

**SCHEDULE A**

**ANNUAL BUDGET AND SUPPORTING  
DOCUMENTATION**

**OF**

**CITY OF MATLOSANA  
MUNICIPALITY  
(NW403)**

**2025/26 – 2027/28**

**MEDIUM TERM REVENUE AND EXPENDITURE  
FRAMEWORK**

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## **Abbreviations and Acronyms**

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

## **PART 1 – ANNUAL BUDGET**

### **1.1 MAYOR'S REPORT**

**STATE OF THE CITY ADDRESS DELIEVERED BY EXECUTIVE MAYOR, COUNCILLOR FC MAHOLOPHE**

## 1.2 COUNCIL RESOLUTION

### RECOMMENDATION

- a) That the tabled MTREF Budget as set-out in the document for the financial year 2025/2026 and indicative allocations for the two outer years 2026/2027 and 2027/2028 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 2025/2026 and two outer years 2026/2027 and 2027/2028.
- 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 for the 2025/2026 financial year:

- 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 2025/2026 tariffs for other services, as set out in the documents:
- d) That the following proposed revised budget related policies for 2025/26 be tabled for public participation:
- INVENTORY POLICY
  - SUPPLY CHAIN MANAGEMENT POLICY
  - BUDGET POLICY
  - INSURANCE POLICY
  - CUSTOMER CARE, CREDIT CONTROL & DEBT COLLECTION POLICY
  - PROVISION FOR DEBT IMPAIRMENT POLICY
  - IRRECOVERABLE BAD DEBT POLICY
  - PROPERTY RATES POLICY
  - TARIFF POLICY
  - INDIGENT RELIEF POLICY
  - VIREMENT POLICY
  - COST CONTAINMENT POLICY
  - NATIONAL FRESH PRODUCE MARKET POLICY
  - MUNICIPAL TRADING BUSINESS BYLAWS FOR TUCKS HOPS

- e) That the following budget related policies be noted as were approved during previous financial years and remain in force for the 2025/2026 financial year.
- UNAURTHTORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE POLICY

- BORROWINGS POLICY
- FUNDING & RESERVE POLICY
- EXPENDITURE MANAGEMENT POLICY
- ASSET MANAGEMENT POLICY

- f) That Council take note of the Proposed Financial Plan 2025/2026 to address the unfunded budgeted position.
- g) That Council adopt MFMA Circulars 129 & 130 on which the 2025/2026 to 2027/2028 Medium Term Revenue and Expenditure Framework was compiled.
- h) That the Accounting Officer of the municipality submit the Proposed 2025/2026 to 2027/2028 MTREF budget that is align to the NT data strings, to the National and relevant Provincial Treasuries in terms of section, 22 of the MFMA.
- i) That the National Treasury Schedule A schedules as set out in the document be aligned to the mSCOA data strings for the Proposed 2025/2026 to 2027/2028 MTREF budget.
- j) That Accounting Officer Upload the Proposed NT Tariff Tool calculations for the Tabled Budget to the NT, GoMuni portal as per MFMA Circular 130.

### 3 EXECUTIVE SUMMARY

The compilation of 2025 to 2027 Medium-Term Budget is based on the assumption that medium-term growth will be underpinned by household consumption on the back of rising purchasing power, moderate employment recovery and wealth gains. Continued investments in renewable energy and easing structural constraints are expected to support higher investments.

The state of the economy will continue to have an adverse effect on the consumers of the City of Matlosana in the 2025/26 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 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 be under pressure. The outlook remains highly uncertain, and the economic effects of dilapidated infrastructure are far-reaching. South Africa's biggest economic risk have shifted from Eskom to sustainable water supply and the poor road and transport system.

Rising unemployment of over 50% within the boundaries of the municipal area. And income losses have affected the debt collection rate of the City of Matlosana. The collection rate has shown signs of slow recovery in the first 6 months of the 2024/25 financial year compare to the previous reporting period.

South Africa's public finances deteriorated over the past decade; a trend that accelerated in recent years as low growth and tax collection led to large revenue shortfalls. For over 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.

MFMA circulars 129 and 130 from National Treasury were used to guide with the compilation of the 2025/26 – 2027/28 MTREF.

The main challenges experienced during the compilation of the 2025/26 – 2027/28 MTREF can be summarized as follows:

- The declining economic growth that is impact by the disruption in power supply and a deteriorating transport network.
- High unemployment rate and the impact on household ability to pay for municipal services.
- The real economic growth projected to be 1.8% in 2025. The recovery in South Africa will be slower than many of its developing-country peers.
- CPI inflation estimates over 2025/26 medium term are 4.3%, 4.6% and 4.4% 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. One of the fundamental challenges that the municipality faces are the aged fleet and infrastructure, which result in ever escalating repairs and maintenance costs. This anomaly puts more pressure on the municipality to come up with a turn-around strategy, with the main focus on the replacement of its old fleet, plant and equipment, with the aim of reducing high



maintenance costs and the hiring of fleet (yellow fleet), plant and equipment in the provision of services to the communities of the municipality.

- The increased cost of bulk water and electricity (due to tariff increases from Midvaal and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable – as there will be a point where services will no longer be affordable.
- A growing debtor's book as well as the remaining outstanding creditors, especially for bulk services.
- A growing debtor's book as well as the remaining outstanding creditors, especially for bulk services is a major concern, and contributing factors to the municipality's unfunded budget, and going concern – financial sustainability.
- 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 following budget principles and guidelines directly informed the compilation of the 2025/26 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 are being 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 Municipality did take note of the cost containment measures as per Municipal Cost Containment Regulation – Circular 97. The municipality developed a Cost Containment policy that is on review with the 2025/26 to 2027/28 MTREF budget.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2025/26 Medium-term Revenue and Expenditure Framework:

**Table one Consolidated Overview of the 2025/26 to 2027/28 MTREF**

	<b>Budget Year 2023/2024 (Adjusted)</b>	<b>Budget Year 2025/2026</b>	<b>Budget Year +1 2026/2027</b>	<b>Budget Year+2 2027/2028</b>
	<b>R '000</b>	<b>R '000</b>	<b>R '000</b>	<b>R '000</b>
Total Operating Revenue	( 4 305 447)	(4 649 091)	(4 542 666)	(4 66 322)
Total Operating Expenditure	5 160 964	4 879 552	4 212 808	4 282 436
Total Capital	(186 112)	(217 985)	(232 433)	(232 429)
Surplus/(Deficit) for the year after Capital contribution	(669 405)	(12 476)	562 291	616 316

Operational revenue will increase by 7.4% from the 2023/24 adjusted budget and the financial performance is showing a surplus, since most of the measures contained in the Financial Plan will be implemented in the coming year of 2025/2026 with the effects showing the results in the second half of the year.

The bulk of the capital programs finding come from Government grants and transfers. Council funded capital in the coming financial year to the amount of R 40 m to replace the vehicle fleet.

#### **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.

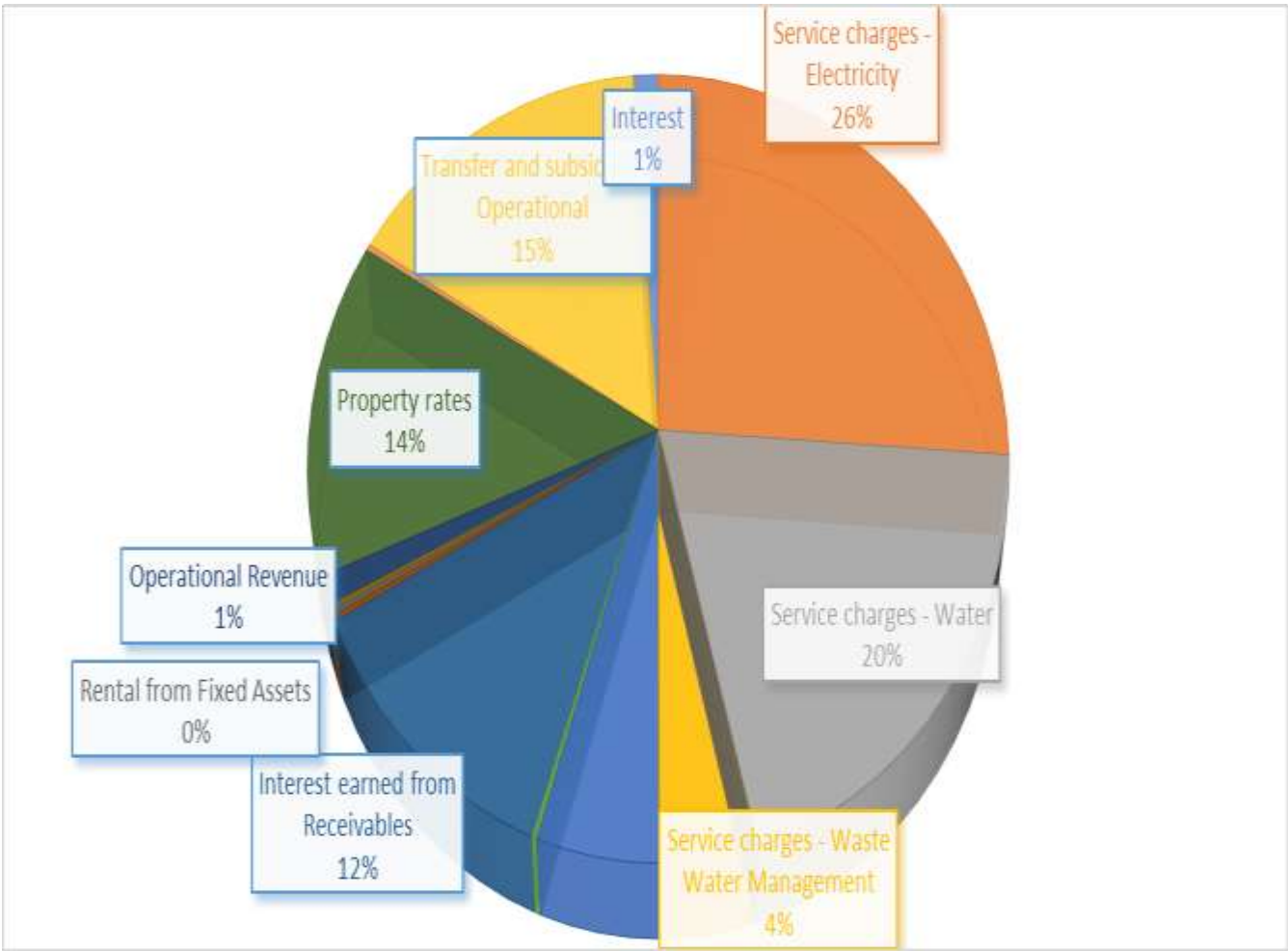
The municipality's revenue strategy is built around the following key components:

- 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 is in the process to implement the BCX, Smart Metering System to improve the accuracy of meter readings and billing. The municipality is in the process of implementing Smart Metering. The municipality have submitted the application of Smart Metering Grant to National Treasury that Minister of Finance, Mr Enoch Godongwana

announced in the 2024 Budget Speech. Matlosana qualifies to apply for this grant as one of the municipalities under the debt relief program, faced with financial challenges.

**Table 2 Summary of revenue classified by main revenue source.**



**Table 3 Percentage growth in revenue by main revenue source**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	<b>1</b>										
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	957 447	876 124	997 662	1 109 136	1 059 136	1 059 136	757 544	1 297 982	1 213 523	1 243 862
Service charges - Water	2	650 602	736 820	732 562	845 005	845 005	845 005	570 622	883 876	924 534	947 647
Service charges - Waste Water Management	2	125 356	141 373	145 697	176 453	176 453	176 453	96 477	184 570	193 060	197 887
Service charges - Waste Management	2	167 812	195 291	197 202	219 500	219 500	219 500	133 814	229 597	240 158	246 162
Sale of Goods and Rendering of Services		6 384	6 086	9 664	9 805	9 857	9 857	8 397	10 307	10 781	10 786
Agency services		-	-	-	-	-	-	-	-	-	-
Interest											
Interest earned from Receivables		461 282	550 656	604 702	508 205	686 130	686 130	447 859	669 331	528 765	541 984
Interest earned from Current and Non Current Assets		10 685	15 402	125 136	10 239	10 239	10 239	7 168	11 138	11 138	11 417
Dividends											
Rent on Land											
Rental from Fixed Assets		251 709	106 775	14 960	9 857	8 987	8 987	5 429	9 890	10 345	10 579
Licence and permits		7 871	7 528	7 795	7 427	7 727	7 727	5 926	7 769	8 127	8 128
<b>Special rating levies</b>											
Operational Revenue		42 360	49 986	49 756	51 084	52 347	52 347	32 651	54 224	56 329	58 313
<b>Non-Exchange Revenue</b>											
Property rates	2	451 441	456 397	507 434	593 684	503 684	503 684	374 192	522 318	545 594	559 234
Surcharges and Taxes		-	14	2	150	150	150	-	157	164	164
Fines, penalties and forfeits		7 356	8 377	17 826	11 711	12 459	12 459	13 167	12 249	12 539	12 557
Licences or permits		152	261	-	50	799	799	-	850	850	870
Transfer and subsidies - Operational		511 231	559 520	616 668	657 797	658 216	658 216	635 363	700 077	732 001	760 607
Interest		43 424	50 406	52 761	54 756	54 756	54 756	40 604	54 756	54 756	56 125
Fuel Levy											
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(2 164)	(16 572)	(11 322)	-	-	-	-	-	-	-
Other Gains		2 865	1 276	(56)	-	-	-	65	-	-	-
Discontinued Operations											
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>3 695 815</b>	<b>3 745 722</b>	<b>4 068 451</b>	<b>4 264 861</b>	<b>4 305 447</b>	<b>4 305 447</b>	<b>3 129 279</b>	<b>4 649 091</b>	<b>4 542 666</b>	<b>4 666 322</b>

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions do not form part of 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 69% of the total revenue mix in 2025/26. 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 700,07 million in the 2025/26 financial year.

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

**Table 4 Supporting Table SA18 Operating Transfers and Grant Receipts.**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		509 661	558 483	613 976	656 616	656 616	656 616	698 377	732 001	760 607
Local Government Equitable Share		484 096	545 270	599 606	641 421	641 421	641 421	682 357	719 110	751 647
Energy Efficiency and Demand Side Management G		–	2 997	3 993	5 000	5 000	5 000	5 000	4 000	–
Expanded Public Works Programme Integrated Gra		1 756	2 181	2 763	1 555	1 555	1 555	2 606	–	–
Local Government Financial Management Grant		3 123	3 007	2 584	3 000	3 000	3 000	3 000	3 000	3 100
Municipal Disaster Relief Grant		15 897	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		4 789	5 028	5 031	5 640	5 640	5 640	5 414	5 891	5 860
<b>Provincial Government:</b>		1 570	1 037	2 693	1 181	1 600	1 600	1 700	–	–
Capacity Building and Other Grants		1 570	1 037	2 693	1 181	1 600	1 600	1 700	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	511 231	559 520	616 668	657 797	658 216	658 216	700 077	732 001	760 607
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		156 811	107 437	178 140	186 250	186 112	186 112	217 985	232 433	232 429
Integrated National Electrification Programme Grant		–	24 633	6 163	2 924	2 924	2 924	24 733	10 500	10 975
Municipal Infrastructure Grant		92 568	62 977	105 368	107 164	107 026	107 026	102 857	111 933	117 504
Neighbourhood Development Partnership Grant		55 743	12 921	21 098	26 162	26 162	26 162	20 395	36 000	27 000
Water Services Infrastructure Grant		8 500	6 905	45 511	50 000	50 000	50 000	70 000	74 000	76 950
<b>Provincial Government:</b>		–	–	300	–	–	–	–	–	–
Capacity Building and Other Grants		–	–	300	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	0	–	–	–	–	–	–
Developers Contribution		–	–	–	–	–	–	–	–	–
Ditsela		–	–	0	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	156 811	107 437	178 440	186 250	186 112	186 112	217 985	232 433	232 429
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		668 042	666 957	795 108	844 047	844 328	844 328	918 062	964 434	993 036

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, the affordability of services taken into account to ensure the financial sustainability of the Municipality. The municipality is in the process to implement the NT Tariff Tool to ensure that tariffs are cost reflective. Increases need to be phased in over the MTREF period as it might have significant impact on certain service charges. Consideration is also taken regarding the affordability of tariffs to the consumers; hence, a gradual approach will be effected instead of once-off increments. This refers to the cost-reflective tariffs which will be determined by the tariff tool.

The increase from Midvaal Water is for the bulk tariff is expected to bridge the 6% upper limit of inflation for 2025/26 Bulk electricity tariff increases influence 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.

### 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 less than 6% as the implementation of the new valuation roll was taken in to account when the tariffs were calculated.

The following stipulations in the Property Rates Policy are highlighted:

- Residential - The first R 50 000 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 levied for the 2025/26 financial year**

Category	Current Tariff (1 July 2024)	Tariff (from 1 July 2025)
	R	R
Residential properties	0.01685	0.01670
State owned properties	0.04021	0.03985
Business & Commercial	0.04021	0.03985
Agricultural	0.00421	0.00418
Vacant land	0.04021	0.03985
Industrial	0.04021	0.03985
Public benefit organization properties	0.01685	0.00418

### 1.4.2 Sale of Water and Impact on Tariff Increases

South Africa faces similar challenges with 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 2025/26 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 water tariff structure to charge higher levels of consumption at a higher rate.
- The basic charge for water will increase with 4.4% 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 2024/25	TARIFFS 2025/26
	Rand per kℓ	Rand per kℓ
<b>RESIDENTIAL</b>		
For the first 6kl, per kl: 1-6	R 30.02	R 31.35
For the following 14 kl, per kl: 7 - 20	R 36.78	R 38.40
For the following 30 kl, per kl: 21 - 50	R 37.95	R 39.62
For the following 50 kl, per kl: 51 - 100	R 39.25	R 40.97
For the following 100 kl, per kl: 101 - 200	R 41.41	R 43.23
For the following 100 kl, per kl: 201 - 300	R 43.87	R 45.80
For the following 100 kl, per kl: 301 -	R 55.25	R 57.69

#### 1.4.3 Sale of Electricity and Impact on Tariff Increases

The municipality has budgeted for an electricity tariff increase of 12% percent on electricity consumption. It will be subject to Nersa approval. Basic charges with effect from 1 July 2025 will increase with 4.4%. Consumption increase on a sliding scale in accordance with the block tariffs for usage.

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

All registered indigents consumers will receive 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 2024/25 R	Amount Payable 2025/26 R
<b>1-50</b>	1.7418	1.9509
<b>51-350</b>	2.2267	2.4939
<b>351-600</b>	2.9943	3.3536
<b>601-1500</b>	3.4394	3.5821
<b>&gt;1500</b>	3.6212	4.0557

#### 1.4.4 Sanitation and Impact on Tariff Increases

Sanitation tariffs increases with 4.4% in the 2025/26 financial year. This is in line with MFMA Circular 130. 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 2025 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 2025:

**Table 8 Solid Waste Removal Tariffs**

CATEGORY	CURRENT TARIFFS 2024/25	TARIFFS 2025/26
	Rand per ℓ	Rand per ℓ
<b>RESIDENTIAL</b>		
Per 85 and 240L container once a week	R 209.37	R 218.58
Per 85 and 240L container twice a week	R 271.11	R 283.04

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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
Rates and services charges:											
Property rates		–	–	–	1 006,13	1 006,13	1 006,13	6,0%	1 052,41	1 099,77	1 148,16
Electricity: Basic levy		–	–	–	224,02	224,02	224,02	11,0%	234,32	244,86	255,63
Electricity: Consumption		–	–	–	2 872,95	2 872,95	2 872,95	11,0%	3 005,11	3 140,34	3 278,51
Water: Basic levy		–	–	–	183,56	183,56	183,56	5,3%	192,00	200,64	209,47
Water: Consumption		–	–	–	1 074,54	1 074,54	1 074,54	8,6%	1 160,50	1 253,36	1 308,51
Sanitation		–	–	–	101,14	101,14	101,14	5,3%	105,89	110,54	115,40
Refuse removal		–	–	–	0,05	0,05	0,05	(100,0%)	219,00	288,86	301,57
Other		–	–	–	103,83	103,83	103,83	5,3%	108,61	113,50	118,49
sub-total		–	–	–	5 566,22	5 566,22	5 566,22	9,2%	6 077,84	6 451,87	6 735,74
VAT on Services		–	–	–	810,51	810,51	810,51	20,8%	848,60	–	–
Total large household bill:		–	–	–	6 376,73	6 376,73	6 376,73	8,6%	6 926,44	6 451,87	6 735,74
% increase/-decrease		–	–	–	–	–	–	–	8,6%	(6,9%)	4,4%
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
Rates and services charges:											
Property rates		–	–	–	718,66	718,66	718,66	6,0%	751,72	785,54	820,10
Electricity: Basic levy		–	–	–	224,02	224,02	224,02	11,0%	234,32	244,86	255,63
Electricity: Consumption		–	–	–	1 204,23	1 204,23	1 204,23	11,3%	1 393,72	1 457,83	1 521,97
Water: Basic levy		–	–	–	183,56	183,56	183,56	5,3%	192,00	200,64	209,47
Water: Consumption		–	–	–	884,94	884,94	884,94	8,0%	925,59	967,24	1 009,80
Sanitation		–	–	–	101,00	101,00	101,00	4,8%	105,78	110,54	115,40
Refuse removal		–	–	–	0,05	0,05	0,05	(100,0%)	219,00	288,86	301,57
Other		–	–	–	103,83	103,83	103,83	4,9%	108,61	113,50	118,49
sub-total		–	–	–	3 420,29	3 420,29	3 420,29	14,9%	3 930,74	4 169,01	4 352,43
VAT on Services		–	–	–	478,01	478,01	478,01	(30,9%)	500,48	–	–
Total small household bill:		–	–	–	3 898,30	3 898,30	3 898,30	13,7%	4 431,22	4 169,01	4 352,43
% increase/-decrease		–	–	–	–	–	–	–	13,7%	(5,9%)	4,4%
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		–	–	–	579,87	579,87	579,87	11,3%	696,69	728,04	760,07
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		–	–	–	514,99	514,99	514,99	8,0%	538,68	562,92	587,69
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		–	–	–	1 094,86	1 094,86	1 094,86	12,8%	1 235,37	1 290,96	1 347,76
VAT on Services		–	–	–	193,02	193,02	193,02	21,6%	202,09	–	–
Total small household bill:		–	–	–	1 287,88	1 287,88	1 287,88	11,6%	1 437,46	1 290,96	1 347,76
% increase/-decrease		–	–	–	–	–	–	–	11,6%	(10,2%)	4,4%

## 1.5 Operating Expenditure Framework

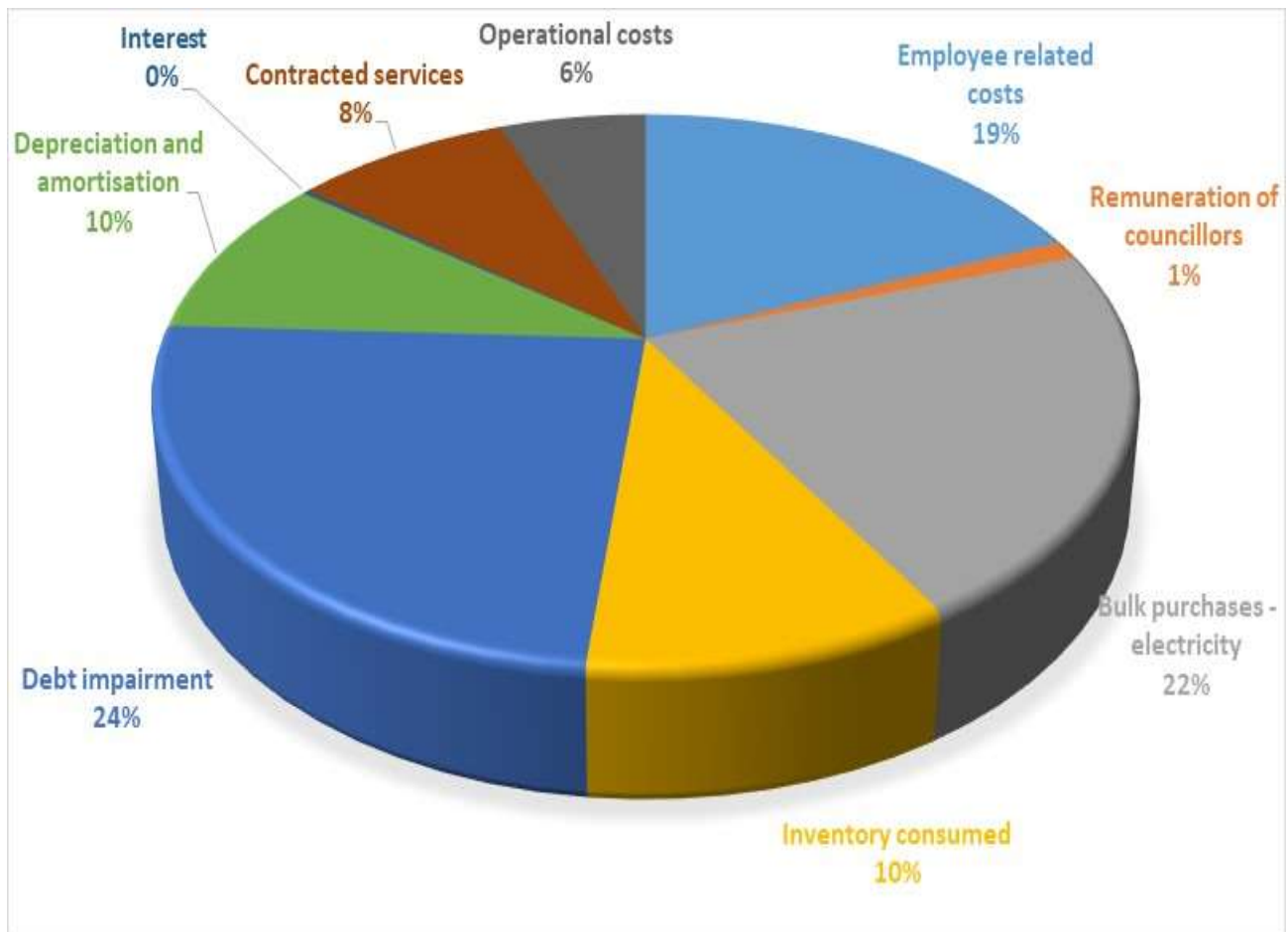
The Municipality's expenditure framework for the 2025/26 MTREF budget is informed by the following factors:

- 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 2025/26 budget and MTREF (classified per main type of operating expenditure):

**Table 10 Summary of operating expenditure by standard classification item**

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure</b>											
Employee related costs	2	686 188	696 837	795 180	794 682	816 674	816 674	579 609	848 307	892 640	933 738
Remuneration of councillors		34 189	36 912	39 039	46 107	46 107	46 107	29 730	48 505	50 447	53 070
Bulk purchases - electricity	2	874 375	848 230	1 010 483	925 000	925 000	925 000	691 643	1 042 475	1 174 869	1 324 078
Inventory consumed	8	38 391	59 238	62 102	434 301	635 912	635 912	34 999	557 146	-	-
Debt impairment	3	18 030	3 750	3 098	1 030 323	-	-	772 742	-	-	-
Depreciation and amortisation		383 480	382 953	347 975	411 098	401 098	401 098	218 331	401 098	401 098	401 098
Interest		116 936	237 534	377 388	10 144	10 144	10 144	6 811	10 591	11 099	11 587
Contracted services		333 130	249 562	224 471	363 508	457 741	457 741	234 715	462 906	478 214	484 052
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		1 284 786	1 386 491	1 444 949	-	1 617 760	1 617 760	2 049	1 247 326	935 061	798 698
Operational costs		215 671	312 936	324 571	247 478	250 528	250 528	117 455	261 199	269 381	276 114
Losses on disposal of Assets		19 270	-	-	-	-	-	-	-	-	-
Other Losses		2 575	342	4 539	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>4 007 022</b>	<b>4 214 785</b>	<b>4 633 796</b>	<b>4 262 641</b>	<b>5 160 964</b>	<b>5 160 964</b>	<b>2 688 083</b>	<b>4 879 552</b>	<b>4 212 808</b>	<b>4 282 436</b>



The budget allocation for **employee related costs** (including remuneration of councillors) for the 2025/26 financial year totals R 848.3 million, which is 19 % of the total operating expenditure. Employee Salaries and Allowances will increase in line with the 3 year Bargaining Council agreement that is currently negotiated for the next 3 years. 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 **60%** collection rate. 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 2025/26 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 is informed by the municipalities, Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate of asset consumption. Budget appropriations in this regard totals R 401 million for the 2025/26 financial year and equates to 10% 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.

**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 increase to R 462.9 million from the increased base set after the 2024/25 adjustment budget. As part of the compilation of the 2025/26 MTREF, management critically evaluated this group of expenditure. The municipality implement the 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 4.4% as we still awaiting the increases from Midvaal for 2025/26.

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 increased compared to the previous year's budget and in line with the 2023/24 audit outcome. A 60% collection rate is used to calculate debt impairment.

#### **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 4% 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 2025/26 MTREF budget, operational repairs and maintenance was identified as a strategic imperative owing to the aging of the City's infrastructure and historic deferred maintenance.

