	Computer Equipment	RANKOLE OF MUNICIPALITY		0	-	1 500	-	-	-	-	
Information Technology	Team Work Computer Software	02003007002004_0	NEW	effective and development-oriented put	Growth		Licenses And Rights	Computer Software And Applications	RANKOLE OF MUNICIPALITY		0	-	-	2 320	0	0	0	
Markets	Upgrading Of Fresh Produce Market	00002002001017	UPGRADING	effective and development-oriented put	Inclusion and Access		Community Facilities	Markets	RANKOLE OF MUNICIPALITY		0	6 126	15 700	6 193	8 709	-	-	
Mayor And Council	Furniture	P0010020305_000	NEW	effective and development-oriented put	Growth		Furniture And Office Equipment	Furniture And Office Equipment	RANKOLE OF MUNICIPALITY		0	-	-	1 000	-	-	-	
Mayor And Council	Equipment	P0010020305_000	NEW		Growth		Machinery And Equipment	Machinery And Equipment	RANKOLE OF MUNICIPALITY		0	-	200	2 800	-	-	-	
Mayor And Council	Lift Main Building	P0010020309_000	NEW		Growth		Machinery And Equipment	Machinery And Equipment	RANKOLE OF MUNICIPALITY		0	-	-	1 800	-	-	-	
Mayor And Council	Vehicles	P0010020310_000	NEW		Growth		Transport Assets	Transport Assets	RANKOLE OF MUNICIPALITY		0	-	28 889	7 000	-	-	-	
Roads	Jouberton Abakana Item Serv & Infra	P0010020601_000	NEW	responsive and economic infras	Growth		Roads Infrastructure	Roads	WARD 32		0	11 192	10 578	-	-	-	-	
Roads	Jouberton Parei Taxi Routes & Sw Dr	P0010020601_000	NEW	responsive and economic infras	Growth		Roads Infrastructure	Roads	RANKOLE OF MUNICIPALITY		0	9 136	-	-	-	-	-	
Roads	Jouberton Taxi Rank	P0010020601_000	NEW	responsive and economic infras	Growth		Roads Infrastructure	Roads	WARD 32		0	15 299	8 483	21 790	22 392	20 000		
Roads	Paving Of Taxi Routes Jouberton Ph3	P0010020601_000	NEW	responsive and economic infras	Growth		Roads Infrastructure	Roads	RANKOLE OF MUNICIPALITY		0	5 308	-	-	-	-	-	
Roads	Paving Of Taxi Routes Karana	P0010020601_000	NEW	responsive and economic infras	Growth		Roads Infrastructure	Roads	RANKOLE OF MUNICIPALITY		0	(0)	-	-	-	-	-	
Roads	Paving Of Taxi Routes Tigene 08/09	P0010020601_000	NEW	responsive and economic infras	Growth		Roads Infrastructure	Roads	RANKOLE OF MUNICIPALITY		0	58	-	-	-	-	-	
Roads	Paving Taxi Routes & Stormwater Jst	P0010020601_000	NEW	responsive and economic infras	Growth		Roads Infrastructure	Roads	RANKOLE OF MUNICIPALITY		0	0	15 186	21 661	15 000	104 116		
Roads	Paving Taxi Routes & Stormwater Kar	P0010020601_000	NEW	responsive and economic infras	Growth		Roads Infrastructure	Roads	RANKOLE OF MUNICIPALITY		0	8 807	16 327	-	-	-	-	
Sewerage	Upgrading Hbt Wwt Works	0100100105003_0	RENEWAL	responsive and economic infras	Inclusion and Access		Sanitation Infrastructure	Waste Water Treatment Works	RANKOLE OF MUNICIPALITY		0	16 242	6 322	466	5 246	1 000		
Sewerage	Re-establishment Of Klerksdorp Wwt Plant	P00100100205003_0	UPGRADING	responsive and economic infras	Inclusion and Access		Sanitation Infrastructure	Waste Water Treatment Works	RANKOLE OF MUNICIPALITY		0	(0)	-	-	-	-	-	
Sewerage	Covid-19 Uvg Mech & Elect Equip Pump	P0010020501_000	NEW	responsive and economic infras	Growth		Sanitation Infrastructure	Pump Station	RANKOLE OF MUNICIPALITY		0	-	385	-	-	-	-	
Sewerage	Uvgw4- Wschon & Elect Equip Pump S4	P0010020501_000	NEW	responsive and economic infras	Growth		Sanitation Infrastructure	Pump Station	RANKOLE OF MUNICIPALITY		0	6 261	4 198	-	-	-	-	
Sewerage	Covid-19 Uvg Sewage Pumping Karana	P0010020502_000	NEW	responsive and economic infras	Growth		Sanitation Infrastructure	Preticulation	RANKOLE OF MUNICIPALITY		0	1 773	4 418	-	-	-	-	
Sewerage	Covid-19 Uvg Sewer Neww Khuma Ph3	P0010020502_000	NEW	responsive and economic infras	Growth		Sanitation Infrastructure	Preticulation	RANKOLE OF MUNICIPALITY		0	1 541	-	-	-	-	-	
Sewerage	Jouberton Youth Development Centre	P0010020502_000	NEW	responsive and economic infras	Growth		Sanitation Infrastructure	Preticulation	RANKOLE OF MUNICIPALITY		0	358	-	-	-	-	-	
Sewerage	Jouberton/Wakama Precinct Bulk Serv	J0010020502_000	NEW	responsive and economic infras	Growth		Sanitation Infrastructure	Preticulation	RANKOLE OF MUNICIPALITY		0	6 146	6 000	-	-	-	-	
Sewerage	Relatubush Sewer Network Jouberton	E0010020502_000	NEW	responsive and economic infras	Growth		Sanitation Infrastructure	Preticulation	WARD 16		0	-	-	15 000	17 000	-	-	
Sewerage	Uvgw4- Sewage Pumping In Karana E	P0010020502_000	NEW	responsive and economic infras	Growth		Sanitation Infrastructure	Preticulation	RANKOLE OF MUNICIPALITY		0	6 382	-	-	-	-	-	
Solid Waste Removal	Solid Waste Call Bell Station & Klerksd	P00100202002_0	NEW	responsive and economic infras	Growth		Solid Waste Infrastructure	Waste Transfer Stations	RANKOLE OF MUNICIPALITY		0	-	-	17 000	22 000	-	-	
Sports Grounds And Stadiums	New Sports Complex In Khuma	02003002002002_0	NEW	long and healthy life for all South African	Growth		Sport And Recreation Facilities	Outdoor Facilities	WARD 19		0	12 193	21 388	14 197	12 000	-	-	
Water Distribution	Covid-19 Hm Bulk Wls P3 2m1 Pres Tan	P0010020408_000	NEW	responsive and economic infras	Growth		Water Supply Infrastructure	Bulk Mains	RANKOLE OF MUNICIPALITY		0	1 769	-	-	-	-	-	
Water Distribution	Jouberton/Wakama Precinct Bulk Serv	J0010020408_000	NEW	responsive and economic infras	Growth		Water Supply Infrastructure	Bulk Mains	RANKOLE OF MUNICIPALITY		0	7 130	10 435	8 210	17 608	-	-	
Water Distribution	Relatubush Elec & Mech Equip Wabepump	P0010020408_000	NEW	responsive and economic infras	Growth		Water Supply Infrastructure	Bulk Mains	RANKOLE OF MUNICIPALITY		0	-	15 086	-	-	-	-	
Water Distribution	Construction Jouberton Reservoir	P0010020407_000	NEW	responsive and economic infras	Growth		Water Supply Infrastructure	Distribution	RANKOLE OF MUNICIPALITY		0	-	3 678	15 210	23 384	29 000		
Water Distribution	Covid-19 Pres Reducing Valves Swm	P0010020407_000	NEW	responsive and economic infras	Growth		Water Supply Infrastructure	Distribution	RANKOLE OF MUNICIPALITY		0	5 260	1 583	-	-	-	-	
Water Distribution	Covid-19 Water Sup Midrad Jouberton	P0010020407_000	NEW	responsive and economic infras	Growth		Water Supply Infrastructure	Distribution	RANKOLE OF MUNICIPALITY		0	1 646	628	-	-	-	-	
Water Distribution	Install Comm Stand Pipes Inf Settlement	P0010020407_000	NEW	responsive and economic infras	Growth		Water Supply Infrastructure	Distribution	RANKOLE OF MUNICIPALITY		0	6 942	-	-	-	-	-	
Water Distribution	Supp & Install Pressure Valves Swm	P0010020407_000	NEW	responsive and economic infras	Growth		Water Supply Infrastructure	Distribution	RANKOLE OF MUNICIPALITY		0	3 965	-	16 646	20 000	-	-	
Parent Capital expenditure														191 473	280 338	195 838	193 139	186 238
Entities: List all capital projects grouped by Entity																		
Entity A																		
Water project A																		
Entity B																		
Electricity project B																		
Entity Capital expenditure														-	-	-	-	-
Total Capital expenditure														191 473	280 338	195 838	193 139	186 238

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 has been compiled in terms of the MFMA and National Treasury requirements.

