

SCHEDULE A

ANNUAL BUDGET AND SUPPORTING DOCUMENTATION

OF

CITY OF MATLOSANA MUNICIPALITY (NW403)

2020/21 – 2022/23 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

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Abbreviations and Acronyms

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

PART 1 – ANNUAL BUDGET

1.1 INTRODUCTION (Executive Mayor)

**STATE OF THE CITY ADDRESS DELIVERED BY EXECUTIVE MAYOR, COUNCILLOR
MAETU KGAILE,**

1.2 COUNCIL RECOMMENDATIONS/ RESOLUTION

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

RESOLVED

- a) That the MTREF Budget as set-out in the document for the financial year 2020/21 and indicative allocations for the two outer years 2021/22 and 2022/23 be **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 2020/21 and two outer years 2021/22 and 2022/23.

- b) That the Council in terms of Section 75A of the Local Government Systems Act (Act 32 of 2000, as amended) approves 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

NOTE: The increase in electricity tariffs is subject to NERSA approval.

- c) That 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 2020/21.

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

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

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

- BORROWINGS POLICY RATES POLICY
- f) That the Accounting Officer of the municipality submit the approved annual budget to the National and relevant Provincial Treasuries in terms of section, 24(3) of the MFMA.
- g) That Council recommend budget adoptions on revised collection rate from 70% - 60%
- h) That Council implement strict cost containment measures
 - Engage service providers
 - Avoid non-priority items
- i) That Council improve revenue enhance strategy
 - Tariff modelling
 - Implementation of VAT Review
 - Improve Debt collection
 - Installation of Smart Meter Reading through funding from DBSA
- j) That the financial position be revised after six months
- k) That Service Delivery and Budget Implementation Plan (SDBIP) for 2020/21 be aligned accordingly.
- l) That the following Covid-19 related policies and other policies already in possession of Councillors be approved:
 - DANGER ALLOWANCE POLICY
 - OCCUPATIONAL HEALTH AND SAFETY POLICY
 - LAND MANAGEMENT AND DISPOSAL POLICY
 - INTEGRATED WASTE MANAGEMENT PLAN (Recommended by Mayco on 24 March 2020)

3 EXECUTIVE SUMMARY

The state of the economy continues to have an adverse effect on the consumers of the City of Matlosana in the 2019/20 financial year. As a result, the municipal revenue and cash flow remain under pressure. Furthermore, the municipality should carefully consider affordability of tariff increases, especially where it relates to domestic consumers while considering the level of services versus the associated cost. Therefore, the application of sound financial management principles for the compilation of the City of Matlosana's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The City will continue with efforts to enhance revenue. However, more needs to be done to ensure the sustainability of the municipality as the Auditor General in its 2018/19 overview has expressed itself over the going concern matter of the municipality. During 2019/20 financial year the municipality were forced to do three adjustment budgets to reduce expenditure to make the budget funded in terms of section 18 of the MFMA.

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

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

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

South Africa's public finances deteriorated over the past decade; a trend that accelerated in recent years as low growth led to large revenue shortfalls. For 10 years, the country has run large budget deficits. This has put us deeply in debt, to the point where interest payments have begun.

In recent months, the country was also hit by the deathly Corona virus that spread rapidly across the globe and that will have severe social and economic impact on the country.

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

The main challenges experienced during the compilation of the 2020/21 – 2022/23 MTREF can be summarized as follows:

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

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

- The 2019/20 adjustment budget informed the preparation of the 2020/21 budget.
- Price increases in the inputs of services that are beyond the control of the municipality are for instance the cost of bulk water and electricity. Furthermore, tariffs need to remain or move towards being cost reflective; and should take into account the need to address infrastructure backlogs.
- The cost containment measures that was implemented to eliminate wasteful expenditure, reprioritise spending and ensure savings on six focus areas namely;
 - Consultancy fees;
 - No credit cards;
 - Travel and related costs;
 - Advertising;
 - Catering and event;
 - As well as the costs for accommodation.

The Municipalities did take note of the cost containment measures as approved by Cabinet and tabled in Council with the approval of the 2016/17 MTREF. The municipality also developed a Cost Containment policy that was approved in May 2019 with the 2019/20 MTREF budget. It was revised in August 2019 as per the latest regulation guidelines from National Treasury.

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 2020/21 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2020/21 MTREF

	Budget Year 2019/2020 (Adjustment)	Budget Year 2020/2021	Budget Year +1 2021/2022	Budget Year+2 2022/2023
	R '000	R '000	R '000	R '000
Total Operating Revenue	(2 975 290)	(3 399 142)	(3 527 708)	(3 703 593)
Total Operating Expenditure	3 123 697	3 382 374	3 426 128	3 486 603
Total Capital	(127 875)	(162 800)	(159 842)	170 179
Surplus/(Deficit) for the year after Capital contribution	(20 533)	179 568	261 421	387 169

Total operating revenue will increase by R 423.85 million for the 2020/21 financial year when compared to the 2019/20 adjustment budget. For the two outer years, operational revenue will increase by 3.7% and 4.9% respectively.

Total operating expenditure for the 2020/21 financial year has been appropriated at R 3.38 billion and translates into a surplus budget after capital transfers of R 179.56 million. When compared to the 2019/20 adjustment budget; operational expenditure grew by R 258.67 million. The operating surplus for 2020/21 is R 179.56 million and increase to increase to R 261.42 million in 2021/22, with a surplus in 2022/23 of R 387.16 million.

The capital budget of R 162.8 million for 2020/21 is more than the R127.87 million for 2019/20 adjustment budget. The bulk of the capital programs will be funded from Government grants and transfers. No provision is made for Council funded capital in the coming financial year. Council funded capital must be cash backed.

1.4 OPERATING REVENUE FRAMEWORK

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

The revenue base for the City for other main tariffs excluding electricity and water have increased on average by 4.5 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.

To achieve the above the municipality need to investigate the implementation of Smart metering technology that will assist with accurate billing, water and electricity theft and reduces the cost of meter readings and overtime to process it.

Table 2 Summary of revenue classified by main revenue source.

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source											
Property rates	2	265 941	294 055	325 128	400 836	353 034	353 034	304 029	480 060	500 831	522 476
Service charges - electricity revenue	2	699 088	678 390	751 771	893 580	875 281	875 281	767 550	994 684	1 041 945	1 092 211
Service charges - water revenue	2	465 049	510 685	572 665	600 321	616 887	616 887	619 691	674 306	703 252	747 378
Service charges - sanitation revenue	2	98 707	98 497	112 025	115 825	122 299	122 299	120 556	123 230	129 241	135 752
Service charges - refuse revenue	2	126 282	120 243	141 313	166 772	166 772	166 772	157 104	149 367	147 268	145 072
Rental of facilities and equipment		5 411	5 097	5 216	8 375	7 269	7 269	4 671	5 593	5 709	5 831
Interest earned - external investments		9 166	10 588	21 171	3 238	13 238	13 238	6 622	10 536	11 021	11 528
Interest earned - outstanding debtors		161 302	220 170	284 309	54 934	250 828	250 828	320 365	372 714	363 737	371 269
Dividends received											
Fines, penalties and forfeits		10 505	11 247	9 470	1 700	13 700	13 700	1 703	28 684	29 761	30 842
Licences and permits		-	12 654	7 675	5 931	9 991	9 991	6 047	7 720	8 075	8 447
Agency services		-	10 744	12 460	5 000	-	-	-	0	0	0
Transfers and subsidies		347 531	359 817	396 885	442 778	443 991	443 991	269 196	480 796	515 029	561 249
Other revenue	2	93 714	55 396	153 056	22 891	102 000	102 000	18 420	71 453	71 840	71 537
Gains		-	-	-	-	-	-	115 145	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 282 697	2 387 581	2 793 143	2 722 181	2 975 290	2 975 290	2 711 100	3 399 142	3 527 708	3 703 593