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

# Table 11 Repairs and maintenance per asset class

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		92 816	106 663	91 624	195 344	226 189	226 189	280 336	258 961	265 962
Roads Infrastructure		14 286	18 695	2 182	63 409	83 362	83 362	137 145	48 917	50 139
Roads		14 034	18 070	1 659	62 643	82 643	82 643	63 630	48 115	49 318
Road Structures										
Road Furniture		251	625	523	766	720	720	73 515	801	821
Capital Spares										
Storm water Infrastructure		–	–	223	7 000	7 000	7 000	7 000	7 315	7 498
Drainage Collection		–	–	223	7 000	7 000	7 000	7 000	7 315	7 498
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		45 970	72 297	79 015	81 995	85 644	85 644	81 939	136 401	139 811
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		330	261	–	864	864	864	865	903	925
MV Switching Stations		3	165	–	128	8	8	134	134	137
MV Networks										
LV Networks		45 637	71 871	79 015	81 003	84 772	84 772	80 941	135 365	138 749
Capital Spares										
Water Supply Infrastructure		25 146	11 580	9 728	20 251	20 494	20 494	21 070	28 360	29 596
Dams and Weirs										
Boreholes										
Reservoirs		945	1 044	1 345	3 765	2 817	2 817	3 884	3 937	4 036
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		24 201	10 536	8 383	16 486	17 678	17 678	17 186	24 422	25 560
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		7 415	4 091	477	22 689	29 689	29 689	33 182	37 968	38 917
Pump Station										
Reticulation		5 540	2 716	729	14 979	21 979	21 979	21 980	22 968	23 542
Waste Water Treatment Works		1 875	1 375	(252)	7 710	7 710	7 710	11 203	15 000	15 375
Community Assets		2 500	5 742	3 184	15 540	14 970	14 970	15 190	15 657	15 896
Community Facilities		415	3 113	1 919	9 743	9 173	9 173	9 313	9 597	9 685
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums		28	81	22	134	134	134	141	145	149
Galleries										
Theatres										
Libraries		417	619	1 026	2 732	3 192	3 192	3 354	3 384	3 436
Cemeteries/Crematoria		(209)	2 253	382	5 044	4 014	4 014	4 015	4 190	4 191

<i>Parks</i>									
<i>Public Open Space</i>	–	–	13	75	75	75	66	68	70
<i>Nature Reserves</i>	90	104	214	629	629	629	602	630	630
<i>Public Ablution Facilities</i>									
<i>Markets</i>	89	55	262	1 129	1 129	1 129	1 135	1 180	1 209
<i>Stalls</i>									
<i>Abattoirs</i>									
<i>Airports</i>									
<i>Taxi Ranks/Bus Terminals</i>									
<i>Capital Spares</i>									
<b>Sport and Recreation Facilities</b>	2 085	2 630	1 266	5 797	5 797	5 797	5 877	6 059	6 211
<i>Indoor Facilities</i>	670	1 359	351	1 656	1 656	1 656	1 710	1 732	1 775
<i>Outdoor Facilities</i>	1 415	1 271	915	4 140	4 140	4 140	4 168	4 327	4 436
<i>Capital Spares</i>									
<b>Heritage assets</b>	79	136	38	500	500	500	523	547	561
<i>Monuments</i>									
<i>Historic Buildings</i>									
<i>Works of Art</i>	–	–	–	–	–	–	–	–	–
<i>Conservation Areas</i>	79	136	38	500	500	500	523	547	561
<i>Other Heritage</i>									

<b>Other assets</b>	1 131	4 604	2 688	8 911	9 333	9 333	11 376	11 734	11 971
<i>Operational Buildings</i>	1 131	4 604	2 688	8 911	9 333	9 333	11 376	11 734	11 971
<i>Municipal Offices</i>	1 102	4 576	2 657	8 858	9 280	9 280	11 322	11 679	11 914
<i>Pay/Enquiry Points</i>									
<i>Building Plan Offices</i>									
<i>Workshops</i>	26	28	30	43	43	43	43	44	46
<i>Yards</i>									
<i>Stores</i>	2	–	1	10	10	10	11	11	11
<i>Laboratories</i>									
<i>Training Centres</i>									
<i>Manufacturing Plant</i>									
<i>Depots</i>									
<i>Capital Spares</i>									

<b>Intangible Assets</b>	1 337	5 072	(1 097)	10 063	10 363	10 363	10 424	10 851	11 122
<i>Servitudes</i>									
<i>Licences and Rights</i>	1 337	5 072	(1 097)	10 063	10 363	10 363	10 424	10 851	11 122
<i>Water Rights</i>									
<i>Effluent Licenses</i>									
<i>Solid Waste Licenses</i>									
<i>Computer Software and Applications</i>	1 337	5 072	(1 097)	10 063	10 363	10 363	10 424	10 851	11 122
<i>Load Settlement Software Applications</i>									
<i>Unspecified</i>									
<b>Computer Equipment</b>	3 389	1 847	214	8 637	8 637	8 637	8 669	9 026	9 252
<i>Computer Equipment</i>	3 389	1 847	214	8 637	8 637	8 637	8 669	9 026	9 252
<b>Furniture and Office Equipment</b>	427	2 356	215	3 597	3 767	3 767	3 714	3 858	3 954
<i>Furniture and Office Equipment</i>	427	2 356	215	3 597	3 767	3 767	3 714	3 858	3 954
<b>Machinery and Equipment</b>	11 385	10 911	7 988	19 325	19 925	19 925	84 021	21 882	22 427
<i>Machinery and Equipment</i>	11 385	10 911	7 988	19 325	19 925	19 925	84 021	21 882	22 427
<b>Transport Assets</b>	2 557	194	2	2 509	1 509	1 509	2 623	2 625	2 690
<i>Transport Assets</i>	2 557	194	2	2 509	1 509	1 509	2 623	2 625	2 690

<b>Living resources</b>  Mature <i>Policing and Protection</i> <i>Zoological plants and animals</i>  Immature <i>Policing and Protection</i> <i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	115 619	137 526	104 856	264 424	295 192	295 192	416 877	335 140	343 835

<b>R&amp;M as a % of PPE &amp; Investment Property</b>	1.8%	2.2%	1.8%	6.6%	7.4%	7.4%	10.5%	139.3%	142.9%
<b>R&amp;M as % Operating Expenditure</b>	2.9%	3.3%	2.3%	6.2%	5.7%	5.7%	15.5%	6.9%	8.2%

### **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)

## **1.6 Capital Expenditure**

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

### **Table 12 Medium-term capital budget per vote**

For 2025/26, an amount of R 217.95 million is provided for the development of infrastructure. Council funded capital amounts to R 40 million and will mainly be utilise for the purchase of vehicles. This forms part of the plan to reduce fleet maintenance costs.

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure - to be appropriated</b>	2										
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Vote 06 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		50 195	23 808	32 860	12 802	41 726	41 726	13 990	12 000	16 000	20 500
Vote 08 - Water Section		20 668	8 202	16 437	10 468	17 075	17 075	12 416	12 557	15 000	31 789
Vote 09 - City Electrical Engineering		20 538	31 364	114 593	5 113	11 913	11 913	1 903	26 922	12 808	13 275
Vote 10 - Corporate Governance		-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		-	1 839	-	-	-	-	-	16 813	16 000	20 000
Vote 14 - Market		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
<b>Single-year expenditure - to be appropriated</b>	2										
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		25 390	2 950	7 966	15 094	6 376	6 376	1 679	17 809	11 000	15 000
Vote 06 - Council General		-	0	(0)	47 000	29 000	29 000	256	29 000	-	-
Vote 07 - Civil Engineering		-	-	-	-	10 613	10 613	5 035	-	-	-
Vote 08 - Water Section		3 659	1 526	31 838	25 000	25 000	25 000	13 277	37 961	37 400	35 000
Vote 09 - City Electrical Engineering		4 071	1 670	-	-	-	-	-	4 730	9 824	780
Vote 10 - Corporate Governance		-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	(0)	3 000	3 000	3 000	481	3 000	-	-
Vote 12 - Cleansing		-	3 504	18 463	38 774	27 920	27 920	20 862	47 573	49 801	38 000
Vote 13 - Sewerage		14 342	4 745	13 533	74 012	60 423	60 423	29 768	49 621	64 600	58 085
Vote 14 - Market		13 678	4 345	2 615	4 988	2 479	2 479	1 918	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		61 140	18 739	74 415	207 867	164 811	164 811	73 276	189 694	172 625	146 865
<b>Total Capital Expenditure - Vote</b>		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		-	0	(0)	50 000	32 000	32 000	737	32 000	-	-
Executive and council		-	0	(0)	47 000	29 000	29 000	256	29 000	-	-
Finance and administration		-	-	(0)	3 000	3 000	3 000	481	3 000	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		25 390	2 950	7 966	15 094	6 376	6 376	1 679	17 809	11 000	15 000
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		25 390	2 950	7 966	15 094	6 376	6 376	1 679	17 809	11 000	15 000
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		50 195	23 808	32 860	12 802	52 340	52 340	19 025	12 000	16 000	20 500
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		50 195	23 808	32 860	12 802	52 340	52 340	19 025	12 000	16 000	20 500
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		63 277	52 849	194 864	153 367	142 331	142 331	78 225	196 176	205 433	196 929
Energy sources		24 609	33 033	114 593	5 113	11 913	11 913	1 903	31 651	22 632	14 055
Water management		24 327	9 728	48 276	35 468	42 075	42 075	25 692	50 518	52 400	66 789
Waste water management		14 342	6 584	13 533	74 012	60 423	60 423	29 768	66 434	80 600	78 085
Waste management		-	3 504	18 463	38 774	27 920	27 920	20 862	47 573	49 801	38 000
<b>Other</b>		13 678	4 345	2 615	4 988	2 479	2 479	1 918	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	152 541	83 952	238 305	236 250	235 525	235 525	101 584	257 985	232 433	232 429
<b>Funded by:</b>											
National Government		145 097	77 727	236 808	186 250	186 112	186 112	95 812	217 985	232 433	232 429
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov		-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-
Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	145 097	77 727	236 808	186 250	186 112	186 112	95 812	217 985	232 433	232 429
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		7 444	6 225	1 497	50 000	49 413	49 413	5 772	40 000	-	-
<b>Total Capital Funding</b>	7	152 541	83 952	238 305	236 250	235 525	235 525	101 584	257 985	232 433	232 429

New assets represent 100 per cent or R 257, 98 million of the total capital budget. 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 2025/26 MTREF budget for approval by the Council. Explanatory notes accompany each table on the facing page.

**Table 13 MBRR Table A1 - Budget Summary**

**NW403 City Of Matlosana - Table A1 Budget Summary**

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	451 441	455 387	507 434	593 884	593 884	503 684	374 192	522 318	545 584	559 234
Service charges	1 901 216	1 949 608	2 073 124	2 350 065	2 300 095	2 300 095	1 558 820	2 506 025	2 571 276	2 635 558
Investment revenue	10 685	15 402	125 136	10 239	10 239	10 239	7 177	11 138	11 138	11 417
Transfer and subsidies - Operational	511 231	559 520	516 658	657 797	658 216	658 216	635 953	700 077	732 001	760 807
Other own revenue	821 241	754 794	746 090	653 045	833 212	833 212	556 803	819 533	682 655	690 506
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>3 695 815</b>	<b>3 745 722</b>	<b>4 068 451</b>	<b>4 264 861</b>	<b>4 305 447</b>	<b>4 305 447</b>	<b>3 132 155</b>	<b>4 549 091</b>	<b>4 542 666</b>	<b>4 666 322</b>
Employee costs	586 188	596 837	795 180	794 682	816 674	816 674	579 609	848 307	892 640	933 738
Remuneration of councillors	34 189	36 912	39 039	46 107	46 107	46 107	29 730	48 505	50 447	53 070
Depreciation and amortisation	363 480	382 953	347 975	411 098	401 098	401 098	218 331	401 098	401 098	401 098
Interest	116 936	237 534	377 388	10 144	10 144	10 144	6 811	10 581	11 099	11 587
Inventory consumed and bulk purchases	912 766	907 468	1 072 586	1 359 301	1 560 912	1 560 912	726 669	1 589 621	1 174 889	1 324 078
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 873 462	1 953 081	2 001 627	1 641 309	2 326 029	2 326 029	1 127 097	1 971 431	1 682 655	1 558 855
<b>Total Expenditure</b>	<b>4 007 022</b>	<b>4 214 785</b>	<b>4 633 796</b>	<b>4 262 841</b>	<b>5 160 964</b>	<b>5 160 964</b>	<b>2 888 247</b>	<b>4 879 552</b>	<b>4 212 808</b>	<b>4 282 436</b>
<b>Surplus/(Deficit)</b>	<b>(311 207)</b>	<b>(469 063)</b>	<b>(565 345)</b>	<b>2 220</b>	<b>(855 517)</b>	<b>(855 517)</b>	<b>443 908</b>	<b>(230 461)</b>	<b>329 858</b>	<b>383 886</b>
Transfers and subsidies - capital (monetary allocations)	158 811	107 437	178 440	185 250	186 112	186 112	69 520	217 985	232 433	232 429
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(154 396)</b>	<b>(361 627)</b>	<b>(386 905)</b>	<b>188 470</b>	<b>(969 405)</b>	<b>(969 405)</b>	<b>513 428</b>	<b>(12 476)</b>	<b>562 291</b>	<b>616 316</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(154 396)</b>	<b>(361 627)</b>	<b>(386 905)</b>	<b>188 470</b>	<b>(969 405)</b>	<b>(969 405)</b>	<b>513 428</b>	<b>(12 476)</b>	<b>562 291</b>	<b>616 316</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	152 541	83 952	238 305	236 250	235 525	235 525	101 584	257 985	232 433	232 429
Transfers recognised - capital	145 097	77 727	236 898	185 250	186 112	186 112	95 812	217 985	232 433	232 429
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 444	6 225	1 497	50 000	49 413	49 413	5 772	40 000	-	-
<b>Total sources of capital funds</b>	<b>152 541</b>	<b>83 952</b>	<b>238 305</b>	<b>236 250</b>	<b>235 525</b>	<b>235 525</b>	<b>101 584</b>	<b>257 985</b>	<b>232 433</b>	<b>232 429</b>
<b>Financial position</b>										
Total current assets	1 865 464	1 903 873	2 387 577	848 473	663 898	663 898	3 351 026	419 968	(710 814)	(3 234 030)
Total non current assets	5 585 190	5 453 531	5 340 703	3 849 405	3 848 680	3 848 680	5 223 958	3 698 070	232 433	232 429
Total current liabilities	4 028 677	4 977 143	6 370 557	3 454 318	4 087 560	4 087 560	7 108 507	4 413 556	975 521	(2 615 788)
Total non current liabilities	42 265	26 576	16 617	81 274	81 274	81 274	10 930	82 087	-	-
Community wealth/Equity	3 690 654	2 876 785	1 948 715	1 159 592	301 628	301 628	1 852 534	129 045	(489 380)	616 316
<b>Cash flows</b>										
Net cash from (used) operating	2 152 063	1 691 423	2 964 218	(119 057)	(472 804)	(472 804)	1 986 859	(496 858)	(409 934)	(224 748)
Net cash from (used) investing	(152 541)	(83 952)	(249 627)	(236 250)	(235 525)	(235 525)	(81 596)	(247 129)	(221 077)	(220 574)
Net cash from (used) financing	-	-	(865)	(4 800)	(1 200)	(1 200)	-	1 325	2 530	-
<b>Cash/cash equivalents at the year end</b>	<b>1 804 120</b>	<b>1 832 383</b>	<b>2 818 497</b>	<b>(267 428)</b>	<b>(616 850)</b>	<b>(616 850)</b>	<b>1 905 363</b>	<b>(573 453)</b>	<b>(1 201 934)</b>	<b>(1 647 257)</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	224 921	104 773	181 715	(267 428)	(375 795)	(375 795)	689 552	(566 283)	(1 440 843)	(456 910)
Application of cash and investments	2 332 572	3 236 406	4 339 310	2 884 540	3 454 523	3 454 523	4 593 555	3 478 755	189 977	(538 619)
<b>Balance - surplus (shortfall)</b>	<b>(2 107 651)</b>	<b>(3 131 633)</b>	<b>(4 157 595)</b>	<b>(3 151 968)</b>	<b>(3 830 317)</b>	<b>(3 830 317)</b>	<b>(3 904 003)</b>	<b>(4 043 038)</b>	<b>(1 630 820)</b>	<b>81 708</b>
<b>Asset management</b>										
Asset register summary (WOV)	5 585 180	5 453 531	5 340 703	3 849 372	3 848 647	3 848 647	3 886 036	232 433	232 429	
Depreciation	383 480	382 953	347 975	411 098	401 098	401 098	401 098	401 098	401 098	401 098
Renewal and Upgrading of Existing Assets	19 161	8 942	41 702	35 100	30 403	30 403	25 463	20 324	11 755	
Repairs and Maintenance	115 619	137 526	104 856	294 424	295 192	295 192	416 877	335 140	343 835	
<b>Free services</b>										
Cost of Free Basic Services provided	174 701	123 709	126 921	207 758	215 133	215 133	222 394	227 300	232 991	
Revenue cost of free services provided	142 242	144 952	165 438	104 895	104 866	104 866	155 607	162 673	166 736	
<b>Households below minimum service level</b>										
Water	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage	5	-	5	5	5	5	5	5	5	5
Energy	180	-	20	20	20	20	21	22	23	
Refuse	8	-	12	16	16	16	14	15	15	

## **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, 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>1 103 392</b>	<b>1 188 283</b>	<b>1 420 387</b>	<b>1 424 034</b>	<b>1 373 399</b>	<b>1 373 399</b>	<b>1 430 771</b>	<b>1 438 782</b>	<b>1 489 340</b>
Executive and council		952	(13 807)	(8 215)	1 430	2 030	2 030	2 050	2 071	2 127
Finance and administration		1 102 440	1 202 091	1 428 602	1 422 603	1 371 369	1 371 369	1 428 721	1 436 711	1 487 213
Internal audit		—	—	—	—	—	—	—	—	—
<i><b>Community and public safety</b></i>		<b>325 340</b>	<b>143 887</b>	<b>71 849</b>	<b>69 283</b>	<b>69 939</b>	<b>69 939</b>	<b>74 970</b>	<b>57 785</b>	<b>58 917</b>
Community and social services		263 727	101 091	11 231	3 872	4 278	4 278	4 565	2 997	3 126
Sport and recreation		29 670	3 783	8 867	15 834	15 834	15 834	18 583	810	830
Public safety		28 136	31 482	43 978	39 399	39 649	39 649	41 175	42 842	43 335
Housing		3 808	7 531	7 773	10 179	10 179	10 179	10 647	11 137	11 627
Health		—	—	—	—	—	—	—	—	—
<i><b>Economic and environmental services</b></i>		<b>70 959</b>	<b>40 705</b>	<b>55 237</b>	<b>25 872</b>	<b>27 346</b>	<b>27 346</b>	<b>26 964</b>	<b>13 118</b>	<b>13 360</b>
Planning and development		9 993	9 987	10 262	11 554	12 353	12 353	12 399	13 161	13 334
Road transport		60 814	30 536	44 794	14 209	14 819	14 819	14 451	(162)	(162)
Environmental protection		152	182	180	109	174	174	114	119	188
<i><b>Trading services</b></i>		<b>2 316 072</b>	<b>2 451 963</b>	<b>2 670 823</b>	<b>2 901 971</b>	<b>2 991 131</b>	<b>2 991 131</b>	<b>3 308 536</b>	<b>3 238 606</b>	<b>3 309 657</b>
Energy sources		1 017 620	964 401	1 067 753	1 167 622	1 138 123	1 138 123	1 402 538	1 281 084	1 309 224
Water management		879 796	986 051	1 041 946	1 092 663	1 182 817	1 182 817	1 214 041	1 343 293	1 380 749
Waste water management		143 840	155 436	177 090	253 895	254 410	254 410	254 948	232 823	228 744
Waste management		274 817	346 074	384 033	387 791	415 781	415 781	437 009	381 406	390 941
<i><b>Other</b></i>	<b>4</b>	<b>36 863</b>	<b>28 320</b>	<b>28 595</b>	<b>29 951</b>	<b>29 744</b>	<b>29 744</b>	<b>25 835</b>	<b>26 807</b>	<b>27 477</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>3 852 626</b>	<b>3 853 158</b>	<b>4 246 891</b>	<b>4 451 111</b>	<b>4 491 559</b>	<b>4 491 559</b>	<b>4 867 076</b>	<b>4 775 099</b>	<b>4 898 752</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>1 201 819</b>	<b>878 291</b>	<b>1 601 311</b>	<b>844 795</b>	<b>949 548</b>	<b>949 548</b>	<b>931 590</b>	<b>900 831</b>	<b>902 005</b>
Executive and council		278 161	556 627	452 494	406 791	441 079	441 079	459 809	474 528	484 038
Finance and administration		919 961	315 427	1 142 792	431 329	502 819	502 819	465 852	419 049	410 365
Internal audit		3 697	6 237	6 026	6 675	5 651	5 651	5 929	7 254	7 602
<i><b>Community and public safety</b></i>		<b>297 069</b>	<b>350 482</b>	<b>313 687</b>	<b>396 428</b>	<b>427 142</b>	<b>427 142</b>	<b>449 511</b>	<b>469 312</b>	<b>442 637</b>
Community and social services		63 938	58 296	70 509	118 842	120 398	120 398	128 975	133 324	121 041
Sport and recreation		90 892	134 837	79 216	110 728	113 443	113 443	119 460	124 593	98 399
Public safety		138 930	140 762	147 260	146 357	173 139	173 139	180 023	188 944	200 661
Housing		3 206	16 555	16 593	20 337	19 991	19 991	20 880	22 264	22 361
Health		101	33	109	164	171	171	173	186	175
<i><b>Economic and environmental services</b></i>		<b>246 223</b>	<b>287 347</b>	<b>218 517</b>	<b>282 671</b>	<b>309 175</b>	<b>309 175</b>	<b>369 524</b>	<b>294 493</b>	<b>337 225</b>
Planning and development		84 720	202 030	78 528	72 417	70 092	70 092	72 751	77 273	113 886
Road transport		161 979	74 239	143 346	207 945	237 032	237 032	294 665	214 752	220 821
Environmental protection		(476)	11 078	(3 357)	2 309	2 051	2 051	2 108	2 468	2 518
<i><b>Trading services</b></i>		<b>2 700 663</b>	<b>3 192 533</b>	<b>3 085 827</b>	<b>2 711 346</b>	<b>3 409 805</b>	<b>3 409 805</b>	<b>3 156 744</b>	<b>3 185 975</b>	<b>3 253 172</b>
Energy sources		1 148 407	1 688 347	1 367 561	1 516 662	1 659 623	1 659 623	1 751 736	1 780 124	1 877 957
Water management		1 046 263	994 760	1 117 564	724 760	1 017 629	1 017 629	814 179	887 767	861 868
Waste water management		218 936	228 239	345 928	252 336	376 291	376 291	328 138	271 752	270 390
Waste management		287 057	281 187	254 774	217 589	356 262	356 262	262 692	246 332	242 956
<i><b>Other</b></i>	<b>4</b>	<b>24 043</b>	<b>29 142</b>	<b>24 062</b>	<b>27 400</b>	<b>25 966</b>	<b>25 966</b>	<b>27 155</b>	<b>29 238</b>	<b>31 056</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>4 469 817</b>	<b>4 737 795</b>	<b>5 243 405</b>	<b>4 262 641</b>	<b>5 121 636</b>	<b>5 121 636</b>	<b>4 934 524</b>	<b>4 879 849</b>	<b>4 966 095</b>
<b>Surplus/(Deficit) for the year</b>		<b>(617 190)</b>	<b>(884 637)</b>	<b>(996 514)</b>	<b>188 470</b>	<b>(630 078)</b>	<b>(630 078)</b>	<b>(67 448)</b>	<b>(104 750)</b>	<b>(67 344)</b>

**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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue by Vote</b>		1									
Vote 01 - Public Safety			44 033	31 482	43 978	39 399	39 649	39 649	41 175	42 842	43 335
Vote 02 - Health Services			—	—	—	—	—	—	—	—	—
Vote 03 - Community Services			2 586	2 067	1 584	3 055	3 120	3 120	3 131	3 274	3 477
Vote 04 - Housing			9 011	12 490	13 003	16 091	16 091	16 091	16 832	17 605	18 280
Vote 05 - Sport/Arts And Culture			275 066	102 989	18 694	16 849	17 255	17 255	20 161	682	699
Vote 06 - Council General			(338)	(16 564)	(11 322)	200	200	200	209	219	228
Vote 07 - Civil Engineering			65 603	35 564	49 825	19 849	20 459	20 459	19 865	5 729	5 698
Vote 08 - Water Section			879 796	986 051	1 041 946	1 092 663	1 182 817	1 182 817	1 214 041	1 343 293	1 380 749
Vote 09 - City Electrical Engineering			1 017 620	964 401	1 067 753	1 167 622	1 138 123	1 138 123	1 402 538	1 281 084	1 309 224
Vote 10 - Corporate Governane			1 290	2 757	3 107	1 230	1 830	1 830	1 841	1 852	1 898
Vote 11 - Budget And Treasury Office			1 102 440	1 202 091	1 428 602	1 422 603	1 371 369	1 371 369	1 428 721	1 436 711	1 487 213
Vote 12 - Cleansing			274 817	346 074	384 033	387 791	415 781	415 781	437 009	381 406	390 941
Vote 13 - Sewerage			143 840	155 436	177 090	253 895	254 410	254 410	254 948	232 823	228 744
Vote 14 - Market			36 863	28 320	28 595	29 861	29 654	29 654	25 805	26 777	27 446
Vote 15 - Other			1	0	1	1	800	800	801	801	821
<b>Total Revenue by Vote</b>		2	<b>3 852 626</b>	<b>3 853 158</b>	<b>4 246 891</b>	<b>4 451 111</b>	<b>4 491 559</b>	<b>4 491 559</b>	<b>4 867 076</b>	<b>4 775 099</b>	<b>4 898 752</b>
<b>Expenditure by Vote to be appropriated</b>		1									
Vote 01 - Public Safety			218 143	259 734	221 075	229 307	290 830	290 830	303 292	318 737	315 563
Vote 02 - Health Services			8 360	10 357	10 761	10 183	9 400	9 400	9 841	11 093	7 087
Vote 03 - Community Services			79 256	223 563	80 606	111 625	114 808	114 808	118 076	118 150	121 045
Vote 04 - Housing			17 487	38 445	35 048	43 962	43 423	43 423	48 444	47 470	48 669
Vote 05 - Sport/Arts And Culture			53 658	92 587	69 480	97 963	99 754	99 754	102 692	105 560	108 882
Vote 06 - Council General			151 819	233 469	294 619	247 958	248 333	248 333	262 608	266 383	273 888
Vote 07 - Civil Engineering			219 092	236 970	189 182	237 791	265 304	265 304	324 594	247 722	255 319
Vote 08 - Water Section			1 050 747	1 002 773	1 127 450	730 845	1 023 715	1 023 715	820 569	894 477	868 913
Vote 09 - City Electrical Engineering			1 174 884	1 728 546	1 398 521	1 562 976	1 705 938	1 705 938	1 803 613	1 838 232	1 942 011
Vote 10 - Corporate Governane			55 234	74 400	60 472	78 709	80 667	80 667	84 279	92 578	98 936
Vote 11 - Budget And Treasury Office			908 311	294 579	1 130 450	411 424	477 872	477 872	437 981	393 435	383 900
Vote 12 - Cleansing			288 952	283 172	257 060	219 847	358 490	358 490	252 546	248 769	245 500
Vote 13 - Sewerage			214 452	220 260	335 744	243 946	367 931	367 931	331 039	260 804	257 896
Vote 14 - Market			21 364	26 209	22 986	23 182	21 738	21 738	22 469	24 031	25 268
Vote 15 - Other			8 059	12 730	9 949	12 921	13 436	13 436	12 481	12 406	13 219
<b>Total Expenditure by Vote</b>		2	<b>4 469 817</b>	<b>4 737 795</b>	<b>5 243 405</b>	<b>4 262 641</b>	<b>5 121 636</b>	<b>5 121 636</b>	<b>4 934 524</b>	<b>4 879 849</b>	<b>4 966 095</b>
<b>Surplus/(Deficit) for the year</b>		2	<b>(617 190)</b>	<b>(884 637)</b>	<b>(996 514)</b>	<b>188 470</b>	<b>(630 078)</b>	<b>(630 078)</b>	<b>(67 448)</b>	<b>(104 750)</b>	<b>(67 344)</b>