2.11 Other supporting documents

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

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		415 605	427 563	556 816	571 692	572 852	572 852	425 243	600 349	636 370	674 553
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		90 478	93 220	131 313	81 394	88 744	88 744	110 317	93 004	98 584	104 499
Net Property Rates		325 128	334 343	425 503	490 297	484 108	484 108	314 926	507 345	537 786	570 053
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		781 164	808 079	865 421	1 004 123	1 060 314	1 060 314	676 083	1 296 945	1 541 228	1 829 283
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		13 800	25 754	10 976	41 377	34 618	34 618		41 088	48 767	57 882
Net Service charges - electricity revenue		767 364	782 325	854 446	962 746	1 025 696	1 025 696	676 083	1 255 857	1 492 460	1 771 401
Service charges - water revenue	6										
Total Service charges - water revenue		601 837	654 081	708 036	793 383	793 660	793 660	481 098	879 738	934 205	990 257
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		28 446	50 135	54 223	64 070	90 625	90 625		96 062	101 826	107 936
Net Service charges - water revenue		573 391	603 946	653 812	729 313	703 035	703 035	481 098	783 676	832 379	882 321
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		123 191	131 775	139 113	152 815	152 633	152 633	98 881	198 417	208 805	218 201
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		11 116	18 987	20 908	21 897	23 428	23 428		24 553	25 633	26 786
Net Service charges - sanitation revenue		112 075	112 787	118 205	130 918	129 205	129 205	98 881	173 864	183 172	191 414
Service charges - refuse revenue	6										
Total refuse removal revenue		160 941	171 442	177 633	221 441	221 441	221 441	143 095	270 528	284 088	296 872
Total landfill revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)		19 612	34 402	37 570	44 950	44 950	44 950		47 107	49 180	51 393
Net Service charges - refuse revenue		141 329	137 040	140 063	176 491	176 491	176 491	143 095	223 421	234 908	245 479
Other Revenue by source											
Fuel Levy											
Other Revenue		39 728	38 200	53 658	39 548	50 192	50 192	33 153	96 356	58 738	61 282
Total 'Other' Revenue	1	39 728	38 200	53 658	39 548	50 192	50 192	33 153	96 356	58 738	61 282

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	375 527	403 609	429 281	454 798	450 400	450 400	323 861	477 688	506 349	536 730
Pension and UIF Contributions		78 969	84 003	87 088	90 112	90 550	90 550	65 553	95 990	101 749	107 854
Medical Aid Contributions		34 740	37 586	39 139	41 371	41 584	41 584	28 778	44 095	46 741	49 545
Overtime		47 868	53 179	55 737	24 732	49 030	49 030	44 165	24 732	26 216	27 789
Performance Bonus		29 132	31 478	33 169	35 720	35 894	35 894	26 832	38 047	40 330	42 750
Motor Vehicle Allowance		628	560	596	1 287	1 287	1 287	528	1 364	1 446	1 532
Cellphone Allowance		986	1 027	1 008	1 371	1 528	1 528	700	1 621	1 718	1 821
Housing Allowances		6 524	6 697	6 858	7 415	7 415	7 415	4 955	7 861	8 332	8 832
Other benefits and allowances		14 010	18 145	16 830	24 348	26 433	26 433	11 585	27 856	29 527	31 299
Payments in lieu of leave		17 937	22 659	12 747	11 152	13 381	13 381	9 167	14 184	15 035	15 937
Long service awards		(8 757)	(566)	(2 189)	-	-	-	-	-	-	-
Post-retirement benefit obligations	4	33 449	(15 428)	31 664	-	-	-	-	-	-	-
sub-total	5	631 012	642 949	711 929	692 304	717 502	717 502	516 124	733 436	777 442	824 089
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	631 012	642 949	711 929	692 304	717 502	717 502	516 124	733 436	777 442	824 089
Depreciation & asset impairment											
Depreciation of Property , Plant & Equipment		402 816	411 946	417 553	366 774	400 000	400 000	259 580	440 000	459 360	480 031
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	402 816	411 946	417 553	366 774	400 000	400 000	259 580	440 000	459 360	480 031
Bulk purchases - electricity											
Electricity bulk purchases		679 887	691 073	746 597	1 032 353	1 032 353	1 032 353	524 264	1 225 300	1 248 201	1 481 489
Total bulk purchases	1	679 887	691 073	746 597	1 032 353	1 032 353	1 032 353	524 264	1 225 300	1 248 201	1 481 489
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	-	-	-	-	-	-	-
Contracted services											
Outsourced Services		61 190	85 762	84 683	84 945	105 549	105 549	67 002	115 670	115 539	120 738
Consultants and Professional Services		26 937	26 649	58 725	33 405	34 473	34 473	20 583	36 718	38 334	40 059
Contractors		99 643	122 558	107 556	143 942	199 741	199 741	133 394	223 170	232 990	243 474
Total contracted services		187 770	234 969	250 964	262 292	339 763	339 763	220 980	375 558	386 863	404 272
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions		7 144	1 062	2 738	-	-	-	-	-	-	-
Audit fees											
Other Expenditure		147 860	142 638	208 499	147 235	176 079	176 079	106 138	183 935	196 351	205 025
Total 'Other' Expenditure	1	155 003	143 700	211 237	147 235	176 079	176 079	106 138	183 935	196 351	205 025
Repairs and Maintenance											
Employee related costs	8										
Inventory Consumed (Project Maintenance)		36 784	59 291	46 919	85 735	130 674	130 674	59 803	136 977	143 004	149 439
Contracted Services		61 242	81 933	78 650	106 946	53 873	53 873	32 854	55 906	58 365	60 992
Other Expenditure		-	-	-	2 500	2 500	2 500	-	2 620	2 735	2 858
Total Repairs and Maintenance Expenditure	9	98 026	141 223	125 569	195 181	187 047	187 047	92 657	195 502	204 104	213 289
Inventory Consumed											
Inventory Consumed - Water		-	-	-	296 229	296 229	296 229	-	314 003	322 252	322 252
Inventory Consumed - Other		22 446	32 436	42 048	108 916	108 916	108 916	18 021	113 492	118 486	118 486
Total Inventory Consumed & Other Material		22 446	32 436	42 048	405 145	405 145	405 145	18 021	427 495	440 738	440 738

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

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

Description	Ref	Vote 01 - 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 Governance	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		-	-	-	-	-	-	-	-	-	-	507 345	-	-	-	-	507 345
Service charges - electricity revenue		-	-	-	-	-	-	-	-	1 255 857	-	-	-	-	-	-	1 255 857
Service charges - water revenue		-	-	-	-	-	-	-	783 676	-	-	-	-	-	-	-	783 676
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	173 864	-	-	173 864
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	223 421	-	-	-	223 421
Rental of facilities and equipment		1 259	-	340	3 977	198	-	-	-	-	209	-	-	-	2 122	1	8 105
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	9 235	-	-	34	-	9 270
Interest earned - outstanding debtors		-	-	-	0	-	-	-	209 697	-	-	148 683	108 638	3 257	-	-	470 275
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3 415	-	-	-	2	-	433	-	349	-	303	-	-	-	-	4 503
Licences and permits		10 384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10 384
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		18 324	-	3 145	48 776	316	400	-	-	-	2 220	3 836	431	-	18 908	-	96 356
Transfers and subsidies		-	-	-	-	1 234	-	7 190	-	5 000	-	548 400	-	-	-	-	561 824
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		33 383	-	3 485	52 753	1 751	400	7 623	983 373	1 261 206	2 429	1 217 802	332 489	177 121	21 064	1	4 104 680
Expenditure By Type																	
Employee related costs		131 254	4 785	55 048	19 865	47 618	47 050	69 451	39 715	52 270	47 214	81 323	67 985	47 228	12 980	9 630	733 436
Remuneration of councillors		-	-	-	-	-	39 456	-	-	-	-	-	-	-	-	-	39 456
Debt impairment		-	-	-	-	-	-	-	218 794	288 824	-	147 089	52 947	39 275	-	-	746 930
Depreciation & asset impairment		5 553	661	33 785	1 303	24 920	51 666	99 029	94 607	71 379	-	3 166	1 608	48 508	3 815	-	440 000
Finance charges		120	22	61	13	-	897	605	186	118	159	7 781	27	119	11	5	10 123
Bulk purchases - electricity		-	-	-	-	-	-	-	-	1 225 300	-	-	-	-	-	-	1 225 300
Inventory consumed		-	-	-	-	-	-	-	314 003	-	-	113 492	-	-	-	-	427 495
Contracted services		65 921	1 181	15 190	29	8 028	38 412	29 284	25 937	20 971	5 142	30 533	114 350	16 760	3 764	56	375 558
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		7 454	3 665	3 521	6 710	3 519	64 370	3 778	4 772	44 716	6 351	26 571	3 962	1 632	1 820	1 094	183 935
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		210 302	10 314	107 606	27 921	84 086	241 850	202 147	688 014	1 703 577	58 866	409 956	240 890	153 522	22 400	10 786	4 182 234
Surplus/(Deficit)		(178 919)	(10 314)	(104 120)	24 832	(82 335)	(241 450)	(194 524)	285 359	(442 371)	(56 438)	807 846	91 600	23 599	(1 335)	(10 785)	(77 355)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)				-		14 197		43 451	24 856	33 544			17 000	30 676	6 193		169 918
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		(178 919)	(10 314)	(104 120)	24 832	(68 138)	(241 450)	(151 073)	320 215	(408 827)	(56 438)	807 846	108 600	54 275	4 858	(10 785)	92 563

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

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

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22				2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors	2	3 824 887	4 698 245	5 736 792	6 030 081	6 030 081	6 030 081	6 457 242	5 897 513	6 495 954	7 240 631
Less: Provision for debt impairment		(3 332 173)	(4 108 195)	(5 152 569)	(5 340 269)	(5 340 269)	(5 340 269)	(5 115 569)	(5 406 704)	(6 031 987)	(6 657 269)
Total Consumer debtors		492 714	590 050	584 223	689 812	689 812	689 812	1 341 673	490 809	463 967	583 362
Debt impairment provision											
Balance at the beginning of the year	2	(2 995 094)	(3 307 110)	(4 129 840)	(4 593 339)	(4 593 339)	(4 593 339)	(5 039 634)	(4 789 869)	(5 406 704)	(6 031 987)
Contributions to the provision		(237 733)	(663 325)	(909 793)	(746 930)	(746 930)	(746 930)	–	(616 835)	(625 283)	(625 283)
Bad debts written off		(99 346)	(137 761)	(112 935)	–	–	–	(75 936)	–	–	–
Balance at end of year		(3 332 173)	(4 108 195)	(5 152 569)	(5 340 269)	(5 340 269)	(5 340 269)	(5 115 569)	(5 406 704)	(6 031 987)	(6 657 269)
Inventory											
Water											
Opening Balance	6	2 763	2 763	2 841	3 383	3 383	3 383	3 383	3 383	3 383	3 383
System Input Volume		–	78	542	296 229	296 229	296 229	–	314 003	322 252	322 252
Water Treatment Works		–	–	–	–	–	–	–	–	–	–
Bulk Purchases		–	78	542	296 229	296 229	296 229	–	314 003	322 252	322 252
Natural Sources	–	–	–	–	–	–	–	–	–	–	–
Authorised Consumption	–	–	–	(296 229)	(296 229)	(296 229)	–	(314 003)	(322 252)	(322 252)	(322 252)
Billed Authorised Consumption	–	–	–	(296 229)	(296 229)	(296 229)	–	(314 003)	(322 252)	(322 252)	(322 252)
Billed Metered Consumption	–	–	–	(296 229)	(296 229)	(296 229)	–	(314 003)	(322 252)	(322 252)	(322 252)
Free Basic Water	–	–	–	–	–	–	–	–	–	–	–
Subsidised Water	–	–	–	–	–	–	–	–	–	–	–
Revenue Water	–	–	–	(296 229)	(296 229)	(296 229)	–	(314 003)	(322 252)	(322 252)	(322 252)
Billed Unmetered Consumption	–	–	–	–	–	–	–	–	–	–	–
Free Basic Water	–	–	–	–	–	–	–	–	–	–	–
Subsidised Water	–	–	–	–	–	–	–	–	–	–	–
Revenue Water	–	–	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption	–	–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption	–	–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption	–	–	–	–	–	–	–	–	–	–	–
Water Losses	–	–	–	–	–	–	–	–	–	–	–
Apparent losses	–	–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption	–	–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies	–	–	–	–	–	–	–	–	–	–	–
Real losses	–	–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains	–	–	–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs	–	–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter	–	–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors	–	–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Water	–	–	–	–	–	–	–	–	–	–	–
Closing Balance Water	2 763	2 841	3 383	3 383	3 383	3 383	3 383	3 383	3 383	3 383	3 383
Agricultural											
Opening Balance	7	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues		–	–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural	–	–	–	–	–	–	–	–	–	–	–
Consumables											
Standard Rated											
Opening Balance	7	42 441	47 325	42 737	29 910	29 910	29 910	29 910	34 175	35 683	37 197
Acquisitions		27 614	127 982	43 829	113 181	113 181	113 181	29 398	115 000	120 000	120 000
Issues		(22 446)	(32 436)	(42 048)	(108 916)	(108 916)	(108 916)	(18 021)	(113 492)	(118 486)	(118 486)
Adjustments		3	(20)	(13 463)	–	–	–	(0)	–	–	–
Write-offs	9	(286)	(100 114)	(1 144)	–	–	–	(289)	–	–	–
Closing balance - Consumables Standard Rated	47 325	42 737	29 910	34 175	34 175	34 175	40 998	35 683	37 197	38 711	38 711

