

SCHEDULE A

**ANNUAL BUDGET AND SUPPORTING
DOCUMENTATION**

OF

**CITY OF MATLOSANA
MUNICIPALITY**

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

ANNUAL BUDGET OF CITY OF MATLOSANA MUNICIPALITY (NW403)

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

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Abbreviations and Acronyms

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

PART 1 – ANNUAL BUDGET

1.1 INTRODUCTION (Executive Mayor)

To be delivered during meeting

1.2 COUNCIL RECOMMENDATIONS/ RESOLUTION

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

RESOLVED

- a) That the MTREF Budget as set-out in the document for the financial year 2019/20 and indicative allocations for the two outer years 2020/21 and 2021/22 be **approved** in accordance with section 24 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 2019/20 and two outer years 2020/21 and 2021/22.
- b) The Council in terms of Section 75A of the Local Government Systems Act (Act 32 of 2000, as amended) approves for public participation the following tariffs:
- The tariffs for electricity
 - The tariffs for the supply of water
 - The tariffs for sanitation services
 - The tariffs for property rates
 - The tariffs for solid waste removal

The increase in electricity tariffs is subject NERSA approval.

- c) The Council in terms of Section 75A of the Local Government Systems Act (Act 32 of 2000, as amended) approves the tariffs for other services, as set out in the document:
- d) That Council approves the following revised budget related policies for 2019/20.
- CUSTOMER CARE, CREDIT CONTROL & DEBT COLLECTION POLICY
 - PROVISION FOR DEBT IMPAIRMENT POLICY
 - INVESTMENT & CASH MANAGEMENT POLICY
 - IRRECOVERABLE BAD DEBT POLICY
 - RATES POLICY
 - TARIFF POLICY
 - INDIGENT RELIEF POLICY
 - SUPPLY CHAIN MANAGEMENT POLICY & SCM POLICY FOR INFRASTRUCTURE PROCUREMENT AND DELIVERY MANAGEMENT
 - BUDGET POLICY
 - ASSET MANAGEMENT POLICY
 - BORROWING POLICY
 - FUNDING & RESERVE POLICY
- e) That Council approves the following newly developed budget related policies for 2019/20 financial year:
- UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE POLICY
 - COST CONTAINEMENT POLICY
 - EXPENDITURE MANAGEMENT POLICY

- INVENTORY POLICY

f) That the following budget related policies be noted as were approved during previous financial years and remain in force for the 2019/2020 financial year.

- TRANSFER OF FUND POLICY
- GRANT POLICY

g) That Council takes cognizance's of the Strategy/Action to reduce expenditure and improve revenue to improve the financial position of the municipality.

h) That the Accounting Officer of the municipality the approved annual budget to the National and relevant Provincial Treasuries in terms of section, 24(3) of the MFMA.

1.3 EXECUTIVE SUMMARY

The state of the economy continues have an adverse effect on the consumers of the City of Matlosana in the 2018/19 financial year. As a result, the municipal revenue and cash flow remain under pressure. Furthermore, the municipality should carefully consider affordability of tariff increases, especially where it relates to domestic consumers while considering the level of services versus the associated cost. Therefore, the application of sound financial management principles for the compilation of the City of Matlosana's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The City will continue with efforts to enhance revenue, three debt collectors were appointed to collect debt owed by consumers. However more need to be done to ensure the sustainability of the municipality as the Auditor General in its 2017/18 overview has express itself over the going concern matter of the municipality. As per MFMA Circular 82 cost containment measures will also be enhanced to cut expenditure cost and a Cost Containment Policy was workshop with Council's for approval..

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

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

- The ongoing difficulties in the international, national and most importantly the local economy. The local economy is still in distress because of the declining mining sector.
- Securing the health of the asset base (especially the revenue generating assets) by increasing spending on repairs and maintenance and renewal of assets;
- Ensuring that drinking water and waste water management meets the required quality standards at all times;
- The need to reprioritise projects and high expenditure rate within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from Midvaal and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable – as there will be a point where services will no longer be affordable;
- A growing debtor's book as well as the remaining outstanding creditors, especially for bulk services;
- Wage increases for municipal staff that continues to exceed consumer inflation, as well as the need to fill critical vacancies with limited resources;
- The declining liquidity ratio due to budgeted deficit of financial performance from 2015/16, 2016/17, 2017/18, 2018/19 2019/20 MTREF.

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

- The 2018/19 adjustment budget informed the preparation of the 2019/20 budget.
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, currently forecast at 5.4%. Price increases in the inputs

of services that are beyond the control of the municipality are for instance the cost of bulk water and electricity. Furthermore, tariffs need to remain or move towards being cost reflective; and should take into account the need to address infrastructure backlogs.

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

The Municipalities did take note of the cost containment measures as approved by Cabinet and tabled in Council with the approval of the 2016/17 MTREF. The municipality also developed a Cost Containment policy that will be tabled with the 2019/20 MTREF.

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

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

Table 1 Consolidated Overview of the 2019/20 MTREF

| | Budget Year 2018/2019 (Adjustment) | Budget Year 2019/2020 | Budget Year +1 2020/2021 | Budget Year+2 2021/2022 |
|--|---|--------------------------------------|---|--|
| | R '000 | R '000 | R '000 | R '000 |
| Total Operating Revenue | -2 291 810 | -2 722 181 | -2 943 704 | -3 278 549 |
| Total Operating Expenditure | 3 146 770 | 3 217 212 | 3 313 253 | 3 433 971 |
| Total Capital | 160 293 | 147 075 | 166 508 | 174 888 |
| Surplus/(Deficit) for the year after Capital contribution | (294 668) | (347 956) | (203 042) | 19 465 |

Total operating revenue will increase by R 430.37 million for the 2019/20 financial year when compared to the 2018/19 adjustment budget. For the two outer years, operational revenue will increase by R 221.52 million and R 334. 84 million respectively.

Total operating expenditure for the 2019/20 financial year has been appropriated at R 3.21 billion and translates into a deficit budget after capital transfers of R 347.95 million. When compared to the 2018/19 adjustment budget; operational expenditure grew by R 70.4 million. The operating deficit for the two outer years steadily decrease to R 203 million, with a surplus in 2021/22 of R 19.46 million.

The capital budget of R 147 million for 2019/20 is less than the R 160.29 million for 2018/19 adjustment budget. The bulk of the capital programs will be funded from Government grants and transfers. Provision was also made for R 21 million Council funded capital in the coming financial year. Council funded capital must be cash backed.

1.4 OPERATING REVENUE FRAMEWORK

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

The revenue base for the City for other main tariffs excluding electricity and water have increased on average by 5.4 percent.

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

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

Table 2 Summary of revenue classified by main revenue source.

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | | 2019/20 medium term Revenue & Expenditure Framework | | |
|--|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Revenue By Source | | | | | | | | | | | |
| Property rates | 2 | 272 707 | 265 941 | 294 055 | 413 697 | 364 386 | 364 386 | 272 786 | 400 836 | 423 622 | 452 155 |
| Service charges - electricity revenue | 2 | 660 703 | 699 088 | 701 219 | 804 516 | 806 899 | 806 899 | 671 684 | 893 580 | 984 710 | 1 145 621 |
| Service charges - water revenue | 2 | 436 843 | 465 049 | 510 685 | 591 844 | 527 561 | 527 561 | 500 305 | 600 321 | 642 899 | 713 578 |
| Service charges - sanitation revenue | 2 | 91 496 | 98 707 | 98 497 | 119 074 | 112 787 | 112 787 | 100 848 | 115 825 | 120 669 | 131 454 |
| Service charges - refuse revenue | 2 | 122 543 | 126 282 | 120 243 | 185 156 | 151 833 | 151 833 | 134 114 | 166 772 | 175 778 | 195 270 |
| Rental of facilities and equipment | | 4 875 | 5 411 | 5 485 | 6 793 | 6 721 | 6 721 | 3 888 | 8 375 | 8 412 | 8 547 |
| Interest earned - external investments | | 6 912 | 9 166 | 11 658 | 4 039 | 4 039 | 4 039 | 14 | 3 238 | 3 246 | 3 422 |
| Interest earned - outstanding debtors | | 131 569 | 161 302 | 220 170 | 134 143 | 256 210 | 256 210 | 232 733 | 54 934 | 58 741 | 59 645 |
| Dividends received | | | | | | | | | | | |
| Fines, penalties and forfeits | | 13 573 | 10 505 | 11 247 | 8 640 | 4 832 | 4 832 | 1 198 | 1 700 | 8 793 | 9 425 |
| Licences and permits | | 5 717 | - | - | 1 279 | 5 992 | 5 992 | 6 693 | 5 931 | 6 235 | 6 572 |
| Agency services | | | | | 7 055 | 7 055 | 7 055 | - | 5 000 | 7 055 | 7 436 |
| Transfers and subsidies | | 346 443 | 347 531 | 359 817 | 409 108 | 409 308 | 409 308 | 271 460 | 442 778 | 474 954 | 515 291 |
| Other revenue | 2 | 72 880 | 93 714 | 77 335 | 35 296 | 34 186 | 34 186 | 15 426 | 22 891 | 28 590 | 30 134 |
| Gains on disposal of PPE | | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 2 166 261 | 2 282 697 | 2 410 411 | 2 720 640 | 2 691 810 | 2 691 810 | 2 211 149 | 2 722 181 | 2 943 704 | 3 278 549 |

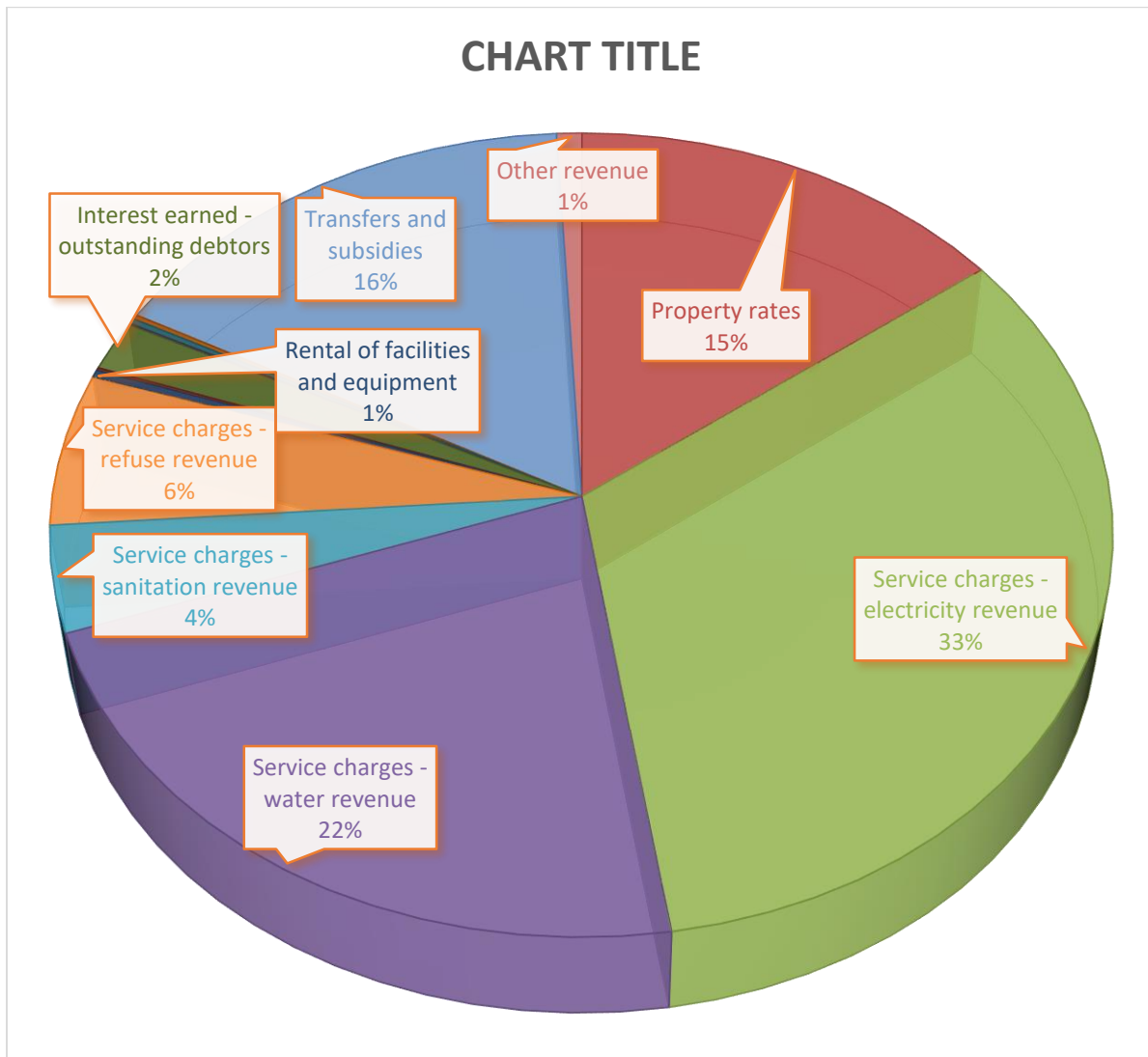


Table 1 Percentage growth in revenue by main revenue source

| Description | Ref | 2019/20 Medium Term Revenue & Expenditure Framework | | | | | | |
|--|-----|---|---------------------|------|------------------------|------|------------------------|------|
| | | Adjusted Budget | Budget Year 2019/20 | % | Budget Year +1 2020/21 | % | Budget Year +2 2021/22 | % |
| R thousand | 1 | | | | | | | |
| Revenue By Source | | | | | | | | |
| Property rates | 2 | 364 386 | 400 836 | 1.10 | 423 622 | 1.06 | 452 155 | 1.07 |
| Service charges - electricity revenue | 2 | 806 899 | 893 580 | 1.11 | 984 710 | 1.10 | 1 145 621 | 1.16 |
| Service charges - water revenue | 2 | 527 561 | 600 321 | 1.14 | 642 899 | 1.07 | 713 578 | 1.11 |
| Service charges - sanitation revenue | 2 | 112 787 | 115 825 | 1.03 | 120 669 | 1.04 | 131 454 | 1.09 |
| Service charges - refuse revenue | 2 | 151 833 | 166 772 | 1.10 | 175 778 | 1.05 | 195 270 | 1.11 |
| Rental of facilities and equipment | | 6 721 | 8 375 | 1.25 | 8 412 | 1.00 | 8 547 | 1.02 |
| Interest earned - external investments | | 4 039 | 3 238 | 0.80 | 3 246 | 1.00 | 3 422 | 1.05 |
| Interest earned - outstanding debtors | | 256 210 | 54 934 | 0.21 | 58 741 | 1.07 | 59 645 | 1.02 |
| Fines, penalties and forfeits | | 4 832 | 1 700 | 0.35 | 8 793 | 5.17 | 9 425 | 1.07 |
| Licences and permits | | 5 992 | 5 931 | 0.99 | 6 235 | 1.05 | 6 572 | 1.05 |
| Agency services | | 7 055 | 5 000 | 0.71 | 7 055 | 1.41 | 7 436 | 1.05 |
| Transfers and subsidies | | 409 308 | 442 778 | 1.08 | 474 954 | 1.07 | 515 291 | 1.08 |
| Other revenue | 2 | 34 186 | 22 891 | 0.67 | 28 590 | 1.25 | - | - |
| Gains on disposal of PPE | | - | - | | - | | - | |
| Total Revenue (excluding capital transfers and contributions) | | 2 691 810 | 2 722 181 | | 2 943 704 | | 3 248 414 | |

Narrations for revenue increases of more than 6%

- Property rates - Because of reduction in FBS see schedule SA1
- Electricity revenue – Eskom increase of 13%
- Water revenue – Midvaal increase of 85, see schedule SA 1
- Refuse revenue - Because of reduction in FBS see schedule SA1
- Rental facilities – Expected increase as per current income trend
-

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

Revenue generated from rates and service charges forms a significant percentage of the revenue basket for the Municipality. Rates and service charges revenue comprise 80 % of the total revenue mix in 2019/20. The above table includes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality.

Property rates is the fourth largest revenue source totaling 15 % and will increase to R 400 million.

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

Operating grants and transfers totaled R 442.77 million in the 2019/20 financial year.

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

Table 4 Operating Transfers and Grant Receipts.

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

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 345 735 | 346 330 | 358 630 | 404 108 | 408 392 | 408 392 | 441 998 | 474 131 | 515 291 |
| Local Government Equitable Share | | | | | | | | | | |
| Equitable Share | | 339 737 | 342 855 | 354 377 | 392 856 | 392 856 | 392 856 | 429 961 | 466 396 | 506 933 |
| Expanded Public Works Programme Integrated | | 3 389 | 1 653 | 2 108 | 2 037 | 2 037 | 2 037 | 1 983 | - | - |
| Local Government Financial Management Grant | | 1 674 | 1 805 | 2 145 | 2 215 | 2 215 | 2 215 | 2 680 | 3 112 | 3 376 |
| Municipal Systems Improvement | | 935 | 17 | - | - | 4 284 | 4 284 | 4 374 | 4 623 | 4 982 |
| Energy Efficiency and Demand Management | | | | | 7 000 | 7 000 | 7 000 | 3 000 | - | - |
| Provincial Government: | | | | | 716 | 1 194 | 1 194 | 780 | 823 | - |
| Library Grant | | 708 | 1 201 | 1 310 | 716 | 1 194 | 1 194 | 780 | 823 | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 345 735 | 346 330 | 358 630 | 404 824 | 409 586 | 409 586 | 442 778 | 474 954 | 515 291 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 100 131 | 126 002 | 172 460 | 178 010 | 229 958 | 229 958 | 147 075 | 166 508 | 174 888 |
| Integrated National Electrification Programme | | - | 11 669 | 20 364 | 22 000 | 22 000 | 22 000 | 3 960 | 28 663 | 30 239 |
| Municipal Infrastructure Grant | | 100 131 | 79 036 | 103 356 | 90 525 | 115 958 | 115 958 | 83 115 | 87 845 | 94 649 |
| Neighbourhood Development Partnership Grant | | - | 35 297 | 48 740 | 48 485 | 75 000 | 75 000 | 60 000 | 50 000 | 50 000 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | 100 131 | 126 002 | 172 460 | 178 010 | 229 958 | 229 958 | 147 075 | 166 508 | 174 888 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 445 866 | 472 332 | 531 090 | 582 834 | 639 543 | 639 543 | 589 853 | 641 462 | 690 178 |

Tariff setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, salary and wage increases, other

input costs of services provided by the municipality and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges below the 5,2 % inflation forecast for 2019/20. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment. Municipalities are required to justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target.

The percentage increase of Midvaal Water's bulk tariff is far beyond the mentioned inflation target at 8% for 2019/20. Bulk electricity tariff increases are determined by external agencies such as the National Electricity Regulator of South Africa. The impact it has on the municipality's electricity tariffs is largely beyond the control of the Municipality. Discounting the impact of these price increases in lower consumer tariffs will erode the Municipality's future financial position and viability.

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

1.4.1 Property Rates

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

The following stipulations in the Property Rates Policy are highlighted:

- Residential - The first R 15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll is statutorily exempted from the levying of rates as per the provisions of section 17 (1) (h) of the MPRA
Retired or disabled persons on residential property only who earn less than R 3 600 can qualify for (100%) discount.

The property must be categorized as residential.

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

| Category | Current Tariff (1 July 2018) | Proposed tariff (from 1 July 2019) |
|--|---|---|
| | R | R |
| Residential properties | 0.01241 | 0.01313 |
| State owned properties | 0.01241 | 0.01313 |
| Business & Commercial | 0.02960 | 0.03132 |
| Agricultural | 0.01241 | 0.01313 |
| Vacant land | 0.02960 | 0.03132 |
| Industrial | 0.02960 | 0.03132 |
| Public benefit organization properties | 0.01241 | 0.01313 |

1.4.2 Sale of Water and Impact on Tariff Increases

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

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

As water, distribution losses influenced the municipalities' ability to provide affordable water to its consumers. One of the focus areas in the 2019/20 MTREF need to be the curbing of water distribution losses. In this regard, the municipality has developed a plan for water distribution losses.

Midvaal Water Company will increase its bulk tariffs by 8 percent.

The tariff structure is designed to charge higher levels of consumption at a higher rate.

All registered indigents will again be granted 6 kl water free of charge.

Table 3 Proposed Water Tariffs

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

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

1.4.3 Sale of Electricity and Impact on Tariff Increases

The municipality have budgeted for a proposed electricity tariff increase of between 13.07 percent on electricity consumption and 5.2 percent on basic charges and the B tariffs 5.8% with effect from 1 July 2019. Increases will be implemented on a sliding scale in accordance with the block tariffs for consumption. The municipality still awaits the latest available draft tariff increases from the National Electricity regulator of South Africa.

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

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

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

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

| Monthly consumption kWh | Current amount Payable 2018/19 R | Proposed amount Payable 2019/20 R |
|--------------------------------|---|--|
| 1-50 | 0.9144 | 1.0339 |
| 51-350 | 1.1756 | 1.3293 |
| 351-600 | 1.5810 | 1.7876 |
| 601-1500 | 1.8160 | 2.0534 |
| >1500 | 1.9120 | 2.1619 |

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

1.4.4 Sanitation and Impact on Tariff Increases

A tariff increase of 5.2 per cent for sanitation from 1 July 2019 is proposed.

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

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

1.4.5 Waste Removal and Impact on Tariff Increase

A 5.2% increase in the waste removal tariffs is proposed from 1 July 2019 to keep the service sustainable. Any increase higher than 6 per cent would be counter-productive and will result in affordability challenges for individual rates payers raising the risk associated with bad debt.

The following table compares current and proposed amounts payable from 1 July 2019:

Table 8 Proposed waste removal Tariffs

| CATEGORY | CURRENT TARIFFS 2018/19 | PROPOSED TARIFFS 2019/20 |
|--|------------------------------------|---|
| | Rand per ℓ | Rand per ℓ |
| RESIDENTIAL | | |
| Per 85 and 240L container once a week | R 137.10 | R 144.23 |
| Per 85 and 240L container twice a week | R 177.54 | R 186.77 |

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

1.4.6 Overall impact of tariff increases on households.

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

Table 9 MBRR Table SA14 – Household bills

NW403 City Of Matlosana - Supporting Table SA14 Household bills

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 % incr. | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Rand/cent | | | | | | | | | | | |
| Monthly Account for Household - 'Middle Income Range' | 1 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 0.06 | 0.06 | 0.06 | 672.21 | 672.21 | 672.21 | 5.8% | 711.20 | 752.45 | 796.09 |
| Electricity: Basic levy | | 0.12 | 0.06 | 0.06 | 145.25 | 145.25 | 145.25 | 5.2% | 134.04 | 141.01 | 148.34 |
| Electricity: Consumption | | 0.12 | 0.08 | 0.02 | 1 100.62 | 1 100.62 | 1 100.62 | 13.07% | 1 718.85 | 1 943.38 | 2 197.38 |
| Water: Basic levy | | 0.15 | 0.06 | 0.09 | 155.12 | 155.12 | 155.12 | 5.2% | 143.15 | 150.59 | 158.42 |
| Water: Consumption | | 0.10 | 0.10 | 0.09 | 801.96 | 801.96 | 801.96 | 8.0% | 759.82 | 820.61 | 886.26 |
| Sanitation | | 0.06 | 0.06 | 0.06 | 85.47 | 85.47 | 85.47 | 5.2% | 78.87 | 82.97 | 87.28 |
| Refuse removal | | 0.06 | 0.06 | 0.06 | 156.29 | 156.29 | 156.29 | 5.2% | 144.23 | 151.73 | 159.62 |
| Other | | | 0.06 | 0.06 | 87.75 | 87.75 | 87.75 | 5.2% | 80.97 | 85.18 | 89.61 |
| sub-total | | 0.66 | 0.54 | 0.50 | 3 204.67 | 3 204.67 | 3 204.67 | 17.7% | 3 771.13 | 4 127.92 | 4 523.00 |
| VAT on Services | | | | | | | | | | | |
| Total large household bill: | | 0.66 | 0.54 | 0.50 | 3 204.67 | 3 204.67 | 3 204.67 | 17.7% | 3 771.13 | 4 127.92 | 4 523.00 |
| % increase/-decrease | | | (18.4%) | (7.6%) | 642 375.9% | - | - | 17.7% | 9.5% | 9.6% | |
| Monthly Account for Household - 'Affordable Range' | 2 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 611.92 | 0.06 | 0.06 | 465.38 | 465.38 | 465.38 | 5.8% | 492.37 | 520.93 | 551.14 |
| Electricity: Basic levy | | 112.20 | 0.06 | 0.06 | 145.25 | 145.25 | 145.25 | 5.2% | 134.04 | 141.01 | 148.34 |
| Electricity: Consumption | | 545.50 | 0.08 | 0.02 | 718.90 | 718.90 | 718.90 | 13.07% | 718.63 | 812.53 | 918.73 |
| Water: Basic levy | | 115.00 | 0.06 | 0.09 | 155.12 | 155.12 | 155.12 | 5.2% | 143.15 | 150.59 | 158.42 |
| Water: Consumption | | 412.72 | 0.10 | 0.09 | 660.38 | 660.38 | 660.38 | 8.0% | 625.67 | 675.72 | 729.78 |
| Sanitation | | 128.40 | 0.06 | 0.06 | 85.47 | 85.47 | 85.47 | 5.2% | 67.91 | 71.44 | 75.15 |
| Refuse removal | | 115.79 | 0.06 | 0.06 | 156.29 | 156.29 | 156.29 | 5.2% | 144.23 | 151.73 | 159.62 |
| Other | | | | - | 87.75 | 87.75 | 87.75 | - | 87.75 | 87.75 | 87.75 |
| sub-total | | 2 041.53 | 0.48 | 0.44 | 2 474.54 | 2 474.54 | 2 474.54 | (2.5%) | 2 413.75 | 2 611.70 | 2 828.93 |
| VAT on Services | | | | | | | | | | | |
| Total small household bill: | | 2 041.53 | 0.48 | 0.44 | 2 474.54 | 2 474.54 | 2 474.54 | (2.5%) | 2 413.75 | 2 611.70 | 2 828.93 |
| % increase/-decrease | | | (100.0%) | (8.6%) | 563 833.5% | - | - | (2.5%) | 8.2% | 8.3% | |
| Monthly Account for Household - 'Indigent' | 3 | | | | | | | | | | |
| Household receiving free basic services | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 206.88 | 206.88 | - | - | - | - | 5.8% | - | - | - |
| Electricity: Basic levy | | - | - | - | - | - | - | 5.2% | - | - | - |
| Electricity: Consumption | | 298.80 | 298.80 | 336.00 | 357.66 | 357.66 | 357.66 | 13.07% | 398.79 | 450.90 | 509.85 |
| Water: Basic levy | | - | - | - | - | - | - | 5.2% | - | - | - |
| Water: Consumption | | 242.30 | 242.30 | 421.40 | 337.13 | 337.12 | 337.12 | 8.0% | 364.14 | 393.26 | 424.96 |
| Sanitation | | - | - | - | - | - | - | 5.2% | - | - | - |
| Refuse removal | | - | - | - | - | - | - | 5.2% | - | - | - |
| Other | | - | - | - | - | - | - | 5.2% | - | - | - |
| sub-total | | 747.98 | 747.98 | 757.40 | 694.79 | 694.78 | 694.78 | 9.8% | 762.93 | 844.16 | 934.81 |
| VAT on Services | | | | | | | | | | | |
| Total small household bill: | | 747.98 | 747.98 | 757.40 | 694.79 | 694.78 | 694.78 | 9.8% | 762.93 | 844.16 | 934.81 |
| % increase/-decrease | | | - | 1.3% | (8.3%) | (0.0%) | - | 9.8% | 10.6% | 10.7% | |

1.5 Operating Expenditure Framework

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

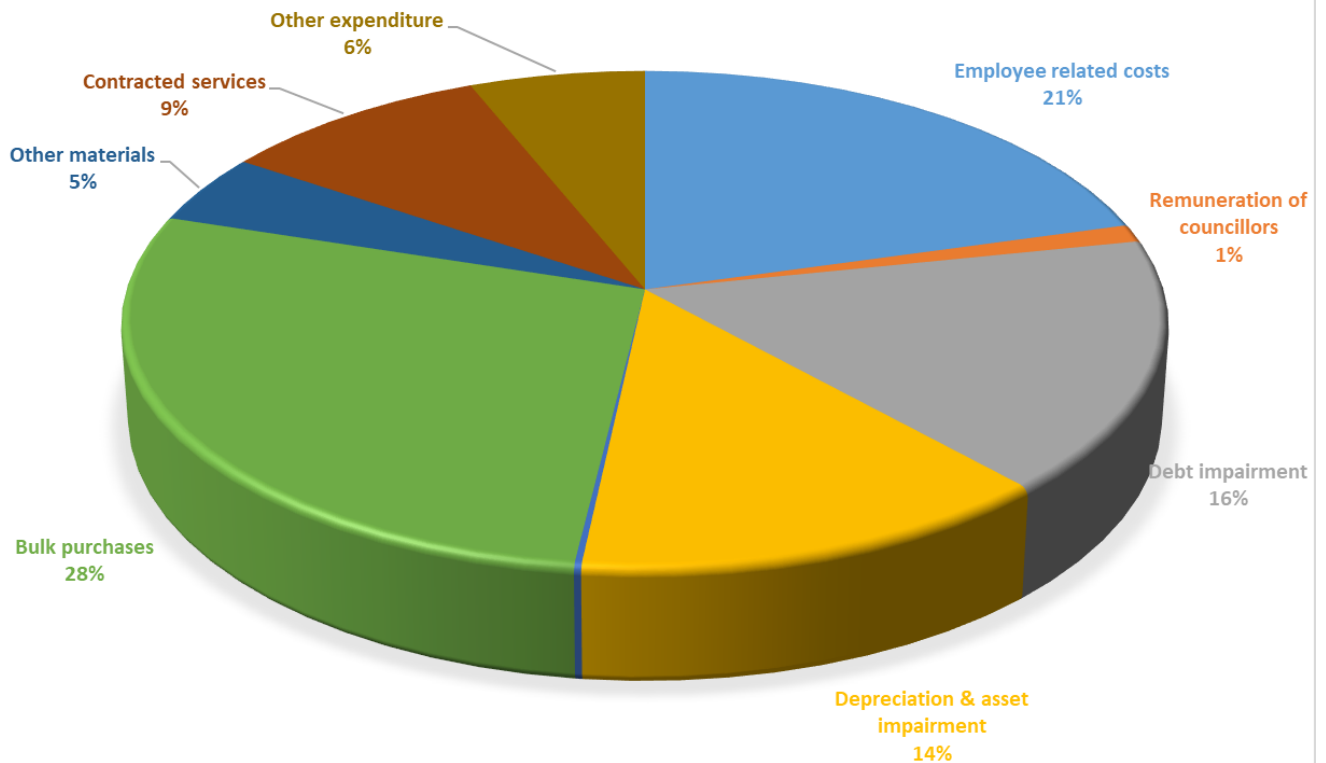
- The approval of a non-cash deficit adjustment budget (operating expenditure exceed operating revenue) due to the high provision for non-cash items like provision for Bad Debt and Depreciation.
- The repairs and maintenance backlogs.
- Funding of the budget over the medium-term as informed by section 18 and 19 of MFMA.
- Strict adherence to the principle of no project plans no budget. If there is no business plan no funding allocation can be made.

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

Table 10 Summary of operating expenditure by standard classification item

| Description | Ref | 2019/20 Medium Term Revenue & Expenditure Framework | | | | | | |
|---------------------------------|------|---|---------------------|---------|------------------------|---------|------------------------|---------|
| | | Adjusted Budget | Budget Year 2019/20 | | Budget Year +1 2020/21 | | Budget Year +2 2021/22 | |
| R thousand | 1 | | | | | | | |
| Employee related costs | 2 | 644 810 | 663 853 | 1.03 | 734 094 | 1.11 | 777 800 | 1.06 |
| Remuneration of councillors | | 34 511 | 36 438 | 1.06 | 38 465 | 1.06 | 41 542 | 1.08 |
| Debt impairment | 3 | 551 000 | 530 000 | 0.96 | 470 000 | 0.89 | 455 000 | 0.97 |
| Depreciation & asset impairment | 2 | 428 189 | 434 145 | 1.01 | 457 589 | 1.05 | 464 582 | 1.02 |
| Finance charges | | 11 000 | 6 323 | 0.57 | 5 664 | 0.90 | 5 996 | 1.06 |
| Bulk purchases | 2 | 897 900 | 899 216 | 1.00 | 940 266 | 1.05 | 985 510 | 1.05 |
| Other materials | 8 | 108 701 | 145 570 | 1.34 | 155 284 | 1.07 | 163 733 | 1.05 |
| Contracted services | | 275 940 | 304 362 | 1.10 | 300 987 | 0.99 | 317 513 | 1.05 |
| Transfers and subsidies | | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! |
| Other expenditure | 4, 5 | 194 719 | 197 304 | 1.01 | 210 904 | 1.07 | 222 295 | 1.05 |
| Loss on disposal of PPE | | - | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! |
| Total Expenditure | | 3 146 770 | 3 217 212 | | 3 313 253 | | 3 433 971 | |

**2019/20 MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK
BUDGET YEAR 2019/20**



The budget allocation for employee related costs (including remuneration of councillors) for the 2019/20 financial year totals R 700.29 million, which is 21 % of the total operating expenditure. . Employee Salaries and Allowances will overall increase by 3%, this is due to the provision to fill vacant positions and the impact of the recent job evaluation that was done. This includes a provision for the remuneration of Councilors. Employees Social Contributions will increase with 5%.

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

The provision of debt impairment was determined based on an expected collection rate of 74.5 % and the writing off interest on outstanding debtors. Adherence to the debt collection policy is monitored continuously through the year. The collection of outstanding debt and increasing the payment rate of consumers will again be one of the main priorities for the 2019/20 budget year. While this expenditure is considered a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate of asset consumption. Budget appropriations in this regard total R 434 million for the 2019/20 financial year and equates to 14 % of the total operating expenditure. The Municipality has fully implemented GRAP 17. This has resulted in a significant increase in depreciation relative to previous years. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges amounts to R6,3 million.

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

Contracted Services have increased with 10% due to the increase in security costs and the provision for debt collectors. Contracted services have been identified as a cost saving area for the City. As part of the compilation of the 2019 /20 MTREF, management critically evaluated this group of expenditure. The municipality will table a proposed Cost Containment Policy with the 2019/20 MTREF to enforce operational efficiencies. The increase in contracted services relates to the increase in security costs, to safe guard council's assets against an increase in theft and vandalism in the current financial year. Further details relating to contracted services can be seen in MBRR SA1.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Departments were requested to submit zero based budgets with the necessary proof of evidence. Increases that were not supported by the necessary proof of evidence were also limited. Find below explanations for increases in excess of 10%.

Budget narrations in excess of 6%

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

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

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

The provision for Debt Impairment has been increased compared to the previous years budget and in line with the 2017/18 audit outcome. The debt impairment is calculated at a 74.5% collection rate.

1.5.1 Priority given to Repairs and Maintenance.

Aligned to the priority given to preserving and maintaining the City's current infrastructure, the 2019/20 budget MTREF provided for a significant increase in the area of asset maintenance. This is as a result of the urgent maintenance needed for some of the sewerage plants and a deteriorating water network that have resulted in the municipality losing its blue and green drop status. The maintenance of roads infrastructure will be one of the focus areas for 2019/20. According to the Budget and Reporting Regulations; operational repairs and maintenance are not considered a direct expenditure driver but an outcome of certain other expenditures; such as remuneration; purchases of materials and contracted services. Repair and Maintenance at 5% of the operational budget is below the national norm of 8%. One must note that it only includes material, outsourced services, and exclude the salaries and vehicle charges associated with Repair and Maintenance. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

During the compilation of the 2019/20 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the City's infrastructure and historic deferred maintenance.

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

| | | | | | | | | | | |
|--|----------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Computer Equipment | | - | - | - | 3 315 | 3 376 | 3 376 | 4 376 | 4 612 | 4 861 |
| Computer Equipment | | - | - | - | 3 315 | 3 376 | 3 376 | 4 376 | 4 612 | 4 861 |
| Furniture and Office Equipment | | - | - | 1 056 | 2 351 | 2 321 | 2 321 | 2 205 | 2 324 | 2 454 |
| Furniture and Office Equipment | | - | - | 1 056 | 2 351 | 2 321 | 2 321 | 2 205 | 2 324 | 2 454 |
| Machinery and Equipment | | - | - | 13 919 | 12 565 | 12 615 | 12 615 | 49 389 | 62 596 | 65 986 |
| Machinery and Equipment | | - | - | 13 919 | 12 565 | 12 615 | 12 615 | 49 389 | 62 596 | 65 986 |
| Transport Assets | | - | - | 30 763 | 23 408 | 30 346 | 30 346 | 30 182 | 31 638 | 33 357 |
| Transport Assets | | - | - | 30 763 | 23 408 | 30 346 | 30 346 | 30 182 | 31 638 | 33 357 |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 1 | 50 370 | 68 240 | 85 571 | 153 815 | 169 469 | 169 469 | 229 385 | 239 602 | 252 581 |
| R&M as a % of PPE | | 0.9% | 1.3% | 1.7% | 3.0% | 3.4% | 3.4% | 5.0% | 5.1% | 5.7% |
| R&M as % Operating Expenditure | | 2.0% | 2.5% | 3.0% | 4.9% | 5.3% | 5.3% | 13.4% | 7.4% | 7.6% |

For the 2019/20 financial year, R 229.38 millions of total repairs and maintenance will be spent on infrastructure assets. Electricity infrastructure has received a significant proportion of this allocation totaling (R39 million), followed by road infrastructure at (R 37.9 million), water at (R16.81 million) and sanitation at (R8.2 million). Community assets has been allocated R18 millions of total repairs and maintenance.

1.5.2 Free Basic Services: Basic Social Services Package.

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

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

1.6 Capital Expenditure

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

Table 12 2019/20 Medium-term capital budget per vote

| Vote Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousand | 1 | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | |
| Multi-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 01 - Public Safety | | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Health Services | | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Community Services | | - | - | - | - | - | - | - | - | - | - |
| Vote 04 - Housing | | - | - | - | - | - | - | - | - | - | - |
| Vote 05 - Sport Arts And Culture | | - | - | - | 12 000 | 2 070 | 2 070 | - | - | - | - |
| Vote 06 - Council General | | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Civil Engineering | | - | - | - | 722 | 13 140 | 13 140 | - | - | - | - |
| Vote 08 - Water Section | | - | - | - | 45 822 | 93 466 | 93 466 | - | - | - | - |
| Vote 09 - City Electrical Engineering | | - | - | - | 24 400 | 32 302 | 32 302 | - | - | - | - |
| Vote 10 - Corporate Governane | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - Budget And Treasury Office | | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - Cleansing | | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - Sewerage | | - | - | - | 15 921 | 22 143 | 22 143 | - | - | - | - |
| Vote 14 - Market | | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 7 | - | - | - | 98 865 | 163 121 | 163 121 | - | - | - | - |
| Single-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 01 - Public Safety | | 2 379 | 29 | 108 | - | - | - | - | - | - | - |
| Vote 02 - Health Services | | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Community Services | | 6 | 12 530 | 1 995 | - | 2 957 | 2 957 | 2 529 | - | 16 196 | 16 196 |
| Vote 04 - Housing | | - | - | - | 4 000 | 4 000 | 4 000 | - | - | - | - |
| Vote 05 - Sport Arts And Culture | | 3 643 | 13 969 | 3 180 | - | 2 249 | 2 249 | 1 207 | 15 000 | 15 939 | 18 497 |
| Vote 06 - Council General | | 19 019 | 5 044 | 1 739 | 38 900 | 11 400 | 11 400 | 5 753 | 11 000 | - | - |
| Vote 07 - Civil Engineering | | 46 639 | 52 197 | 64 892 | 18 216 | 13 920 | 13 920 | 8 699 | 46 412 | 50 804 | 41 214 |
| Vote 08 - Water Section | | 18 903 | 23 991 | 67 924 | 16 848 | 16 848 | 16 848 | 8 303 | 44 411 | 29 829 | 37 758 |
| Vote 09 - City Electrical Engineering | | 10 619 | 37 956 | 23 480 | 20 421 | 35 966 | 35 966 | 15 975 | 20 274 | 31 223 | 34 719 |
| Vote 10 - Corporate Governane | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - Budget And Treasury Office | | 7 137 | 3 619 | 2 733 | 5 600 | 5 600 | 5 600 | 204 | 8 000 | - | - |
| Vote 12 - Cleansing | | - | 3 394 | - | - | - | - | - | 3 000 | - | - |
| Vote 13 - Sewerage | | 25 061 | 17 757 | 9 190 | 17 541 | 17 541 | 17 541 | 10 071 | 8 368 | 8 853 | 16 974 |
| Vote 14 - Market | | - | - | - | - | - | - | - | 11 610 | 13 663 | 9 530 |
| Vote 15 - Other | | - | 400 | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 133 406 | 170 886 | 175 241 | 121 525 | 110 481 | 110 481 | 52 741 | 168 075 | 166 508 | 174 888 |
| Total Capital Expenditure - Vote | | 133 406 | 170 886 | 175 241 | 220 390 | 273 602 | 273 602 | 52 741 | 168 075 | 166 508 | 174 888 |
| Capital Expenditure - Functional | | | | | | | | | | | |
| Governance and administration | | 26 156 | 8 663 | 4 472 | 44 500 | 20 659 | 20 659 | 20 659 | 19 000 | - | - |
| Executive and council | | 3 742 | 5 044 | 1 739 | 38 900 | 15 059 | 15 059 | 15 059 | 11 000 | - | - |
| Finance and administration | | 7 137 | 3 619 | 2 733 | 5 600 | 5 600 | 5 600 | 5 600 | 8 000 | - | - |
| Internal audit | | 15 276 | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 6 029 | 26 528 | 5 283 | 16 000 | 7 617 | 7 617 | 7 617 | 15 000 | 32 135 | 34 693 |
| Community and social services | | 6 | 12 530 | 1 995 | - | - | - | - | - | 16 196 | 16 196 |
| Sport and recreation | | 3 643 | 13 969 | 3 180 | 12 000 | 3 617 | 3 617 | 3 617 | 15 000 | 15 939 | 18 497 |
| Public safety | | 2 379 | 29 | 108 | - | - | - | - | - | - | - |
| Housing | | - | - | - | 4 000 | 4 000 | 4 000 | 4 000 | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 46 639 | 52 597 | 64 892 | 18 938 | 27 060 | 27 060 | 27 060 | 46 412 | 50 804 | 41 214 |
| Planning and development | | - | 400 | - | - | - | - | - | - | - | - |
| Road transport | | 46 639 | 52 197 | 64 892 | 18 938 | 27 060 | 27 060 | 27 060 | 46 412 | 50 804 | 41 214 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 54 583 | 83 097 | 100 594 | 140 952 | 218 265 | 218 265 | 218 265 | 76 053 | 69 905 | 89 451 |
| Energy sources | | 10 619 | 37 956 | 23 480 | 44 821 | 68 268 | 68 268 | 68 268 | 20 274 | 31 223 | 34 719 |
| Water management | | 18 903 | 23 991 | 67 924 | 62 669 | 110 314 | 110 314 | 110 314 | 44 411 | 29 829 | 37 758 |
| Waste water management | | 25 061 | 17 757 | 9 190 | 33 461 | 39 683 | 39 683 | 39 683 | 8 368 | 8 853 | 16 974 |
| Waste management | | - | 3 394 | - | - | - | - | - | 3 000 | - | - |
| Other | | - | - | - | - | - | - | - | 11 610 | 13 663 | 9 530 |
| Total Capital Expenditure - Functional | 3 | 133 406 | 170 886 | 175 241 | 220 390 | 273 602 | 273 602 | 273 602 | 168 075 | 166 508 | 174 888 |
| Funded by: | | | | | | | | | | | |
| National Government | | 107 244 | 167 202 | 173 394 | 168 890 | 249 602 | 249 602 | 249 602 | 147 075 | 166 508 | 174 888 |
| Provincial Government | | - | - | 108 | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 107 244 | 167 202 | 173 502 | 168 890 | 249 602 | 249 602 | 249 602 | 147 075 | 166 508 | 174 888 |
| Borrowing | 6 | - | - | - | 30 000 | - | - | - | - | - | - |
| Internally generated funds | | 26 162 | 3 684 | 1 739 | 21 500 | 24 000 | 24 000 | 24 000 | 21 000 | - | - |
| Total Capital Funding | 7 | 133 406 | 170 886 | 175 241 | 220 390 | 273 602 | 273 602 | 273 602 | 168 075 | 166 508 | 174 888 |

For 2019/20, an amount of R 147 million is being appropriated for the development of infrastructure. Capital to the value of R 21 million will be funded from council funds for critical operational capital needs. The balance will be grant funded.