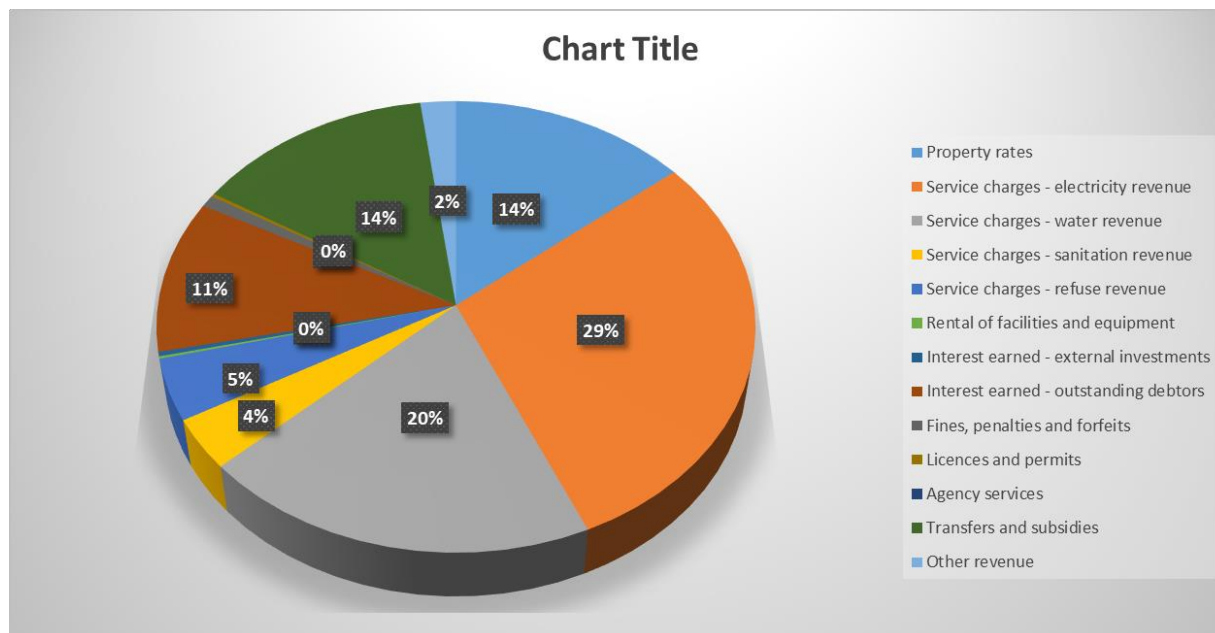


Table 3 Percentage growth in revenue by main revenue source

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

Revenue generated from rates and service charges forms a significant percentage of the revenue basket for the Municipality. Rates and service charges revenue comprise 71 % of the total revenue mix in 2020/21. The above table includes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality.

Property rates is the third largest revenue source totaling 14 % and will increase to R 476 million.

The fourth largest source (besides other service charges) is transfer recognised-operational grants and transfers totaled R 480.79 million in the 2020/21 financial year.

Find below explanations for increases in excess of 6%:

- Property rates will increase with more than 6 percent due to the implantation of the new valuation roll.
- Electricity will increase with more than 6 percent because of Eskom increase of more than 6 percent and a demand for increased capacity at the Klerksdorp North and West substations.
- Water revenue will increase with 8% because of the bulk increase from Midvaal of 8%.
- Services charges refuse is less due to the higher revenue foregone for Free Basic Services.
- Rentals is lower because of the Impact of COVID 19.
- Interest of outstanding debtors will increase in line with the adjustment budget and 2018/19 audited outcome.
- Fines and penalties will increase as the municipality increase its debt collection and fines for illegal connections.
- Other revenue will reduce to make it more realistic.

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

Table 4 Supporting Table SA18 Operating Transfers and Grant Receipts.

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		346 330	358 630	399 363	438 998	440 011	440 011	479 973	515 029	561 249
Local Government Equitable Share										
Equitable Share		342 855	354 377	392 856	429 961	429 961	429 961	466 536	507 100	546 940
Expanded Public Works Programme Integrated Grant		1 653	2 108	932	1 983	1 983	1 983	2 092	0	0
Local Government Financial Management Grant		1 805	2 145	2 215	2 680	2 680	2 680	3 000	3 200	3 300
Municipal Disaster Relief Grant		17	-	3 360	4 374	4 374	4 374	-	-	-
Municipal Infrastructure Grant						1 013	1 013	4 345	4 729	5 009
EEDSM						3 000	3 000	4 000		6 000
Provincial Government:		1 201	1 310	935	-	980	980	823	0	0
Disaster and Emergency Services		-	-	52	-	-	-	-	-	-
Specify (Add grant description)		1 201	1 310	883	-	980	980	823	0	0
EEDSM										
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	347 531	359 940	400 298	438 998	440 991	440 991	480 796	515 029	561 249
Capital Transfers and Grants										
National Government:		126 002	172 460	166 683	147 075	127 875	127 875	162 800	159 842	170 179
Integrated National Electrification Programme Grant		11 669	20 364	12 205	3 960	3 960	3 960	24 251	20 000	20 000
Municipal Infrastructure Grant		79 036	103 356	85 021	83 115	83 115	83 115	82 549	89 842	95 179
Neighbourhood Development Partnership Grant		35 297	48 740	52 457	60 000	40 800	40 800	56 000	50 000	55 000
Water Services Infrastructure Grant				17 000	-	-	-	-	-	-
				95						
Provincial Government:		-	-	52	-	-	-	-	-	-
				52						
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	71 747	-	-	-	-	-	-
Unspecified		-	-	71 747	-	-	-	-	-	-
Total Capital Transfers and Grants	5	126 002	172 460	238 483	147 075	127 875	127 875	162 800	159 842	170 179
TOTAL RECEIPTS OF TRANSFERS & GRANTS		473 533	532 400	638 781	586 073	568 866	568 866	643 596	674 870	731 428

Tariff setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, salary and wage increases, other input costs of services provided by the municipality and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges below the 4.7% inflation forecast for 2020/21. Excessive increases are likely to be results in higher levels of non-payment. Municipalities are required to justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target.

The percentage increase of Midvaal Water's bulk tariff is far beyond the mentioned inflation target and will be 8% for 2020/21. 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. Property rates will increase with 3.5%. **The municipality will implement the new valuation roll during the 2020/21 financial year.**

The following stipulations in the Property Rates Policy are highlighted:

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

Table 5 Comparison of rates to levied for the 2020/21 financial year

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

1.4.2 Sale of Water and Impact on Tariff Increases

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

- That water tariffs are not fully cost-reflective – including the cost of maintenance and renewal of purification plants and water networks; and the cost associated with reticulation expansion;
- That water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor(indigent); and
- That water tariffs are designed to encourage efficient and sustainable consumption (e.g. through increasing block tariffs).

As water, distribution losses influenced the municipalities' ability to provide affordable water to its consumers. One of the focus areas in the 2020/21 MTREF need to be the curbing of water distribution losses. In this regard, the municipality has developed a plan for water distribution losses.

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

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

The basic charge for water will increase with 4.5% and consumption on a sliding scale up to 8%.

All registered indigents will again be granted 6 kl water free of charge see Table 6 Water Tariffs.

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

Table 6

CATEGORY	CURRENT TARIFFS 2019/20	PROPOSED TARIFFS 2020/21
	Rand per kℓ	Rand per kℓ
RESIDENTIAL		
For the first 6kl, per kl: 1-6	R 21,23	R 22,93
For the following 14 kl, per kl: 7 - 20	R 26,01	R 28.09
For the following 30 kl, per kl: 21 - 50	R 26,83	R 28,98
For the following 50 kl, per kl: 51 - 100	R 27,76	R 29,98
For the following 100 kl, per kl: 101 - 200	R 29,28	R 31.62
For the following 100 kl, per kl: 201 - 300	R 31,03	R 33.51
For the following 100 kl, per kl: 301 -	R 39.07	R 42.20

1.4.3 Sale of Electricity and Impact on Tariff Increases

The municipality have budgeted for a electricity tariff increase of 6.23 percent on electricity consumption that will be subject to the Eskom increases approved by Nersa and can be much higher. Basic charges with effect from 1 July 2020 will increase with 4.5%. Increases on consumption will be implemented on a sliding scale in accordance with the block tariffs for consumption. The municipality still awaits the latest available draft tariff increases from the National Electricity regulator of South Africa.