Land										
Opening Balance		192	192	186	186	186	186	186	186	186
Acquisitions		-	-	-	-	-	-	-	-	-
Sales		-	(6)	-	-	-	-	-	-	-
Adjustments										
Correction of Prior period errors										
Closing Balance - Land		192	186	186	186	186	186	186	186	186
Closing Balance - Inventory & Consumables		50 279	45 765	33 479	37 744	37 744	37 744	44 567	39 252	40 766
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)		12 272 993	12 376 207	12 573 520	12 872 837	12 905 544	12 905 544	12 665 858	13 781 015	13 258 497
Leases recognised as PPE	3									
Less: Accumulated depreciation		7 184 586	7 575 310	6 874 275	8 584 922	8 584 922	8 584 922	7 133 856	9 005 968	9 445 541
Total Property, plant and equipment (PPE)	2	5 088 406	4 800 897	5 699 245	4 287 915	4 320 622	4 320 622	5 532 003	4 775 047	3 812 956
LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)										
Current portion of long-term liabilities		-	1 614	(1 539)	2 000	2 000	2 000	(1 539)	2 000	2 000
Total Current liabilities - Borrowing		-	1 614	(1 539)	2 000	2 000	2 000	(1 539)	2 000	2 000
Trade and other payables										
Trade Payables	5	874 000	1 298 095	1 639 187	844 405	106 841	106 841	1 738 144	785 878	(445 460)
Other creditors		-	-	-	-	-	-	-	-	-
Unspent conditional transfers		99 517	43 668	42 709	43 157	43 157	43 157	194 348	43 051	43 021
VAT		169 222	360 368	552 242	-	-	-	737 527	-	-
Total Trade and other payables	2	1 142 739	1 702 131	2 234 138	887 562	149 998	149 998	2 670 019	828 928	(402 409)
Non current liabilities - Borrowing										
Borrowing	4	103 428	83 274	48 848	81 274	81 274	81 274	43 525	81 274	81 274
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		103 428	83 274	48 848	81 274	81 274	81 274	43 525	81 274	81 274
Provisions - non-current										
Retirement benefits		-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-
Other										
Total Provisions - non-current		-	-	-	-	-	-	-	-	-
CHANGES IN NET ASSETS										
Accumulated Surplus/(Deficit)										
Accumulated Surplus/(Deficit) - opening balance		4 553 307	4 266 728	3 710 641	4 240 185	4 240 185	4 240 185	3 709 220	4 233 752	4 162 868
GRAP adjustments		-	-	-	-	-	-	-	-	-
Restated balance		4 553 307	4 266 728	3 710 641	4 240 185	4 240 185	4 240 185	3 709 220	4 233 752	4 162 868
Surplus/(Deficit)		46 145	(160 460)	133 590	6 433	(137 828)	(137 828)	774 540	92 563	318 451
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-
Other adjustments		19 903	(14 996)	258 810	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	4 619 354	4 091 272	4 103 042	4 246 618	4 102 357	4 102 357	4 483 760	4 326 315	4 481 319
Reserves										
Housing Development Fund										
Capital replacement										
Self-insurance										
Other reserves										
Revaluation										
Total Reserves	2	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 619 354	4 091 272	4 103 042	4 246 618	4 102 357	4 102 357	4 483 760	4 326 315	4 481 319

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

[illegible]

Total municipal services	Ref.		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	146 398	146 398	156 939	15 000	15 000	15 000	158 587	160 252	161 935
		Piped water inside yard (but not in dwelling)	30 897	30 897	33 122	6	6	6	33 470	33 821	34 176
	8	Using public tap (at least min.service level)	2 111	2 111	2 263	1	1	1	2 287	2 311	2 335
	10	Other water supply (at least min.service level)	2 111	2 111	2 263	-	-	-	2 263	2 263	2 263
		<i>Minimum Service Level and Above sub-total</i>	181 517	181 517	194 587	15 007	15 007	15 007	196 607	198 647	200 709
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	181 517	181 517	194 587	15 007	15 007	15 007	196 607	198 647	200 709
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	127 253	127 253	136 416	146 238	146 238	146 238	165 936	177 552	189 980
		Flush toilet (with septic tank)	218	218	234	251	251	251	251	269	269
		Chemical toilet	622	622	667	715	715	715	715	767	767
		Pit toilet (ventilated)	2 807	2 807	3 009	3 225	3 225	3 225	4 002	4 500	4 520
		Other toilet provisions (> min.service level)	1 161	1 161	1 244	1 334	1 334	1 334	23 631	25 000	25 550
		<i>Minimum Service Level and Above sub-total</i>	132 061	132 061	141 570	151 763	151 763	151 763	194 535	208 088	221 086
		Bucket toilet	1 010	1 010	1 083	1 083	1 083	1 083	1 033	1 161	1 244
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	3 617	3 617	3 877	3 877	3 877	3 877	3 877	4 156	4 456
		<i>Below Minimum Service Level sub-total</i>	4 627	4 627	4 960	4 960	4 960	4 960	4 910	5 317	5 700
		Total number of households	136 688	136 688	146 530	156 723	156 723	156 723	199 445	213 405	226 786
		Energy:									
		Electricity (at least min.service level)	144 247	144 247	154 633	-	-	-	121 795	121 916	122 038
		Electricity - prepaid (min.service level)	23 654	23 654	25 357	-	-	-	51 655	56 820	68 184
		<i>Minimum Service Level and Above sub-total</i>	167 901	167 901	179 990	-	-	-	173 450	178 736	190 222
		Electricity (< min.service level)	144 247	144 247	154 633	154 633	154 633	154 633	4 389	4 828	5 311
		Electricity - prepaid (< min. service level)	23 654	23 654	25 357	25 357	25 357	25 357	15 595	17 154	18 870
		Other energy sources	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	167 901	167 901	179 990	179 990	179 990	179 990	19 984	21 982	24 181
		Total number of households	335 802	335 802	359 980	179 990	179 990	179 990	193 434	200 718	214 403
		Refuse:									
		Removed at least once a week	-	-	-	-	-	-	164 644	166 856	166 685
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	164 644	166 856	166 685
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	5 716	5 716	5 716	5 716	6 378	6 378	6 378
		Using own refuse dump	-	-	2 430	2 430	2 430	2 430	2 430	2 430	2 430
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	8 146	8 146	8 146	8 146	8 808	8 808	8 808
		Total number of households	-	-	8 146	8 146	8 146	8 146	173 452	175 664	175 493

Municipal in-house services	Ref.		2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	146 398	146 398	156 939	15 000	15 000	15 000	158 587	160 252	161 935
		Piped water inside yard (but not in dwelling)	30 897	30 897	33 122	6	6	6	33 470	33 821	34 176
8		Using public tap (at least min.service level)	2 111	2 111	2 263	1	1	1	2 287	2 311	2 335
10		Other water supply (at least min.service level)	2 111	2 111	2 263	-	-	-	2 263	2 263	2 263
		Minimum Service Level and Above sub-total	181 517	181 517	194 587	15 007	15 007	15 007	196 607	198 647	200 709
9		Using public tap (< min.service level)									
10		Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	181 517	181 517	194 587	15 007	15 007	15 007	196 607	198 647	200 709
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	127 253	127 253	136 416	146 238	146 238	146 238	165 936	177 552	189 980
		Flush toilet (with septic tank)	218	218	234	251	251	251	251	269	269
		Chemical toilet	622	622	667	715	715	715	715	767	767
		Pit toilet (ventilated)	2 807	2 807	3 009	3 225	3 225	3 225	4 002	4 500	4 520
		Other toilet provisions (> min.service level)	1 161	1 161	1 244	1 334	1 334	1 334	23 631	25 000	25 550
		Minimum Service Level and Above sub-total	132 061	132 061	141 570	151 763	151 763	151 763	194 535	208 088	221 086
		Bucket toilet	1 010	1 010	1 083	1 083	1 083	1 083	1 033	1 161	1 244
		Other toilet provisions (< min.service level)									
		No toilet provisions	3 617	3 617	3 877	3 877	3 877	3 877	3 877	4 156	4 456
		Below Minimum Service Level sub-total	4 627	4 627	4 960	4 960	4 960	4 960	4 910	5 317	5 700
		Total number of households	136 688	136 688	146 530	156 723	156 723	156 723	199 445	213 405	226 786
		Energy:									
		Electricity (at least min.service level)	144 247	144 247	154 633	-	-	-	121 795	121 916	122 038
		Electricity - prepaid (min.service level)	23 654	23 654	25 357	-	-	-	51 655	56 820	68 184
		Minimum Service Level and Above sub-total	167 901	167 901	179 990	-	-	-	173 450	178 736	190 222
		Electricity (< min.service level)	144 247	144 247	154 633	154 633	154 633	154 633	4 389	4 828	5 311
		Electricity - prepaid (< min. service level)	23 654	23 654	25 357	25 357	25 357	25 357	15 595	17 154	18 870
		Other energy sources									
		Below Minimum Service Level sub-total	167 901	167 901	179 990	179 990	179 990	179 990	19 984	21 982	24 181
		Total number of households	335 802	335 802	359 980	179 990	179 990	179 990	193 434	200 718	214 403
		Refuse:									
		Removed at least once a week	-	-	-	-	-	-	164 644	166 856	166 685
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	164 644	166 856	166 685
		Removed less frequently than once a week									
		Using communal refuse dump	-	-	5 716	5 716	5 716	5 716	6 378	6 378	6 378
		Using own refuse dump	-	-	2 430	2 430	2 430	2 430	2 430	2 430	2 430
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	-	-	8 146	8 146	8 146	8 146	8 808	8 808	8 808
		Total number of households	-	-	8 146	8 146	8 146	8 146	173 452	175 664	175 493