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

1.7 Annual Budget Tables.

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2019/20 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Explanatory notes to MBRR Table A1 - Budget Summary

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

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

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

| Functional Classification Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 767 923 | 839 336 | 893 867 | 843 414 | 814 260 | 814 260 | 855 461 | 917 818 | 987 689 |
| Executive and council | | 6 991 | 507 | 2 793 | 4 625 | 4 792 | 4 792 | 3 898 | 4 354 | 4 471 |
| Finance and administration | | 759 224 | 838 642 | 891 074 | 838 788 | 809 467 | 809 468 | 851 563 | 913 464 | 983 218 |
| Internal audit | | 1 708 | 187 | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 83 894 | 30 768 | 100 405 | 33 475 | 28 655 | 28 655 | 30 666 | 25 253 | 26 773 |
| Community and social services | | 2 799 | 5 104 | 3 972 | 3 112 | 3 238 | 3 238 | 663 | 694 | 732 |
| Sport and recreation | | 1 409 | - | 2 321 | 12 526 | 4 596 | 4 596 | 15 627 | 661 | 696 |
| Public safety | | 77 690 | 23 312 | 92 604 | 17 836 | 20 820 | 20 820 | 14 376 | 23 898 | 25 345 |
| Housing | | 1 937 | 2 254 | 1 502 | - | - | - | - | - | - |
| Health | | 59 | 97 | 6 | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 100 295 | 120 410 | 85 906 | 32 361 | 39 193 | 39 193 | 60 513 | 83 285 | 94 623 |
| Planning and development | | 1 | - | 4 907 | 9 168 | 17 073 | 17 073 | 9 101 | 83 267 | 94 604 |
| Road transport | | 100 295 | 120 410 | 80 763 | 22 864 | 21 792 | 21 792 | 51 395 | - | - |
| Environmental protection | | - | - | 236 | 328 | 328 | 328 | 17 | 18 | 19 |
| <i>Trading services</i> | | 1 313 224 | 1 403 492 | 1 488 081 | 1 948 841 | 2 028 372 | 2 028 372 | 1 892 533 | 2 046 741 | 2 310 103 |
| Energy sources | | 661 226 | 712 737 | 749 007 | 901 480 | 933 498 | 933 498 | 930 692 | 1 030 974 | 1 193 088 |
| Water management | | 437 869 | 465 737 | 615 033 | 678 065 | 767 759 | 767 759 | 656 598 | 654 865 | 725 651 |
| Waste water management | | 91 579 | 98 735 | 2 353 | 155 937 | 147 052 | 147 052 | 133 193 | 179 831 | 190 787 |
| Waste management | | 122 551 | 126 282 | 121 688 | 213 359 | 180 062 | 180 062 | 172 049 | 181 070 | 200 578 |
| <i>Other</i> | 4 | 1 055 | 18 854 | 20 174 | 31 439 | 21 343 | 21 343 | 30 082 | 37 115 | 34 248 |
| Total Revenue - Functional | 2 | 2 266 392 | 2 412 860 | 2 588 434 | 2 889 530 | 2 931 822 | 2 931 823 | 2 869 256 | 3 110 211 | 3 453 436 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 764 056 | 821 357 | 884 248 | 580 732 | 585 858 | 585 858 | 603 803 | 619 004 | 659 694 |
| Executive and council | | 64 870 | 96 387 | 128 076 | 288 745 | 305 694 | 305 694 | 318 912 | 343 821 | 365 980 |
| Finance and administration | | 651 033 | 666 588 | 751 940 | 287 337 | 275 004 | 275 004 | 279 833 | 269 721 | 287 826 |
| Internal audit | | 48 154 | 58 382 | 4 232 | 4 650 | 5 160 | 5 160 | 5 058 | 5 462 | 5 888 |
| <i>Community and public safety</i> | | 252 440 | 386 070 | 314 553 | 279 777 | 271 173 | 271 173 | 291 510 | 320 329 | 333 169 |
| Community and social services | | 59 649 | 160 158 | 34 478 | 67 234 | 65 571 | 65 571 | 73 862 | 78 454 | 83 681 |
| Sport and recreation | | 54 971 | - | 123 730 | 93 899 | 93 416 | 93 416 | 102 739 | 113 337 | 116 167 |
| Public safety | | 120 141 | 173 321 | 133 763 | 118 348 | 111 391 | 111 391 | 113 990 | 127 557 | 132 269 |
| Housing | | 12 889 | 41 532 | 10 053 | - | 469 | 469 | 537 | 579 | 625 |
| Health | | 4 788 | 11 060 | 12 529 | 296 | 326 | 326 | 382 | 402 | 426 |
| <i>Economic and environmental services</i> | | 260 243 | 183 209 | 256 853 | 266 416 | 273 736 | 273 736 | 270 870 | 305 265 | 319 524 |
| Planning and development | | 5 986 | - | 78 163 | 72 871 | 78 657 | 78 657 | 68 286 | 83 417 | 84 583 |
| Road transport | | 254 257 | 183 209 | 177 248 | 189 293 | 191 827 | 191 827 | 198 114 | 217 065 | 229 815 |
| Environmental protection | | - | - | 1 442 | 4 251 | 3 251 | 3 251 | 4 470 | 4 783 | 5 125 |
| <i>Trading services</i> | | 1 230 457 | 1 299 482 | 1 404 966 | 1 967 889 | 1 995 635 | 1 995 635 | 2 024 240 | 2 039 909 | 2 090 940 |
| Energy sources | | 639 291 | 720 264 | 637 642 | 1 029 708 | 1 050 737 | 1 050 737 | 986 757 | 1 007 625 | 1 031 717 |
| Water management | | 385 097 | 392 679 | 490 859 | 635 593 | 636 368 | 636 368 | 684 792 | 663 749 | 676 360 |
| Waste water management | | 105 491 | 116 900 | 114 970 | 138 536 | 146 680 | 146 680 | 178 197 | 196 298 | 206 477 |
| Waste management | | 100 577 | 69 639 | 161 494 | 164 052 | 161 850 | 161 850 | 174 494 | 172 238 | 176 387 |
| <i>Other</i> | 4 | 13 471 | 30 260 | 25 839 | 24 266 | 48 429 | 48 429 | 26 789 | 28 746 | 30 644 |
| Total Expenditure - Functional | 3 | 2 520 667 | 2 720 379 | 2 886 458 | 3 119 078 | 3 174 831 | 3 174 831 | 3 217 212 | 3 313 253 | 3 433 971 |
| Surplus/(Deficit) for the year | | (254 275) | (307 519) | (298 024) | (229 549) | (243 008) | (243 008) | (347 956) | (203 042) | 19 465 |

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

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification.

- Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital).

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

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

| Vote Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 01 - Public Safety | | 77 690 | 23 312 | 92 604 | 17 836 | 20 820 | 20 820 | 14 376 | 23 898 | 25 345 |
| Vote 02 - Health Services | | 59 | 97 | - | - | - | - | - | - | - |
| Vote 03 - Community Services | | - | 4 244 | 2 370 | 4 370 | 4 370 | 4 370 | 232 | 244 | 257 |
| Vote 04 - Housing | | 1 937 | 2 254 | 1 957 | 4 884 | 4 118 | 4 118 | 4 726 | 4 462 | 4 504 |
| Vote 05 - Sport Arts And Culture | | 4 208 | 860 | 3 924 | 11 803 | 3 999 | 3 999 | 16 075 | 1 129 | 1 190 |
| Vote 06 - Council General | | 6 991 | 507 | 4 651 | 3 401 | 3 401 | 3 401 | 1 025 | 1 245 | 1 312 |
| Vote 07 - Civil Engineering | | 100 295 | 120 410 | 85 438 | 27 412 | 26 339 | 26 339 | 56 046 | 79 096 | 90 408 |
| Vote 08 - Water Section | | - | 465 737 | 615 033 | 678 065 | 767 759 | 767 759 | 656 598 | 654 865 | 725 651 |
| Vote 09 - City Electrical Engineering | | 861 226 | 712 737 | 749 007 | 901 480 | 933 498 | 933 498 | 930 692 | 1 030 974 | 1 193 088 |
| Vote 10 - Corporate Governane | | 1 708 | 187 | 122 | 1 018 | 1 185 | 1 185 | 2 873 | 3 109 | 3 159 |
| Vote 11 - Budget And Treasury Office | | 998 149 | 838 642 | 889 095 | 838 788 | 809 467 | 809 467 | 851 563 | 913 464 | 983 218 |
| Vote 12 - Cleansing | | 122 551 | 126 282 | 121 688 | 213 096 | 179 799 | 179 799 | 171 772 | 180 778 | 200 270 |
| Vote 13 - Sewerage | | 91 579 | 98 735 | 2 371 | 155 937 | 147 052 | 147 052 | 133 193 | 179 831 | 190 787 |
| Vote 14 - Market | | - | 18 854 | 20 174 | 31 439 | 21 343 | 21 343 | 30 082 | 37 115 | 34 248 |
| Vote 15 - Other | | - | - | - | - | 8 671 | 8 671 | - | - | - |
| Total Revenue by Vote | 2 | 2 266 392 | 2 412 860 | 2 588 434 | 2 889 530 | 2 931 822 | 2 931 823 | 2 869 256 | 3 110 211 | 3 453 436 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| Vote 01 - Public Safety | | 120 141 | 173 321 | 133 763 | 173 756 | 166 904 | 166 904 | 170 483 | 191 673 | 200 238 |
| Vote 02 - Health Services | | 4 788 | 11 060 | 10 053 | 10 858 | 11 614 | 11 614 | 12 745 | 12 150 | 13 016 |
| Vote 03 - Community Services | | - | 88 070 | 34 478 | 114 015 | 111 561 | 111 561 | 129 099 | 141 344 | 145 708 |
| Vote 04 - Housing | | - | 41 532 | 12 529 | 24 166 | 22 022 | 22 022 | 19 289 | 20 745 | 22 284 |
| Vote 05 - Sport Arts And Culture | | 114 621 | 72 088 | 145 945 | 87 694 | 87 331 | 87 331 | 90 551 | 96 061 | 102 491 |
| Vote 06 - Council General | | 64 870 | 96 387 | 128 043 | 145 659 | 163 906 | 163 906 | 165 306 | 176 567 | 188 092 |
| Vote 07 - Civil Engineering | | 254 257 | 183 209 | 180 366 | 221 930 | 232 890 | 232 890 | 234 603 | 262 668 | 273 750 |
| Vote 08 - Water Section | | - | 392 679 | 490 859 | 635 593 | 636 368 | 636 368 | 684 792 | 663 749 | 676 360 |
| Vote 09 - City Electrical Engineering | | 850 749 | 720 264 | 637 642 | 1 029 708 | 1 050 737 | 1 050 737 | 986 757 | 1 007 625 | 1 031 717 |
| Vote 10 - Corporate Governane | | 48 154 | 58 382 | 57 812 | 70 347 | 68 451 | 68 451 | 76 662 | 83 179 | 88 956 |
| Vote 11 - Budget And Treasury Office | | 801 033 | 666 588 | 744 879 | 268 544 | 256 175 | 256 175 | 259 837 | 248 469 | 265 226 |
| Vote 12 - Cleansing | | 100 577 | 69 639 | 161 494 | 155 138 | 152 936 | 152 936 | 164 878 | 162 314 | 165 885 |
| Vote 13 - Sewerage | | 105 491 | 116 900 | 114 970 | 138 514 | 146 659 | 146 659 | 178 175 | 196 274 | 206 451 |
| Vote 14 - Market | | 50 000 | 30 260 | 25 839 | 24 266 | 23 889 | 23 889 | 26 789 | 28 746 | 30 644 |
| Vote 15 - Other | | 5 986 | - | 7 785 | 18 891 | 43 388 | 43 388 | 17 247 | 21 688 | 23 154 |
| Total Expenditure by Vote | 2 | 2 520 667 | 2 720 379 | 2 886 458 | 3 119 078 | 3 174 831 | 3 174 831 | 3 217 212 | 3 313 253 | 3 433 971 |
| Surplus/(Deficit) for the year | 2 | (254 275) | (307 519) | (298 024) | (229 549) | (243 008) | (243 008) | (347 956) | (203 042) | 19 465 |

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

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

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

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|--|------|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Revenue By Source | | | | | | | | | | | |
| Property rates | 2 | 272 707 | 265 941 | 294 055 | 413 697 | 364 386 | 364 386 | 272 786 | 400 836 | 423 622 | 452 155 |
| Service charges - electricity revenue | 2 | 660 703 | 699 088 | 701 219 | 804 516 | 806 899 | 806 899 | 671 684 | 893 580 | 984 710 | 1 145 621 |
| Service charges - water revenue | 2 | 436 843 | 465 049 | 510 685 | 591 844 | 527 561 | 527 561 | 500 305 | 600 321 | 642 899 | 713 578 |
| Service charges - sanitation revenue | 2 | 91 496 | 98 707 | 98 497 | 119 074 | 112 787 | 112 787 | 100 848 | 115 825 | 120 669 | 131 454 |
| Service charges - refuse revenue | 2 | 122 543 | 126 282 | 120 243 | 185 156 | 151 833 | 151 833 | 134 114 | 166 772 | 175 778 | 195 270 |
| Rental of facilities and equipment | | 4 875 | 5 411 | 5 485 | 6 793 | 6 721 | 6 721 | 3 888 | 8 375 | 8 412 | 8 547 |
| Interest earned - external investments | | 6 912 | 9 166 | 11 658 | 4 039 | 4 039 | 4 039 | 14 | 3 238 | 3 246 | 3 422 |
| Interest earned - outstanding debtors | | 131 569 | 161 302 | 220 170 | 134 143 | 256 210 | 256 210 | 232 733 | 54 934 | 58 741 | 59 645 |
| Dividends received | | | | | | | | | | | |
| Fines, penalties and forfeits | | 13 573 | 10 505 | 11 247 | 8 640 | 4 832 | 4 832 | 1 198 | 1 700 | 8 793 | 9 425 |
| Licences and permits | | 5 717 | - | - | 1 279 | 5 992 | 5 992 | 6 693 | 5 931 | 6 235 | 6 572 |
| Agency services | | - | - | - | 7 055 | 7 055 | 7 055 | - | 5 000 | 7 055 | 7 436 |
| Transfers and subsidies | | 346 443 | 347 531 | 359 817 | 409 108 | 409 308 | 409 308 | 271 460 | 442 778 | 474 954 | 515 291 |
| Other revenue | 2 | 72 880 | 93 714 | 77 335 | 35 296 | 24 597 | 24 597 | 15 426 | 22 891 | 28 590 | 30 134 |
| Gains on disposal of PPE | | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 2 166 261 | 2 282 697 | 2 410 411 | 2 720 640 | 2 682 221 | 2 682 221 | 2 211 149 | 2 722 181 | 2 943 704 | 3 278 549 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | 2 | 489 415 | 530 452 | 579 462 | 652 668 | 644 871 | 644 871 | 489 927 | 663 853 | 734 094 | 777 800 |
| Remuneration of councillors | | 23 982 | 28 398 | 33 182 | 33 907 | 34 511 | 34 511 | 28 537 | 36 438 | 38 465 | 41 542 |
| Debt impairment | 3 | 480 063 | 543 459 | 617 012 | 551 000 | 551 000 | 551 000 | 80 810 | 530 000 | 470 000 | 455 000 |
| Depreciation & asset impairment | 2 | 427 744 | 411 712 | 434 791 | 428 189 | 428 189 | 428 189 | 311 560 | 434 145 | 457 589 | 464 582 |
| Finance charges | | 33 863 | 43 955 | 45 826 | 11 000 | 11 000 | 11 000 | 4 341 | 6 323 | 5 664 | 5 996 |
| Bulk purchases | 2 | 759 345 | 775 219 | 754 263 | 897 900 | 897 900 | 897 900 | 487 361 | 899 216 | 940 266 | 985 510 |
| Other materials | 8 | 50 601 | 68 240 | 86 920 | 99 002 | 111 834 | 111 834 | 51 219 | 145 570 | 155 284 | 163 733 |
| Contracted services | | 32 055 | 35 802 | 39 175 | 269 505 | 276 203 | 276 203 | 146 677 | 304 362 | 300 987 | 317 513 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 4, 5 | 223 599 | 283 142 | 295 828 | 175 909 | 219 322 | 219 322 | 106 561 | 197 304 | 210 904 | 222 295 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 2 520 667 | 2 720 379 | 2 886 458 | 3 119 078 | 3 174 831 | 3 174 831 | 1 706 993 | 3 217 212 | 3 313 253 | 3 433 971 |
| Surplus/(Deficit) | | (354 406) | (437 682) | (476 047) | (398 438) | (492 610) | (492 610) | 504 156 | (495 030) | (369 549) | (155 422) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 100 131 | 130 162 | 178 023 | 168 890 | 249 602 | 249 602 | 104 849 | 147 075 | 166 508 | 174 888 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher | 6 | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers & contributions | | (254 275) | (307 519) | (298 024) | (229 549) | (243 008) | (243 008) | 609 005 | (347 956) | (203 042) | 19 465 |
| Taxation | | | | | | | | | | | |
| Surplus/(Deficit) after taxation | | (254 275) | (307 519) | (298 024) | (229 549) | (243 008) | (243 008) | 609 005 | (347 956) | (203 042) | 19 465 |
| Attributable to minorities | | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | (254 275) | (307 519) | (298 024) | (229 549) | (243 008) | (243 008) | 609 005 | (347 956) | (203 042) | 19 465 |
| Share of surplus/ (deficit) of associate | 7 | | | | | | | | | | |
| Surplus/(Deficit) for the year | | (254 275) | (307 519) | (298 024) | (229 549) | (243 008) | (243 008) | 609 005 | (347 956) | (203 042) | 19 465 |

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

1. Total revenue is R 2.72 billion in 2019/20 and escalates to R 3.27 billion by 2021/22. This represents a year-on-year increase of 8 per cent for the 2020/21 financial year and 11 per cent for the 2021/22 financial year.
2. Revenue to be generated from property rates is R 400 million in the 2019/20 financial year and increases to R 452 million by 2021/22.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totaling R 1.776 billion for the 2019/20 financial year and increasing to R 2.185 billion by 2021/22.

Expenditure by major type

4. Bulk purchases have significantly increased over the 2013/14 to 2019/20 period escalating from R647 million to R 893.58 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom and water from Midvaal Water.
5. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains.
6. Other expenditure is broken down on Table SA 1 for financial transparency.
7. The municipality's remuneration of councilors was reviewed.

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

| Vote Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Capital expenditure - Vote | | | | | | | | | | | |
| Multi-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 01 - Public Safety | | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Health Services | | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Community Services | | - | - | - | - | - | - | - | - | - | - |
| Vote 04 - Housing | | - | - | - | - | - | - | - | - | - | - |
| Vote 05 - Sport Arts And Culture | | - | - | - | 12 000 | 2 070 | 2 070 | - | - | - | - |
| Vote 06 - Council General | | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Civil Engineering | | - | - | - | 722 | 13 140 | 13 140 | - | - | - | - |
| Vote 08 - Water Section | | - | - | - | 45 822 | 93 466 | 93 466 | - | - | - | - |
| Vote 09 - City Electrical Engineering | | - | - | - | 24 400 | 32 302 | 32 302 | - | - | - | - |
| Vote 10 - Corporate Governance | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - Budget And Treasury Office | | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - Cleansing | | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - Sewerage | | - | - | - | 15 921 | 22 143 | 22 143 | - | - | - | - |
| Vote 14 - Market | | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 7 | - | - | - | 98 865 | 163 121 | 163 121 | - | - | - | - |
| Single-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 01 - Public Safety | | 2 379 | 29 | 108 | - | - | - | - | - | - | - |
| Vote 02 - Health Services | | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Community Services | | 6 | 12 530 | 1 995 | - | 2 957 | 2 957 | 2 529 | - | 16 196 | 16 196 |
| Vote 04 - Housing | | - | - | - | 4 000 | 4 000 | 4 000 | - | - | - | - |
| Vote 05 - Sport Arts And Culture | | 3 643 | 13 969 | 3 180 | - | 2 249 | 2 249 | 1 207 | 15 000 | 15 939 | 18 497 |
| Vote 06 - Council General | | 19 019 | 5 044 | 1 739 | 38 900 | 11 400 | 11 400 | 5 753 | 11 000 | - | - |
| Vote 07 - Civil Engineering | | 46 639 | 52 197 | 64 892 | 18 216 | 13 920 | 13 920 | 8 699 | 46 412 | 50 804 | 41 214 |
| Vote 08 - Water Section | | 18 903 | 23 991 | 67 924 | 16 848 | 16 848 | 16 848 | 8 303 | 44 411 | 29 829 | 37 758 |
| Vote 09 - City Electrical Engineering | | 10 619 | 37 956 | 23 480 | 20 421 | 35 966 | 35 966 | 15 975 | 20 274 | 31 223 | 34 719 |
| Vote 10 - Corporate Governance | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - Budget And Treasury Office | | 7 137 | 3 619 | 2 733 | 5 600 | 5 600 | 5 600 | 204 | 8 000 | - | - |
| Vote 12 - Cleansing | | - | 3 394 | - | - | - | - | - | 3 000 | - | - |
| Vote 13 - Sewerage | | 25 061 | 17 757 | 9 190 | 17 541 | 17 541 | 17 541 | 10 071 | 8 368 | 8 853 | 16 974 |
| Vote 14 - Market | | - | - | - | - | - | - | - | 11 610 | 13 663 | 9 530 |
| Vote 15 - Other | | - | 400 | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 133 406 | 170 886 | 175 241 | 121 525 | 110 481 | 110 481 | 52 741 | 168 075 | 166 508 | 174 888 |
| Total Capital Expenditure - Vote | | 133 406 | 170 886 | 175 241 | 220 390 | 273 602 | 273 602 | 52 741 | 168 075 | 166 508 | 174 888 |
| Capital Expenditure - Functional | | | | | | | | | | | |
| Governance and administration | | 26 156 | 8 663 | 4 472 | 44 500 | 20 659 | 20 659 | 20 659 | 19 000 | - | - |
| Executive and council | | 3 742 | 5 044 | 1 739 | 38 900 | 15 059 | 15 059 | 15 059 | 11 000 | - | - |
| Finance and administration | | 7 137 | 3 619 | 2 733 | 5 600 | 5 600 | 5 600 | 5 600 | 8 000 | - | - |
| Internal audit | | 15 276 | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 6 029 | 26 528 | 5 283 | 16 000 | 7 617 | 7 617 | 7 617 | 15 000 | 32 135 | 34 693 |
| Community and social services | | 6 | 12 530 | 1 995 | - | - | - | - | - | 16 196 | 16 196 |
| Sport and recreation | | 3 643 | 13 969 | 3 180 | 12 000 | 3 617 | 3 617 | 3 617 | 15 000 | 15 939 | 18 497 |
| Public safety | | 2 379 | 29 | 108 | - | - | - | - | - | - | - |
| Housing | | - | - | - | 4 000 | 4 000 | 4 000 | 4 000 | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 46 639 | 52 597 | 64 892 | 18 938 | 27 060 | 27 060 | 27 060 | 46 412 | 50 804 | 41 214 |
| Planning and development | | - | 400 | - | - | - | - | - | - | - | - |
| Road transport | | 46 639 | 52 197 | 64 892 | 18 938 | 27 060 | 27 060 | 27 060 | 46 412 | 50 804 | 41 214 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 54 583 | 83 097 | 100 594 | 140 952 | 218 265 | 218 265 | 218 265 | 76 053 | 69 905 | 89 451 |
| Energy sources | | 10 619 | 37 956 | 23 480 | 44 821 | 68 268 | 68 268 | 68 268 | 20 274 | 31 223 | 34 719 |
| Water management | | 18 903 | 23 991 | 67 924 | 62 669 | 110 314 | 110 314 | 110 314 | 44 411 | 29 829 | 37 758 |
| Waste water management | | 25 061 | 17 757 | 9 190 | 33 461 | 39 683 | 39 683 | 39 683 | 8 368 | 8 853 | 16 974 |
| Waste management | | - | 3 394 | - | - | - | - | - | 3 000 | - | - |
| Other | | - | - | - | - | - | - | - | 11 610 | 13 663 | 9 530 |
| Total Capital Expenditure - Functional | 3 | 133 406 | 170 886 | 175 241 | 220 390 | 273 602 | 273 602 | 273 602 | 168 075 | 166 508 | 174 888 |
| Funded by: | | | | | | | | | | | |
| National Government | | 107 244 | 167 202 | 173 394 | 168 890 | 249 602 | 249 602 | 249 602 | 147 075 | 166 508 | 174 888 |
| Provincial Government | | - | - | 108 | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 107 244 | 167 202 | 173 502 | 168 890 | 249 602 | 249 602 | 249 602 | 147 075 | 166 508 | 174 888 |
| Borrowing | 6 | - | - | - | 30 000 | - | - | - | - | - | - |
| Internally generated funds | | 26 162 | 3 684 | 1 739 | 21 500 | 24 000 | 24 000 | 24 000 | 21 000 | - | - |
| Total Capital Funding | 7 | 133 406 | 170 886 | 175 241 | 220 390 | 273 602 | 273 602 | 273 602 | 168 075 | 166 508 | 174 888 |

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

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national departments.
2. Single-year capital expenditure has been appropriated at R 168, 07 million for the 2019/20 financial year and remains relatively constant over the MTREF at levels of R166, 5 million and R174, 88 million respectively for the two outer years.
3. The capital programme is funded from national grants, borrowing and internally generated funds. For 2019/20, capital transfers totals R168, 07 million and escalates to R174, 88 million by 2021/22. Internally generated funding for the 2019/20 year will amounts to R 21 million.

Table 18 MBRR Table A6 - Budgeted Financial Position

NW403 City Of Matlosana - Table A6 Budgeted Financial Position

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|--|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash | | 69 | 69 | 30 260 | 20 000 | 20 000 | 20 000 | (167 070) | 20 000 | 20 000 | 20 000 |
| Call investment deposits | 1 | 25 500 | 90 464 | 105 894 | 90 000 | 90 000 | 90 000 | 85 748 | 90 000 | 100 000 | 110 000 |
| Consumer debtors | 1 | 249 390 | 285 321 | 358 590 | 394 295 | 400 000 | 504 890 | 1 034 692 | 520 000 | 590 000 | 650 000 |
| Other debtors | | 46 795 | 59 997 | 139 478 | 1 390 | 1 390 | 1 390 | 275 874 | 2 000 | 2 500 | 2 500 |
| Current portion of long-term receivables | | 25 | 25 | 27 | - | - | - | 111 | - | - | - |
| Inventory | 2 | 35 275 | 38 057 | 45 468 | 40 000 | 50 000 | 40 000 | 45 223 | 52 000 | 55 000 | 60 000 |
| Total current assets | | 357 054 | 473 933 | 679 718 | 545 685 | 561 390 | 656 280 | 1 274 579 | 684 000 | 767 500 | 842 500 |
| Non current assets | | | | | | | | | | | |
| Long-term receivables | | 15 148 | 15 112 | 15 084 | - | 15 000 | - | - | 15 000 | 15 000 | 15 000 |
| Investments | | 27 692 | 30 059 | 23 100 | | 24 000 | | | 25 000 | 26 000 | 28 000 |
| Investment property | | 105 306 | 98 248 | 156 054 | 101 128 | 150 000 | 100 000 | 156 054 | 215 903 | 60 220 | 63 676 |
| Investment in Associate | | | | | | | | | | | |
| Property, plant and equipment | 3 | 5 659 598 | 5 390 359 | 5 154 502 | 5 051 043 | 4 999 914 | 5 051 200 | 4 628 440 | 4 733 844 | 4 442 762 | 4 153 068 |
| Biological | | | | | | | | | | | |
| Intangible | | 2 554 | 1 599 | 649 | 4 500 | 4 500 | 4 500 | 649 | 1 000 | 1 000 | 1 000 |
| Other non-current assets | | 4 579 | 4 579 | 14 597 | - | 15 000 | - | 378 984 | 15 000 | 15 000 | 15 000 |
| Total non current assets | | 5 814 877 | 5 539 956 | 5 363 986 | 5 156 671 | 5 208 414 | 5 155 700 | 5 164 127 | 5 005 747 | 4 559 982 | 4 275 743 |
| TOTAL ASSETS | | 6 171 931 | 6 013 888 | 6 043 704 | 5 702 355 | 5 769 804 | 5 811 979 | 6 438 706 | 5 689 747 | 5 327 482 | 5 118 243 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | 1 | | | | | | | | | | |
| Borrowing | 4 | 13 110 | 13 110 | 14 432 | 15 000 | 15 000 | 15 000 | - | 16 000 | 17 000 | 18 000 |
| Consumer deposits | | 29 309 | 24 125 | 29 941 | 30 000 | 32 000 | 30 000 | 57 700 | 34 000 | 38 000 | 43 000 |
| Trade and other payables | 4 | 555 622 | 731 159 | 932 621 | 677 746 | 900 505 | 957 342 | 729 739 | 961 501 | 879 961 | 560 801 |
| Provisions | | 12 547 | 13 332 | 19 354 | 209 000 | 20 000 | 209 000 | 469 311 | 20 000 | 22 000 | 25 000 |
| Total current liabilities | | 610 587 | 781 726 | 996 348 | 931 746 | 967 505 | 1 211 342 | 1 256 750 | 1 031 501 | 956 961 | 646 801 |
| Non current liabilities | | | | | | | | | | | |
| Borrowing | | 102 720 | 88 159 | 71 031 | 104 000 | 57 000 | 104 000 | 43 467 | 42 000 | 26 000 | 9 000 |
| Provisions | | 503 027 | 531 599 | 423 017 | - | 435 000 | - | - | 443 000 | 450 000 | 458 000 |
| Total non current liabilities | | 605 747 | 619 757 | 494 049 | 104 000 | 492 000 | 104 000 | 43 467 | 485 000 | 476 000 | 467 000 |
| TOTAL LIABILITIES | | 1 216 334 | 1 401 484 | 1 490 397 | 1 035 746 | 1 459 505 | 1 315 342 | 1 300 217 | 1 516 501 | 1 432 961 | 1 113 801 |
| NET ASSETS | 5 | 4 955 597 | 4 612 405 | 4 553 307 | 4 666 609 | 4 310 299 | 4 496 637 | 5 138 489 | 4 173 246 | 3 894 521 | 4 004 442 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | 4 | 4 955 597 | 4 612 405 | 4 553 307 | 4 666 609 | 4 310 299 | 4 496 637 | 5 138 489 | 4 173 246 | 3 894 521 | 4 004 442 |
| Reserves | 4 | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 5 | 4 955 597 | 4 612 405 | 4 553 307 | 4 666 609 | 4 310 299 | 4 496 637 | 5 138 489 | 4 173 246 | 3 894 521 | 4 004 442 |

Explanatory notes to Table A6 - Budgeted Financial Position

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

Table 19 MBRR Table A7 - Budgeted Cash Flow Statement

NW403 City Of Matlosana - Table A7 Budgeted Cash Flows

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | 776 457 | 891 850 | 255 902 | 372 327 | 310 386 | 310 386 | - | 316 661 | 343 134 | 386 592 |
| Service charges | | 63 832 | 84 229 | 778 517 | 1 339 556 | 1 599 080 | 1 279 264 | - | 1 340 133 | 1 569 838 | 1 874 692 |
| Other revenue | | 353 762 | 381 370 | 55 190 | 36 610 | 31 610 | 31 610 | - | 38 977 | 51 608 | 55 709 |
| Government - operating | 1 | 89 493 | 94 162 | 379 000 | 409 108 | 409 108 | 409 108 | - | 442 778 | 474 954 | 515 291 |
| Government - capital | 1 | 138 481 | 170 467 | 178 023 | 168 890 | 160 293 | 160 293 | - | 147 075 | 166 508 | 174 888 |
| Interest | | - | - | 231 828 | 40 271 | 40 271 | 40 271 | - | 14 225 | 14 994 | 15 351 |
| Dividends | | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | (1 591 879) | (1 528 823) | (1 616 641) | (2 156 301) | (2 039 637) | (2 039 637) | - | (2 112 452) | (2 426 864) | (2 818 639) |
| Finance charges | | (33 863) | (43 955) | (45 826) | (11 000) | (11 000) | (11 000) | - | (6 323) | (5 664) | (5 996) |
| Transfers and Grants | 1 | - | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | (203 718) | 49 301 | 215 993 | 199 461 | 500 110 | 180 294 | - | 181 075 | 188 508 | 197 888 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | 17 831 | 3 997 | 2 297 | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors | | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) other non-current receivables | | (15 000) | (0) | - | - | - | - | - | (1 000) | (1 000) | (2 000) |
| Decrease (increase) in non-current investments | | (1 895) | (2 367) | (2 107) | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Capital assets | | (92 875) | (150 049) | (160 573) | (220 390) | (273 602) | (190 547) | - | (168 075) | (166 508) | (174 888) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (91 939) | (148 419) | (160 383) | (220 390) | (273 602) | (190 547) | - | (169 075) | (167 508) | (176 888) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | 30 000 | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | 6 362 | (5 184) | 5 817 | 3 000 | (59) | (59) | - | 2 000 | 4 000 | 5 000 |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | (13 110) | (14 562) | (15 805) | 20 000 | 14 000 | 14 000 | - | (14 000) | (15 000) | (16 000) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (6 748) | (19 746) | (9 988) | 53 000 | 13 941 | 13 941 | - | (12 000) | (11 000) | (11 000) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (302 405) | (118 864) | 45 622 | 32 071 | 240 450 | 3 689 | - | (0) | 10 000 | 10 000 |
| Cash/cash equivalents at the year begin: | 2 | 30 500 | 25 569 | 90 532 | 85 161 | - | - | - | 110 000 | 110 000 | 120 000 |
| Cash/cash equivalents at the year end: | 2 | (271 905) | (93 296) | 136 154 | 117 232 | 240 450 | 3 689 | - | 110 000 | 120 000 | 130 000 |

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. Cash and cash equivalents totals R 110 million as at the end of the 2019/20 financial year and increases to R 130 million by 2021/22.

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

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

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------|------------------|------------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Cash and investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | (271 905) | (93 296) | 136 154 | 117 232 | 240 450 | 3 689 | - | 110 000 | 120 000 | 130 000 |
| Other current investments > 90 days | | 297 474 | 183 828 | 0 | (7 232) | (130 450) | 106 311 | (81 322) | 0 | 0 | 0 |
| Non current assets - Investments | 1 | 27 692 | 30 059 | 23 100 | - | 24 000 | - | - | - | - | - |
| Cash and investments available: | | 53 261 | 120 591 | 159 254 | 110 000 | 134 000 | 110 000 | (81 322) | 110 000 | 120 000 | 130 000 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | - | 8 587 | 27 770 | 10 000 | 10 000 | 10 000 | 246 400 | 15 000 | 15 000 | 12 000 |
| Unspent borrowing | | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | 2 | - | - | - | - | - | - | - | - | - | - |
| Other working capital requirements | 3 | 350 567 | 468 541 | 630 622 | 367 918 | 177 791 | 585 572 | 247 499 | 677 775 | 434 383 | 81 418 |
| Other provisions | | - | - | - | - | - | - | - | - | - | - |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | - | - | - | - | - | - | - | - | - | - |
| Total Application of cash and investments: | | 350 567 | 477 127 | 658 392 | 377 918 | 187 791 | 595 572 | 493 899 | 692 775 | 449 383 | 93 418 |
| Surplus(shortfall) | | (297 306) | (356 536) | (499 138) | (267 918) | (53 791) | (485 572) | (575 221) | (582 775) | (329 383) | 36 582 |

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. As part of the budgeting and planning guidelines that informed the compilation of the 2019/20
6. MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.
7. As can be seen the budget has been modelled to progressively move from a deficit of R 4582.7 million in 2019/20 to a surplus R 36 million by 2021/22.