**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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	<b>1</b>										
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	957 447	876 124	997 662	1 109 136	1 059 136	1 059 136	757 544	1 297 982	1 213 523	1 243 862
Service charges - Water	2	650 602	736 820	732 562	845 005	845 005	845 005	570 622	883 876	924 534	947 647
Service charges - Waste Water Management	2	125 356	141 373	145 697	176 453	176 453	176 453	96 477	184 570	193 060	197 887
Service charges - Waste Management	2	167 812	195 291	197 202	219 500	219 500	219 500	133 814	229 597	240 158	246 162
Sale of Goods and Rendering of Services		6 384	6 086	9 664	9 805	9 857	9 857	8 397	10 307	10 781	10 786
Agency services		-	-	-	-	-	-	-	-	-	-
Interest											
Interest earned from Receivables		461 282	550 656	604 702	508 205	686 130	686 130	447 859	669 331	528 765	541 984
Interest earned from Current and Non Current Assets		10 685	15 402	125 136	10 239	10 239	10 239	7 168	11 138	11 138	11 417
Dividends											
Rent on Land											
Rental from Fixed Assets		251 709	106 775	14 960	9 857	8 987	8 987	5 429	9 890	10 345	10 579
Licence and permits		7 871	7 528	7 795	7 427	7 727	7 727	5 926	7 769	8 127	8 128
<b>Special rating levies</b>											
Operational Revenue		42 360	49 986	49 756	51 084	52 347	52 347	32 651	54 224	56 329	58 313
<b>Non-Exchange Revenue</b>											
Property rates	2	451 441	456 397	507 434	593 684	503 684	503 684	374 192	522 318	545 594	559 234
Surcharges and Taxes		-	14	2	150	150	150	-	157	164	164
Fines, penalties and forfeits		7 356	8 377	17 826	11 711	12 459	12 459	13 167	12 249	12 539	12 557
Licences or permits		152	261	-	50	799	799	-	850	850	870
Transfer and subsidies - Operational		511 231	559 520	616 668	657 797	658 216	658 216	635 363	700 077	732 001	760 607
Interest		43 424	50 406	52 761	54 756	54 756	54 756	40 604	54 756	54 756	56 125
Fuel Levy											
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(2 164)	(16 572)	(11 322)	-	-	-	-	-	-	-
Other Gains		2 865	1 276	(56)	-	-	-	65	-	-	-
Discontinued Operations											
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>3 695 815</b>	<b>3 745 722</b>	<b>4 068 451</b>	<b>4 264 861</b>	<b>4 305 447</b>	<b>4 305 447</b>	<b>3 129 279</b>	<b>4 649 091</b>	<b>4 542 666</b>	<b>4 666 322</b>
<b>Expenditure</b>											
Employee related costs	2	686 188	696 837	795 180	794 682	816 674	816 674	579 609	848 307	892 640	933 738
Remuneration of councillors		34 189	36 912	39 039	46 107	46 107	46 107	29 730	48 505	50 447	53 070
Bulk purchases - electricity	2	874 375	848 230	1 010 483	925 000	925 000	925 000	691 643	1 042 475	1 174 869	1 324 078
Inventory consumed	8	38 391	59 238	62 102	434 301	635 912	635 912	34 999	557 146	-	-
Debt impairment	3	18 030	3 750	3 098	1 030 323	-	-	772 742	-	-	-
Depreciation and amortisation		383 480	382 953	347 975	411 098	401 098	401 098	218 331	401 098	401 098	401 098
Interest		116 936	237 534	377 388	10 144	10 144	10 144	6 811	10 591	11 099	11 587
Contracted services		333 130	249 562	224 471	363 508	457 741	457 741	234 715	462 906	478 214	484 052
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		1 284 786	1 386 491	1 444 949	-	1 617 760	1 617 760	2 049	1 247 326	935 061	798 698
Operational costs		215 671	312 936	324 571	247 478	250 528	250 528	117 455	261 199	269 381	276 114
Losses on disposal of Assets		19 270	-	-	-	-	-	-	-	-	-
Other Losses		2 575	342	4 539	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>4 007 022</b>	<b>4 214 785</b>	<b>4 633 796</b>	<b>4 262 641</b>	<b>5 160 964</b>	<b>5 160 964</b>	<b>2 688 083</b>	<b>4 879 552</b>	<b>4 212 808</b>	<b>4 282 436</b>
<b>Surplus/(Deficit)</b>		<b>(311 207)</b>	<b>(469 063)</b>	<b>(565 345)</b>	<b>2 220</b>	<b>(855 517)</b>	<b>(855 517)</b>	<b>441 196</b>	<b>(230 461)</b>	<b>329 858</b>	<b>383 886</b>
Transfers and subsidies - capital (monetary allocations)	6	156 811	107 437	178 440	186 250	186 112	186 112	69 520	217 985	232 433	232 429
Transfers and subsidies - capital (in-kind)	6										
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(154 396)</b>	<b>(361 627)</b>	<b>(386 905)</b>	<b>188 470</b>	<b>(669 405)</b>	<b>(669 405)</b>	<b>510 717</b>	<b>(12 476)</b>	<b>562 291</b>	<b>616 316</b>
Income Tax											
<b>Surplus/(Deficit) after income tax</b>		<b>(154 396)</b>	<b>(361 627)</b>	<b>(386 905)</b>	<b>188 470</b>	<b>(669 405)</b>	<b>(669 405)</b>	<b>510 717</b>	<b>(12 476)</b>	<b>562 291</b>	<b>616 316</b>
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(154 396)</b>	<b>(361 627)</b>	<b>(386 905)</b>	<b>188 470</b>	<b>(669 405)</b>	<b>(669 405)</b>	<b>510 717</b>	<b>(12 476)</b>	<b>562 291</b>	<b>616 316</b>
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidiary transactions											
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>(154 396)</b>	<b>(361 627)</b>	<b>(386 905)</b>	<b>188 470</b>	<b>(669 405)</b>	<b>(669 405)</b>	<b>510 717</b>	<b>(12 476)</b>	<b>562 291</b>	<b>616 316</b>

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

1. Total revenue is R 4.64 billion in 2025/26 and escalates to R 4.66 billion by 2027/28.
2. Revenue generated from property rates is R 522 million in the 2025/26 financial year and increases to R 559 million by 2027/28.

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, 35 billion for the 2025/26 financial year and increasing to R 2, 71 billion by 2027/28.

#### **Expenditure by major type**

4. Bulk purchases have significantly increased over the last decade. These increases 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.

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 01 - Public Safety		—	—	—	—	—	—	—	—	—	—
Vote 02 - Health Services		—	—	—	—	—	—	—	—	—	—
Vote 03 - Community Services		—	—	—	—	—	—	—	—	—	—
Vote 04 - Housing		—	—	—	—	—	—	—	—	—	—
Vote 05 - Sport Arts And Culture		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Vote 06 - Council General		—	—	—	—	—	—	—	—	—	—
Vote 07 - Civil Engineering		50 195	23 808	32 860	12 802	41 726	41 726	13 990	12 000	16 000	20 500
Vote 08 - Water Section		20 668	8 202	16 437	10 468	17 075	17 075	12 416	12 557	15 000	31 789
Vote 09 - City Electrical Engineering		20 538	31 364	114 593	5 113	11 913	11 913	1 903	26 922	12 808	13 275
Vote 10 - Corporate Governance		—	—	—	—	—	—	—	—	—	—
Vote 11 - Budget And Treasury Office		—	—	—	—	—	—	—	—	—	—
Vote 12 - Cleansing		—	—	—	—	—	—	—	—	—	—
Vote 13 - Sewerage		—	1 839	—	—	—	—	—	16 813	16 000	20 000
Vote 14 - Market		—	—	—	—	—	—	—	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—	—
<b>Capital multi-year expenditure sub-total</b>	7	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
<b>Single-year expenditure to be appropriated</b>	2										
Vote 01 - Public Safety		—	—	—	—	—	—	—	—	—	—
Vote 02 - Health Services		—	—	—	—	—	—	—	—	—	—
Vote 03 - Community Services		—	—	—	—	—	—	—	—	—	—
Vote 04 - Housing		—	—	—	—	—	—	—	—	—	—
Vote 05 - Sport Arts And Culture		25 390	2 950	7 966	15 094	6 376	6 376	1 679	17 809	11 000	15 000
Vote 06 - Council General		—	0	(0)	47 000	29 000	29 000	256	29 000	—	—
Vote 07 - Civil Engineering		—	—	—	—	10 613	10 613	5 035	—	—	—
Vote 08 - Water Section		3 659	1 526	31 838	25 000	25 000	25 000	13 277	37 961	37 400	35 000
Vote 09 - City Electrical Engineering		4 071	1 670	—	—	—	—	—	4 730	9 824	780
Vote 10 - Corporate Governance		—	—	—	—	—	—	—	—	—	—
Vote 11 - Budget And Treasury Office		—	—	(0)	3 000	3 000	3 000	481	3 000	—	—
Vote 12 - Cleansing		—	3 504	18 463	38 774	27 920	27 920	20 862	47 573	49 801	38 000
Vote 13 - Sewerage		14 342	4 745	13 533	74 012	60 423	60 423	29 768	49 621	64 600	58 085
Vote 14 - Market		13 678	4 345	2 615	4 988	2 479	2 479	1 918	—	—	—
Vote 15 - Other		—	—	—	—	—	—	—	—	—	—
<b>Capital single-year expenditure sub-total</b>		61 140	18 739	74 415	207 867	164 811	164 811	73 276	189 694	172 625	146 865
<b>Total Capital Expenditure - Vote</b>		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		—	0	(0)	50 000	32 000	32 000	737	32 000	—	—
Executive and council		—	0	(0)	47 000	29 000	29 000	256	29 000	—	—
Finance and administration		—	—	(0)	3 000	3 000	3 000	481	3 000	—	—
Internal audit		—	—	—	—	—	—	—	—	—	—
<b>Community and public safety</b>		25 390	2 950	7 966	15 094	6 376	6 376	1 679	17 809	11 000	15 000
Community and social services		—	—	—	—	—	—	—	—	—	—
Sport and recreation		25 390	2 950	7 966	15 094	6 376	6 376	1 679	17 809	11 000	15 000
Public safety		—	—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—
<b>Economic and environmental services</b>		50 195	23 808	32 860	12 802	52 340	52 340	19 025	12 000	16 000	20 500
Planning and development		—	—	—	—	—	—	—	—	—	—
Road transport		50 195	23 808	32 860	12 802	52 340	52 340	19 025	12 000	16 000	20 500
Environmental protection		—	—	—	—	—	—	—	—	—	—
<b>Trading services</b>		63 277	52 849	194 864	153 367	142 331	142 331	78 225	196 176	205 433	196 929
Energy sources		24 609	33 033	114 593	5 113	11 913	11 913	1 903	31 651	22 632	14 055
Water management		24 327	9 728	48 276	35 468	42 075	42 075	25 692	50 518	52 400	66 789
Waste water management		14 342	6 584	13 533	74 012	60 423	60 423	29 768	66 434	80 600	78 085
Waste management		—	3 504	18 463	38 774	27 920	27 920	20 862	47 573	49 801	38 000
<b>Other</b>		13 678	4 345	2 615	4 988	2 479	2 479	1 918	—	—	—
<b>Total Capital Expenditure - Functional</b>	3	152 541	83 952	238 305	236 250	235 525	235 525	101 584	257 985	232 433	232 429
<b>Funded by:</b>											
National Government		145 097	77 727	236 808	186 250	186 112	186 112	95 812	217 985	232 433	232 429
Provincial Government		—	—	—	—	—	—	—	—	—	—
District Municipality		—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov		—	—	—	—	—	—	—	—	—	—
Departm Agencies, Households, Non-profit Institutions, Private		—	—	—	—	—	—	—	—	—	—
Enterprises, Public Corporations, Higher Educ Institutions)		—	—	—	—	—	—	—	—	—	—
<b>Transfers recognised - capital</b>	4	145 097	77 727	236 808	186 250	186 112	186 112	95 812	217 985	232 433	232 429
<b>Borrowing</b>	6	—	—	—	—	—	—	—	—	—	—
Internally generated funds		7 444	6 225	1 497	50 000	49 413	49 413	5 772	40 000	—	—
<b>Total Capital Funding</b>	7	152 541	83 952	238 305	236 250	235 525	235 525	101 584	257 985	232 433	232 429

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

- 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 amounts to R 257 million for the 2025/26 financial year and remains relatively constant over the MTREF at levels of R 232, 43 million and R 232, 42 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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		224 921	104 773	181 715	(267 428)	(375 795)	(375 795)	689 552	(566 283)	(1 440 643)	(456 910)
Trade and other receivables from exchange transactions	1	(904 783)	(900 930)	(1 649 879)	741 526	840 731	840 731	(1 283 582)	925 735	773 016	(1 999 788)
Receivables from non-exchange transactions	1	1 520 913	1 376 535	2 189 953	148 668	174 867	174 867	2 299 553	341 508	275 285	(458 861)
Current portion of non-current receivables		7	0	0	29	29	29	0	30	-	-
Inventory	2	38 539	52 414	57 912	(6 389)	(208 000)	(208 000)	(101 717)	(318 471)	(318 471)	(318 471)
VAT		947 384	1 230 797	1 565 214	195 040	195 040	195 040	1 705 281	-	-	-
Other current assets		38 482	40 384	42 662	37 026	37 026	37 026	41 939	37 447	-	-
<b>Total current assets</b>		<b>1 865 464</b>	<b>1 903 973</b>	<b>2 387 577</b>	<b>848 473</b>	<b>663 898</b>	<b>663 898</b>	<b>3 351 026</b>	<b>419 966</b>	<b>(710 814)</b>	<b>(3 234 030)</b>
<b>Non current assets</b>											
Investments				#####	257 100	257 100	257 100	344 975	259 671	-	-
Investment property		349 865	345 682								
Property, plant and equipment	3	5 832 224	5 724 841	5 614 202	3 581 033	3 580 308	3 580 308	5 497 455	3 615 014	232 433	232 429
Biological assets											
Living and non-living resources											
Heritage assets		(618 226)	(618 290)	(618 474)	9 941	9 941	9 941	(618 474)	10 041	-	-
Intangible assets		1 297	1 297	(0)	1 297	1 297	1 297	(0)	1 310	-	-
Trade and other receivables from exchange transactions											
Non-current receivables from non-exchange transactions		-	-	-	33	33	33	-	33	-	-
Other non-current assets											
<b>Total non current assets</b>		<b>5 565 160</b>	<b>5 453 531</b>	<b>5 340 703</b>	<b>3 849 405</b>	<b>3 848 680</b>	<b>3 848 680</b>	<b>5 223 956</b>	<b>3 886 070</b>	<b>232 433</b>	<b>232 429</b>
<b>TOTAL ASSETS</b>		<b>7 430 624</b>	<b>7 357 504</b>	<b>7 728 280</b>	<b>4 697 878</b>	<b>4 512 578</b>	<b>4 512 578</b>	<b>8 574 981</b>	<b>4 306 035</b>	<b>(478 381)</b>	<b>(3 001 601)</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft											
Financial liabilities		(5 042)	(622)	(4 470)	(2 800)	800	800	(4 470)	820	-	-
Consumer deposits		64 143	67 916	70 572	97 430	99 955	99 955	72 933	100 929	2 530	-
Trade and other payables from exchange transactions	4	2 641 891	3 370 368	4 558 411	2 729 411	3 356 253	3 356 253	4 979 014	3 643 953	750 962	(2 834 866)
Trade and other payables from non-exchange transactions	5	23 273	56 275	29 533	42 907	43 188	43 188	110 899	74 389	245 029	241 081
Provision		563 482	554 291	581 727	587 371	587 371	587 371	581 903	593 464	(22 000)	(22 000)
VAT		741 130	928 916	1 134 783	-	-	-	1 368 289	-	-	-
Other current liabilities											
<b>Total current liabilities</b>		<b>4 028 877</b>	<b>4 977 143</b>	<b>6 370 557</b>	<b>3 454 318</b>	<b>4 087 566</b>	<b>4 087 566</b>	<b>7 108 567</b>	<b>4 413 556</b>	<b>976 521</b>	<b>(2 615 786)</b>
<b>Non current liabilities</b>											
Financial liabilities	6	42 265	26 576	18 617	81 274	81 274	81 274	10 930	82 087	-	-
Provision	7	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
<b>Total non current liabilities</b>		<b>42 265</b>	<b>26 576</b>	<b>18 617</b>	<b>81 274</b>	<b>81 274</b>	<b>81 274</b>	<b>10 930</b>	<b>82 087</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>4 071 142</b>	<b>5 003 719</b>	<b>6 389 174</b>	<b>3 535 592</b>	<b>4 168 840</b>	<b>4 168 840</b>	<b>7 119 497</b>	<b>4 495 643</b>	<b>976 521</b>	<b>(2 615 786)</b>
<b>NET ASSETS</b>		<b>3 359 482</b>	<b>2 353 785</b>	<b>1 339 106</b>	<b>1 162 285</b>	<b>343 738</b>	<b>343 738</b>	<b>1 455 484</b>	<b>(189 608)</b>	<b>(1 454 903)</b>	<b>(385 815)</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	3 690 654	2 876 795	1 948 715	1 159 502	301 628	301 628	1 852 534	129 045	(469 390)	616 316
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other											
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>10</b>	<b>3 690 654</b>	<b>2 876 795</b>	<b>1 948 715</b>	<b>1 159 502</b>	<b>301 628</b>	<b>301 628</b>	<b>1 852 534</b>	<b>129 045</b>	<b>(469 390)</b>	<b>616 316</b>



Store Type	Classification	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands											
Agricultural	Opening balance - Agricultural	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Agricultural	-	-	-	-	-	-	-	-	-	-
	Adjustments - Agricultural	-	-	-	-	-	-	-	-	-	-
	Issues - Agricultural	-	-	-	-	-	-	-	-	-	-
	Write Off - Agricultural	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Agricultural	-	-	-	-	-	-	-	-	-	-
<b>Agricultural Total</b>											
Consumables Standard Rated	Opening balance - Consumables Standard Rated	29 910	35 452	49 337	54 835	54 835	54 835	54 835	(211 077)	(321 548)	(321 548)
	Acquisitions - Consumables Standard Rated	46 359	73 368	71 753	120 000	120 000	120 000	30 903	121 200	-	-
	Adjustments - Consumables Standard Rated	(38 391)	(59 238)	(62 102)	(184 301)	(385 912)	(385 912)	(35 026)	(231 671)	-	-
	Issues - Consumables Standard Rated	(67)	1 215	(133)	-	-	-	0	-	-	-
	Write Off - Consumables Standard Rated	(2 359)	(1 460)	(4 019)	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
<b>Consumables Standard Rated Total</b>		<b>35 452</b>	<b>49 337</b>	<b>54 835</b>	<b>(9 466)</b>	<b>(211 077)</b>	<b>(211 077)</b>	<b>50 712</b>	<b>(321 548)</b>	<b>(321 548)</b>	<b>(321 548)</b>
Consumables Zero Rated	Opening balance - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Adjustments - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Issues - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
<b>Consumables Zero Rated Total</b>											
Finished Goods	Opening balance - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Adjustments - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Issues - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Write Off - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-	-
<b>Finished Goods Total</b>											
Housing Stock	Opening balance - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Sales - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Transfer - Housing stock	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Housing stock	-	-	-	-	-	-	-	-	-	-
<b>Housing Stock Total</b>											
Land	Opening balance - Land	0	0	0	0	0	0	0	0	0	0
	Acquisitions - Land	-	-	-	-	-	-	-	-	-	-
	Sales - land	-	-	-	-	-	-	-	-	-	-
	Adjustments - Land	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Land	-	-	-	-	-	-	-	-	-	-
	Transfers - Land	-	-	-	-	-	-	-	-	-	-
<b>Land Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials and Supplies	Opening balance - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Adjustments - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Issues - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Write Off - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
<b>Materials and Supplies Total</b>											
Water	Opening balance - Water	3 383	3 087	3 077	3 077	3 077	3 077	3 077	3 077	3 077	3 077
	Acquisitions - Water bulk purchases	(296)	(10)	-	250 000	250 000	250 000	(155 506)	325 475	-	-
	Acquisitions - Water natural sources	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Revenue Water	-	-	-	(250 000)	(250 000)	(250 000)	-	(325 475)	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
	Non-revenue Water	-	-	-	-	-	-	-	-	-	-
	Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Unauthorised Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Water	-	-	-	-	-	-	-	-	-	-
<b>Water Total</b>		<b>3 087</b>	<b>3 077</b>	<b>3 077</b>	<b>3 077</b>	<b>3 077</b>	<b>3 077</b>	<b>(152 429)</b>	<b>3 077</b>	<b>3 077</b>	<b>3 077</b>
Work-in-progress	Opening balance - WIP	-	-	-	-	-	-	-	-	-	-
	Materials - WIP	-	-	-	-	-	-	-	-	-	-
	Transfer - WIP	-	-	-	-	-	-	-	-	-	-
<b>Work-in-progress Total</b>											
<b>Grand Total</b>		<b>38 539</b>	<b>52 414</b>	<b>57 912</b>	<b>(6 389)</b>	<b>(208 000)</b>	<b>(208 000)</b>	<b>(101 717)</b>	<b>(318 471)</b>	<b>(318 471)</b>	<b>(318 471)</b>

## Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understand ability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version, which presents Assets less Liabilities as

“accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. Table 53 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;
  - Provisions non-current;
  - Changes in net assets; and
  - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably affect the Budgeted Financial Position. As an example, the collection rate assumption will influence 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 influence the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

**Table 19 MBRR Table A7 - Budgeted Cash Flow Statement**

NW403 City Of Matlosana - Table A7 Budgeted Cash Flows

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			419 718	340 348	425 657	385 895	352 579	352 579	589 620	313 391	381 916	447 387
Service charges			1 351 237	1 056 634	1 106 434	1 527 562	1 380 057	1 380 057	927 051	1 557 615	1 799 893	2 108 447
Other revenue			3 785 551	3 341 579	2 599 907	82 780	184 728	184 728	1 501 931	240 106	215 675	219 985
Transfers and Subsidies - Operational		1	479 886	554 939	610 676	657 797	658 216	658 216	477 675	694 663	726 110	754 747
Transfers and Subsidies - Capital		1	170 551	150 412	172 541	186 250	186 112	186 112	141 220	223 399	238 029	237 981
Interest			(57)	1 067	363	111 880	147 465	147 465	9 240	10 669	11 138	11 417
Dividends										-	-	-
Payments												
Suppliers and employees			(4 054 823)	(3 753 555)	(1 951 363)	(3 071 220)	(3 381 962)	(3 381 962)	(1 659 777)	(3 536 701)	(3 782 696)	(4 004 712)
Interest										-	-	-
Transfers and Subsidies		1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			2 152 063	1 691 423	2 964 216	(119 057)	(472 804)	(472 804)	1 986 959	(496 858)	(409 934)	(224 749)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	-	(11 322)	-	-	-	-	10 856	11 355	11 855
Decrease (increase) in non-current receivables			-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments										-	-	-
Payments												
Capital assets			(152 541)	(83 952)	(238 305)	(236 250)	(235 525)	(235 525)	(81 596)	(257 985)	(232 433)	(232 429)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(152 541)	(83 952)	(249 627)	(236 250)	(235 525)	(235 525)	(81 596)	(247 129)	(221 077)	(220 574)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-	-	-
Borrowing long term/refinancing										-	-	-
Increase (decrease) in consumer deposits			-	-	(865)	-	-	-	-	2 525	2 530	-
Payments												
Repayment of borrowing			-	-	-	(4 800)	(1 200)	(1 200)	-	(1 200)	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	(865)	(4 800)	(1 200)	(1 200)	-	1 325	2 530	-
NET INCREASE/ (DECREASE) IN CASH HELD			1 999 522	1 607 471	2 713 724	(360 107)	(709 529)	(709 529)	1 905 363	(742 662)	(628 481)	(445 323)
Cash/cash equivalents at the year begin:		2	(195 402)	224 921	104 773	92 679	92 679	92 679	-	169 210	(573 453)	(1 201 934)
Cash/cash equivalents at the year end:		2	1 804 120	1 832 393	2 818 497	(267 428)	(616 850)	(616 850)	1 905 363	(573 453)	(1 201 934)	(1 647 257)

**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 cash funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. ***The municipality still provided for the Eskom payment arrangement under trade creditors, as there is not yet clarity on the writing off Eskom debt as per MFMA circular 123, section 5.6. This will have a big impact to determine if the budget is cash funded or not.***

## 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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	1 804 120	1 832 393	2 818 497	(267 428)	(616 850)	(616 850)	1 905 363	(573 453)	(1 201 934)	(1 647 257)
Other current investments > 90 days		(1 579 199)	(1 727 619)	(2 636 782)	—	241 056	241 056	(1 215 811)	7 170	(238 709)	1 190 347
Non current investments	1	—	—	—	—	—	—	—	—	—	—
<b>Cash and investments available:</b>		<b>224 921</b>	<b>104 773</b>	<b>181 715</b>	<b>(267 428)</b>	<b>(375 795)</b>	<b>(375 795)</b>	<b>689 552</b>	<b>(566 283)</b>	<b>(1 440 643)</b>	<b>(456 910)</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		23 273	56 275	29 533	42 907	43 188	43 188	110 899	74 389	245 029	241 081
Unspent borrowing		42	27	19	—	81	81	—	1	—	—
Statutory requirements	2	(206 254)	(301 881)	(430 431)	(195 040)	(195 040)	(195 040)	(336 993)	—	—	—
Other working capital requirements	3	1 952 029	2 927 695	4 158 462	2 449 302	3 018 923	3 018 923	4 237 746	2 808 900	(33 052)	(757 699)
Other provisions		563 482	554 291	581 727	587 371	587 371	587 371	581 903	593 464	(22 000)	(22 000)
Long term investments committed	4	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments	5	—	—	—	—	—	—	—	—	—	—
<b>Total Application of cash and investments:</b>		<b>2 332 572</b>	<b>3 236 406</b>	<b>4 339 310</b>	<b>2 884 540</b>	<b>3 454 523</b>	<b>3 454 523</b>	<b>4 993 555</b>	<b>3 476 755</b>	<b>189 977</b>	<b>(538 619)</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(2 107 651)</b>	<b>(3 131 633)</b>	<b>(4 157 595)</b>	<b>(3 151 968)</b>	<b>(3 830 317)</b>	<b>(3 830 317)</b>	<b>(3 904 003)</b>	<b>(4 043 038)</b>	<b>(1 630 620)</b>	<b>81 708</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(2 107 651)</b>	<b>(3 131 633)</b>	<b>(4 157 595)</b>	<b>(3 151 968)</b>	<b>(3 830 317)</b>	<b>(3 830 317)</b>	<b>(3 904 003)</b>	<b>(4 043 038)</b>	<b>(1 630 620)</b>	<b>81 708</b>

### 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 be either 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 2025/26
6. MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

NW403 City Of Matlosana - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
CAPITAL EXPENDITURE										
<b><u>Total New Assets</u></b>	1	133 379	75 010	196 604	201 150	205 122	205 122	232 523	212 109	220 674
Roads Infrastructure		50 195	23 808	32 860	12 802	52 340	52 340	12 000	16 000	20 500
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		20 538	29 978	110 064	-	8 989	8 989	6 189	2 308	2 300
Water Supply Infrastructure		28 398	8 186	19 228	22 968	29 575	29 575	50 518	52 400	66 789
Sanitation Infrastructure		8 858	6 584	8 022	61 512	47 923	47 923	66 434	80 600	78 085
Solid Waste Infrastructure		-	3 496	18 463	38 774	27 920	27 920	23 321	23 000	22 000
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		107 989	72 053	188 638	136 056	166 746	166 746	158 462	174 308	189 674
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		25 390	2 950	7 966	15 094	6 376	6 376	17 809	11 000	15 000
<b>Community Assets</b>		25 390	2 950	7 966	15 094	6 376	6 376	17 809	11 000	15 000
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	(0)	3 000	3 000	3 000	3 000	-	-
Furniture and Office Equipment		-	0	-	2 000	2 000	2 000	2 000	-	-
Machinery and Equipment		-	-	(0)	5 000	2 000	2 000	2 000	-	-
Transport Assets		-	7	-	40 000	25 000	25 000	49 252	26 801	16 000
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b><u>Total Renewal of Existing Assets</u></b>	2	5 483	3 055	10 039	17 613	15 424	15 424	25 463	20 324	11 755
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	3 055	4 528	5 113	2 924	2 924	25 463	20 324	11 755
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 483	-	5 511	12 500	12 500	12 500	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		5 483	3 055	10 039	17 613	15 424	15 424	25 463	20 324	11 755
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-

<b>Total Capital Expenditure</b>	4	152 541	83 952	238 305	236 250	235 525	235 525	257 985	232 433	232 429
Roads Infrastructure		50 195	23 808	32 860	12 802	52 340	52 340	12 000	16 000	20 500
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		20 538	33 033	114 593	5 113	11 913	11 913	31 651	22 632	14 055
Water Supply Infrastructure		28 398	9 728	48 276	35 468	42 075	42 075	50 518	52 400	66 789
Sanitation Infrastructure		14 342	6 584	13 533	74 012	60 423	60 423	66 434	80 600	78 085
Solid Waste Infrastructure		-	3 496	18 463	38 774	27 920	27 920	23 321	23 000	22 000
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>113 472</b>	<b>76 650</b>	<b>227 725</b>	<b>166 169</b>	<b>194 670</b>	<b>194 670</b>	<b>183 924</b>	<b>194 632</b>	<b>201 429</b>
Community Facilities		13 678	4 345	2 615	4 988	2 479	2 479	-	-	-
Sport and Recreation Facilities		25 390	2 950	7 966	15 094	6 376	6 376	17 809	11 000	15 000
<b>Community Assets</b>		<b>39 068</b>	<b>7 295</b>	<b>10 581</b>	<b>20 081</b>	<b>8 855</b>	<b>8 855</b>	<b>17 809</b>	<b>11 000</b>	<b>15 000</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	(0)	3 000	3 000	3 000	3 000	-	-
Furniture and Office Equipment		-	0	-	2 000	2 000	2 000	2 000	-	-
Machinery and Equipment		-	-	(0)	5 000	2 000	2 000	2 000	-	-
Transport Assets		-	7	-	40 000	25 000	25 000	49 252	26 801	16 000
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>152 541</b>	<b>83 952</b>	<b>238 305</b>	<b>236 250</b>	<b>235 525</b>	<b>235 525</b>	<b>257 985</b>	<b>232 433</b>	<b>232 429</b>