Detail of Free Basic Services (FBS) provided			2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Electricity	Ref	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	13 800 053	25 753 674	10 975 506	41 376 691	34 617 902	34 617 902	41 087 988	48 767 333	57 881 947
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)	-	25 748	57 748	-	41 377	41 377	-	-	-
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements	-	25 748	57 748	-	41 377	41 377	-	-	-
Water	Ref	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	28 446 292	50 135 245	54 223 019	64 070 300	90 624 913	90 624 913	96 062 408	101 826 153	107 935 722
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)	-	50 135	85 719	-	64 070	64 070	-	-	-
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	-	50 135	85 719	-	64 070	64 070	-	-	-
Sanitation	Ref	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)	11 115 924	18 987 071	20 907 551	21 897 291	23 428 095	23 428 095	24 552 644	25 632 960	26 786 444
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)	-	18 987	22 646	-	21 897	21 897	-	-	-
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	-	18 987	22 646	-	21 897	21 897	-	-	-
Refuse Removal	Ref	<u>Location of households for each type of FBS</u>									
List type of FBS service		Formal settlements - (removed once a week to indigent households)	19 611 778	34 401 910	37 569 968	44 949 645	44 949 645	44 949 645	47 107 228	49 179 946	51 393 044
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)	-	34 402	45 700	-	44 950	44 950	-	-	-
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	-	34 402	45 700	-	44 950	44 950	-	-	-

Table 55 MBRR SA32 – List of external mechanisms

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

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

Table 56 MBRR SA11 PROPERTY RATES SUMMARY
NW403 City Of Matlosana - Supporting Table SA11 Property rates summary

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Valuation:	1									
Date of valuation:		2014/01/07	2019/01/29	2019/01/09	2020/07/01					
Financial year valuation used		0	0	0	202122			0		
Municipal by-law s s6 in place? (Y/N)	2		Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)			Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)			No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of data collectors (FTE)	3	-	-	-	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)			Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)		-	12	12	12			12		
No. of properties	5	-	-	102 646	103 500	103 500	103 500	107 944	109 023	110 113
No. of sectional title values	5	-	-	3 315	3 268	3 268	3 268	3 654	3 691	3 727
No. of unreasonably difficult properties s7(2)		-	-	3	3	3	3	-	-	-
No. of supplementary valuations		-	-	-	1 000	1 000	1 000	5 000	5 100	5 151
No. of valuation roll amendments		-	-	-	1 000	1 000	1 000	-	-	-
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5	-	-	0	0	0	0	0	0	0
Municipality owned property value (Rm)		-	-	0	0	0	0	0	0	0
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	0	7	7	7	7	7	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	13	13	13	13	13	-
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	0	20	20	20	20	20	-
Total value used for rating (Rm)	5	-	-	-	0	0	0	-	-	-
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	-	-	-	0	0	0	-	-	-
Rating:										
Residential rate used to determine rate for other categories? (Y/N)			Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	5		Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)			No	No	No	No	No	No	No	No
Special rating area used? (Y/N)			No	No	No			No		
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)			Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6	-	-	-	459	459	459	479	500	-
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		-	-	-	-	15	15	15	16	17
Rebates, exemptions - pensioners (R'000)		-	-	-	0	0	0	0	0	0
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	1	1	1	1	1	1
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	1	16	16	16	17	18

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

[illegible]

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/nts	Public benefit organs.	Mining Props.
Budget Year 2022/23																	
Valuation:																	
No. of properties		86 156	521	5 730	2 098	134	4 592	192	-	-	358	-	-	-	-	48	490
No. of sectional title property values		3 654	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers		50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1
Frequency of valuation (select)		<4	<4	<4	<4	<4	<4	<4	<4	<4	<4	<4	<4	<4	<4	<4	<4
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fiat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R'000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptns, reductns, discs (R'000)																	

Table 59 MBRR SA13a SERVICE TATIIFS BY CATEGORY

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

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Property rates <i>(rate in the Rand)</i>	1								
Residential properties			-	0,0124	0,0131	0,0144	0,0150	0,0157	0,0163
Residential properties - vacant land			-	0,0313	0,0313	0,0344	0,0357	0,0373	0,0390
Formal/informal settlements			-	0,0131	0,0131	0,0144	0,0150	0,0157	0,0163
Small holdings			-	0,0124	0,0131	0,0144	0,0150	0,0157	0,0163
Farm properties - used			-	0,0033	0,0033	0,0036	0,0037	0,0039	0,0041
Farm properties - not used			-	-	0,0131	0,0144	0,0150	0,0157	0,0163
Industrial properties			-	0,0296	0,0313	0,0344	0,0357	0,0373	0,0390
Business and commercial properties			-	0,0296	0,0313	0,0344	0,0357	0,0373	0,0390
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties			-	0,0296	0,0313	0,0344	0,0357	0,0373	0,0390
Municipal properties									
Public service infrastructure			-	0,0124	0,0131	0,0144	0,0150	0,0157	0,0163
Privately owned towns serviced by the State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	50 000	50 000	50 000	50 000	50 000	50 000
Indigent rebate or exemption			-	50 000	50 000	50 000	50 000	50 000	50 000
Pensioners/social grants rebate or exemption			-	50 000	50 000	50 000	50 000	50 000	50 000
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixd fee <i>(Rands/month)</i>			-	136	150	159	165	172	180
Service point - vacant land <i>(Rands/month)</i>			-	136	150	159	165	172	180
Water usage - flat rate tariff <i>(c/kl)</i>		-	-	-	150	159	165	172	180
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 <i>(c/kl)</i>		1-6 Kl	-	-	23	25	26	28	29
Water usage - Block 2 <i>(c/kl)</i>		7-20 Kl	-	24	28	30	32	34	36
Water usage - Block 3 <i>(c/kl)</i>		21-50 Kl	-	-	29	31	33	35	37
Water usage - Block 4 <i>(c/kl)</i>		51-100 Kl	-	26	30	32	34	36	39
Other	2								

Waste water tariffs								
Domestic								
Basic charge/ fixed fee (<i>Rands/month</i>)		-	75	82	87	91	95	99
Service point - vacant land (<i>Rands/month</i>)		-	75	82	87	91	95	99
Waste water - flat rate tariff (<i>c/kl</i>)								
Volumetric charge - Block 1 (<i>c/kl</i>)	(fill in structure)							
Volumetric charge - Block 2 (<i>c/kl</i>)	(fill in structure)							
Volumetric charge - Block 3 (<i>c/kl</i>)	(fill in structure)							
Volumetric charge - Block 4 (<i>c/kl</i>)	(fill in structure)							
Other	2							
Electricity tariffs								
Domestic								
Basic charge/ fixed fee (<i>Rands/month</i>)		-	-	142	163	193	229	272
Service point - vacant land (<i>Rands/month</i>)		-	127	142	163	193	229	272
FBE	(how is this targeted?)							
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	(describe structure)							
Flat rate tariff - meter (<i>c/kwh</i>)								
Flat rate tariff - prepaid(<i>c/kwh</i>)								
Meter - IBT Block 1 (<i>c/kwh</i>)		-	-	1	1	2	2	2
Meter - IBT Block 2 (<i>c/kwh</i>)		-	118	1	2	2	2	3
Meter - IBT Block 3 (<i>c/kwh</i>)		-	-	2	2	3	3	4
Meter - IBT Block 4 (<i>c/kwh</i>)		-	-	2	2	3	4	4
Meter - IBT Block 5 (<i>c/kwh</i>)		-	191	2	3	3	4	4
Prepaid - IBT Block 1 (<i>c/kwh</i>)		-	91	1	1	2	2	2
Prepaid - IBT Block 2 (<i>c/kwh</i>)		-	118	1	2	2	2	3
Prepaid - IBT Block 3 (<i>c/kwh</i>)		-	158	2	2	3	3	4
Prepaid - IBT Block 4 (<i>c/kwh</i>)		-	-	2	2	3	4	4
Prepaid - IBT Block 5 (<i>c/kwh</i>)		-	191	2	3	3	4	4
Other	2							
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/ fixed fee		-	-	151	181	188	196	205
80l bin - once a week		-	-	151	181	188	196	205
250l bin - once a week		-	-	151	181	188	196	205

Table 60 MBRR SA13b SERVICE TATIFFS BY CATEGORY - EPLANATORY

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

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Exemptions, reductions and rebates (Rands)									
-		-	50 000	50 000	-	50 000	50 000	50 000	50 000
[Insert lines as applicable]				50 000		50 000	50 000	50 000	50 000
				50 000		50 000	50 000	50 000	50 000
Water tariffs									
-		0	115	129	136	143	159	165	173
[Insert blocks as applicable]		1-6 kilolitre							
		7-20 kilolitre	115	129	136	143	159	165	173
		21-50 kilolitre	115	129	136	143	159	165	173
		51-100 kilolitre		18					
		101-200 kilolitre	-						
		201-300 kilolitre	-		20	21	25	27	29
		301-	19	22	24	26	30	33	35
		(fill in thresholds)	20	23	25	27	31	34	37
		(fill in thresholds)	20	25	26	28	32	35	38
		(fill in thresholds)							
Waste water tariffs									
-		0							
[Insert blocks as applicable]		Houses	63	71	75	79	82	86	90
		Houses	63	71	75	79	82	86	90
		Houses	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		Houses	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		Houses	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		Hostels	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		(fill in structure)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		(fill in structure)							
Electricity tariffs									
-		0	112	121	127	134	163	170	177
[Insert blocks as applicable]		1-50 kWh	112	121	127	134	163	170	177
		51-350 kWh	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		351-600 kWh	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		601-1500 kWh	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		>1501 kWh	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		(fill in thresholds)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		(fill in thresholds)	80	87	91	1	1	1	2
		(fill in thresholds)	101	111	118	1	2	2	2
		(fill in thresholds)	158	148	158	2	2	2	3
		(fill in thresholds)	154	170	182	2	2	3	3
		(fill in thresholds)	163	179	191	2	3	3	3
		(fill in thresholds)							
		(fill in thresholds)							