Table 21 MBRR Table A9 - Asset Management

| | | | | | | | | | | |
|---|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Infrastructure | | - | - | - | 17 000 | 17 000 | 17 000 | - | - | - |
| Community Facilities | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure | 4 | 133 406 | 170 886 | 175 241 | 220 390 | 273 602 | 273 602 | 168 075 | 166 508 | 174 888 |
| Roads Infrastructure | | 46 614 | 51 936 | 64 866 | 18 938 | 27 060 | 27 060 | 46 412 | 50 804 | 41 214 |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 10 619 | 37 233 | 23 480 | 41 821 | 67 517 | 67 517 | 20 274 | 31 223 | 34 719 |
| Water Supply Infrastructure | | 18 903 | 23 991 | 67 924 | 62 669 | 110 314 | 110 314 | 44 411 | 29 829 | 37 758 |
| Sanitation Infrastructure | | 25 061 | 17 757 | 9 190 | 33 461 | 39 683 | 39 683 | 8 368 | 8 853 | 16 974 |
| Solid Waste Infrastructure | | - | - | - | - | - | - | 3 000 | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 101 197 | 130 917 | 165 460 | 156 890 | 244 574 | 244 574 | 122 465 | 120 709 | 130 665 |
| Community Facilities | | - | 1 580 | 1 995 | 4 000 | 6 957 | 6 957 | 11 610 | 29 860 | 25 726 |
| Sport and Recreation Facilities | | 3 643 | 8 567 | 3 180 | 12 000 | 2 070 | 2 070 | 15 000 | 15 939 | 18 497 |
| Community Assets | | 3 643 | 10 147 | 5 175 | 16 000 | 9 028 | 9 028 | 26 610 | 45 799 | 44 223 |
| Heritage Assets | | 6 | - | - | - | - | - | - | - | - |
| Revenue Generating | | 15 276 | 225 | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | 15 276 | 225 | - | - | - | - | - | - | - |
| Operational Buildings | | - | 6 748 | - | 1 500 | 1 500 | 1 500 | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | 6 748 | - | 1 500 | 1 500 | 1 500 | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | 3 815 | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | 3 815 | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | 1 252 | 5 000 | 5 000 | 5 000 | 8 000 | - | - |
| Furniture and Office Equipment | | 4 145 | 1 487 | 556 | 1 000 | 800 | 800 | 11 000 | - | - |
| Machinery and Equipment | | - | - | 108 | 4 000 | 4 200 | 4 200 | - | - | - |
| Transport Assets | | 5 323 | 1 000 | 1 209 | 36 000 | 8 500 | 8 500 | - | - | - |
| Land | | - | 20 362 | 1 481 | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE - Asset class | | 133 406 | 170 886 | 175 241 | 220 390 | 273 602 | 273 602 | 168 075 | 166 508 | 174 888 |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 5 780 945 | 5 504 648 | 5 323 927 | 5 155 543 | 5 155 700 | 5 155 700 | 4 950 747 | 4 503 982 | 4 217 743 |
| Roads Infrastructure | | 1 685 629 | 1 621 469 | 1 538 371 | 656 249 | 663 988 | 663 988 | 699 772 | 603 360 | 553 360 |
| Storm water Infrastructure | | - | - | - | 80 000 | 80 000 | 80 000 | 80 000 | 80 000 | 50 000 |
| Electrical Infrastructure | | 941 475 | 983 576 | 961 504 | 1 531 821 | 1 547 230 | 1 547 230 | 1 504 314 | 1 490 000 | 1 490 000 |
| Water Supply Infrastructure | | 1 031 216 | 940 798 | 887 877 | 1 062 669 | 1 076 318 | 1 076 318 | 944 411 | 850 000 | 800 000 |
| Sanitation Infrastructure | | 921 471 | 853 752 | 826 379 | 933 461 | 930 379 | 930 379 | 874 224 | 758 266 | 673 685 |
| Solid Waste Infrastructure | | 46 512 | - | - | 6 000 | 6 000 | 6 000 | 9 000 | 6 000 | 6 000 |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | 3 000 | 3 000 | 3 000 | 3 000 | 3 000 | 3 000 |
| Infrastructure | | 4 626 303 | 4 399 595 | 4 214 131 | 4 273 201 | 4 306 914 | 4 306 914 | 4 114 721 | 3 790 626 | 3 576 045 |
| Community Assets | | 591 858 | 548 122 | 510 600 | 652 500 | 646 443 | 646 443 | 629 684 | 519 582 | 444 469 |
| Heritage Assets | | 11 462 | 11 462 | 12 723 | - | - | - | - | - | - |
| Investment properties | | 105 306 | 98 248 | 156 054 | 100 000 | 100 000 | 100 000 | 105 000 | 105 000 | 108 000 |
| Other Assets | | 441 438 | - | 188 | 36 000 | 38 500 | 38 500 | 30 000 | 30 000 | 30 000 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | 4 579 | 4 579 | 649 | 4 500 | 4 500 | 4 500 | 1 000 | 1 000 | 1 000 |
| Computer Equipment | | - | - | - | 15 000 | 15 000 | 15 000 | 18 000 | 10 000 | 10 000 |
| Furniture and Office Equipment | | - | 11 709 | 10 157 | 11 000 | 10 800 | 10 800 | 17 000 | 10 000 | 10 000 |
| Machinery and Equipment | | - | 2 970 | 2 841 | 31 842 | 32 042 | 32 042 | 33 842 | 36 274 | 36 729 |
| Transport Assets | | - | 40 216 | 37 600 | 30 000 | - | - | - | - | - |
| Land | | - | 387 747 | 378 984 | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | 1 500 | 1 500 | 1 500 | 1 500 | 1 500 | 1 500 |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 5 780 945 | 5 504 648 | 5 323 927 | 5 155 543 | 5 155 700 | 5 155 700 | 4 950 747 | 4 503 982 | 4 217 743 |

| | | | | | | | | | | |
|---|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| EXPENDITURE OTHER ITEMS | | 478 114 | 479 952 | 520 362 | 582 004 | 597 658 | 597 658 | 663 530 | 697 191 | 717 163 |
| Depreciation | 7 | 427 744 | 411 712 | 434 791 | 428 189 | 428 189 | 428 189 | 434 145 | 457 589 | 464 582 |
| Repairs and Maintenance by Asset Class | 3 | 50 370 | 68 240 | 85 571 | 153 815 | 169 469 | 169 469 | 229 385 | 239 602 | 252 581 |
| <i>Roads Infrastructure</i> | | 8 992 | 8 410 | 12 867 | 24 636 | 32 686 | 32 686 | 35 908 | 39 955 | 42 112 |
| <i>Storm water Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Electrical Infrastructure</i> | | 10 706 | - | 7 078 | 36 949 | 36 949 | 36 949 | 39 018 | 41 125 | 43 349 |
| <i>Water Supply Infrastructure</i> | | 8 294 | 6 490 | 10 046 | 17 231 | 16 981 | 16 981 | 16 891 | 5 850 | 6 167 |
| <i>Sanitation Infrastructure</i> | | 8 836 | 5 172 | - | 3 688 | 4 459 | 4 459 | 8 246 | 6 583 | 6 939 |
| <i>Solid Waste Infrastructure</i> | | 4 546 | 5 676 | - | - | - | - | - | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 41 375 | 25 748 | 29 991 | 82 504 | 91 075 | 91 075 | 100 063 | 93 513 | 98 567 |
| Community Facilities | | 7 190 | 2 529 | - | 4 171 | 3 418 | 3 418 | 10 674 | 10 668 | 11 245 |
| Sport and Recreation Facilities | | - | 3 959 | 5 002 | 8 529 | 9 157 | 9 157 | 9 301 | 9 804 | 10 331 |
| Community Assets | | 7 190 | 6 488 | 5 002 | 12 701 | 12 575 | 12 575 | 19 975 | 20 472 | 21 576 |
| Heritage Assets | | - | - | 147 | 262 | 262 | 262 | 277 | 292 | 307 |
| Revenue Generating | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | 1 805 | 36 004 | 224 | 5 945 | 6 136 | 6 136 | 6 729 | 7 092 | 7 489 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Other Assets | | 1 805 | 36 004 | 224 | 5 945 | 6 136 | 6 136 | 6 729 | 7 092 | 7 489 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | 4 470 | 10 763 | 10 763 | 10 763 | 16 188 | 17 062 | 17 984 |
| Intangible Assets | | - | - | 4 470 | 10 763 | 10 763 | 10 763 | 16 188 | 17 062 | 17 984 |
| Computer Equipment | | - | - | - | 3 315 | 3 376 | 3 376 | 4 376 | 4 612 | 4 861 |
| Furniture and Office Equipment | | - | - | 1 056 | 2 351 | 2 321 | 2 321 | 2 205 | 2 324 | 2 454 |
| Machinery and Equipment | | - | - | 13 919 | 12 565 | 12 615 | 12 615 | 49 389 | 62 596 | 65 986 |
| Transport Assets | | - | - | 30 763 | 23 408 | 30 346 | 30 346 | 30 182 | 31 638 | 33 357 |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE OTHER ITEMS | | 478 114 | 479 952 | 520 362 | 582 004 | 597 658 | 597 658 | 663 530 | 697 191 | 717 163 |
| <i>Renewal and upgrading of Existing Assets as % of total capex</i> | | 0.0% | 0.0% | 0.0% | 17.7% | 14.5% | 14.5% | 0.0% | 0.0% | 0.0% |
| <i>Renewal and upgrading of Existing Assets as % of deprecn</i> | | 0.0% | 0.0% | 0.0% | 9.1% | 9.3% | 9.3% | 0.0% | 0.0% | 0.0% |
| <i>R&M as a % of PPE</i> | | 0.9% | 1.3% | 1.7% | 3.0% | 3.4% | 3.4% | 4.8% | 5.4% | 6.1% |
| <i>Renewal and upgrading and R&M as a % of PPE</i> | | 1.0% | 1.0% | 2.0% | 4.0% | 4.0% | 4.0% | 5.0% | 5.0% | 6.0% |

Explanatory notes to Table A9 - Asset Management

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

Table 22 MBRR Table A10 - Basic Service Delivery Measurement

NW403 City Of Matlosana - Table A10 Basic service delivery measurement

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|----------------|----------------|----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Household service targets | | | | | | | | | | |
| Water: | | | | | | | | | | |
| Piped water inside dwelling | 1 | 144 949 | 144 949 | 144 949 | 146 398 | 146 398 | 146 398 | 154 011 | 162 328 | 171 093 |
| Piped water inside yard (but not in dwelling) | 2 | 30 591 | 30 591 | 30 591 | 30 897 | 30 897 | 30 897 | 32 504 | 34 259 | 36 109 |
| Using public tap (at least min.service level) | 2 | 2 090 | 2 090 | 2 090 | 2 111 | 2 111 | 2 111 | 2 220 | 2 340 | 2 467 |
| Other water supply (at least min.service level) | 4 | 2 090 | 2 090 | 2 090 | 2 111 | 2 111 | 2 111 | 2 220 | 2 340 | 2 467 |
| <i>Minimum Service Level and Above sub-total</i> | 3 | 179 719 | 179 719 | 179 719 | 181 517 | 181 517 | 181 517 | 190 955 | 201 267 | 212 136 |
| Using public tap (< min.service level) | 3 | 2 089 | 2 089 | 2 089 | 2 089 | 2 110 | 2 110 | 2 219 | 2 339 | 2 465 |
| Other water supply (< min.service level) | 4 | - | - | - | - | - | - | - | - | - |
| No water supply | 4 | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | 4 | 2 089 | 2 089 | 2 089 | 2 089 | 2 110 | 2 110 | 2 219 | 2 339 | 2 465 |
| Total number of households | 5 | 181 808 | 181 808 | 181 808 | 183 605 | 183 626 | 183 626 | 193 175 | 203 606 | 214 601 |
| Sanitation/sewerage: | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 125 993 | 125 993 | 125 993 | 127 253 | 127 253 | 127 253 | 133 871 | 141 100 | 148 719 |
| Flush toilet (with septic tank) | | 216 | 216 | 216 | 218 | 218 | 218 | 230 | 242 | 255 |
| Chemical toilet | | 616 | 616 | 616 | 622 | 622 | 622 | 655 | 690 | 727 |
| Pit toilet (ventilated) | | 2 779 | 2 779 | 2 779 | 2 807 | 2 807 | 2 807 | 2 953 | 3 112 | 3 280 |
| Other toilet provisions (> min.service level) | | 1 149 | 1 149 | 1 149 | 1 161 | 1 161 | 1 161 | 1 221 | 1 287 | 1 357 |
| <i>Minimum Service Level and Above sub-total</i> | | 130 754 | 130 754 | 130 754 | 132 061 | 132 061 | 132 061 | 138 929 | 146 431 | 154 338 |
| Bucket toilet | | 1 000 | 1 000 | 1 000 | 1 010 | 1 010 | 1 010 | 1 063 | 1 120 | 1 180 |
| Other toilet provisions (< min.service level) | | - | - | - | - | - | - | - | - | - |
| No toilet provisions | | 3 581 | 3 581 | 3 581 | 3 617 | 3 617 | 3 617 | 3 805 | 4 010 | 4 227 |
| <i>Below Minimum Service Level sub-total</i> | | 4 581 | 4 581 | 4 581 | 4 627 | 4 627 | 4 627 | 4 967 | 5 130 | 5 407 |
| Total number of households | 5 | 135 335 | 135 335 | 135 335 | 136 688 | 136 688 | 136 688 | 143 796 | 151 561 | 159 745 |
| Energy: | | | | | | | | | | |
| Electricity (at least min.service level) | | 178 559 | 179 558 | 160 119 | 144 247 | 144 247 | 161 893 | 169 748 | 178 302 | 187 229 |
| Electricity - prepaid (min.service level) | | 152 374 | 152 425 | 174 245 | 23 654 | 23 654 | 175 987 | 178 740 | 181 623 | 184 593 |
| <i>Minimum Service Level and Above sub-total</i> | | 330 933 | 331 983 | 334 364 | 167 901 | 167 901 | 337 880 | 348 488 | 359 925 | 371 823 |
| Electricity (< min.service level) | | 146 382 | 147 765 | 146 466 | 144 247 | 144 247 | 147 894 | 155 395 | 163 589 | 172 226 |
| Electricity - prepaid (< min. service level) | | 23 420 | 23 420 | 23 420 | 23 654 | 23 654 | 23 654 | 24 884 | 26 228 | 27 644 |
| Other energy sources | | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | 169 802 | 171 185 | 169 886 | 167 901 | 167 901 | 171 548 | 180 279 | 189 817 | 199 871 |
| Total number of households | 5 | 500 735 | 503 168 | 504 250 | 335 803 | 335 803 | 509 429 | 528 767 | 549 743 | 571 693 |
| Refuse: | | | | | | | | | | |
| Removed at least once a week | | - | - | - | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | | - | - | - | - | - | - | - | - | - |
| Removed less frequently than once a week | | - | - | - | - | - | - | - | - | - |
| Using communal refuse dump | | - | - | - | - | - | - | - | - | - |
| Using own refuse dump | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Other rubbish disposal | | - | - | - | - | - | - | - | - | - |
| No rubbish disposal | | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Total number of households | 5 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Households receiving Free Basic Service | | | | | | | | | | |
| Water (6 kilolitres per household per month) | 7 | - | - | - | - | - | - | - | - | - |
| Sanitation (free minimum level service) | | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (50kwh per household per month) | | - | - | - | - | - | - | - | - | - |
| Refuse (removed at least once a week) | | - | - | - | - | - | - | - | - | - |
| Cost of Free Basic Services provided - Formal Settlements (R'000) | | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | 8 | - | - | - | 102 996 | 53 040 | 53 040 | 64 380 | 67 857 | 71 521 |
| Sanitation (free sanitation service to indigent households) | | - | - | - | 64 227 | 33 965 | 33 965 | 38 364 | 40 436 | 42 619 |
| Electricity/other energy (50kwh per indigent household per month) | | - | - | - | 74 966 | 43 051 | 43 051 | 56 012 | 59 037 | 62 225 |
| Refuse (removed once a week for indigent households) | | - | - | - | 57 922 | 48 280 | 48 280 | 52 961 | 55 821 | 58 836 |
| Cost of Free Basic Services provided - Informal Fomal Settlements (R'000) | | | | | | | | | | |
| Total cost of FBS provided | | - | - | - | 300 111 | 178 316 | 178 316 | 211 718 | 223 151 | 233 201 |
| Highest level of free service provided per household | | | | | | | | | | |
| Property rates (R value threshold) | | - | - | - | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| Water (kilolitres per household per month) | | - | - | - | 6 | 6 | 6 | 6 | 6 | 6 |
| Sanitation (kilolitres per household per month) | | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 |
| Sanitation (Rand per household per month) | | - | - | - | - | - | - | - | - | - |
| Electricity (kwh per household per month) | | - | - | - | 50 | 50 | 50 | 50 | 50 | 50 |
| Refuse (average litres per week) | | - | - | - | - | - | - | - | - | - |
| Revenue cost of subsidised services provided (R'000) | | | | | | | | | | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | 9 | - | - | - | - | - | - | - | - | - |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | - | - | - | 59 317 | 62 580 | 62 580 | 16 428 | 17 315 | 18 250 |
| Water (in excess of 6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Sanitation (in excess of free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - |
| Refuse (in excess of one removal a week for indigent households) | | - | - | - | - | - | - | - | - | - |
| Municipal Housing - rental rebates | 6 | - | - | - | - | - | - | - | - | - |
| Housing - top structure subsidies | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total revenue cost of subsidised services provided | | - | - | - | 59 317 | 62 580 | 62 580 | 16 428 | 17 315 | 18 250 |

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.

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

PART 2 – SUPPORTING DOCUMENTATION

2.1 Overview of the Annual Budget Process

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

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

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

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

2.1.1 Budget Process Review

In terms of section, 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year, August 2018, a time schedule that sets out the process to revise the IDP and prepare the budget.

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

Key dates applicable to the process were:

- 30 August 2018 – Approval Budget Time schedule
- 14 December 2018 – Request budget inputs from stakeholders
- 4 & 5 March 2018 – Engagement stakeholders
- 19 March 2018 – Top Management

- 26 March Budget Steering Committee
- 29 March 2019 – Tabling of the 2019/20 – 2021/22 MTREF budget to Council.
- 10 – 25 April 2019 - Public Participation.
21 & 24 May 2019 – Policy/Tariff Workshop.
- 31 May 2019 – Council Approves the Final 2019/20 – 2021/22 MTREF budget.
- 14 June 2019 – Submit Final 2019/20 – 2021/22 MTREF budget documents to National Treasury and Provincial Treasury.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

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

The process plan included the following key IDP processes and deliverables:

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

2.1.3 Financial Modelling and Key Planning Drivers

The following key factors and planning strategies have informed the compilation of the 2019/20 MTREF:

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

Furthermore, the strategic guidance given in National Treasury's MFMA Circular 93 & 94 have been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation.

Council did undertake a public participation process after the tabling of 2019/20 – 2021/22 MTREF budget by Council from 10 to 24 April 2019.

All documents in the appropriate format (electronic and printed) were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs. The 2019/20 MTREF budget will also be placed on the municipal website www.matlosana.gov.za

2.1.5 Engagements with NT, PT & other stakeholders

The municipality did once again engage with the NT, PT after they did a full assessment of the Municipality's tabled 2019/20 to 2021/22 MTREF on 3 May 2019.

2.2 Overview of Alignment of Annual Budget with IDP

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

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

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

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

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

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

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

2.3 Measurable Performance Objectives and Indicators

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

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

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

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

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

| Strategic Objective | Goal | Goal Code | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|--|------|-----------|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| | | | | - | - | - | - | - | - | - | - | - |
| ... | | | | - | - | - | - | - | - | - | - | - |
| . | | | | - | - | - | - | - | - | - | - | - |
| Good Governance And Public Participation | | | | 8 699 | 4 938 | 7 143 | 8 789 | 8 956 | 8 956 | 3 898 | 4 354 | 4 471 |
| Municipal Financial Viability & Management | | | | 998 149 | 838 642 | 889 095 | 838 788 | 889 187 | 889 187 | 851 563 | 911 464 | 983 218 |
| Local Economic Development | | | | - | 18 854 | - | 37 284 | 11 929 | 26 927 | 30 082 | 37 115 | 34 248 |
| Municipal Institutional Development And Transformation | | | | 4 208 | 860 | 3 924 | 11 803 | 26 927 | 11 929 | - | - | - |
| Service Delivery & Infrastructure Development | | | | 983 777 | 1 304 757 | 1 364 040 | 1 792 641 | 1 796 201 | 1 796 201 | 1 983 712 | 2 157 278 | 2 431 499 |
| Allocations to other priorities | | | 2 | 271 560 | 244 809 | 324 232 | 200 224 | 198 622 | 198 622 | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | | 1 | 2 266 392 | 2 412 860 | 2 588 434 | 2 889 530 | 2 931 822 | 2 931 822 | 2 869 256 | 3 110 211 | 3 453 436 |

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

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

| Strategic Objective | Goal | Goal Code | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|--|------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousand | | | | | | | | | | | | |
| ... | | | | - | - | - | - | | - | - | - | - |
| Good Governance And Public Participation | | | | 113 024 | 242 839 | 220 333 | 330 021 | 342 648 | 342 648 | 241 967 | 259 746 | 277 048 |
| Municipal Financial Viability & Management | | | | 801 033 | 666 588 | 744 879 | 268 544 | 283 978 | 283 978 | 259 837 | 248 469 | 265 226 |
| Local Economic Development | | | | 55 986 | 30 260 | 36 742 | 86 070 | 90 661 | 90 661 | 44 036 | 50 434 | 53 798 |
| Municipal Institutional Development And Transformation | | | | 114 621 | 72 088 | 145 945 | 87 694 | 87 321 | 87 321 | - | - | - |
| Service Delivery & Infrastructure Development | | | | 951 326 | 1 182 582 | 1 289 995 | 1 820 440 | 1 839 792 | 1 839 792 | 2 671 371 | 2 754 604 | 2 837 899 |
| Allocations to other priorities | | | | 484 677 | 526 021 | 448 563 | 526 309 | 530 431 | 530 431 | | | |
| Total Expenditure | | | 1 | 2 520 667 | 2 720 379 | 2 886 458 | 3 119 078 | 3 174 831 | 3 174 831 | 3 217 212 | 3 313 253 | 3 433 971 |

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

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

| Strategic Objective | Goal | Goal Code | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|--|------|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Good Governance And Public Participation | | | | 21 404 | 17 603 | 3 842 | 55 500 | 14 357 | 14 357 | 29 000 | 15 939 | 18 497 |
| Municipal Financial Viability & Management | | | | 7 137 | 3 619 | 2 733 | - | 5 600 | 5 600 | 11 610 | 13 663 | 9 530 |
| Municipal Institutional Development And Transformation | | | | 3 643 | 14 369 | 3 180 | 5 000 | 34 996 | 34 996 | 8 000 | - | - |
| Service Delivery & Infrastructure Development | | | | 29 522 | 65 340 | 91 404 | 159 890 | 188 270 | 188 270 | 119 465 | 136 905 | 146 861 |
| Allocations to other priorities | | | 3 | 71 700 | 69 954 | 74 082 | | 30 379 | 30 379 | | | |
| Total Capital Expenditure | | | 1 | 133 406 | 170 886 | 175 241 | 220 390 | 273 602 | 273 602 | 168 075 | 166 508 | 174 888 |

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.

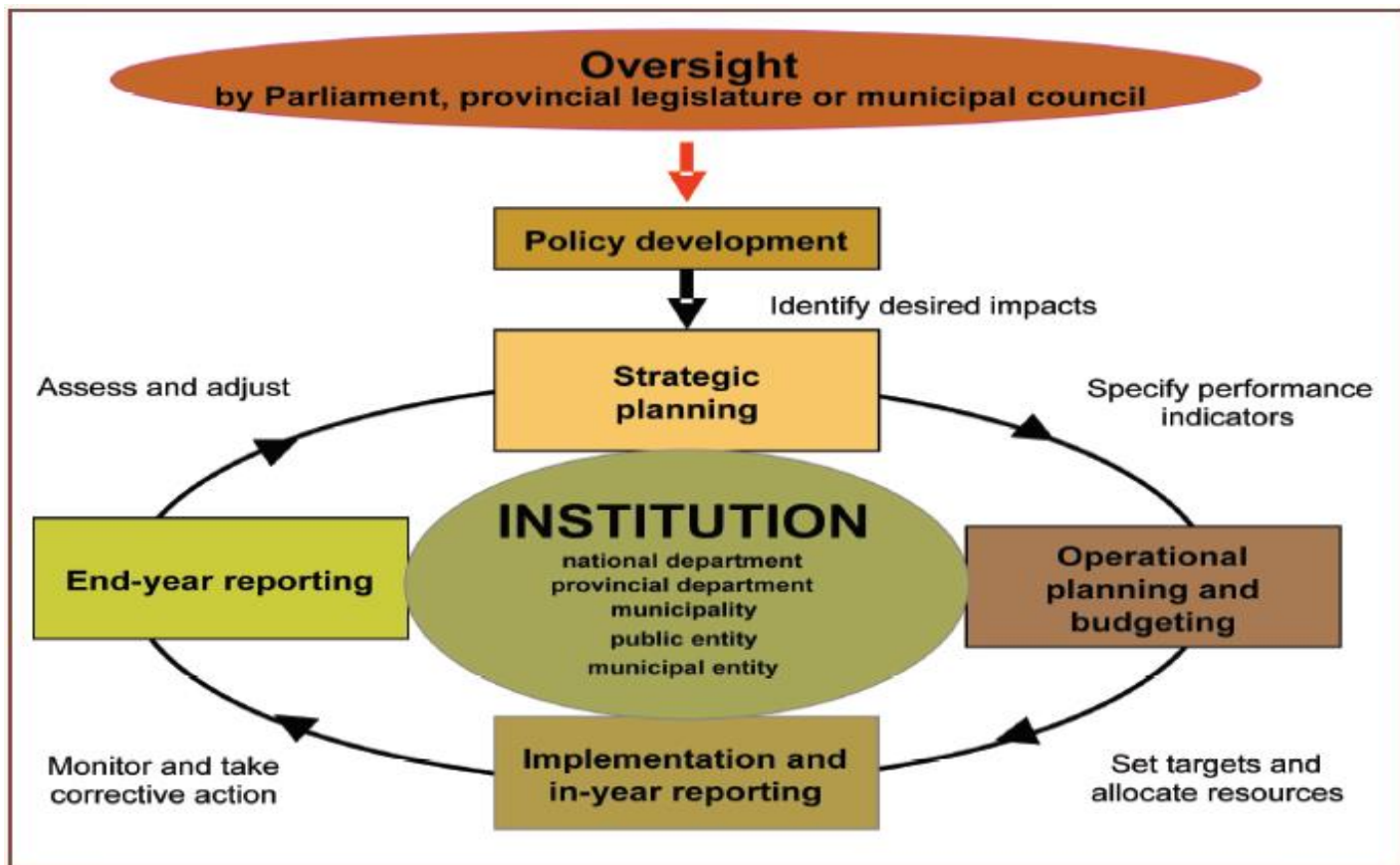


Figure 1 Planning, budgeting and reporting cycle

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

| TECHNICAL SERVICES | | | | | | | | | | |
|---|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Electricity capital spending measured by the % of budget spent | Percentage (%) spent of approved electricity capital projects | 95% | 90% | 100% | 50% | 60% | 60% | 90% | 90% | 90% |
| Effective management of electricity provisioning systems evaluated i.t.o electricity losses | Percentage (%) of electricity losses calculated on a twelve month rolling period as kwh sold/kwh purchased. | 12% | 24% | 16% | 20% | 20% | 20% | 15% | 12% | 10% |
| Effective management of water provisioning systems to minimise water losses by implementing measures to reduce water losses | Percentage (%) calculated on a twelve month rolling period as KL billed / kl used | 15% | 15% | 16% | 16% | 16% | 16% | 17% | 17% | 17% |
| Excellent water quality measured by the quality of water as per SANS 241 criteria | Percentage (%) water quality level as per blue drop project as measured annually | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% | 95% |
| Water capital spending measured by the percentage of budget spent. | Percentage (%) of spent approved water capital projects as per approved budget | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% |
| Waste water capital spending measured by the % of budget spent | Percentage (%) spent of approved budget of sanitation capital projects as per approved budget | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% |
| Provision of free basic electricity to registered indigent account holders connected to the municipal electrical infrastructure network | No. of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network | 6 100 | 10 000 | 10 000 | 10 300 | 10 300 | 10 300 | 10 300 | 10 300 | 10 300 |
| Provision of electricity to formal residential properties connected to the municipal electrical infrastructure network for both credit and prepaid electrical metering | No. of formal residential properties connected to the municipal electrical infrastructure network | 29 000 | 29 000 | 31 000 | 31 000 | 31 000 | 31 000 | 31 000 | 31 000 | 31 000 |
| Provision of electricity to informal residential properties in the designated informal areas which are connected to the municipal electrical infrastructure network for prepaid electrical metering | Number of residential pre-paid meters registered on the Promun Financial System in the designated informal areas that meet agreed service standards | 550 | 550 | 550 | 1 500 | 1 500 | 1 500 | 1 500 | 1 500 | 1 500 |
| Provision of free basic sanitation services to registered indigent account holders which are connected to the municipal waste water (sanitation/sewage) network & billed for sewer service, irrespective of the number of water closets (toilets) | Number of indigent account holders receiving free basic sanitation in terms of Equitable Share requirements | 5 300 | 10 000 | 10 000 | 10 000 | 10 000 | 10 000 | 10 000 | 10 000 | 10 000 |
| Provision of sanitation services to residential properties which are connected to the municipal waste water (sanitation/sewage) network & are billed for sewerage service, irrespective of the number of water closets (toilets) | Number of residential properties which are billed for sewerage in accordance to the Promun financial system | 25 500 | 26 000 | 27 000 | 27 000 | 27 000 | 27 000 | 27 000 | 27 000 | 27 000 |
| Provision of clean piped water to indigent account holders which are connected to the municipal water infrastructure network | Number of indigent account holders receiving free basic water | 6 400 | 11 000 | 11 000 | 10 300 | 10 300 | 10 300 | 10 300 | 10 300 | 10 300 |
| Provision of clean piped water to registered indigent account holders which are connected to the municipal water infrastructure network | Number of formal residential properties that meet agreed service standards for piped water | 30 500 | 31 500 | 33 000 | 33 000 | 33 000 | 33 000 | 33 000 | 33 000 | 33 000 |
| Provision of clean piped water to all informal areas by means of water stand pipes in informal areas which have a water meter attached, and are registered on the Promun financial system | Number of water meters, measuring water to informal areas including stand pipes | 47 | 74 | 74 | 74 | 74 | 70 | 70 | 70 | 70 |

| COMMUNITY SERVICES | | | | | | | | | | |
|---|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Sports fields are maintained measured by the percentage (%) of the maintenance budget spent | Percentage (%) of Sport maintenance budget spent | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% |
| Effective maintenance of refuse removal assets i.t.o approved budget | Percentage (%) of waste management maintenance budget spent | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% |
| Annual Review of the Disaster Management Plan by end November | Plan completed and submitted to Council | 100% | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Effective Management of Community Safety Department measured by percentage (%) of Capital Budget spent | Percentage (%) of approved capital budget spent for Community Safety department | 1 | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95% | 95% |
| Effective Management of Fire Service measured by percentage (%) of Capital Budget spent | Percentage (%) of approved capital budget spent for Fire Services department | 1 | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95.00% | 95% | 95% |
| Provision of free basic refuse removal and solid waste disposal to registered indigent account holders in the Mossel Bay area | Number of indigent account holders receiving free basic refuse removal monthly | 11 000 | 5 800 | 11 000 | 10 300 | 10 300 | 10 300 | 10 300 | 10 300 | 10 300 |
| Provision of refuse removal and solid waste disposal to all residential account holders in the Mossel Bay area | Number of formal residential properties for which refuse is removed at least once a week | 31 000 | 31 000 | 32 000 | 33 000 | 33 000 | 33 000 | 33 000 | 33 000 | 33 000 |
| PLANNING AND INTEGRATED SERVICES | | | | | | | | | | |
| Revision of the Municipal Spatial Development Framework | Draft reviewed SDF submitted to Council | New | New | New | 1 | 1 | 1 | 1 | 1 | 1 |
| Update Human Settlement Pipeline | Reviewed Human Settlement Pipeline submitted to Council | | | | | | | 1 | 1 | 1 |
| Municipal roads and stormwater capital spending measured by the percentage (%) of budget spent | Percentage (%) spent of approved roads and stormwater capital projects as approved budget | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% |
| The maintenance of the municipal Buildings measured by the percentage (%) of budget spent of the approved budget for Municipal Buildings and Land | Percentage (%) spent of maintenance budget as per approved budget as per approved budget for Municipal Buildings and Land | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% | 90% |

The following table sets out the municipalities main performance objectives and benchmarks for the 2019/20 MTREF.

Table 27 MBRR Table SA8 - Performance indicators and benchmarks

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

| Description of financial indicator | Basis of calculation | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Borrowing Management | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 1.9% | 2.2% | 2.1% | -0.3% | -0.1% | -0.1% | 0.3% | 0.6% | 0.6% | 0.6% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 2.6% | 3.0% | 3.0% | -0.4% | -0.1% | -0.1% | 0.2% | 0.9% | 0.8% | 0.8% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0.0% | 0.0% | 0.0% | 58.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Safety of Capital | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 0.6 | 0.6 | 0.7 | 0.6 | 0.6 | 0.5 | 1.0 | 0.7 | 0.8 | 1.3 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 0.6 | 0.6 | 0.7 | 0.6 | 0.6 | 0.5 | 1.0 | 0.7 | 0.8 | 1.3 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | (0.1) | 0.1 | 0.1 | 0.2 |
| Revenue Management | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 52.1% | 59.0% | 60.0% | 81.0% | 97.2% | 81.0% | 0.0% | 76.0% | 81.4% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 53.0% | 59.0% | 60.0% | 81.0% | 97.2% | 81.0% | 0.0% | 76.1% | 81.5% | 85.7% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 14.4% | 15.8% | 21.3% | 14.5% | 15.5% | 18.9% | 59.3% | 19.7% | 20.6% | 20.4% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | | | | | | | |
| Creditors Management | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA' s 65(e)) | | | | | | | | | | |
| Creditors to Cash and Investments | | -204.3% | -774.5% | 664.6% | 569.6% | 222.1% | 25680.7% | 0.0% | 979.9% | 765.4% | 493.7% |
| Other Indicators | | | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) | | | | | | | | | | |
| | Total Cost of Losses (Rand '000) | | | | | | | | | | |
| Water Distribution Losses (2) | % Volume (units purchased and generated less units sold)/units purchased and generated | 27 | 25 | 24 | 16 | 16 | 16 | 16 | 15 | 15 | 15 |
| | Total Volume Losses (kℓ) | | | | | | | | | | |
| Employee costs | Total Cost of Losses (Rand '000) | | | | | | | | | | |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | 36 | 29 | 35 | 39 | 39 | 39 | 39 | 35 | 35 | 35 |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 22.6% | 23.2% | 24.0% | 24.0% | 24.0% | 24.0% | 22.2% | 24.4% | 24.9% | 23.7% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 24.2% | 24.9% | 25.8% | 25.2% | 25.3% | 25.3% | | 25.7% | 26.2% | 25.0% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 2.3% | 3.0% | 3.6% | 5.7% | 6.3% | 6.3% | | 8.4% | 8.1% | 7.7% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 21.3% | 20.0% | 19.9% | 16.1% | 16.4% | 16.4% | 14.3% | 16.2% | 15.7% | 14.4% |
| IDP regulation financial viability indicators | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 125.0 | 7.8 | 101.2 | 88.0 | 88.0 | 88.0 | 68.7 | 76.0 | 78.7 | 88.1 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 18.6% | 20.8% | 28.8% | 18.7% | 20.4% | 25.7% | 77.8% | 23.9% | 25.1% | 24.7% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | (1.7) | (0.5) | 0.7 | 0.6 | 1.1 | 0.0 | - | 0.5 | 0.5 | 0.6 |

Performance indicators and benchmarks

Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. The following financial performance indicators have formed part of the compilation of the 2019/20 MTREF:

- Capital charges to operating expenditure measures what portion of total operating expenditure is used to service the existing loans. The municipality do not have a large dependency on loans in the past and therefore this ratio is on the low side. This also indicate the possible under usage of loans to deliver on projects or to renew its asset base.
- Capital charges to operating revenue is due to the nature of the municipalities business in line with the previous ratio. The same findings can be made as mentioned.
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing. The municipality has identified the need to utilize loans as to ensure that it can fulfill its service delivery commitments in the future and will do so prudently.

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

- *Current ratio* is a measure of the current assets divided by the current liabilities. The goal of the municipality is to achieve a ratio of more than 1:1 as would be the norm. The generation of net cash inflows is of high importance and plans already put in place as well of further focus on expenditure control, revenue enhancement and loss control should have the desired affect to improve the current ratio.
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. As indicated in the previous paragraph the municipality believe that it is on track to achieve this ratio with the current plans in place.
- Due to cash flow constraints the municipality have to manage the payment of its creditors. Special arrangements were made with ESKOM and MIDVAAL. All other creditors are serviced in an equitable manner in order to create a stable environment for the municipality to acquire services and goods. The municipality will strive to pay all creditors within 30 days but do acknowledge that this will only be achieved over a period.

Other Indicators

- The electricity distribution losses and remain a challenge as it is higher than the norm. The municipality need too urgently address the matter in the 2018/19 budget as it impacts

on the municipality's ability to have a funded sustainable budget. Electricity distribution losses has been reduced in the 2017/18 audited financial year as per the 2017/18 Audited Financial Statements.

- The water distribution losses for the 2017/18 year at 39% is too high. Continued focus on leaks and illegal connections and other proposed actions should bear fruit and this should have a positive impact on the future cash flows of the municipality.
- Employee costs as a percentage of revenue is constant over the MTREF. This can be attributed to mainly to inflation linked drivers on both sides of the equation.
- Similar to that of employee costs, repairs and maintenance as percentage of operating revenue is also stable. The municipality need to explore avenue

2.4 Overview of Budget related-policies.

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

2.4.1 Review of Customer Care; Credit Control and Debt Collection Policies.

This policy was reviewed; among others; in order to achieve a higher collection rate.

2.4.2 Review of Indigent Relief Policy.

The indigent relief policy was reviewed and amendments were made to the indigent qualifying threshold.

2.4.3 Review of Rates Policy

The Rates policy was reviewed to bring it in line with amendments in the property rates act.

2.4.4 Supply Chain Management Policy & Infrastructure Procurement and Delivery Management Policy

The Tariff policy was reviewed to make it more effective.

2.4.5 Irrecoverable Bad Debt Policy

The Irrecoverable Bad Debt Policy was reviewed.

2.4.6 Tariff Policy

The Tariff Policy was reviewed to provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery.

2.4.7 Investment & Cash Management Policy

The policy was reviewed.

2.4.8 Budget Policy

The policy was reviewed to ensure budget compliance.

2.4.9 Asset Management Policy

The policy was be reviewed, specifically the use for life of an asset.

2.4.10 Borrowing Management Policy

The policy was reviewed.

2.4.11 Funding & Reserve Policy

The policy was reviewed.

2.4.12 Cost Containment Policy

A new policy to contain cost.

2.4.13 Unauthorised, Irregular, Fruitless & Wasteful Expenditure Policy

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

2.4.14 Expenditure Management Policy

To better manage and control municipal expenditure,

2.4.15 Inventory Management Policy

A new policy to manage the inventory.

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

- Transfer of Funds Policy
- Grants and Funding Policy

2.5 Overview of Budget Assumptions.

2.5.1 External Factors.

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

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

Four key factors have been taken into consideration in the compilation of the 2019 /20 – 2021/22 MTREF.

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

2.5.3 Interest Rates for Borrowing and Investment of Funds.

MFMA specifies that borrowing can only be utilized to fund capital or refinancing borrowing in certain conditions. For simplicity, the 2019/20 MTREF is based on the assumption that all borrowings are undertaken using fixed interest rates for amortisation-style loans requiring both regular principal and interest payments.

2.5.4 Collection Rate for Revenue Services.

The base assumption is that tariff and rates increases will increase at a rate slightly higher than CPI over long term. It is assumed that current economic conditions and relatively controlled inflationary conditions will continue for the forecasted term. For the medium term, inflation is not expected to bridge the 6.0% band set by the Reserve Bank. On the longer term, consumer inflation is expected to drop to 5.2% by 2021/22.

2.5.5 Growth or Decline in Tax Base of the Municipality.

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

2.5.6 Salary Increases

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

2.5.7 Impact of National, Provincial and Local Policies.

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

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

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

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

2.5.8 Ability of the Municipality to Spend and Deliver on Programmes

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

2.6 Overview of Budget Funding

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid

waste removal, property rates, operating and capital grants from organs of state and other minor charges like building plan fees, licenses and permits etc.

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

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

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

Investment revenue contributes marginally to the revenue base of the Municipality with a budget allocation of R 3.2 million for the financial years of the 2019/20 MTREF.