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	5 565 160	5 453 531	5 340 703	3 849 372	3 848 647	3 848 647	3 886 036	232 433	232 429
Roads Infrastructure		4 018 137	4 004 323	4 132 444	1 416 804	1 456 342	1 456 342	1 430 042	16 000	20 500
Storm water Infrastructure		-	-	-	29 499	29 499	29 499	29 794	-	-
Electrical Infrastructure		(81 494)	(103 098)	(39 618)	613 687	620 487	620 487	646 311	22 632	14 055
Water Supply Infrastructure		462 956	397 382	404 151	408 693	415 301	415 301	427 476	52 400	66 789
Sanitation Infrastructure		21 446	32 782	(21 618)	446 908	433 319	433 319	443 058	80 600	78 085
Solid Waste Infrastructure		-	4 129	22 592	70 857	60 003	60 003	55 725	23 000	22 000
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	2 547	2 547	2 547	2 572	-	-
<b>Infrastructure</b>		<b>4 421 045</b>	<b>4 335 518</b>	<b>4 497 952</b>	<b>2 988 995</b>	<b>3 017 497</b>	<b>3 017 497</b>	<b>3 034 979</b>	<b>194 632</b>	<b>201 429</b>
<b>Community Assets</b>		<b>1 321 982</b>	<b>1 095 492</b>	<b>804 481</b>	<b>523 564</b>	<b>512 337</b>	<b>512 337</b>	<b>526 327</b>	<b>11 000</b>	<b>15 000</b>
<b>Heritage Assets</b>		<b>(618 226)</b>	<b>(618 290)</b>	<b>(618 474)</b>	<b>9 941</b>	<b>9 941</b>	<b>9 941</b>	<b>10 041</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>		<b>349 865</b>	<b>345 682</b>	<b>344 975</b>	<b>257 100</b>	<b>257 100</b>	<b>257 100</b>	<b>259 671</b>	<b>-</b>	<b>-</b>
<b>Other Assets</b>		<b>5 501</b>	<b>5 501</b>	<b>4 242</b>	<b>20 992</b>	<b>20 992</b>	<b>20 992</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Intangible Assets		1 297	1 297	(0)	1 297	1 297	1 297	1 310	-	-
Computer Equipment		14 336	15 792	18 689	3 000	3 000	3 000	3 000	-	-
Furniture and Office Equipment		2 377	2 860	1 777	(1 858)	(1 858)	(1 858)	(1 897)	-	-
Machinery and Equipment		2 706	4 325	5 511	4 345	1 345	1 345	1 338	-	-
Transport Assets		62 247	263 757	279 786	40 000	25 000	25 000	49 252	26 801	16 000
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		2 032	1 597	1 763	1 995	1 995	1 995	2 015	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>5 565 160</b>	<b>5 453 531</b>	<b>5 340 703</b>	<b>3 849 372</b>	<b>3 848 647</b>	<b>3 848 647</b>	<b>3 886 036</b>	<b>232 433</b>	<b>232 429</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>499 100</b>	<b>520 479</b>	<b>452 831</b>	<b>675 522</b>	<b>696 289</b>	<b>696 289</b>	<b>817 974</b>	<b>736 238</b>	<b>744 932</b>
<u>Depreciation</u>	7	383 480	382 953	347 975	411 098	401 098	401 098	401 098	401 098	401 098
<u>Repairs and Maintenance by Asset Class</u>	3	115 619	137 526	104 856	264 424	295 192	295 192	416 877	335 140	343 835
Roads Infrastructure		14 286	18 695	2 182	63 409	83 362	83 362	137 145	48 917	50 139
Storm water Infrastructure		-	-	223	7 000	7 000	7 000	7 000	7 315	7 498
Electrical Infrastructure		45 970	72 297	79 015	81 995	85 644	85 644	81 939	136 401	139 811
Water Supply Infrastructure		25 146	11 580	9 728	20 251	20 494	20 494	21 070	28 360	29 596
Sanitation Infrastructure		7 415	4 091	477	22 689	29 689	29 689	33 182	37 968	38 917
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>92 816</b>	<b>106 663</b>	<b>91 624</b>	<b>195 344</b>	<b>226 189</b>	<b>226 189</b>	<b>280 336</b>	<b>258 961</b>	<b>265 962</b>
Community Facilities		415	3 113	1 919	9 743	9 173	9 173	9 313	9 597	9 685
Sport and Recreation Facilities		2 085	2 630	1 266	5 797	5 797	5 797	5 877	6 059	6 211
<b>Community Assets</b>		<b>2 500</b>	<b>5 742</b>	<b>3 184</b>	<b>15 540</b>	<b>14 970</b>	<b>14 970</b>	<b>15 190</b>	<b>15 657</b>	<b>15 896</b>
<b>Heritage Assets</b>		<b>79</b>	<b>136</b>	<b>38</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>523</b>	<b>547</b>	<b>561</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		1 131	4 604	2 688	8 911	9 333	9 333	11 376	11 734	11 971
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>1 131</b>	<b>4 604</b>	<b>2 688</b>	<b>8 911</b>	<b>9 333</b>	<b>9 333</b>	<b>11 376</b>	<b>11 734</b>	<b>11 971</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1 337	5 072	(1 097)	10 063	10 363	10 363	10 424	10 851	11 122
<b>Intangible Assets</b>		<b>1 337</b>	<b>5 072</b>	<b>(1 097)</b>	<b>10 063</b>	<b>10 363</b>	<b>10 363</b>	<b>10 424</b>	<b>10 851</b>	<b>11 122</b>
Computer Equipment		3 389	1 847	214	8 637	8 637	8 637	8 669	9 026	9 252
Furniture and Office Equipment		427	2 356	215	3 597	3 767	3 767	3 714	3 858	3 954
Machinery and Equipment		11 385	10 911	7 988	19 325	19 925	19 925	84 021	21 882	22 427
Transport Assets		2 557	194	2	2 509	1 509	1 509	2 623	2 625	2 690
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>499 100</b>	<b>520 479</b>	<b>452 831</b>	<b>675 522</b>	<b>696 289</b>	<b>696 289</b>	<b>817 974</b>	<b>736 238</b>	<b>744 932</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		<b>12,6%</b>	<b>10,7%</b>	<b>17,5%</b>	<b>14,9%</b>	<b>12,9%</b>	<b>12,9%</b>	<b>9,9%</b>	<b>8,7%</b>	<b>5,1%</b>
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		<b>5,0%</b>	<b>2,3%</b>	<b>12,0%</b>	<b>8,5%</b>	<b>7,6%</b>	<b>7,6%</b>	<b>6,3%</b>	<b>5,1%</b>	<b>2,9%</b>
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		<b>1,8%</b>	<b>2,2%</b>	<b>1,8%</b>	<b>6,6%</b>	<b>7,4%</b>	<b>7,4%</b>	<b>10,5%</b>	<b>139,3%</b>	<b>142,9%</b>
<b>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</b>		<b>2,2%</b>	<b>2,3%</b>	<b>2,5%</b>	<b>7,5%</b>	<b>8,2%</b>	<b>8,2%</b>	<b>11,1%</b>	<b>148,0%</b>	<b>148,0%</b>

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.

NW403 City Of Matlosana - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year+1 2026/27	Budget Year+2 2027/28
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		15 000	–	172 670	174 518	174 518	174 518	176 385	184 499	192 617
Piped water inside yard (but not in dwelling)		6	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	1	–	13 495	13 639	13 639	13 639	13 785	14 419	15 054
Other water supply (at least min.service level)	4	–	–	1 031	1 042	1 042	1 042	1 053	1 101	1 150
Minimum Service Level and Above sub-total		15 007	–	187 196	189 199	189 199	189 199	191 223	200 019	208 820
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	15 007	–	187 196	189 199	189 199	189 199	191 223	200 019	208 820
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		146 238	–	171 322	171 322	171 322	171 322	171 322	179 283	187 172
Flush toilet (with septic tank)		251	–	288	288	288	288	288	301	315
Chemical toilet		715	–	745	745	745	745	745	779	814
Pit toilet (ventilated)		3 225	–	4 066	4 066	4 066	4 066	4 066	4 253	4 440
Other toilet provisions (> min.service level)		1 334	–	23 660	23 660	23 660	23 660	23 660	24 748	25 837
Minimum Service Level and Above sub-total		151 763	–	200 081	200 081	200 081	200 081	200 081	209 364	218 578
Bucket toilet		1 083	–	1 070	1 070	1 070	1 070	1 070	1 119	1 168
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		3 877	–	3 900	3 900	3 900	3 900	3 900	4 079	4 259
Below Minimum Service Level sub-total		4 960	–	4 970	4 970	4 970	4 970	4 970	5 198	5 427
Total number of households	5	156 723	–	205 051	205 051	205 051	205 051	205 051	214 562	224 005
<b>Energy:</b>										
Electricity (at least min.service level)		–	–	123 207	123 707	123 707	123 707	126 407	132 222	138 039
Electricity - prepaid (min.service level)		–	–	53 067	55 767	55 767	55 767	56 267	58 855	61 445
Minimum Service Level and Above sub-total		–	–	176 274	179 474	179 474	179 474	182 674	191 077	199 484
Electricity (< min.service level)		154 633	–	4 491	4 601	4 601	4 601	4 715	4 932	5 149
Electricity - prepaid (< min. service level)		25 357	–	15 703	15 850	15 850	15 850	15 955	16 689	17 423
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		179 990	–	20 194	20 451	20 451	20 451	20 670	21 621	22 572
Total number of households	5	179 990	–	196 468	199 925	199 925	199 925	203 344	212 698	222 057
<b>Refuse:</b>										
Removed at least once a week		–	–	170 047	170 181	170 181	170 181	170 798	178 655	186 516
Minimum Service Level and Above sub-total		–	–	170 047	170 181	170 181	170 181	170 798	178 655	186 516
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		5 716	–	8 518	8 518	8 518	8 518	8 518	8 910	9 302
Using own refuse dump		2 430	–	3 564	6 985	6 985	6 985	5 538	5 793	6 048
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		8 146	–	12 082	15 503	15 503	15 503	14 056	14 703	15 350
Total number of households	5	8 146	–	182 129	185 684	185 684	185 684	184 854	193 358	201 865
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		74 795 138	–	–	107 935 722	107 935 722	107 935 722	112 900 765	118 094 200	–
Sanitation (free minimum level service)		23 605 098	–	–	26 786 444	26 786 444	26 786 444	28 018 620	29 307 477	–
Electricity/other energy (50kwh per household per month)		28 789 472	–	–	57 881 947	57 881 947	57 881 947	60 544 517	63 329 565	–
Refuse (removed at least once a week)		47 511 112	–	–	51 393 044	51 393 044	51 393 044	53 757 124	56 229 952	–
Informal Settlements		–	–	–	–	–	–	–	–	–



<b><u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u></b>										
Water (6 kilolitres per indigent household per month)		74 795	42 713	52 195	107 732	107 732	107 732	112 688	117 871	120 818
Sanitation (free sanitation service to indigent households)		23 605	16 735	22 576	27 535	27 535	27 535	28 802	30 127	30 880
Electricity/other energy (50kwh per indigent household per month)		28 789	31 452	7 506	40 488	47 866	47 866	47 433	44 299	45 406
Refuse (removed once a week for indigent households)		47 511	32 809	44 645	32 000	32 000	32 000	33 472	35 012	35 887
<b><u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u></b>										
		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>	<b>8</b>	<b>174 701</b>	<b>123 709</b>	<b>126 921</b>	<b>207 756</b>	<b>215 133</b>	<b>215 133</b>	<b>222 394</b>	<b>227 309</b>	<b>232 991</b>
<b><u>Highest level of free service provided per household</u></b>										
Property rates (R value threshold)		4 020	-	-	4 250	4 250	4 250	4 300	4 300	-
Water (kilolitres per household per month)		6	-	-	6	6	6	6	6	-
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)		50	-	-	50	50	50	50	50	-
Refuse (average litres per week)		240	-	-	240	240	240	240	240	-
<b><u>Revenue cost of subsidised services provided (R'000)</u></b>										
	<b>9</b>									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		142 242	144 992	165 438	104 866	104 866	104 866	155 667	162 673	166 739
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of subsidised services provided</b>	<b>6</b>	<b>142 242</b>	<b>144 992</b>	<b>165 438</b>	<b>104 866</b>	<b>104 866</b>	<b>104 866</b>	<b>155 667</b>	<b>162 673</b>	<b>166 739</b>

## Explanatory notes to Table A10 - Basic Service Delivery Measurement

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

## **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 2024, a time schedule that sets out the process to revise the IDP and prepare the budget.

The required IDP and budget time schedule was adopted on 31 August 2024.

#### **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 2025/26 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 2025/26 to 2027/28 MTREF budget the Executive Mayor of the city will embark on the process of budget consultation with the community of Matlosana.

All documents in the appropriate format (electronic and printed) will be available to National and Provincial Treasury, and other national and provincial departments in accordance with section 23 of the MFMA. The 2025/26 Tabled MTREF budget will be placed on the municipal website [www.matlosana.gov.za](http://www.matlosana.gov.za)

### **2.1.5 Engagements with NT, PT & other stakeholders**

Engagements to assess of the tabled 2025/26 MTREF done during the first week of May 2025. National and Provincial Treasuries have evaluated the municipalities budgets for completeness and for being 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				564 465	453 080	391 960	389 800	418 446	418 446	432 574	424 523	434 557
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT				1 102 102	1 185 526	1 417 280	1 422 803	1 371 569	1 371 569	1 428 930	1 436 930	1 487 441
LOCAL ECONOMIC DEVELOPMENT				21 134	23 323	25 589	24 875	25 466	25 466	26 607	27 578	28 267
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				3 875	4 824	4 690	4 285	4 950	4 950	4 972	5 126	5 375
SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				2 004 239	2 078 969	2 228 931	2 423 098	2 485 015	2 485 015	2 756 009	2 648 509	2 710 681
Allocations to other priorities												
Total Revenue (excluding capital transfers and contributions)			1	3 695 815	3 745 722	4 068 451	4 264 861	4 305 447	4 305 447	4 649 091	4 542 666	4 666 322

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

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand													
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				562 908	770 388	569 430	584 829	786 765	786 765	697 060	711 553	704 279	
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT				1 060 130	528 048	1 425 069	659 383	726 205	726 205	700 589	659 819	657 787	
LOCAL ECONOMIC DEVELOPMENT				29 423	38 940	32 935	36 103	35 174	35 174	34 951	36 437	38 487	
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				128 216	156 401	114 411	147 877	152 486	152 486	158 920	167 571	176 560	
SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				2 689 140	3 244 018	3 101 559	2 834 449	3 421 007	3 421 007	3 343 005	3 304 470	3 388 983	
Allocations to other priorities													
Total Expenditure				1	4 469 817	4 737 795	5 243 405	4 262 641	5 121 636	5 121 636	4 934 524	4 879 849	4 966 095

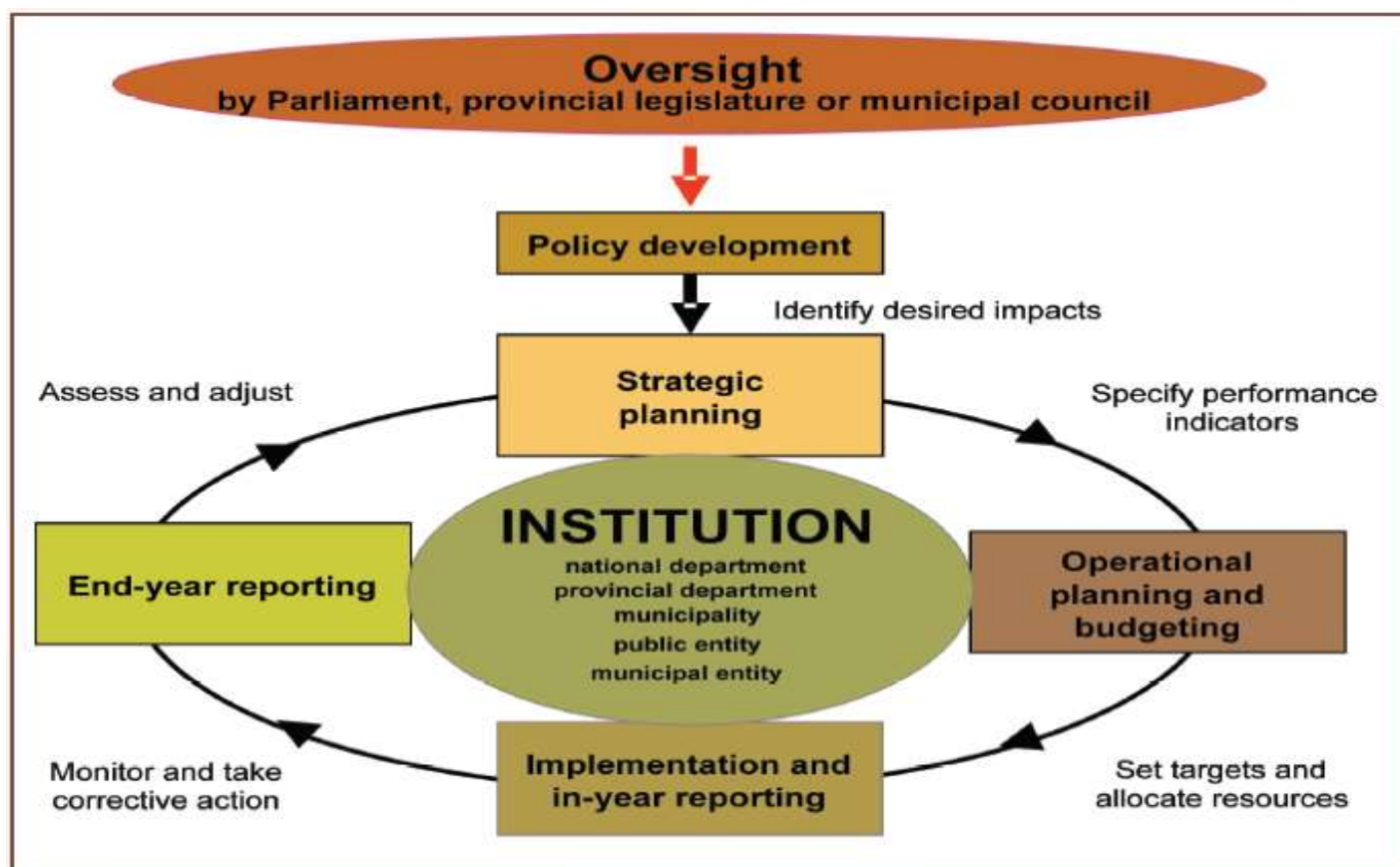
**Table 25 MBRR Table SA6 – Reconciliation between the IDP strategic objectives and budgeted operating expenditure**

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

W445 City of Matosana - Supporting Table C40 Reconciliation of IDP Strategic Objectives and Budget (Capital Expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand													
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				25 390	6 453	26 429	53 867	34 296	34 296	65 382	60 801	53 000	
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT				–	0	(0)	50 000	32 000	32 000	32 000	–	–	
LOCAL ECONOMIC DEVELOPMENT				13 678	4 345	2 615	4 988	2 479	2 479	–	–	–	
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				–	–	–	–	–	–	–	–	–	
SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				113 472	73 154	209 261	127 395	166 751	166 751	160 603	171 632	179 429	
Allocations to other priorities				3									
Total Capital Expenditure				1	152 541	83 952	238 305	236 250	235 525	235 525	257 985	232 433	232 429

## 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>01 - Public Safety</b>										
<b>Public Safety</b>										
<b>Licensing And Control Of Animals</b>										
Electricity (Kwh Per Household Per Month)	Kwh Per Household Per	50			50	50	50	50	50	
Property Rates (R000 Value Threshold)	Rand Value Threshold	4 020			4 250	4 250	4 250	4 300	4 300	
Adjustment(Impermissible Values Per	Rand Value									
Refuse (Average Litres Per Week)	Average Litres Per Week	240			240	240	240	240	240	
Water (Kilolitres Per Household Per Month)	Kilolitres Per Household Per	6			6	6	6	6	6	
<b>07 - Civil Engineering</b>										
<b>Waste Management</b>										
<b>Solid Waste Disposal (Landfill Sites)</b>										
Removal	Households	47511 112			51393 044	51393 044	51393 044	53757 124	56229 952	
Informal Settlements (R000)	Rand Value									
Removed At Least Once A Week	Households		170 047		170 181	170 181	170 181	170 798	178 655	186 516
Week	Households									
Using Communal Refuse Dump	Households	5 716	8 518		8 518	8 518	8 518	8 518	8 910	9 302
Using Own Refuse Dump	Households	2 430	3 564		6 985	6 985	6 985	5 538	5 793	6 048
<b>08 - Water Section</b>										
<b>Water Management</b>										
<b>Water Distribution</b>										
Water	Households	74795 138			107935 722	107935 722	107935 722	112900 765	118094 200	
Informal Settlements (R000)	Rand Value									
Level)	Households		1 031		1 042	1 042	1 042	1 053	1 101	1 150
Piped Water Inside Dwelling	Households	15 000	172 670		174 518	174 518	174 518	176 385	184 499	192 617
Dwelling)	Households	6								
Using Public Tap (< Min.Service Level)	Households									
Level)	Households	1	13 495		13 639	13 639	13 639	13 785	14 419	15 054
<b>09 - City Electrical Engineering</b>										
<b>Energy Sources</b>										
<b>Electricity</b>										
Electricity (< Min.Service Level)	Households	154 633	4 491		4 601	4 601	4 601	4 715	4 932	5 149
Electricity (At Least Min.Service Level)	Households		123 207		123 707	123 707	123 707	126 407	132 222	138 039
Electricity - Prepaid (< Min. Service Level)	Households	25 357	15 703		15 850	15 850	15 850	15 955	16 689	17 423
Electricity - Prepaid (Min.Service Level)	Households		53 067		55 767	55 767	55 767	56 267	58 855	61 445
Electricity	Households	28789 472			57881 947	57881 947	57881 947	60544 517	63329 565	
Informal Settlements (R000)	Rand Value									
Other Energy Sources	Households									
<b>12 - Cleansing</b>										
<b>Waste Water Management</b>										
<b>Sewerage</b>										
Bucket Toilet	Households	1 083	1 070		1 070	1 070	1 070	1 070	1 119	1 168
Chemical Toilet	Households	715	745		745	745	745	745	779	814
Flush Toilet (Connected To Sewerage)	Households	146 238	171 322		171 322	171 322	171 322	171 322	179 283	187 172
Flush Toilet (With Septic Tank)	Households	251	288		288	288	288	288	301	315
Sanitation	Households	23605 098			26786 444	26786 444	26786 444	28018 620	29307 477	
Informal Settlements (R000)	Rand Value									
No Toilet Provisions	Households	3 877	3 900		3 900	3 900	3 900	3 900	4 079	4 259
Other Toilet Provisions (> Min.Service Level)	Households	1 334	23 660		23 660	23 660	23 660	23 660	24 748	25 837
Pit Toilet (Ventilated)	Households	3 225	4 066		4 066	4 066	4 066	4 066	4 253	4 440

The following table sets out the municipality's main performance objectives and benchmarks for the 2025/26 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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid/ Operating Expenditure	2.9%	5.6%	8.1%	0.4%	0.2%	0.2%	0.3%	0.2%	0.3%	0.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.2%	6.3%	9.3%	0.4%	0.3%	0.3%	0.2%	0.3%	0.2%	0.2%
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%
<b>Safety of Capital</b>											
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%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	0.5	0.4	0.4	0.2	0.2	0.2	0.5	0.1	(0.7)	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.5	0.4	0.4	0.2	0.2	0.2	0.5	0.1	(0.7)	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	(0.2)	(0.2)	(0.2)	0.1	0.1	0.1	(0.1)	0.1	(0.7)	0.9
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	92.8%	71.4%	73.6%	81.1%	75.0%	75.0%	96.8%	71.8%	84.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		92.8%	71.4%	73.6%	81.1%	75.0%	75.0%	96.8%	71.8%	84.5%	96.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	77.3%	80.2%	102.2%	13.9%	9.7%	9.7%	135.6%	6.1%	-1.0%	-16.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		146.4%	183.9%	161.7%	-1020.6%	-544.1%	-544.1%	261.3%	-635.4%	-62.5%	172.1%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	190000000	0	0	145000000	145000000	145000000	0	151620000	151620000	0
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)	-	-	-	131 000	131 000	131 000	-	131	131	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	0.0%	0.0%	1500.0%	1500.0%	1500.0%	0.0%	1600.0%	0.0%	0.0%
Water Volumes :System input	Bulk Purchase	-	0.0%	0.0%	1500.0%	1500.0%	1500.0%	0.0%	1600.0%	1600.0%	0.0%
	Water treatment works	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Natural sources	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Volume Losses (kℓ)	-	-	-	4 500	4 500	4 500	-	4 707	4 707	-
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	75000000	75000000	75000000	0	78450000	78450000	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	0.0%	0.0%	1000.0%	1000.0%	1000.0%	0.0%	1100.0%	1100.0%	0.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	18.6%	18.6%	19.5%	18.6%	19.0%	19.0%	18.5%	18.2%	19.7%	20.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	19.5%	19.6%	20.5%	19.7%	20.0%	20.0%	28.6%	19.3%	20.8%	21.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.1%	3.7%	2.6%	6.2%	6.9%	6.9%	13.3%	9.0%	7.4%	7.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.5%	16.6%	17.8%	9.9%	9.6%	9.6%	7.2%	8.9%	9.1%	8.8%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	3 467.0	10 352.0	35.0	28.7	29.0	466.0	263.9	417.4	397.9	408.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	131.4%	136.0%	183.1%	14.3%	7.0%	7.0%	249.1%	0.9%	-1.7%	-29.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	8.3	6.4	13.0	(1.2)	(3.1)	(2.7)	8.4	(2.4)	-	-

### Performance indicators and benchmarks

#### **Borrowing Management**

The MFMA prescribe that 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 2025/26 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 municipality's debt profile thus clearly shows the underutilization of financing infrastructure. Notwithstanding this fact, the municipality will diligently evaluate the feasibility of financing to ensure that while service delivery is ensured the municipality will also be able to service the future financing cost as well as repayment. In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the Municipality to meet its revenue targets and ensure its forecasted cash flow targets are achieved will be critical in meeting the repayments of the debt service costs.

- *Current ratio* is a measure of the current assets divided by the current liabilities. The goal of the municipality is to achieve a ratio of more than 1:1 as would be the norm. The generation of net cash inflows is of high importance, 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 2025/26 budget as it impacts on the municipality's ability to have a funded sustainable budget
- The water distribution losses for the 2023/24 year at 58% is too high and threatens the sustainability of the municipality. 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 cost, 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 is on reviewed and amended; among others; in order to achieve a higher collection rate.

### **2.4.2 Review of Indigent Relief Policy.**

This policy is on reviewed and amended

### **2.4.3 Review of Rates Policy**

This policy is on reviewed and amended

### **2.4.4 Supply Chain Management Policy**

This policy is on reviewed and amended

### **2.4.5 Expenditure Management Policy**

This policy will remain in place.

### **2.4.5 Irrecoverable Bad Debt Policy**

This policy is on reviewed and amended

### **2.4.6 Tariff Policy**

This policy is on reviewed and amended

### **2.4.7 Investment & Cash Management Policy**

The policy will remain intact.

### **2.4.8 Budget Policy**

This policy is on reviewed and amended

### **2.4.9 Asset Management Policy**

.The policy will remain intact.

### **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 reviewed and updated.

### **2.4.13 Unauthorised, Irregular, Fruitless & Wasteful Expenditure Policy**

This policy will remain in place.

### **2.4.14 Inventory Policy**

The policy will remain in place.

### **2.4.15 Virement Policy**

The policy will be amended with legislative changes.

### **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](http://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 2025/26 – 2027/28 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 2025/26 – 2027/28 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 assumed that current economic conditions and relatively controlled inflationary conditions continue for the forecasted term. For the medium term, inflation expected not to bridge the 6% band set by the Reserve Bank.

#### **2.5.5 Growth or Decline in Tax Base of the Municipality.**

Debtor's revenue 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. It is expected that the number of indigent consumers will increase.

#### **2.5.6 Salary Increases**

The municipality made a provision for a 5% increase in salaries. The bargaining council is currently busy with the next three - year salary negotiations.