Table 61 MBRR SA 37

NW403 City Of Matlosana - Supporting Table SA37 Projects delayed from previous financial years																		
R thousand													Previous	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	target year to complete	Original Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
Parent municipality:																		
List all capital projects grouped by Function																		
Electricity	Covid-19 Redub ElecMech Eqp P/Stat K	PC0010200400	NEW	An efficient & Growth			Water Supply infrastructure	Pump Stations	R-WHOLE OF MUNICIPALITY	0	0	2021	7 436	4 604	-	-	-	
Sewerage	Covid-19 Ugo Mech & Elect Eqp Pump S	PC0010200500	NEW	An efficient & Growth			Sanitation infrastructure	Pump Station	R-WHOLE OF MUNICIPALITY	0	0	2021	-	335	-	-	-	
Sewerage	Ugogo Mech & Elect Eqp Pump Stat	PC0010200600	NEW	An efficient & Growth			Sanitation infrastructure	Pump Station	R-WHOLE OF MUNICIPALITY	0	0	2021	6 261	4 199	-	-	-	
List all capital projects grouped by Entity																		
Entity Name																		
Project name																		

Table 62 MBRR SA 38 CONSOLIDATED PROJECTS

403 City Of Matlosana - Supporting Table SA38 Consolidated detailed operational projects																		
R thousand													Prior year outcomes		2022/23 Medium Term Revenue & Expenditure Framework			
	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2020/21	Current Year 2021/22 Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25	
Parent municipality: List all operational projects grouped by Function																		
Governance Function																		
O Municipal Running Cost																		
P0002_0000 Municipal Running Cost settlements and improved quality of life Governance Governance Furniture And Office Equipment R-ADMIN OF HEAD C 0 0 4 401 5 536 5 922 6 273 6 644																		
Corrective Maintenance Effective and development-oriented Governance Governance Furniture And Office Equipment R-ADMIN OF HEAD C 0 0 - 1 1 1 1																		
Buildings Operational Buildings Municipal Office IN OF HEAD C 0 0 - 1 1 1 1																		
Civil Structures Operational Buildings Municipal Office IN OF HEAD C 0 0 - 1 1 1 1																		
Electrical Equipment Operational Buildings Municipal Office IN OF HEAD C 0 0 - 1 1 1 1																		
Transport Assets Transport Assets Transport Assets IN OF HEAD C 0 0 - 5 - - -																		
Corrective Maintenance Governance Governance Transport Assets IN OF HEAD C 0 0 - 4 4 4 5																		
Mayor And Council O Municipal Running Cost P0002_0000 Municipal Running Cost settlements and improved quality of life Governance Governance R-ADMIN OF HEAD C 0 0 113 921 151 880 160 296 168 135 176 482																		
O Municipal Running Cost P0002_0000 Municipal Running Cost settlements and improved quality of life Governance Governance R-WHOLE OF MUNICI 0 0 30 180 32 059 33 914 35 752 37 704																		
Capacity Building Councilors P00030002_0000 Work Streams Inclusive and sustainable social Governance Governance R-WHOLE OF MUNICI 0 0 - 1 000 1 111 1 160 1 212																		
Community Initiatives P00030002_0000 Work Streams responsive and sustainable social Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 4 365 3 482 3 649 3 809 3 981																		
Competition Awards P00030002_0000 Work Streams Effective and development-oriented Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 - 47 49 51 53																		
Gender Development P00030002_0000 Work Streams responsive and sustainable social Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 8 66 70 73 76																		
Public Participation Meeting P00030002_0000 Work Streams settlements and improved quality of life Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 - 10 10 11 11																		
Risk Management P00030004_15_0000 Work Streams accountable, effective and efficient Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 12 699 25 118 26 324 27 482 28 719																		
Special Events And Functions P0003001705_0000 Work Streams Effective and development-oriented Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 - 32 34 35 37																		
Special Events And Functions P0003001705_0000 Work Streams Effective and development-oriented Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 - 26 27 28 30																		
Special Events And Functions P0003001705_0000 Work Streams Effective and development-oriented Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 - 64 67 70 74																		
Special Events And Functions P0003001705_0000 Work Streams Effective and development-oriented Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 20 600 628 656 686																		
Special Events And Functions P0003001705_0000 Work Streams Effective and development-oriented Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 141 27 28 29 30																		
Furniture And Office Equipment P000300201005_0000 Corrective Maintenance Effective and development-oriented Governance Governance Furniture And Office Equipment And Office Equipment IN OF HEAD C 0 0 - 4 5 5 5																		
Transport Assets P000300201005_0000 Corrective Maintenance Effective and development-oriented Governance Governance Transport Assets Transport Assets IN OF MUNICI 0 0 - 10 000 10 032 10 473 10 945																		
Mayor And Council Transport Assets P000300201005_0000 Corrective Maintenance Effective and development-oriented Governance Governance Transport Assets Transport Assets IN OF MUNICI 0 0 80 - - -																		
Mayor And Council Transport Assets P000300201005_0000 Corrective Maintenance Effective and development-oriented Governance Governance Transport Assets Transport Assets IN OF MUNICI 0 0 - 153 160 167 170																		
Municipal Manager, Town Secretary O Municipal Running Cost P0002_0000 Municipal Running Cost settlements and improved quality of life Governance Governance R-ADMIN OF HEAD C 0 0 154 388 107 117 112 558 118 449 124 710																		
O Municipal Running Cost P0002_0000 Municipal Running Cost settlements and improved quality of life Governance Governance R-WHOLE OF MUNICI 0 0 47 079 54 791 57 407 60 135 63 043																		
Municipal Manager, Town Secretary P0003001705_0000 Work Streams Effective and development-oriented Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 - 38 38 40 42																		
Municipal Manager, Town Secretary P0003001705_0000 Corrective Maintenance Effective and development-oriented Governance Governance Furniture And Office Equipment And Office Equipment IN OF HEAD C 0 0 - 85 85 93 97																		
Municipal Manager, Town Secretary Computer Software And Applications P0003001705_0000 Corrective Maintenance Effective and development-oriented Governance Governance Licences And Rights Software And Applications IN OF HEAD C 0 0 - 6 6 7 7																		
Buildings Operational Buildings Municipal Office IN OF HEAD C 0 0 97 400 449 489 490																		
Civil Structures Operational Buildings Municipal Office IN OF HEAD C 0 0 - 3 3 3 3																		
Electrical Equipment Operational Buildings Municipal Office IN OF HEAD C 0 0 - 4 4 4 4																		
Transport Assets Transport Assets Transport Assets IN OF HEAD C 0 0 237 - - -																		
Mayor And Council Transport Assets P000300201005_0000 Corrective Maintenance Effective and development-oriented Governance Governance Transport Assets Transport Assets IN OF MUNICI 0 0 407 - - -																		
Mayor And Council Transport Assets P000300201005_0000 Corrective Maintenance Effective and development-oriented Governance Governance Transport Assets Transport Assets IN OF HEAD C 0 0 - 18 19 19 20																		
Mayor And Council Transport Assets P000300201005_0000 Corrective Maintenance Effective and development-oriented Governance Governance Transport Assets Transport Assets IN OF MUNICI 0 0 - 115 121 126 132																		
Finance O Municipal Running Cost P0002_0000 Municipal Running Cost settlements and improved quality of life Governance Governance R-ADMIN OF HEAD C 0 0 299 417 298 268 262 906 275 722 289 730																		
O Municipal Running Cost P0002_0000 Municipal Running Cost settlements and improved quality of life Governance Governance R-WHOLE OF MUNICI 0 0 96 537 7 595 9 968 10 322 10 700																		
Audit Outcomes P00030001_0000 Work Streams accountable, effective and efficient Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 32 823 - - -																		
Financial Statements P00030004_0000 Work Streams accountable, effective and efficient Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 1 003 600 625 656 686																		
Items Compensation P00030005_0000 Work Streams accountable, effective and efficient Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 447 746 789 836 888																		
Training Minimum Competency P00030005_0000 Work Streams accountable, effective and efficient Inclusion and Access Inclusion and Access R-WHOLE OF MUNICI 0 0 - 200 210 219 229																		
Machinery And Equipment P000300201009_0000 Corrective Maintenance Effective and development-oriented Governance Governance Machinery And Equipment And Office Equipment IN OF HEAD C 0 0 - 137 143 150 156																		
Buildings Operational Buildings Municipal Office IN OF HEAD C 0 0 270 371 389 406 424																		
Civil Structures Operational Buildings Municipal Office IN OF HEAD C 0 0 - 50 52 54 57																		
Electrical Equipment Operational Buildings Municipal Office IN OF HEAD C 0 0 - 2 2 2 2																		
Buildings Operational Buildings Stores IN OF HEAD C 0 0 - 1 1 1 1																		
Civil Structures Operational Buildings Stores IN OF HEAD C 0 0 - 5 5 6 6																		
Electrical Equipment Operational Buildings Stores IN OF HEAD C 0 0 8 2 3 3 3																		
Transport Assets P000300201010_0000 Corrective Maintenance Effective and development-oriented Governance Governance Transport Assets Transport Assets IN OF HEAD C 0 0 80 - - -																		