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

Table 28 MBRR SA15 – Detail Investment Information

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

| Investment type | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | 70 762 | 79 137 | 128 993 | 80 444 | 80 444 | 80 444 | 115 000 | 126 000 | 138 000 |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | - | - | - | - | - | - | - | - | - |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | 7 575 | 8 362 | 9 066 | 9 556 | 9 556 | 9 556 | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Municipal Bonds | | | | | | | | | | |
| Municipality sub-total | 1 | 78 336 | 87 499 | 138 060 | 90 000 | 90 000 | 90 000 | 115 000 | 126 000 | 138 000 |
| Entities | | | | | | | | | | |
| Securities - National Government | | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | | |
| Deposits - Bank | | | | | | | | | | |
| Deposits - Public Investment Commissioners | | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | | |
| Entities sub-total | | - | - | - | - | - | - | - | - | - |
| Consolidated total: | | 78 336 | 87 499 | 138 060 | 90 000 | 90 000 | 90 000 | 115 000 | 126 000 | 138 000 |

Table 29 MBRR SA16 – Investment particulars by maturity

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

| Investments by Maturity | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate * | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|-------------------------------------|-----|----------------------|--------------------|-----------------------------|---------------------------------|-----------------|-------------------------|----------------------|---------------------------|-----------------|-------------------------|------------------------------------|-------------------|-----------------|
| Name of institution & investment ID | 1 | Yrs/Months | | | | | | | | | | | | |
| Parent municipality | | | | | | | | | | | | | | |
| ABSA | | daily | call | Y | variable | 3.25 | | | | 1 741 | 5 | (11 000) | 10 000 | 741 |
| ABSA | | daily | call | y | variable | 4.2 | | | | 46 | 8 | (16 000) | 16 000 | 46 |
| ABSA | | daily | call | y | variable | 6.25 | | | | 400 | 88 | (80 382) | 85 500 | 5 518 |
| ABSA | | daily | call | y | variable | 4.2 | | | | 5 866 | 225 | (345 000) | 350 000 | 10 866 |
| ABSA | | daily | call | y | variable | 1.05 | | | | 172 | 2 | (3 000) | 3 000 | 172 |
| ABSA | | daily | call | y | variable | 6.15 | | | | 18 704 | 475 | (64 000) | 46 600 | 1 304 |
| ABSA | | daily | call | y | variable | 6.28 | | | | 24 828 | 590 | (144 000) | 175 000 | 55 828 |
| INVESTEC | | daily | call | y | variable | 6.3 | | | | 5 865 | 274 | (338) | 374 | 5 901 |
| NEDBANK | | month | fixed | y | fixed | 7.85 | | | | | 570 | (120 000) | 120 000 | |
| SANLAM | | months | fixed | y | | | | | 01 December 2019 | 568 | 43 | | 43 | 611 |
| SANLAM | | months | fixed | y | | | | | 01 August 2019 | 8 498 | 400 | | 600 | 9 098 |
| FNB | | months | fixed | y | | | | | 30 June 2019 | 14 | 1 | | | 14 |
| FNB | | months | fixed | y | | | | | 30 June 2019 | 43 | 3 | | 3 | 46 |
| NEDCOR | | years | fixed | y | | | | | 30 July 2019 | 23 100 | 554 | | 1 754 | 24 854 |
| Municipality sub-total | | | | | | | | | | 89 846 | | (783 720) | 808 874 | 115 000 |
| Entities | | | | | | | | | | | | | | |
| N/A | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | - |
| Entities sub-total | | | | | | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 1 | | | | | | | | | 89 846 | | (783 720) | 808 874 | 115 000 |

2.6.2 Medium-term outlook: capital revenue

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

Table 30 Sources of capital revenue over the MTREF

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

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 345 735 | 346 330 | 358 630 | 404 108 | 408 392 | 408 392 | 441 998 | 474 131 | 515 291 |
| Local Government Equitable Share | | | | | | | | | | |
| Equitable Share | | 339 737 | 342 855 | 354 377 | 392 856 | 392 856 | 392 856 | 429 961 | 466 396 | 506 933 |
| Expanded Public Works Programme Integrate | | 3 389 | 1 653 | 2 108 | 2 037 | 2 037 | 2 037 | 1 983 | - | - |
| Local Government Financial Management Gra | | 1 674 | 1 805 | 2 145 | 2 215 | 2 215 | 2 215 | 2 680 | 3 112 | 3 376 |
| Municipal Systems Improvement | | 935 | 17 | - | - | 4 284 | 4 284 | 4 374 | 4 623 | 4 982 |
| Energy Efficiency and Demand Management | | | | | 7 000 | 7 000 | 7 000 | 3 000 | - | - |
| Provincial Government: | | | | | 716 | 1 194 | 1 194 | 780 | 823 | - |
| Library Grant | | 708 | 1 201 | 1 310 | 716 | 1 194 | 1 194 | 780 | 823 | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 345 735 | 346 330 | 358 630 | 404 824 | 409 586 | 409 586 | 442 778 | 474 954 | 515 291 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 100 131 | 126 002 | 172 460 | 178 010 | 229 958 | 229 958 | 147 075 | 166 508 | 174 888 |
| Integrated National Electrification Programme | | - | 11 669 | 20 364 | 22 000 | 22 000 | 22 000 | 3 960 | 28 663 | 30 239 |
| Municipal Infrastructure Grant | | 100 131 | 79 036 | 103 356 | 90 525 | 115 958 | 115 958 | 83 115 | 87 845 | 94 649 |
| Neighbourhood Development Partnership Grant | | - | 35 297 | 48 740 | 48 485 | 75 000 | 75 000 | 60 000 | 50 000 | 50 000 |
| | | | | | 17 000 | 17 000 | 17 000 | | | |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | 100 131 | 126 002 | 172 460 | 178 010 | 229 958 | 229 958 | 147 075 | 166 508 | 174 888 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 445 866 | 472 332 | 531 090 | 582 834 | 639 543 | 639 543 | 589 853 | 641 462 | 690 178 |

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

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

Table 31 MBRR Table SA 17 - Detail of borrowings

NW403 City Of Matlosana - Supporting Table SA17 Borrowing

| Borrowing - Categorized by type | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Annuity and Bullet Loans | | | | | | | | | | |
| Long-Term Loans (non-annuity) | | 102 720 | 334 436 | | 104 000 | 57 000 | 104 000 | 42 000 | 26 000 | 9 000 |
| Local registered stock | | | | | | | | | | |
| Instalment Credit | | | | | | | | | | |
| Financial Leases | | | | | | | | | | |
| PPP liabilities | | | | | | | | | | |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | | |
| Marketable Bonds | | | | | | | | | | |
| Non-Marketable Bonds | | | | | | | | | | |
| Bankers Acceptances | | | | | | | | | | |
| Financial derivatives | | | | | | | | | | |
| Other Securities | | | | | | | | | | |
| Municipality sub-total | 1 | 102 720 | 334 436 | - | 104 000 | 57 000 | 104 000 | 42 000 | 26 000 | 9 000 |
| Entities | | | | | | | | | | |
| Annuity and Bullet Loans | | | | | | | | | | |
| Long-Term Loans (non-annuity) | | | | | | | | | | |
| Local registered stock | | | | | | | | | | |
| Instalment Credit | | | | | | | | | | |
| Financial Leases | | | | | | | | | | |
| PPP liabilities | | | | | | | | | | |
| Finance Granted By Cap Equipment Supplier | | | | | | | | | | |
| Marketable Bonds | | | | | | | | | | |
| Non-Marketable Bonds | | | | | | | | | | |
| Bankers Acceptances | | | | | | | | | | |
| Financial derivatives | | | | | | | | | | |
| Other Securities | | | | | | | | | | |
| Entities sub-total | 1 | - | - | - | - | - | - | - | - | - |
| Total Borrowing | 1 | 102 720 | 334 436 | - | 104 000 | 57 000 | 104 000 | 42 000 | 26 000 | 9 000 |

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

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

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 345 735 | 346 330 | 358 630 | 404 108 | 408 392 | 408 392 | 441 998 | 474 131 | 515 291 |
| Local Government Equitable Share | | | | | | | | | | |
| Equitable Share | | 339 737 | 342 855 | 354 377 | 392 856 | 392 856 | 392 856 | 429 961 | 466 396 | 506 933 |
| Expanded Public Works Programme Integrated | | 3 389 | 1 653 | 2 108 | 2 037 | 2 037 | 2 037 | 1 983 | - | - |
| Local Government Financial Management Grant | | 1 674 | 1 805 | 2 145 | 2 215 | 2 215 | 2 215 | 2 680 | 3 112 | 3 376 |
| Municipal Systems Improvement | | 935 | 17 | - | - | 4 284 | 4 284 | 4 374 | 4 623 | 4 982 |
| Energy Efficiency and Demand Management | | | | | 7 000 | 7 000 | 7 000 | 3 000 | - | - |
| Provincial Government: | | | | | 716 | 1 194 | 1 194 | 780 | 823 | - |
| Library Grant | | 708 | 1 201 | 1 310 | 716 | 1 194 | 1 194 | 780 | 823 | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 345 735 | 346 330 | 358 630 | 404 824 | 409 586 | 409 586 | 442 778 | 474 954 | 515 291 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 100 131 | 126 002 | 172 460 | 178 010 | 229 958 | 229 958 | 147 075 | 166 508 | 174 888 |
| Integrated National Electrification Programme | | - | 11 669 | 20 364 | 22 000 | 22 000 | 22 000 | 3 960 | 28 663 | 30 239 |
| Municipal Infrastructure Grant | | 100 131 | 79 036 | 103 356 | 90 525 | 115 958 | 115 958 | 83 115 | 87 845 | 94 649 |
| Neighbourhood Development Partnership Grant | | - | 35 297 | 48 740 | 48 485 | 75 000 | 75 000 | 60 000 | 50 000 | 50 000 |
| | | | | | 17 000 | 17 000 | 17 000 | | | |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | 100 131 | 126 002 | 172 460 | 178 010 | 229 958 | 229 958 | 147 075 | 166 508 | 174 888 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 445 866 | 472 332 | 531 090 | 582 834 | 639 543 | 639 543 | 589 853 | 641 462 | 690 178 |

2.6.3 Cash Flow Management

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

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

Table 33 MBRR Table A7 - Budget cash flow statement

NW403 City Of Matlosana - Table A7 Budgeted Cash Flows

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | 776 457 | 891 850 | 255 902 | 372 327 | 310 386 | 310 386 | - | 316 661 | 343 134 | 386 592 |
| Service charges | | 63 832 | 84 229 | 778 517 | 1 339 556 | 1 599 080 | 1 279 264 | - | 1 340 133 | 1 569 838 | 1 874 692 |
| Other revenue | | 353 762 | 381 370 | 55 190 | 36 610 | 31 610 | 31 610 | - | 38 977 | 51 608 | 55 709 |
| Government - operating | 1 | 89 493 | 94 162 | 379 000 | 409 108 | 409 108 | 409 108 | - | 442 778 | 474 954 | 515 291 |
| Government - capital | 1 | 138 481 | 170 467 | 178 023 | 168 890 | 160 293 | 160 293 | - | 147 075 | 166 508 | 174 888 |
| Interest | | - | - | 231 828 | 40 271 | 40 271 | 40 271 | - | 14 225 | 14 994 | 15 351 |
| Dividends | | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | (1 591 879) | (1 528 823) | (1 616 641) | (2 156 301) | (2 039 637) | (2 039 637) | - | (2 112 452) | (2 426 864) | (2 818 639) |
| Finance charges | | (33 863) | (43 955) | (45 826) | (11 000) | (11 000) | (11 000) | - | (6 323) | (5 664) | (5 996) |
| Transfers and Grants | 1 | - | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | (203 718) | 49 301 | 215 993 | 199 461 | 500 110 | 180 294 | - | 181 075 | 188 508 | 197 888 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | 17 831 | 3 997 | 2 297 | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors | | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) other non-current receivables | | (15 000) | (0) | - | - | - | - | - | (1 000) | (1 000) | (2 000) |
| Decrease (increase) in non-current investments | | (1 895) | (2 367) | (2 107) | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | |
| Capital assets | | (92 875) | (150 049) | (160 573) | (220 390) | (273 602) | (190 547) | - | (168 075) | (166 508) | (174 888) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (91 939) | (148 419) | (160 383) | (220 390) | (273 602) | (190 547) | - | (169 075) | (167 508) | (176 888) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | 30 000 | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | 6 362 | (5 184) | 5 817 | 3 000 | (59) | (59) | - | 2 000 | 4 000 | 5 000 |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | (13 110) | (14 562) | (15 805) | 20 000 | 14 000 | 14 000 | - | (14 000) | (15 000) | (16 000) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (6 748) | (19 746) | (9 988) | 53 000 | 13 941 | 13 941 | - | (12 000) | (11 000) | (11 000) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (302 405) | (118 864) | 45 622 | 32 071 | 240 450 | 3 689 | - | (0) | 10 000 | 10 000 |
| Cash/cash equivalents at the year begin: | 2 | 30 500 | 25 569 | 90 532 | 85 161 | - | - | - | 110 000 | 110 000 | 120 000 |
| Cash/cash equivalents at the year end: | 2 | (271 905) | (93 296) | 136 154 | 117 232 | 240 450 | 3 689 | - | 110 000 | 120 000 | 130 000 |

Cash Backed Reserves/Accumulated Surplus Reconciliation

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

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

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

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

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

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|------------------|------------------|------------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Cash and investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | (271 905) | (93 296) | 136 154 | 117 232 | 240 450 | 3 689 | - | 110 000 | 120 000 | 130 000 |
| Other current investments > 90 days | | 297 474 | 183 828 | 0 | (7 232) | (130 450) | 106 311 | (81 322) | 0 | 0 | 0 |
| Non current assets - Investments | 1 | 27 692 | 30 059 | 23 100 | - | 24 000 | - | - | - | - | - |
| Cash and investments available: | | 53 261 | 120 591 | 159 254 | 110 000 | 134 000 | 110 000 | (81 322) | 110 000 | 120 000 | 130 000 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | - | 8 587 | 27 770 | 10 000 | 10 000 | 10 000 | 246 400 | 15 000 | 15 000 | 12 000 |
| Unspent borrowing | | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | 2 | | | | | | | | | | |
| Other working capital requirements | 3 | 350 567 | 468 541 | 630 622 | 367 918 | 177 791 | 585 572 | 247 499 | 677 775 | 434 383 | 81 418 |
| Other provisions | | | | | | | | | | | |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | - | - | - | - | - | - | - | - | - | - |
| Total Application of cash and investments: | | 350 567 | 477 127 | 658 392 | 377 918 | 187 791 | 595 572 | 493 899 | 692 775 | 449 383 | 93 418 |
| Surplus(shortfall) | | (297 306) | (356 536) | (499 138) | (267 918) | (53 791) | (485 572) | (575 221) | (582 775) | (329 383) | 36 582 |

From the above table it can be seen that the cash and investments available total R 130 million in the 2019/20 financial year and decrease to R 156 million by 2021/22, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding

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

Table 35 MBRR SA10 – Funding compliance measurement

NW403 City Of Matlosana Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|-----|-------------------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| | | | Funding measures | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | (271 905) | (93 296) | 136 154 | 117 232 | 240 450 | 3 689 | - | 110 000 | 120 000 | 130 000 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | (297 306) | (356 536) | (499 138) | (267 918) | (53 791) | (485 572) | (575 221) | (582 775) | (329 383) | 36 582 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | (1.7) | (0.5) | 0.7 | 0.6 | 1.1 | 0.0 | - | 0.5 | 0.5 | 0.6 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | (254 275) | (307 519) | (298 024) | (229 549) | (243 008) | (243 008) | 609 005 | (347 956) | (203 042) | 19 465 |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a,(2) | 5 | N.A. | (1.5%) | (1.8%) | 16.6% | (13.1%) | (6.0%) | (20.5%) | 4.9% | 1.8% | 6.4% |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 65.9% | 70.5% | 53.4% | 75.8% | 85.6% | 71.5% | 0.0% | 74.5% | 79.7% | 84.0% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 30.3% | 32.8% | 35.8% | 26.1% | 28.1% | 28.1% | 4.8% | 24.3% | 20.0% | 17.2% |
| Capital payments % of capital expenditure | 18(1)c;19 | 8 | 69.6% | 87.8% | 91.6% | 100.0% | 100.0% | 69.6% | 0.0% | 100.0% | 100.0% | 100.0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c | 9 | 0.0% | 0.0% | 0.0% | 58.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | | | | | | | | 0.0% | 0.0% | 0.0% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | 16.6% | 44.2% | (20.6%) | 1.4% | 26.1% | 158.9% | 30.0% | 13.5% | 10.1% |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | (0.2%) | (0.2%) | (100.0%) | 0.0% | (100.0%) | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 0.9% | 1.3% | 1.7% | 3.0% | 3.4% | 3.4% | 5.0% | 4.8% | 5.4% | 6.1% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 0.0% | 0.0% | 0.0% | 10.0% | 8.3% | 8.3% | 0.0% | 0.0% | 0.0% | 0.0% |

| | | | | | | | | | | | |
|--|----|-----------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|
| Total Operating Revenue | | 2 166 261 | 2 282 697 | 2 410 411 | 2 720 640 | 2 682 221 | 2 682 221 | 2 211 149 | 2 722 181 | 2 943 704 | 3 278 549 |
| Total Operating Expenditure | | 2 520 667 | 2 720 379 | 2 886 458 | 3 119 078 | 3 174 831 | 3 174 831 | 1 706 993 | 3 217 212 | 3 313 253 | 3 433 971 |
| Operating Performance Surplus/(Deficit) | | (354 406) | (437 682) | (476 047) | (398 438) | (492 610) | (492 610) | 504 156 | (495 030) | (369 549) | (155 422) |
| Cash and Cash Equivalents (30 June 2012) | | | | | | | | 110 000 | | | |
| Revenue | | | | | | | | | | | |
| % Increase in Total Operating Revenue | | | 5.4% | 5.6% | 12.9% | (1.4%) | 0.0% | (17.6%) | 1.5% | 8.1% | 11.4% |
| % Increase in Property Rates Revenue | | | (2.5%) | 10.6% | 40.7% | (11.9%) | 0.0% | (25.1%) | 10.0% | 5.7% | 6.7% |
| % Increase in Electricity Revenue | | | 5.8% | 0.3% | 14.7% | 0.3% | 0.0% | (16.8%) | 10.7% | 10.2% | 16.3% |
| % Increase in Property Rates & Services Charges | | | 4.5% | 4.2% | 22.6% | (7.1%) | 0.0% | (14.5%) | 10.9% | 7.8% | 12.4% |
| Expenditure | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | | | 7.9% | 6.1% | 8.1% | 1.8% | 0.0% | (46.2%) | 1.3% | 3.0% | 3.6% |
| % Increase in Employee Costs | | | 8.4% | 9.2% | 12.6% | (1.2%) | 0.0% | (24.0%) | 2.9% | 10.6% | 6.0% |
| % Increase in Electricity Bulk Purchases | | | 1.1% | (11.8%) | 27.8% | 0.0% | 0.0% | (39.9%) | (3.8%) | 5.4% | 5.4% |
| Average Cost Per Budgeted Employee Position (Remuneration) | | | | 236805.1165 | 262115.5739 | 259819.1869 | 80608902.75 | 193723.5459 | 263329.4082 | 91761780.38 | 0 |
| Average Cost Per Councillor (Remuneration) | | | | 430932.987 | 440353.974 | 0 | 448200.9221 | 370610.7671 | 0 | 499546.026 | 0 |
| R&M % of PPE | | 0.9% | 1.3% | 1.7% | 3.0% | 3.4% | 3.4% | 4.8% | 5.4% | 5.4% | 6.1% |
| Asset Renewal and R&M as a % of PPE | | 1.0% | 1.0% | 2.0% | 4.0% | 4.0% | 4.0% | 5.0% | 5.0% | 5.0% | 6.0% |
| Debt Impairment % of Total Billable Revenue | | 30.3% | 32.8% | 35.8% | 26.1% | 28.1% | 28.1% | 4.8% | 24.3% | 20.0% | 17.2% |
| Capital Revenue | | | | | | | | | | | |
| Internally Funded & Other (R'000) | | 26 162 | 3 684 | 1 739 | 21 500 | 24 000 | 24 000 | 24 000 | 21 000 | - | - |
| Borrowing (R'000) | | - | - | - | 30 000 | - | - | - | - | - | - |
| Grant Funding and Other (R'000) | | 107 244 | 167 202 | 173 502 | 168 890 | 249 602 | 249 602 | 249 602 | 147 075 | 166 508 | 174 888 |
| Internally Generated funds % of Non Grant Funding | | 100.0% | 100.0% | 100.0% | 41.7% | 100.0% | 100.0% | 100.0% | 100.0% | 0.0% | 0.0% |
| Borrowing % of Non Grant Funding | | 0.0% | 0.0% | 0.0% | 58.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grant Funding % of Total Funding | | 80.4% | 97.8% | 99.0% | 76.6% | 91.2% | 91.2% | 91.2% | 87.5% | 100.0% | 100.0% |
| Capital Expenditure | | | | | | | | | | | |
| Total Capital Programme (R'000) | | 133 406 | 170 886 | 175 241 | 220 390 | 273 602 | 273 602 | 273 602 | 168 075 | 166 508 | 174 888 |
| Asset Renewal | | - | - | - | 39 000 | 39 685 | 39 685 | 39 685 | - | - | - |
| Asset Renewal % of Total Capital Expenditure | | 0.0% | 0.0% | 0.0% | 17.7% | 14.5% | 14.5% | 14.5% | 0.0% | 0.0% | 0.0% |
| Cash | | | | | | | | | | | |
| Cash Receipts % of Rate Payer & Other | | 65.9% | 70.5% | 53.4% | 75.8% | 85.6% | 71.5% | 0.0% | 74.5% | 79.7% | 84.0% |
| Cash Coverage Ratio | | (0) | (0) | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 |
| Borrowing | | | | | | | | | | | |
| Credit Rating (2009/10) | | | | | | | | 0 | | | |
| Capital Charges to Operating | | 1.9% | 2.2% | 2.1% | (0.3%) | (0.1%) | (0.1%) | 0.3% | 0.6% | 0.6% | 0.6% |
| Borrowing Receipts % of Capital Expenditure | | 0.0% | 0.0% | 0.0% | 58.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Reserves | | | | | | | | | | | |
| Surplus/(Deficit) | | (297 306) | (356 536) | (499 138) | (267 918) | (53 791) | (485 572) | (575 221) | (582 775) | (329 383) | 36 582 |
| Free Services | | | | | | | | | | | |
| Free Basic Services as a % of Equitable Share | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Free Services as a % of Operating Revenue (excl operational transfers) | | 0.0% | 0.0% | 0.0% | 2.6% | 2.8% | 2.8% | 0.7% | 0.7% | 0.7% | 0.7% |
| High Level Outcome of Funding Compliance | | | | | | | | | | | |
| Total Operating Revenue | | 2 166 261 | 2 282 697 | 2 410 411 | 2 720 640 | 2 682 221 | 2 682 221 | 2 211 149 | 2 722 181 | 2 943 704 | 3 278 549 |
| Total Operating Expenditure | | 2 520 667 | 2 720 379 | 2 886 458 | 3 119 078 | 3 174 831 | 3 174 831 | 1 706 993 | 3 217 212 | 3 313 253 | 3 433 971 |
| Surplus/(Deficit) Budgeted Operating Statement | | (354 406) | (437 682) | (476 047) | (398 438) | (492 610) | (492 610) | 504 156 | (495 030) | (369 549) | (155 422) |
| Surplus/(Deficit) Considering Reserves and Cash Backing | | (297 306) | (356 536) | (499 138) | (267 918) | (53 791) | (485 572) | (575 221) | (582 775) | (329 383) | 36 582 |
| 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 should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments

as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts.

Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. For the 2019/20 MTREF the indicative outcome is reducing slightly to a deficit of R 347.9 million, R 203million and a surplus R 19.46 million.

Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 74.5, 79.7 and 84 per cent for each of the respective financial years.

Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 24.3, 20 and 17.27 per cent over the MTREF.

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

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. It can be seen that borrowing of 2019/20 is 0 per cent of own funded capital.

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

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

Table 36 MBRR SA19 - Expenditure on transfers and grant programmes

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

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| EXPENDITURE: | 1 | | | | | | | | | |
| Operating expenditure of Transfers and Grants: | | | | | | | | | | |
| National Government: | | 345 735 | 350 490 | 364 070 | 408 392 | 408 392 | 408 392 | 441 998 | 474 131 | 515 291 |
| Local Government Equitable Share | | 339 737 | 342 855 | 354 377 | | | | | | |
| Equitable Share | | 3 389 | 1 653 | 2 108 | 392 856 | 392 856 | 392 856 | 429 961 | 466 396 | 506 933 |
| Expanded Public Works Programme Integrated Grant | | 1 674 | 1 805 | 2 145 | 2 037 | 2 037 | 2 037 | 1 983 | - | - |
| Local Government Financial Management Grant [S | | - | 4 160 | 5 440 | 2 215 | 2 215 | 2 215 | 2 680 | 3 112 | 3 376 |
| Municipal Infrastructure Grant [Schedule 5B] | | 935 | 17 | | 4 284 | 4 284 | 4 284 | 4 374 | 4 623 | 4 982 |
| Energy Efficiency and Demand Management | | | | | 7 000 | 7 000 | 7 000 | 3 000 | | |
| Provincial Government: | | 708 | 1 201 | 1 310 | 716 | 1 194 | 1 194 | 780 | 823 | - |
| Libraries; Archives and Museums | | 708 | 1 201 | 1 187 | 716 | 1 194 | 1 194 | 780 | 823 | - |
| | | | | 123 | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| Total operating expenditure of Transfers and Grants | | 346 443 | 351 691 | 365 380 | 409 108 | 409 586 | 409 586 | 442 778 | 474 954 | 515 291 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 100 131 | 126 002 | 172 460 | 168 890 | 229 405 | 229 405 | 147 075 | 166 508 | 174 888 |
| Integrated National Electrification Programme | | - | 11 669 | 20 364 | 22 000 | 22 000 | 22 000 | 3 960 | 28 663 | 30 239 |
| Municipal Infrastructure Grant | | 100 131 | 79 036 | 103 356 | 81 405 | 115 405 | 115 405 | 83 115 | 87 845 | 94 649 |
| Neighbourhood Development Partnership Grant | | - | 35 297 | 48 740 | 48 485 | 75 000 | 75 000 | 60 000 | 50 000 | 50 000 |
| Water Services Infrastructure Grant | | - | - | - | 17 000 | 17 000 | 17 000 | - | - | - |
| Provincial Government: | | | | | - | - | - | - | - | - |
| | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| Total capital expenditure of Transfers and Grants | | 100 131 | 126 002 | 172 460 | 168 890 | 229 405 | 229 405 | 147 075 | 166 508 | 174 888 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 446 574 | 477 693 | 537 840 | 577 998 | 638 990 | 638 991 | 589 853 | 641 462 | 690 178 |

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

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

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Operating transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | 8 | - | - | - | - | - | - |
| Current year receipts | | - | - | 4 391 | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | 141 | - | - | - | - | - | - |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | 2 044 | - | - | - | - | - | - |
| Current year receipts | | - | - | 1 200 | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | 1 934 | - | - | - | - | - | - |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | 4 994 | - | - | - | - | - | - |
| Current year receipts | | - | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | 4 994 | - | - | - | - | - | - |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | - | - | - | - | - | - | - |
| Current year receipts | | - | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - | - |
| Total operating transfers and grants revenue | | - | - | 5 709 | - | - | - | - | - | - |
| Total operating transfers and grants - CTBM | 2 | - | - | 7 069 | - | - | - | - | - | - |
| Capital transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | 1 540 | (10 000) | (10 000) | (10 000) | (15 000) | (15 000) | (12 000) |
| Current year receipts | | - | - | 198 296 | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | (10 000) | (10 000) | (10 000) | (15 000) | (15 000) | (12 000) |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | - | - | - | - | - | - | - |
| Current year receipts | | - | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | - | - | - | - | - | - | - |
| Current year receipts | | - | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | - | - | - | - | - | - | - | - | - |
| Current year receipts | | - | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - | - |
| Total capital transfers and grants revenue | | - | - | - | - | - | - | - | - | - |
| Total capital transfers and grants - CTBM | 2 | - | - | #VALUE! | (10 000) | (10 000) | (10 000) | (15 000) | (15 000) | (12 000) |
| TOTAL TRANSFERS AND GRANTS REVENUE | | - | - | 5 709 | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS - CTBM | | - | - | #VALUE! | (10 000) | (10 000) | (10 000) | (15 000) | (15 000) | (12 000) |

2.7 Councilor and employee benefits

Table 38 MBRR SA22 - Summary of councilor and staff benefits

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

| Summary of Employee and Councilor remuneration | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousand | | A | B | C | D | E | F | G | H | I |
| Councillors (Political Office Bearers plus Other) | 1 | | | | | | | | | |
| Basic Salaries and Wages | | 23 982 | 28 398 | 33 182 | 19 953 | 20 253 | 20 253 | 21 475 | 22 665 | 24 478 |
| Pension and UIF Contributions | | - | - | - | 2 354 | 2 354 | 2 354 | 2 483 | 2 626 | 2 836 |
| Medical Aid Contributions | | - | - | - | 115 | 115 | 115 | 115 | 124 | 134 |
| Motor Vehicle Allowance | | - | - | - | - | - | - | - | - | - |
| Cellphone Allowance | | - | - | - | 3 324 | 3 426 | 3 426 | 3 590 | 3 787 | 4 090 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | - | - | 8 161 | 8 364 | 8 364 | 8 775 | 9 263 | 10 004 |
| Sub Total - Councillors | | 23 982 | 28 398 | 33 182 | 33 907 | 34 511 | 34 511 | 36 438 | 38 465 | 41 542 |
| % increase | 4 | | 18.4% | 16.8% | 2.2% | 1.8% | - | 5.6% | 5.6% | 8.0% |
| Senior Managers of the Municipality | 2 | | | | | | | | | |
| Basic Salaries and Wages | | 10 895 | 9 604 | 8 085 | 6 746 | 7 888 | 7 888 | 9 982 | 10 067 | 10 872 |
| Pension and UIF Contributions | | - | - | - | 11 | 14 | 14 | 16 | 17 | 19 |
| Medical Aid Contributions | | - | - | - | 39 | 35 | 35 | 14 | 15 | 17 |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 3 | - | - | - | 1 037 | 1 210 | 1 210 | 966 | 1 043 | 1 126 |
| Cellphone Allowance | 3 | - | - | - | 95 | 103 | 103 | 104 | 112 | 121 |
| Housing Allowances | 3 | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | 3 | - | - | - | - | 62 | 62 | 6 | 7 | 7 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 6 | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 10 895 | 9 604 | 8 085 | 7 928 | 9 312 | 9 312 | 11 088 | 11 261 | 12 162 |
| % increase | 4 | | (11.9%) | (15.8%) | (1.9%) | 17.5% | - | 19.1% | 1.6% | 8.0% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 314 475 | 332 623 | 352 403 | 421 650 | 405 870 | 405 870 | 416 085 | 459 715 | 486 492 |
| Pension and UIF Contributions | | 65 581 | 68 419 | 72 550 | 96 556 | 88 867 | 88 867 | 90 347 | 101 949 | 110 105 |
| Medical Aid Contributions | | 27 356 | 42 199 | 44 750 | 46 057 | 38 741 | 38 741 | 42 435 | 46 412 | 50 125 |
| Overtime | | 31 115 | 31 423 | 39 481 | 25 723 | 29 628 | 29 628 | 32 721 | 31 279 | 33 760 |
| Performance Bonus | | - | - | - | 28 998 | 39 427 | 39 427 | 34 609 | 44 023 | 42 545 |
| Motor Vehicle Allowance | 3 | 8 136 | 8 692 | 10 034 | - | - | - | - | - | - |
| Cellphone Allowance | 3 | 601 | 601 | 639 | 749 | 1 051 | 1 051 | 1 132 | 1 222 | 1 320 |
| Housing Allowances | 3 | 2 056 | 2 163 | 2 254 | 4 074 | 5 313 | 5 313 | 6 859 | 7 434 | 8 029 |
| Other benefits and allowances | 3 | 36 262 | 37 488 | 42 812 | 16 331 | 19 055 | 19 055 | 19 987 | 21 522 | 23 243 |
| Payments in lieu of leave | | 3 832 | 4 213 | 8 429 | 4 600 | 7 608 | 7 608 | 8 590 | 9 277 | 10 019 |
| Long service awards | | - | 2 630 | 6 110 | - | - | - | - | - | - |
| Post-retirement benefit obligations | 6 | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 489 415 | 530 451 | 579 462 | 644 740 | 635 560 | 635 560 | 652 765 | 722 833 | 765 639 |
| % increase | 4 | | 8.4% | 9.2% | 11.3% | (1.4%) | - | 2.7% | 10.7% | 5.9% |
| Total Parent Municipality | | 524 292 | 568 453 | 620 729 | 686 575 | 679 383 | 679 383 | 700 292 | 772 559 | 819 343 |
| | | | 8.4% | 9.2% | 10.6% | (1.0%) | - | 3.1% | 10.3% | 6.1% |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 524 292 | 568 453 | 620 729 | 686 575 | 679 383 | 679 383 | 700 292 | 772 559 | 819 343 |
| % increase | 4 | | 8.4% | 9.2% | 10.6% | (1.0%) | - | 3.1% | 10.3% | 6.1% |
| TOTAL MANAGERS AND STAFF | 5,7 | 500 310 | 540 055 | 587 547 | 652 668 | 644 871 | 644 871 | 663 853 | 734 094 | 777 800 |

Table 40 MBRR SA24 – summary of personnel numbers

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

| Summary of Personnel Numbers | Ref | 2017/18 | | | Current Year 2018/19 | | | Budget Year 2019/20 | | |
|---|-------|--------------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| | | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | | 77 | | 77 | 77 | - | 77 | 77 | | 77 |
| Board Members of municipal entities | 4 | - | - | - | | - | - | | | |
| Municipal employees | 5 | | | | | | | | | |
| Municipal Manager and Senior Managers | 3 | 8 | | 8 | 8 | - | 8 | 8 | | 8 |
| Other Managers | 7 | 44 | 44 | | 44 | 44 | - | 45 | 45 | |
| Professionals | | 53 | 53 | - | 58 | 58 | - | 53 | 53 | - |
| <i>Finance</i> | | 7 | 7 | | 7 | 7 | - | 7 | 7 | |
| <i>Spatial/town planning</i> | | 2 | 2 | | 2 | 2 | - | 2 | 2 | |
| <i>Information Technology</i> | | - | - | - | 1 | 1 | - | | | |
| <i>Roads</i> | | - | - | - | 1 | 1 | - | | | |
| <i>Electricity</i> | | - | - | - | 1 | 1 | - | | | |
| <i>Water</i> | | - | - | - | 1 | 1 | - | | | |
| <i>Sanitation</i> | | - | - | - | 1 | 1 | - | | | |
| <i>Refuse</i> | | 2 | 2 | - | 2 | 2 | - | 2 | 2 | |
| <i>Other</i> | | 42 | 42 | - | 42 | 42 | - | 42 | 42 | |
| Technicians | | 181 | 181 | - | 186 | 186 | - | 237 | 237 | - |
| <i>Finance</i> | | 22 | 22 | - | 25 | 25 | - | 22 | 22 | |
| <i>Spatial/town planning</i> | | 12 | 12 | - | 12 | 12 | - | 19 | 19 | |
| <i>Information Technology</i> | | 1 | 1 | - | 1 | 1 | - | 1 | 1 | |
| <i>Roads</i> | | 5 | 5 | - | 5 | 5 | - | 5 | 5 | |
| <i>Electricity</i> | | 20 | 20 | - | 20 | 20 | - | 20 | 20 | |
| <i>Water</i> | | 8 | 8 | - | 10 | 10 | - | 8 | 8 | |
| <i>Sanitation</i> | | 10 | 10 | - | 10 | 10 | - | 10 | 10 | |
| <i>Refuse</i> | | 4 | 4 | - | 4 | 4 | - | 4 | 4 | |
| <i>Other</i> | | 99 | 99 | - | 99 | 99 | - | 148 | 148 | |
| Clerks (Clerical and administrative) | | 486 | 486 | - | 490 | 490 | - | 506 | 506 | |
| Service and sales workers | | 161 | 161 | - | 161 | 161 | - | 162 | 162 | |
| Skilled agricultural and fishery workers | | 10 | 10 | - | 10 | 10 | - | 10 | 10 | |
| Craft and related trades | | 142 | 142 | - | 142 | 142 | - | 142 | 142 | |
| Plant and Machine Operators | | 171 | 171 | - | 171 | 171 | - | 172 | 172 | |
| Elementary Occupations | | 1 191 | 1 191 | - | 1 220 | 1 220 | - | 1 194 | 1 194 | |
| TOTAL PERSONNEL NUMBERS | 9 | 2 524 | 2 439 | 85 | 2 567 | 2 482 | 85 | 2 606 | 2 521 | 85 |
| % increase | | | | | 1.7% | 1.8% | - | 1.5% | 1.6% | - |
| Total municipal employees headcount | 6, 10 | 2 524 | 2 439 | | 2 566 | 2 566 | | 2 529 | 2 103 | |
| Finance personnel headcount | 8, 10 | 220 | 162 | | 220 | 170 | | 216 | 164 | |
| Human Resources personnel headcount | 8, 10 | 31 | 24 | | 31 | 28 | | 31 | 28 | |

2.8 Monthly targets for revenue, expenditure and cash flow

Table 41 MBRR SA25 - Budgeted monthly revenue and expenditure

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

| Description | Ref | Budget Year 2019/20 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|------------------|----------------|------------------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Revenue By Source | | | | | | | | | | | | | | | | |
| Property rates | | 51 176 | 20 088 | 33 854 | 105 118 | 19 704 | 29 203 | 23 819 | 23 865 | 23 634 | 23 703 | 23 770 | 22 901 | 400 836 | 423 622 | 452 155 |
| Service charges - electricity revenue | | 89 160 | 86 057 | 71 102 | 58 226 | 68 139 | 61 826 | 64 165 | 64 083 | 70 760 | 75 936 | 91 587 | 92 540 | 893 580 | 984 710 | 1 145 621 |
| Service charges - water revenue | | 68 114 | 19 629 | 40 919 | 33 691 | 64 638 | 78 572 | 50 828 | 70 150 | 47 667 | 44 570 | 35 000 | 46 544 | 600 321 | 642 899 | 713 578 |
| Service charges - sanitation revenue | | 10 212 | 10 099 | 9 183 | 9 288 | 9 975 | 9 263 | 9 153 | 9 747 | 9 133 | 9 061 | 10 000 | 10 711 | 115 825 | 120 669 | 131 454 |
| Service charges - refuse revenue | | 13 918 | 13 918 | 13 918 | 13 918 | 13 918 | 13 918 | 13 918 | 13 918 | 13 918 | 13 918 | 13 918 | 13 678 | 166 772 | 175 778 | 195 270 |
| Rental of facilities and equipment | | 552 | 550 | 508 | 941 | 941 | 941 | 941 | 527 | 650 | 637 | 590 | 595 | 8 375 | 8 412 | 8 547 |
| Interest earned - external investments | | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 268 | 3 238 | 3 246 | 3 422 |
| Interest earned - outstanding debtors | | 5 828 | 5 273 | 5 399 | 4 939 | 2 312 | 3 900 | 4 153 | 4 917 | 4 962 | 4 031 | 4 031 | 5 190 | 54 934 | 58 741 | 59 645 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 127 | 87 | 99 | 26 | 94 | 24 | 159 | 187 | 146 | 492 | 175 | 84 | 1 700 | 8 793 | 9 425 |
| Licences and permits | | 497 | 497 | 497 | 497 | 497 | 497 | 497 | 497 | 497 | 497 | 497 | 466 | 5 931 | 6 235 | 6 572 |
| Agency services | | 420 | 316 | 330 | 430 | 490 | 402 | 415 | 470 | 330 | 418 | 405 | 574 | 5 000 | 7 055 | 7 436 |
| Transfers and subsidies | | 190 956 | 3 244 | - | 780 | 916 | 130 586 | - | 611 | 115 685 | - | - | - | 442 778 | 474 954 | 515 291 |
| Other revenue | | 1 921 | 1 921 | 1 921 | 1 921 | 1 921 | 1 921 | 1 921 | 1 921 | 1 921 | 1 921 | 1 921 | 1 757 | 22 891 | 28 590 | 30 134 |
| Gains on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 433 152 | 161 949 | 178 000 | 230 045 | 183 815 | 331 322 | 170 238 | 191 163 | 289 573 | 175 453 | 182 164 | 195 307 | 2 722 181 | 2 943 704 | 3 278 549 |
| Expenditure By Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 50 987 | 50 987 | 55 697 | 55 697 | 55 697 | 55 697 | 55 697 | 55 697 | 55 697 | 55 697 | 55 697 | 60 607 | 663 853 | 734 094 | 777 800 |
| Remuneration of councillors | | 2 763 | 2 763 | 2 763 | 2 763 | 2 763 | 2 763 | 2 763 | 3 475 | 2 862 | 6 100 | 2 862 | 1 802 | 36 438 | 38 465 | 41 542 |
| Debt impairment | | - | - | 6 681 | 3 274 | 13 998 | 21 005 | - | 12 035 | 23 816 | - | - | 449 190 | 530 000 | 470 000 | 455 000 |
| Depreciation & asset impairment | | - | - | - | - | - | 207 707 | - | 34 618 | 69 236 | - | - | 122 585 | 434 145 | 457 589 | 464 582 |
| Finance charges | | 213 | 211 | 1 026 | 208 | 199 | 1 049 | 203 | 182 | 859 | 1 244 | 191 | 737 | 6 323 | 5 664 | 5 996 |
| Bulk purchases | | - | 30 005 | - | 35 402 | 39 249 | 90 634 | 57 417 | 53 030 | 110 579 | 221 025 | 29 129 | 232 747 | 899 216 | 940 266 | 985 510 |
| Other materials | | 95 | 9 762 | 9 762 | 9 762 | 6 166 | 11 647 | 11 647 | 11 647 | 11 647 | 10 513 | 23 513 | 29 408 | 145 570 | 155 284 | 163 733 |
| Contracted services | | 1 260 | 7 067 | 12 014 | 16 869 | 21 944 | 25 263 | 25 263 | 14 276 | 28 843 | 41 692 | 41 692 | 68 179 | 304 362 | 300 987 | 317 513 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | | 16 006 | 16 006 | 16 006 | 16 006 | 16 006 | 16 006 | 16 006 | 16 006 | 16 006 | 16 006 | 16 006 | 21 239 | 197 304 | 210 904 | 222 295 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 71 324 | 116 801 | 103 948 | 139 980 | 156 023 | 431 771 | 168 994 | 200 966 | 319 544 | 352 276 | 169 090 | 986 495 | 3 217 212 | 3 313 253 | 3 433 971 |
| Surplus/(Deficit) | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 2 300 | 7 500 | - | 3 500 | 25 000 | 20 000 | 15 000 | 10 000 | 10 000 | 15 000 | 15 000 | 23 775 | 147 075 | 166 508 | 174 888 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 364 828 | 52 648 | 74 052 | 93 565 | 52 792 | (80 448) | 16 244 | 197 | (19 971) | (161 823) | 28 074 | (767 414) | (347 956) | (203 042) | 19 465 |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | 364 828 | 52 648 | 74 052 | 93 565 | 52 792 | (80 448) | 16 244 | 197 | (19 971) | (161 823) | 28 074 | (767 414) | (347 956) | (203 042) | 19 465 |

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

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

| Description | Ref | Budget Year 2019/20 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|---|----------|---------------------|----------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|--|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 | |
| Revenue by Vote | | | | | | | | | | | | | | | | | |
| Vote 01 - Public Safety | | 118 | 836 | 1 094 | 1 094 | 1 094 | 1 594 | 1 094 | 1 094 | 1 594 | 1 094 | 1 994 | 1 675 | 14 376 | 23 898 | 25 345 | |
| Vote 02 - Health Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 03 - Community Services | | 6 | 3 | 5 | 9 | 5 | 92 | 4 | 6 | 18 | 4 | 3 | 77 | 232 | 244 | 257 | |
| Vote 04 - Housing | | 587 | 587 | 555 | 138 | 205 | 305 | 433 | 266 | 230 | 391 | 340 | 690 | 4 726 | 4 462 | 4 504 | |
| Vote 05 - Sport Arts And Culture | | 803 | 11 929 | 19 | 101 | 19 | 1 563 | 55 | 62 | 84 | 703 | 46 | 690 | 16 075 | 1 129 | 1 190 | |
| Vote 06 - Council General | | 201 | 201 | 0 | - | 35 | 125 | 117 | - | - | 12 | 38 | 297 | 1 025 | 1 245 | 1 312 | |
| Vote 07 - Civil Engineering | | 2 711 | 4 565 | 5 636 | 666 | 4 413 | 737 | 1 913 | 11 031 | 9 702 | 3 680 | 3 139 | 7 853 | 56 046 | 79 096 | 90 408 | |
| Vote 08 - Water Section | | 54 000 | 53 000 | 50 000 | 65 000 | 54 500 | 49 000 | 45 000 | 55 000 | 56 000 | 48 000 | 59 000 | 68 098 | 656 598 | 654 865 | 725 651 | |
| Vote 09 - City Electrical Engineering | | 81 480 | 82 620 | 66 203 | 77 886 | 73 194 | 60 276 | 70 129 | 82 559 | 86 442 | 67 029 | 71 503 | 111 371 | 930 692 | 1 030 974 | 1 193 088 | |
| Vote 10 - Corporate Governane | | 1 018 | 1 185 | 7 | - | - | 484 | - | - | 5 | 0 | 2 | 170 | 2 873 | 3 109 | 3 159 | |
| Vote 11 - Budget And Treasury Office | | 71 088 | 71 088 | 71 088 | 71 088 | 71 088 | 71 088 | 71 088 | 71 088 | 71 088 | 71 088 | 71 088 | 69 591 | 851 563 | 913 464 | 983 218 | |
| Vote 12 - Cleansing | | 21 439 | 11 343 | 14 000 | 12 582 | 10 000 | 10 000 | 13 599 | 14 256 | 28 000 | 15 000 | 10 000 | 11 554 | 171 772 | 180 778 | 200 270 | |
| Vote 13 - Sewerage | | 11 099 | 12 039 | 11 089 | 15 096 | 11 099 | 10 065 | 11 099 | 10 069 | 11 099 | 13 056 | 9 056 | 8 327 | 133 193 | 179 831 | 190 787 | |
| Vote 14 - Market | | 2 507 | 1 208 | 1 530 | 2 608 | 2 308 | 2 806 | 2 205 | 1 208 | 2 609 | 2 709 | 4 508 | 3 876 | 30 082 | 37 115 | 34 248 | |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Revenue by Vote | | 247 057 | 250 604 | 221 227 | 246 268 | 227 961 | 208 137 | 216 737 | 246 639 | 266 873 | 222 767 | 230 717 | 284 268 | 2 869 256 | 3 110 211 | 3 453 436 | |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | | | |
| Vote 01 - Public Safety | | 14 756 | 14 756 | 12 756 | 14 756 | 14 756 | 14 756 | 14 756 | 14 756 | 14 756 | 14 756 | 12 635 | 12 287 | 170 483 | 191 673 | 200 238 | |
| Vote 02 - Health Services | | 1 858 | 1 607 | 546 | 487 | 515 | 506 | 505 | 1 082 | 666 | 555 | 1 608 | 2 810 | 12 745 | 12 150 | 13 016 | |
| Vote 03 - Community Services | | 9 153 | 3 379 | 8 663 | 10 049 | 10 221 | 17 370 | 18 992 | 3 403 | 13 957 | 16 208 | 11 487 | 6 218 | 129 099 | 141 344 | 145 708 | |
| Vote 04 - Housing | | 888 | 4 983 | 755 | 649 | 687 | 811 | 745 | 1 476 | 711 | 872 | 1 192 | 5 519 | 19 289 | 20 745 | 22 284 | |
| Vote 05 - Sport Arts And Culture | | 7 694 | 8 020 | 3 118 | 3 307 | 4 035 | 4 689 | 6 720 | 18 541 | 4 841 | 6 133 | 9 746 | 13 704 | 90 551 | 96 061 | 102 491 | |
| Vote 06 - Council General | | 15 659 | 13 826 | 8 104 | 11 629 | 11 959 | 10 455 | 10 683 | 15 794 | 9 324 | 15 688 | 12 867 | 29 318 | 165 306 | 176 567 | 188 092 | |
| Vote 07 - Civil Engineering | | 12 473 | 12 459 | 18 119 | 14 722 | 570 | 2 666 | 30 429 | 67 666 | 5 527 | 28 882 | 20 125 | 20 964 | 234 603 | 262 668 | 273 750 | |
| Vote 08 - Water Section | | 57 066 | 50 236 | 45 000 | 57 086 | 68 000 | 75 000 | 36 000 | 86 000 | 56 000 | 35 000 | 45 000 | 74 404 | 684 792 | 663 749 | 676 360 | |
| Vote 09 - City Electrical Engineering | | 81 742 | 81 742 | 81 742 | 81 742 | 81 742 | 81 742 | 81 742 | 81 742 | 81 742 | 81 742 | 81 742 | 87 592 | 986 757 | 1 007 625 | 1 031 717 | |
| Vote 10 - Corporate Governane | | 3 740 | 4 344 | 4 013 | 4 471 | 8 013 | 4 641 | 2 033 | 5 337 | 4 212 | 4 545 | 10 000 | 21 313 | 76 662 | 83 179 | 88 956 | |
| Vote 11 - Budget And Treasury Office | | 20 786 | 20 786 | 20 786 | 20 786 | 20 786 | 20 786 | 20 786 | 20 786 | 20 786 | 20 786 | 20 786 | 31 194 | 259 837 | 248 469 | 265 226 | |
| Vote 12 - Cleansing | | 13 739 | 15 269 | 14 237 | 12 559 | 13 898 | 13 699 | 15 000 | 10 896 | 10 260 | 10 599 | 15 204 | 19 519 | 164 878 | 162 314 | 165 885 | |
| Vote 13 - Sewerage | | 14 850 | 14 893 | 15 897 | 14 624 | 13 598 | 12 059 | 13 570 | 13 550 | 13 270 | 16 590 | 18 630 | 16 645 | 178 175 | 196 274 | 206 451 | |
| Vote 14 - Market | | 1 018 | 949 | 1 171 | 1 065 | 971 | 4 091 | 1 088 | 2 342 | 2 371 | 1 186 | 5 000 | 5 538 | 26 789 | 28 746 | 30 644 | |
| Vote 15 - Other | | 370 | 455 | 489 | 526 | 873 | 1 273 | 720 | 1 070 | 762 | 691 | 5 000 | 5 018 | 17 247 | 21 688 | 23 154 | |
| Total Expenditure by Vote | | 255 792 | 247 705 | 235 396 | 248 457 | 250 625 | 264 544 | 253 769 | 344 443 | 239 184 | 254 231 | 271 022 | 352 043 | 3 217 212 | 3 313 253 | 3 433 971 | |
| Surplus/(Deficit) before assoc. | | (8 735) | 2 899 | (14 169) | (2 189) | (22 664) | (56 407) | (37 032) | (97 804) | 27 689 | (31 465) | (40 305) | (67 774) | (347 956) | (203 042) | 19 465 | |
| Taxation | | | | | | | | | | | | | - | - | - | - | |
| Attributable to minorities | | | | | | | | | | | | | - | - | - | - | |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | | - | - | - | - | |
| Surplus/(Deficit) | 1 | (8 735) | 2 899 | (14 169) | (2 189) | (22 664) | (56 407) | (37 032) | (97 804) | 27 689 | (31 465) | (40 305) | (67 774) | (347 956) | (203 042) | 19 465 | |