### **2.5.7 Impact of National, Provincial and Local Policies.**

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

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

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

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

### **2.5.8 Ability of the Municipality to Spend and Deliver on Programmes**

Due to cash flow constraints it is estimated that the spending rate will be lower on operational expenditure. All grant-funded capital must be spent by the end of the financial year to avoid any fund being withheld by the 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 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 10.2 million for the financial years of the 2025/26 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		(1 617 062)	74 665	146 159	130 992	130 992	130 992	538 220	(160 000)	-
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits		10 776	12 094	13 071	10 281	10 281	10 281	9 564	(820)	-
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	(1 606 285)	86 760	159 230	141 273	141 273	141 273	547 783	(160 820)	-
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:		(1 606 285)	86 760	159 230	141 273	141 273	141 273	547 783	(160 820)	-

## 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												
<b>Parent municipality</b>														
Municipality sub-total										#REF!		#REF!	#REF!	#REF!
<b>Entities</b>														
N/A														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	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 2025/26 medium-term capital programme:

**Table 30 Sources of capital revenue over the MTREF**

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
<b>Capital Transfers and Grants</b>										
National Government:		156 811	107 437	178 140	186 250	186 112	186 112	217 985	232 433	232 429
Integrated National Electrification Programme Grant		–	24 633	6 163	2 924	2 924	2 924	24 733	10 500	10 975
Municipal Infrastructure Grant		92 568	62 977	105 368	107 164	107 026	107 026	102 857	111 933	117 504
Neighbourhood Development Partnership Grant		55 743	12 921	21 098	26 162	26 162	26 162	20 395	36 000	27 000
Water Services Infrastructure Grant		8 500	6 905	45 511	50 000	50 000	50 000	70 000	74 000	76 950
Provincial Government:		–	–	300	–	–	–	–	–	–
Capacity Building and Other Grants		–	–	300	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	0	–	–	–	–	–	–
Developers Contribution		–	–	–	–	–	–	–	–	–
Ditsela		–	–	0	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	156 811	107 437	178 440	186 250	186 112	186 112	217 985	232 433	232 429
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		668 042	666 957	795 108	844 047	844 328	844 328	918 062	964 434	993 036

Capital grants and receipts equates to R 217 million for the 2025/26 financial year and increase to R 232.4 million and R 232 million in 2026/27 and 2027/28 respectively.

The following table is a detailed analysis of the Municipality is 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Parent municipality</b>										
Annuity and Bullet Loans		42 265	26 576	18 617	81 274	81 274	81 274	82 087	-	-
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										
<b>Municipality sub-total</b>	1	42 265	26 576	18 617	81 274	81 274	81 274	82 087	-	-
<b>Entities</b>										
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										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	42 265	26 576	18 617	81 274	81 274	81 274	82 087	-	-



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

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		509 661	558 483	613 976	656 616	656 616	656 616	698 377	732 001	760 607
Local Government Equitable Share		484 096	545 270	599 606	641 421	641 421	641 421	682 357	719 110	751 647
Energy Efficiency and Demand Side Management Grant		–	2 997	3 993	5 000	5 000	5 000	5 000	4 000	–
Expanded Public Works Programme Integrated Grant		1 756	2 181	2 763	1 555	1 555	1 555	2 606	–	–
Local Government Financial Management Grant		3 123	3 007	2 584	3 000	3 000	3 000	3 000	3 000	3 100
Municipal Disaster Relief Grant		15 897	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		4 789	5 028	5 031	5 640	5 640	5 640	5 414	5 891	5 860
<b>Provincial Government:</b>		1 570	1 037	2 693	1 181	1 600	1 600	1 700	–	–
Capacity Building and Other Grants		1 570	1 037	2 693	1 181	1 600	1 600	1 700	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	511 231	559 520	616 668	657 797	658 216	658 216	700 077	732 001	760 607
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		156 811	107 437	178 140	186 250	186 112	186 112	217 985	232 433	232 429
Integrated National Electrification Programme Grant		–	24 633	6 163	2 924	2 924	2 924	24 733	10 500	10 975
Municipal Infrastructure Grant		92 568	62 977	105 368	107 164	107 026	107 026	102 857	111 933	117 504
Neighbourhood Development Partnership Grant		55 743	12 921	21 098	26 162	26 162	26 162	20 395	36 000	27 000
Water Services Infrastructure Grant		8 500	6 905	45 511	50 000	50 000	50 000	70 000	74 000	76 950
<b>Provincial Government:</b>		–	–	300	–	–	–	–	–	–
Capacity Building and Other Grants		–	–	300	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	0	–	–	–	–	–	–
Developers Contribution		–	–	–	–	–	–	–	–	–
Ditsela		–	–	0	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	156 811	107 437	178 440	186 250	186 112	186 112	217 985	232 433	232 429
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		668 042	666 957	795 108	844 047	844 328	844 328	918 062	964 434	993 036

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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			419 718	340 348	425 657	385 895	352 579	352 579	589 620	313 391	381 916	447 387
Service charges			1 351 237	1 056 634	1 106 434	1 527 562	1 380 057	1 380 057	927 051	1 557 615	1 799 893	2 108 447
Other revenue			3 785 551	3 341 579	2 599 907	82 780	184 728	184 728	1 501 931	240 106	215 675	219 985
Transfers and Subsidies - Operational		1	479 886	554 939	610 676	657 797	658 216	658 216	477 675	694 663	726 110	754 747
Transfers and Subsidies - Capital		1	170 551	150 412	172 541	186 250	186 112	186 112	141 220	223 399	238 029	237 981
Interest			(57)	1 067	363	111 880	147 465	147 465	9 240	10 669	11 138	11 417
Dividends										-	-	-
Payments												
Suppliers and employees			(4 054 823)	(3 753 555)	(1 951 363)	(3 071 220)	(3 381 962)	(3 381 962)	(1 659 777)	(3 536 701)	(3 782 696)	(4 004 712)
Interest										-	-	-
Transfers and Subsidies		1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			2 152 063	1 691 423	2 964 216	(119 057)	(472 804)	(472 804)	1 986 959	(496 858)	(409 934)	(224 749)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	-	(11 322)	-	-	-	-	10 856	11 355	11 855
Decrease (increase) in non-current receivables			-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments										-	-	-
Payments												
Capital assets			(152 541)	(83 952)	(238 305)	(236 250)	(235 525)	(235 525)	(81 596)	(257 985)	(232 433)	(232 429)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(152 541)	(83 952)	(249 627)	(236 250)	(235 525)	(235 525)	(81 596)	(247 129)	(221 077)	(220 574)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-	-	-
Borrowing long term/refinancing										-	-	-
Increase (decrease) in consumer deposits			-	-	(865)	-	-	-	-	2 525	2 530	-
Payments												
Repayment of borrowing			-	-	-	(4 800)	(1 200)	(1 200)	-	(1 200)	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	(865)	(4 800)	(1 200)	(1 200)	-	1 325	2 530	-
NET INCREASE/(DECREASE) IN CASH HELD			1 999 522	1 607 471	2 713 724	(360 107)	(709 529)	(709 529)	1 905 363	(742 662)	(628 481)	(445 323)
Cash/cash equivalents at the year begin:		2	(195 402)	224 921	104 773	92 679	92 679	92 679	-	169 210	(573 453)	(1 201 934)
Cash/cash equivalents at the year end:		2	1 804 120	1 832 393	2 818 497	(267 428)	(616 850)	(616 850)	1 905 363	(573 453)	(1 201 934)	(1 647 257)

## 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?
- 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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	1 804 120	1 832 393	2 818 497	(267 428)	(616 850)	(616 850)	1 905 363	(573 453)	(1 201 934)	(1 647 257)
Other current investments > 90 days		(1 579 199)	(1 727 619)	(2 636 782)	-	241 056	241 056	(1 215 811)	7 170	(238 709)	1 190 347
Non current investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>224 921</b>	<b>104 773</b>	<b>181 715</b>	<b>(267 428)</b>	<b>(375 795)</b>	<b>(375 795)</b>	<b>689 552</b>	<b>(566 283)</b>	<b>(1 440 643)</b>	<b>(456 910)</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		23 273	56 275	29 533	42 907	43 188	43 188	110 899	74 389	245 029	241 081
Unspent borrowing		42	27	19	-	81	81	-	1	-	-
Statutory requirements	2	(206 254)	(301 881)	(430 431)	(195 040)	(195 040)	(195 040)	(336 993)	-	-	-
Other working capital requirements	3	1 952 029	2 927 695	4 158 462	2 449 302	3 018 923	3 018 923	4 237 746	2 808 900	(33 052)	(757 699)
Other provisions		563 482	554 291	581 727	587 371	587 371	587 371	581 903	593 464	(22 000)	(22 000)
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>2 332 572</b>	<b>3 236 406</b>	<b>4 339 310</b>	<b>2 884 540</b>	<b>3 454 523</b>	<b>3 454 523</b>	<b>4 593 555</b>	<b>3 476 755</b>	<b>189 977</b>	<b>(538 619)</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(2 107 651)</b>	<b>(3 131 633)</b>	<b>(4 157 595)</b>	<b>(3 151 968)</b>	<b>(3 830 317)</b>	<b>(3 830 317)</b>	<b>(3 904 003)</b>	<b>(4 043 038)</b>	<b>(1 630 620)</b>	<b>81 708</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>											
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(2 107 651)</b>	<b>(3 131 633)</b>	<b>(4 157 595)</b>	<b>(3 151 968)</b>	<b>(3 830 317)</b>	<b>(3 830 317)</b>	<b>(3 904 003)</b>	<b>(4 043 038)</b>	<b>(1 630 620)</b>	<b>81 708</b>

## Cash and cash equivalents / Cash backed reserves and accumulated funds

### Funding compliance measurement

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

**Table 35 MBRR SA10 – Funding compliance measurement**

NW403 City Of Matlosana Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	1 804 120	1 832 393	2 818 497	(267 428)	(616 850)	(616 850)	1 905 363	(573 453)	(1 201 934)	(1 647 257)
Cash + investments at the yr end less applications - R'000	18(1)b	2	(2 107 651)	(3 131 633)	(4 157 595)	(3 151 968)	(3 830 317)	(3 830 317)	(3 904 003)	(4 043 038)	(1 630 620)	81 708
Cash year end/monthly employee/supplier payments	18(1)b	3	8,3	6,4	13,0	(1,2)	(3,1)	(2,7)	8,4	(2,4)	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(154 396)	(361 627)	(386 905)	188 470	(669 405)	(669 405)	513 428	(12 476)	562 291	616 316
Service charge rev % change - macro CPIIX target exclusive	18(1)a,(2)	5	N.A.	(3,7%)	1,3%	8,1%	(10,8%)	(6,0%)	(37,1%)	5,2%	(6,0%)	(3,5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	112,0%	93,1%	74,1%	31,5%	33,2%	33,2%	73,0%	65,9%	74,8%	84,5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0,8%	0,2%	0,1%	35,0%	0,0%	0,0%	40,0%	0,0%	0,0%	0,0%
Capital payments % of capital expenditure	18(1)c,19	8	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	80,3%	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 - incr(decr)	18(1)a	11	N.A.	(22,8%)	13,6%	64,8%	14,1%	0,0%	0,0%	24,7%	(17,3%)	(334,5%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	(100,0%)	0,0%	(100,0%)	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1,8%	2,2%	1,8%	6,6%	7,4%	7,4%	10,5%	139,3%	142,9%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	3,6%	3,6%	4,2%	7,5%	6,5%	6,5%	0,0%	9,9%	8,7%	5,1%

<b>Supporting indicators</b>											
% inc total service charges (incl prop rates)	18(1)a	0,0%	2,3%	7,3%	14,1%	(4,8%)	0,0%	(31,1%)	11,2%	(0,0%)	2,5%
% inc Property Tax	18(1)a	0,0%	1,1%	11,2%	17,0%	(15,2%)	0,0%	(25,7%)	3,7%	4,5%	2,5%
% inc Service charges - Electricity	18(1)a	0,0%	(8,5%)	13,9%	11,2%	(4,5%)	0,0%	(28,5%)	22,6%	(6,5%)	2,5%
% inc Service charges - Water	18(1)a	0,0%	13,3%	(0,6%)	15,3%	0,0%	0,0%	(32,5%)	4,6%	4,6%	2,5%
% inc Service charges - Waste Water Management	18(1)a	0,0%	12,8%	3,1%	21,1%	0,0%	0,0%	(45,3%)	4,6%	4,6%	2,5%
% inc Service charges - Waste Management	18(1)a	0,0%	16,4%	1,0%	11,3%	0,0%	0,0%	(39,0%)	4,6%	4,6%	2,5%
% inc in Sale of Goods and Rendering of Services	18(1)a	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Total billable revenue	18(1)a	2 352 657	2 406 005	2 580 557	2 943 779	2 803 779	2 803 779	4 193 811	3 118 343	3 116 871	3 194 792
Service charges		2 352 657	2 406 005	2 580 557	2 943 779	2 803 779	2 803 779	4 193 811	3 118 343	3 116 871	3 194 792
Property rates		451 441	456 397	507 434	593 684	503 684	503 684	374 192	522 318	545 594	559 234
Service charges - electricity revenue		957 447	876 124	997 662	1 109 136	1 059 136	1 059 136	757 707	1 297 982	1 213 523	1 243 862
Service charges - water revenue		650 602	736 820	732 562	845 005	845 005	845 005	570 622	883 876	924 534	947 647
Service charges - sanitation revenue		125 356	141 373	145 697	176 453	176 453	176 453	96 477	184 570	193 060	197 887
Service charges - refuse removal		167 812	195 291	197 202	219 500	219 500	219 500	133 814	229 597	240 158	246 162
Agency services		-	-	-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding		7 444	6 225	1 497	50 000	49 413	49 413	5 772	40 000	-	-
Cash receipts from ratepayers	18(1)a	5 556 506	4 738 561	4 131 998	1 996 236	1 917 364	1 917 364	3 018 602	2 111 112	2 397 484	2 775 819
Ratepayer & Other revenue	18(1)a	4 962 688	5 091 075	5 579 666	6 344 540	5 772 950	5 772 950	4 137 249	3 203 899	3 205 661	3 285 611
Change in consumer debtors (current and non-current)		N/A	(140 532)	64 469	350 183	125 403	-	311	251 335	(219 006)	(3 506 948)
Operating and Capital Grant Revenue	18(1)a	668 042	666 957	795 108	844 047	844 328	844 328	704 884	918 062	964 434	993 036
Capital expenditure - total	20(1)(vi)	152 541	83 952	238 305	236 250	235 525	235 525	101 584	257 985	232 433	232 429
Capital expenditure - renewal	20(1)(vi)	5 483	3 055	10 039	17 613	15 424	15 424	25 463	20 324	11 755	
<b>Supporting benchmarks</b>											
Growth guideline maximum		6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
CPI guideline		4,3%	3,9%	4,6%	5,0%	5,0%	5,0%	5,0%	5,4%	5,6%	5,4%
DoRA operating grants total MFY											
DoRA capital grants total MFY											
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/advised national, provincial and district grants									-	-	-
Average annual collection rate (arrears inclusive)											
<b>Trend</b>											
Change in consumer debtors (current and non-current)		N/A	(140 532)	64 469	350 183	125 403	-	311	251 335	(219 006)	(3 506 948)
<b>Total Operating Revenue</b>											
Total Operating Revenue		3 695 815	3 745 722	4 068 451	4 264 861	4 305 447	4 305 447	3 132 155	4 649 091	4 542 666	4 666 322
<b>Total Operating Expenditure</b>											
Total Operating Expenditure		4 007 022	4 214 785	4 633 796	4 262 641	5 160 964	5 160 964	2 688 247	4 879 552	4 212 808	4 282 436
<b>Operating Performance Surplus/(Deficit)</b>											
Operating Performance Surplus/(Deficit)		(311 207)	(469 063)	(565 345)	2 220	(855 517)	(855 517)	443 908	(230 461)	329 858	383 886
<b>Cash and Cash Equivalents (30 June 2012)</b>											
<b>Revenue</b>											
% Increase in Total Operating Revenue			1,4%	8,6%	4,8%	1,0%	0,0%	(27,3%)	8,0%	(2,3%)	2,7%
% Increase in Property Rates Revenue			1,1%	11,2%	17,0%	(15,2%)	0,0%	(25,7%)	39,6%	4,5%	2,5%
% Increase in Electricity Revenue			(8,5%)	13,9%	11,2%	(4,5%)	0,0%	(28,5%)	22,6%	(6,5%)	2,5%
% Increase in Property Rates & Services Charges			2,3%	7,3%	14,1%	(4,8%)	0,0%	(31,1%)	11,2%	(0,0%)	2,5%
<b>Expenditure</b>											
% Increase in Total Operating Expenditure			0,0%	5,2%	9,9%	(8,0%)	21,1%	(47,9%)	(5,5%)	(13,7%)	1,7%
% Increase in Employee Costs			0,0%	1,6%	14,1%	(0,1%)	2,8%	(29,0%)	3,9%	5,2%	4,6%
% Increase in Electricity Bulk Purchases			0,0%	(3,0%)	19,1%	(8,5%)	0,0%	(25,2%)	12,7%	12,7%	12,7%
Average Cost Per Budgeted Employee Position (Remuneration)		0	135915,1595	314424,5666	310301,4077	323948,405	20416848,23	226675,512	331758,6508	353800,9576	27462896,44
Average Cost Per Councillor (Remuneration)		0	0	507005,9994	598793,8831	0	598793,8831	386099,0192	629931,1688	0	689217,9481
R&M % of PPE		1,8%	2,2%	1,8%	6,6%	7,4%	7,4%	10,5%	10,5%	139,3%	142,9%
Asset Renewal and R&M as a % of PPE		2,2%	2,3%	2,5%	7,5%	8,2%	8,2%	11,1%	11,1%	148,0%	148,0%
Debt Impairment % of Total Billable Revenue		0,8%	0,2%	0,1%	35,0%	0,0%	0,0%	40,0%	0,0%	0,0%	0,0%
<b>Capital Revenue</b>											
Internally Funded & Other (R'000)		7 444	6 225	1 497	50 000	49 413	49 413	5 772	40 000	-	-
Borrowing (R'000)		-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)		145 097	77 727	236 808	186 250	186 112	186 112	95 812	217 985	232 433	232 429
Internally Generated funds % of Non Grant Funding		100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	0,0%	0,0%
Borrowing % of Non Grant Funding		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grant Funding % of Total Funding		95,1%	92,6%	99,4%	78,8%	79,0%	79,0%	94,3%	84,5%	100,0%	100,0%
<b>Capital Expenditure</b>											
Total Capital Programme (R'000)		152 541	83 952	238 305	236 250	235 525	235 525	101 584	257 985	232 433	232 429
Asset Renewal		19 161	8 942	41 702	35 100	30 403	30 403	-	25 463	20 324	11 755
Asset Renewal % of Total Capital Expenditure		12,6%	10,7%	17,5%	14,9%	12,9%	12,9%	0,0%	9,9%	8,7%	5,1%
<b>Cash</b>											
Cash Receipts % of Rate Payer & Other		112,0%	93,1%	74,1%	31,5%	33,2%	33,2%	73,0%	65,9%	74,8%	84,5%
Cash Coverage Ratio		0	0	0	(0)	(0)	(0)	0	(0)	-	-
<b>Borrowing</b>											
Most recent Credit Rating									0		
Capital Charges to Operating		2,9%	5,6%	8,1%	0,4%	0,2%	0,2%	0,3%	0,2%	0,3%	0,3%
Borrowing Receipts % of Capital Expenditure		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Reserves</b>											
Uncommitted reserves after application of cash and investments		(2 107 651)	(3 131 633)	(4 157 595)	(3 151 968)	(3 830 317)	(3 830 317)	(3 904 003)	(4 043 038)	(1 630 620)	81 708
<b>Free Services</b>											
Free Basic Services as a % of Equitable Share		36,1%	22,7%	21,2%	32,4%	33,5%	33,5%	32,6%	32,6%	31,6%	31,0%
Free Services as a % of Operating Revenue (excl operational transfers)		4,5%	4,6%	4,8%	2,9%	2,9%	2,9%	6,2%	3,9%	4,3%	4,3%
<b>High Level Outcome of Funding Compliance</b>											
Total Operating Revenue		3 695 815	3 745 722	4 068 451	4 264 861	4 305 447	4 305 447	3 132 155	4 649 091	4 542 666	4 666 322
Total Operating Expenditure		4 007 022	4 214 785	4 633 796	4 262 641	5 160 964	5 160 964	2 688 247	4 879 552	4 212 808	4 282 436
Surplus/(Deficit) Budgeted Operating Statement		(311 207)	(469 063)	(565 345)	2 220	(855 517)	(855 517)	443 908	(230 461)	329 858	383 886
Surplus/(Deficit) Considering Reserves and Cash Backing		(2 107 651)	(3 131 633)	(4 157 595)	(3 151 968)	(3 830 317)	(3 830 317)	(3 904 003)	(4 043 038)	(1 630 620)	81 708
MTREF Funded (1) / Unfunded (0)	15	0	0	0	0	0	0	0	0	0	1
MTREF Funded ✓ / Unfunded ✗	15	✗	✗	✗	✗	✗	✗	✗	✗	✗	✓

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

***Monthly average payments covered by cash or cash equivalents***

The purpose of this measure is to understand the level of financial risk if the municipality is 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 intends to analyse 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 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 are funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded.

***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 percent could indicate that not all grants as contained in the Division of Revenue Act (DoRA).

**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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>										
<b>EXPENDITURE:</b>	1									
<b><u>Operating expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>		109 462	98 226	190 893	116 844	120 442	120 442	130 404	130 340	130 981
Local Government Equitable Share		71 877	77 894	168 350	102 657	104 657	104 657	113 194	114 977	119 206
Energy Efficiency and Demand Side Management Grant		22	3 186	3 474	4 000	5 000	5 000	5 000	4 000	–
Expanded Public Works Programme Integrated Grant		1 968	1 982	2 565	1 571	1 555	1 555	2 606	2 722	2 790
Local Government Financial Management Grant		21 708	9 910	11 420	3 000	2 950	2 950	3 000	2 500	2 556
Municipal Disaster Relief Grant		8 784	141	–	–	–	–	–	–	–
Municipal Infrastructure Grant		5 103	5 113	5 085	5 616	6 280	6 280	6 604	6 140	6 429
<b>Provincial Government:</b>		755	1 374	2 257	1 181	1 600	1 600	1 700	1 537	1 548
Capacity Building and Other Grants		755	1 374	2 257	1 181	1 600	1 600	1 700	1 537	1 548
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total operating expenditure of Transfers and Grants:</b>		110 217	99 600	193 150	118 025	122 042	122 042	132 104	131 877	132 529
<b><u>Capital expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>		145 097	77 727	236 808	186 250	186 112	186 112	217 985	232 433	232 429
Integrated National Electrification Programme Grant		–	23 032	5 291	2 924	2 924	2 924	24 733	10 500	10 975
Municipal Disaster Relief Grant		9 663	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		79 512	37 455	172 543	107 164	107 026	107 026	102 857	111 933	117 504
Neighbourhood Development Partnership Grant		48 530	11 236	19 399	26 162	26 162	26 162	20 395	36 000	27 000
Water Services Infrastructure Grant		7 391	6 004	39 575	50 000	50 000	50 000	70 000	74 000	76 950
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
Capacity Building and Other Grants		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
Developers Contribution		–	–	–	–	–	–	–	–	–
Ditsela		–	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		145 097	77 727	236 808	186 250	186 112	186 112	217 985	232 433	232 429
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		255 314	177 327	429 958	304 274	308 154	308 154	350 089	364 310	364 958

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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		(24 149)	(8 293)	(8 252)	(344)	(344)	(344)	(348)	-	-
Current year receipts		(478 652)	(8 281)	(9 889)	(15 195)	(15 195)	(15 195)	(7 000)	(7 000)	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>(997 310)</b>	<b>(24 759)</b>	<b>(27 480)</b>	<b>(18 639)</b>	<b>(18 639)</b>	<b>(18 639)</b>	<b>(10 479)</b>	<b>(7 000)</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		494 509	8 185	9 339	3 100	3 100	3 100	3 131	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		<b>(997 310)</b>	<b>(24 759)</b>	<b>(27 480)</b>	<b>(18 639)</b>	<b>(18 639)</b>	<b>(18 639)</b>	<b>(10 479)</b>	<b>(7 000)</b>	<b>-</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>494 509</b>	<b>8 185</b>	<b>9 339</b>	<b>3 100</b>	<b>3 100</b>	<b>3 100</b>	<b>3 131</b>	<b>-</b>	<b>-</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year		(2 346)	(4 041)	(26 974)	(37 361)	(37 361)	(37 361)	(37 734)	-	-
Current year receipts		(170 551)	(150 412)	(172 541)	(186 250)	(186 112)	(186 112)	(238 029)	(238 029)	-
<b>Conditions met - transferred to revenue</b>		<b>(334 497)</b>	<b>(266 918)</b>	<b>(382 685)</b>	<b>(423 250)</b>	<b>(423 112)</b>	<b>(423 112)</b>	<b>(477 400)</b>	<b>(238 029)</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		161 600	112 465	183 171	199 640	199 640	199 640	201 636	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		<b>(334 497)</b>	<b>(266 918)</b>	<b>(382 685)</b>	<b>(423 250)</b>	<b>(423 112)</b>	<b>(423 112)</b>	<b>(477 400)</b>	<b>(238 029)</b>	<b>-</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>161 600</b>	<b>112 465</b>	<b>183 171</b>	<b>199 640</b>	<b>199 640</b>	<b>199 640</b>	<b>201 636</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>(1 331 807)</b>	<b>(291 676)</b>	<b>(410 165)</b>	<b>(441 890)</b>	<b>(441 752)</b>	<b>(441 752)</b>	<b>(487 879)</b>	<b>(245 029)</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>656 109</b>	<b>120 650</b>	<b>192 510</b>	<b>202 740</b>	<b>202 740</b>	<b>202 740</b>	<b>204 767</b>	<b>-</b>	<b>-</b>

## 2.7 Councilor and employee benefits

**Table 38 MBRR SA22 - Summary of councilor and staff benefits**

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

Summary of Employee and Councillor remuneration R thousand	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		21 698	23 751	24 614	27 437	27 437	27 437	28 975	30 019	31 580
Pension and UIF Contributions		1 394	1 782	1 703	2 510	2 510	2 510	2 625	2 746	2 889
Medical Aid Contributions		6	-	-	20	20	20	21	22	24
Motor Vehicle Allowance										
Cellphone Allowance		3 390	2 867	3 952	5 219	5 219	5 219	5 459	5 710	6 007
Housing Allowances										
Other benefits and allowances		7 701	8 511	8 770	10 921	10 921	10 921	11 424	11 949	12 571
<b>Sub Total - Councillors</b>		<b>34 189</b>	<b>36 912</b>	<b>39 039</b>	<b>46 107</b>	<b>46 107</b>	<b>46 107</b>	<b>48 505</b>	<b>50 447</b>	<b>53 070</b>
<b>% increase</b>	4		8,0%	5,8%	18,1%	-	-	5,2%	4,0%	5,2%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		5 333	1 914	18	3 417	2 627	2 627	3 033	3 633	3 815
Pension and UIF Contributions		10	5	1	18	13	13	15	19	20
Medical Aid Contributions		57	33	-	56	31	31	32	61	64
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	659	192	-	963	708	708	861	1 001	1 051
Cellphone Allowance	3	20	-	615	236	122	122	133	251	263
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	17	40	40	40	42	43	46
Payments in lieu of leave		100	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 179</b>	<b>2 144</b>	<b>651</b>	<b>4 729</b>	<b>3 540</b>	<b>3 540</b>	<b>4 116</b>	<b>5 009</b>	<b>5 259</b>
<b>% increase</b>	4		(65,3%)	(69,6%)	626,7%	(25,2%)	-	16,3%	21,7%	5,0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		424 493	439 677	500 739	496 943	506 697	506 697	534 595	557 454	584 026
Pension and UIF Contributions		87 036	89 792	94 808	107 615	101 880	101 880	107 523	117 121	122 977
Medical Aid Contributions		38 294	39 568	42 325	48 764	45 190	45 190	47 659	52 965	55 613
Overtime		61 810	69 475	65 803	32 817	56 714	56 714	46 056	44 659	44 659
Performance Bonus		33 145	33 962	33 779	42 091	41 849	41 849	44 201	47 722	50 108
Motor Vehicle Allowance	3									
Cellphone Allowance	3	996	1 450	1 635	2 123	1 840	1 840	1 923	2 333	2 449
Housing Allowances	3	6 549	6 312	6 311	8 862	6 937	6 937	7 284	9 715	10 201
Other benefits and allowances	3	15 497	18 977	22 963	35 136	35 895	35 895	37 945	38 975	40 924
Payments in lieu of leave		3 902	16 297	5 742	15 600	16 130	16 130	17 005	16 688	17 522
Long service awards		(501)	(1 095)	(2 956)	-	-	-	-	-	-
Post-retirement benefit obligations	6	8 790	(19 722)	23 380	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>680 010</b>	<b>694 693</b>	<b>794 529</b>	<b>789 953</b>	<b>813 134</b>	<b>813 134</b>	<b>844 191</b>	<b>887 631</b>	<b>928 480</b>
<b>% increase</b>	4		2,2%	14,4%	(0,6%)	2,9%	-	3,8%	5,1%	4,6%
<b>Total Parent Municipality</b>		<b>720 378</b>	<b>733 749</b>	<b>834 219</b>	<b>840 789</b>	<b>862 781</b>	<b>862 781</b>	<b>896 812</b>	<b>943 086</b>	<b>986 808</b>
			1,9%	13,7%	0,8%	2,6%	-	3,9%	5,2%	4,6%

A 5.4 % increase is use in the calculation of councilor and staff benefits.