Information Technology	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-ADMIN OF HEAD C	0	0	9,927	11,005	11,596	12,111	12,622
Information Technology	Financial Systems	P0003S005_0000	Work Streams	cost-effective and efficient	Governance				R-HOME OF MUNICI	0	0	830	950	996	1,028	1,066
Information Technology	Computer Equipment	P00030001004_0	Corrective Maintenance	effective and development-oriented	Governance	Computer Equipment	Printer Equipment	Printer Equipment	R-ADMIN OF HEAD C	0	0	1,770	2,765	2,888	3,026	3,162
Information Technology	Computer Equipment	P00030001004_0	Corrective Maintenance	effective and development-oriented	Governance	Computer Equipment	Printer Equipment	Printer Equipment	R-ADMIN OF HEAD C	0	0	-	718	752	786	821
Information Technology	Computer Software And Applications	P00030001007000	Corrective Maintenance	effective and development-oriented	Governance	Licences And Rights	Software And Applications	Software And Applications	R-ADMIN OF HEAD C	0	0	-	143	150	157	164
Information Technology	Computer Software And Applications	P00030001007000	Corrective Maintenance	effective and development-oriented	Governance	Licences And Rights	Software And Applications	Software And Applications	R-ADMIN OF HEAD C	0	0	8,445	1,994	1,461	1,525	1,594
Information Technology	Computer Software And Applications	P00030001007000	Corrective Maintenance	effective and development-oriented	Governance	Licences And Rights	Software And Applications	Software And Applications	R-ADMIN OF HEAD C	0	0	406	475	498	520	543
Information Technology	Machinery And Equipment	P0003000201039_0	Corrective Maintenance	effective and development-oriented	Governance	Machinery And Equipment	Printer Equipment	Printer Equipment	R-ADMIN OF HEAD C	0	0	-	101	106	110	115
Legal Services	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-HOME OF MUNICI	0	0	8,675	11,263	11,919	12,564	13,249
Legal Services	Furniture And Office Equipment	P0003000201039_0	Corrective Maintenance	effective and development-oriented	Governance	Furniture And Office Equipment	Printer Equipment	Printer Equipment	R-ADMIN OF HEAD C	0	0	-	9	9	10	10
Legal Services	Buildings	P00030003001010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-ADMIN OF HEAD C	0	0	-	10	10	11	11
Housing	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-HOME OF MUNICI	0	0	4,777	5,551	6,834	7,158	7,503
Housing	Transport Assets	P000300020210_0001	Corrective Maintenance	effective and development-oriented	Governance	Transport Assets	Transport Assets	Transport Assets	R-ADMIN OF HEAD C	0	0	-	24	25	26	27
Health Services	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-ADMIN OF HEAD C	0	0	107	127	153	160	167
Health Services	Disaster Management	P000304002_0000	Work Streams	responsive and sustainable social	Governance				R-HOME OF MUNICI	0	0	9,521	3,000	-	-	-
Health Services	Transport Assets	P000300020210_0001	Corrective Maintenance	effective and development-oriented	Governance	Transport Assets	Transport Assets	Transport Assets	R-HOME OF MUNICI	0	0	-	8	9	9	10
Community Parks (Including Nurseries)	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-HOME OF MUNICI	0	0	35,790	40,703	42,274	44,629	47,128
Community Parks (Including Nurseries)	Parks Programme	P00030339_0001	Work Streams	cost-effective and efficient	Inclusion and Access				R-HOME OF MUNICI	0	0	22	-	-	-	-
Community Parks (Including Nurseries)	Machinery And Equipment	P0003000201039_0	Corrective Maintenance	effective and development-oriented	Governance	Machinery And Equipment	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	0	-	-	-	-
Community Parks (Including Nurseries)	Civil Structures	P00030003001010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	-	6	7	7	7
Community Parks (Including Nurseries)	Transport Assets	P0003000201010_0	Corrective Maintenance	effective and development-oriented	Governance	Transport Assets	Transport Assets	Transport Assets	R-HOME OF MUNICI	0	0	2,584	-	-	-	-
Community Parks (Including Nurseries)	Transport Assets	P0003000201010_0	Corrective Maintenance	effective and development-oriented	Governance	Transport Assets	Transport Assets	Transport Assets	R-HOME OF MUNICI	0	0	238	679	712	743	777
Cemeteries, Funeral Parlours And Other	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-HOME OF MUNICI	0	0	14,204	12,978	13,737	14,540	15,408
Cemeteries, Funeral Parlours And Other	Buildings	P000300020201010	Corrective Maintenance	responsive and sustainable social	Inclusion and Access	Community Facilities	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	-	8	8	9	9
Cemeteries, Funeral Parlours And Other	Land	P000300020201010	Corrective Maintenance	responsive and sustainable social	Inclusion and Access	Community Facilities	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	175	3,729	3,908	4,080	4,263
Cemeteries, Funeral Parlours And Other	Furniture And Office Equipment	P0003000201039_0	Corrective Maintenance	effective and development-oriented	Governance	Furniture And Office Equipment	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	-	-	5	5	6
Cemeteries, Funeral Parlours And Other	Machinery And Equipment	P0003000201039_0	Corrective Maintenance	effective and development-oriented	Governance	Machinery And Equipment	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	-	-	30	32	33
Cemeteries, Funeral Parlours And Other	Transport Assets	P0003000201010_0	Corrective Maintenance	effective and development-oriented	Governance	Transport Assets	Transport Assets	Transport Assets	R-HOME OF MUNICI	0	0	268	-	-	-	-
Recreational Facilities	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-HOME OF MUNICI	0	0	2,379	2,407	2,541	2,691	2,850
Recreational Facilities	Civil Structures	P0003000201010_0	Corrective Maintenance	effective and development-oriented	Inclusion and Access	Community Facilities	Public Open Space	Public Open Space	R-HOME OF MUNICI	0	0	-	4	4	4	5
Fire Fighting And Protection	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-HOME OF MUNICI	0	0	39,322	51,959	54,499	57,591	60,882
Fire Fighting And Protection	Buildings	P00030003001010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	10	523	546	572	598
Fire Fighting And Protection	Civil Structures	P00030003001010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	-	25	25	29	29
Fire Fighting And Protection	Electrical Equipment	P00030003001010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	-	1	1	1	1
Fire Fighting And Protection	Transport Assets	P000300020210_0001	Corrective Maintenance	effective and development-oriented	Governance	Transport Assets	Transport Assets	Transport Assets	R-HOME OF MUNICI	0	0	-	1,500	1,572	1,641	1,715
Fire Fighting And Protection	Transport Assets	P000300020210_0	Corrective Maintenance	effective and development-oriented	Governance	Transport Assets	Transport Assets	Transport Assets	R-HOME OF MUNICI	0	0	4,173	425	445	465	486
Fire Fighting And Protection	Transport Assets	P000300020210_0	Corrective Maintenance	effective and development-oriented	Governance	Transport Assets	Transport Assets	Transport Assets	R-HOME OF MUNICI	0	0	609	595	623	650	680
Sports Grounds And Stadiums	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-HOME OF MUNICI	0	0	22,132	27,668	28,209	29,919	31,527
Sports Grounds And Stadiums	Furniture And Office Equipment	P0003000201039_0	Corrective Maintenance	effective and development-oriented	Governance	Furniture And Office Equipment	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	-	0	0	0	0
Sports Grounds And Stadiums	Buildings	P000300020201010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	119	384	403	420	439
Sports Grounds And Stadiums	Buildings	P000300020201010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	147	974	1,021	1,066	1,114
Sports Grounds And Stadiums	Civil Structures	P000300020201010	Corrective Maintenance	effective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	Endor Facilities	Endor Facilities	R-HOME OF MUNICI	0	0	-	134	141	147	154
Sports Grounds And Stadiums	Electrical Equipment	P000300020201010	Corrective Maintenance	effective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	Endor Facilities	Endor Facilities	R-HOME OF MUNICI	0	0	-	861	903	942	985
Sports Grounds And Stadiums	Electrical Equipment	P000300020201010	Corrective Maintenance	effective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	Endor Facilities	Endor Facilities	R-HOME OF MUNICI	0	0	-	253	265	277	289
Sports Grounds And Stadiums	Buildings	P000300020201010	Corrective Maintenance	effective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	Endor Facilities	Endor Facilities	R-HOME OF MUNICI	0	0	-	59	62	64	67
Sports Grounds And Stadiums	Buildings	P000300020201010	Corrective Maintenance	effective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	Endor Facilities	Endor Facilities	R-HOME OF MUNICI	0	0	848	3,830	4,014	4,191	4,379
Sports Grounds And Stadiums	Civil Structures	P000300020201010	Corrective Maintenance	effective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	Endor Facilities	Endor Facilities	R-HOME OF MUNICI	0	0	-	8	8	9	9
Sports Grounds And Stadiums	Civil Structures	P000300020201010	Corrective Maintenance	effective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	Endor Facilities	Endor Facilities	R-HOME OF MUNICI	0	0	113	212	222	232	243
Sports Grounds And Stadiums	Electrical Equipment	P000300020201010	Corrective Maintenance	effective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	Endor Facilities	Endor Facilities	R-HOME OF MUNICI	0	0	12	-	-	-	-
Sports Grounds And Stadiums	Land	P000300020201010	Corrective Maintenance	effective and development-oriented	Inclusion and Access	Sport And Recreation Facilities	Endor Facilities	Endor Facilities	R-HOME OF MUNICI	0	0	-	362	380	396	414
Sports Grounds And Stadiums	Transport Assets	P000300020210_0	Corrective Maintenance	effective and development-oriented	Governance	Transport Assets	Transport Assets	Transport Assets	R-HOME OF MUNICI	0	0	226	-	-	-	-
Sports Grounds And Stadiums	Transport Assets	P000300020210_0	Corrective Maintenance	effective and development-oriented	Governance	Transport Assets	Transport Assets	Transport Assets	R-HOME OF MUNICI	0	0	4	153	160	167	175
Licensing And Control Of Animals	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-HOME OF MUNICI	0	0	34,658	41,734	44,202	46,720	49,302
Licensing And Control Of Animals	Machinery And Equipment	P0003000201039_0	Corrective Maintenance	effective and development-oriented	Governance	Machinery And Equipment	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	52	91	95	99	104
Licensing And Control Of Animals	Buildings	P00030003001010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	108	136	142	149	155
Licensing And Control Of Animals	Civil Structures	P00030003001010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	34	1	1	1	1
Licensing And Control Of Animals	Electrical Equipment	P00030003001010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	6	42	44	45	47
Licensing And Control Of Animals	Land	P00030003001010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	6	40	42	44	46
Licensing And Control Of Animals	Transport Assets	P000300020210_0	Corrective Maintenance	effective and development-oriented	Governance	Transport Assets	Transport Assets	Transport Assets	R-HOME OF MUNICI	0	0	-	34	36	38	39
Police Forces, Traffic And Street Patrol	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-HOME OF MUNICI	0	0	33,473	44,558	45,555	48,129	51,193
Police Forces, Traffic And Street Patrol	Arrestees Capacity	P00030003001010	Corrective Maintenance	effective and development-oriented	Governance	Machinery And Equipment	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	-	53	56	58	61
Police Forces, Traffic And Street Patrol	Machinery And Equipment	P0003000201039_0	Corrective Maintenance	effective and development-oriented	Governance	Machinery And Equipment	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	1	30	31	33	34
Police Forces, Traffic And Street Patrol	Buildings	P00030003001010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	30	550	576	602	629
Police Forces, Traffic And Street Patrol	Civil Structures	P00030003001010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	-	40	42	44	46
Police Forces, Traffic And Street Patrol	Electrical Equipment	P00030003001010	Corrective Maintenance	effective and development-oriented	Governance	Operational Buildings	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	-	40	42	44	46
Police Forces, Traffic And Street Patrol	Traffic Signs	P00030003003000	Corrective Maintenance	effective and development-oriented	Inclusion and Access	Roads Infrastructure	Road Furniture	Road Furniture	R-HOME OF MUNICI	0	0	135	300	314	328	343
Police Forces, Traffic And Street Patrol	Transport Assets	P000300020210_0	Corrective Maintenance	effective and development-oriented	Governance	Transport Assets	Transport Assets	Transport Assets	R-HOME OF MUNICI	0	0	2,371	-	-	-	-
Police Forces, Traffic And Street Patrol	Transport Assets	P000300020210_0	Corrective Maintenance	effective and development-oriented	Governance	Transport Assets	Transport Assets	Transport Assets	R-HOME OF MUNICI	0	0	-	334	350	365	381
Disaster Management	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-HOME OF MUNICI	0	0	1,053	1,470	1,540	1,608	1,680
Disaster Management	Disaster Management	P000304002_0000	Work Streams	responsive and sustainable social	Governance				R-HOME OF MUNICI	0	0	15	8,200	8,954	8,972	9,375
Disaster Management	Disaster Management	P000304002_0000	Work Streams	responsive and sustainable social	Governance				R-HOME OF MUNICI	0	0	1,811	6,500	-	-	-
Libraries And Archives	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-HOME OF MUNICI	0	0	21,742	45,717	48,108	50,574	53,197
Libraries And Archives	Library Programmes	P0003000714_0000	Work Streams	responsive and sustainable social	Inclusion and Access				R-HOME OF MUNICI	0	0	70	102	107	112	117
Libraries And Archives	Buildings	P000300020201010	Corrective Maintenance	Quality basic education	Inclusion and Access	Community Facilities	Libraries	Libraries	R-HOME OF MUNICI	0	0	149	1,371	836	873	912
Libraries And Archives	Civil Structures	P000300020201010	Corrective Maintenance	Quality basic education	Inclusion and Access	Community Facilities	Libraries	Libraries	R-HOME OF MUNICI	0	0	50	106	111	116	122
Libraries And Archives	Electrical Equipment	P000300020201010	Corrective Maintenance	Quality basic education	Inclusion and Access	Community Facilities	Libraries	Libraries	R-HOME OF MUNICI	0	0	10	30	32	33	35
Libraries And Archives	Furniture And Office Equipment	P0003000201039_0	Corrective Maintenance	effective and development-oriented	Governance	Furniture And Office Equipment	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	32	52	54	57	59
Libraries And Archives	Furniture And Office Equipment	P0003000201039_0	Corrective Maintenance	effective and development-oriented	Governance	Furniture And Office Equipment	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	26	90	94	99	103
Libraries And Archives	Machinery And Equipment	P0003000201039_0	Corrective Maintenance	effective and development-oriented	Governance	Machinery And Equipment	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	-	57	60	62	65
Museums & Art Galleries	Q. Municipal Running Cost	P0002_0000	Municipal Running Cost	settlements and improved quality	Governance				R-HOME OF MUNICI	0	0	33,597	3,024	3,423	3,619	3,825
Museums & Art Galleries	Education And Training	P0003000705_0000	Work Streams	responsive and sustainable social	Inclusion and Access				R-HOME OF MUNICI	0	0	-	20	21	22	23
Museums & Art Galleries	Special Events And Functions	P0003000705_0001	Work Streams	effective and development-oriented	Inclusion and Access				R-HOME OF MUNICI	0	0	-	8	8	9	9
Museums & Art Galleries	Buildings	P000300020201010	Corrective Maintenance	effective and development-oriented	Inclusion and Access	Community Facilities	Museums	Museums	R-HOME OF MUNICI	0	0	34	50	53	55	58
Museums & Art Galleries	Electrical Equipment	P000300020201010	Corrective Maintenance	effective and development-oriented	Inclusion and Access	Community Facilities	Museums	Museums	R-HOME OF MUNICI	0	0	4	7	7	8	8
Museums & Art Galleries	Computer Equipment	P0003000201004_0	Corrective Maintenance	effective and development-oriented	Governance	Computer Equipment	Printer Equipment	Printer Equipment	R-HOME OF MUNICI	0	0	-	14	15	15	16
Museums & Art Galleries	Furniture And Office Equipment															