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

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

| Description | Ref | Budget Year 2019/20 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----|---------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 75 450 | 65 250 | 66 350 | 67 303 | 72 700 | 75 185 | 62 450 | 85 485 | 62 375 | 68 225 | 75 275 | 79 413 | 855 461 | 917 818 | 987 689 |
| Executive and council | | 450 | 250 | 350 | 490 | 200 | 185 | 450 | 485 | 125 | 225 | 275 | 413 | 3 898 | 4 354 | 4 471 |
| Finance and administration | | 75 000 | 65 000 | 66 000 | 66 813 | 72 500 | 75 000 | 62 000 | 85 000 | 62 250 | 68 000 | 75 000 | 79 000 | 851 563 | 913 464 | 983 218 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 2 514 | 2 685 | 2 654 | 2 687 | 2 517 | 3 020 | 3 249 | 2 876 | 1 945 | 2 250 | 2 425 | 1 845 | 30 666 | 25 253 | 26 773 |
| Community and social services | | 75 | 55 | 65 | 42 | 47 | 45 | 65 | 46 | 45 | 55 | 62 | 61 | 663 | 694 | 732 |
| Sport and recreation | | 1 089 | 1 405 | 1 475 | 1 625 | 1 250 | 1 575 | 1 950 | 1 755 | 900 | 845 | 1 025 | 734 | 15 627 | 661 | 696 |
| Public safety | | 1 350 | 1 225 | 1 114 | 1 020 | 1 220 | 1 400 | 1 234 | 1 075 | 1 000 | 1 350 | 1 338 | 1 050 | 14 376 | 23 898 | 25 345 |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 5 251 | 5 701 | 4 457 | 6 276 | 5 157 | 5 727 | 4 351 | 5 001 | 4 102 | 4 701 | 5 581 | 4 207 | 60 513 | 83 285 | 94 623 |
| Planning and development | | 750 | 700 | 655 | 775 | 805 | 705 | 850 | 750 | 850 | 700 | 705 | 856 | 9 101 | 83 267 | 94 604 |
| Road transport | | 4 500 | 5 000 | 3 800 | 5 500 | 4 350 | 5 020 | 3 500 | 4 250 | 3 250 | 4 000 | 4 875 | 3 350 | 51 395 | - | - |
| Environmental protection | | 1 | 1 | 2 | 1 | 2 | 2 | 1 | 1 | 2 | 1 | 1 | 1 | 17 | 18 | 19 |
| Trading services | | 153 080 | 149 093 | 165 850 | 149 000 | 159 250 | 174 750 | 149 942 | 177 250 | 166 300 | 144 300 | 143 630 | 160 088 | 1 892 533 | 2 046 741 | 2 310 103 |
| Energy sources | | 77 000 | 80 000 | 75 000 | 62 000 | 72 000 | 83 000 | 60 192 | 87 000 | 85 000 | 85 500 | 76 000 | 88 000 | 930 692 | 1 030 974 | 1 193 088 |
| Water management | | 45 580 | 47 000 | 58 000 | 58 500 | 59 750 | 68 000 | 65 000 | 63 500 | 60 000 | 40 250 | 48 000 | 43 018 | 656 598 | 654 865 | 725 651 |
| Waste water management | | 13 000 | 6 593 | 14 500 | 10 000 | 11 500 | 13 750 | 12 250 | 11 050 | 9 800 | 8 500 | 8 250 | 14 000 | 133 193 | 179 831 | 190 787 |
| Waste management | | 17 500 | 15 500 | 18 350 | 18 500 | 16 000 | 10 000 | 12 500 | 15 700 | 11 500 | 10 050 | 11 380 | 15 069 | 172 049 | 181 070 | 200 578 |
| Other | | 2 038 | 2 500 | 2 750 | 2 850 | 3 580 | 2 850 | 1 895 | 1 750 | 1 570 | 2 850 | 2 950 | 2 499 | 30 082 | 37 115 | 34 248 |
| Total Revenue - Functional | | 238 333 | 225 229 | 242 061 | 228 117 | 243 204 | 261 532 | 221 888 | 272 362 | 236 292 | 222 326 | 229 861 | 248 052 | 2 869 256 | 3 110 211 | 3 453 436 |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 54 250 | 49 950 | 50 600 | 56 255 | 61 275 | 53 685 | 51 950 | 47 835 | 43 950 | 42 005 | 45 425 | 46 623 | 603 803 | 619 004 | 659 694 |
| Executive and council | | 25 800 | 24 500 | 24 750 | 25 000 | 28 500 | 24 800 | 26 500 | 26 850 | 24 875 | 26 580 | 27 550 | 33 207 | 318 912 | 343 821 | 365 980 |
| Finance and administration | | 28 000 | 25 000 | 25 500 | 30 765 | 32 375 | 28 500 | 25 000 | 20 500 | 18 750 | 15 000 | 17 500 | 12 943 | 279 833 | 269 721 | 287 826 |
| Internal audit | | 450 | 450 | 350 | 490 | 400 | 385 | 450 | 485 | 325 | 425 | 375 | 473 | 5 058 | 5 462 | 5 888 |
| Community and public safety | | 23 554 | 24 838 | 24 567 | 23 068 | 26 041 | 24 414 | 23 389 | 23 645 | 23 201 | 24 433 | 25 789 | 24 572 | 291 510 | 320 329 | 333 169 |
| Community and social services | | 6 700 | 6 500 | 5 500 | 5 500 | 6 900 | 6 580 | 6 570 | 5 500 | 5 500 | 5 538 | 6 600 | 6 474 | 73 862 | 78 454 | 83 681 |
| Sport and recreation | | 8 200 | 8 450 | 8 500 | 8 000 | 8 500 | 8 750 | 8 750 | 8 570 | 8 850 | 8 950 | 8 570 | 8 649 | 102 739 | 113 337 | 116 167 |
| Public safety | | 8 575 | 9 800 | 10 500 | 9 500 | 10 570 | 9 000 | 8 000 | 9 500 | 8 770 | 9 850 | 10 570 | 9 355 | 113 990 | 127 557 | 132 269 |
| Housing | | 55 | 49 | 39 | 42 | 35 | 57 | 44 | 36 | 44 | 59 | 24 | 55 | 537 | 579 | 625 |
| Health | | 25 | 39 | 28 | 26 | 35 | 27 | 26 | 39 | 38 | 37 | 26 | 39 | 382 | 402 | 426 |
| Economic and environmental services | | 19 020 | 20 400 | 21 350 | 16 980 | 26 675 | 25 465 | 22 320 | 15 785 | 25 025 | 20 863 | 23 475 | 33 512 | 270 870 | 305 265 | 319 524 |
| Planning and development | | 4 800 | 4 950 | 5 500 | 5 800 | 5 900 | 6 580 | 6 570 | 4 800 | 5 950 | 5 538 | 5 600 | 6 298 | 68 286 | 83 417 | 84 583 |
| Road transport | | 14 000 | 15 000 | 15 500 | 10 765 | 20 375 | 18 500 | 15 500 | 10 500 | 18 750 | 15 000 | 17 500 | 26 724 | 198 114 | 217 065 | 229 815 |
| Environmental protection | | 220 | 450 | 350 | 415 | 400 | 385 | 250 | 485 | 325 | 325 | 375 | 490 | 4 470 | 4 783 | 5 125 |
| Trading services | | 166 175 | 163 175 | 157 675 | 155 140 | 155 250 | 183 675 | 198 375 | 184 375 | 171 625 | 158 955 | 153 420 | 176 400 | 2 024 240 | 2 039 909 | 2 090 940 |
| Energy sources | | 91 800 | 87 800 | 81 800 | 82 800 | 61 800 | 75 800 | 81 800 | 82 800 | 81 800 | 82 800 | 81 800 | 93 957 | 986 757 | 1 007 625 | 1 031 717 |
| Water management | | 45 800 | 45 800 | 45 800 | 47 000 | 68 500 | 74 800 | 86 500 | 76 500 | 56 500 | 46 580 | 47 550 | 43 462 | 684 792 | 663 749 | 676 360 |
| Waste water management | | 14 000 | 15 000 | 15 500 | 10 765 | 10 375 | 18 500 | 15 500 | 10 500 | 18 750 | 15 000 | 13 500 | 20 807 | 178 197 | 196 298 | 206 477 |
| Waste management | | 14 575 | 14 575 | 14 575 | 14 575 | 14 575 | 14 575 | 14 575 | 14 575 | 14 575 | 14 575 | 10 570 | 18 174 | 174 494 | 172 238 | 176 387 |
| Other | | 2 018 | 2 950 | 2 180 | 2 065 | 1 980 | 2 500 | 2 090 | 2 350 | 2 897 | 1 190 | 2 500 | 2 069 | 26 789 | 28 746 | 30 644 |
| Total Expenditure - Functional | | 265 017 | 261 313 | 256 372 | 253 507 | 271 220 | 289 739 | 298 124 | 273 990 | 266 698 | 247 446 | 250 609 | 283 177 | 3 217 212 | 3 313 253 | 3 433 971 |
| Surplus/(Deficit) before assoc. | | (26 684) | (36 084) | (14 311) | (25 391) | (28 016) | (28 207) | (76 236) | (1 627) | (30 406) | (25 120) | (20 748) | (35 125) | (347 956) | (203 042) | 19 465 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 1 | (26 684) | (36 084) | (14 311) | (25 391) | (28 016) | (28 207) | (76 236) | (1 627) | (30 406) | (25 120) | (20 748) | (35 125) | (347 956) | (203 042) | 19 465 |

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

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

| Description | Ref | Budget Year 2019/20 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|---|-----|---------------------|--------|--------|---------|--------|--------|---------|--------|--------|--------|--------|--------|---|------------------------|------------------------|---|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 | |
| Multi-year expenditure to be appropriated | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 01 - Public Safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Health Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Community Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 04 - Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 05 - Sport Arts And Culture | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 06 - Council General | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Civil Engineering | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 08 - Water Section | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 09 - City Electrical Engineering | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - Corporate Governane | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - Budget And Treasury Office | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - Cleansing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - Sewerage | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - Market | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure to be appropriated | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 01 - Public Safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Health Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Community Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | 16 196 | 16 196 | - |
| Vote 04 - Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 05 - Sport Arts And Culture | | 752 | 818 | 800 | 903 | 1 100 | 1 000 | 1 050 | 2 250 | 2 150 | 1 473 | 1 200 | 1 504 | 15 000 | 15 939 | 18 497 | - |
| Vote 06 - Council General | | 1 223 | 507 | 572 | 1 110 | 852 | 778 | 963 | 995 | 1 258 | 719 | 831 | 1 192 | 11 000 | - | - | - |
| Vote 07 - Civil Engineering | | 1 547 | 2 569 | 2 436 | 3 478 | 3 014 | 3 540 | 4 785 | 3 220 | 5 210 | 5 856 | 5 500 | 5 257 | 46 412 | 50 804 | 41 214 | - |
| Vote 08 - Water Section | | 1 288 | 1 058 | 1 987 | 3 600 | 2 855 | 3 555 | 2 523 | 3 030 | 5 949 | 5 120 | 6 833 | 6 613 | 44 411 | 29 829 | 37 758 | - |
| Vote 09 - City Electrical Engineering | | 2 124 | 1 577 | 1 999 | 2 147 | 1 166 | 1 054 | 925 | 1 001 | 2 478 | 2 288 | 1 442 | 2 073 | 20 274 | 31 223 | 34 719 | - |
| Vote 10 - Corporate Governane | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - Budget And Treasury Office | | 596 | 987 | 720 | 1 000 | 544 | 569 | 848 | 358 | 606 | 444 | 321 | 1 007 | 8 000 | - | - | - |
| Vote 12 - Cleansing | | 225 | 127 | 368 | 254 | 352 | 425 | 389 | 222 | 136 | 323 | 100 | 79 | 3 000 | - | - | - |
| Vote 13 - Sewerage | | 552 | 546 | 542 | 519 | 573 | 558 | 531 | 989 | 821 | 654 | 753 | 1 330 | 8 368 | 8 853 | 16 974 | - |
| Vote 14 - Market | | 822 | 741 | 645 | 998 | 1 133 | 1 005 | 1 300 | 899 | 661 | 1 447 | 1 234 | 725 | 11 610 | 13 663 | 9 530 | - |
| Vote 15 - Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | 2 | 9 129 | 8 930 | 10 069 | 14 009 | 11 589 | 12 484 | 13 314 | 12 964 | 19 269 | 18 324 | 18 214 | 19 780 | 168 075 | 166 508 | 174 888 | - |
| Total Capital Expenditure | 2 | 9 129 | 8 930 | 10 069 | 14 009 | 11 589 | 12 484 | 13 314 | 12 964 | 19 269 | 18 324 | 18 214 | 19 780 | 168 075 | 166 508 | 174 888 | - |

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

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

| Description | Ref | Budget Year 2019/20 | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|---|-----|---------------------|--------|--------|---------|--------|--------|---------|--------|--------|--------|--------|---|---------------------|------------------------|------------------------|
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Capital Expenditure - Functional | 1 | | | | | | | | | | | | | | | |
| Governance and administration | | 1 819 | 1 494 | 1 292 | 2 110 | 1 396 | 1 347 | 1 811 | 1 353 | 1 864 | 1 163 | 1 152 | 2 199 | 19 000 | - | - |
| Executive and council | | 1 223 | 507 | 572 | 1 110 | 852 | 778 | 963 | 995 | 1 258 | 719 | 831 | 1 192 | 11 000 | - | - |
| Finance and administration | | 596 | 987 | 720 | 1 000 | 544 | 569 | 848 | 358 | 606 | 444 | 321 | 1 007 | 8 000 | - | - |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 752 | 818 | 800 | 903 | 1 100 | 1 000 | 1 050 | 2 250 | 2 150 | 1 473 | 1 200 | 1 504 | 15 000 | 32 135 | 34 693 |
| Community and social services | | - | - | - | - | - | - | - | - | - | - | - | - | - | 16 196 | 16 196 |
| Sport and recreation | | 752 | 818 | 800 | 903 | 1 100 | 1 000 | 1 050 | 2 250 | 2 150 | 1 473 | 1 200 | 1 504 | 15 000 | 15 939 | 18 497 |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 1 547 | 2 569 | 2 436 | 3 478 | 3 014 | 3 540 | 4 785 | 3 220 | 5 210 | 5 856 | 5 500 | 5 257 | 46 412 | 50 804 | 41 214 |
| Planning and development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Road transport | | 1 547 | 2 569 | 2 436 | 3 478 | 3 014 | 3 540 | 4 785 | 3 220 | 5 210 | 5 856 | 5 500 | 5 257 | 46 412 | 50 804 | 41 214 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 4 189 | 3 308 | 4 896 | 6 520 | 4 946 | 5 592 | 4 368 | 5 242 | 9 384 | 8 385 | 9 128 | 10 095 | 76 053 | 69 905 | 89 451 |
| Energy sources | | 2 124 | 1 577 | 1 999 | 2 147 | 1 166 | 1 054 | 925 | 1 001 | 2 478 | 2 288 | 1 442 | 2 073 | 20 274 | 31 223 | 34 719 |
| Water management | | 1 288 | 1 058 | 1 987 | 3 600 | 2 855 | 3 555 | 2 523 | 3 030 | 5 949 | 5 120 | 6 833 | 6 613 | 44 411 | 29 829 | 37 758 |
| Waste water management | | 552 | 546 | 542 | 519 | 573 | 558 | 531 | 989 | 821 | 654 | 753 | 1 330 | 8 368 | 8 853 | 16 974 |
| Waste management | | 225 | 127 | 368 | 254 | 352 | 425 | 389 | 222 | 136 | 323 | 100 | 79 | 3 000 | - | - |
| Other | | 822 | 741 | 645 | 998 | 1 133 | 1 005 | 1 300 | 899 | 661 | 1 447 | 1 234 | 725 | 11 610 | 13 663 | 9 530 |
| Total Capital Expenditure - Functional | 2 | 9 129 | 8 930 | 10 069 | 14 009 | 11 589 | 12 484 | 13 314 | 12 964 | 19 269 | 18 324 | 18 214 | 19 780 | 168 075 | 166 508 | 174 888 |
| Funded by: | | | | | | | | | | | | | | | | |
| National Government | | 8 033 | 7 858 | 8 860 | 12 327 | 10 198 | 10 985 | 11 716 | 11 408 | 16 956 | 16 125 | 16 028 | 16 581 | 147 075 | 166 508 | 174 888 |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 8 033 | 7 858 | 8 860 | 12 327 | 10 198 | 10 985 | 11 716 | 11 408 | 16 956 | 16 125 | 16 028 | 16 581 | 147 075 | 166 508 | 174 888 |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 1 096 | 1 072 | 1 209 | 1 682 | 1 391 | 1 499 | 1 598 | 1 556 | 2 313 | 2 299 | 2 186 | 3 099 | 21 000 | - | - |
| Total Capital Funding | | 9 129 | 8 930 | 10 069 | 14 009 | 11 589 | 12 484 | 13 314 | 12 964 | 19 269 | 18 424 | 18 214 | 19 680 | 168 075 | 166 508 | 174 888 |

Table 46 MBRR SA30 - Budgeted monthly cash flow

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

| MONTHLY CASH FLOWS | Budget Year 2019/20 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|--|---------------------|-----------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|--|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | 25 266 | 39 866 | 25 266 | 25 266 | 25 266 | 25 266 | 25 266 | 25 266 | 25 266 | 25 266 | 25 266 | 24 139 | 316 661 | 343 134 | 386 592 | |
| Service charges - electricity revenue | 76 000 | 75 000 | 68 000 | 55 000 | 49 000 | 44 000 | 38 000 | 45 000 | 46 000 | 49 000 | 55 000 | 79 121 | 679 121 | 802 538 | 985 234 | |
| Service charges - water revenue | 27 000 | 31 000 | 35 000 | 43 000 | 52 000 | 57 000 | 52 000 | 40 000 | 32 000 | 29 000 | 27 000 | 31 244 | 456 244 | 527 177 | 610 109 | |
| Service charges - sanitation revenue | 7 119 | 7 119 | 7 119 | 7 119 | 7 119 | 7 119 | 7 119 | 7 119 | 7 119 | 7 119 | 7 119 | 9 719 | 88 027 | 97 742 | 112 393 | |
| Service charges - refuse revenue | 9 792 | 9 762 | 9 762 | 9 762 | 9 762 | 9 762 | 9 762 | 9 762 | 9 762 | 9 762 | 9 762 | 9 326 | 116 741 | 142 380 | 166 956 | |
| Rental of facilities and equipment | 697 | 697 | 697 | 697 | 697 | 697 | 697 | 697 | 697 | 697 | 697 | 704 | 8 375 | 8 412 | 8 547 | |
| Interest earned - external investments | 232 | 282 | 282 | 282 | 282 | 282 | 232 | 282 | 282 | 282 | 282 | 239 | 3 238 | 3 246 | 3 422 | |
| Interest earned - outstanding debtors | 915 | 915 | 915 | 915 | 915 | 915 | 915 | 915 | 915 | 915 | 915 | 922 | 10 987 | 11 748 | 11 929 | |
| Dividends received | | | | | | | | | | | | - | | | | |
| Fines, penalties and forfeits | 105 | 105 | 105 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 115 | 123 | 1 360 | 7 034 | 7 540 | |
| Licences and permits | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 493 | 508 | 5 931 | 6 235 | 6 572 | |
| Agency services | 418 | 418 | 418 | 418 | 418 | 418 | 418 | 418 | 418 | 418 | 418 | 403 | 5 000 | 7 055 | 7 436 | |
| Transfer receipts - operational | 200 000 | 2 000 | - | - | 150 000 | - | - | - | 90 778 | - | - | - | 442 778 | 474 954 | 515 291 | |
| Other revenue | 1 527 | 1 527 | 1 527 | 1 527 | 1 527 | 1 527 | 1 527 | 1 527 | 1 527 | 1 527 | 1 527 | 1 517 | 18 312 | 22 872 | 25 614 | |
| Cash Receipts by Source | 349 564 | 169 184 | 149 584 | 144 594 | 297 594 | 147 594 | 136 544 | 131 594 | 215 372 | 124 594 | 128 594 | 157 964 | 2 152 774 | 2 454 528 | 2 847 635 | |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfer receipts - capital | 70 000 | | | | | 70 000 | | | 7 075 | | | - | 147 075 | 166 508 | 174 888 | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | | | | | | | | | | | | - | | | | |
| Proceeds on disposal of PPE | | | | | | | | | | | | - | | | | |
| Short term loans | | | | | | | | | | | | - | | | | |
| Borrowing long term/refinancing | | | | | | | | | | | | - | | | | |
| Increase (decrease) in consumer deposits | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 166 | 2 000 | 4 000 | 5 000 | |
| Decrease (Increase) in non-current debtors | | | | | | | | | | | | - | | | | |
| Decrease (increase) other non-current receivable | (83) | (83) | (83) | (83) | (83) | (83) | (83) | (83) | (83) | (83) | (83) | (83) | (1 000) | (1 000) | (2 000) | |
| Decrease (increase) in non-current investments | | | | | | | | | | | | - | | | | |
| Total Cash Receipts by Source | 419 647 | 169 267 | 149 667 | 144 677 | 297 677 | 217 677 | 136 627 | 131 677 | 222 530 | 124 677 | 128 677 | 158 047 | 2 300 849 | 2 624 036 | 3 025 522 | |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | 56 643 | 56 643 | 56 643 | 56 643 | 56 643 | 56 643 | 56 643 | 56 643 | 56 643 | 56 643 | 56 643 | 40 779 | 663 853 | 734 094 | 777 800 | |
| Remuneration of councillors | 2 850 | 2 850 | 2 850 | 2 850 | 2 850 | 2 850 | 4 157 | 3 037 | 3 037 | 3 037 | 3 037 | 3 035 | 36 438 | 38 465 | 41 542 | |
| Finance charges | 194 | 194 | 1 190 | 194 | 194 | 1 190 | 194 | 194 | 1 190 | 194 | 194 | 1 201 | 6 323 | 5 664 | 5 996 | |
| Bulk purchases - Electricity | 65 000 | 65 000 | 60 000 | 50 000 | 40 000 | 30 000 | 30 000 | 35 000 | 40 000 | 45 000 | 60 000 | 55 000 | 575 000 | 606 050 | 688 777 | |
| Bulk purchases - Water & Sewer | 20 000 | 20 000 | 22 000 | 25 000 | 33 000 | 37 000 | 27 000 | 33 000 | 32 000 | 22 000 | 20 000 | 33 216 | 324 216 | 334 216 | 396 733 | |
| Other materials | 6 000 | 7 000 | 6 000 | 8 000 | 8 000 | 13 000 | 8 000 | 9 000 | 8 000 | 8 000 | 8 000 | 6 570 | 95 570 | 155 284 | 213 733 | |
| Contracted services | 20 000 | 18 000 | 25 000 | 24 000 | 24 000 | 24 000 | 24 000 | 24 000 | 24 000 | 30 000 | 34 000 | 33 362 | 304 362 | 347 851 | 367 513 | |
| Transfers and grants - other municipalities | | | | | | | | | | | | - | - | - | - | |
| Transfers and grants - other | | | | | | | | | | | | - | - | - | - | |
| Other expenditure | 6 000 | 7 000 | 8 000 | 10 000 | 10 000 | 10 000 | 10 000 | 10 000 | 10 000 | 10 000 | 10 000 | 12 012 | 113 012 | 210 904 | 332 541 | |
| Cash Payments by Type | 176 687 | 176 687 | 181 683 | 176 687 | 174 687 | 174 683 | 159 994 | 170 874 | 174 870 | 174 874 | 191 874 | 185 175 | 2 118 774 | 2 432 528 | 2 824 635 | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | 10 000 | 10 000 | 10 000 | 10 000 | 10 000 | 15 000 | 15 000 | 15 000 | 15 000 | 23 000 | 35 075 | 168 075 | 166 508 | 174 888 | |
| Repayment of borrowing | 1 200 | 1 200 | 1 200 | 1 200 | 1 200 | 1 200 | 1 200 | 1 200 | 1 100 | 1 100 | 1 100 | 1 100 | 14 000 | 15 000 | 16 000 | |
| Other Cash Flows/Payments | | | | | | | | | | | | - | | | | |
| Total Cash Payments by Type | 177 887 | 187 887 | 192 883 | 187 887 | 185 887 | 185 883 | 176 194 | 187 074 | 190 970 | 190 974 | 215 974 | 221 349 | 2 300 849 | 2 614 036 | 3 015 522 | |
| NET INCREASE/(DECREASE) IN CASH HELD | 241 760 | (18 620) | (43 216) | (43 210) | 111 790 | 31 794 | (39 567) | (55 397) | 31 560 | (66 297) | (87 296) | (63 302) | - | 10 000 | 10 000 | |
| Cash/cash equivalents at the monthly year begin: | 110 000 | 351 760 | 333 140 | 289 924 | 246 714 | 358 504 | 390 298 | 350 731 | 295 334 | 326 895 | 260 598 | 173 302 | 110 000 | 110 000 | 120 000 | |
| Cash/cash equivalents at the monthly year end: | 351 760 | 333 140 | 289 924 | 246 714 | 358 504 | 390 298 | 350 731 | 295 334 | 326 895 | 260 598 | 173 302 | 110 000 | 110 000 | 120 000 | 130 000 | |

2.9 Capital expenditure details

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

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

| | | | | | | | | | | |
|---|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Intangible Assets | | 3 815 | - | - | - | - | - | - | - | - |
| Servitudes | | 3 815 | | | | | | | | |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| <i>Water Rights</i> | | | | | | | | | | |
| <i>Effluent Licenses</i> | | | | | | | | | | |
| <i>Solid Waste Licenses</i> | | | | | | | | | | |
| <i>Computer Software and Applications</i> | | - | - | - | - | - | - | - | - | - |
| <i>Load Settlement Software Applications</i> | | | | | | | | | | |
| <i>Unspecified</i> | | | | | | | | | | |
| Computer Equipment | | - | - | 1 252 | 5 000 | 5 000 | 5 000 | 8 000 | - | - |
| Computer Equipment | | - | - | 1 252 | 5 000 | 5 000 | 5 000 | 8 000 | - | - |
| Furniture and Office Equipment | | 4 145 | 1 487 | 556 | 1 000 | 800 | 800 | 11 000 | - | - |
| Furniture and Office Equipment | | 4 145 | 1 487 | 556 | 1 000 | 800 | 800 | 11 000 | - | - |
| Machinery and Equipment | | - | - | 108 | 4 000 | 4 200 | 4 200 | - | - | - |
| Machinery and Equipment | | - | - | 108 | 4 000 | 4 200 | 4 200 | - | - | - |
| Transport Assets | | 5 323 | 1 000 | 1 209 | 36 000 | 8 500 | 8 500 | - | - | - |
| Transport Assets | | 5 323 | 1 000 | 1 209 | 36 000 | 8 500 | 8 500 | - | - | - |
| Land | | - | 20 362 | 1 481 | - | - | - | - | - | - |
| Land | | - | 20 362 | 1 481 | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 1 | 133 406 | 170 886 | 175 241 | 181 390 | 233 917 | 233 917 | 168 075 | 166 508 | 174 888 |

Table 48a BRR SA34b – Capital expenditure on the renewal of existing by asset class

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

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | 1 | | | | | | | | | |
| Infrastructure | | - | - | - | 22 000 | 22 685 | 22 685 | - | - | - |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| <i>Roads</i> | | | | | | | | | | |
| <i>Road Structures</i> | | | | | | | | | | |
| <i>Road Furniture</i> | | | | | | | | | | |
| <i>Capital Spares</i> | | | | | | | | | | |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| <i>Drainage Collection</i> | | | | | | | | | | |
| <i>Storm water Conveyance</i> | | | | | | | | | | |
| <i>Attenuation</i> | | | | | | | | | | |
| Electrical Infrastructure | | - | - | - | 22 000 | 22 685 | 22 685 | - | - | - |
| <i>Power Plants</i> | | | | | | | | | | |
| <i>HV Substations</i> | | - | - | - | 22 000 | 22 000 | 22 000 | - | - | - |
| <i>HV Switching Station</i> | | | | | | | | | | |
| <i>HV Transmission Conductors</i> | | | | | | | | | | |
| <i>MV Substations</i> | | | | | | | | | | |
| <i>MV Switching Stations</i> | | | | | | | | | | |
| <i>MV Networks</i> | | | | | | | | | | |
| <i>LV Networks</i> | | - | - | - | - | 685 | 685 | - | - | - |
| <i>Capital Spares</i> | | | | | | | | | | |
| Transport Assets | | | | | | | | | | |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing | 1 | - | - | - | 22 000 | 22 685 | 22 685 | - | - | - |
| Renewal of Existing Assets as % of total capex | | 0.0% | 0.0% | 0.0% | 10.0% | 8.3% | 8.3% | 0.0% | 0.0% | 0.0% |
| Renewal of Existing Assets as % of deprecn" | | 0.0% | 0.0% | 0.0% | 5.1% | 5.3% | 5.3% | 0.0% | 0.0% | 0.0% |

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

| | | | | | | | | | | |
|--|---|--------|--------|--------|---------|---------|---------|---------|---------|---------|
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | | | | | | | | | |
| Intangible Assets | | - | - | 4 470 | 10 763 | 10 763 | 10 763 | 16 188 | 17 062 | 17 984 |
| Servitudes | | | | | | | | | | |
| Licences and Rights | | - | - | 4 470 | 10 763 | 10 763 | 10 763 | 16 188 | 17 062 | 17 984 |
| Water Rights | | | | | | | | | | |
| Effluent Licenses | | | | | | | | | | |
| Solid Waste Licenses | | | | | | | | | | |
| Computer Software and Applications | | - | - | 4 470 | 10 763 | 10 763 | 10 763 | 16 188 | 17 062 | 17 984 |
| Load Settlement Software Applications | | | | | | | | | | |
| Unspecified | | | | | | | | | | |
| Computer Equipment | | - | - | - | 3 315 | 3 376 | 3 376 | 4 376 | 4 612 | 4 861 |
| Computer Equipment | | - | - | - | 3 315 | 3 376 | 3 376 | 4 376 | 4 612 | 4 861 |
| Furniture and Office Equipment | | - | - | 1 056 | 2 351 | 2 321 | 2 321 | 2 205 | 2 324 | 2 454 |
| Furniture and Office Equipment | | - | - | 1 056 | 2 351 | 2 321 | 2 321 | 2 205 | 2 324 | 2 454 |
| Machinery and Equipment | | - | - | 13 919 | 12 565 | 12 615 | 12 615 | 49 389 | 62 596 | 65 986 |
| Machinery and Equipment | | - | - | 13 919 | 12 565 | 12 615 | 12 615 | 49 389 | 62 596 | 65 986 |
| Transport Assets | | - | - | 30 763 | 23 408 | 30 346 | 30 346 | 30 182 | 31 638 | 33 357 |
| Transport Assets | | - | - | 30 763 | 23 408 | 30 346 | 30 346 | 30 182 | 31 638 | 33 357 |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| Total Repairs and Maintenance Expenditure | 1 | 50 370 | 68 240 | 85 571 | 153 815 | 169 469 | 169 469 | 229 385 | 239 602 | 252 581 |
| R&M as a % of PPE | | 0.9% | 1.3% | 1.7% | 3.0% | 3.4% | 3.4% | 5.0% | 5.1% | 5.7% |
| R&M as % Operating Expenditure | | 2.0% | 2.5% | 3.0% | 4.9% | 5.3% | 5.3% | 13.4% | 7.4% | 7.6% |

Table 48b BRR SA34d - Depreciation by asset class

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

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

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

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| | | R thousand | | | | | | | | |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | - | - | 17 000 | 17 000 | 17 000 | - | - | - |
| Sanitation Infrastructure | | - | - | - | 17 000 | 17 000 | 17 000 | - | - | - |
| Pump Station | | | | | | | | | | |
| Reticulation | | | | | | | | | | |
| Waste Water Treatment Works | | - | - | - | 17 000 | 17 000 | 17 000 | - | - | - |
| Outfall Sewers | | | | | | | | | | |
| Toilet Facilities | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| Total Capital Expenditure on upgrading of existing a | 1 | - | - | - | 17 000 | 17 000 | 17 000 | - | - | - |
| Upgrading of Existing Assets as % of total capex | | 0.0% | 0.0% | 0.0% | 7.7% | 6.2% | 6.2% | 0.0% | 0.0% | 0.0% |
| Upgrading of Existing Assets as % of deprecn" | | 0.0% | 0.0% | 0.0% | 4.0% | 4.0% | 4.0% | 0.0% | 0.0% | 0.0% |

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

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

| Vote Description | Ref | 2019/20 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|--|-----|---|---------------------------|---------------------------|---------------------|---------------------|---------------------|------------------|
| | | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 | Forecast 2022/23 | Forecast 2023/24 | Forecast 2024/25 | Present value |
| Capital expenditure | 1 | | | | | | | |
| Vote 01 - Public Safety | | - | - | - | - | - | - | - |
| Vote 02 - Health Services | | - | - | - | - | - | - | - |
| Vote 03 - Community Services | | - | 16 196 | 16 196 | - | - | - | - |
| Vote 04 - Housing | | - | - | - | - | - | - | - |
| Vote 05 - Sport Arts And Culture | | 15 000 | 15 939 | 18 497 | - | - | - | - |
| Vote 06 - Council General | | 11 000 | - | - | - | - | - | - |
| Vote 07 - Civil Engineering | | 46 412 | 50 804 | 41 214 | - | - | - | - |
| Vote 08 - Water Section | | 44 411 | 29 829 | 37 758 | - | - | - | - |
| Vote 09 - City Electrical Engineering | | 20 274 | 31 223 | 34 719 | - | - | - | - |
| Vote 10 - Corporate Governane | | - | - | - | - | - | - | - |
| Vote 11 - Budget And Treasury Office | | 8 000 | - | - | - | - | - | - |
| Vote 12 - Cleansing | | 3 000 | - | - | - | - | - | - |
| Vote 13 - Sewerage | | 8 368 | 8 853 | 16 974 | - | - | - | - |
| Vote 14 - Market | | 11 610 | 13 663 | 9 530 | - | - | - | - |
| Vote 15 - Other | | - | - | - | - | - | - | - |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total Capital Expenditure | | 168 075 | 166 508 | 174 888 | - | - | - | - |
| Future operational costs by vote | 2 | | | | | | | |
| Vote 01 - Public Safety | | | | | | | | |
| Vote 02 - Health Services | | | | | | | | |
| Vote 03 - Community Services | | | | | | | | |
| Vote 04 - Housing | | | | | | | | |
| Vote 05 - Sport Arts And Culture | | | | | | | | |
| Vote 06 - Council General | | | | | | | | |
| Vote 07 - Civil Engineering | | | | | | | | |
| Vote 08 - Water Section | | | | | | | | |
| Vote 09 - City Electrical Engineering | | | | | | | | |
| Vote 10 - Corporate Governane | | | | | | | | |
| Vote 11 - Budget And Treasury Office | | | | | | | | |
| Vote 12 - Cleansing | | | | | | | | |
| Vote 13 - Sewerage | | | | | | | | |
| Vote 14 - Market | | | | | | | | |
| Vote 15 - Other | | | | | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total future operational costs | | - | - | - | - | - | - | - |
| Future revenue by source | 3 | | | | | | | |
| Property rates | | 390 836 | 403 622 | 437 155 | | | | |
| Service charges - electricity revenue | | 873 580 | 1 024 710 | 1 159 621 | | | | |
| Service charges - water revenue | | 636 544 | 660 917 | 659 382 | | | | |
| Service charges - sanitation revenue | | 95 825 | 101 000 | 106 454 | | | | |
| Service charges - refuse revenue | | 166 772 | 175 778 | 185 270 | | | | |
| Rental of facilities and equipment | | 8 375 | 8 412 | 8 547 | | | | |
| <i>List other revenues sources if applicable</i> | | 3 238 | 3 246 | 3 422 | | | | |
| <i>List entity summary if applicable</i> | | | | | | | | |
| Total future revenue | | 2 175 171 | 2 377 685 | 2 559 851 | - | - | - | - |
| Net Financial Implications | | (2 007 096) | (2 211 177) | (2 384 963) | - | - | - | - |