The inadequate electricity bulk capacity and the impact of distribution losses remains a challenge for the municipality. As per the 2018 /19 Annual Financial Statements, the electrical distribution losses have increased to 26%.

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

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

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

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

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

1.4.4 Sanitation and Impact on Tariff Increases

The increase in sanitation tariffs are capped at 4.5% for 2020/21 financial year as per guideline from National Treasury. The impact of higher electricity cost impacts on the operation cost of sewer plants profitability of sewer services. The municipality is in the proses the evaluate the tariffs to be cost

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

1.4.5 Waste Removal and Impact on Tariff Increase

A 4.5 percent increase in the waste removal tariffs are proposed from 1 July 2020 to keep the service sustainable. The municipality is busy with an exercise to make the trading services cost reflective that might have a impact on the tariff increases. Any increase higher than 6 per cent would be counter-productive and will result in affordability challenges for individual rates payers raising the risk associated with bad debt.

The following table compares current and proposed amounts payable from 1 July 2020:

Table 8 Solid Waste removal Tariffs

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

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

1.4.6 Overall impact of tariff increases on households.

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

Table 9 MBRR Table SA14 – Household bills

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21 % incr.	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		0.06	0.06	672.21	711.21	711.21	711.21	3.5%	849.35	888.42	924.52
Electricity: Basic levy		0.06	0.06	145.25	134.04	134.04	134.04	4.5%	140.07	146.37	153.69
Electricity: Consumption		0.08	0.02	1 100.62	1 718.75	1 718.75	1 718.75	6.2%	1 825.99	1 939.94	2 075.73
Water: Basic levy		0.06	0.09	155.12	143.15	143.15	143.15	4.5%	149.59	156.32	164.14
Water: Consumption		0.10	0.09	801.96	759.82	759.82	759.82	8.0%	820.82	837.70	904.74
Sanitation		0.06	0.06	85.47	78.87	78.87	78.87	4.5%	82.42	86.13	90.44
Refuse removal		0.06	0.06	156.29	144.23	144.23	144.23	4.5%	150.72	157.50	165.38
Other		0.06	0.06	87.75	80.97	80.97	80.97	4.5%	84.61	88.42	92.84
sub-total		0.54	0.50	3 204.67	3 771.04	3 771.04	3 771.04	8.8%	4 103.57	4 300.80	4 571.48
VAT on Services		0.07	0.06	354.54	428.38	428.38	428.38		455.59	477.73	510.57
Total large household bill:		0.61	0.56	3 559.21	4 199.42	4 199.42	4 199.42	8.6%	4 559.16	4 778.53	5 082.05
% increase/-decrease			(7.7%)	635 210.8%	18.0%	-	-		8.6%	4.8%	6.4%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		0.06	0.06	465.38	492.38	492.38	492.38	3.5%	622.85	651.50	681.47
Electricity: Basic levy		0.06	0.06	145.25	134.04	134.04	134.04	4.5%	140.07	146.37	153.69
Electricity: Consumption		0.08	0.02	718.90	718.63	718.63	718.63	6.2%	763.47	811.11	867.89
Water: Basic levy		0.06	0.09	155.12	143.15	143.15	143.15	4.5%	149.59	156.32	164.14
Water: Consumption		0.10	0.09	660.38	625.67	625.67	625.67	8.0%	675.92	689.80	729.77
Sanitation		0.06	0.06	85.47	78.87	78.87	78.87	4.5%	82.42	86.13	90.44
Refuse removal		0.06	0.06	156.29	144.23	144.23	144.23	4.5%	150.72	157.50	165.38
Other			-	87.75	80.97	80.97	80.97	4.5%	84.61	88.42	92.84
sub-total		0.48	0.44	2 474.54	2 417.94	2 417.94	2 417.94	10.4%	2 669.65	2 787.15	2 945.62
VAT on Services		0.06	0.05	281.28	269.58	269.58	269.58		286.55	298.99	316.98
Total small household bill:		0.54	0.49	2 755.82	2 687.52	2 687.52	2 687.52	10.0%	2 956.20	3 086.14	3 262.60
% increase/-decrease			(8.7%)	560 217.8%	(2.5%)	-	-		10.0%	4.4%	5.7%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		206.88	-	-	-	-	-	3.5%	-	-	-
Electricity: Basic levy			-	-	-	-	-	4.5%	-	-	-
Electricity: Consumption		298.80	336.00	357.66	398.79	398.79	398.79	6.2%	423.00	453.33	485.06
Water: Basic levy			-	-	-	-	-	4.5%	-	-	-
Water: Consumption		242.30	421.40	337.13	364.14	364.14	364.14	8.0%	393.26	401.46	424.76
Sanitation			-	-	-	-	-	4.5%	-	-	-
Refuse removal			-	-	-	-	-	4.5%	-	-	-
Other			-	-	-	-	-	4.5%	-	-	-
sub-total		747.98	757.40	694.79	762.93	762.93	762.93	7.0%	816.26	854.79	909.82
VAT on Services		75.75	106.04	97.27	106.81	106.81	106.81	#NAME?	114.28	119.67	127.37
Total small household bill:		823.73	863.44	792.06	869.74	869.74	869.74	7.0%	930.54	974.46	1 037.19
% increase/-decrease			4.8%	(8.3%)	9.8%	-	-		7.0%	4.7%	6.4%

1.5 Operating Expenditure Framework

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

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

The following table is a high level summary of the 2020/21 budget and MTREF (classified per main type of operating expenditure):

Table 10 Summary of operating expenditure by standard classification item

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Expenditure By Type											
Employee related costs	2	530 452	579 462	635 361	663 853	630 725	630 725	591 252	649 483	686 511	726 938
Remuneration of councillors		28 398	33 182	34 473	36 438	36 438	36 438	31 483	38 988	41 912	45 056
Debt impairment	3	543 459	617 012	722 372	530 000	742 730	742 730	552 106	968 659	933 339	925 011
Depreciation & asset impairment	2	411 712	435 408	402 816	434 145	429 145	429 145	268 544	420 711	455 754	476 719
Finance charges		43 955	45 826	72 736	6 323	4 386	4 386	2 367	3 537	3 700	3 870
Bulk purchases	2	775 219	754 263	994 211	899 216	879 216	879 216	649 011	940 553	940 553	940 553
Other materials	8	68 240	86 920	92 597	145 570	88 882	88 882	75 264	89 157	89 365	89 582
Contracted services		35 802	39 175	46 005	304 362	177 357	177 357	192 393	136 194	137 666	139 206
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	283 142	274 024	262 718	197 304	134 817	134 817	127 183	135 092	137 329	139 669
Losses		-	-	-	-	-	-	115 131	-	-	-
Total Expenditure		2 720 379	2 865 272	3 263 289	3 217 212	3 123 697	3 123 697	2 604 733	3 382 374	3 426 128	3 486 603

The budget allocation for employee related costs (including remuneration of councillors) for the 2020/21 financial year totals R 688.47million, which is 19 % of the total operating expenditure. Employee Salaries and Allowances will overall increase by 7%. This includes a provision for the remuneration of Councillors. Employees Social Contributions will increase with 7%.

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

The provision of debt impairment was determined based on an expected collection rate of **60%** and the writing off interest on outstanding debtors. Adherence to the debt collection policy is

monitored continuously through the year. The collection of outstanding debt and increasing the payment rate of consumers will again be one of the main priorities for the 2020/21 budget year. While this expenditure is considered a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate of asset consumption. Budget appropriations in this regard total R 420.71 million for the 2020/21 financial year and equates to 12% of the total operating expenditure. The Municipality has fully implemented GRAP 17. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges amounts to R3.53 million and decreases as loans is settled..

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

Contracted Services have decreased with 23.21% from the very low base set after the 2019/20 adjustment budget. As part of the compilation of the 2020/21 MTREF, management critically evaluated this group of expenditure. The municipality had tabled a Cost Containment Policy with the 2019/20 MTREF to enforce operational efficiencies.

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

Find below explanations for increases in excess of 6%.

Employee related cost will increase as per the SALBC arrangement that is in its final year in 2020/21 and a provision to fill critical positions.