Nature Conservation	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		R\NHOLE OF MUNI	0	0	63.427	1.340	1.452	1.537	1.609
Nature Conservation	Buildings	0020010020010150	Corrective Maintenance	ice our environmental assets and	Inclusion and Access	Community Facilities	Nature Reserve	E OF MUNI	0	0	-	5	5	6
Nature Conservation	Land	0020010020010150	Corrective Maintenance	ice our environmental assets and	Inclusion and Access	Community Facilities	Nature Reserve	E OF MUNI	0	0	-	84	67	70
Nature Conservation	Furniture And Office Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Furniture And Office Equipment	And Office Equipme	E OF MUNI	0	0	-	5	5	6
Nature Conservation	Machinery And Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Machinery And Equipment	very And Equipm	E OF MUNI	0	0	-	20	21	22
Economic Development/Planning	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		RADWIN OF HEAD	C	0	2.931	3.260	3.453	3.659	3.877
Economic Development/Planning	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		R\NHOLE OF MUNI	C	0	7.601	6.944	7.343	7.767	8.216
Economic Development/Planning	Promotional Aid Marketing	003044010050_000	Work Streams	sustainable, effective and efficient b	Governance		R\NHOLE OF MUNI	C	0	100	154	161	168	176
Economic Development/Planning	Furniture And Office Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Furniture And Office Equipment	And Office Equipme	E OF MUNI	0	0	-	20	21	22
Economic Development/Planning	Furniture And Office Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Furniture And Office Equipment	And Office Equipme	E OF MUNI	0	0	-	15	16	17
Economic Development/Planning	Electrical Equipment	0020010030010010	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	unicipal Offices	E OF HEAD C	0	0	4	7	7	8
Economic Development/Planning	Transport Assets	0020020201010_0	Corrective Maintenance	ffective and development-oriented	Governance	Transport Assets	transport Asset	E OF MUNI	0	0	5	-	-	-
Economic Development/Planning	Transport Assets	0020020201010_0	Corrective Maintenance	ffective and development-oriented	Governance	Transport Assets	transport Asset	E OF MUNI	0	0	-	9	10	11
Town Planning, Building Regulation	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		RADWIN OF HEAD	C	0	3.354	4.141	4.371	4.631	4.907
Town Planning, Building Regulation	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		R\NHOLE OF MUNI	C	0	27.155	34.406	36.510	38.628	40.874
Town Planning, Building Regulation	O_Tows Capacity Build Train & Dev_ Workshops, Seminars & Subject Matter	003004010_0000	Work Streams	able workforce to support an inclu	Governance		R\NHOLE OF MUNI	C	0	407	86	90	94	98
Town Planning, Building Regulation	Furniture And Office Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Furniture And Office Equipment	And Office Equipme	E OF MUNI	0	0	-	41	43	45
Town Planning, Building Regulation	Buildings	0020010030010010	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	unicipal Offices	E OF MUNI	0	0	353	373	391	408
Town Planning, Building Regulation	Transport Assets	0020020201010_0	Corrective Maintenance	ffective and development-oriented	Governance	Transport Assets	transport Asset	E OF MUNI	0	0	348	-	-	-
Project Management Unit	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		R\NHOLE OF MUNI	C	0	4.889	4.311	5.110	5.409	5.727
Electricity	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		RADWIN OF HEAD	C	0	459.411	323.394	345.580	361.088	377.658
Electricity	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		R\NHOLE OF MUNI	C	0	820.811	1.154.912	1.351.322	1.380.302	1.620.055
Electricity	Electricity Meters	0020020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	IN OF HEAD C	0	0	-	18	25	27
Electricity	Electricity Meters	0020020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	E OF MUNI	0	0	711	-	12	13
Electricity	Municipal Service Connectors	0020020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	E OF MUNI	0	0	8.568	10.128	10.134	11.081
Electricity	Municipal Service Connectors	0020020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	E OF MUNI	0	0	9.298	11.948	12.322	13.733
Electricity	Municipal Service Connectors	0020020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	E OF MUNI	0	0	6.779	7.025	7.363	7.687
Electricity	Municipal Service Connectors	0020020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	E OF MUNI	0	0	2.964	6.187	6.484	6.769
Electricity	Public Lighting	0020020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	IN OF HEAD C	0	0	97	610	638	667
Electricity	Public Lighting	002020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	E OF MUNI	0	0	1.415	2.695	2.825	2.945
Electricity	Public Lighting	002020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	E OF MUNI	0	0	853	1.141	1.196	1.249
Electricity	Public Lighting	002020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	E OF MUNI	0	0	1.675	1.011	1.096	1.106
Electricity	Public Lighting	002020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	E OF MUNI	0	0	2.288	1.200	1.258	1.313
Electricity	Public Lighting	002020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	E OF MUNI	0	0	122	66	69	72
Electricity	Public Lighting	002020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	E OF MUNI	0	0	120	66	69	72
Electricity	Public Lighting	002020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Lx Networks	E OF MUNI	0	0	-	156	163	171
Electricity	Land	0020020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	in Substation	E OF MUNI	0	0	217	286	278	291
Electricity	Land	0020020100100800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Electrical Infrastructure	Substation	E OF MUNI	0	0	119	110	115	120
Electricity	Furniture And Office Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Furniture And Office Equipment	And Office Equipme	E OF HEAD C	0	0	182	752	788	823
Electricity	Furniture And Office Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Furniture And Office Equipment	And Office Equipme	E OF HEAD C	0	0	-	9	9	10
Electricity	Furniture And Office Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Furniture And Office Equipment	And Office Equipme	E OF MUNI	0	0	3	-	-	-
Electricity	Computer Software And Applications	002002010020000	Corrective Maintenance	ffective and development-oriented	Governance	Licences And Rights	Software And A	E OF MUNI	0	0	6	13	13	14
Electricity	Computer Software And Applications	002002010020000	Corrective Maintenance	ffective and development-oriented	Governance	Licences And Rights	Software And A	E OF MUNI	0	0	7.058	88	92	96
Electricity	Machinery And Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Machinery And Equipment	very And Equipm	E OF HEAD C	0	0	-	41	43	45
Electricity	Machinery And Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Machinery And Equipment	very And Equipm	E OF HEAD C	0	0	-	31	32	34
Electricity	Machinery And Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Machinery And Equipment	very And Equipm	E OF HEAD C	0	0	-	8	9	9
Electricity	Machinery And Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Machinery And Equipment	very And Equipm	E OF HEAD C	0	0	2	10	11	11
Electricity	Buildings	0020010030010010	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	unicipal Offices	IN OF HEAD C	0	0	-	12	13	13
Electricity	Electrical Equipment	0020010030010010	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	unicipal Offices	IN OF HEAD C	0	0	-	46	48	50
Electricity	Buildings	0020010030010040	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	Workshops	IN OF HEAD C	0	0	20	35	36	38
Electricity	Electrical Equipment	0020010030010040	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	Workshops	IN OF HEAD C	0	0	6	9	10	10
Electricity	Traffic Signs	002001002003000	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Roads Infrastructure	Road Furniture	IN OF HEAD C	0	0	46	80	84	88
Electricity	Transport Assets	0020020201010_0	Corrective Maintenance	ffective and development-oriented	Governance	Transport Assets	transport Asset	IN OF HEAD C	0	0	1.583	600	629	656
Electricity	Transport Assets	0020020201010_0	Corrective Maintenance	ffective and development-oriented	Governance	Transport Assets	transport Asset	E OF MUNI	0	0	4.184	500	524	547
Electricity	Transport Assets	0020020201010_0	Corrective Maintenance	ffective and development-oriented	Governance	Transport Assets	transport Asset	IN OF HEAD C	0	0	-	151	158	165
Public Toilets	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		R\NHOLE OF MUNI	C	0	0	-	26	27	29
Sewage	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		RADWIN OF HEAD	C	0	0	53.150	42.791	42.911	44.917
Sewage	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		R\NHOLE OF MUNI	C	0	0	125.206	100.200	99.620	104.704
Sewage	Disaster Management	0003014002_0000	Work Streams	responsive and sustainable social	Governance		R\NHOLE OF MUNI	C	0	0	8.068	2.931	-	-
Sewage	Machinery And Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Machinery And Equipment	very And Equipm	E OF MUNI	0	0	4.540	10.000	10.480	10.941
Sewage	Machinery And Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Machinery And Equipment	very And Equipm	E OF MUNI	0	0	-	166	174	182
Sewage	Machinery And Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Machinery And Equipment	very And Equipm	E OF MUNI	0	0	1.124	10.000	10.480	10.941
Sewage	Buildings	0020010030010010	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	unicipal Offices	IN OF HEAD C	0	0	-	7	7	8
Sewage	Pipe Work	0020020100800200	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Sanitation Infrastructure	Refillstation	E OF MUNI	0	0	-	1	1	1
Sewage	Pipe Work	0020020100800200	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Sanitation Infrastructure	Refillstation	E OF MUNI	0	0	1.432	10.396	10.984	11.373
Sewage	Land	0020201008003000	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Sanitation Infrastructure	Water Treatment	E OF MUNI	0	0	64	9.208	9.650	10.075
Sewage	Transport Assets	00200201002010_00001	Corrective Maintenance	ffective and development-oriented	Governance	Transport Assets	transport Asset	E OF MUNI	0	0	-	110	115	120
Sewage	Transport Assets	0020020201010_0	Corrective Maintenance	ffective and development-oriented	Governance	Transport Assets	transport Asset	E OF MUNI	0	0	2.551	-	-	-
Solid Waste Disposal (Landfill Sites)	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		R\NHOLE OF MUNI	C	0	0	14.127	24.638	38.804	41.593
Solid Waste Disposal (Landfill Sites)	Transport Assets	0020020201010_0	Corrective Maintenance	ffective and development-oriented	Governance	Transport Assets	transport Asset	E OF MUNI	0	0	1	-	-	-
Street Lighting And Signal Systems	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		R\NHOLE OF MUNI	C	0	0	5.162	4.343	4.552	4.752
Water Distribution	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		RADWIN OF HEAD	C	0	0	750.441	230.787	232.752	241.990
Water Distribution	Q_Municipal Running Cost	P0002_20000	Municipal Running Cost	settlements and improved quality	Governance		R\NHOLE OF MUNI	C	0	0	164.288	438.125	148.398	153.434
Water Distribution	Special Events And Functions	00030167005_0000	Work Streams	ffective and development-oriented	Inclusion and Access		R\NHOLE OF MUNI	C	0	0	-	42	320	334
Water Distribution	Machinery And Equipment	00200202010050	Corrective Maintenance	ffective and development-oriented	Governance	Machinery And Equipment	very And Equipm	E OF MUNI	0	0	370	-	-	-
Water Distribution	Buildings	0020010030010010	Corrective Maintenance	ffective and development-oriented	Governance	Operational Buildings	unicipal Offices	E OF MUNI	0	0	4	-	-	-
Water Distribution	Transport Assets	00200201002010_00001	Corrective Maintenance	ffective and development-oriented	Governance	Transport Assets	transport Asset	E OF MUNI	0	0	-	800	838	875
Water Distribution	Transport Assets	0020020201010_0	Corrective Maintenance	ffective and development-oriented	Governance	Transport Assets	transport Asset	E OF MUNI	0	0	3.918	-	-	-
Water Distribution	Municipal Service Connectors	0020020100700400	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Distribution	E OF MUNI	0	0	209	94	98	103
Water Distribution	Municipal Service Connectors	0020020100700400	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Distribution	IN OF HEAD C	0	0	66	1.500	2.052	2.142
Water Distribution	Municipal Service Connectors	0020020100700400	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Distribution	E OF MUNI	0	0	46	99	103	108
Water Distribution	Municipal Service Connectors	0020020100700400	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Distribution	E OF MUNI	0	0	51	192	201	210
Water Distribution	Pipe Work	0020020100700400	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Distribution	E OF MUNI	0	0	1.286	6.181	6.457	6.741
Water Distribution	Pipe Work	0020020100700400	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Distribution	IN OF HEAD C	0	0	222	1.979	2.074	2.165
Water Distribution	Pipe Work	0020020100700400	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Distribution	IN OF HEAD C	0	0	399	425	447	466
Water Distribution	Pipe Work	0020020100700400	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Distribution	E OF MUNI	0	0	-	2.900	2.620	2.735
Water Distribution	Land	0020020100700800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Reservoirs	IN OF HEAD C	0	0	-	7	8	8
Water Distribution	Land	0020020100700800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Reservoirs	E OF MUNI	0	0	5	1.070	1.121	1.170
Water Distribution	Land	0020020100700800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Reservoirs	IN OF HEAD C	0	0	-	1.000	1.048	1.094
Water Distribution	Land	0020020100700800	Corrective Maintenance	live and responsive economic inf	Inclusion and Access	Water Supply Infrastructure	Reservoirs	E OF MUNI	0	0	8	1.257	1.318	1.376