Table 50 MBRR SA36 - Detailed capital budget per municipal vote

NW403 City Of Matlosane - Supporting Table SA36 Detailed capital budget

| R thousand | Function | Project Description | Project Number | Type | WTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Latitude | 2019/20 Medium Term Revenue & Expenditure Framework | | | | | | |
|---|-------------------------------|---|----------------|-----------|--|----------------------|--------------------------|---------------------------------|------------------------------------|------------------------|---------------|--------------|---|----------------------|---------------------|------------------------|------------------------|--|--|
| | | | | | | | | | | | | | Actual Outcome | Current Year 2019/20 | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 | | |
| Parent municipality: | | | | | | | | | | | | | | | | | | | |
| List all capital projects grouped by Function | | | | | | | | | | | | | | | | | | | |
| | Executive And Council | Infrastructure New Furniture And Office | | NEW | effective and development-oriented put | Growth | | Furniture And Office Equipment | Furniture And Office Equipment | RWHOLE OF MUNICIPALITY | 0 | 0 | 558 | 800 | 1 000 | - | - | | |
| | Executive And Council | Capital Non-Infrastructure New Machine | | NEW | | Growth | | Machinery And Equipment | Machinery And Equipment | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 1 200 | 8 000 | - | - | | |
| | Executive And Council | Capital Non-Infrastructure New Transport | | NEW | | Growth | | Transport Assets | Transport Assets | RWHOLE OF MUNICIPALITY | 0 | 0 | 1 209 | 8 500 | - | - | - | | |
| | Executive And Council | Capital Non-Infrastructure New Community | | NEW | effective and development-oriented put | Growth | | Community Facilities | Centres | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 2 106 | - | - | - | | |
| | Executive And Council | Capital Non-Infrastructure New Community | | NEW | effective and development-oriented put | Growth | | Community Facilities | Centres | WARD 32 | 0 | 0 | - | - | - | 16 156 | 16 156 | | |
| | Executive And Council | Capital Non-Infrastructure New Community | | NEW | effective and development-oriented put | Growth | | Community Facilities | Public Open Space | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 607 | - | - | - | | |
| | Executive And Council | Capital Non-Infrastructure New Community | 42_S03_OS04_S | NEW | long and healthy life for all South African | Growth | | Sport And Recreation Facilities | Outdoor Facilities | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 916 | - | - | - | | |
| | Executive And Council | Capital Non-Infrastructure New Other | | NEW | effective and development-oriented put | Growth | | Operational Buildings | Municipal Offices | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 900 | - | - | - | | |
| | Finance And Administration | Capital Non-Infrastructure New Computer | | NEW | effective and development-oriented put | Growth | | Computer Equipment | Computer Equipment | RWHOLE OF MUNICIPALITY | 0 | 0 | 1 252 | 5 000 | 8 000 | - | - | | |
| | Finance And Administration | Capital Non-Infrastructure New Intangible | | NEW | effective and development-oriented put | Growth | | Licences And Rights | Computer Software And Applications | RWHOLE OF MUNICIPALITY | 0 | 0 | - | - | - | - | - | | |
| | Finance And Administration | Capital Non-Infrastructure New Other | | NEW | effective and development-oriented put | Growth | | Operational Buildings | Municipal Offices | RWHOLE OF MUNICIPALITY | 0 | 0 | 1 481 | 600 | - | - | - | | |
| | Community And Social Services | Capital Non-Infrastructure New Furniture | | NEW | effective and development-oriented put | Growth | | Furniture And Office Equipment | Furniture And Office Equipment | RWHOLE OF MUNICIPALITY | 0 | 0 | - | - | - | - | - | | |
| | Community And Social Services | Capital Non-Infrastructure New Community | | NEW | effective, responsive and sustainable social pos | Growth | | Community Facilities | Canteenes/Crematoria | RWHOLE OF MUNICIPALITY | 0 | 0 | - | - | - | 33 804 | 33 804 | | |
| | Sport And Recreation | Capital Non-Infrastructure New Community | | NEW | effective and development-oriented put | Growth | | Community Facilities | Parks | RWHOLE OF MUNICIPALITY | 0 | 0 | 1 955 | 214 | - | - | - | | |
| | Sport And Recreation | Capital Non-Infrastructure New Community | | NEW | long and healthy life for all South African | Growth | | Sport And Recreation Facilities | Indoor Facilities | RWHOLE OF MUNICIPALITY | 0 | 0 | - | - | - | - | - | | |
| | Sport And Recreation | Capital Non-Infrastructure New Community | 42_S03_OS04_S | NEW | long and healthy life for all South African | Growth | | Sport And Recreation Facilities | Outdoor Facilities | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 1 333 | - | - | - | | |
| | Sport And Recreation | Capital Non-Infrastructure New Community | 42_S03_OS04_S | NEW | long and healthy life for all South African | Growth | | Sport And Recreation Facilities | Outdoor Facilities | WARD 19 | 0 | 0 | 3 180 | 2 010 | 10 000 | 15 939 | 18 497 | | |
| | Sport And Recreation | Capital Non-Infrastructure New Community | 42_S03_OS04_S | NEW | long and healthy life for all South African | Growth | | Sport And Recreation Facilities | Outdoor Facilities | WARD 25 | 0 | 0 | - | - | - | - | - | | |
| | Public Safety | Capital Non-Infrastructure New Furniture | | NEW | effective and development-oriented put | Growth | | Furniture And Office Equipment | Furniture And Office Equipment | RWHOLE OF MUNICIPALITY | 0 | 0 | 108 | - | - | - | - | | |
| | Housing | Capital Non-Infrastructure New Community | | NEW | effective and development-oriented put | Growth | | Community Facilities | Public Open Space | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 4 000 | - | - | - | | |
| | Planning And Development | Capital Non-Infrastructure New Furniture | | NEW | effective and development-oriented put | Growth | | Furniture And Office Equipment | Furniture And Office Equipment | RWHOLE OF MUNICIPALITY | 0 | 0 | - | - | - | - | - | | |
| | Planning And Development | Capital Non-Infrastructure New Intangible | | NEW | effective and development-oriented put | Growth | | Licences And Rights | Computer Software And Applications | RWHOLE OF MUNICIPALITY | 0 | 0 | - | - | - | - | - | | |
| | Road Transport | Capital Infrastructure New Roads Infrastr | | NEW | effective and responsive economic infrastr | Growth | | Roads Infrastructure | Roads | RWHOLE OF MUNICIPALITY | 0 | 0 | 64 866 | 13 762 | 33 038 | 17 000 | 7 410 | | |
| | Road Transport | Capital Infrastructure New Roads Infrastr | | NEW | effective and responsive economic infrastr | Growth | | Roads Infrastructure | Roads | WARD 32 | 0 | 0 | - | 12 757 | - | - | - | | |
| | Road Transport | Capital Non-Infrastructure New Machine | | NEW | | Growth | | Machinery And Equipment | Machinery And Equipment | RWHOLE OF MUNICIPALITY | 0 | 0 | - | - | - | - | - | | |
| | Energy Sources | Capital Infrastructure New Electrical Inf | | NEW | effective and responsive economic infrastr | Growth | | Electrical Infrastructure | Hv Substations | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 7 500 | - | - | - | | |
| | Energy Sources | Capital Infrastructure New Electrical Inf | | NEW | effective and responsive economic infrastr | Growth | | Electrical Infrastructure | Mv Networks | RWHOLE OF MUNICIPALITY | 0 | 0 | 23 400 | 21 410 | - | - | - | | |
| | Energy Sources | Capital Infrastructure New Electrical Inf | | NEW | effective and responsive economic infrastr | Growth | | Electrical Infrastructure | Lv Networks | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 4 302 | 17 524 | 31 223 | 34 719 | | |
| | Energy Sources | Capital Infrastructure New Electrical Inf | | NEW | effective and responsive economic infrastr | Growth | | Electrical Infrastructure | Lv Networks | WARD 32 | 0 | 0 | - | - | - | - | - | | |
| | Energy Sources | Capital Non-Infrastructure New Machine | | NEW | | Growth | | Machinery And Equipment | Machinery And Equipment | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 3 000 | 2 000 | - | - | | |
| | Energy Sources | Capital Infrastructure Existing Renewal | | RENEWAL | effective and responsive economic infrastr | Inclusion and Access | | Electrical Infrastructure | Hv Substations | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 22 000 | - | - | - | | |
| | Energy Sources | Capital Infrastructure Existing Renewal | | RENEWAL | effective and responsive economic infrastr | Inclusion and Access | | Electrical Infrastructure | Lv Networks | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 685 | - | - | - | | |
| | Water Management | Capital Infrastructure New Water Supply | 42_S003_OS04 | NEW | effective and responsive economic infrastr | Growth | | Water Supply Infrastructure | Bulk Mains | RWHOLE OF MUNICIPALITY | 0 | 0 | 67 924 | 25 645 | 59 424 | 28 829 | 37 759 | | |
| | Water Management | Capital Infrastructure New Water Supply | | NEW | effective and responsive economic infrastr | Growth | | Water Supply Infrastructure | Distribution | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 50 073 | - | - | - | | |
| | Water Management | Capital Infrastructure New Water Supply | | NEW | effective and responsive economic infrastr | Growth | | Water Supply Infrastructure | Distribution | WARD 32 | 0 | 0 | - | - | - | - | - | | |
| | Waste Water Management | Capital Infrastructure Existing Upgrade | | UPGRADING | effective and responsive economic infrastr | Inclusion and Access | | Sanitation Infrastructure | Waste Water Treatment Works | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 17 000 | - | - | - | | |
| | Waste Water Management | Capital Infrastructure New Sanitation Inf | | NEW | effective and responsive economic infrastr | Growth | | Sanitation Infrastructure | Pump Station | RWHOLE OF MUNICIPALITY | 0 | 0 | - | - | - | - | - | | |
| | Waste Water Management | Capital Infrastructure New Sanitation Inf | | NEW | effective and responsive economic infrastr | Growth | | Sanitation Infrastructure | Retikulation | RWHOLE OF MUNICIPALITY | 0 | 0 | - | 12 038 | - | - | - | | |
| | Waste Water Management | Capital Infrastructure New Sanitation Inf | | NEW | effective and responsive economic infrastr | Growth | | Sanitation Infrastructure | Retikulation | WARD 16 | 0 | 0 | 9 190 | 541 | 7 618 | 8 653 | 16 974 | | |
| | Waste Water Management | Capital Infrastructure New Sanitation Inf | | NEW | effective and responsive economic infrastr | Growth | | Sanitation Infrastructure | Retikulation | WARD 23 | 0 | 0 | - | - | - | - | - | | |
| | Waste Water Management | Capital Infrastructure New Sanitation Inf | | NEW | effective and responsive economic infrastr | Growth | | Sanitation Infrastructure | Retikulation | WARD 32 | 0 | 0 | - | - | - | - | - | | |
| | Waste Water Management | Capital Infrastructure New Sanitation Inf | | NEW | effective and responsive economic infrastr | Growth | | Sanitation Infrastructure | Outfall Sewers | RWHOLE OF MUNICIPALITY | 0 | 0 | - | - | - | - | - | | |
| | Waste Management | Capital Infrastructure New Solid Waste | | NEW | effective and responsive economic infrastr | Growth | | Solid Waste Infrastructure | Waste Transfer Stations | RWHOLE OF MUNICIPALITY | 0 | 0 | - | - | - | - | - | | |
| | Other | Capital Non-Infrastructure Existing Upgrade | | UPGRADING | effective and development-oriented put | Inclusion and Access | | Community Facilities | Markets | RWHOLE OF MUNICIPALITY | 0 | 0 | - | - | 8 597 | 13 653 | 9 530 | | |
| | Other | Capital Non-Infrastructure New Machine | | NEW | | Growth | | Machinery And Equipment | Machinery And Equipment | RWHOLE OF MUNICIPALITY | 0 | 0 | - | - | 12 074 | - | - | | |
| Parent Capital expenditure | | | | | | | | | | | | | 175 241 | 220 380 | 180 075 | 196 503 | 174 887 | | |
| Entities: | | | | | | | | | | | | | | | | | | | |
| List all capital projects grouped by Entity | | | | | | | | | | | | | | | | | | | |
| Entity A | | | | | | | | | | | | | | | | | | | |
| Water project A | | | | | | | | | | | | | | | | | | | |
| Entity B | | | | | | | | | | | | | | | | | | | |
| Electricity project B | | | | | | | | | | | | | | | | | | | |
| Entity Capital expenditure | | | | | | | | | | | | | - | - | - | - | - | | |
| Total Capital expenditure | | | | | | | | | | | | | 175 241 | 220 380 | 180 075 | 196 503 | 174 887 | | |

2.10 Legislation Compliance Status

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

2.10.1 In Year Reporting

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

2.10.2 Internship Programme

The City of Matlosana is participating in the Municipal Financial Management Internship programme, and has currently employed five interns that still undergoes training in various divisions of Finance and Internal Audit.

9 of the previous interns engaged since the inception of the programme have been permanently employed by the City of Matlosana.

2.10.3 Budget and Treasury Office

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

2.10.4 Audit Committee

An Audit Committee have been established and is fully functional.

2.10.5 Municipal Public Accounts Committee

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

2.10.6 Service Delivery and Implementation Plan

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

2.10.7 Annual Report

The Annual Report have been compiled in terms of the MFMA and National Treasury requirements. The Municipal Public Accounts Committee engaged with the community and officials and will table their oversight report for the 2017/18 annual report in Council on 27 March 2019. A section 32 Committee have been established.

2.11 Other supporting documents

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

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

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousand | | | | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Total Property Rates | 6 | 272 707 | 265 941 | 294 055 | 473 015 | 426 966 | 426 966 | 353 716 | 417 264 | 440 937 | 470 404 |
| less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | - | - | - | 59 317 | 62 580 | 62 580 | 80 930 | 16 428 | 17 315 | 18 250 |
| Net Property Rates | | 272 707 | 265 941 | 294 055 | 413 697 | 364 386 | 364 386 | 272 786 | 400 836 | 423 622 | 452 155 |
| Service charges - electricity revenue | | | | | | | | | | | |
| Total Service charges - electricity revenue | 6 | 660 703 | 699 088 | 701 219 | 879 481 | 849 950 | 849 950 | 671 684 | 949 593 | 1 043 747 | 1 207 846 |
| less Revenue Foregone (in excess of 50 kwh per indigent household per month) | | - | - | - | 74 966 | 43 051 | 43 051 | - | 56 012 | 59 037 | 62 225 |
| less Cost of Free Basis Services (50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - electricity revenue | | 660 703 | 699 088 | 701 219 | 804 516 | 806 899 | 806 899 | 671 684 | 893 580 | 984 710 | 1 145 621 |
| Service charges - water revenue | | | | | | | | | | | |
| Total Service charges - water revenue | 6 | 436 843 | 465 049 | 510 685 | 694 840 | 580 601 | 580 601 | 500 305 | 664 701 | 710 755 | 785 099 |
| less Revenue Foregone (in excess of 6 kilolitres per indigent household per month) | | - | - | - | 102 996 | 53 040 | 53 040 | - | 64 380 | 67 857 | 71 521 |
| less Cost of Free Basis Services (6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - water revenue | | 436 843 | 465 049 | 510 685 | 591 844 | 527 561 | 527 561 | 500 305 | 600 321 | 642 899 | 713 578 |
| Service charges - sanitation revenue | | | | | | | | | | | |
| Total Service charges - sanitation revenue | | 91 496 | 98 707 | 98 497 | 183 301 | 146 751 | 146 751 | 100 848 | 154 189 | 161 105 | 174 073 |
| less Revenue Foregone (in excess of free sanitation service to indigent households) | | - | - | - | 64 227 | 33 965 | 33 965 | - | 38 364 | 40 436 | 42 619 |
| less Cost of Free Basis Services (free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - sanitation revenue | | 91 496 | 98 707 | 98 497 | 119 074 | 112 787 | 112 787 | 100 848 | 115 825 | 120 669 | 131 454 |
| Service charges - refuse revenue | | | | | | | | | | | |
| Total refuse removal revenue | 6 | 122 543 | 126 282 | 120 243 | 243 078 | 200 094 | 200 094 | 134 114 | 219 734 | 231 599 | 254 106 |
| Total landfill revenue | | - | - | - | - | - | - | - | - | - | - |
| less Revenue Foregone (in excess of one removal a week to indigent households) | | - | - | - | 57 922 | 48 260 | 48 260 | - | 52 961 | 55 821 | 58 836 |
| less Cost of Free Basis Services (removed once a week to indigent households) | | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - refuse revenue | | 122 543 | 126 282 | 120 243 | 185 156 | 151 833 | 151 833 | 134 114 | 166 772 | 175 778 | 195 270 |
| Other Revenue by source | | | | | | | | | | | |
| Fuel Levy | | - | - | - | 9 708 | 9 541 | 9 541 | 2 341 | - | - | - |
| Sale Of Goods & Services | | - | - | - | - | - | - | - | - | - | - |
| Advertisement | | - | - | - | - | - | - | - | 92 | 693 | 730 |
| Buyers card | | - | - | - | - | - | - | - | 3 | 4 | 4 |
| Camping fees | | - | - | - | - | - | - | - | 7 | 6 | 6 |
| Cemetery &Burial | | - | - | - | - | - | - | - | 93 | 99 | 104 |
| Cleaning &Removal | | - | - | - | - | - | - | - | 370 | 390 | 411 |
| Entrance fees | | - | - | - | - | - | - | - | 11 | 39 | 41 |
| Fire services | | - | - | - | - | - | - | - | 325 | 343 | 361 |
| Housing/Boarding services | | - | - | - | - | - | - | - | 88 | 59 | 62 |
| Legal fees | | - | - | - | - | - | - | - | 578 | 609 | 642 |
| Library fees | | - | - | - | - | - | - | - | 3 | 2 | 2 |
| Parking fees | | - | - | - | - | - | - | - | 1 | 1 | 1 |
| Photocopies & faxes | | - | - | - | - | - | - | - | 250 | 67 | 70 |
| Plan & dev:Applicat fees for land usage | | - | - | - | - | - | - | - | 74 | 3 | 3 |
| Plan &dev:Clearance certificates | | - | - | - | - | - | - | - | 22 | 23 | 25 |
| Plan &dev:Encroachment fees | | - | - | - | - | - | - | - | 1 | 1 | 2 |
| Sale of:Publication - tender document | | - | - | - | - | - | - | - | 731 | 742 | 782 |
| Sale of: Valuation rolls | | - | - | - | - | - | - | - | 149 | 157 | 166 |
| Sale of :Consumables | | - | - | - | - | - | - | - | 86 | 280 | 295 |
| Operational Revenue | | - | - | - | - | - | - | - | - | - | - |
| Administrative handling fees | | - | - | - | - | - | - | - | 4 | 4 | 4 |
| Collection charges | | - | - | - | - | - | - | - | 60 | 63 | 67 |
| Commission:insurance | | - | - | - | - | - | - | - | 32 | 33 | 35 |
| Commission:Transaction handling fees | | - | - | - | - | - | - | - | 18 204 | 23 188 | 24 440 |
| Discounts & early settlement | | - | - | - | - | - | - | - | 6 | 6 | 6 |
| Req info- accident reports | | - | - | - | - | - | - | - | - | - | - |
| Req info-Municipal info &statistics | | - | - | - | - | - | - | - | - | - | - |
| Req info-plan printing and duplicate | | - | - | - | - | - | - | - | 13 | 13 | 14 |
| Sale of property | | - | - | - | - | - | - | - | 9 | 9 | 10 |
| Skills development levy refund | | - | - | - | - | - | - | - | 600 | 632 | 667 |
| Other Revenue | | 72 880 | 93 714 | 77 335 | 25 588 | 15 056 | 15 056 | 13 086 | 200 | - | - |
| Total 'Other' Revenue | 1 | 72 880 | 93 714 | 77 335 | 35 296 | 24 597 | 24 597 | 15 426 | 22 891 | 28 590 | 30 134 |

| EXPENDITURE ITEMS: | | | | | | | | | | | |
|--|----|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Employee related costs | | | | | | | | | | | |
| Basic Salaries and Wages | 2 | 314 475 | 530 452 | 579 462 | 428 397 | 413 697 | 413 697 | 306 535 | 426 067 | 469 782 | 497 364 |
| Pension and UIF Contributions | | 65 581 | - | - | 96 568 | 88 881 | 88 881 | 65 700 | 90 363 | 101 967 | 110 124 |
| Medical Aid Contributions | | 27 356 | - | - | 46 096 | 38 776 | 38 776 | 28 688 | 42 449 | 46 427 | 50 142 |
| Overtime | | 31 115 | - | - | 25 723 | 29 628 | 29 628 | 38 920 | 32 721 | 31 279 | 33 760 |
| Performance Bonus | | - | - | - | 28 998 | 39 427 | 39 427 | 24 963 | 34 609 | 44 023 | 42 545 |
| Motor Vehicle Allowance | | 8 136 | - | - | 1 037 | 1 210 | 1 210 | 535 | 966 | 1 043 | 1 126 |
| Cellphone Allowance | | 601 | - | - | 844 | 1 154 | 1 154 | 814 | 1 235 | 1 334 | 1 441 |
| Housing Allowances | | 2 056 | - | - | 4 074 | 5 313 | 5 313 | 5 444 | 6 859 | 7 434 | 8 029 |
| Other benefits and allowances | | 36 262 | - | - | 16 331 | 19 178 | 19 178 | 12 033 | 19 993 | 21 528 | 23 250 |
| Payments in lieu of leave | | 3 832 | - | - | 4 600 | 7 608 | 7 608 | 6 294 | 8 590 | 9 277 | 10 019 |
| Long service awards | | - | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - | - |
| sub-total | 5 | 489 415 | 530 452 | 579 462 | 652 668 | 644 871 | 644 871 | 489 927 | 663 853 | 734 094 | 777 800 |
| Less: Employees costs capitalised to PPE | | | | | | | | | | | |
| Total Employee related costs | 1 | 489 415 | 530 452 | 579 462 | 652 668 | 644 871 | 644 871 | 489 927 | 663 853 | 734 094 | 777 800 |
| Contributions recognised - capital | | | | | | | | | | | |
| Total Contributions recognised - capital | | - | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 427 744 | 411 712 | 434 791 | 428 189 | 428 189 | 428 189 | 311 560 | 434 145 | 457 589 | 464 582 |
| Lease amortisation | | - | - | - | - | - | - | - | - | - | - |
| Capital asset impairment | | - | - | - | - | - | - | - | - | - | - |
| Depreciation resulting from revaluation of PPE | | - | - | - | - | - | - | - | - | - | - |
| Total Depreciation & asset impairment | 10 | 427 744 | 411 712 | 434 791 | 428 189 | 428 189 | 428 189 | 311 560 | 434 145 | 457 589 | 464 582 |
| Bulk purchases | | | | | | | | | | | |
| Electricity Bulk Purchases | | 524 019 | 529 967 | 467 670 | 597 700 | 597 700 | 597 700 | 359 277 | 575 000 | 606 050 | 638 777 |
| Water Bulk Purchases | | 235 325 | 245 252 | 286 592 | 300 200 | 300 200 | 300 200 | 128 084 | 324 216 | 334 216 | 346 733 |
| Total bulk purchases | 1 | 759 345 | 775 219 | 754 263 | 897 900 | 897 900 | 897 900 | 487 361 | 899 216 | 940 266 | 985 510 |
| Transfers and grants | | | | | | | | | | | |
| Cash transfers and grants | | - | - | - | - | - | - | - | - | - | - |
| Non-cash transfers and grants | | - | - | - | - | - | - | - | - | - | - |
| Total transfers and grants | 1 | - | - | - | - | - | - | - | - | - | - |
| Contracted services | | | | | | | | | | | |
| Contractors | | - | - | - | 116 226 | 122 534 | 122 534 | 65 125 | 150 628 | 154 984 | 163 353 |
| Outsourced Services | | 32 055 | 35 802 | 39 175 | 88 962 | 92 919 | 92 919 | 51 527 | 87 | 92 | 99 |
| Burial fees | | - | - | - | - | - | - | - | 405 | 426 | 449 |
| B&A Commission & Committees | | - | - | - | - | - | - | - | 367 | 387 | 407 |
| B&A Communications | | - | - | - | - | - | - | - | 400 | 422 | 444 |
| B&A Occupational Health & Safety | | - | - | - | - | - | - | - | 200 | 211 | 222 |
| B&A Qualification Verification | | - | - | - | - | - | - | - | 111 | 117 | 124 |
| B&A Quality Control | | - | - | - | - | - | - | - | 130 | 137 | 144 |
| B&A Valuer | | - | - | - | - | - | - | - | 15 000 | 3 404 | 3 588 |
| Catering Services | | - | - | - | - | - | - | - | 250 | 228 | 240 |
| Clearing & Grass Cutting Services | | - | - | - | - | - | - | - | 395 | 416 | 439 |
| Electrical | | - | - | - | - | - | - | - | 2 000 | 2 108 | 2 222 |
| Litter Picking & Street Cleaning | | - | - | - | - | - | - | - | 5 767 | 6 411 | 6 757 |
| Medical Waste Removal | | - | - | - | - | - | - | - | 8 | 8 | 9 |
| Meter Management | | - | - | - | - | - | - | - | 7 300 | 2 209 | 2 329 |
| Connect/Disconnect :Electricity | | - | - | - | - | - | - | - | 4 695 | 4 948 | 5 215 |
| Connect/Disconnect :Water | | - | - | - | - | - | - | - | 72 | 76 | 81 |
| Refuse Removal | | - | - | - | - | - | - | - | 22 000 | 20 296 | 21 662 |
| Security Services | | - | - | - | - | - | - | - | 34 540 | 40 621 | 42 815 |
| Traffic Fines management | | - | - | - | - | - | - | - | 1 180 | 1 244 | 1 311 |
| Veterinary Services | | - | - | - | - | - | - | - | 40 | 42 | 44 |
| WaterTanker | | - | - | - | - | - | - | - | - | - | - |
| Consultants & Professionals | | - | - | - | 64 317 | 60 749 | 60 749 | 30 024 | 58 788 | 62 199 | 65 557 |
| sub-total | 1 | 32 055 | 35 802 | 39 175 | 269 505 | 276 203 | 276 203 | 146 677 | 304 362 | 300 987 | 317 513 |
| Allocations to organs of state: | | | | | | | | | | | |
| Electricity | | - | - | - | - | - | - | - | - | - | - |
| Water | | - | - | - | - | - | - | - | - | - | - |
| Sanitation | | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - |
| Total contracted services | | 32 055 | 35 802 | 39 175 | 269 505 | 276 203 | 276 203 | 146 677 | 304 362 | 300 987 | 317 513 |
| Other Expenditure By Type | | | | | | | | | | | |
| Collection costs | | - | - | - | - | - | - | - | - | - | - |
| Contributions to 'other' provisions | | - | - | - | - | - | - | - | - | - | - |
| Consultant fees | | - | - | - | - | - | - | - | - | - | - |
| Audit fees | | - | - | - | - | - | - | - | - | - | - |
| General expenses | 3 | 223 599 | 283 142 | 295 828 | 175 909 | 219 322 | 219 322 | 106 561 | 77 831 | 83 417 | 87 923 |
| Advertisement | | - | - | - | - | - | - | - | 8 299 | 8 747 | 9 220 |
| Bursaries | | - | - | - | - | - | - | - | 2 204 | 2 323 | 2 449 |
| Freight Services | | - | - | - | - | - | - | - | 44 | 47 | 49 |
| Insur Under- Premium | | - | - | - | - | - | - | - | 10 341 | 10 899 | 11 487 |
| Leashership & Internship | | - | - | - | - | - | - | - | 4 513 | 6 338 | 6 680 |
| Municipal Services | | - | - | - | - | - | - | - | 3 636 | 3 780 | 3 984 |
| Printing & Publications | | - | - | - | - | - | - | - | 7 049 | 6 471 | 6 820 |
| Professional Bodies | | - | - | - | - | - | - | - | 6 052 | 6 379 | 6 723 |
| Reg Fees National | | - | - | - | - | - | - | - | 1 325 | 1 363 | 1 437 |
| Remuneration to Ward Committees | | - | - | - | - | - | - | - | 9 000 | 10 540 | 11 109 |
| Wet Fuel | | - | - | - | - | - | - | - | 20 268 | 21 337 | 22 489 |
| Indigent Relief | | - | - | - | - | - | - | - | 46 740 | 49 264 | 51 924 |
| Total 'Other' Expenditure | 1 | 223 599 | 283 142 | 295 828 | 175 909 | 219 322 | 219 322 | 106 561 | 197 304 | 210 904 | 222 295 |
| Repairs and Maintenance | | | | | | | | | | | |
| Employee related costs | 8 | - | - | - | - | - | - | - | - | - | - |
| Other materials | | 50 370 | 68 240 | 85 571 | 74 424 | 82 706 | 82 706 | 35 248 | 118 896 | 125 996 | 132 840 |
| Contracted Services | | - | - | - | 79 391 | 83 630 | 83 630 | 46 998 | 110 488 | 113 606 | 119 741 |
| Other Expenditure | | - | - | - | - | 3 134 | 3 134 | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 9 | 50 370 | 68 240 | 85 571 | 153 815 | 169 469 | 169 469 | 82 246 | 229 385 | 239 602 | 252 581 |

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

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

| Description | Ref | Vote 01 - 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 Engineering | Vote 10 - Corporate Governance | Vote 11 - Budget And Treasury Office | Vote 12 - Cleansing | Vote 13 - Sewerage | Vote 14 - Market | Vote 15 - Other | Total |
|--|-----|-------------------------|---------------------------|------------------------------|-------------------|----------------------------------|---------------------------|-----------------------------|-------------------------|----------------------------|--------------------------------|--------------------------------------|---------------------|--------------------|------------------|-----------------|-----------|
| R thousand | 1 | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - | 400 836 | - | - | - | - | - | 400 836 |
| Service charges - electricity revenue | | - | - | - | - | - | - | - | 893 580 | - | - | - | - | - | - | - | 893 580 |
| Service charges - water revenue | | - | - | - | - | - | - | 600 321 | - | - | - | - | - | - | - | - | 600 321 |
| Service charges - sanitation revenue | | - | - | - | - | - | - | - | - | - | - | - | 115 825 | - | - | - | 115 825 |
| Service charges - refuse revenue | | - | - | - | - | - | - | - | - | - | - | 166 772 | - | - | - | - | 166 772 |
| Rental of facilities and equipment | | 925 | - | 13 | 3 700 | 767 | 584 | - | - | 2 196 | 27 | - | - | - | 163 | - | 8 375 |
| Interest earned - external investments | | - | - | - | - | - | - | - | - | - | 3 159 | - | - | - | 79 | - | 3 238 |
| Interest earned - outstanding debtors | | - | - | - | 68 | - | - | - | 11 866 | 15 000 | - | 14 000 | 5 000 | 9 000 | - | - | 54 934 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 1 628 | - | - | - | 1 | - | - | - | 58 | - | 12 | - | - | - | - | 1 700 |
| Licences and permits | | 5 926 | - | - | - | - | - | - | - | - | - | - | - | - | 5 | - | 5 931 |
| Agency services | | 5 000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5 000 |
| Other revenue | | 897 | - | 219 | 958 | 307 | 441 | 277 | - | 0 | 677 | 888 | - | - | 18 226 | - | 22 891 |
| Transfers and subsidies | | - | - | - | - | - | - | 6 357 | - | 3 780 | - | 432 641 | - | - | - | - | 442 778 |
| Gains on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 14 376 | - | 232 | 4 726 | 1 075 | 1 025 | 6 634 | 612 187 | 912 419 | 2 873 | 851 563 | 171 772 | 124 825 | 18 473 | - | 2 722 181 |
| Expenditure By Type | | | | | | | | | | | | | | | | | |
| Employee related costs | | 109 329 | 7 402 | 57 599 | 14 633 | 43 571 | 34 770 | 62 409 | 33 580 | 50 370 | 45 308 | 74 812 | 67 439 | 42 466 | 12 079 | 8 087 | 663 853 |
| Remuneration of councillors | | - | - | - | - | - | 36 438 | - | - | - | - | - | - | - | - | - | 36 438 |
| Debt impairment | | - | - | - | - | - | - | - | 180 000 | 185 000 | - | 80 000 | 55 000 | 30 000 | - | - | 530 000 |
| Depreciation & asset impairment | | 6 166 | 820 | 31 278 | 1 646 | 25 233 | 1 381 | 109 475 | 120 839 | 62 452 | 400 | 5 372 | 586 | 63 685 | 4 727 | 86 | 434 145 |
| Finance charges | | 145 | 27 | 75 | 15 | - | 4 479 | 751 | 228 | 145 | 195 | 82 | 15 | 145 | 14 | 7 | 6 323 |
| Bulk purchases | | - | - | - | - | - | - | - | 324 216 | 575 000 | - | - | - | - | - | - | 899 216 |
| Other materials | | 6 397 | 109 | 3 469 | 1 028 | 4 798 | 6 546 | 24 670 | 15 208 | 29 197 | 704 | 5 024 | 7 636 | 37 149 | 1 211 | 2 424 | 145 570 |
| Contracted services | | 42 163 | 683 | 32 869 | 310 | 12 267 | 23 325 | 31 771 | 9 764 | 20 504 | 19 204 | 71 730 | 28 699 | 3 419 | 5 466 | 2 187 | 304 362 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | | 6 283 | 3 705 | 3 809 | 1 657 | 4 681 | 58 366 | 5 527 | 957 | 64 089 | 10 852 | 22 817 | 5 502 | 1 311 | 3 292 | 4 456 | 197 304 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 170 483 | 12 745 | 129 099 | 19 289 | 90 551 | 165 306 | 234 603 | 684 792 | 986 757 | 76 662 | 259 837 | 164 878 | 178 175 | 26 789 | 17 247 | 3 217 212 |
| Surplus/(Deficit) | | (156 107) | (12 745) | (128 867) | (14 562) | (89 476) | (164 281) | (227 969) | (72 605) | (74 338) | (73 789) | 591 726 | 6 895 | (53 350) | (8 316) | (17 247) | (495 030) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | | | - | | 15 000 | | 49 412 | 44 411 | 18 274 | | | - | 8 368 | 11 610 | | 147 075 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | | | | | | | | | | | | | | | | - |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | | | | | | | | | | - |
| Surplus/(Deficit) after capital transfers & contributions | | (156 107) | (12 745) | (128 867) | (14 562) | (74 476) | (164 281) | (178 557) | (28 194) | (56 065) | (73 789) | 591 726 | 6 895 | (44 982) | 3 293 | (17 247) | (347 956) |

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

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

| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Call investment deposits | | | | | | | | | | | |
| Call deposits | | 25 500 | 90 464 | 105 894 | 90 000 | 90 000 | 90 000 | 53 582 | 90 000 | 100 000 | 110 000 |
| Other current investments | | - | - | - | - | - | - | 32 166 | - | - | - |
| Total Call investment deposits | 2 | 25 500 | 90 464 | 105 894 | 90 000 | 90 000 | 90 000 | 85 748 | 90 000 | 100 000 | 110 000 |
| Consumer debtors | | | | | | | | | | | |
| Consumer debtors | | 249 390 | 285 321 | 2 932 269 | 3 905 495 | 3 911 200 | 4 016 090 | 3 674 369 | 4 461 200 | 4 901 200 | 5 376 200 |
| Less: Provision for debt impairment | | - | - | (2 573 678) | (3 511 200) | (3 511 200) | (3 511 200) | (2 639 677) | (3 941 200) | (4 311 200) | (4 726 200) |
| Total Consumer debtors | 2 | 249 390 | 285 321 | 358 590 | 394 295 | 400 000 | 504 890 | 1 034 692 | 520 000 | 590 000 | 650 000 |
| Debt impairment provision | | | | | | | | | | | |
| Balance at the beginning of the year | | - | - | (2 131 800) | (3 511 200) | (3 511 200) | (3 511 200) | (2 573 690) | (3 541 200) | (4 134 200) | (4 849 200) |
| Contributions to the provision | | - | - | (568 164) | - | - | - | - | - | - | - |
| Bad debts written off | | - | - | 105 833 | - | - | - | (65 988) | - | - | - |
| Balance at end of year | | - | - | (2 594 131) | (3 511 200) | (3 511 200) | (3 511 200) | (2 639 677) | (3 541 200) | (4 134 200) | (4 849 200) |
| Property, plant and equipment (PPE) | | | | | | | | | | | |
| PPE at cost/v valuation (excl. finance leases) | | 5 659 598 | 5 390 359 | 12 176 606 | 11 932 201 | 12 450 208 | 11 932 358 | 11 757 009 | 12 618 282 | 12 784 790 | 12 959 677 |
| Leases recognised as PPE | | - | - | - | - | - | - | - | - | - | - |
| Less: Accumulated depreciation | | - | - | 7 022 104 | 6 881 158 | 7 450 293 | 6 881 158 | 7 128 569 | 7 884 439 | 8 342 028 | 8 806 610 |
| Total Property, plant and equipment (PPE) | 2 | 5 659 598 | 5 390 359 | 5 154 502 | 5 051 043 | 4 999 914 | 5 051 200 | 4 628 440 | 4 733 844 | 4 442 762 | 4 153 068 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities - Borrowing | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | 13 110 | 13 110 | - | - | - | - | - | - | - | - |
| Current portion of long-term liabilities | | - | - | 14 432 | 15 000 | 15 000 | 15 000 | - | 16 000 | 17 000 | 18 000 |
| Total Current liabilities - Borrowing | | 13 110 | 13 110 | 14 432 | 15 000 | 15 000 | 15 000 | - | 16 000 | 17 000 | 18 000 |
| Trade and other payables | | | | | | | | | | | |
| Trade Payables | | 555 622 | 722 573 | 904 851 | 667 746 | 534 023 | 947 342 | 247 499 | 1 077 847 | 918 455 | 641 811 |
| Other creditors | | - | - | - | - | - | - | - | - | - | - |
| Unspent conditional transfers | | - | 8 587 | 27 770 | 10 000 | 10 000 | 10 000 | 246 400 | 15 000 | 15 000 | 12 000 |
| VAT | | - | - | - | - | - | - | 235 840 | - | - | - |
| Total Trade and other payables | 2 | 555 622 | 731 159 | 932 621 | 677 746 | 544 023 | 957 342 | 729 739 | 1 092 847 | 933 455 | 653 811 |
| Non current liabilities - Borrowing | | | | | | | | | | | |
| Borrowing | | 102 720 | 88 159 | 71 031 | 104 000 | 57 000 | 104 000 | 43 467 | 42 000 | 26 000 | 9 000 |
| Finance leases (including PPP asset element) | | - | - | - | - | - | - | - | - | - | - |
| Total Non current liabilities - Borrowing | 4 | 102 720 | 88 159 | 71 031 | 104 000 | 57 000 | 104 000 | 43 467 | 42 000 | 26 000 | 9 000 |
| Provisions - non-current | | | | | | | | | | | |
| Retirement benefits | | 249 390 | 285 321 | 265 301 | - | 270 000 | - | - | 275 000 | 275 000 | 280 000 |
| List other major provision items | | 253 637 | 246 278 | 41 436 | - | 45 000 | - | - | 48 000 | 50 000 | 53 000 |
| Other | | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | 116 280 | - | 120 000 | - | - | 120 000 | 125 000 | 125 000 |
| Total Provisions - non-current | | 503 027 | 531 599 | 423 017 | - | 435 000 | - | - | 443 000 | 450 000 | 458 000 |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) - opening balance | | 5 209 872 | 4 919 924 | 4 851 331 | 4 896 158 | 4 553 307 | 4 739 646 | 3 928 824 | 4 521 202 | 4 097 563 | 3 984 977 |
| GRAP adjustments | | - | - | - | - | - | - | - | - | - | - |
| Restated balance | | 5 209 872 | 4 919 924 | 4 851 331 | 4 896 158 | - | 4 739 646 | 3 928 824 | 4 521 202 | 4 097 563 | 3 984 977 |
| Surplus/(Deficit) | | (254 275) | (307 519) | (298 024) | (229 549) | (243 008) | (243 008) | 609 005 | (347 956) | (203 042) | 19 465 |
| Appropriations to Reserves | | - | - | - | - | - | - | - | - | - | - |
| Transfers from Reserves | | - | - | - | - | - | - | 600 659 | - | - | - |
| Depreciation offsets | | - | - | - | - | - | - | - | - | - | - |
| Other adjustments | | - | - | - | - | - | - | - | - | - | - |
| Accumulated Surplus/(Deficit) | 1 | 4 955 597 | 4 612 405 | 4 553 307 | 4 666 609 | 4 310 299 | 4 496 637 | 5 138 489 | 4 173 246 | 3 894 521 | 4 004 442 |
| Reserves | | | | | | | | | | | |
| Housing Development Fund | | - | - | - | - | - | - | - | - | - | - |
| Capital replacement | | - | - | - | - | - | - | - | - | - | - |
| Other reserves | | - | - | - | - | - | - | - | - | - | - |
| Revaluation | | - | - | - | - | - | - | - | - | - | - |
| Total Reserves | 2 | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 4 955 597 | 4 612 405 | 4 553 307 | 4 666 609 | 4 310 299 | 4 496 637 | 5 138 489 | 4 173 246 | 3 894 521 | 4 004 442 |

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

Table 55 MBRR SA32 – List of external mechanisms

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

| External mechanism Name of organisation | Yrs/ Mths | Period of agreement 1. | Service provided | Expiry date of service delivery agreement or contract | Monetary value of agreement 2. |
|--|--------------|---------------------------|------------------|--|--------------------------------------|
| | | Number | | | R thousand |
| | | | | | |
| | | | | | |
| City of Matlosana and Eskom | | N/A | Electricity | N/A | 575 000 |

Table 56 MBRR SA11 PROPERTY RATES SUMMARY

| NW403 City Of Matlosana - Supporting Table SA11 Property rates summary | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| Valuation: | | | | | | | | | | |
| Date of valuation: | 1 | 2015-04-20 | 2015-04-20 | 2015-04-20 | 2015-04-20 | | | 2015-04-20 | | |
| Financial year valuation used | | 2014/15 | | | 2014/15 | | | 2019/20 | 2019/21 | 2019/22 |
| Municipal by-law s s6 in place? (Y/N) | 2 | Yes | Yes | Yes | Yes | | | Yes | Yes | Yes |
| Municipal/assistant valuer appointed? (Y/N) | | Yes | Yes | Yes | Yes | | | Yes | Yes | Yes |
| Municipal partnership s38 used? (Y/N) | | No | | | No | No | No | No | No | No |
| No. of assistant valuers (FTE) | 3 | N/A | No | NO | NO | NO | NO | NO | NO | NO |
| No. of data collectors (FTE) | 3 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| No. of internal valuers (FTE) | 3 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| No. of external valuers (FTE) | 3 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| No. of additional valuers (FTE) | 4 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Valuation appeal board established? (Y/N) | | Yes | N/A | N/A | N/A | | | Yes | Yes | Yes |
| Implementation time of new valuation roll (mths) | | 12 | 12 | 12 | 12 | | | 12 | | |
| No. of properties | 5 | 97 367 | | | 98 200 | 98 634 | 98 634 | 98 734 | 103 000 | 103 500 |
| No. of sectional title values | 5 | 3 291 | 3 291 | 3 291 | 3 252 | 3 269 | 3 269 | 3 269 | 3 395 | 3 495 |
| No. of unreasonably difficult properties s7(2) | | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| No. of supplementary valuations | | 1 100 | | | | | | 1 000 | 1 000 | 1 000 |
| No. of valuation roll amendments | | | 1 100 | 100 | 1 100 | 1 000 | 1 000 | 1 100 | 1 000 | 1 000 |
| No. of objections by rate payers | | 1 120 | | | | | | 5 | 5 | 5 |
| No. of appeals by rate payers | | 275 | 1 120 | 1 120 | 1 120 | 1 120 | 1 120 | 3 | 3 | 3 |
| No. of successful objections | 8 | 845 | 275 | 275 | 275 | 275 | 275 | 0 | 0 | 0 |
| No. of successful objections > 10% | 8 | | 845 | 845 | 845 | 845 | 845 | 0 | 0 | 0 |
| Supplementary valuation | | - | - | - | - | - | - | 0 | 0 | 0 |
| Public service infrastructure value (Rm) | 5 | 93 | | | 95 | 95 | 95 | 95 | 95 | 95 |
| Municipality owned property value (Rm) | | 428 | 93 | 93 | 879 | 879 | 879 | 879 | 879 | 879 |
| Valuation reductions: | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Valuation reductions-nature reserves/park (Rm) | | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Valuation reductions-mineral rights (Rm) | | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Valuation reductions-R15,000 threshold (Rm) | | | - | - | - | - | - | 0 | 0 | 0 |
| Valuation reductions-public worship (Rm) | | | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| Valuation reductions-other (Rm) | | | - | - | - | - | - | - | - | - |
| Total valuation reductions: | | - | 21 | 21 | 20 | 20 | 20 | 20 | 20 | 20 |
| Total value used for rating (Rm) | 5 | | 20 175 | 20 175 | 20 175 | 20 175 | 20 175 | 24 606 | 24 636 | 24 666 |
| Total land value (Rm) | 5 | | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Total value of improvements (Rm) | 5 | | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Total market value (Rm) | 5 | | 20 175 | 20 175 | 20 175 | 20 175 | 20 175 | 24 606 | 24 636 | 24 666 |
| Rating: | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | 5 | | | Yes | Yes | | | Yes | Yes | Yes |
| Differential rates used? (Y/N) | | | | Yes | Yes | | | Yes | Yes | Yes |
| Limit on annual rate increase (s20)? (Y/N) | | | | | | | | | | |
| Special rating area used? (Y/N) | | | | No | No | | | No | No | No |
| Phasing-in properties s21 (number) | | | | 0 | 0 | | | 0 | 0 | 0 |
| Rates policy accompanying budget? (Y/N) | | | | Yes | Yes | | | Yes | Yes | Yes |
| Fixed amount minimum value (R'000) | | | | - | - | | | - | - | - |
| Non-residential prescribed ratio s19? (%) | | | | | | | | | | |
| Rate revenue: | | | | | | | | | | |
| Rate revenue budget (R'000) | 6 | 230 478 | 317 223 | 352 259 | 413 697 | 364 386 | 364 386 | 400 836 | 423 622 | 452 155 |
| Rate revenue expected to collect (R'000) | 6 | 198 211 | 253 778 | 334 646 | 310 273 | 273 290 | 273 290 | 316 661 | 343 134 | 386 592 |
| Expected cash collection rate (%) | | 83.0% | | | 75.0% | 75.0% | 75.0% | 74.5% | 79.7% | 84.0% |
| Special rating areas (R'000) | 7 | - | | | | | | | | |
| Rebates, exemptions - indigent (R'000) | | 13 676 | 14 442 | 12 803 | 11 452 | 11 452 | 11 452 | 12 116 | 12 770 | 13 460 |
| Rebates, exemptions - pensioners (R'000) | | 556 | 587 | 622 | 890 | 890 | 890 | 942 | 992 | 1 046 |
| Rebates, exemptions - bona fide farm. (R'000) | | 433 | 457 | 485 | 648 | 648 | 648 | 686 | 723 | 762 |
| Rebates, exemptions - other (R'000) | | - | - | - | - | - | - | - | - | - |
| Phase-in reductions/discounts (R'000) | | 1 705 | 1 800 | 1 909 | 1 737 | 1 737 | 1 737 | 1 838 | 1 937 | 2 041 |
| Total rebates,exemptns,reductns,discs (R'000) | | 16 370 | 17 287 | 15 819 | 14 726 | 14 726 | 14 726 | 15 580 | 16 422 | 17 308 |