Bulk Purchases increase with 9.25 % due to the increases by Eskom to the municipality for electricity and 8% increase by Midvaal Water for water. The increase is higher than inflation because of the expected increase in electricity losses.

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

The provision for Debt Impairment has been increased compared to the previous year's budget and in line with the 2019/20 mid-year assessment. The debt impairment is calculated at a 60% collection rate.

1.5.1 Priority given to Repairs and Maintenance.

Aligned to the priority given to preserving and maintaining the City's current infrastructure, the 2019/20 budget MTREF is based on the February 2020 adjustment budget in which the maintenance budget was reduced to make the budget cash funded. According to the Budget and Reporting Regulations; operational repairs and maintenance are not considered a direct expenditure driver but an outcome of certain other expenditures; such as remuneration; purchases of materials and contracted services. Repair and Maintenance at less than 3% of the operational budget is below the national norm of 8%. One must note that it only includes material, outsourced services, and exclude the salaries and vehicle charges associated with Repair and Maintenance. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

During the compilation of the 2020/21 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the City's infrastructure and historic deferred maintenance.

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

Table 11 Repairs and maintenance per asset class

Other assets		36 004	224	3 561	6 729	4 421	4 421	2 158	2 159	2 160
Operational Buildings		36 004	224	3 561	6 729	4 421	4 421	2 158	2 159	2 160
Municipal Offices		36 004	224	3 482	6 304	4 102	4 102	2 060	2 061	2 062
Pay/Enquiry Points										
Building Plan Offices										
Workshops		-	-	79	356	267	267	47	47	47
Yards										
Stores		-	-	-	69	51	51	52	52	52
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Intangible Assets		-	4 470	3 517	16 188	12 831	12 831	8 385	8 385	8 385
Servitudes										
Licences and Rights		-	4 470	3 517	16 188	12 831	12 831	8 385	8 385	8 385
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		-	4 470	3 517	16 188	12 831	12 831	8 385	8 385	8 385
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	1 520	4 376	2 617	2 617	2 483	2 484	2 485
Computer Equipment		-	-	1 520	4 376	2 617	2 617	2 483	2 484	2 485
Furniture and Office Equipment		-	1 056	530	2 205	1 745	1 745	918	919	921
Furniture and Office Equipment		-	1 056	530	2 205	1 745	1 745	918	919	921
Machinery and Equipment		-	13 919	3 688	49 389	16 183	16 183	10 443	10 452	10 462
Machinery and Equipment		-	13 919	3 688	49 389	16 183	16 183	10 443	10 452	10 462
Transport Assets		-	30 763	24 031	30 182	22 979	22 979	23 742	24 834	25 976
Transport Assets		-	30 763	24 031	30 182	22 979	22 979	23 742	24 834	25 976
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	68 240	85 571	92 597	229 385	137 553	137 553	120 024	121 253	122 537
R&M as a % of PPE		1.3%	1.7%	1.9%	4.7%	2.9%	2.9%	2.4%	2.7%	2.9%
R&M as % Operating Expenditure		2.5%	3.0%	2.8%	7.1%	4.4%	4.4%	4.6%	3.6%	3.6%

For the 2020/21 financial year, R 120.02 millions of total repairs and maintenance will be spent on infrastructure assets. Electricity infrastructure has received a significant proportion of this allocation totaling R 26.7 million, of which road infrastructure at R23.79 million, water at R9.39 million and sanitation at R2.82 million. Community assets has been allocated R6.35 millions of total repairs and maintenance.

1.5.2 Free Basic Services: Basic Social Services Package.

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

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

1.6 Capital Expenditure

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

Table 12 2020/21 Medium-term capital budget per vote

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		-	-	1 800	15 000	14 424	14 424	5 664	25 734	4 734	12 000
Vote 06 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		-	-	9 783	23 575	14 859	14 859	2 791	12 648	22 500	24 000
Vote 08 - Water Section		-	-	66 923	44 411	55 419	55 419	37 856	11 792	45 222	42 867
Vote 09 - City Electrical Engineering		-	-	4 452	2 560	5 267	5 267	3 172	26 811	24 480	24 800
Vote 10 - Corporate Governance		-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		-	-	8 822	4 574	9 217	9 217	2 839	4 467	5 000	-
Vote 14 - Market		-	-	-	11 610	4 199	4 199	2 888	19 296	3 296	10 874
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	91 779	101 730	103 385	103 385	55 210	100 748	105 231	114 541
Single-year expenditure to be appropriated	2										
Vote 01 - Public Safety		29	108	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		12 530	1 995	3 794	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		13 969	3 180	-	-	-	-	-	-	-	-
Vote 06 - Council General		5 044	1 739	10 777	11 000	2 000	2 000	702	-	-	-
Vote 07 - Civil Engineering		52 197	64 892	74 197	22 837	22 837	22 837	14 015	28 000	36 136	28 638
Vote 08 - Water Section		23 991	67 924	8 118	-	500	500	-	-	-	-
Vote 09 - City Electrical Engineering		37 956	22 021	19 612	13 754	18 352	18 352	6 851	13 088	-	-
Vote 10 - Corporate Governance		-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		3 619	2 733	630	8 000	8 000	8 000	3 532	-	-	-
Vote 12 - Cleansing		3 394	-	-	3 000	-	-	-	2 284	-	-
Vote 13 - Sewerage		17 757	9 190	15 282	3 794	15 101	15 101	1 037	18 680	18 474	27 000
Vote 14 - Market		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		400	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		170 886	173 783	132 410	62 385	66 789	66 789	26 136	62 052	54 610	55 638
Total Capital Expenditure - Vote		170 886	173 783	224 190	164 115	170 175	170 175	81 346	162 800	159 842	170 179

For 2020/21, an amount of R 162.80 million is being appropriated for the development of infrastructure. For the 2020/21 year there will be no provision for Council funded capital.

Total new assets represent 100 per cent or R 162.80 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 2020/21 budget for approval by the Council. Explanatory notes accompany each table on the facing page.