Solid Waste Removal	Transport Assets	010220201010_01	Corrective Maintenance		Governance		Transport Assets	Transport Assets	E OF MUNICI	0	0	13	47	49	51	53
Street Cleaning	Q Municipal Running Cost	P0002_0000	Municipal Running Costs	settlements and improved quality	Governance				R-WHOLE OF MUNICI	0	0	28 189	29 603	28 471	28 055	29 734
Street Cleaning	Clean-Up Actions	P003030501_0000	Work Streams	to our environmental assets and	Inclusion and Access				R-WHOLE OF MUNICI	0	0	140	1 589	1 665	1 739	1 817
Markets	Q Municipal Running Cost	P0002_0000	Municipal Running Costs	settlements and improved quality	Governance				R-WHOLE OF MUNICI	0	0	29 274	18 574	19 893	20 976	22 127
Markets	Promotional And Marketing	00304401005_001	Work Streams	ountable, effective and efficient to	Governance				R-WHOLE OF MUNICI	0	0	8	42	44	46	48
Markets	Buildings	002010020010170	Corrective Maintenance	ffective and development-oriented	Inclusion and Access		Community Facilities	Markets	E OF MUNICI	0	0	226	531	557	581	607
Markets	Civil Structures	002010020010170	Corrective Maintenance	ffective and development-oriented	Inclusion and Access		Community Facilities	Markets	E OF MUNICI	0	0	-	10	11	11	12
Markets	Electrical Equipment	002010020010170	Corrective Maintenance	ffective and development-oriented	Inclusion and Access		Community Facilities	Markets	E OF MUNICI	0	0	-	92	97	101	106
Markets	Land	002010020010170	Corrective Maintenance	ffective and development-oriented	Inclusion and Access		Community Facilities	Markets	E OF MUNICI	0	0	-	7	8	8	8
Markets	Computer Equipment	010220201004_01	Corrective Maintenance	ffective and development-oriented	Governance		Computer Equipment	Computer Equipment	E OF MUNICI	0	0	-	238	249	260	272
Markets	Computer Equipment	010220201004_01	Corrective Maintenance	ffective and development-oriented	Governance		Computer Equipment	Computer Equipment	E OF MUNICI	0	0	64	130	136	142	149
Markets	Furniture And Office Equipment	010220201005_01	Corrective Maintenance	ffective and development-oriented	Governance		Furniture And Office Equipment	And Office Equipm	E OF MUNICI	0	0	-	22	23	24	25
Markets	Computer Software And Applications	0020201007002001	Corrective Maintenance	ffective and development-oriented	Governance		Licences And Rights	Software And A	E OF MUNICI	0	0	1 147	850	891	930	972
Markets	Machinery And Equipment	010220201009_01	Corrective Maintenance		Governance		Machinery And Equipment	ery And Equipm	E OF MUNICI	0	0	1 123	869	911	951	994
Markets	Transport Assets	010220201010_01	Corrective Maintenance		Governance		Transport Assets	Transport Assets	E OF MUNICI	0	0	178	-	-	-	-
Parent Operational expenditure										0		4 650 048	3 921 913	3 915 193	4 068 657	4 448 993
Entities:																
List all Operational projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Operational expenditure												-	-	-	-	-
Total Operational expenditure												4 650 048	3 921 913	3 915 193	4 068 657	4 448 993

2.12 Municipal Manager's Quality Certificate