Table 57 MBRR SA12a PROPERTY BY CATEGORY (CURRENT YEAR)

Table 59 MBRR SA13a SERVICE TATIIFS BY CATEGORY

| NW403 City Of Matlosana - Supporting Table SA13a Service Tariffs by category | | | | | | | | | |
|--|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| Description | Ref | Provide description of tariff structure where appropriate | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | 2019/20 Medium Term Revenue & Expenditure Framework | | |
| | | | | | | | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| | | | | | | | | | |
| Property rates (rate in the Rand) | | | | | | | | | |
| Residential properties | 1 | | 0.0105 | 0.0105 | 0.0118 | 0.0124 | 0.0131 | 0.0204 | 0.0315 |
| Residential properties - vacant land | | | 0.0250 | 0.0250 | 0.0281 | 0.0296 | 0.0313 | 0.0485 | 0.0752 |
| Formal/informal settlements | | | 0.0105 | 0.0105 | 0.0118 | 0.0124 | 0.0131 | 0.0204 | 0.0315 |
| Small holdings | | | 0.0026 | 0.0026 | 0.0118 | 0.0124 | 0.0131 | 0.0204 | 0.0315 |
| Farm properties - used | | | 0.0026 | 0.0026 | 0.0029 | 0.0031 | 0.0033 | 0.0051 | 0.0079 |
| Farm properties - not used | | | 0.0026 | 0.0026 | 0.0029 | 0.0124 | 0.0131 | 0.0204 | 0.0315 |
| Industrial properties | | | 0.0250 | 0.0250 | 0.0281 | 0.0296 | 0.0313 | 0.0485 | 0.0752 |
| Business and commercial properties | | | 0.0250 | 0.0250 | 0.0281 | 0.0296 | 0.0313 | 0.0485 | 0.0752 |
| Communal land - residential | | N/a | N/a | N/a | | | | - | - |
| Communal land - small holdings | | N/a | N/a | N/a | | | | - | - |
| Communal land - farm property | | N/a | N/a | N/a | | | | - | - |
| Communal land - business and commercial | | N/a | N/a | N/a | | | | - | - |
| Communal land - other | | N/a | N/a | N/a | | | | - | - |
| State-owned properties | | | 0.0250 | 0.0250 | 0.0281 | 0.0296 | 0.0313 | 0.0485 | 0.0752 |
| Municipal properties | | Nil | Nil | Nil | | | | - | - |
| Public service infrastructure | | | 0.0105 | 0.0105 | 0.0118 | 0.0124 | 0.0131 | 0.0204 | 0.0315 |
| Privately owned towns serviced by the State trust land | | N/A | N/A | N/A | | | | - | - |
| Restitution and redistribution properties | | N/A | N/A | N/A | | | | - | - |
| Protected areas | | N/A | N/A | N/A | | | | - | - |
| National monuments properties | | N/A | N/A | N/A | | | | - | - |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| Residential properties | | | | | | | | | |
| R15 000 threshold rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| General residential rebate | | | | 50 000 | 50 000 | 50 000 | 50 000 | 50 000 | 50 000 |
| Indigent rebate or exemption | | | | 50 000 | 50 000 | 50 000 | 50 000 | 50 000 | 50 000 |
| Pensioners/social grants rebate or exemption | | | | 50 000 | 50 000 | 50 000 | 50 000 | 50 000 | 50 000 |
| Temporary relief rebate or exemption | | | | Various | Various | | | | |
| Bona fide farmers rebate or exemption | | | | Various | Various | | | | |
| Other rebates or exemptions | | | | | | | | | |
| Water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | | 115 | 129 | 136 | 143 | 151 | 159 |
| Service point - vacant land (Rands/month) | | | | 115 | 129 | 136 | 143 | 151 | 159 |
| Water usage - flat rate tariff (c/kl) | | | | | 18 | | | | |
| Water usage - life line tariff | | (describe structure) | | - | | | | | |
| Water usage - Block 1 (c/kl) | | 1-6 kilolitre | | - | | 1 966 | 2 123 | 2 240 | 2 363 |
| Water usage - Block 2 (c/kl) | | 7-20 kilolitre | | 1 909 | 2 230 | 2 408 | 2 601 | 2 744 | 2 895 |
| Water usage - Block 3 (c/kl) | | 21-50 kilolitre | | 1 972 | 2 300 | 2 484 | 2 683 | 2 831 | 2 986 |
| Water usage - Block 4 (c/kl) | | 51-100 kilolitre | | 2 041 | 2 510 | 2 570 | 2 776 | 2 929 | 3 090 |
| Other | | | | | | | | | |
| Waste water tariffs | | | | | | | | | |
| Domestic | | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | | 63 | 71 | 75 | 79 | 83 | 88 |
| Service point - vacant land (Rands/month) | | | | 63 | 71 | 75 | 79 | 83 | 88 |
| Waste water - flat rate tariff (c/kl) | | | | N/A | N/A | | | | |
| Volumetric charge - Block 1 (c/kl) | | (fill in structure) | | N/A | N/A | | | | |
| Volumetric charge - Block 2 (c/kl) | | (fill in structure) | | N/A | N/A | | | | |
| Volumetric charge - Block 3 (c/kl) | | (fill in structure) | | N/A | N/A | | | | |
| Volumetric charge - Block 4 (c/kl) | | (fill in structure) | | N/A | N/A | | | | |
| Other | | | | | | | | | |

| Electricity tariffs | | | | | | | | |
|---|-------------------------|--|-----|-----|-----|-----|-----|-----|
| Domestic | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | 112 | 121 | 127 | 134 | 141 | 149 |
| Service point - vacant land (Rands/month) | | | 112 | 121 | 127 | 134 | 141 | 149 |
| FBE | (how is this targeted?) | | N/A | N/A | | | | |
| Life-line tariff - meter | (describe structure) | | N/A | N/A | | | | |
| Life-line tariff - prepaid | (describe structure) | | N/A | N/A | | | | |
| Flat rate tariff - meter (c/kwh) | | | N/A | N/A | | | | |
| Flat rate tariff - prepaid(c/kwh) | | | N/A | N/A | | | | |
| Meter - IBT Block 1 (c/kwh) | (fill in thresholds) | | 80 | 87 | 91 | 134 | 141 | 149 |
| Meter - IBT Block 2 (c/kwh) | (fill in thresholds) | | 101 | 111 | 118 | 133 | 140 | 148 |
| Meter - IBT Block 3 (c/kwh) | (fill in thresholds) | | 158 | 148 | 158 | 179 | 189 | 199 |
| Meter - IBT Block 4 (c/kwh) | (fill in thresholds) | | 154 | 170 | 182 | 205 | 217 | 229 |
| Meter - IBT Block 5 (c/kwh) | (fill in thresholds) | | 163 | 179 | 191 | 216 | 228 | 241 |
| Prepaid - IBT Block 1 (c/kwh) | (fill in thresholds) | | 80 | 87 | 91 | 103 | 109 | 115 |
| Prepaid - IBT Block 2 (c/kwh) | (fill in thresholds) | | 101 | 87 | 118 | 133 | 140 | 148 |
| Prepaid - IBT Block 3 (c/kwh) | (fill in thresholds) | | 135 | 112 | 158 | 179 | 189 | 199 |
| Prepaid - IBT Block 4 (c/kwh) | (fill in thresholds) | | 154 | 148 | 182 | 205 | 217 | 229 |
| Prepaid - IBT Block 5 (c/kwh) | (fill in thresholds) | | N/A | N/A | 191 | 216 | 228 | 241 |
| Other | 2 | | | | | | | |
| Waste management tariffs | | | | | | | | |
| Domestic | | | | | | | | |
| Street cleaning charge | | | N/A | N/A | | | | |
| Basic charge/ fixed fee | | | N/A | N/A | | | | |
| 80l bin - once a week | | | 116 | 130 | 137 | 144 | 152 | 161 |
| 250l bin - once a week | | | 120 | 130 | 137 | 144 | 152 | 161 |

Table 60 MBRR SA13b SERVICE TATIIFS BY CATEGORY - EPLANATORY

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

| Description | Ref | Provide description of tariff structure where appropriate | 2015/16 | 2016/17 | 2017/18 | Current Year 2018/19 | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---|---------|---------|---------|----------------------|---|------------------------|------------------------|
| | | | | | | | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 |
| | | | | | | | | | |
| Exemptions, reductions and rebates (Rands) | | | | | | | | | |
| - | | - | 50 000 | 50 000 | 50 000 | 50 000 | 50 000 | 50 000 | 50 000 |
| [Insert lines as applicable] | | | | | 50 000 | 50 000 | 50 000 | 50 000 | 50 000 |
| | | | | | 50 000 | 50 000 | 50 000 | 50 000 | 50 000 |
| Water tariffs | | | | | | | | | |
| - | | 0 | 115 | 115 | 129 | 136 | 143 | 151 | 159 |
| [Insert blocks as applicable] | | 1-6 kilolitre | | - | | 1 966 | 2 123 | 2 240 | 2 363 |
| | | 7-20 kilolitre | | 1 909 | 2 230 | 2 408 | 2 601 | 2 744 | 2 895 |
| | | 21-50 kilolitre | | 1 972 | 2 300 | 2 484 | 2 683 | 2 831 | 2 986 |
| | | 51-100 kilolitre | | 2 041 | 2 510 | 2 570 | 2 776 | 2 929 | 3 090 |
| | | 101-200 kilolitre | | | | 2 711 | 2 928 | 3 089 | 3 259 |
| | | 201-300 kilolitre | | | | 2 873 | 3 103 | 3 274 | 3 454 |
| | | 301- (fill in thresholds) | | | | 3 618 | 3 907 | 4 122 | 4 349 |
| | | (fill in thresholds) | | | | | | | |
| | | (fill in thresholds) | | | | | | | |
| Waste water tariffs | | | | | | | | | |
| - | | 0 | | | | | | | |
| [Insert blocks as applicable] | | Houses | | | | 75 | 79 | 83 | 88 |
| | | Houses | | | | 75 | 79 | 83 | 88 |
| | | Houses | | - | - | 75 | 79 | 83 | 88 |
| | | Houses | | - | - | 65 | 68 | 72 | 76 |
| | | Houses | | | | 64 | 67 | 71 | 75 |
| | | Hostels | | | | 34 | 36 | 38 | 40 |
| | | (fill in structure) | | | | 335 | 352 | 372 | 392 |
| | | (fill in structure) | | | | | | | |
| Electricity tariffs | | | | | | | | | |
| - | | 0 | | | | | | | |
| [Insert blocks as applicable] | | 1-50 kWh | | 80 | 87 | 91 | 134 | 141 | 149 |
| | | 51-350 kWh | | 101 | 111 | 118 | 133 | 140 | 148 |
| | | 351-600 kWh | | 158 | 148 | 158 | 179 | 189 | 199 |
| | | 601-1500 kWh | | 154 | 170 | 182 | 205 | 217 | 229 |
| | | >1501 kWh | | 163 | 179 | 191 | 216 | 228 | 241 |

Table 61 MBRR SA 37

NW403 City Of Matlosana - Supporting Table SA37 Projects delayed from previous financial years

| R thousand | Function | Project name | Project number | Type | MTRF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Latitude | Previous report year to complete | Current Year 2018/19 | | 2019/20 Medium Term Revenue & Expenditure Framework | | |
|---|----------|--|----------------|------|------------------------------------|------|--------------------------|-----------------------------|-----------------|---------------|---------------|---------------|----------------------------------|----------------------|--------------------|---|------------------------|---|
| | | | | | | | | | | | | | | Original Budget | Full Year Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | |
| Parent municipality: | | | | | | | | | | | | | | | | | | |
| List all capital projects grouped by Function | | | | | | | | | | | | | | | | | | |
| | | Alabama Bulk Water Supply Phase 3 | | New | responsive economic infrastructure | | Basic services | Water Supply Infrastructure | Reservoirs | 3,4,5 and 9 | 26° 34' 51" E | 26° 51' 48" S | 2018-2019 | 16 847 855.39 | 16 847 855.39 | 5 000 000.00 | - | - |
| | | Replacement of obsolete high mast lights in Kanana Phase 1 | | New | responsive economic infrastructure | | Basic services | Electrical Infrastructure | LV Networks | 24 to 27 | 26° 33' 41" E | 26° 52' 46" S | 2018-2020 | 12 400 000.00 | 12 400 000.00 | 10 000 000.00 | - | - |
| | | Replacement of obsolete high mast lights in Khuma Phase 1 | | New | responsive economic infrastructure | | Basic services | Electrical Infrastructure | LV Networks | 33 to 35 | 26° 51' 53" E | 26° 51' 1" S | 2018-2021 | 11 300 000.00 | 11 300 000.00 | 10 000 000.00 | - | - |
| | | Rollout of Street Lighting with LED Lights | | New | responsive economic infrastructure | | Basic services | Electrical Infrastructure | LV Networks | | | | 2018-2021 | 17 000 000.00 | 17 000 000.00 | 15 000 000.00 | - | - |
| | | New 20 MVA Bulk Supply Sub-station in Alabama | | New | responsive economic infrastructure | | Basic services | Electrical Infrastructure | HV Substations | | | | 2018-2021 | 122 000 000.00 | 122 000 000.00 | 150 000 000.00 | - | - |
| Entry Name | | | | | | | | | | | | | | | | | | |
| Project name | | | | | | | | | | | | | | | | | | |

Table 62 MBRR SA 38 CONSOLIDATED PROJECTS

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

| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Latitude | Prior year outcomes | | 2019/20 Medium Term Revenue & Expenditure Framework | | | |
|--|-------------------------------|--|----------------|------------------------|--|----------------------|--------------------------|--------------------------------|-----------------|---------------|---------------|--------------|-------------------------|-------------------------------|---|------------------------|------------------------|--|
| | | | | | | | | | | | | | Audited Outcome 2017/18 | Current Year 2018/19 Forecast | Budget Year 2019/20 | Budget Year +1 2020/21 | Budget Year +2 2021/22 | |
| | | | | | | | | | | | | | | | | | | |
| Parent municipality: | | | | | | | | | | | | | | | | | | |
| List of operational projects grouped by Function | | | | | | | | | | | | | | | | | | |
| | Executive And Council | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quality of services | Government | | | | | | | | 198 126 | 205 628 | 218 353 | 232 842 | |
| | Executive And Council | O_Tws_Capacity Build Train & Dev_Capacity Building Councilors | | Work Streams | able workforce to support an inclu | Government | | | | | | | | 80 529 | 82 543 | 93 067 | 98 965 | |
| | Executive And Council | O_Tws_Cd_Community Initiatives | | Work Streams | responsive and sustainable social | Inclusion and Access | | | | | | | | 527 | 554 | 584 | 615 | |
| | Executive And Council | O_Tws_Cd_Gender Development | | Work Streams | responsive and sustainable social | Inclusion and Access | | | | | | | | 4 680 | 4 910 | 5 175 | 5 455 | |
| | Executive And Council | O_Tws_Cd_Youth Projects_Youth Development | | Work Streams | responsive and sustainable social | Inclusion and Access | | | | | | | | 302 | 360 | 380 | 400 | |
| | Executive And Council | O_Tws_Communic & Public Participation_Public Participation Meeting | | Work Streams | settlements and improved quality | Inclusion and Access | | | | | | | | 135 | 228 | 240 | 253 | |
| | Executive And Council | O_Tws_Functions And Events_Compensation Awards | | Work Streams | ffective and development-oriented | Inclusion and Access | | | | | | | | 200 | 200 | 211 | 222 | |
| | Executive And Council | O_Tws_Functions And Events_Special Events And Functions | | Work Streams | ffective and development-oriented | Inclusion and Access | | | | | | | | 411 | 417 | 440 | 467 | |
| | Executive And Council | O_Tws_Sm&G_Risk Management | | Work Streams | ountable; effective and efficient k | Inclusion and Access | | | | | | | | 2 519 | 2 846 | 3 000 | 3 154 | |
| | Executive And Council | O_Tws_Sm&G_Strategic Planning_Lokgata | | Work Streams | ountable; effective and efficient k | Government | | | | | | | | 15 530 | 15 530 | 16 369 | 17 253 | |
| | Executive And Council | O_Tws_Sport Development_Marathons; Sport And Recreation | | Work Streams | ffective and development-oriented | Inclusion and Access | | | | | | | | 117 | 215 | 227 | 239 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Computer Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Computer Equipment | | | | | | 223 | 223 | 236 | 253 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Computer Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Computer Equipment | | | | | | 53 | 53 | 55 | 58 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Furniture And Office Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Furniture And Office Equipment | | | | | | 319 | 322 | 336 | 359 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Furniture And Office Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Furniture And Office Equipment | | | | | | 59 | 69 | 67 | 69 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Licences & Rights_Computer Software And Applications | | Corrective Maintenance | ffective and development-oriented | Government | | Licences And Rights | | | | | | 7 | 8 | 8 | 9 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Buildings | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 622 | 657 | 692 | 736 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Buildings | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 2 | 2 | 2 | 2 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Civil Structures | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 37 | 68 | 72 | 79 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Civil Structures | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 2 | 2 | 2 | 3 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Electrical Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 22 | 23 | 24 | 25 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Land | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 53 | 55 | 58 | 58 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Land | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 21 | 22 | 23 | 25 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Transport Assets | | Corrective Maintenance | ffective and development-oriented | Government | | Transport Assets | | | | | | 39 | 41 | 43 | 46 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Transport Assets | | Corrective Maintenance | ffective and development-oriented | Government | | Transport Assets | | | | | | 186 | 3 196 | 3 369 | 3 551 | |
| | Executive And Council | O_Ma_Nirf_Cm_Pi_Transport Assets | | Corrective Maintenance | ffective and development-oriented | Government | | Transport Assets | | | | | | 681 | 714 | 752 | 798 | |
| | Finance And Administration | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quality of services | Government | | | | | | | | 239 525 | 256 696 | 256 033 | 270 919 | |
| | Finance And Administration | O_Tws_Financial Mng Grant_Audit Outcomes | | Work Streams | ountable; effective and efficient k | Government | | | | | | | | 18 841 | 19 922 | 21 175 | 22 521 | |
| | Finance And Administration | O_Tws_Financial Mng Grant_Financial Systems | | Work Streams | ountable; effective and efficient k | Government | | | | | | | | 346 | 200 | 385 | 406 | |
| | Finance And Administration | O_Tws_Financial Mng Grant_Training Minimum Competency | | Work Streams | ountable; effective and efficient k | Government | | | | | | | | 650 | 1 000 | 740 | 780 | |
| | Finance And Administration | O_Tws_Financial Mng Grant_Training Minimum Competency | | Work Streams | ountable; effective and efficient k | Government | | | | | | | | | | | | |
| | Finance And Administration | O_Tws_Financial Mng Grant_Training Minimum Competency | | Work Streams | ountable; effective and efficient k | Government | | | | | | | | 190 | 350 | 187 | 197 | |
| | Finance And Administration | O_Tws_Financial Mng Grant_Financial Statements | | Work Streams | ountable; effective and efficient k | Government | | | | | | | | 763 | 469 | 557 | 587 | |
| | Finance And Administration | O_Tws_Financial Mng Grant_Interns Compensation | | Work Streams | ountable; effective and efficient k | Government | | | | | | | | 612 | 661 | | | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Computer Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Computer Equipment | | | | | | 2 844 | 3 867 | 4 075 | 4 296 | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Furniture And Office Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Furniture And Office Equipment | | | | | | 11 | 11 | 12 | 12 | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Furniture And Office Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Furniture And Office Equipment | | | | | | 32 | 33 | 35 | 37 | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Licences & Rights_Computer Software And Applications | | Corrective Maintenance | ffective and development-oriented | Government | | Licences And Rights | | | | | | 9 554 | 14 999 | 15 809 | 16 663 | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Machinery And Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Machinery And Equipment | | | | | | 588 | 648 | 683 | 723 | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Buildings | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 618 | 620 | 653 | 688 | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Buildings | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 97 | 103 | 108 | 115 | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Civil Structures | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 42 | 44 | 47 | 49 | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Electrical Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 32 | 33 | 35 | 37 | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Stores_Buildings | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 6 | 50 | 53 | 56 | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Stores_Civil Structures | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 6 | 6 | 7 | 7 | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Stores_Electrical Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 12 | 12 | 13 | 14 | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Transport Assets | | Corrective Maintenance | ffective and development-oriented | Government | | Transport Assets | | | | | | | | | | |
| | Finance And Administration | O_Ma_Nirf_Cm_Pi_Transport Assets | | Corrective Maintenance | ffective and development-oriented | Government | | Transport Assets | | | | | | 236 | 108 | 114 | 120 | |
| | Internal Audit | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quality of services | Government | | | | | | | | 5 110 | 5 013 | 5 415 | 5 837 | |
| | Internal Audit | O_Ma_Nirf_Cm_Pi_Furniture And Office Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Furniture And Office Equipment | | | | | | 2 | 2 | 2 | 2 | |
| | Internal Audit | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Buildings | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 6 | 6 | 6 | 7 | |
| | Internal Audit | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Civil Structures | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 6 | 6 | 6 | 7 | |
| | Internal Audit | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Electrical Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 6 | 6 | 6 | 7 | |
| | Internal Audit | O_Ma_Nirf_Cm_Pi_Ops_Bld's_Municipal Offices_Land | | Corrective Maintenance | ffective and development-oriented | Government | | Operational Buildings | | | | | | 9 | 9 | 10 | 10 | |
| | Internal Audit | O_Ma_Nirf_Cm_Pi_Transport Assets | | Corrective Maintenance | ffective and development-oriented | Government | | Transport Assets | | | | | | 16 | 16 | 17 | 18 | |
| | Community And Social Services | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quality of services | Government | | | | | | | | 61 664 | 64 953 | 69 874 | 74 832 | |
| | Community And Social Services | O_Tws_Cd_Education And Training | | Work Streams | responsive and sustainable social | Inclusion and Access | | | | | | | | 71 | | | | |
| | Community And Social Services | O_Tws_Cd_Library Programmes | | Work Streams | responsive and sustainable social | Inclusion and Access | | | | | | | | 58 | 277 | 64 | 70 | |
| | Community And Social Services | O_Tws_Emergency & Disaster Mng_Disaster Management | | Work Streams | responsive and sustainable social | Government | | | | | | | | 527 | 556 | 586 | 615 | |
| | Community And Social Services | O_Tws_Functions And Events_Special Events And Functions | | Work Streams | ffective and development-oriented | Inclusion and Access | | | | | | | | 238 | 119 | 125 | 133 | |
| | Community And Social Services | O_Tws_Sm&G_Strategic Planning_Promotional And Marketing | | Work Streams | ountable; effective and efficient k | Government | | | | | | | | | | | | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Ca_Comm_Fac_Cem's/Crematoria_Buildings | | Corrective Maintenance | responsive and sustainable social | Inclusion and Access | | Community Facilities | | | | | | 25 | 26 | 28 | 29 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Ca_Comm_Fac_Cem's/Crematoria_Civil Structures | | Corrective Maintenance | responsive and sustainable social | Inclusion and Access | | Community Facilities | | | | | | 6 | 7 | 7 | 7 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Ca_Comm_Fac_Cem's/Crematoria_Electrical Equipment | | Corrective Maintenance | responsive and sustainable social | Inclusion and Access | | Community Facilities | | | | | | 2 | 2 | 2 | 2 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Ca_Comm_Fac_Cem's/Crematoria_Land | | Corrective Maintenance | responsive and sustainable social | Inclusion and Access | | Community Facilities | | | | | | 375 | 5 194 | 5 475 | 5 771 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Ca_Comm_Fac_Libraries_Buildings | | Corrective Maintenance | Quality basic education | Inclusion and Access | | Community Facilities | | | | | | 1 178 | 1 242 | 727 | 766 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Ca_Comm_Fac_Libraries_Civil Structures | | Corrective Maintenance | Quality basic education | Inclusion and Access | | Community Facilities | | | | | | 54 | 264 | 299 | 315 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Ca_Comm_Fac_Libraries_Electrical Equipment | | Corrective Maintenance | Quality basic education | Inclusion and Access | | Community Facilities | | | | | | 79 | 82 | 86 | 91 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Ca_Comm_Fac_Museums_Buildings | | Corrective Maintenance | ffective and development-oriented | Inclusion and Access | | Community Facilities | | | | | | 134 | 141 | 149 | 158 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Ca_Comm_Fac_Museums_Electrical Equipment | | Corrective Maintenance | ffective and development-oriented | Inclusion and Access | | Community Facilities | | | | | | 43 | 46 | 48 | 51 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Computer Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Computer Equipment | | | | | | 17 | 18 | 18 | 19 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Furniture And Office Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Furniture And Office Equipment | | | | | | 163 | 117 | 123 | 132 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Heritage Assets_Conervation Areas | | Corrective Maintenance | ffective and contribute to a better Af | Government | | Heritage Assets | | | | | | 219 | 231 | 244 | 257 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Heritage Assets_Works Of Art | | Corrective Maintenance | ffective and contribute to a better Af | Government | | Heritage Assets | | | | | | 43 | 45 | 48 | 50 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Licences & Rights_Computer Software And Applications | | Corrective Maintenance | ffective and development-oriented | Government | | Licences And Rights | | | | | | 12 | 13 | 13 | 14 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Machinery And Equipment | | Corrective Maintenance | ffective and development-oriented | Government | | Machinery And Equipment | | | | | | 141 | 149 | 157 | 165 | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Transport Assets | | Corrective Maintenance | ffective and development-oriented | Government | | Transport Assets | | | | | | | | | | |
| | Community And Social Services | O_Ma_Nirf_Cm_Pi_Transport Assets | | Corrective Maintenance | ffective and development-oriented | Government | | Transport Assets | | | | | | 376 | 361 | 380 | 404 | |
| | Sport And Recreation | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quality of services | Government | | | | | | | | 78 803 | 74 072 | 83 120 | 89 322 | |
| | Sport And Recreation | O_Tws_Parks Programme | | Work Streams | ce our environmental assets and | Inclusion and Access | | | | | | | | 48 | 63 | 67 | 70 | |
| | Sport And Recreation | O_Tws_Sm&G_Strategic Planning_Promotional And Marketing | | Work Streams | ountable; effective and efficient k | Government | | | | | | | | 53 | | 59 | 62 | |
| | Sport And Recreation | O_Tws_Sport Development_Marathons; Sport And Recreation | | Work Streams | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|--------------------------|---|------------------------|--------------------------------------|--------------------------------|---------------------------------|----------------------------|--------------|-------|---------|---------|---------|---------|--------|
| Sport And Recreation | O_Mai_Nirf_Cm_Pi_Ca_Sport & Recr, Indoor Fac, Buildings | Corrective Maintenance | and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Indoor Facilities | LE OF MUNI | 0 | 0 | 2 183 | 2 771 | 2 921 | 3 077 |
| Sport And Recreation | O_Mai_Nirf_Cm_Pi_Ca_Sport & Recr, Indoor Fac, Civil Structures | Corrective Maintenance | and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Indoor Facilities | LE OF MUNI | 0 | 0 | 295 | 445 | 469 | 494 |
| Sport And Recreation | O_Mai_Nirf_Cm_Pi_Ca_Sport & Recr, Indoor Fac, Electrical Equipment | Corrective Maintenance | and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Indoor Facilities | LE OF MUNI | 0 | 0 | 340 | 667 | 703 | 741 |
| Sport And Recreation | O_Mai_Nirf_Cm_Pi_Ca_Sport & Recr, Outdoor Fac, Buildings | Corrective Maintenance | and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Outdoor Facilities | LE OF MUNI | 0 | 0 | 4 837 | 4 306 | 4 538 | 4 784 |
| Sport And Recreation | O_Mai_Nirf_Cm_Pi_Ca_Sport & Recr, Outdoor Fac, Civil Structures | Corrective Maintenance | and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Outdoor Facilities | LE OF MUNI | 0 | 0 | 316 | 334 | 352 | 371 |
| Sport And Recreation | O_Mai_Nirf_Cm_Pi_Ca_Sport & Recr, Outdoor Fac, Electrical Equipment | Corrective Maintenance | and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Outdoor Facilities | LE OF MUNI | 0 | 0 | 377 | 556 | 586 | 618 |
| Sport And Recreation | O_Mai_Nirf_Cm_Pi_Ca_Sport & Recr, Outdoor Fac, Land | Corrective Maintenance | and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Outdoor Facilities | LE OF MUNI | 0 | 0 | 711 | 222 | 234 | 247 |
| Sport And Recreation | O_Mai_Nirf_Cm_Pi_Transport Assets | Corrective Maintenance | | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | 0 | 0 | 0 | 0 |
| Sport And Recreation | O_Mai_Nirf_Cm_Pi_Transport Assets | Corrective Maintenance | | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | 3 608 | 4 005 | 4 223 | 4 451 |
| Public Safety | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | R-WHOLE OF MUNI | 0 | 0 | 64 698 | 66 118 | 73 399 | 79 137 | |
| Public Safety | O_Mai_Nirf_Cm_Pi_Machinery And Equipment | Corrective Maintenance | | Governance | Machinery And Equipment | Machinery And Equipment | LE OF MUNI | 0 | 0 | 311 | 329 | 346 | 367 |
| Public Safety | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Buildings | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | 336 | 567 | 597 | 630 |
| Public Safety | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Civil Structures | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | 135 | 143 | 150 | 159 |
| Public Safety | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Electrical Equipment | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | 46 | 48 | 51 | 54 |
| Public Safety | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Land | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | 100 | 106 | 111 | 117 |
| Public Safety | O_Mai_Nirf_Cm_Pi_Transport Assets | Corrective Maintenance | | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | O_Mai_Nirf_Cm_Pi_Transport Assets | Corrective Maintenance | | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | 1 558 | 2 443 | 2 575 | 2 716 |
| Housing | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | R-WHOLE OF MUNI | 0 | 0 | 469 | 507 | 547 | 591 | |
| Housing | O_Tws_Capacity Build Train & Dev, Workshops; Seminars & Subject Mater | Work Streams | able workforce to support an inclu | Governance | R-WHOLE OF MUNI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Housing | O_Tws_Cd_Housing Projects | Work Streams | responsive and sustainable social | Inclusion and Access | R-WHOLE OF MUNI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Housing | O_Tws_Functions And Events, Special Events And Functions | Work Streams | Effective and development-orient | Inclusion and Access | R-WHOLE OF MUNI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Housing | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Buildings | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | 0 | 0 | 0 | 0 |
| Housing | O_Mai_Nirf_Cm_Pi_Transport Assets | Corrective Maintenance | | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | 0 | 0 | 0 | 0 |
| Housing | O_Mai_Nirf_Cm_Pi_Transport Assets | Corrective Maintenance | | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | R-ADMIN OF HEAD Q | 0 | 0 | 326 | 372 | 392 | 415 | |
| Health | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | R-WHOLE OF MUNI | 0 | 0 | 0 | 0 | 0 | 0 | |
| Health | O_Mai_Nirf_Cm_Pi_Transport Assets | Corrective Maintenance | | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | 0 | 0 | 0 | 0 |
| Planning And Development | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | R-ADMIN OF HEAD Q | 0 | 0 | 13 561 | 12 254 | 12 702 | 13 694 | |
| Planning And Development | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | R-WHOLE OF MUNI | 0 | 0 | 57 865 | 49 026 | 62 285 | 66 992 | |
| Planning And Development | O_Tws_Capacity Build Train & Dev, Workshops; Seminars & Subject Mater | Work Streams | able workforce to support an inclu | Governance | R-WHOLE OF MUNI | 0 | 0 | 88 | 176 | 196 | 201 | | |
| Planning And Development | O_Tws_Cd_Housing Projects | Work Streams | responsive and sustainable social | Inclusion and Access | R-WHOLE OF MUNI | 0 | 0 | 316 | 332 | 350 | 369 | | |
| Planning And Development | O_Tws_Functions And Events, Special Events And Functions | Work Streams | Effective and development-orient | Inclusion and Access | R-WHOLE OF MUNI | 0 | 0 | 4 284 | 3 859 | 5 112 | 5 389 | | |
| Planning And Development | O_Tws_Local Economic Development, Public Participation | Work Streams | Effective and development-orient | Spatial Integration | R-WHOLE OF MUNI | 0 | 0 | 21 | 22 | 23 | 25 | | |
| Planning And Development | O_Tws_Sm&G Strategic Planning, Promotional And Marketing | Work Streams | ountable, effective and efficient ic | Governance | R-WHOLE OF MUNI | 0 | 0 | 211 | 177 | 187 | 202 | | |
| Planning And Development | O_Tws_Tourism, Tourism Development | Work Streams | Effective and development-orient | Growth | R-WHOLE OF MUNI | 0 | 0 | 32 | 185 | 195 | 206 | | |
| Planning And Development | O_Mai_Nirf_Cm_Pi_Computer Equipment | Corrective Maintenance | Effective and development-orient | Governance | Computer Equipment | Computer Equipment | LE OF MUNI | 0 | 0 | 96 | 101 | 106 | 112 |
| Planning And Development | O_Mai_Nirf_Cm_Pi_Furniture And Office Equipment | Corrective Maintenance | Effective and development-orient | Governance | Furniture And Office Equipment | Furniture And Office Equip | LE OF HEAD Q | 0 | 0 | 33 | 77 | 81 | 86 |
| Planning And Development | O_Mai_Nirf_Cm_Pi_Furniture And Office Equipment | Corrective Maintenance | Effective and development-orient | Governance | Furniture And Office Equipment | Furniture And Office Equip | LE OF MUNI | 0 | 0 | 55 | 57 | 61 | 64 |
| Planning And Development | O_Mai_Nirf_Cm_Pi_Machinery And Equipment | Corrective Maintenance | | Governance | Machinery And Equipment | Machinery And Equipment | LE OF MUNI | 0 | 0 | 18 | 19 | 20 | 21 |
| Planning And Development | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Buildings | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | 1 681 | 1 779 | 1 875 | 1 977 |
| Planning And Development | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Civil Structures | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | LE OF HEAD Q | 0 | 0 | 7 | 15 | 16 | 17 |
| Planning And Development | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Electrical Equipment | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | LE OF HEAD Q | 0 | 0 | 7 | 8 | 8 | 9 |
| Planning And Development | O_Mai_Nirf_Cm_Pi_Transport Assets | Corrective Maintenance | | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | 0 | 0 | 0 | 0 |
| Planning And Development | O_Mai_Nirf_Cm_Pi_Transport Assets | Corrective Maintenance | | Governance | Transport Assets | Transport Assets | LE OF HEAD Q | 0 | 0 | 20 | 21 | 22 | 23 |
| Planning And Development | O_Mai_Nirf_Cm_Pi_Transport Assets | Corrective Maintenance | | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | 169 | 178 | 187 | 198 |
| Road Transport | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | R-ADMIN OF HEAD Q | 0 | 0 | 5 037 | 4 983 | 5 585 | 5 987 | |
| Road Transport | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | R-WHOLE OF MUNI | 0 | 0 | 189 344 | 192 782 | 212 705 | 226 260 | |
| Road Transport | O_Tws_Communic & Public Participation, Awareness Campaign | Work Streams | settlements and improved quali | Inclusion and Access | R-WHOLE OF MUNI | 0 | 0 | 56 | 30 | 32 | 33 | | |
| Road Transport | O_Mai_Nirf_Cm_Pi_Machinery And Equipment | Corrective Maintenance | | Governance | Machinery And Equipment | Machinery And Equipment | LE OF MUNI | 0 | 0 | 221 | 233 | 245 | 259 |
| Road Transport | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Buildings | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | 559 | 590 | 622 | 660 |
| Road Transport | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Civil Structures | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | 13 | 13 | 14 | 15 |
| Road Transport | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Electrical Equipment | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | 7 | 8 | 8 | 9 |
| Road Transport | O_Mai_IHf_Cm_Pi_Roads Infrastructure, Road Furniture, Road Furniture | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Roads Infrastructure | Road Furniture | LE OF MUNI | 0 | 0 | 527 | 554 | 584 | 615 |
| Road Transport | O_Mai_IHf_Cm_Pi_Roads Infrastructure, Road Furniture, Traffic Signs | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Roads Infrastructure | Road Furniture | LE OF MUNI | 0 | 0 | 1 117 | 1 180 | 1 244 | 1 311 |
| Road Transport | O_Mai_IHf_Cm_Pi_Roads Infrastructure, Roads, Land | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Roads Infrastructure | Roads | LE OF MUNI | 0 | 0 | 30 929 | 34 107 | 38 057 | 40 112 |
| Road Transport | O_Mai_Nirf_Cm_Pi_Transport Assets | Corrective Maintenance | | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | 0 | 0 | 0 | 0 |
| Road Transport | O_Mai_Nirf_Cm_Pi_Transport Assets | Corrective Maintenance | | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | 6 812 | 7 172 | 7 559 | 7 967 |
| Environmental Protection | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | R-WHOLE OF MUNI | 0 | 0 | 3 072 | 3 424 | 3 681 | 3 964 | |
| Environmental Protection | O_Mai_Nirf_Cm_Pi_Ca_Comm Fac, Nature Reserves, Buildings | Corrective Maintenance | ice our environmental assets and | Inclusion and Access | Community Facilities | Nature Reserves | LE OF MUNI | 0 | 0 | 44 | 46 | 49 | 51 |
| Environmental Protection | O_Mai_Nirf_Cm_Pi_Ca_Comm Fac, Nature Reserves, Civil Structures | Corrective Maintenance | ice our environmental assets and | Inclusion and Access | Community Facilities | Nature Reserves | LE OF MUNI | 0 | 0 | 2 | 3 | 3 | 3 |
| Environmental Protection | O_Mai_Nirf_Cm_Pi_Ca_Comm Fac, Nature Reserves, Electrical Equipment | Corrective Maintenance | ice our environmental assets and | Inclusion and Access | Community Facilities | Nature Reserves | LE OF MUNI | 0 | 0 | 2 | 3 | 3 | 3 |
| Environmental Protection | O_Mai_Nirf_Cm_Pi_Ca_Comm Fac, Nature Reserves, Land | Corrective Maintenance | ice our environmental assets and | Inclusion and Access | Community Facilities | Nature Reserves | LE OF MUNI | 0 | 0 | 32 | 890 | 938 | 989 |
| Environmental Protection | O_Mai_Nirf_Cm_Pi_Furniture And Office Equipment | Corrective Maintenance | Effective and development-orient | Governance | Furniture And Office Equipment | Furniture And Office Equip | LE OF MUNI | 0 | 0 | 6 | 6 | 7 | 7 |
| Environmental Protection | O_Mai_Nirf_Cm_Pi_Machinery And Equipment | Corrective Maintenance | | Governance | Machinery And Equipment | Machinery And Equipment | LE OF MUNI | 0 | 0 | 93 | 98 | 103 | 109 |
| Environmental Protection | O_Mai_Nirf_Cm_Pi_Transport Assets | Corrective Maintenance | | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | 0 | 0 | 0 | 0 |
| Energy Sources | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | R-ADMIN OF HEAD Q | 0 | 0 | 269 606 | 267 907 | 270 886 | 296 000 | |
| Energy Sources | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | R-WHOLE OF MUNI | 0 | 0 | 738 297 | 719 132 | 754 779 | 778 635 | |
| Energy Sources | O_Mai_IHf_Cm_Pi_El_Lv Networks, Electricity Meters | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Lv Networks | LE OF HEAD Q | 0 | 0 | 158 | 167 | 176 | 185 |
| Energy Sources | O_Mai_IHf_Cm_Pi_El_Lv Networks, Electricity Meters | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Lv Networks | LE OF MUNI | 0 | 0 | 1 053 | 1 112 | 1 172 | 1 235 |
| Energy Sources | O_Mai_IHf_Cm_Pi_El_Lv Networks, Municipal Service Connectors | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Lv Networks | LE OF MUNI | 0 | 0 | 19 165 | 20 238 | 21 331 | 22 483 |
| Energy Sources | O_Mai_IHf_Cm_Pi_El_Lv Networks, Public Lighting | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Lv Networks | IN OF HEAD Q | 0 | 0 | 1 676 | 1 770 | 1 865 | 1 966 |
| Energy Sources | O_Mai_IHf_Cm_Pi_El_Lv Networks, Public Lighting | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Lv Networks | LE OF MUNI | 0 | 0 | 11 739 | 12 336 | 13 065 | 13 771 |
| Energy Sources | O_Mai_IHf_Cm_Pi_El_Mv Substations, Land | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Mv Substations | LE OF MUNI | 0 | 0 | 527 | 566 | 586 | 621 |
| Energy Sources | O_Mai_IHf_Cm_Pi_El_Mv Switching Stations, Land | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Switching Stations | LE OF MUNI | 0 | 0 | 2 633 | 2 780 | 2 930 | 3 088 |
| Energy Sources | O_Mai_Nirf_Cm_Pi_Furniture And Office Equipment | Corrective Maintenance | Effective and development-orient | Governance | Furniture And Office Equipment | Furniture And Office Equip | LE OF HEAD Q | 0 | 0 | 1 604 | 1 377 | 1 451 | 1 530 |
| Energy Sources | O_Mai_Nirf_Cm_Pi_Furniture And Office Equipment | Corrective Maintenance | Effective and development-orient | Governance | Furniture And Office Equipment | Furniture And Office Equip | LE OF MUNI | 0 | 0 | 5 | 6 | 6 | 6 |
| Energy Sources | O_Mai_Nirf_Cm_Pi_Licences & Rights, Computer Software And Applicat | Corrective Maintenance | Effective and development-orient | Governance | Licences And Rights | Software And Applic | LE OF MUNI | 0 | 0 | 158 | 167 | 176 | 185 |
| Energy Sources | O_Mai_Nirf_Cm_Pi_Machinery And Equipment | Corrective Maintenance | | Governance | Machinery And Equipment | Machinery And Equipment | LE OF HEAD Q | 0 | 0 | 343 | 352 | 362 | 376 |
| Energy Sources | O_Mai_Nirf_Cm_Pi_Machinery And Equipment | Corrective Maintenance | | Governance | Machinery And Equipment | Machinery And Equipment | LE OF MUNI | 0 | 0 | 206 | 217 | 229 | 241 |
| Energy Sources | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Buildings | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | IN OF HEAD Q | 0 | 0 | 33 | 35 | 37 | 39 |
| Energy Sources | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Civil Structures | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | 3 | 3 | 3 | 3 |
| Energy Sources | O_Mai_Nirf_Cm_Pi_Oa_Ops Bldg, Municipal Offices, Electrical Equipment | Corrective Maintenance | Effective and development-orient | Governance | Operational Buildings | Municipal Offices | IN OF HEAD Q | 0 | 0 | 515 | 597 | 629 | 663 |