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

TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	32 008 015	2 693 777	17 918 965	-	52 620 757
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**Table 40 MBRR SA24 – Summary of personnel numbers**

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

Summary of Personnel Numbers		Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number			Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities		9									
Councillors (Political Office Bearers plus Other Councillors)			77	–	77	77	–	77	77	–	77
Board Members of municipal entities											
Municipal employees											
Municipal Manager and Senior Managers			8	–	8	8	–	8	8	6	2
Other Managers			45	45	–	46	42	4	46	42	4
Professionals			53	53	–	53	53	–	52	52	–
Finance			7	7	–	7	7	–	7	7	–
Spatial/town planning			2	2	–	2	2	–	1	1	–
Information Technology			–	–	–	–	–	–	–	–	–
Roads			–	–	–	–	–	–	–	–	–
Electricity			–	–	–	–	–	–	–	–	–
Water			–	–	–	–	–	–	–	–	–
Sanitation			–	–	–	–	–	–	–	–	–
Refuse			2	2	–	2	2	–	2	2	–
Other			42	42	–	42	42	–	42	42	–
Technicians			237	237	–	246	239	7	246	239	7
Finance			22	22	–	22	22	–	22	22	–
Spatial/town planning			19	19	–	19	19	–	19	19	–
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	–	157	150	7	157	150	7	
Clerks (Clerical and administrative)		506	506	–	515	494	21	515	494	21	
Service and sales workers		162	162	–	175	175	–	175	175	–	
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	–	169	169	–	
Elementary Occupations		1 194	1 194	–	1 194	1 194	–	1 194	1 194	–	
TOTAL PERSONNEL NUMBERS		9	2 606	2 521	85	2 638	2 521	117	2 634	2 523	111
% increase					1,2%	–	37,6%	(0,2%)	0,1%	(5,1%)	
Total municipal employees headcount		6, 10	2 606	2 521	85	2 891	2 774	117	2 887	2 776	111
Finance personnel headcount		8, 10	–	–	–	222	222	–	222	222	–
Human Resources personnel headcount		8, 10	–	–	–	31	31	–	31	31	–

At 19% 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 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		108 165	108 165	108 165	108 165	108 165	108 165	108 165	108 165	108 165	108 165	108 165	108 165	1 297 982	1 213 523	1 243 862
Service charges - Water		73 656	73 656	73 656	73 656	73 656	73 656	73 656	73 656	73 656	73 656	73 656	73 656	883 876	924 534	947 647
Service charges - Waste Water Management		15 381	15 381	15 381	15 381	15 381	15 381	15 381	15 381	15 381	15 381	15 381	15 381	184 570	193 060	197 887
Service charges - Waste Management		19 133	19 133	19 133	19 133	19 133	19 133	19 133	19 133	19 133	19 133	19 133	19 133	229 597	240 158	246 162
Sale of Goods and Rendering of Services		859	859	859	859	859	859	859	859	859	859	859	859	10 307	10 781	10 786
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		55 778	55 778	55 778	55 778	55 778	55 778	55 778	55 778	55 778	55 778	55 778	55 778	669 331	528 765	541 984
Interest earned from Current and Non Current Assets		928	928	928	928	928	928	928	928	928	928	928	928	11 138	11 138	11 417
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		824	824	824	824	824	824	824	824	824	824	824	824	9 880	10 345	10 579
Licence and permits		647	647	647	647	647	647	647	647	647	647	647	647	7 769	8 127	8 128
<b>Special rating levies</b>																
Operational Revenue		4 519	4 519	4 519	4 519	4 519	4 519	4 519	4 519	4 519	4 519	4 519	4 519	54 224	56 329	58 313
<b>Non-Exchange Revenue</b>																
Property rates		43 527	43 527	43 527	43 527	43 527	43 527	43 527	43 527	43 527	43 527	43 527	43 527	522 318	545 594	559 234
Surcharges and Taxes		13	13	13	13	13	13	13	13	13	13	13	13	157	164	164
Fines, penalties and forfeits		1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	12 249	12 539	12 557
Licences or permits		71	71	71	71	71	71	71	71	71	71	71	71	850	850	870
Transfer and subsidies - Operational		58 340	58 340	58 340	58 340	58 340	58 340	58 340	58 340	58 340	58 340	58 340	58 340	700 077	732 001	760 607
Interest		4 563	4 563	4 563	4 563	4 563	4 563	4 563	4 563	4 563	4 563	4 563	4 563	54 756	54 756	56 125
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>387 424</b>	<b>387 424</b>	<b>387 424</b>	<b>387 424</b>	<b>387 424</b>	<b>387 424</b>	<b>387 424</b>	<b>387 424</b>	<b>387 424</b>	<b>387 424</b>	<b>387 424</b>	<b>387 425</b>	<b>4 649 091</b>	<b>4 542 666</b>	<b>4 666 322</b>
<b>Expenditure</b>																
Employee related costs		70 693	70 693	70 693	70 693	70 693	70 693	70 693	70 693	70 693	70 693	70 693	70 689	848 307	892 640	933 738
Remuneration of councillors		4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	48 505	50 447	53 070
Bulk purchases - electricity		86 873	86 873	86 873	86 873	86 873	86 873	86 873	86 873	86 873	86 873	86 873	86 873	1 042 475	1 174 869	1 324 078
Inventory consumed		51 010	51 010	51 010	51 010	51 010	51 010	51 010	51 010	51 010	51 010	51 010	(3 964)	557 146	-	-
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		33 425	33 425	33 425	33 425	33 425	33 425	33 425	33 425	33 425	33 425	33 425	33 425	401 098	401 098	401 098
Interest		883	883	883	883	883	883	883	883	883	883	883	882	10 591	11 099	11 587
Contracted services		38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 575	462 906	478 214	484 052
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		103 944	103 944	103 944	103 944	103 944	103 944	103 944	103 944	103 944	103 944	103 944	103 944	1 247 326	935 061	798 698
Operational costs		21 767	21 767	21 767	21 767	21 767	21 767	21 767	21 767	21 767	21 767	21 767	21 765	261 199	269 381	276 114
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>411 211</b>	<b>411 211</b>	<b>411 211</b>	<b>411 211</b>	<b>411 211</b>	<b>411 211</b>	<b>411 211</b>	<b>411 211</b>	<b>411 211</b>	<b>411 211</b>	<b>411 211</b>	<b>356 231</b>	<b>4 879 552</b>	<b>4 212 808</b>	<b>4 282 436</b>
<b>Surplus/(Deficit)</b>		<b>(23 787)</b>	<b>(23 787)</b>	<b>(23 787)</b>	<b>(23 787)</b>	<b>(23 787)</b>	<b>(23 787)</b>	<b>(23 787)</b>	<b>(23 787)</b>	<b>(23 787)</b>	<b>(23 787)</b>	<b>(23 787)</b>	<b>31 194</b>	<b>(230 461)</b>	<b>329 858</b>	<b>383 886</b>
Transfers and subsidies - capital (monetary allocations)		18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	217 985	232 433	232 429
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>49 360</b>	<b>(12 476)</b>	<b>562 291</b>	<b>616 316</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>49 360</b>	<b>(12 476)</b>	<b>562 291</b>	<b>616 316</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>49 360</b>	<b>(12 476)</b>	<b>562 291</b>	<b>616 316</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	1	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>(5 621)</b>	<b>49 360</b>	<b>(12 476)</b>	<b>562 291</b>	<b>616 316</b>

**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 2025/26											Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27
Revenue by Vote																
Vote 01 - Public Safety			3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	41 175	42 842	43 335
Vote 02 - Health Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services			261	261	261	261	261	261	261	261	261	261	261	3 131	3 274	3 477
Vote 04 - Housing			1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	16 832	17 605	18 280
Vote 05 - Sport/Arts And Culture			1 680	1 680	1 680	1 680	1 680	1 680	1 680	1 680	1 680	1 680	1 680	20 161	682	699
Vote 06 - Council General			17	17	17	17	17	17	17	17	17	17	17	209	219	228
Vote 07 - Civil Engineering			1 655	1 655	1 655	1 655	1 655	1 655	1 655	1 655	1 655	1 655	1 655	19 865	5 729	5 698
Vote 08 - Water Section			101 170	101 170	101 170	101 170	101 170	101 170	101 170	101 170	101 170	101 170	101 170	1 214 041	1 343 293	1 380 749
Vote 09 - City Electrical Engineering			116 878	116 878	116 878	116 878	116 878	116 878	116 878	116 878	116 878	116 878	116 878	1 402 538	1 281 084	1 309 224
Vote 10 - Corporate Governane			153	153	153	153	153	153	153	153	153	153	153	1 841	1 852	1 898
Vote 11 - Budget And Treasury Office			119 060	119 060	119 060	119 060	119 060	119 060	119 060	119 060	119 060	119 060	119 060	1 428 721	1 436 711	1 487 213
Vote 12 - Cleansing			36 417	36 417	36 417	36 417	36 417	36 417	36 417	36 417	36 417	36 417	36 417	437 009	381 406	390 941
Vote 13 - Sewerage			21 246	21 246	21 246	21 246	21 246	21 246	21 246	21 246	21 246	21 246	21 246	254 948	232 823	228 744
Vote 14 - Market			2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	2 150	25 805	26 777	27 446
Vote 15 - Other			67	67	67	67	67	67	67	67	67	67	67	801	801	821
Total Revenue by Vote			405 590	405 590	405 590	405 590	405 590	405 590	405 590	405 590	405 590	405 590	405 590	4 867 076	4 775 099	4 898 752
Expenditure by Vote to be appropriated																
Vote 01 - Public Safety			25 274	25 274	25 274	25 274	25 274	25 274	25 274	25 274	25 274	25 274	25 274	303 292	318 737	315 563
Vote 02 - Health Services			820	820	820	820	820	820	820	820	820	820	820	9 841	11 093	7 087
Vote 03 - Community Services			9 840	9 840	9 840	9 840	9 840	9 840	9 840	9 840	9 840	9 840	9 839	118 076	118 150	121 045
Vote 04 - Housing			4 037	4 037	4 037	4 037	4 037	4 037	4 037	4 037	4 037	4 037	4 037	48 444	47 470	48 669
Vote 05 - Sport/Arts And Culture			8 558	8 558	8 558	8 558	8 558	8 558	8 558	8 558	8 558	8 558	8 557	102 692	105 560	108 882
Vote 06 - Council General			21 884	21 884	21 884	21 884	21 884	21 884	21 884	21 884	21 884	21 884	21 883	262 608	266 383	273 888
Vote 07 - Civil Engineering			27 050	27 050	27 050	27 050	27 050	27 050	27 050	27 050	27 050	27 050	27 049	324 594	247 722	255 319
Vote 08 - Water Section			68 381	68 381	68 381	68 381	68 381	68 381	68 381	68 381	68 381	68 381	68 380	820 569	894 477	868 913
Vote 09 - City Electrical Engineering			150 301	150 301	150 301	150 301	150 301	150 301	150 301	150 301	150 301	150 301	150 300	1 803 613	1 838 232	1 942 011
Vote 10 - Corporate Governane			7 023	7 023	7 023	7 023	7 023	7 023	7 023	7 023	7 023	7 023	7 023	84 279	92 578	98 936
Vote 11 - Budget And Treasury Office			36 498	36 498	36 498	36 498	36 498	36 498	36 498	36 498	36 498	36 498	36 498	437 981	393 435	383 900
Vote 12 - Cleansing			21 046	21 046	21 046	21 046	21 046	21 046	21 046	21 046	21 046	21 046	21 045	252 546	248 769	245 500
Vote 13 - Sewerage			27 587	27 587	27 587	27 587	27 587	27 587	27 587	27 587	27 587	27 587	27 586	331 039	260 804	257 896
Vote 14 - Market			1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	1 872	22 469	24 031	25 268
Vote 15 - Other			1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	12 481	12 406	13 219
Total Expenditure by Vote			411 211	411 211	411 211	411 211	411 211	411 211	411 211	411 211	411 211	411 211	411 203	4 934 524	4 879 849	4 966 095
Surplus/(Deficit) before assoc.			(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 613)	(67 448)	(104 750)	(67 344)
Income Tax			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		1	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 613)	(67 448)	(104 750)	(67 344)

**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 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		119 231	119 231	119 231	119 231	119 231	119 231	119 231	119 231	119 231	119 231	119 231	119 231	1 430 771	1 438 782	1 489 340
Executive and council		171	171	171	171	171	171	171	171	171	171	171	171	2 050	2 071	2 127
Finance and administration		119 060	119 060	119 060	119 060	119 060	119 060	119 060	119 060	119 060	119 060	119 060	119 060	1 428 721	1 436 711	1 487 213
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		6 247	6 247	6 247	6 247	6 247	6 247	6 247	6 247	6 247	6 247	6 247	6 248	74 970	57 785	58 917
Community and social services		380	380	380	380	380	380	380	380	380	380	380	380	4 565	2 997	3 126
Sport and recreation		1 549	1 549	1 549	1 549	1 549	1 549	1 549	1 549	1 549	1 549	1 549	1 549	18 583	810	830
Public safety		3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	3 431	41 175	42 842	43 335
Housing		887	887	887	887	887	887	887	887	887	887	887	887	10 647	11 137	11 627
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2 247	2 247	2 247	2 247	2 247	2 247	2 247	2 247	2 247	2 247	2 247	2 247	26 964	13 118	13 360
Planning and development		1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	12 399	13 161	13 334
Road transport		1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	1 204	14 451	(162)	(162)
Environmental protection		9	9	9	9	9	9	9	9	9	9	9	9	114	119	188
<b>Trading services</b>		275 711	275 711	275 711	275 711	275 711	275 711	275 711	275 711	275 711	275 711	275 711	275 712	3 308 536	3 238 606	3 309 657
Energy sources		116 878	116 878	116 878	116 878	116 878	116 878	116 878	116 878	116 878	116 878	116 878	116 878	1 402 538	1 281 084	1 309 224
Water management		101 170	101 170	101 170	101 170	101 170	101 170	101 170	101 170	101 170	101 170	101 170	101 170	1 214 041	1 343 293	1 380 749
Waste water management		21 246	21 246	21 246	21 246	21 246	21 246	21 246	21 246	21 246	21 246	21 246	21 246	254 948	232 823	228 744
Waste management		36 417	36 417	36 417	36 417	36 417	36 417	36 417	36 417	36 417	36 417	36 417	36 417	437 009	381 406	390 941
<b>Other</b>		2 153	2 153	2 153	2 153	2 153	2 153	2 153	2 153	2 153	2 153	2 153	2 153	25 835	26 807	27 477
<b>Total Revenue - Functional</b>		405 590	405 590	405 590	405 590	405 590	405 590	405 590	405 590	405 590	405 590	405 590	405 590	4 867 076	4 775 099	4 898 752
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		77 633	77 633	77 633	77 633	77 633	77 633	77 633	77 633	77 633	77 633	77 633	77 630	931 590	900 831	902 005
Executive and council		38 318	38 318	38 318	38 318	38 318	38 318	38 318	38 318	38 318	38 318	38 318	38 316	459 809	474 528	484 038
Finance and administration		38 821	38 821	38 821	38 821	38 821	38 821	38 821	38 821	38 821	38 821	38 821	38 820	465 852	419 049	410 365
Internal audit		494	494	494	494	494	494	494	494	494	494	494	494	5 929	7 254	7 602
<b>Community and public safety</b>		37 459	37 459	37 459	37 459	37 459	37 459	37 459	37 459	37 459	37 459	37 459	37 458	449 511	469 312	442 637
Community and social services		10 748	10 748	10 748	10 748	10 748	10 748	10 748	10 748	10 748	10 748	10 748	10 747	128 975	133 324	121 041
Sport and recreation		9 955	9 955	9 955	9 955	9 955	9 955	9 955	9 955	9 955	9 955	9 955	9 955	119 460	124 593	98 399
Public safety		15 002	15 002	15 002	15 002	15 002	15 002	15 002	15 002	15 002	15 002	15 002	15 001	180 023	188 944	200 661
Housing		1 740	1 740	1 740	1 740	1 740	1 740	1 740	1 740	1 740	1 740	1 740	1 740	20 880	22 264	22 361
Health		14	14	14	14	14	14	14	14	14	14	14	14	173	186	175
<b>Economic and environmental services</b>		30 794	30 794	30 794	30 794	30 794	30 794	30 794	30 794	30 794	30 794	30 794	30 792	369 524	294 493	337 225
Planning and development		6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 062	72 751	77 273	113 886
Road transport		24 555	24 555	24 555	24 555	24 555	24 555	24 555	24 555	24 555	24 555	24 555	24 555	294 665	214 752	220 821
Environmental protection		176	176	176	176	176	176	176	176	176	176	176	176	2 108	2 468	2 518
<b>Trading services</b>		263 062	263 062	263 062	263 062	263 062	263 062	263 062	263 062	263 062	263 062	263 062	263 060	3 156 744	3 185 975	3 253 172
Energy sources		145 978	145 978	145 978	145 978	145 978	145 978	145 978	145 978	145 978	145 978	145 978	145 977	1 751 736	1 780 124	1 877 957
Water management		67 848	67 848	67 848	67 848	67 848	67 848	67 848	67 848	67 848	67 848	67 848	67 848	814 179	887 767	861 868
Waste water management		27 345	27 345	27 345	27 345	27 345	27 345	27 345	27 345	27 345	27 345	27 345	27 344	328 138	271 752	270 390
Waste management		21 891	21 891	21 891	21 891	21 891	21 891	21 891	21 891	21 891	21 891	21 891	21 890	262 692	246 332	242 956
<b>Other</b>		2 263	2 263	2 263	2 263	2 263	2 263	2 263	2 263	2 263	2 263	2 263	2 263	27 155	29 238	31 056
<b>Total Expenditure - Functional</b>		411 211	411 211	411 211	411 211	411 211	411 211	411 211	411 211	411 211	411 211	411 211	411 203	4 934 524	4 879 849	4 966 095
<b>Surplus(Deficit) before assoc.</b>		(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 612)	(67 448)	(104 750)	(67 344)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus(Deficit)</b>	1	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 621)	(5 612)	(67 448)	(104 750)	(67 344)

**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 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport/Arts And Culture		-	-	-	-	-	-	-	-	-	-	-	#REF!	#REF!	#REF!	#REF!
Vote 06 - Council General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		-	-	-	-	-	-	-	-	-	-	-	12 000	12 000	16 000	20 500
Vote 08 - Water Section		-	-	-	-	-	-	-	-	-	-	-	12 557	12 557	15 000	31 789
Vote 09 - City Electrical Engineering		-	-	-	-	-	-	-	-	-	-	-	26 922	26 922	12 808	13 275
Vote 10 - Corporate Governance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		-	-	-	-	-	-	-	-	-	-	-	16 813	16 813	16 000	20 000
Vote 14 - Market		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	#REF!	#REF!	#REF!	#REF!
<b>Single-year expenditure to be appropriated</b>																
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport/Arts And Culture		1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	17 809	11 000	15 000
Vote 06 - Council General		2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	29 000	-	-
Vote 07 - Civil Engineering		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Section		3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	37 961	37 400	35 000
Vote 09 - City Electrical Engineering		394	394	394	394	394	394	394	394	394	394	394	394	4 730	9 824	780
Vote 10 - Corporate Governance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		250	250	250	250	250	250	250	250	250	250	250	250	3 000	-	-
Vote 12 - Cleansing		3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	47 573	49 801	38 000
Vote 13 - Sewerage		4 135	4 135	4 135	4 135	4 135	4 135	4 135	4 135	4 135	4 135	4 135	4 135	49 621	64 600	58 085
Vote 14 - Market		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	15 808	15 808	15 808	15 808	15 808	15 808	15 808	15 808	15 808	15 808	15 808	15 808	189 694	172 625	146 865
<b>Total Capital Expenditure</b>	2	15 808	15 808	15 808	15 808	15 808	15 808	15 808	15 808	15 808	15 808	15 808	#REF!	#REF!	#REF!	#REF!

**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 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	32 000	-	-
Executive and council		2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	29 000	-	-
Finance and administration		250	250	250	250	250	250	250	250	250	250	250	250	3 000	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	17 809	11 000	15 000
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	17 809	11 000	15 000
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	12 000	16 000	20 500
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	12 000	16 000	20 500
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		16 348	16 348	16 348	16 348	16 348	16 348	16 348	16 348	16 348	16 348	16 348	16 348	196 176	205 433	196 929
Energy sources		2 638	2 638	2 638	2 638	2 638	2 638	2 638	2 638	2 638	2 638	2 638	2 638	31 651	22 632	14 055
Water management		4 210	4 210	4 210	4 210	4 210	4 210	4 210	4 210	4 210	4 210	4 210	4 210	50 518	52 400	66 789
Waste water management		5 536	5 536	5 536	5 536	5 536	5 536	5 536	5 536	5 536	5 536	5 536	5 536	66 434	80 600	78 085
Waste management		3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	47 573	49 801	38 000
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	257 985	232 433	232 429
<b>Funded by:</b>																
National Government		18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	217 985	232 433	232 429
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	18 165	217 985	232 433	232 429
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	40 000	-	-
<b>Total Capital Funding</b>		21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	257 985	232 433	232 429

# Table 46 MBRR SA30 - Budgeted monthly cash flow

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

MONTHLY CASH FLOWS													Budget Year 2025/26			Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28			
Cash Receipts By Source													1					
Property rates	26 116	26 116	26 116	26 116	26 116	26 116	26 116	26 116	26 116	26 116	26 116	26 116	313 391	381 916	447 387			
Service charges - electricity revenue	64 899	64 899	64 899	64 899	64 899	64 899	64 899	64 899	64 899	64 899	64 899	64 899	64 899	778 789	849 466			
Service charges - water revenue	44 194	44 194	44 194	44 194	44 194	44 194	44 194	44 194	44 194	44 194	44 194	44 194	530 325	647 174	758 118			
Service charges - sanitation revenue	9 229	9 229	9 229	9 229	9 229	9 229	9 229	9 229	9 229	9 229	9 229	9 229	110 742	135 142	158 310			
Service charges - refuse revenue	11 480	11 480	11 480	11 480	11 480	11 480	11 480	11 480	11 480	11 480	11 480	11 480	137 758	168 111	196 930			
Rental of facilities and equipment	824	824	824	824	824	824	824	824	824	824	824	824	9 890	10 345	10 579			
Interest earned - external investments	889	889	889	889	889	889	889	889	889	889	889	889	10 669	11 138	11 417			
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Fines, penalties and forfeits	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	1 021	12 249	12 539	12 657			
Licences and permits	718	718	718	718	718	718	718	718	718	718	718	718	8 619	8 977	8 998			
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and Subsidies - Operational	57 889	57 889	57 889	57 889	57 889	57 889	57 889	57 889	57 889	57 889	57 889	57 889	694 663	726 110	754 747			
Other revenue	17 446	17 446	17 446	17 446	17 446	17 446	17 446	17 446	17 446	17 446	17 446	17 446	209 348	183 814	187 851			
Cash Receipts by Source	234 704	234 704	234 704	234 704	234 704	234 704	234 704	234 704	234 704	234 704	234 704	234 704	2 816 444	3 134 732	3 541 983			
Other Cash Flows by Source																		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	18 617	18 617	18 617	18 617	18 617	18 617	18 617	18 617	18 617	18 617	18 617	18 617	223 399	238 029	237 981			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Proceeds on Disposal of Fixed and Intangible Assets	905	905	905	905	905	905	905	905	905	905	905	905	10 856	11 355	11 855			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	210	210	210	210	210	210	210	210	210	210	210	210	2 525	2 530	-			
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Cash Receipts by Source	254 435	254 435	254 435	254 435	254 435	254 435	254 435	254 435	254 435	254 435	254 435	254 435	3 053 224	3 386 647	3 791 819			
Cash Payments by Type																		
Employee related costs	70 693	70 693	70 693	70 693	70 693	70 693	70 693	70 693	70 693	70 693	70 693	70 693	(70 689)	848 307	892 640			
Remuneration of councillors	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	(4 042)	48 505	50 447			
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases - electricity	86 873	86 873	86 873	86 873	86 873	86 873	86 873	86 873	86 873	86 873	86 873	86 873	(86 873)	1 042 475	1 174 869			
Acquisitions - water & other inventory	51 060	51 060	51 060	51 060	51 060	51 060	51 060	51 060	51 060	51 060	51 060	51 060	(51 060)	612 719	667 146			
Contracted services	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	38 576	(38 575)	462 906	478 214			
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other expenditure	22 649	22 649	22 649	22 649	22 649	22 649	22 649	22 649	22 649	22 649	22 649	22 649	(22 647)	271 790	269 381			
Cash Payments by Type	273 892	273 892	273 892	273 892	273 892	273 892	273 892	273 892	273 892	273 892	273 892	273 892	(273 886)	3 286 701	3 532 696			
Other Cash Flows/Payments by Type																		
Capital assets	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	21 499	257 985	232 433			
Repayment of borrowing	100	100	100	100	100	100	100	100	100	100	100	100	1 200	-	-			
Other Cash Flows/Payments	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	250 000	250 000			
Total Cash Payments by Type	316 324	316 324	316 324	316 324	316 324	316 324	316 324	316 324	316 324	316 324	316 324	316 324	(231 654)	3 795 887	4 015 128			
NET INCREASE/(DECREASE) IN CASH HELD	(61 889)	(61 889)	(61 889)	(61 889)	(61 889)	(61 889)	(61 889)	(61 889)	(61 889)	(61 889)	(61 889)	(61 889)	485 890	(742 662)	(628 481)			
Cash/cash equivalents at the month/year begin:	169 210	107 321	45 431	(16 458)	(78 347)	(140 236)	(202 125)	(264 014)	(325 903)	(387 792)	(449 681)	(511 571)	169 210	(573 453)	(1 201 934)			
Cash/cash equivalents at the month/year end:	107 321	45 431	(16 458)	(78 347)	(140 236)	(202 125)	(264 014)	(325 903)	(387 792)	(449 681)	(511 571)	(511 571)	(25 681)	(573 453)	(1 201 934)			



## 2.9 Capital expenditure details

The following two table's 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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		107 989	72 053	188 638	136 056	166 746	166 746	158 462	174 308	189 674
Roads Infrastructure		50 195	23 808	32 860	12 802	52 340	52 340	12 000	16 000	20 500
Roads		50 195	23 808	32 860	12 802	52 340	52 340	12 000	16 000	20 500
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		20 538	29 978	110 064	–	8 989	8 989	6 189	2 308	2 300
Power Plants										
HV Substations		7 444	6 225	1 497	–	6 800	6 800	4 000	–	–
HV Switching Station										
HV Transmission Conductors										
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations										
MV Networks		13 093	21 362	3 785	–	–	–	–	–	–
LV Networks		–	2 391	104 782	–	2 189	2 189	2 189	2 308	2 300
Capital Spares										
Water Supply Infrastructure		28 398	8 186	19 228	22 968	29 575	29 575	50 518	52 400	66 789
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations		4 071	–	–	–	–	–	–	–	–
Water Treatment Works										
Bulk Mains		20 668	6 660	16 437	10 468	29 575	29 575	39 040	37 922	53 789
Distribution		3 659	1 526	2 791	12 500	–	–	11 479	14 479	13 000
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		8 858	6 584	8 022	61 512	47 923	47 923	66 434	80 600	78 085
Pump Station		3 659	2 799	1 291	–	–	–	–	–	–
Reticulation		5 199	2 688	–	25 097	12 556	12 556	37 208	52 000	47 000
Waste Water Treatment Works										
Outfall Sewers		–	–	4 505	23 916	22 868	22 868	10 000	8 000	9 135
Toilet Facilities		–	1 097	2 225	12 500	12 500	12 500	19 226	20 600	21 950
Capital Spares										
Solid Waste Infrastructure		–	3 496	18 463	38 774	27 920	27 920	23 321	23 000	22 000
Landfill Sites										
Waste Transfer Stations		–	3 496	18 463	38 774	27 920	27 920	23 321	23 000	22 000

<b>Community Assets</b>	<b>25 390</b>	<b>2 950</b>	<b>7 966</b>	<b>15 094</b>	<b>6 376</b>	<b>6 376</b>	<b>17 809</b>	<b>11 000</b>	<b>15 000</b>
Community Facilities	-	-	-	-	-	-	-	-	-
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police									
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	25 390	2 950	7 966	15 094	6 376	6 376	17 809	11 000	15 000
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	25 390	2 950	7 966	15 094	6 376	6 376	17 809	11 000	15 000
Capital Spares									