Table 13 MBRR Table A1 - Budget Summary

Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands										
Financial Performance										
Property rates	265 941	294 055	325 128	400 836	353 034	353 034	304 029	480 060	500 831	522 476
Service charges	1 389 127	1 407 815	1 577 773	1 776 499	1 781 240	1 781 240	1 664 902	1 941 587	2 021 706	2 120 413
Investment revenue	9 166	10 588	21 171	3 238	13 238	13 238	6 622	10 536	11 021	11 528
Transfers recognised - operational	347 531	359 817	396 885	442 778	443 991	443 991	269 196	480 796	515 029	561 249
Other own revenue	270 932	315 307	472 186	98 829	383 787	383 787	466 350	486 163	479 122	487 926
Total Revenue (excluding capital transfers and contributions)	2 282 697	2 387 581	2 793 143	2 722 181	2 975 290	2 975 290	2 711 100	3 399 142	3 527 708	3 703 593
Employee costs	530 452	579 462	635 361	663 853	630 725	630 725	591 252	649 483	686 511	726 938
Remuneration of councillors	28 398	33 182	34 473	36 438	36 438	36 438	31 483	38 988	41 912	45 056
Depreciation & asset impairment	411 712	435 408	402 816	434 145	429 145	429 145	268 544	420 711	455 754	476 719
Finance charges	43 955	45 826	72 736	6 323	4 386	4 386	2 367	3 537	3 700	3 870
Materials and bulk purchases	843 460	841 183	1 086 808	1 044 786	968 098	968 098	724 274	1 029 710	1 029 918	1 030 135
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	862 403	930 211	1 031 095	1 031 667	1 054 905	1 054 905	986 812	1 239 945	1 208 334	1 203 887
Total Expenditure	2 720 379	2 865 272	3 263 289	3 217 212	3 123 697	3 123 697	2 604 733	3 382 374	3 426 128	3 486 603
Surplus/(Deficit)	(437 682)	(477 691)	(470 146)	(495 030)	(148 407)	(148 407)	106 367	16 768	101 580	216 990
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	130 162	178 023	170 191	147 075	127 875	127 875	82 785	162 800	159 842	170 179
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(307 519)	(299 667)	(299 955)	(347 956)	(20 533)	(20 533)	189 152	179 568	261 421	387 169
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(307 519)	(299 667)	(299 955)	(347 956)	(20 533)	(20 533)	189 152	179 568	261 421	387 169
Capital expenditure & funds sources										
Capital expenditure	170 886	173 783	224 018	164 115	170 175	170 175	81 346	162 800	159 842	170 179
Transfers recognised - capital	167 202	172 044	212 610	143 115	159 175	159 175	77 112	162 800	159 842	170 179
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 684	1 739	11 407	21 000	11 000	11 000	4 233	-	-	-
Total sources of capital funds	170 886	173 783	224 018	164 115	170 175	170 175	81 346	162 800	159 842	170 179
Financial position										
Total current assets	413 936	682 990	854 382	727 447	1 241 011	1 072 190	1 920 172	2 156 168	2 318 606	2 808 510
Total non current assets	5 652 582	5 378 718	5 245 778	5 102 199	4 850 771	4 830 670	5 060 926	4 572 759	4 279 847	3 978 757
Total current liabilities	771 061	994 477	1 465 338	1 739 306	1 224 447	1 293 590	2 446 993	1 581 540	1 428 349	1 759 054
Total non current liabilities	85 463	498 923	541 347	527 761	723 729	723 729	606 962	641 050	614 731	659 375
Community wealth/Equity	5 209 993	4 568 308	4 093 474	3 561 579	4 143 605	3 885 541	3 927 142	4 506 337	4 555 373	4 368 838
Cash flows										
Net cash from (used) operating	233 145	214 038	359 973	181 075	(69 133)	(69 133)	1 831 747	182 150	156 120	289 078
Net cash from (used) investing	(148 419)	(158 427)	(228 426)	(220 390)	(171 175)	(171 175)	-	(162 800)	(159 842)	(170 179)
Net cash from (used) financing	(19 763)	(9 988)	21 369	49 000	(13 000)	(13 000)	(1 959)	1 000	3 500	1 150
Cash/cash equivalents at the year end	90 532	136 106	289 021	119 685	35 714	35 714	1 829 787	56 063	55 842	175 891
Cash backing/surplus reconciliation										
Cash and investments available	120 591	159 206	298 090	110 000	35 714	35 714	483 431	56 063	55 842	175 891
Application of cash and investments	638 343	755 963	1 275 237	1 264 614	23 899	216 367	(835 330)	(704)	(284 336)	(157 006)
Balance - surplus (shortfall)	(517 752)	(596 757)	(977 147)	(1 154 614)	11 815	(180 654)	1 318 761	56 767	340 178	332 897
Asset management										
Asset register summary (WDV)	5 504 648	5 323 927	5 252 304	5 307 184	4 976 007	4 976 007	4 976 007	4 658 350	4 368 698	4 589 477
Depreciation	411 712	435 408	402 816	434 145	429 145	429 145	429 145	420 711	455 754	476 719
Renewal and Upgrading of Existing Assets	-	-	26 295	11 610	8 159	8 159	8 159	59 547	33 296	45 874
Repairs and Maintenance	68 240	85 571	92 597	229 385	137 553	137 553	137 553	120 024	121 253	122 537
Free services										
Cost of Free Basic Services provided	-	-	72 974	211 718	219 355	219 355	271 967	271 967	284 724	298 027
Revenue cost of free services provided	-	-	90 478	16 428	77 272	77 272	78 339	78 339	81 943	85 712
Households below minimum service level										
Water:	2	2	2	2	2	2	2	2	2	3
Sanitation/sewerage:	5	5	5	5	5	5	5	5	5	6
Energy:	166	166	168	168	168	168	180	180	193	207
Refuse:	0	0	0	0	0	-	8	8	8	8

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms 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)

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		839 336	893 867	937 758	855 461	1 025 294	1 025 294	1 130 128	1 196 518	1 263 181
Executive and council		507	2 793	107 152	3 898	39 808	39 808	26 541	26 611	26 686
Finance and administration		838 642	891 074	830 606	851 563	985 486	985 486	1 103 588	1 169 907	1 236 496
Internal audit		187	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		30 768	100 405	37 109	30 666	50 812	50 812	32 792	33 517	34 384
Community and social services		5 104	3 972	3 484	663	2 656	2 656	3 052	2 263	2 298
Sport and recreation		-	2 321	2 887	15 627	18 627	18 627	1 136	1 188	1 243
Public safety		23 312	92 604	30 737	14 376	29 529	29 529	28 604	30 066	30 843
Housing		2 254	1 502	-	-	-	-	-	-	-
Health		97	6	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		120 410	85 906	28 676	60 513	47 197	47 197	133 882	139 551	145 257
Planning and development		-	4 907	8 013	9 101	9 101	9 101	8 797	9 245	9 593
Road transport		120 410	80 763	20 477	51 395	38 080	38 080	124 641	129 842	135 179
Environmental protection		-	236	186	17	17	17	444	464	486
<i>Trading services</i>		1 403 492	1 465 252	1 939 520	1 892 533	1 955 599	1 955 599	2 244 958	2 297 774	2 410 750
Energy sources		712 737	726 178	836 855	930 692	924 674	924 674	1 069 442	1 108 981	1 165 800
Water management		465 737	615 033	764 521	656 598	703 521	703 521	816 265	845 301	889 522
Waste water management		98 735	2 353	132 790	133 193	129 271	129 271	141 874	142 006	153 644
Waste management		126 282	121 688	205 354	172 049	198 133	198 133	217 378	201 485	201 784
<i>Other</i>	4	18 854	20 174	20 272	30 082	24 262	24 262	20 182	20 190	20 199
Total Revenue - Functional	2	2 412 860	2 565 605	2 963 334	2 869 256	3 103 165	3 103 165	3 561 942	3 687 550	3 873 772
Expenditure - Functional										
<i>Governance and administration</i>		821 357	884 248	605 561	603 803	500 378	500 378	587 383	595 064	608 624
Executive and council		96 387	128 076	237 161	318 912	265 483	265 483	258 876	270 734	283 394
Finance and administration		666 588	751 940	363 650	279 833	230 091	230 091	323 476	318 987	319 552
Internal audit		58 382	4 232	4 750	5 058	4 804	4 804	5 032	5 343	5 678
<i>Community and public safety</i>		386 070	314 553	276 374	291 510	263 106	263 106	257 498	270 943	285 338
Community and social services		160 158	34 478	43 042	73 862	72 530	72 530	77 439	80 917	84 619
Sport and recreation		-	123 730	138 071	102 739	75 693	75 693	66 763	70 153	73 787
Public safety		173 321	133 763	94 601	113 990	113 986	113 986	112 367	118 891	125 892
Housing		41 532	10 053	524	537	661	661	705	756	811
Health		11 060	12 529	135	382	236	236	224	226	229
<i>Economic and environmental services</i>		183 209	256 853	219 378	270 870	227 871	227 871	238 954	241 188	252 887
Planning and development		-	78 163	46 949	68 286	56 323	56 323	56 410	60 019	63 891
Road transport		183 209	177 248	171 294	198 114	169 522	169 522	180 732	179 269	187 001
Environmental protection		-	1 442	1 134	4 470	2 027	2 027	1 812	1 900	1 995
<i>Trading services</i>		1 299 482	1 383 779	2 141 886	2 024 240	2 110 167	2 110 167	2 277 471	2 296 868	2 316 627
Energy sources		720 264	616 456	1 137 677	986 757	996 187	996 187	1 182 974	1 176 741	1 179 982
Water management		392 679	490 859	679 892	684 792	739 037	739 037	756 451	778 427	787 918
Waste water management		116 900	114 970	147 563	178 197	203 396	203 396	170 257	174 594	180 439
Waste management		69 639	161 494	176 753	174 494	171 548	171 548	167 789	167 106	168 287
<i>Other</i>	4	30 260	25 839	20 092	26 789	22 175	22 175	21 068	22 065	23 128
Total Expenditure - Functional	3	2 720 379	2 865 272	3 263 289	3 217 212	3 123 697	3 123 697	3 382 374	3 426 128	3 486 603
Surplus/(Deficit) for the year		(307 519)	(299 667)	(299 955)	(347 956)	(20 533)	(20 533)	179 568	261 421	387 169

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

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification.
- Note the Total Revenue on this table includes capital revenues (Transfers recognized – capital).