| | | | | | | | | | | | | | | | |
|---------------------------------------|--|------|------------------------|-----------------------------------|----------------------|--------------------------------|---------------------|-----------------|----------|----------|------------------|------------------|------------------|------------------|---------|
| Energy Sources | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Municipal Offices_Electrical Equipment | - | Corrective Maintenance | ffective and development-oriented | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | - | 5 | 6 | 6 | 6 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Municipal Offices_Land | - | Corrective Maintenance | ffective and development-oriented | Governance | Operational Buildings | Municipal Offices | OF HEAD | 0 | 0 | - | 2 | 2 | 2 | 2 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Workshops_Buildings | - | Corrective Maintenance | ffective and development-oriented | Governance | Operational Buildings | Workshops | IN OF HEAD | 0 | 0 | - | 158 | 167 | 176 | 185 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Workshops_Civil Structures | - | Corrective Maintenance | ffective and development-oriented | Governance | Operational Buildings | Workshops | IN OF HEAD | 0 | 0 | - | 21 | 22 | 23 | 25 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Workshops_Electrical Equipment | - | Corrective Maintenance | ffective and development-oriented | Governance | Operational Buildings | Workshops | IN OF HEAD | 0 | 0 | - | 158 | 167 | 176 | 185 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Roads Infrastructure_Road Furniture_Traffic Signs | - | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Roads Infrastructure | Road Furniture | IN OF HEAD | 0 | 0 | - | 113 | 67 | 70 | 74 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Transport Assets | - | Corrective Maintenance | ffective and development-oriented | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | - | 165 | - | - | - |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Transport Assets | - | Corrective Maintenance | ffective and development-oriented | Governance | Transport Assets | Transport Assets | IN OF HEAD | 0 | 0 | - | 1 125 | 1 024 | 1 079 | 1 138 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Transport Assets | - | Corrective Maintenance | ffective and development-oriented | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | - | 1 253 | 1 318 | 1 389 | 1 454 |
| Water Management | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | | | R-ADMIN OF HEAD | 0 | 0 | - | 464 502 | 516 981 | 517 183 | 565 719 |
| Water Management | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | | | R-WHOLE OF MUNI | 0 | 0 | - | 152 355 | 153 884 | 158 571 | 168 011 |
| Water Management | O_Tws_Functions And Events_Special Events And Functions | - | Work Streams | ffective and development-oriented | Inclusion and Access | | | R-WHOLE OF MUNI | 0 | 0 | - | 201 | 15 | 16 | 17 |
| Water Management | O_Mai_Ninf_Cm_Pi_Machinery And Equipment | - | Corrective Maintenance | ffective and development-oriented | Governance | Machinery And Equipment | Machinery And Equip | LE OF MUNI | 0 | 0 | - | 164 | 7 | 7 | 8 |
| Water Management | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Municipal Offices_Buildings | - | Corrective Maintenance | ffective and development-oriented | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | - | 145 | 8 | 8 | 8 |
| Water Management | O_Mai_Ninf_Cm_Pi_Transport Assets | - | Corrective Maintenance | ffective and development-oriented | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | - | - | - | - | - |
| Water Management | O_Mai_Ninf_Cm_Pi_Transport Assets | - | Corrective Maintenance | ffective and development-oriented | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | - | 1 981 | 2 025 | 2 114 | 2 228 |
| Water Management | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Distribution_Municipal Service Connections | - | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Water Supply Infrastructure | Distribution | IN OF HEAD | 0 | 0 | - | 1 074 | 852 | 898 | 947 |
| Water Management | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Distribution_Municipal Service Connections | - | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Water Supply Infrastructure | Distribution | LE OF MUNI | 0 | 0 | - | 5 033 | 6 129 | 268 | 283 |
| Water Management | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Distribution_Pipe Work | - | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Water Supply Infrastructure | Distribution | IN OF HEAD | 0 | 0 | - | 2 890 | 3 338 | 3 516 | 3 706 |
| Water Management | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Distribution_Pipe Work | - | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Water Supply Infrastructure | Distribution | LE OF MUNI | 0 | 0 | - | 5 087 | 5 017 | 560 | 590 |
| Water Management | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Reservoirs_Land | - | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Water Supply Infrastructure | Reservoirs | IN OF HEAD | 0 | 0 | - | 527 | 36 | 38 | 41 |
| Water Management | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Reservoirs_Land | - | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Water Supply Infrastructure | Reservoirs | LE OF MUNI | 0 | 0 | - | 2 370 | 1 521 | 569 | 600 |
| Waste Water Management | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | | | R-ADMIN OF HEAD | 0 | 0 | - | 28 909 | 33 023 | 33 288 | 27 540 |
| Waste Water Management | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | | | R-WHOLE OF MUNI | 0 | 0 | - | 104 813 | 104 648 | 111 894 | 119 057 |
| Waste Water Management | O_Tws_City Cleanliness And Clean-Up_Clean-Up Actions | - | Work Streams | ce our environmental assets and | Inclusion and Access | | | R-WHOLE OF MUNI | 0 | 0 | - | 35 | 2 | 2 | 2 |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Licences & Rights_Computer Software And Applicat | - | Corrective Maintenance | ffective and development-oriented | Governance | Licences And Rights | Software And A | LE OF MUNI | 0 | 0 | - | 32 | 2 | 2 | 2 |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Machinery And Equipment | - | Corrective Maintenance | ffective and development-oriented | Governance | Machinery And Equipment | Machinery And Equip | LE OF MUNI | 0 | 0 | - | 9 497 | 32 210 | 44 490 | 46 892 |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Municipal Offices_Buildings | - | Corrective Maintenance | ffective and development-oriented | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | - | 15 | 11 | 11 | 12 |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Municipal Offices_Civil Structures | - | Corrective Maintenance | ffective and development-oriented | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | - | 9 | 0 | 0 | 0 |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Municipal Offices_Electrical Equipment | - | Corrective Maintenance | ffective and development-oriented | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | - | 19 | 10 | 11 | 11 |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Si_Reticulation_Municipal Service Connection | - | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Sanitation Infrastructure | Reticulation | LE OF MUNI | 0 | 0 | - | 45 | 2 | 2 | 3 |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Si_Reticulation_Pipe Work | - | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Sanitation Infrastructure | Reticulation | LE OF MUNI | 0 | 0 | - | 3 968 | 3 243 | 1 311 | 1 381 |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Si_Waste Water Treatment_Land | - | Corrective Maintenance | live and responsive economic inf | Inclusion and Access | Sanitation Infrastructure | Water Treatment | LE OF MUNI | 0 | 0 | - | 446 | 5 000 | 5 270 | 5 555 |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Transport Assets | - | Corrective Maintenance | ffective and development-oriented | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | - | - | - | - | - |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Transport Assets | - | Corrective Maintenance | ffective and development-oriented | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | - | 863 | 35 | 37 | 39 |
| Waste Water Management | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | | | R-ADMIN OF HEAD | 0 | 0 | - | 53 938 | 60 892 | 61 351 | 64 815 |
| Waste Water Management | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | | | R-WHOLE OF MUNI | 0 | 0 | - | 97 600 | 104 959 | 116 778 | 124 941 |
| Waste Water Management | O_Tws_City Cleanliness And Clean-Up_Clean-Up Actions | - | Work Streams | ce our environmental assets and | Inclusion and Access | | | R-WHOLE OF MUNI | 0 | 0 | - | 1 641 | 2 218 | 2 337 | 2 454 |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Furniture And Office Equipment | - | Corrective Maintenance | ffective and development-oriented | Governance | Furniture And Office Equipment | And Office Equip | LE OF MUNI | 0 | 0 | - | 2 | 2 | 2 | 2 |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Municipal Offices_Buildings | - | Corrective Maintenance | ffective and development-oriented | Governance | Operational Buildings | Municipal Offices | IN OF HEAD | 0 | 0 | - | 9 | 10 | 10 | 11 |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Municipal Offices_Buildings | - | Corrective Maintenance | ffective and development-oriented | Governance | Operational Buildings | Municipal Offices | LE OF MUNI | 0 | 0 | - | 100 | 74 | 78 | 82 |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Transport Assets | - | Corrective Maintenance | ffective and development-oriented | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | - | - | - | - | - |
| Waste Water Management | O_Mai_Ninf_Cm_Pi_Transport Assets | - | Corrective Maintenance | ffective and development-oriented | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | - | 8 159 | 6 338 | 6 680 | 7 041 |
| Other | O_Municipal Running Cost | M123 | Municipal Running Cost | settlements and improved quali | Governance | | | R-WHOLE OF MUNI | 0 | 0 | - | 19 597 | 21 072 | 22 720 | 24 293 |
| Other | O_Tws_Sin&G_Strategic Planning_Promotional And Marketing | - | Work Streams | ountable, effective and efficient | Governance | | | R-WHOLE OF MUNI | 0 | 0 | - | 316 | 332 | 350 | 369 |
| Other | O_Mai_Ninf_Cm_Pi_Ca_Comm_Fac_Markets_Buildings | - | Corrective Maintenance | ffective and development-oriented | Inclusion and Access | Community Facilities | Markets | LE OF MUNI | 0 | 0 | - | 991 | 2 267 | 2 389 | 2 518 |
| Other | O_Mai_Ninf_Cm_Pi_Ca_Comm_Fac_Markets_Civil Structures | - | Corrective Maintenance | ffective and development-oriented | Inclusion and Access | Community Facilities | Markets | LE OF MUNI | 0 | 0 | - | 134 | 144 | 152 | 160 |
| Other | O_Mai_Ninf_Cm_Pi_Ca_Comm_Fac_Markets_Electrical Equipment | - | Corrective Maintenance | ffective and development-oriented | Inclusion and Access | Community Facilities | Markets | LE OF MUNI | 0 | 0 | - | 208 | 193 | 203 | 214 |
| Other | O_Mai_Ninf_Cm_Pi_Ca_Comm_Fac_Markets_Land | - | Corrective Maintenance | ffective and development-oriented | Inclusion and Access | Community Facilities | Markets | LE OF MUNI | 0 | 0 | - | 67 | 70 | 74 | 78 |
| Other | O_Mai_Ninf_Cm_Pi_Computer Equipment | - | Corrective Maintenance | ffective and development-oriented | Governance | Computer Equipment | Computer Equipm | LE OF MUNI | 0 | 0 | - | 359 | 330 | 348 | 367 |
| Other | O_Mai_Ninf_Cm_Pi_Furniture And Office Equipment | - | Corrective Maintenance | ffective and development-oriented | Governance | Furniture And Office Equipment | And Office Equip | LE OF MUNI | 0 | 0 | - | 7 | 81 | 86 | 90 |
| Other | O_Mai_Ninf_Cm_Pi_Oa_Ops_Bids_Licences & Rights_Computer Software And Applicat | - | Corrective Maintenance | ffective and development-oriented | Governance | Licences And Rights | Software And A | LE OF MUNI | 0 | 0 | - | 1 000 | 1 000 | 1 054 | 1 111 |
| Other | O_Mai_Ninf_Cm_Pi_Machinery And Equipment | - | Corrective Maintenance | ffective and development-oriented | Governance | Machinery And Equipment | Machinery And Equip | LE OF MUNI | 0 | 0 | - | 944 | 1 000 | 1 054 | 1 111 |
| Other | O_Mai_Ninf_Cm_Pi_Transport Assets | - | Corrective Maintenance | ffective and development-oriented | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | - | - | - | - | - |
| Other | O_Mai_Ninf_Cm_Pi_Transport Assets | - | Corrective Maintenance | ffective and development-oriented | Governance | Transport Assets | Transport Assets | LE OF MUNI | 0 | 0 | - | 266 | 300 | 316 | 333 |
| Parent Operational expenditure | | | | | | | | | 0 | - | 3 147 064 | 3 287 212 | 3 443 253 | 3 654 575 | |

| | | | | | | | | | | | | | | |
|--------------------------|--|------|------------------------|--|----------------------|---------------------------------|--------------------|---|---|--|---------|---------|---------|---------|
| Sport And Recreation | O_Tws_Parks Programme | | Work Streams | For our environmental assets and | Inclusion and Access | | R-WHOLE OF MUNI | 0 | 0 | | 48 | 63 | 67 | 70 |
| Sport And Recreation | O_Tws_Sm&G_Strategic_Planning_Promotional_And_Marketing | | Work Streams | For our environmental assets and | Governance | | R-WHOLE OF MUNI | 0 | 0 | | 53 | 56 | 59 | 62 |
| Sport And Recreation | O_Tws_Sport_Development_Marathons_Sport_And_Recreation | | Work Streams | Effective and development-oriented | Inclusion and Access | | R-WHOLE OF MUNI | 0 | 0 | | 501 | 445 | 469 | 494 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ca_Comm_Fac_Public_Open_Space_Buildings | | Corrective Maintenance | Effective and development-oriented | Inclusion and Access | Community Facilities | Public Open Space | 0 | 0 | | 15 | 8 | 9 | 9 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ca_Comm_Fac_Public_Open_Space_Civil_Structures | | Corrective Maintenance | Effective and development-oriented | Inclusion and Access | Community Facilities | Public Open Space | 0 | 0 | | 12 | 13 | 14 | 15 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ca_Comm_Fac_Public_Open_Space_Electrical_Equipment | | Corrective Maintenance | Effective and development-oriented | Inclusion and Access | Community Facilities | Public Open Space | 0 | 0 | | 6 | 7 | 7 | 7 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ca_Comm_Fac_Public_Open_Space_Land | | Corrective Maintenance | Effective and development-oriented | Inclusion and Access | Community Facilities | Public Open Space | 0 | 0 | | 6 | 7 | 7 | 7 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Furniture_And_Office_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Furniture And Office Equipment | And Office Equip | 0 | 0 | | 24 | 25 | 26 | 28 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Machinery_And_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Machinery And Equipment | And Office Equip | 0 | 0 | | 92 | 14 118 | 14 800 | 15 684 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Buildings | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | 425 | 600 | 632 | 666 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Civil_Structures | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | 6 | 7 | 7 | 7 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Electrical_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | 12 | 13 | 14 | 15 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ops_Sport & Recr_Indoor_Fac_Buildings | | Corrective Maintenance | Effective and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Indoor Facilities | 0 | 0 | | 2 183 | 2 771 | 2 921 | 3 077 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ops_Sport & Recr_Indoor_Fac_Civil_Structures | | Corrective Maintenance | Effective and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Indoor Facilities | 0 | 0 | | 295 | 445 | 469 | 494 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ops_Sport & Recr_Indoor_Fac_Electrical_Equipment | | Corrective Maintenance | Effective and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Indoor Facilities | 0 | 0 | | 440 | 667 | 703 | 741 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ops_Sport & Recr_Outdoor_Fac_Buildings | | Corrective Maintenance | Effective and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Outdoor Facilities | 0 | 0 | | 4 937 | 4 306 | 4 539 | 4 784 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ops_Sport & Recr_Outdoor_Fac_Civil_Structures | | Corrective Maintenance | Effective and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Outdoor Facilities | 0 | 0 | | 316 | 334 | 352 | 371 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ops_Sport & Recr_Outdoor_Fac_Electrical_Equipment | | Corrective Maintenance | Effective and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Outdoor Facilities | 0 | 0 | | 377 | 556 | 596 | 618 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Ops_Sport & Recr_Outdoor_Fac_Land | | Corrective Maintenance | Effective and healthy life for all South Afr | Inclusion and Access | Sport And Recreation Facilities | Outdoor Facilities | 0 | 0 | | 711 | 222 | 234 | 247 |
| Sport And Recreation | O_Mai_Ninf_Cm_Pi_Transport_Assets | | Corrective Maintenance | Governance | Governance | Transport Assets | Transport Assets | 0 | 0 | | | | | |
| Public Safety | O_Municipal_Running_Cost | M123 | Municipal Running Cost | Settlements and improved quality | Governance | Transport Assets | Transport Assets | 0 | 0 | | 3 609 | 4 006 | 4 223 | 4 451 |
| Public Safety | O_Mai_Ninf_Cm_Pi_Machinery_And_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Machinery And Equipment | And Office Equip | 0 | 0 | | 64 798 | 68 078 | 73 399 | 79 137 |
| Public Safety | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Buildings | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | 311 | 328 | 346 | 367 |
| Public Safety | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Civil_Structures | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | 336 | 557 | 597 | 630 |
| Public Safety | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Electrical_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | 135 | 143 | 150 | 159 |
| Public Safety | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Land | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | 46 | 48 | 51 | 54 |
| Public Safety | O_Mai_Ninf_Cm_Pi_Transport_Assets | | Corrective Maintenance | Governance | Governance | Transport Assets | Transport Assets | 0 | 0 | | 100 | 106 | 111 | 117 |
| Housing | O_Municipal_Running_Cost | M123 | Municipal Running Cost | Settlements and improved quality | Governance | Transport Assets | Transport Assets | 0 | 0 | | 1 458 | 2 443 | 2 575 | 2 716 |
| Housing | O_Tws_Capacity_Build_Train & Dev_Workshops; Seminars & Subject Mater | | Work Streams | able workforce to support an inclu | Governance | | R-WHOLE OF MUNI | 0 | 0 | | 469 | 507 | 547 | 591 |
| Housing | O_Tws_Cd_Housing_Projects | | Work Streams | responsive and sustainable social | Inclusion and Access | | R-WHOLE OF MUNI | 0 | 0 | | | | | |
| Housing | O_Tws_Functions_And_Events_Special_Events_And_Functions | | Work Streams | Effective and development-oriented | Inclusion and Access | | R-WHOLE OF MUNI | 0 | 0 | | | | | |
| Housing | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Buildings | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | | | | |
| Housing | O_Mai_Ninf_Cm_Pi_Transport_Assets | | Corrective Maintenance | Governance | Governance | Transport Assets | Transport Assets | 0 | 0 | | | 30 | 32 | 34 |
| Health | O_Municipal_Running_Cost | M123 | Municipal Running Cost | Settlements and improved quality | Governance | Transport Assets | Transport Assets | 0 | 0 | | | | | |
| Health | O_Municipal_Running_Cost | M123 | Municipal Running Cost | Settlements and improved quality | Governance | Transport Assets | Transport Assets | 0 | 0 | | 326 | 372 | 392 | 415 |
| Health | O_Municipal_Running_Cost | M123 | Municipal Running Cost | Settlements and improved quality | Governance | Transport Assets | Transport Assets | 0 | 0 | | | | | |
| Health | O_Municipal_Running_Cost | M123 | Municipal Running Cost | Settlements and improved quality | Governance | Transport Assets | Transport Assets | 0 | 0 | | | 10 | 11 | 11 |
| Planning And Development | O_Municipal_Running_Cost | M123 | Municipal Running Cost | Settlements and improved quality | Governance | Transport Assets | Transport Assets | 0 | 0 | | 13 961 | 11 784 | 12 702 | 13 694 |
| Planning And Development | O_Municipal_Running_Cost | M123 | Municipal Running Cost | Settlements and improved quality | Governance | Transport Assets | Transport Assets | 0 | 0 | | 57 865 | 57 908 | 62 265 | 66 992 |
| Planning And Development | O_Tws_Capacity_Build_Train & Dev_Workshops; Seminars & Subject Mater | | Work Streams | able workforce to support an inclu | Governance | | R-WHOLE OF MUNI | 0 | 0 | | 88 | 176 | 186 | 201 |
| Planning And Development | O_Tws_Cd_Housing_Projects | | Work Streams | responsive and sustainable social | Inclusion and Access | | R-WHOLE OF MUNI | 0 | 0 | | 316 | 332 | 350 | 369 |
| Planning And Development | O_Tws_Functions_And_Events_Special_Events_And_Functions | | Work Streams | Effective and development-oriented | Inclusion and Access | | R-WHOLE OF MUNI | 0 | 0 | | 4 294 | 4 850 | 5 112 | 5 389 |
| Planning And Development | O_Tws_Local_Economic_Development_Public_Participation | | Work Streams | Effective and development-oriented | Spatial Integration | | R-WHOLE OF MUNI | 0 | 0 | | 21 | 22 | 23 | 25 |
| Planning And Development | O_Tws_Sm&G_Strategic_Planning_Promotional_And_Marketing | | Work Streams | For our environmental assets and | Governance | | R-WHOLE OF MUNI | 0 | 0 | | 211 | 177 | 187 | 202 |
| Planning And Development | O_Tws_Tourism_Tourism_Development | | Work Streams | Effective and development-oriented | Growth | | R-WHOLE OF MUNI | 0 | 0 | | 32 | 185 | 195 | 206 |
| Planning And Development | O_Mai_Ninf_Cm_Pi_Computer_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Computer Equipment | Computer Equipm | 0 | 0 | | 96 | 101 | 105 | 112 |
| Planning And Development | O_Mai_Ninf_Cm_Pi_Furniture_And_Office_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Furniture And Office Equipment | And Office Equip | 0 | 0 | | 33 | 77 | 81 | 86 |
| Planning And Development | O_Mai_Ninf_Cm_Pi_Furniture_And_Office_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Furniture And Office Equipment | And Office Equip | 0 | 0 | | 55 | 57 | 61 | 64 |
| Planning And Development | O_Mai_Ninf_Cm_Pi_Machinery_And_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Machinery And Equipment | And Office Equip | 0 | 0 | | 18 | 19 | 20 | 21 |
| Planning And Development | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Buildings | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | 1 691 | 1 779 | 1 875 | 1 977 |
| Planning And Development | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Civil_Structures | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | 7 | 15 | 16 | 17 |
| Planning And Development | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Electrical_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | 7 | 8 | 8 | 9 |
| Planning And Development | O_Mai_Ninf_Cm_Pi_Transport_Assets | | Corrective Maintenance | Governance | Governance | Transport Assets | Transport Assets | 0 | 0 | | | | | |
| Planning And Development | O_Mai_Ninf_Cm_Pi_Transport_Assets | | Corrective Maintenance | Governance | Governance | Transport Assets | Transport Assets | 0 | 0 | | 20 | 21 | 22 | 23 |
| Road Transport | O_Municipal_Running_Cost | M123 | Municipal Running Cost | Settlements and improved quality | Governance | Transport Assets | Transport Assets | 0 | 0 | | 1 609 | 1 778 | 1 871 | 1 981 |
| Road Transport | O_Municipal_Running_Cost | M123 | Municipal Running Cost | Settlements and improved quality | Governance | Transport Assets | Transport Assets | 0 | 0 | | 5 037 | 5 299 | 5 585 | 5 887 |
| Road Transport | O_Tws_Communic & Public_Participation_Awareness_Campaign | | Work Streams | Settlements and improved quality | Inclusion and Access | | R-WHOLE OF MUNI | 0 | 0 | | 189 344 | 199 994 | 212 705 | 226 260 |
| Road Transport | O_Mai_Ninf_Cm_Pi_Machinery_And_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Machinery And Equipment | And Office Equip | 0 | 0 | | 56 | 30 | 32 | 33 |
| Road Transport | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Buildings | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | 221 | 233 | 245 | 259 |
| Road Transport | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Civil_Structures | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | 13 | 13 | 14 | 15 |
| Road Transport | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Electrical_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | 0 | 0 | | 7 | 8 | 8 | 9 |
| Road Transport | O_Mai_Ninf_Cm_Pi_Roads_Infrastructure_Road_Furniture_Road_Furniture | | Corrective Maintenance | Effective and responsive economic inf | Inclusion and Access | Roads Infrastructure | Road Furniture | 0 | 0 | | 527 | 554 | 584 | 615 |
| Road Transport | O_Mai_Ninf_Cm_Pi_Roads_Infrastructure_Road_Furniture_Traffic_Signs | | Corrective Maintenance | Effective and responsive economic inf | Inclusion and Access | Roads Infrastructure | Road Furniture | 0 | 0 | | 1 117 | 1 180 | 1 244 | 1 311 |
| Road Transport | O_Mai_Ninf_Cm_Pi_Roads_Infrastructure_Roads_Land | | Corrective Maintenance | Effective and responsive economic inf | Inclusion and Access | Roads Infrastructure | Roads | 0 | 0 | | 30 929 | 36 107 | 38 057 | 40 112 |
| Road Transport | O_Mai_Ninf_Cm_Pi_Transport_Assets | | Corrective Maintenance | Governance | Governance | Transport Assets | Transport Assets | 0 | 0 | | | | | |
| Environmental Protection | O_Municipal_Running_Cost | M123 | Municipal Running Cost | Settlements and improved quality | Governance | Transport Assets | Transport Assets | 0 | 0 | | 6 812 | 7 172 | 7 559 | 7 967 |
| Environmental Protection | O_Mai_Ninf_Cm_Pi_Ca_Comm_Fac_Nature_Reservs_Buildings | | Corrective Maintenance | For our environmental assets and | Inclusion and Access | Community Facilities | Nature Reserve | 0 | 0 | | 3 072 | 3 424 | 3 681 | 3 964 |
| Environmental Protection | O_Mai_Ninf_Cm_Pi_Ca_Comm_Fac_Nature_Reservs_Civil_Structures | | Corrective Maintenance | For our environmental assets and | Inclusion and Access | Community Facilities | Nature Reserve | 0 | 0 | | 4 | 46 | 49 | 51 |
| Environmental Protection | O_Mai_Ninf_Cm_Pi_Ca_Comm_Fac_Nature_Reservs_Electrical_Equipment | | Corrective Maintenance | For our environmental assets and | Inclusion and Access | Community Facilities | Nature Reserve | 0 | 0 | | 2 | 3 | 3 | 3 |
| Environmental Protection | O_Mai_Ninf_Cm_Pi_Ca_Comm_Fac_Nature_Reservs_Land | | Corrective Maintenance | For our environmental assets and | Inclusion and Access | Community Facilities | Nature Reserve | 0 | 0 | | 2 | 3 | 3 | 3 |
| Environmental Protection | O_Mai_Ninf_Cm_Pi_Furniture_And_Office_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Furniture And Office Equipment | And Office Equip | 0 | 0 | | 32 | 80 | 98 | 99 |
| Environmental Protection | O_Mai_Ninf_Cm_Pi_Machinery_And_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Machinery And Equipment | And Office Equip | 0 | 0 | | 93 | 96 | 103 | 109 |
| Energy Sources | O_Municipal_Running_Cost | M123 | Municipal Running Cost | Settlements and improved quality | Governance | Transport Assets | Transport Assets | 0 | 0 | | | | | |
| Energy Sources | O_Municipal_Running_Cost | M123 | Municipal Running Cost | Settlements and improved quality | Governance | Transport Assets | Transport Assets | 0 | 0 | | 269 606 | 268 368 | 270 886 | 316 000 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_El_Networks_Electricity_Meters | | Corrective Maintenance | Effective and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Lv Networks | 0 | 0 | | 158 | 167 | 176 | 185 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_El_Networks_Electricity_Meters | | Corrective Maintenance | Effective and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Lv Networks | 0 | 0 | | 1 053 | 1 112 | 1 172 | 1 235 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_El_Networks_Municipal_Service_Connectors | | Corrective Maintenance | Effective and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Lv Networks | 0 | 0 | | 19 165 | 20 238 | 21 331 | 22 443 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_El_Networks_Public_Lighting | | Corrective Maintenance | Effective and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Lv Networks | 0 | 0 | | 1 676 | 1 770 | 1 865 | 1 966 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_El_Networks_Public_Lighting | | Corrective Maintenance | Effective and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Lv Networks | 0 | 0 | | 11 739 | 12 396 | 13 065 | 13 771 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_El_Mv_Substations_Land | | Corrective Maintenance | Effective and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Mv Substations | 0 | 0 | | 527 | 556 | 586 | 621 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_El_Mv_Substations_Land | | Corrective Maintenance | Effective and responsive economic inf | Inclusion and Access | Electrical Infrastructure | Switching Statio | 0 | 0 | | 2 633 | 2 780 | 2 930 | 3 088 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Furniture_And_Office_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Furniture And Office Equipment | And Office Equip | 0 | 0 | | 1 604 | 1 377 | 1 451 | 1 530 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Furniture_And_Office_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Furniture And Office Equipment | And Office Equip | 0 | 0 | | 5 | 6 | 6 | 6 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Licences & Rights_Computer_Software_And_Application | | Corrective Maintenance | Effective and development-oriented | Governance | Licences And Rights | Software And A | 0 | 0 | | 158 | 167 | 176 | 185 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Machinery_And_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Machinery And Equipment | And Office Equip | 0 | 0 | | 343 | 352 | 362 | 406 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Machinery_And_Equipment | | Corrective Maintenance | Effective and development-oriented | Governance | Machinery And Equipment | And Office Equip | 0 | 0 | | 266 | 217 | 229 | 241 |
| Energy Sources | O_Mai_Ninf_Cm_Pi_Ops_Bldgs_Municipal_Offices_Buildings | | Corrective Maintenance | Effective and development-oriented | Governance | Operational Buildings | Municipal Offices | | | | | | | |

| | | | | | | | | | | | | | | | |
|--------------------------------|---|------|-------------------------|--------------------------------------|----------------------|------------------|--------------------------------|-------------------|---|---|--|-----------|-----------|-----------|-----------|
| Energy Sources | O_Mai_Nirf_Cm_Pi_TransportAssets | | Corrective Maintenance | Governance | | Transport Assets | Transport Assets | LE OF MUNIC | 0 | 0 | | 1 248 | 1 318 | 1 389 | 1 464 |
| Water Management | O_Municipal Running Cost | M123 | Municipal Running Costs | settlements and improved quality | Governance | | | R-ADMIN OF HEAD | 0 | 0 | | 464 502 | 516 981 | 517 183 | 580 719 |
| Water Management | O_Municipal Running Cost | M123 | Municipal Running Costs | settlements and improved quality | Governance | | | R-WHOLE OF MUNIC | 0 | 0 | | 152 395 | 149 680 | 158 571 | 168 011 |
| Water Management | O_Tws_Functions And Events_Special Events And Functions | | Work Streams | ffective and development-oriented | Inclusion and Access | | | R-WHOLE OF MUNIC | 0 | 0 | | 201 | 15 | 16 | 17 |
| Water Management | O_Mai_Nirf_Cm_Pi_Machinery And Equipment | | Corrective Maintenance | | Governance | | Machinery And Equipment | inery And Equip | 0 | 0 | | 164 | 7 | 7 | 8 |
| Water Management | O_Mai_Nirf_Cm_Pi_Oa_Ops Bld's_Municipal Offices_Buildings | | Corrective Maintenance | ffective and development-oriented | Governance | | Operational Buildings | Municipal Offices | 0 | 0 | | 145 | 8 | 8 | 8 |
| Water Management | | | | | Governance | | Transport Assets | Transport Assets | 0 | 0 | | | | | |
| Water Management | O_Mai_Nirf_Cm_Pi_TransportAssets | | Corrective Maintenance | | Governance | | Transport Assets | Transport Assets | 0 | 0 | | 1 981 | 2 005 | 2 114 | 2 228 |
| Water Management | O_Mai_Inf_Cm_Pi_Wsi_Distributon_Municipal Service Connections | | Corrective Maintenance | ffective and responsive economic inf | Inclusion and Access | | Water Supply Infrastructure | Distribution | 0 | 0 | | 1 074 | 852 | 888 | 947 |
| Water Management | O_Mai_Inf_Cm_Pi_Wsi_Distributon_Municipal Service Connections | | Corrective Maintenance | ffective and responsive economic inf | Inclusion and Access | | Water Supply Infrastructure | Distribution | 0 | 0 | | 5 033 | 254 | 268 | 283 |
| Water Management | O_Mai_Inf_Cm_Pi_Wsi_Distributon_Pipe Work | | Corrective Maintenance | ffective and responsive economic inf | Inclusion and Access | | Water Supply Infrastructure | Distribution | 0 | 0 | | 2 890 | 3 336 | 3 516 | 3 706 |
| Water Management | O_Mai_Inf_Cm_Pi_Wsi_Distributon_Pipe Work | | Corrective Maintenance | ffective and responsive economic inf | Inclusion and Access | | Water Supply Infrastructure | Distribution | 0 | 0 | | 5 087 | 531 | 580 | 590 |
| Water Management | O_Mai_Inf_Cm_Pi_Wsi_Reservoirs_Land | | Corrective Maintenance | ffective and responsive economic inf | Inclusion and Access | | Water Supply Infrastructure | Reservoirs | 0 | 0 | | 527 | 36 | 38 | 41 |
| Water Management | O_Mai_Inf_Cm_Pi_Wsi_Reservoirs_Land | | Corrective Maintenance | ffective and responsive economic inf | Inclusion and Access | | Water Supply Infrastructure | Reservoirs | 0 | 0 | | 2 370 | 540 | 569 | 600 |
| Waste Water Management | O_Municipal Running Cost | M123 | Municipal Running Costs | settlements and improved quality | Governance | | | R-ADMIN OF HEAD | 0 | 0 | | 26 909 | 33 032 | 33 268 | 27 540 |
| Waste Water Management | O_Municipal Running Cost | M123 | Municipal Running Costs | settlements and improved quality | Governance | | | R-WHOLE OF MUNIC | 0 | 0 | | 104 813 | 105 168 | 111 884 | 119 057 |
| Waste Water Management | O_Tws_City Cleanliness And Clean-Up_Clean-Up Actions | | Work Streams | ffective and responsive economic inf | Inclusion and Access | | | R-WHOLE OF MUNIC | 0 | 0 | | 35 | 2 | 2 | 2 |
| Waste Water Management | O_Mai_Nirf_Cm_Pi_lic_Licenses & Rights_Computer Software And Applical | | Corrective Maintenance | ffective and development-oriented | Governance | | Licences And Rights | Software And A | 0 | 0 | | 32 | 2 | 2 | 2 |
| Waste Water Management | O_Mai_Nirf_Cm_Pi_Machinery And Equipment | | Corrective Maintenance | | Governance | | Machinery And Equipment | inery And Equip | 0 | 0 | | 9 497 | 42 210 | 44 480 | 46 892 |
| Waste Water Management | O_Mai_Nirf_Cm_Pi_Oa_Ops Bld's_Municipal Offices_Buildings | | Corrective Maintenance | ffective and development-oriented | Governance | | Operational Buildings | Municipal Offices | 0 | 0 | | 15 | 11 | 11 | 12 |
| Waste Water Management | O_Mai_Nirf_Cm_Pi_Oa_Ops Bld's_Municipal Offices_Civil Structures | | Corrective Maintenance | ffective and development-oriented | Governance | | Operational Buildings | Municipal Offices | 0 | 0 | | 9 | 0 | 0 | 0 |
| Waste Water Management | O_Mai_Nirf_Cm_Pi_Oa_Ops Bld's_Municipal Offices_Electrical Equipment | | Corrective Maintenance | ffective and development-oriented | Governance | | Operational Buildings | Municipal Offices | 0 | 0 | | 19 | 10 | 11 | 11 |
| Waste Water Management | O_Mai_Inf_Cm_Pi_Si_Recirculation_Municipal Service Connection | | Corrective Maintenance | ffective and responsive economic inf | Inclusion and Access | | Sanitation Infrastructure | Recirculation | 0 | 0 | | 45 | 2 | 2 | 3 |
| Waste Water Management | O_Mai_Inf_Cm_Pi_Si_Recirculation_Pipe Work | | Corrective Maintenance | ffective and responsive economic inf | Inclusion and Access | | Sanitation Infrastructure | Recirculation | 0 | 0 | | 3 969 | 1 243 | 1 311 | 1 381 |
| Waste Water Management | O_Mai_Inf_Cm_Pi_Si_Waste Water Treatment_Land | | Corrective Maintenance | ffective and responsive economic inf | Inclusion and Access | | Sanitation Infrastructure | Water Treatment | 0 | 0 | | 446 | 5 000 | 5 270 | 5 555 |
| Waste Water Management | | | | | Governance | | Transport Assets | Transport Assets | 0 | 0 | | | | | |
| Waste Water Management | O_Mai_Nirf_Cm_Pi_TransportAssets | | Corrective Maintenance | | Governance | | Transport Assets | Transport Assets | 0 | 0 | | 893 | 35 | 37 | 39 |
| Waste Management | O_Municipal Running Cost | M123 | Municipal Running Costs | settlements and improved quality | Governance | | | R-ADMIN OF HEAD | 0 | 0 | | 53 938 | 60 892 | 61 351 | 64 815 |
| Waste Management | O_Municipal Running Cost | M123 | Municipal Running Costs | settlements and improved quality | Governance | | | R-WHOLE OF MUNIC | 0 | 0 | | 98 000 | 109 167 | 116 778 | 124 941 |
| Waste Management | O_Tws_City Cleanliness And Clean-Up_Clean-Up Actions | | Work Streams | ffective and responsive economic inf | Inclusion and Access | | | R-WHOLE OF MUNIC | 0 | 0 | | 1 641 | 2 218 | 2 337 | 2 464 |
| Waste Management | O_Mai_Nirf_Cm_Pi_Furniture And Office Equipment | | Corrective Maintenance | ffective and development-oriented | Governance | | Furniture And Office Equipment | And Office Equip | 0 | 0 | | 2 | 2 | 2 | 2 |
| Waste Management | O_Mai_Nirf_Cm_Pi_Oa_Ops Bld's_Municipal Offices_Buildings | | Corrective Maintenance | ffective and development-oriented | Governance | | Operational Buildings | Municipal Offices | 0 | 0 | | 9 | 10 | 10 | 11 |
| Waste Management | O_Mai_Nirf_Cm_Pi_Oa_Ops Bld's_Municipal Offices_Buildings | | Corrective Maintenance | ffective and development-oriented | Governance | | Operational Buildings | Municipal Offices | 0 | 0 | | 100 | 74 | 78 | 82 |
| Waste Management | | | | | Governance | | Transport Assets | Transport Assets | 0 | 0 | | | | | |
| Waste Management | O_Mai_Nirf_Cm_Pi_TransportAssets | | Corrective Maintenance | | Governance | | Transport Assets | Transport Assets | 0 | 0 | | 8 102 | 6 338 | 6 680 | 7 041 |
| Other | O_Municipal Running Cost | M123 | Municipal Running Costs | settlements and improved quality | Governance | | | R-WHOLE OF MUNIC | 0 | 0 | | 19 997 | 21 254 | 22 720 | 24 293 |
| Other | O_Tws_Sm&G_Strategic Planning_Promotional And Marketing | | Work Streams | ountable, effective and efficient li | Governance | | | R-WHOLE OF MUNIC | 0 | 0 | | 316 | 332 | 350 | 369 |
| Other | O_Mai_Nirf_Cm_Pi_Ca_Comm Fac_Markets_Buildings | | Corrective Maintenance | ffective and development-oriented | Inclusion and Access | | Community Facilities | Markets | 0 | 0 | | 991 | 2 267 | 2 389 | 2 518 |
| Other | O_Mai_Nirf_Cm_Pi_Ca_Comm Fac_Markets_Buildings | | Corrective Maintenance | ffective and development-oriented | Inclusion and Access | | Community Facilities | Markets | 0 | 0 | | 134 | 144 | 152 | 160 |
| Other | O_Mai_Nirf_Cm_Pi_Ca_Comm Fac_Markets_Electrical Equipment | | Corrective Maintenance | ffective and development-oriented | Inclusion and Access | | Community Facilities | Markets | 0 | 0 | | 208 | 193 | 203 | 214 |
| Other | O_Mai_Nirf_Cm_Pi_Ca_Comm Fac_Markets_Land | | Corrective Maintenance | ffective and development-oriented | Inclusion and Access | | Community Facilities | Markets | 0 | 0 | | 67 | 70 | 74 | 78 |
| Other | O_Mai_Nirf_Cm_Pi_Computer Equipment | | Corrective Maintenance | ffective and development-oriented | Governance | | Computer Equipment | omputer Equipm | 0 | 0 | | 359 | 330 | 348 | 367 |
| Other | O_Mai_Nirf_Cm_Pi_Furniture And Office Equipment | | Corrective Maintenance | ffective and development-oriented | Governance | | Furniture And Office Equipment | And Office Equip | 0 | 0 | | 7 | 81 | 86 | 90 |
| Other | O_Mai_Nirf_Cm_Pi_lic_Licenses & Rights_Computer Software And Applical | | Corrective Maintenance | ffective and development-oriented | Governance | | Licences And Rights | Software And A | 0 | 0 | | 1 000 | 1 000 | 1 054 | 1 111 |
| Other | O_Mai_Nirf_Cm_Pi_Machinery And Equipment | | Corrective Maintenance | | Governance | | Machinery And Equipment | inery And Equip | 0 | 0 | | 944 | 1 000 | 1 054 | 1 111 |
| Other | | | | | Governance | | Transport Assets | Transport Assets | 0 | 0 | | | | | |
| Other | O_Mai_Nirf_Cm_Pi_TransportAssets | | Corrective Maintenance | | Governance | | Transport Assets | Transport Assets | 0 | 0 | | 266 | 300 | 316 | 333 |
| Parent Operational expenditure | | | | | | | | | 0 | | | 3 146 770 | 3 298 577 | 3 445 253 | 3 699 579 |

2.12 Municipal Manager's Quality Certificate

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

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

Signature _____

Date _____