<b>Computer Equipment</b>		-	-	(0)	3 000	3 000	3 000	3 000	-	-
Computer Equipment		-	-	(0)	3 000	3 000	3 000	3 000	-	-
<b>Furniture and Office Equipment</b>		-	0	-	2 000	2 000	2 000	2 000	-	-
Furniture and Office Equipment		-	0	-	2 000	2 000	2 000	2 000	-	-
<b>Machinery and Equipment</b>		-	-	(0)	5 000	2 000	2 000	2 000	-	-
Machinery and Equipment		-	-	(0)	5 000	2 000	2 000	2 000	-	-
<b>Transport Assets</b>		-	7	-	40 000	25 000	25 000	49 252	26 801	16 000
Transport Assets		-	7	-	40 000	25 000	25 000	49 252	26 801	16 000
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
<b>Total Capital Expenditure on new assets</b>	1	133 379	75 010	196 604	201 150	205 122	205 122	232 523	212 109	220 674

**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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		5 483	3 055	10 039	17 613	15 424	15 424	25 463	20 324	11 755
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	3 055	4 528	5 113	2 924	2 924	25 463	20 324	11 755
Power Plants										
HV Substations		-	1 670	1 506	2 924	2 924	2 924	24 733	10 500	10 975
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		-	1 385	3 022	2 189	-	-	730	9 824	780
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		5 483	-	5 511	12 500	12 500	12 500	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works		5 483	-	5 511	12 500	12 500	12 500	-	-	-
Outfall Sewers										
Toilet Facilities										
Capital Spares										
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>5 483</b>	<b>3 055</b>	<b>10 039</b>	<b>17 613</b>	<b>15 424</b>	<b>15 424</b>	<b>25 463</b>	<b>20 324</b>	<b>11 755</b>
<b>Renewal of Existing Assets as % of total capex</b>		3,6%	3,6%	4,2%	7,5%	6,5%	6,5%	9,9%	8,7%	5,1%
<b>Renewal of Existing Assets as % of deprecn"</b>		1,4%	0,8%	2,9%	4,3%	3,8%	3,8%	6,3%	5,1%	2,9%

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

[illegible]

Sport and Recreation Facilities	2 085	2 630	1 266	5 797	5 797	5 797	5 877	6 059	6 211
Indoor Facilities	670	1 359	351	1 656	1 656	1 656	1 710	1 732	1 775
Outdoor Facilities	1 415	1 271	915	4 140	4 140	4 140	4 168	4 327	4 436
Capital Spares									
<b>Heritage assets</b>	79	136	38	500	500	500	523	547	561
Monuments									
Historic Buildings									
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	79	136	38	500	500	500	523	547	561
Other Heritage									
<b>Investment properties</b>	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property									
Unimproved Property									
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property									
Unimproved Property									
<b>Other assets</b>	1 131	4 604	2 688	8 911	9 333	9 333	11 376	11 734	11 971
Operational Buildings	1 131	4 604	2 688	8 911	9 333	9 333	11 376	11 734	11 971
Municipal Offices	1 102	4 576	2 657	8 858	9 280	9 280	11 322	11 679	11 914
Pay/Enquiry Points									
Building Plan Offices									
Workshops	26	28	30	43	43	43	43	44	46
Yards									
Stores	2	–	1	10	10	10	11	11	11
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									

<b>Biological or Cultivated Assets</b>	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									
<b>Intangible Assets</b>	1 337	5 072	(1 097)	10 063	10 363	10 363	10 424	10 851	11 122
Servitudes									
Licences and Rights	1 337	5 072	(1 097)	10 063	10 363	10 363	10 424	10 851	11 122
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	1 337	5 072	(1 097)	10 063	10 363	10 363	10 424	10 851	11 122
Load Settlement Software Applications									
Unspecified									
<b>Computer Equipment</b>	3 389	1 847	214	8 637	8 637	8 637	8 669	9 026	9 252
Computer Equipment	3 389	1 847	214	8 637	8 637	8 637	8 669	9 026	9 252
<b>Furniture and Office Equipment</b>	427	2 356	215	3 597	3 767	3 767	3 714	3 858	3 954
Furniture and Office Equipment	427	2 356	215	3 597	3 767	3 767	3 714	3 858	3 954
<b>Machinery and Equipment</b>	11 385	10 911	7 988	19 325	19 925	19 925	84 021	21 882	22 427
Machinery and Equipment	11 385	10 911	7 988	19 325	19 925	19 925	84 021	21 882	22 427
<b>Transport Assets</b>	2 557	194	2	2 509	1 509	1 509	2 623	2 625	2 690
Transport Assets	2 557	194	2	2 509	1 509	1 509	2 623	2 625	2 690

Living resources		-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	115 619	137 526	104 856	264 424	295 192	295 192	416 877	335 140	343 835

<b>R&amp;M as a % of PPE &amp; Investment Property</b>	1,8%	2,2%	1,8%	6,6%	7,4%	7,4%	10,5%	139,3%	142,9%
<b>R&amp;M as % Operating Expenditure</b>	2,9%	3,3%	2,3%	6,2%	5,7%	5,7%	15,5%	6,9%	8,2%

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

[illegible]



<b>Community Assets</b>		13 678	4 345	2 615	4 988	2 479	2 479	-	-	-
Community Facilities		13 678	4 345	2 615	4 988	2 479	2 479	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations		-	-	-	-	-	-	-	-	-
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets		13 678	4 345	2 615	4 988	2 479	2 479	-	-	-
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
<b>Total Capital Expenditure on upgrading of existing assets</b>		1	13 678	5 887	31 662	17 488	14 979	14 979	-	-
<b>Upgrading of Existing Assets as % of total capex</b>			9,0%	7,0%	13,3%	7,4%	6,4%	6,4%	0,0%	0,0%
<b>Upgrading of Existing Assets as % of deprecn"</b>			3,6%	1,5%	9,1%	4,3%	3,7%	3,7%	0,0%	0,0%



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

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

Vote Description R thousand	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
<b>Capital expenditure</b>	1							
Vote 01 - Public Safety		-	-	-				
Vote 02 - Health Services		-	-	-				
Vote 03 - Community Services		-	-	-				
Vote 04 - Housing		-	-	-				
Vote 05 - Sport Arts And Culture		#REF!	#REF!	#REF!				
Vote 06 - Council General		29 000	-	-				
Vote 07 - Civil Engineering		12 000	16 000	20 500				
Vote 08 - Water Section		50 518	52 400	66 789				
Vote 09 - City Electrical Engineering		31 651	22 632	14 055				
Vote 10 - Corporate Governane		-	-	-				
Vote 11 - BudgetAnd Treasury Office		3 000	-	-				
Vote 12 - Cleansing		47 573	49 801	38 000				
Vote 13 - Sewerage		66 434	80 600	78 085				
Vote 14 - Market		-	-	-				
Vote 15 - Other		-	-	-				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		#REF!	#REF!	#REF!	-	-	-	-
<b>Future operational costs by vote</b>	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 - BudgetAnd Treasury Office								
Vote 12 - Cleansing								
Vote 13 - Sewerage								
Vote 14 - Market								
Vote 15 - Other								
List entity summary if applicable								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue		762 659	625 485	641 208				
Service charges - Electricity		1 297 982	1 213 523	1 243 862				
Service charges - Water		883 876	924 534	947 647				
Service charges - Waste Water Management		184 570	193 060	197 887				
Service charges - Waste Management		229 597	240 158	246 162				
Agency services		-	-	-				
List other revenues sources if applicable		1 508 393	1 578 338	1 621 986				
List entity summary if applicable								
<b>Total future revenue</b>		4 867 076	4 775 099	4 898 752	-	-	-	-
<b>Net Financial Implications</b>		#REF!	#REF!	#REF!	-	-	-	-

## Table 50 MBRR SA36 - Detailed capital budget per municipal vote

NW493 City Of Matlosana - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2025/26 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality: List all capital projects grouped by Function																	
Electricity	Construction New 20 Wvo Sub Area	201002001002_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Electrical Infrastructure	Hv Substations	R-WHOLE OF MUNICIPALITY	0	0	1 487	6 800	--	--	--
Electricity	Smart Meters Electricity	201002001002_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Electrical Infrastructure	Hv Substations	R-WHOLE OF MUNICIPALITY	0	0	--	--	4 000	--	--
Electricity	Electrical Mainline Ext 5 Pk3	201002001007_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Electrical Infrastructure	Mn Networks	R-WHOLE OF MUNICIPALITY	0	0	3 785	--	--	--	--
Electricity	Khume High Mast Lights Ext Phase 5	201002001008_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	R-WHOLE OF MUNICIPALITY	0	0	--	2 189	--	--	--
Electricity	Refurbish Electric & Mech Equip Sps	201002001008_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	R-WHOLE OF MUNICIPALITY	0	0	104 702	--	--	--	--
Electricity	Replace High Mast Lights Kanana	201002001008_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	R-WHOLE OF MUNICIPALITY	0	0	--	--	2 189	2 308	2 300
Electricity	Jouberton Sub-Station Pre-Engineering	20100101001001_000	RENEWAL	improvement and responsive economic infrastructure	Inclusion and Access	1	STRATEGIC OBJECTIVE	Electrical Infrastructure	Hv Substations	R-WHOLE OF MUNICIPALITY	0	0	1 506	2 824	24 733	10 500	10 915
Electricity	Khume High Mast Lights Ext 4 & 5 Pk3	20100101001001_000	RENEWAL	improvement and responsive economic infrastructure	Inclusion and Access	1	STRATEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	R-WHOLE OF MUNICIPALITY	0	0	2 881	--	--	--	--
Electricity	Waglan/Kaglan Cpa High Mast Lights	20100101001001_000	RENEWAL	improvement and responsive economic infrastructure	Inclusion and Access	1	STRATEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	R-WHOLE OF MUNICIPALITY	0	0	71	--	--	--	--
Electricity	Mpho Trust Cpa High Mast Lights Pk3	20100101001001_000	RENEWAL	improvement and responsive economic infrastructure	Inclusion and Access	1	STRATEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	R-WHOLE OF MUNICIPALITY	0	0	--	--	730	9 824	780
Information Technology	Computer Equipment	PC000030004_0000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Computer Equipment	Computer Equipment	R-WHOLE OF MUNICIPALITY	0	0	(0)	3 000	3 000	--	--
Markets	Upgrading Of Fresh Produce Market	20100200101017_000	UPGRADING	improvement and development-oriented public infrastructure	Inclusion and Access	1	STRATEGIC OBJECTIVE	Community Facilities	Markets	R-WHOLE OF MUNICIPALITY	0	0	2 815	2 479	--	--	--
Mayor And Council	Furniture	PC000030005_0000	NEW	improvement and development-oriented public infrastructure	Growth	1	STRATEGIC OBJECTIVE	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICIPALITY	0	0	--	2 000	2 000	--	--
Mayor And Council	Equipment	PC000030009_0000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF MUNICIPALITY	0	0	(0)	2 000	2 000	--	--
Mayor And Council	Vehicles	PC000030010_0000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	--	25 000	25 000	--	--
Roads	Construction Jct Taxi Rank	201002000601_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Roads Infrastructure	Roads	R-WHOLE OF MUNICIPALITY	0	0	--	5 613	--	--	--
Roads	Jouberton Taxi Rank	201002000601_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Roads Infrastructure	Roads	WARD 12	0	0	19 399	13 606	--	--	--
Roads	we Taxi Route 63 Storm Drain Khm	PC000020000001_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Roads Infrastructure	Roads	R-WHOLE OF MUNICIPALITY	0	0	13 243	9 007	1 000	1 000	1 000
Roads	Paving Of Taxi Routes Water Khuma Pk3	201002000601_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Roads Infrastructure	Roads	R-WHOLE OF MUNICIPALITY	0	0	--	5 000	--	--	--
Roads	Paving Of Taxi Routes Jouberton Pk3	201002000601_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Roads Infrastructure	Roads	R-WHOLE OF MUNICIPALITY	0	0	218	--	--	--	--
Roads	Paving Of Taxi Routes Tigene 0808	201002000601_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Roads Infrastructure	Roads	R-WHOLE OF MUNICIPALITY	0	0	--	5 613	1 000	1 000	1 500
Roads	Repairing of Taxi Routes Tigene 0808	201002000601_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Roads Infrastructure	Roads	R-WHOLE OF MUNICIPALITY	0	0	--	12 000	10 000	14 000	10 000
Sewerage	Upgrading Hot Wind Works	20100101001003_000	RENEWAL	improvement and responsive economic infrastructure	Inclusion and Access	1	STRATEGIC OBJECTIVE	Sanitation Infrastructure	Waste Water Treatment Works	R-WHOLE OF MUNICIPALITY	0	0	5 511	12 500	--	--	--
Sewerage	Upgrading Hot Wind Works	20100101001003_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Sanitation Infrastructure	Pump Station	R-WHOLE OF MUNICIPALITY	0	0	1 291	--	--	--	--
Sewerage	Jouberton Youth Development Centre	201002000502_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Sanitation Infrastructure	Refurbishment	R-WHOLE OF MUNICIPALITY	0	0	--	12 056	20 385	36 000	27 000
Sewerage	Upgrading Pavement Sewer Out Khuma	201002000502_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Sanitation Infrastructure	Refurbishment	R-WHOLE OF MUNICIPALITY	0	0	--	--	16 813	16 000	20 000
Sewerage	Upgrading Outfall Sewer Jct 6 & Aba Ext	PC000020000004_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Sanitation Infrastructure	Outfall Sewers	R-WHOLE OF MUNICIPALITY	0	0	4 505	22 868	10 000	8 000	9 135
Sewerage	Re-Construct Outside Waterborne Toilets K	201002000505_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Sanitation Infrastructure	Toilet Facilities	R-WHOLE OF MUNICIPALITY	0	0	2 225	12 500	18 225	20 000	21 560
Sewerage	Re-Construct Waterborne Toilets Khm	201002000505_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Sanitation Infrastructure	Toilet Facilities	WARD 09	0	0	--	--	1 000	600	900
Solid Waste Disposal (Landfill Sites)	Development Cell 3 Kid Landfill Site Ph	201002000202_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Solid Waste Infrastructure	Waste Transfer Stations	R-WHOLE OF MUNICIPALITY	0	0	18 463	27 820	23 321	23 000	22 000
Solid Waste Removal	specialised Vehicle Solid Waste Removal	PC000020000001_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	--	--	24 252	26 801	16 000
Sports Grounds And Stadiums	New Sports Complex in Khuma	02000020000202_000	NEW	A long and healthy life for all South Africans	Growth	1	STRATEGIC OBJECTIVE	Sport And Recreation Facilities	Outdoor Facilities	WARD 09	0	0	6 687	--	--	--	--
Sports Grounds And Stadiums	Upgrade Tigene Field - Tigene Village	02000020000202_000	NEW	A long and healthy life for all South Africans	Growth	1	STRATEGIC OBJECTIVE	Sport And Recreation Facilities	Outdoor Facilities	WARD 09	0	0	1 279	6 376	17 893	11 000	15 000
Water Distribution	Refurbish Chlorine Dosing Plant	20100102000400_000	UPGRADING	improvement and responsive economic infrastructure	Inclusion and Access	1	STRATEGIC OBJECTIVE	Water Supply Infrastructure	Reservoirs	R-WHOLE OF MUNICIPALITY	0	0	29 047	12 500	--	--	--
Water Distribution	Refurbish Source Water Supply Jouberton	201002000406_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WARD 09	0	0	--	12 500	22 463	22 931	22 000
Water Distribution	Jouberton/Kanana Bulk Water Supply Pk3	201002000406_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF MUNICIPALITY	0	0	12 171	15 369	10 000	10 000	23 089
Water Distribution	Refurbish Electric & Mech Equip Water Pump	201002000406_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF MUNICIPALITY	0	0	4 266	1 706	2 597	5 000	8 700
Water Distribution	Smart Meters Water	201002000406_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF MUNICIPALITY	0	0	--	--	4 000	--	--
Water Distribution	Construction Jouberton Reservoir	201002000407_000	NEW	improvement and responsive economic infrastructure	Growth	1	STRATEGIC OBJECTIVE	Water Supply Infrastructure	Distribution	R-WHOLE OF MUNICIPALITY	0	0	2 791	--	11 479	14 479	13 000
Parent Capital expenditure													238 305	235 525	257 985	232 433	232 429
Entities: List all capital projects grouped by Entity																	
Entity A Water project A																	
Entity B Electricity project B																	
Entity Capital expenditure													--	--	--	--	--
Total Capital expenditure													238 305	235 525	257 985	232 433	232 429

## 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, 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 four interns that still undergoes training in various divisions of Finance and Internal Audit.

17 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 is in accordance with the MFMA.

### **2.10.4 Audit Committee**

The Audit Committee is fully functional and held regular meetings.

### **2.10.5 Municipal Public Accounts Committee**

The Municipal Public Accounts Committee 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 was compile 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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
<b>REVENUE ITEMS:</b>											
<b>Non-exchange revenue by source</b>											
<b>Exchange Revenue</b>	6										
Total Property Rates		593 684	601 389	672 872	698 550	608 550	608 550	507 448	677 986	708 267	725 974
Less Revenue Foregone ( <i>exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA</i> )		142 242	144 992	165 438	104 866	104 866	104 866	133 257	155 667	162 673	166 739
Net Property Rates		451 441	456 397	507 434	593 684	503 684	503 684	374 192	522 318	545 594	559 234
<b>Exchange revenue service charges</b>											
<b>Service charges - Electricity</b>	6										
Total Service charges - Electricity		986 236	907 576	1 005 168	1 149 624	1 107 002	1 107 002	785 445	1 345 414	1 257 822	1 289 268
Less Revenue Foregone ( <i>in excess of 50 kwh per indigent household per month</i> )											
Less Cost of Free Basis Services ( <i>50 kwh per indigent household per month</i> )		28 789	31 452	7 506	40 488	47 866	47 866	27 901	47 433	44 299	45 406
Net Service charges - Electricity		957 447	876 124	997 662	1 109 136	1 059 136	1 059 136	757 544	1 297 982	1 213 523	1 243 862
<b>Service charges - Water</b>	6										
Total Service charges - Water		725 397	779 533	784 757	952 738	952 738	952 738	625 009	996 564	1 042 405	1 068 466
Less Revenue Foregone ( <i>in excess of 6 kilolitres per indigent household per month</i> )											
Less Cost of Free Basis Services ( <i>6 kilolitres per indigent household per month</i> )		74 795	42 713	52 195	107 732	107 732	107 732	54 388	112 688	117 871	120 818
Net Service charges - Water		650 602	736 820	732 562	845 005	845 005	845 005	570 622	883 876	924 534	947 647
<b>Service charges - Waste Water Management</b>											
Total Service charges - Waste Water Management		148 961	158 108	168 273	203 989	203 989	203 989	114 956	213 372	223 187	228 767
Less Revenue Foregone ( <i>in excess of free sanitation service to indigent households</i> )											
Less Cost of Free Basis Services ( <i>free sanitation service to indigent households</i> )		23 605	16 735	22 576	27 535	27 535	27 535	18 479	28 802	30 127	30 880
Net Service charges - Waste Water Management		125 356	141 373	145 697	176 453	176 453	176 453	96 477	184 570	193 060	197 887
<b>Service charges - Waste Management</b>	6										
Total refuse removal revenue		215 323	228 100	241 847	251 500	251 500	251 500	170 532	263 069	275 170	282 049
Total landfill revenue											
Less Revenue Foregone ( <i>in excess of one removal a week to indigent households</i> )											
Less Cost of Free Basis Services ( <i>removed once a week to indigent households</i> )		47 511	32 809	44 645	32 000	32 000	32 000	36 718	33 472	35 012	35 887
Net Service charges - Waste Management		167 812	195 291	197 202	219 500	219 500	219 500	133 814	229 597	240 158	246 162

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

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	429 826	441 591	500 757	500 360	509 324	509 324	363 422	537 628	561 087	587 841
Pension and UIF Contributions		87 046	89 797	94 809	107 633	101 893	101 893	73 741	107 538	117 141	122 997
Medical Aid Contributions		38 351	39 601	42 325	48 820	45 221	45 221	33 434	47 691	53 026	55 677
Overtime		61 810	69 475	65 803	32 817	56 714	56 714	46 751	46 056	44 659	44 659
Performance Bonus		33 145	33 962	33 779	42 091	41 849	41 849	30 530	44 201	47 722	50 108
Motor Vehicle Allowance		659	192	-	963	708	708	-	861	1 001	1 051
Cellphone Allowance		1 016	1 450	2 250	2 359	1 962	1 962	1 170	2 056	2 583	2 713
Housing Allowances		6 549	6 312	6 311	8 862	6 937	6 937	4 799	7 284	9 715	10 201
Other benefits and allowances		15 497	18 977	22 980	35 175	35 935	35 935	14 803	37 987	39 019	40 970
Payments in lieu of leave		4 001	16 297	5 742	15 600	16 130	16 130	10 959	17 005	16 688	17 522
Long service awards		(501)	(1 095)	(2 956)	-	-	-	-	-	-	-
Post-retirement benefit obligations	4	8 790	(19 722)	23 380	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarify		-	-	-	-	-	-	-	-	-	-
Acting and post-related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	686 188	696 837	795 180	794 682	816 674	816 674	579 609	848 307	892 640	933 738
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	686 188	696 837	795 180	794 682	816 674	816 674	579 609	848 307	892 640	933 738
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		363 151	379 302	327 402	411 098	401 098	401 098	218 331	401 098	401 098	401 098
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		20 330	3 651	20 574	-	-	-	-	-	-	-
Total Depreciation and amortisation	1	383 480	382 953	347 975	411 098	401 098	401 098	218 331	401 098	401 098	401 098
Bulk purchases - electricity											
Electricity bulk purchases		874 375	848 230	1 010 483	925 000	925 000	925 000	691 643	1 042 475	1 174 869	1 324 078
Total bulk purchases	1	874 375	848 230	1 010 483	925 000	925 000	925 000	691 643	1 042 475	1 174 869	1 324 078
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	-	-	-	-	-	-	-
Contracted Services											
Outsourced Services		136 771	133 743	142 164	135 384	191 720	191 720	116 999	194 642	200 494	199 580
Consultants and Professional Services		43 565	39 565	29 503	39 581	48 351	48 351	28 217	53 068	50 380	51 636
Contractors		152 794	76 254	52 803	188 543	217 669	217 669	89 498	215 196	227 340	232 837
Total contracted services		333 130	249 562	224 471	363 508	457 741	457 741	234 715	462 906	478 214	484 052
Operational Costs											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		11 776	16 553	15 160	-	-	-	-	-	-	-
Audit fees		6 380	8 288	7 176	9 600	9 600	9 600	9 273	10 022	10 504	10 766
Other Operational Costs		197 515	288 095	302 234	237 878	240 928	240 928	108 181	251 176	258 877	265 348
Total Operational Costs	1	215 671	312 936	324 571	247 478	250 528	250 528	117 455	261 199	269 381	276 114
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		94 181	116 838	98 549	163 079	186 100	186 100	92 762	307 651	221 032	226 501
Contracted Services		19 843	20 688	6 307	100 478	108 224	108 224	36 315	108 318	113 159	115 834
Operational Costs		1 595	-	-	868	868	868	-	907	949	1 500
Total Repairs and Maintenance Expenditure	9	115 619	137 526	104 856	264 424	295 192	295 192	129 077	416 877	335 140	343 835
Inventory Consumed											
Inventory Consumed - Water		-	-	-	250 000	250 000	250 000	-	325 475	-	-
Inventory Consumed - Other		38 391	59 238	62 102	184 301	385 912	385 912	34 999	231 671	-	-
Total Inventory Consumed & Other Material		38 391	59 238	62 102	434 301	635 912	635 912	34 999	557 146	-	-

**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 Electrial Engineering	Vote 10 - Corporate Governance	Vote 11 - Budget And Treasury Office	Vote 12 - Cleansing	Vote 13 - Sewerage	Vote 14 - Market	Vote 15 - Other	Total
<b>R thousand</b>	<b>1</b>																
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity										1 297 982							1 297 982
Service charges - Water									883 876								883 876
Service charges - Waste Water Management														184 570			184 570
Service charges - Waste Management												229 597					229 597
Sale of Goods and Rendering of Services		3 336		2 729	314	412	-			-	-	2 425	229 597		47		10 307
Agency services		-											444				-
Interest																	-
Interest earned from Receivables									283 646	71 560		150 785	159 395	3 945			669 331
Interest earned from Current and Non Current Assets												11 097			41		11 138
Dividends																	-
Rent on Land																	-
Rental from Fixed Assets		947		373	4 380	234	-				241	-			3 713	1	9 890
Licence and permits		7 769													-		7 769
<b>Special rating levies</b>																	-
Operational Revenue		16 752		30	11 981		209				1 600	1 648			22 004		54 224
<b>Non-Exchange Revenue</b>																	
Property rates												522 318					522 318
Surcharges and Taxes					157												157
Fines, penalties and forfeits		11 720				5		(155)		345		334					12 249
Licences or permits		50														800	850
Transfer and subsidies - Operational		-				1 700		8 020		5 000		685 357					700 077
Interest									-	-		54 756		-			54 756
Fuel Levy																	-
Operational Revenue																	-
Gains on disposal of Assets		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains																	-
Discontinued Operations																	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>41 175</b>	<b>-</b>	<b>3 131</b>	<b>16 832</b>	<b>2 352</b>	<b>209</b>	<b>7 865</b>	<b>1 167 522</b>	<b>1 374 887</b>	<b>1 841</b>	<b>1 428 721</b>	<b>389 436</b>	<b>188 515</b>	<b>25 805</b>	<b>801</b>	<b>4 649 091</b>
<b>Expenditure</b>																	
Employee related costs		153 579	3 458	66 311	23 211	55 006	67 406	67 651	46 607	62 133	52 420	97 162	75 791	54 169	12 755	10 648	848 307
Remuneration of councillors							48 505										48 505
Bulk purchases - electricity										1 042 475							1 042 475
Inventory consumed									325 475			231 671					557 146
Debt Impairment																	-
Depreciation and amortisation		5 553	661	35 285	803	27 420	8 366	98 224	70 008	66 887		3 466	808	81 501	2 115		401 098
Interest		139	25	71	14		381	680	216	131	185	8 574	21	134	13	6	10 591
Contracted services		88 926	1 068	12 744	1 283	11 811	28 006	24 810	47 327	39 958	20 088	80 356	75 204	25 759	5 173	383	462 906
Transfers and subsidies																	-
Irrecoverable debts written off									353 550	519 193		208 927	91 828	73 828			1 247 326
Operational costs		40 091	4 598	2 977	22 680	3 180	103 008	3 943	4 571	13 236	10 729	37 109	7 275	4 610	1 926	1 267	281 199
Losses on disposal of Assets																	-
Other Losses																	-
<b>Total Expenditure</b>		<b>288 287</b>	<b>9 810</b>	<b>117 387</b>	<b>47 992</b>	<b>97 418</b>	<b>255 672</b>	<b>195 308</b>	<b>847 754</b>	<b>1 744 012</b>	<b>83 422</b>	<b>667 266</b>	<b>250 927</b>	<b>240 001</b>	<b>21 982</b>	<b>12 314</b>	<b>4 879 552</b>
<b>Surplus/(Deficit)</b>		<b>(247 113)</b>	<b>(9 810)</b>	<b>(114 256)</b>	<b>(31 160)</b>	<b>(95 066)</b>	<b>(255 462)</b>	<b>(167 443)</b>	<b>319 768</b>	<b>(369 126)</b>	<b>(81 581)</b>	<b>761 454</b>	<b>138 509</b>	<b>(51 487)</b>	<b>3 824</b>	<b>(11 513)</b>	<b>(230 461)</b>
Transfers and subsidies - capital (monetary allocations)						17 809		12 000	46 518	27 651			47 573	66 434			217 985
Transfers and subsidies - capital (in-kind)																	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(247 113)</b>	<b>(9 810)</b>	<b>(114 256)</b>	<b>(31 160)</b>	<b>(77 257)</b>	<b>(255 462)</b>	<b>(175 443)</b>	<b>366 287</b>	<b>(341 474)</b>	<b>(81 581)</b>	<b>761 454</b>	<b>186 082</b>	<b>14 947</b>	<b>3 824</b>	<b>(11 513)</b>	<b>(12 476)</b>