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

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote	1									
Vote 01 - Public Safety		23 312	92 604	30 737	14 376	30 542	30 542	28 604	30 066	30 843
Vote 02 - Health Services		97	-	-	-	-	-	-	-	-
Vote 03 - Community Services		4 244	2 370	5 102	232	232	232	2 294	2 331	2 369
Vote 04 - Housing		2 254	1 957	4 859	4 726	4 726	4 726	4 452	4 516	4 583
Vote 05 - Sport Arts And Culture		860	3 924	5 055	16 075	20 055	20 055	2 338	1 585	1 658
Vote 06 - Council General		507	4 651	885	1 025	38 131	38 131	25 613	25 641	25 671
Vote 07 - Civil Engineering		120 410	85 438	23 832	56 046	42 731	42 731	129 238	134 834	140 464
Vote 08 - Water Section		465 737	615 033	764 521	656 598	703 521	703 521	816 265	845 301	889 522
Vote 09 - City Electrical Engineering		712 737	726 178	836 855	930 692	924 674	924 674	1 069 442	1 108 981	1 165 800
Vote 10 - Corporate Governane		187	122	102 668	2 873	1 677	1 677	928	970	1 015
Vote 11 - Budget And Treasury Office		838 642	889 095	830 606	851 563	985 486	985 486	1 103 588	1 169 907	1 236 496
Vote 12 - Cleansing		126 282	121 688	205 152	171 772	197 857	197 857	217 126	201 222	201 508
Vote 13 - Sewerage		98 735	2 371	132 790	133 193	129 271	129 271	141 874	142 006	153 644
Vote 14 - Market		18 854	20 174	20 272	30 082	24 262	24 262	20 182	20 190	20 199
Vote 15 - Other		-	-	1	-	-	-	-	-	-
Total Revenue by Vote	2	2 412 860	2 565 605	2 963 334	2 869 256	3 103 165	3 103 165	3 561 942	3 687 550	3 873 772
Expenditure by Vote to be appropriated	1									
Vote 01 - Public Safety		173 321	133 763	141 012	170 483	165 249	165 249	165 928	173 717	182 067
Vote 02 - Health Services		11 060	10 053	9 206	12 745	9 959	9 959	10 242	10 720	11 233
Vote 03 - Community Services		88 070	34 478	78 822	129 099	102 397	102 397	94 793	99 461	104 428
Vote 04 - Housing		41 532	12 529	13 302	19 289	17 390	17 390	17 583	18 767	20 036
Vote 05 - Sport Arts And Culture		72 088	145 945	118 149	90 551	79 585	79 585	77 641	81 744	86 120
Vote 06 - Council General		96 387	128 043	136 021	165 306	135 275	135 275	134 551	140 798	147 479
Vote 07 - Civil Engineering		183 209	180 366	207 403	234 603	201 306	201 306	212 107	212 233	221 672
Vote 08 - Water Section		392 679	490 859	679 892	684 792	739 037	739 037	756 451	778 427	787 918
Vote 09 - City Electrical Engineering		720 264	616 456	1 137 677	986 757	996 187	996 187	1 182 974	1 176 741	1 179 982
Vote 10 - Corporate Governane		58 382	57 812	47 369	76 662	61 815	61 815	54 810	57 957	61 338
Vote 11 - Budget And Treasury Office		666 588	744 879	356 160	259 837	215 133	215 133	312 738	307 786	307 853
Vote 12 - Cleansing		69 639	161 494	161 637	164 878	164 582	164 582	160 616	159 888	161 019
Vote 13 - Sewerage		116 900	114 970	147 487	178 175	203 374	203 374	170 233	174 568	180 411
Vote 14 - Market		30 260	25 839	20 092	26 789	22 175	22 175	21 068	22 065	23 128
Vote 15 - Other		-	7 785	9 060	17 247	10 234	10 234	10 641	11 257	11 919
Total Expenditure by Vote	2	2 720 379	2 865 272	3 263 289	3 217 212	3 123 697	3 123 697	3 382 374	3 426 128	3 486 603
Surplus(Deficit) for the year	2	(307 519)	(299 667)	(299 955)	(347 956)	(20 533)	(20 533)	179 568	261 421	387 169

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

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

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
Revenue By Source											
Property rates	2	265 941	294 055	325 128	400 836	353 034	353 034	304 029	480 060	500 831	522 476
Service charges - electricity revenue	2	699 088	678 390	751 771	893 580	875 281	875 281	767 550	994 684	1 041 945	1 092 211
Service charges - water revenue	2	465 049	510 685	572 665	600 321	616 887	616 887	619 691	674 306	703 252	747 378
Service charges - sanitation revenue	2	98 707	98 497	112 025	115 825	122 299	122 299	120 556	123 230	129 241	135 752
Service charges - refuse revenue	2	126 282	120 243	141 313	166 772	166 772	166 772	157 104	149 367	147 268	145 072
Rental of facilities and equipment		5 411	5 097	5 216	8 375	7 269	7 269	4 671	5 593	5 709	5 831
Interest earned - external investments		9 166	10 588	21 171	3 238	13 238	13 238	6 622	10 536	11 021	11 528
Interest earned - outstanding debtors		161 302	220 170	284 309	54 934	250 828	250 828	320 365	372 714	363 737	371 269
Dividends received											
Fines, penalties and forfeits		10 505	11 247	9 470	1 700	13 700	13 700	1 703	28 684	29 761	30 842
Licences and permits		-	12 654	7 675	5 931	9 991	9 991	6 047	7 720	8 075	8 447
Agency services		-	10 744	12 460	5 000	-	-	-	0	0	0
Transfers and subsidies		347 531	359 817	396 885	442 778	443 991	443 991	269 196	480 796	515 029	561 249
Other revenue	2	93 714	55 396	153 056	22 891	102 000	102 000	18 420	71 453	71 840	71 537
Gains		-	-	-	-	-	-	115 145	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 282 697	2 387 581	2 793 143	2 722 181	2 975 290	2 975 290	2 711 100	3 399 142	3 527 708	3 703 593
Expenditure By Type											
Employee related costs	2	530 452	579 462	635 361	663 853	630 725	630 725	591 252	649 483	686 511	726 938
Remuneration of councillors		28 398	33 182	34 473	36 438	36 438	36 438	31 483	38 988	41 912	45 056
Debt impairment	3	543 459	617 012	722 372	530 000	742 730	742 730	552 106	968 659	933 339	925 011
Depreciation & asset impairment	2	411 712	435 408	402 816	434 145	429 145	429 145	268 544	420 711	455 754	476 719
Finance charges		43 955	45 826	72 736	6 323	4 386	4 386	2 367	3 537	3 700	3 870
Bulk purchases	2	775 219	754 263	994 211	899 216	879 216	879 216	649 011	940 553	940 553	940 553
Other materials	8	68 240	86 920	92 597	145 570	88 882	88 882	75 264	89 157	89 365	89 582
Contracted services		35 802	39 175	46 005	304 362	177 357	177 357	192 393	136 194	137 666	139 206
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	283 142	274 024	262 718	197 304	134 817	134 817	127 183	135 092	137 329	139 669
Losses		-	-	-	-	-	-	115 131	-	-	-
Total Expenditure		2 720 379	2 865 272	3 263 289	3 217 212	3 123 697	3 123 697	2 604 733	3 382 374	3 426 128	3 486 603
Surplus/(Deficit)		(437 682)	(477 691)	(470 146)	(495 030)	(148 407)	(148 407)	106 367	16 768	101 580	216 990
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		130 162	178 023	170 191	147 075	127 875	127 875	82 785	162 800	159 842	170 179
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(307 519)	(299 667)	(299 955)	(347 956)	(20 533)	(20 533)	189 152	179 568	261 421	387 169
Taxation											
Surplus/(Deficit) after taxation		(307 519)	(299 667)	(299 955)	(347 956)	(20 533)	(20 533)	189 152	179 568	261 421	387 169
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(307 519)	(299 667)	(299 955)	(347 956)	(20 533)	(20 533)	189 152	179 568	261 421	387 169
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(307 519)	(299 667)	(299 955)	(347 956)	(20 533)	(20 533)	189 152	179 568	261 421	387 169

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

1. Total revenue is R 3.39 billion in 2020/21 and escalates to R 3.7 billion by 2022/23. This represents a year-on-year increase of 14.28 per cent for the 2020/21 financial year and 4.99 per cent for the 2022/23 financial year.
2. Revenue to be generated from property rates is R 480 million in the 2020/21 financial year and increases to R 522.47 million by 2022/23.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totaling R 1.94 billion for the 2020/21 financial year and increasing to R 2.12 billion by 2022/23.

Expenditure by major type

4. Bulk purchases have significantly increased over the 2013/14 to 2020/21 period escalating from R 647 million to R 940.55 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom and water from Midvaal Water.
5. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains.
6. Other expenditure is broken down on Table SA 1 for financial transparency.
7. The municipality's remuneration of councilors were reviewed.

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

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		-	-	1 800	15 000	14 424	14 424	3 429	25 734	4 734	12 000
Vote 06 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		-	-	9 783	23 575	14 859	14 859	2 791	12 648	22 500	24 000
Vote 08 - Water Section		-	-	66 923	44 411	55 419	55 419	36 692	11 792	45 222	42 867
Vote 09 - City Electrical Engineering		-	-	4 452	2 560	5 267	5 267	3 172	26 811	24 480	24 800
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-
Vote 11 - BudgetAnd Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		-	-	8 822	4 574	9 217	9 217	2 839	4 467	5 000	-
Vote 14 - Market		-	-	-	11 610	4 199	4 199	2 888	19 296	3 296	10 874
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	91 779	101 730	103 385	103 385	51 811	100 748	105 231	114 541
Single-year expenditure to be appropriated	2										
Vote 01 - Public Safety		29	108	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		12 530	1 995	3 622	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		13 969	3 180	-	-	-	-	-	-	-	-
Vote 06 - Council General		5 044	1 739	10 777	11 000	2 000	2 000	695	-	-	-
Vote 07 - Civil Engineering		52 197	64 892	74 197	22 837	22 837	22 837	13 696	28 000	36 136	28 638
Vote 08 - Water Section		23 991	67 924	8 118	-	500	500	-	-	-	-
Vote 09 - City Electrical Engineering		37 956	22 021	19 612	13 754	18 352	18 352	5 479	13 088	-	-
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-
Vote 11 - BudgetAnd Treasury Office		3 619	2 733	630	8 000	8 000	8 000	3 532	-	-	-
Vote 12 - Cleansing		3 394	-	-	3 000	-	-	-	2 284	-	-
Vote 13 - Sewerage		17 757	9 190	15 282	3 794	15 101	15 101	1 037	18 680	18 474	27 000
Vote 14 - Market		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		400	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		170 886	173 783	132 238	62 385	66 789	66 789	24 439	62 052	54 610	55 638
Total Capital Expenditure - Vote		170 886	173 783	224 018	164 115	170 175	170 175	76 249	162 800	159 842	170 179
Capital Expenditure - Functional											
Governance and administration		8 663	4 472	11 407	19 000	10 000	10 000	4 227	-	-	-
Executive and council		5 044	1 739	10 777	11 000	2 000	2 000	695	-	-	-
Finance and administration		3 619	2 733	630	8 000	8 000	8 000	3 532	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		26 528	5 283	7 052	15 000	14 424	14 424	3 429	25 734	4 734	12 000
Community and social services		12 530	1 995	-	-	-	-	-	-	-	-
Sport and recreation		13 969	3 180	7 052	15 000	14 424	14 424	3 429	25 734	4 734	12 000
Public safety		29	108	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		52 597	64 892	40 530	46 412	37 697	37 697	16 486	40 648	58 636	52 638
Planning and development		400	-	-	-	-	-	-	-	-	-
Road transport		52 197	64 892	40 530	46 412	37 697	37 697	16 486	40 648	58 636	52 638
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		83 097	99 136	165 028	72 093	103 855	103 855	49 218	77 122	93 176	94 667
Energy sources		37 956	22 021	38 435	16 314	23 618	23 618	8 651	39 899	24 480	24 800
Water management		23 991	67 924	75 186	44 411	55 919	55 919	36 692	11 792	45 222	42 867
Waste water management		17 757	9 190	51 408	8 368	24 318	24 318	3 875	23 147	23 474	27 000
Waste management		3 394	-	-	3 000	-	-	-	2 284	-	-
Other		-	-	-	11 610	4 199	4 199	2 888	19 296	3 296	10 874
Total Capital Expenditure - Functional	3	170 886	173 783	224 018	164 115	170 175	170 175	76 249	162 800	159 842	170 179
Funded by:											
National Government		167 202	171 936	212 610	143 115	159 175	159 175	72 022	162 800	159 842	170 179
Provincial Government		-	108	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	167 202	172 044	212 610	143 115	159 175	159 175	72 022	162 800	159 842	170 179
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3 684	1 739	11 407	21 000	11 000	11 000	4 227	-	-	-
Total Capital Funding	7	170 886	173 783	224 018	164 115	170 175	170 175	76 249	162 800	159 842	170 179

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

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national departments.
2. Single-year capital expenditure has been appropriated at R 162.8 million for the 2020/21 financial year and remains relatively constant over the MTREF at levels of R159.84 million and R170.17 million respectively for the two outer years.

Table 18 MBRR Table A6 - Budgeted Financial Position

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
ASSETS											
Current assets											
Cash		33 088	30 260	1 618	20 000	10 714	10 714	63 553	16 063	15 842	75 891
Call investment deposits	1	57 445	105 845	287 403	90 000	25 000	25 000	419 878	40 000	40 000	100 000
Consumer debtors	1	285 321	358 590	322 078	568 657	1 059 102	935 641	867 095	1 884 726	1 819 309	1 949 253
Other debtors		25	142 825	193 003	1 390	98 795	53 435	517 451	165 979	391 055	628 345
Current portion of long-term receivables		-	-	-	-	-	-	61	-	-	-
Inventory	2	38 057	45 468	50 279	47 400	47 400	47 400	52 134	49 400	52 400	55 020
Total current assets		413 936	682 990	854 382	727 447	1 241 011	1 072 190	1 920 172	2 156 168	2 318 606	2 808 510
Non current assets											
Long-term receivables		15 112	-	-	-	-	-	-	-	-	-
Investments		30 059	23 100	9 069	-	-	-	-	-	-	-
Investment property		160 179	156 054	211 885	256 453	105 000	105 000	256 453	105 000	108 000	113 400
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	5 428 355	5 171 305	4 984 541	4 844 747	4 744 771	4 724 670	4 901 208	4 466 759	4 170 847	3 864 307
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		4 579	649	658	1 000	1 000	1 000	658	1 000	1 000	1 050
Other non-current assets		14 298	27 611	39 624	-	-	-	(97 393)	-	-	-
Total non current assets		5 652 582	5 378 718	5 245 778	5 102 199	4 850 771	4 830 670	5 060 926	4 572 759	4 279 847	3 978 757
TOTAL ASSETS		6 066 518	6 061 708	6 100 159	5 829 646	6 091 781	5 902 860	6 981 097	6 728 928	6 598 453	6 787 267
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	13 110	14 432	-	16 000	16 000	2 396	-	92 839	70 900	3 503
Consumer deposits		24 125	29 941	33 345	34 000	34 000	34 000	67 776	4 000	5 000	2 150
Trade and other payables	4	718 099	930 750	1 411 121	1 291 306	776 447	859 194	1 870 662	1 084 702	939 449	1 319 751
Provisions		15 728	19 354	20 872	398 000	398 000	398 000	508 555	400 000	413 000	433 650
Total current liabilities		771 061	994 477	1 465 338	1 739 306	1 224 447	1 293 590	2 446 993	1 581 540	1 428 349	1 759 054
Non current liabilities											
Borrowing		85 463	71 031	98 976	50 000	207 747	207 747	90 980	83 790	12 889	9 387
Provisions		-	427 892	442 371	477 761	515 982	515 982	515 982	557 261	601 841	649 989
Total non current liabilities		85 463	498 923	541 347	527 761	723 729	723 729	606 962	641 050	614 731	659 375
TOTAL LIABILITIES		856 524	1 493 400	2 006 685	2 267 067	1 948 176	2 017 319	3 053 955	2 222 591	2 043 080	2 418 430
NET ASSETS	5	5 209 993	4 568 308	4 093 474	3 562 579	4 143 605	3 885 541	3 927 142	4 506 337	4 555 373	4 368 838
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		5 209 993	4 568 308	4 093 474	3 561 579	4 143 605	3 885 541	3 927 142	4 506 337	4 555 373	4 368 838
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	5 209 993	4 568 308	4 093 474	3 561 579	4 143 605	3 885 541	3 927 142	4 506 337	4 555 373	4 368 838