# 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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
<b>ASSETS</b>											
<b>Trade and other receivables from exchange transactions</b>											
Electricity		630 282	738 644	815 880	2 278 664	2 337 000	2 337 000	982 971	2 411 747	2 285 874	(885 252)
Water		2 762 005	3 462 888	3 623 242	3 391 196	3 426 330	3 426 330	4 273 839	3 522 580	3 405 831	(755 792)
Waste		716 940	897 524	940 443	1 023 455	1 027 313	1 027 313	1 106 828	1 053 033	1 022 680	(196 930)
Waste Water		397 246	484 214	497 670	541 071	542 776	542 776	576 561	560 678	536 280	(158 269)
Other trade receivables from exchange transactions		314 794	378 901	409 976	164 411	164 582	164 582	486 051	101 540	55 317	(3 545)
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>4 821 266</b>	<b>5 962 171</b>	<b>6 287 212</b>	<b>7 398 796</b>	<b>7 498 000</b>	<b>7 498 000</b>	<b>7 426 250</b>	<b>7 649 577</b>	<b>7 305 982</b>	<b>(1 999 788)</b>
<b>Less: Impairment for debt</b>		<b>(5 726 049)</b>	<b>(6 863 101)</b>	<b>(7 937 091)</b>	<b>(6 657 269)</b>	<b>(6 657 269)</b>	<b>(6 657 269)</b>	<b>(8 709 832)</b>	<b>(6 723 842)</b>	<b>(6 532 967)</b>	<b>-</b>
Impairment for Electricity		(481 505)	(543 014)	(635 854)	(1 964 331)	(1 964 331)	(1 964 331)	(927 003)	(1 983 974)	(1 983 974)	-
Impairment for Water		(2 025 332)	(2 399 705)	(2 692 449)	(3 140 808)	(3 140 808)	(3 140 808)	(2 914 263)	(3 172 216)	(3 172 216)	-
Impairment for Waste		(522 537)	(616 911)	(694 294)	(838 426)	(838 426)	(838 426)	(751 913)	(846 810)	(846 810)	-
Impairment for Waste Water		(296 505)	(336 532)	(374 875)	(524 719)	(524 719)	(524 719)	(421 194)	(529 966)	(529 966)	-
Impairment for other trade receivables from exchange transactions		(2 400 170)	(2 966 939)	(3 539 618)	(188 985)	(188 985)	(188 985)	(3 695 460)	(190 875)	-	-
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>(904 783)</b>	<b>(900 930)</b>	<b>(1 649 879)</b>	<b>741 526</b>	<b>840 731</b>	<b>840 731</b>	<b>(1 283 582)</b>	<b>925 735</b>	<b>773 016</b>	<b>(1 999 788)</b>
<b>Receivables from non-exchange transactions</b>											
Property rates		1 583 762	2 031 332	2 948 632	159 368	185 567	185 567	3 058 233	352 700	286 758	(447 387)
Less: Impairment of Property rates		(62 849)	(654 797)	(758 680)	-	-	-	(758 680)	-	-	-
<b>Net Property rates</b>		<b>1 520 913</b>	<b>1 376 535</b>	<b>2 189 953</b>	<b>159 368</b>	<b>185 567</b>	<b>185 567</b>	<b>2 299 553</b>	<b>352 700</b>	<b>286 758</b>	<b>(447 387)</b>
Other receivables from non-exchange transactions		70 961	75 987	21 448	195 996	195 996	195 996	21 448	197 571	(11 473)	(11 473)
Impairment for other receivables from non-exchange transactions		(70 961)	(75 987)	(21 448)	(206 696)	(206 696)	(206 696)	(21 448)	(208 763)	-	-
<b>Net other receivables from non-exchange transactions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(10 700)</b>	<b>(10 700)</b>	<b>(10 700)</b>	<b>-</b>	<b>(11 192)</b>	<b>(11 473)</b>	<b>(11 473)</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>1 520 913</b>	<b>1 376 535</b>	<b>2 189 953</b>	<b>148 668</b>	<b>174 867</b>	<b>174 867</b>	<b>2 299 553</b>	<b>341 508</b>	<b>275 285</b>	<b>(458 861)</b>
<b>Inventory</b>											
<b>Water</b>											
Opening Balance		3 383	3 087	3 077	3 077	3 077	3 077	3 077	3 077	3 077	3 077
System Input Volume		(296)	(10)	-	250 000	250 000	250 000	(155 506)	325 475	-	-
Water Treatment Works					-	-	-	-	-	-	-
Bulk Purchases		(296)	(10)		250 000	250 000	250 000	(155 506)	325 475	-	-
Natural Sources					-	-	-	-	-	-	-
<b>Authorised Consumption</b>	6	-	-	-	(250 000)	(250 000)	(250 000)	-	(325 475)	-	-
<b>Billed Authorised Consumption</b>		-	-	-	(250 000)	(250 000)	(250 000)	-	(325 475)	-	-
<b>Billed Metered Consumption</b>		-	-	-	(250 000)	(250 000)	(250 000)	-	(325 475)	-	-
Free Basic Water					-	-	-	-	-	-	-
Subsidised Water					-	-	-	-	-	-	-
Revenue Water					(250 000)	(250 000)	(250 000)	-	(325 475)	-	-
<b>Non-revenue Water</b>		-	-	-	-	-	-	-	-	-	-
<b>Correction of Prior period errors</b>					-	-	-	-	-	-	-
<b>Closing Balance Water</b>		<b>3 087</b>	<b>3 077</b>	<b>3 077</b>	<b>3 077</b>	<b>3 077</b>	<b>3 077</b>	<b>(152 429)</b>	<b>3 077</b>	<b>3 077</b>	<b>3 077</b>

<b>Consumables</b>										
<b>Standard Rated</b>										
Opening Balance	29 910	35 452	49 337	54 835	54 835	54 835	54 835	(211 077)	(321 548)	(321 548)
Acquisitions	46 359	73 368	71 753	120 000	120 000	120 000	30 903	121 200	-	-
Issues	(38 391)	(59 238)	(62 102)	(184 301)	(385 912)	(385 912)	(35 026)	(231 671)	-	-
Adjustments	(67)	1 215	(133)	-	-	-	0	-	-	-
Write-offs	(2 359)	(1 460)	(4 019)	-	-	-	-	-	-	-
Correction of Prior period errors	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated	35 452	49 337	54 835	(9 466)	(211 077)	(211 077)	50 712	(321 548)	(321 548)	(321 548)
<b>Land</b>										
Opening Balance	0	0	0	0	0	0	0	0	0	0
Acquisitions	-	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Closing Balance - Land	0	0	0	0	0	0	0	0	0	0
Closing Balance - Inventory & Consumables	38 539	52 414	57 912	(6 389)	(208 000)	(208 000)	(101 717)	(318 471)	(318 471)	(318 471)
<b>Property, plant and equipment (PPE)</b>										
PPE at cost/valuation (excl. finance leases)	12 853 344	12 942 835	13 179 663	13 466 116	13 465 392	13 465 392	13 281 246	13 532 608	232 433	232 429
Leases recognised as PPE	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation	7 021 120	7 217 994	7 565 460	9 885 083	9 885 083	9 885 083	7 783 792	9 917 594	-	-
Total Property, plant and equipment (PPE)	5 832 224	5 724 841	5 614 202	3 581 033	3 580 308	3 580 308	5 497 455	3 615 014	232 433	232 429
<b>LIABILITIES</b>										
<b>Current liabilities - Borrowing</b>										
Short term loans (other than bank overdraft)	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities	(5 042)	(622)	(4 470)	(2 800)	800	800	(4 470)	820	-	-
Total Current liabilities - Borrowing	(5 042)	(622)	(4 470)	(2 800)	800	800	(4 470)	820	-	-
<b>Trade and other payables</b>										
Trade and other payables from exchange transactions	2 641 891	3 370 368	4 558 411	2 729 411	3 356 253	3 356 253	4 979 014	3 643 953	750 962	(2 834 866)
Other trade payables from exchange transactions	-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants	23 273	56 275	29 533	42 907	43 188	43 188	110 899	74 389	245 029	241 081
Trade payables from Non-exchange transactions: Other	-	-	-	-	-	-	-	-	-	-
VAT	741 130	928 916	1 134 783	-	-	-	1 368 289	-	-	-
Total Trade and other payables	3 406 295	4 355 558	5 722 727	2 772 318	3 399 441	3 399 441	6 458 202	3 718 343	995 991	(2 593 786)
<b>Non current liabilities - Financial liabilities</b>										
Borrowing	42 265	26 576	18 617	81 274	81 274	81 274	10 930	82 087	-	-
Other financial liabilities	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities	42 265	26 576	18 617	81 274	81 274	81 274	10 930	82 087	-	-
<b>Non current liabilities - Long Term portion of trade payables</b>										
Eldridge Bulk Purchases	-	-	-	-	-	-	-	-	-	-
Payables and Accruals - General	-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Long Term portion of trade payables	-	-	-	-	-	-	-	-	-	-
<b>Provisions - non-current</b>										
Retirement benefits	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Provisions non-current	-	-	-	-	-	-	-	-	-	-
<b>CHANGES IN NET ASSETS</b>										
<b>Accumulated surplus/(deficit)</b>										
Accumulated surplus/(deficit) - opening balance	3 709 220	3 223 786	2 353 884	971 033	971 033	971 033	1 339 106	141 521	(1 031 681)	-
GRAP adjustments	-	-	-	-	-	-	-	-	-	-
Restated balance	3 709 220	3 223 786	2 353 884	971 033	971 033	971 033	1 339 106	141 521	(1 031 681)	-
Surplus/(Deficit)	(154 396)	(361 627)	(386 905)	188 470	(669 405)	(669 405)	513 428	(12 476)	562 291	616 316
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
Depreciation offsets	-	-	-	-	-	-	-	-	-	-
Other adjustments	135 830	14 635	(18 264)	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	3 690 654	2 876 795	1 948 715	1 159 502	301 628	301 628	1 852 534	129 045	(469 390)	616 316
<b>Reserves</b>										
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-
Other reserves	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Total Reserves	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	3 690 654	2 876 795	1 948 715	1 159 502	301 628	301 628	1 852 534	129 045	(469 390)	616 316



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

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

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population			-	-	-	-	-	380	380	380	398	415
Females aged 5 - 14			-	-	-	-	-	63	63	63	66	69
Males aged 5 - 14			-	-	-	-	-	32	32	32	33	35
Females aged 15 - 34			-	-	-	-	-	41	41	41	42	44
Males aged 15 - 34			-	-	-	-	-	81	81	81	85	89
Unemployment			-	-	-	-	-	153	153	153	160	167
<b>Monthly household income (no. of households)</b>	1, 12											
No income			-	-	-	-	-	80 579	80 579	80 579	84 286	87 994
R1 - R1 600			-	-	-	-	-	-	-	-	-	-
R1 601 - R3 200			-	-	-	-	-	13 966	13 966	13 966	14 608	15 251
R3 201 - R6 400			-	-	-	-	-	19 860	19 860	19 860	20 774	21 688
R6 401 - R12 800			-	-	-	-	-	22 632	22 632	22 632	23 987	25 042
R12 801 - R25 600			-	-	-	-	-	23 584	23 584	23 584	24 669	25 754
R25 601 - R51 200			-	-	-	-	-	19 749	19 749	19 749	20 657	21 566
R52 201 - R102 400			-	-	-	-	-	12 693	12 693	12 693	13 277	13 861
R102 401 - R204 800			-	-	-	-	-	8 620	8 620	8 620	9 017	9 413
R204 801 - R409 600			-	-	-	-	-	4 380	4 380	4 380	4 581	4 783
R409 601 - R819 200			-	-	-	-	-	1 066	1 066	1 066	1 115	1 164
> R819 200			-	-	-	-	-	657	657	657	687	717
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13											
Insert description	2											
<b>Household/demographics (000)</b>												
Number of people in municipal area			-	-	-	-	-	0	0	0	-	-
Number of poor people in municipal area			-	-	-	-	-	0	0	0	-	-
Number of households in municipal area			-	-	-	-	-	0	0	0	-	-
Number of poor households in municipal area			-	-	-	-	-	0	0	0	-	-
Definition of poor household (R per month)												
<b>Housing statistics</b>	3											
Formal			-	-	-	-	-	120 971	120 971	120 971	126 536	132 103
Informal			-	-	-	-	-	127	127	127	1	1
<b>Total number of households</b>			-	-	-	-	-	121 098	121 098	121 098	126 537	132 104
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
<b>Total new housing dwellings</b>			-	-	-	-	-	-	-	-	-	-

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Household service targets (000)</b>											
<b>Water:</b>											
Piped water inside dwelling			15 000	-	172 670	174 518	174 518	174 518	176 385	184 499	192 617
Piped water inside yard (but not in dwelling)			6	-	-	-	-	-	-	-	-
Using public tap (at least min. service level)	8		1	-	13 495	13 639	13 639	13 639	13 785	14 419	15 054
Other water supply (at least min. service level)			-	-	1 031	1 042	1 042	1 042	1 053	1 101	1 150
Minimum Service Level and Above sub-total			15 007	-	187 196	189 199	189 199	189 199	191 223	200 019	208 820
Using public tap (< min. service level)	9		-	-	-	-	-	-	-	-	-
Other water supply (< min. service level)	10		-	-	-	-	-	-	-	-	-
No water supply			-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total			-	-	-	-	-	-	-	-	-
<b>Total number of households</b>			15 007	-	187 196	189 199	189 199	189 199	191 223	200 019	208 820
<b>Sanitation/sewage:</b>											
Flush toilet (connected to sewerage)			146 238	-	171 322	171 322	171 322	171 322	171 322	179 283	187 172
Flush toilet (with septic tank)			251	-	288	288	288	288	288	301	315
Chemical toilet			715	-	745	745	745	745	745	779	814
Pit toilet (ventilated)			3 225	-	4 066	4 066	4 066	4 066	4 066	4 253	4 440
Other toilet provisions (> min. service level)			1 334	-	23 660	23 660	23 660	23 660	23 660	24 748	25 837
Minimum Service Level and Above sub-total			151 763	-	200 081	200 081	200 081	200 081	200 081	209 364	218 578
Bucket toilet			1 083	-	1 070	1 070	1 070	1 070	1 070	1 119	1 168
Other toilet provisions (< min. service level)			-	-	-	-	-	-	-	-	-
No toilet provisions			3 877	-	3 900	3 900	3 900	3 900	3 900	4 079	4 259
Below Minimum Service Level sub-total			4 960	-	4 970	4 970	4 970	4 970	4 970	5 198	5 427
<b>Total number of households</b>			156 723	-	205 051	205 051	205 051	205 051	205 051	214 562	224 005
<b>Energy:</b>											
Electricity (at least min. service level)			-	-	123 207	123 707	123 707	123 707	126 407	132 222	138 039
Electricity - prepaid (min. service level)			-	-	53 067	55 767	55 767	55 767	56 267	58 855	61 445
Minimum Service Level and Above sub-total			-	-	176 274	179 474	179 474	179 474	182 674	191 077	199 484
Electricity (< min. service level)			154 633	-	4 491	4 601	4 601	4 601	4 715	4 932	5 149
Electricity - prepaid (< min. service level)			25 357	-	15 703	15 850	15 850	15 850	15 955	16 689	17 423
Other energy sources			-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total			179 990	-	20 194	20 451	20 451	20 451	20 670	21 621	22 572
<b>Total number of households</b>			179 990	-	196 468	199 925	199 925	199 925	203 344	212 698	222 057
<b>Refuse:</b>											
Removed at least once a week			-	-	170 047	170 181	170 181	170 181	170 798	178 655	186 516
Minimum Service Level and Above sub-total			-	-	170 047	170 181	170 181	170 181	170 798	178 655	186 516
Removed less frequently than once a week			-	-	-	-	-	-	-	-	-
Using communal refuse dump			5 716	-	8 518	8 518	8 518	8 518	8 518	8 910	9 302
Using own refuse dump			2 430	-	3 564	6 985	6 985	6 985	5 538	5 793	6 048
Other rubbish disposal			-	-	-	-	-	-	-	-	-
No rubbish disposal			-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total			8 146	-	12 082	15 503	15 503	15 503	14 056	14 703	15 350
<b>Total number of households</b>			8 146	-	182 129	185 684	185 684	185 684	184 854	193 358	201 865

[illegible]



**Table 57 MBRR SA12a PROPERTY BY CATEGORY (CURRENT YEAR)**

[illegible]

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

Total rebates, exemptns, reductns, discs (R'000)

**Table 59 MBRR SA13a SERVICE TATIFFS BY CATEGORY**

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

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			-	-	-	0,0151	0,0167	0,0184	0,0192
Residential properties - vacant land		390	-	-	-	0,0360	0,3985	0,0440	0,0459
Formal/informal settlements			-	-	-	0,0151	0,0175	0,0184	0,0192
Small holdings			-	-	-	0,0151	0,0175	0,0184	0,0192
Farm properties - used			-	-	-	0,0038	0,0044	0,0046	0,0048
Farm properties - not used			-	-	-	0,0151	0,0176	0,0184	0,0192
Industrial properties			-	-	-	0,0360	0,0421	0,0440	0,0459
Business and commercial properties			-	-	-	0,0360	0,0421	0,0440	-
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties			-	-	-	0,0360	0,0421	0,0440	0,0459
Municipal properties			-	-	-	-	-	0,0435	0,0454
Public service infrastructure			-	-	-	0,0151	0,0176	0,0184	0,0192
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
<b>Property rates by usage</b>									
Business and commercial properties			-	-	-	0	0	0	-
Industrial properties			-	-	-	0	0	0	-
Mining properties			-	-	-	0	0	0	-
Residential properties			-	-	-	0	0	0	-
Agricultural properties			-	-	-	0	0	0	-
Public benefit organisations			-	-	-	0	0	0	-
Public service purpose properties			-	-	-	0	0	0	-
Public service infrastructure properties			-	-	-	0	0	0	-
Vacant land			-	-	-	0	0	0	-
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)			-	-	-	0	0	0	-

<b>Residential properties</b>								
R15 000 threshold rebate		-	-	-	-	-	-	-
General residential rebate		-	-	-	50 000	50 000	50 000	50 000
Indigent rebate or exemption		-	-	-	50 000	50 000	50 000	50 000
Pensioners/social grants rebate or exemption		-	-	-	50 000	50 000	50 000	50 000
Temporary relief rebate or exemption								
Bona fide farmers rebate or exemption		-	-	-	1	1	-	-
<b>Other rebates or exemptions</b>								
<b>Water tariffs</b>								
<b>Domestic</b>								
Basic charge/ fixed fee (Rands/month)		-	-	-	166	192	201	210
Service point - vacant land (Rands/month)		-	-	-	166	192	201	210
Water usage - flat rate tariff (c/k)		-	-	-	166	192	-	-
Water usage - life line tariff	7-20kl	-	-	-	33	40	44	46
Water usage - Block 1 (c/k)	21-50kl	-	-	-	34	42	46	48
Water usage - Block 2 (c/k)	51-100 Kl	-	-	-	36	31	46	48
Water usage - Block 3 (c/k)	101-200 Kl	-	-	-	26	37	35	38
Water usage - Block 4 (c/k)	1-6kl	-	-	-	32	39	43	45
Water usage - Block 5 (c/k)	201-300kl	-	-	-	38	45	48	50
Water usage - Block 6 (c/k)	301-excess	-	-	-	48	56	51	53
<b>Other</b>								
<b>Waste water tariffs</b>								
<b>Domestic</b>								
Basic charge/ fixed fee (Rands/month)		-	-	-	92	106	111	116
Service point - vacant land (Rands/month)		-	-	-	92	106	111	116
Waste water - flat rate tariff (c/k)								
Volumetric charge - Block 1 (c/k)	(fill in structure)							
Volumetric charge - Block 2 (c/k)	(fill in structure)							
Volumetric charge - Block 3 (c/k)	(fill in structure)							
Volumetric charge - Block 4 (c/k)	(fill in structure)							
<b>Other</b>								
<b>Electricity tariffs</b>								
<b>Domestic</b>								
Basic charge/ fixed fee (Rands/month)		-	-	-	175	222	245	256
Service point - vacant land (Rands/month)		-	-	-	175	222	245	256
FBE	(how is this targeted?)							
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	(describe structure)							
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid (c/kwh)								
Meter - IBT Block 1 (c/kwh)		-	-	-	1	2	2	2
Meter - IBT Block 2 (c/kwh)		-	-	-	2	2	2	3
Meter - IBT Block 3 (c/kwh)		-	-	-	2	3	3	3
Meter - IBT Block 4 (c/kwh)		-	-	-	3	3	4	4
Meter - IBT Block 5 (c/kwh)		-	-	-	3	4	4	4
Prepaid - IBT Block 1 (c/kwh)		-	-	-	1	2	2	2
Prepaid - IBT Block 2 (c/kwh)		-	-	-	2	2	2	3
Prepaid - IBT Block 3 (c/kwh)		-	-	-	2	3	3	3
Prepaid - IBT Block 4 (c/kwh)		-	-	-	3	3	4	4
Prepaid - IBT Block 5 (c/kwh)		-	-	-	3	4	4	4
<b>Other</b>								
<b>Waste management tariffs</b>								
<b>Domestic</b>								
Street cleaning charge		-	-	-	181	205	-	-
Basic charge/ fixed fee								
80l bin - once a week								
250l bin - once a week								

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

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



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

[illegible]

# Table 62 MBRR SA 38 CONSOLIDATED PROJECTS

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

Function	Project Description	Project Number	Type	MTSF Service Outcome	IOOF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework			
												Audited Outcome 2023/24	Current Year Forecast	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	
												2023/24	2024/25	2025/26	2026/27	2027/28	
Present municipality: List of operational projects grouped by Function																	
Mayor And Council	Risk Management	P00034041.0001	Work Streams	accountable, effective and efficient local	Incident and Access	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				11 809	24 866	24 866	26 060	26 742	
Governance Functions	Transport Assets	P00034041.0001	Corrective Maintenance	accountable, effective and efficient local	Governance	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				0	5	5	5	5	
Mayor And Council	Gender Development	P00034071.0001	Work Streams	in, responsive and sustainable social	Incident and Access	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				0	70	196	196	206	
Mayor And Council	Special Events And Functions	P00031703.0001	Work Streams	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				0	25	29	31	32	
Mayor And Council	Transport Assets	P000201020101.0001	Work Streams	in, responsive and sustainable social	Incident and Access	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				0	36	36	37	38	
Mayor And Council	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Governance	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				0	235 110	162 283	172 022	193 933	
Mayor And Council	Community Initiatives	P000300702.0001	Work Streams	in, responsive and sustainable social	Incident and Access	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				0	4 641	4 718	5 333	2 334	
Mayor And Council	Special Events And Functions	P00031703.0001	Work Streams	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				0	57	228	222	238	
Mayor And Council	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Incident and Access	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				0	31	35	37	37	
Mayor And Council	Furniture And Office Equipment	P000201020105.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Furniture And Office Equipment	R-WHOLE OF MUNICI				0	23 374	37 597	40 366	40 365	
Mayor And Council	Disability	P0002010704.0001	Work Streams	in, responsive and sustainable social	Incident and Access	PAL STRATEGIC OBJECTIVE	Furniture And Office Equipment	R-WHOLE OF MUNICI				0	5	5	5	5	
O. Municipal Running Cost	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Incident and Access	PAL STRATEGIC OBJECTIVE	Furniture And Office Equipment	R-WHOLE OF MUNICI				0	300	300	314	321	
Mayor And Council	Special Events And Functions	P00031703.0001	Work Streams	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Furniture And Office Equipment	R-WHOLE OF MUNICI				0	6 026	5 646	5 924	7 249	
Mayor And Council	Capacity Building Conferences	P000304082.0001	Work Streams	update workers to support an include	Incident and Access	PAL STRATEGIC OBJECTIVE	Furniture And Office Equipment	R-WHOLE OF MUNICI				0	25	30	30	31	
Mayor And Council	Special Events And Functions	P00031703.0001	Work Streams	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Furniture And Office Equipment	R-WHOLE OF MUNICI				0	109	1 238	897	897	
Mayor And Council	Special Events And Functions	P00031703.0001	Work Streams	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Furniture And Office Equipment	R-WHOLE OF MUNICI				0	162	600	500	627	
Mayor And Council	Youth Development	P000307782.0001	Work Streams	in, responsive and sustainable social	Incident and Access	PAL STRATEGIC OBJECTIVE	Furniture And Office Equipment	R-WHOLE OF MUNICI				0	29	100	100	100	
Mayor And Council	O. The, Sport Development, Recreation, Sport And Recreation	P000307782.0001	Work Streams	in, responsive and sustainable social	Incident and Access	PAL STRATEGIC OBJECTIVE	Furniture And Office Equipment	R-WHOLE OF MUNICI				0	12	12	12	12	
Mayor And Council	Transport Assets	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				0	2	273	285	285	
Mayor And Council	Buildings	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	265	1 228	1 242	1 256	
Mayor And Council	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	42	42	44	44	
Mayor And Council	Furniture And Office Equipment	P000201020105.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Furniture And Office Equipment	R-WHOLE OF MUNICI				0	289	289	301	309	
Mayor And Council	Transport Assets	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				0	55	57	57	57	
Mayor And Council	Civil Structures	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	1	6	6	6	
Mayor And Council	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	78 001	89 045	89 701	95 595	
Mayor And Council	Electricity Equipment	P000201020101.0001	Corrective Maintenance	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	12 689	115 823	119 128	123 327	
Mayor And Council	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	179	267	267	267	
Finance	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	89 296	422 901	381 117	338 183	
Finance	Electricity Equipment	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	3	3	3	3	
Finance	Acoustic Outcomes	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	4 629	4	4	4	
Finance	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	265 916	10 334	10 641	11 380	
Finance	Electricity Equipment	P000201020101.0001	Corrective Maintenance	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	504	58	60	60	
Finance	Civil Structures	P000201020101.0001	Corrective Maintenance	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	326	1 149	1 162	1 201	
Finance	Training Minimum Competency	P000305089.0001	Work Streams	accountable, effective and efficient local	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	100	75	75	75	
Finance	Machinery And Equipment	P000201020105.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Machinery And Equipment	R-WHOLE OF MUNICI				0	1 168	1 000	1 000	1 000	
Finance	Financial Statements	P000201020105.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Machinery And Equipment	R-WHOLE OF MUNICI				0	105	105	105	107	
Finance	Furniture And Office Equipment	P000201020105.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Furniture And Office Equipment	R-WHOLE OF MUNICI				0	1	1	1	1	
Information Technology	Buildings	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	1	1	1	1	
Information Technology	Computer Software And Applications	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Computer Equipment	R-WHOLE OF MUNICI				0	200	317	324	331	
Information Technology	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Governance	PAL STRATEGIC OBJECTIVE	Computer Equipment	R-WHOLE OF MUNICI				0	14 045	23 865	25 366	24 771	
Information Technology	Computer Equipment	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Computer Equipment	R-WHOLE OF MUNICI				0	119	7 310	7 310	7 678	
Information Technology	Financial Systems	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Computer Equipment	R-WHOLE OF MUNICI				0	1 066	1 000	1 000	1 025	
Information Technology	Machinery And Equipment	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Machinery And Equipment	R-WHOLE OF MUNICI				0	117	123	123	128	
Information Technology	Computer Software And Applications	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Machinery And Equipment	R-WHOLE OF MUNICI				0	400	400	418	426	
Information Technology	Computer Software And Applications	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Machinery And Equipment	R-WHOLE OF MUNICI				0	1 485	784	7 896	8 276	
Legal Services	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	22 225	24 675	27 164	26 531	
Legal Services	Furniture And Office Equipment	P000201020105.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Furniture And Office Equipment	R-WHOLE OF MUNICI				0	1	1	1	1	
Legal Services	Buildings	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	3	3	3	3	
Housing	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	15 585	19 945	20 521	22 215	
Housing	Transport Assets	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				0	17	17	17	17	
Housing	Buildings	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	30	31	31	33	
Health Services	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	7	7	7	8	
Health Services	Transport Assets	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				0	10	10	10	10	
Health Services	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	109	159	159	160	
Community Parks (Including Nurseries)	Buildings	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	25	25	25	25	
Community Parks (Including Nurseries)	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	40 696	46 082	48 351	47 473	
Community Parks (Including Nurseries)	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	120	120	120	120	
Community Parks (Including Nurseries)	Electricity Equipment	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	30	30	30	30	
Community Parks (Including Nurseries)	Furniture And Office Equipment	P000201020105.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Furniture And Office Equipment	R-WHOLE OF MUNICI				0	125	105	105	107	
Community Parks (Including Nurseries)	Transport Assets	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Transport Assets	R-WHOLE OF MUNICI				0	21	25	8	8	
Community Parks (Including Nurseries)	Civil Structures	P000201020101.0001	Corrective Maintenance	effective and development oriented	Governance	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	35	35	35	35	
Community Parks (Including Nurseries)	Parks Programs	P00030123.0001	Work Streams	in, responsive and sustainable social	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	30	30	30	30	
Community Parks (Including Nurseries)	Buildings	P000201020101.0001	Corrective Maintenance	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	1 000	1 000	1 000	1 000	
Community Parks (Including Nurseries)	Electricity Equipment	P000201020101.0001	Corrective Maintenance	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	14 001	16 264	17 171	17 308	
Community Parks (Including Nurseries)	Buildings	P000201020101.0001	Corrective Maintenance	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	2 130	2 324	2 442	2 399	
Community Parks (Including Nurseries)	Machinery And Equipment	P000201020101.0001	Corrective Maintenance	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Machinery And Equipment	R-WHOLE OF MUNICI				0	310	310	310	310	
Community Parks (Including Nurseries)	O. Municipal Running Cost	P0002.0000	Municipal Running Cost	in, responsive and sustainable social	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	10	10	10	10	
Community Parks (Including Nurseries)	Land	P000201020101.0001	Corrective Maintenance	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	13	20	21	21	
Community Parks (Including Nurseries)	Land	P000201020101.0001	Corrective Maintenance	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	10	10	10	10	
Community Parks (Including Nurseries)	Civil Structures	P000201020101.0001	Corrective Maintenance	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF MUNICI				0	150	150	157	161	
Community Parks (Including Nurseries)	Fire Fighting And Protection	P000201020101.0001	Corrective Maintenance	effective and development oriented	Incident and Access	PAL STRATEGIC OBJECTIVE	Operational Buildings	R-WHOLE OF									

[illegible]

## **2.12 Municipal Manager's Quality Certificate**