Explanatory notes to Table A6 - Budgeted Financial Position

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

Table 19 MBRR Table A7 - Budgeted Cash Flow Statement

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	294 055	325 128	316 661	247 124	247 124	3 914 763	288 036	315 524	339 610
Service charges		1 075 678	717 535	734 183	1 340 133	1 246 868	1 246 868		1 164 952	1 273 675	1 378 268
Other revenue		84 229	55 190	99 360	38 977	142 563	142 563		86 069	72 693	75 827
Transfers and Subsidies - Operational	1	345 369	379 000	468 632	442 778	443 791	443 791		480 796	515 029	561 249
Transfers and Subsidies - Capital	1	130 162	178 023	170 191	147 075	127 875	127 875		162 800	159 842	170 179
Interest		170 467	231 828	305 480	14 225	131 425	131 425		229 950	236 097	248 818
Dividends							-		-	-	-
Payments											
Suppliers and employees		(1 500 656)	(1 540 108)	(1 670 265)	(2 112 452)	(2 405 393)	(2 405 393)	(2 083 016)	(2 226 917)	(2 413 039)	(2 481 003)
Finance charges		(72 105)	(101 486)	(72 736)	(6 323)	(3 386)	(3 386)		(3 537)	(3 700)	(3 870)
Transfers and Grants	1					-	-		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		233 145	214 038	359 973	181 075	(69 133)	(69 133)	1 831 747	182 150	156 120	289 078
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		3 997	2 297						-	-	-
Decrease (increase) in non-current receivables		(0)						-	-	-	-
Decrease (increase) in non-current investments		(2 367)	(2 107)	(2 509)	-	(1 000)	(1 000)		-	-	-
Payments											
Capital assets		(150 049)	(158 617)	(225 917)	(220 390)	(170 175)	(170 175)		(162 800)	(159 842)	(170 179)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(148 419)	(158 427)	(228 426)	(220 390)	(171 175)	(171 175)	-	(162 800)	(159 842)	(170 179)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing				17 965	30 000				-	-	-
Increase (decrease) in consumer deposits		(5 184)	5 817	3 404	3 000	2 000	2 000	(1 959)	4 000	5 000	2 150
Payments											
Repayment of borrowing		(14 578)	(15 805)	-	16 000	(15 000)	(15 000)	-	(3 000)	(1 500)	(1 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(19 763)	(9 988)	21 369	49 000	(13 000)	(13 000)	(1 959)	1 000	3 500	1 150
NET INCREASE/ (DECREASE) IN CASH HELD		64 963	45 622	152 915	9 685	(253 308)	(253 308)	1 829 787	20 350	(222)	120 050
Cash/cash equivalents at the year begin:	2	25 569	90 484	136 106	110 000	289 021	289 021	-	35 714	56 063	55 842
Cash/cash equivalents at the year end:	2	90 532	136 106	289 021	119 685	35 714	35 714	1 829 787	56 063	55 842	175 891

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. Cash and cash equivalents is estimate to total R 56 million as at the end of the 2020/21 financial year and increases to R 175.89 million by 2022/23.

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash and investments available											
Cash/cash equivalents at the year end	1	90 532	136 106	289 021	119 685	35 714	35 714	1 829 787	56 063	55 842	175 891
Other current investments > 90 days		-	(0)	(0)	(9 685)	(0)	(0)	(1 346 357)	(0)	(0)	(0)
Non current assets - Investments	1	30 059	23 100	9 069	-	-	-	-	-	-	-
Cash and investments available:		120 591	159 206	298 090	110 000	35 714	35 714	483 431	56 063	55 842	175 891
Application of cash and investments											
Unspent conditional transfers		8 587	27 770	99 517	15 000	15 000	20 000	149 063	15 000	12 000	12 600
Unspent borrowing		85 463	71 031	98 976	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	528 565	637 807	1 055 872	851 614	8 899	196 367	(984 393)	(15 704)	(296 336)	(169 606)
Other provisions		15 728	19 354	20 872	398 000						
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		638 343	755 963	1 275 237	1 264 614	23 899	216 367	(835 330)	(704)	(284 336)	(157 006)
Surplus(shortfall)		(517 752)	(596 757)	(977 147)	(1 154 614)	11 815	(180 654)	1 318 761	56 767	340 178	332 897

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality’s budget must be “funded”.
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. As part of the budgeting and planning guidelines that informed the compilation of the 2020/21
6. MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table 21 MBRR Table A9 - Asset Management

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	170 886	173 783	208 160	152 505	162 016	162 016	103 254	126 546	124 305
Roads Infrastructure		51 936	64 892	38 696	46 412	37 697	37 697	40 648	58 636	52 638
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		37 233	22 021	37 772	14 314	19 158	19 158	15 648	4 480	4 800
Water Supply Infrastructure		23 991	67 924	71 700	44 411	55 919	55 919	11 792	45 222	42 867
Sanitation Infrastructure		17 757	9 190	42 390	8 368	24 318	24 318	7 147	13 474	12 000
Solid Waste Infrastructure		-	-	-	3 000	-	-	2 284	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		130 917	164 027	190 559	116 505	137 092	137 092	77 520	121 812	112 305
Community Facilities		1 580	1 995	-	-	-	-	-	-	-
Sport and Recreation Facilities		8 567	3 180	7 052	15 000	14 424	14 424	25 734	4 734	12 000
Community Assets		10 147	5 175	7 052	15 000	14 424	14 424	25 734	4 734	12 000
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		225	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		225	-	-	-	-	-	-	-	-
Operational Buildings		6 748	-	10 483	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		6 748	-	10 483	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	1 252	-	8 000	8 000	8 000	-	-	-
Furniture and Office Equipment		1 487	556	48	7 000	-	-	-	-	-
Machinery and Equipment		-	108	18	6 000	1 500	1 500	-	-	-
Transport Assets		1 000	1 183	-	-	1 000	1 000	-	-	-
Land		20 362	1 481	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	26 295	-	3 960	3 960	24 251	20 000	20 000
Roads Infrastructure		-	-	1 834	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	11 100	-	3 960	3 960	24 251	20 000	20 000
Water Supply Infrastructure		-	-	3 485	-	-	-	-	-	-
Sanitation Infrastructure		-	-	9 018	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	25 437	-	3 960	3 960	24 251	20 000	20 000
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	858	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	-	-	-	11 610	4 199	4 199	35 296	13 296	25 874
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	16 000	10 000	15 000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	16 000	10 000	15 000
Community Facilities		-	-	-	11 610	4 199	4 199	19 296	3 296	10 874
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	11 610	4 199	4 199	19 296	3 296	10 874
Total Capital Expenditure	4	170 886	173 783	234 455	164 115	170 175	170 175	162 800	159 842	170 179
Roads Infrastructure		51 936	64 892	40 530	46 412	37 697	37 697	40 648	58 636	52 638
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		37 233	22 021	48 872	14 314	23 118	23 118	39 899	24 480	24 800
Water Supply Infrastructure		23 991	67 924	75 186	44 411	55 919	55 919	11 792	45 222	42 867
Sanitation Infrastructure		17 757	9 190	51 408	8 368	24 318	24 318	23 147	23 474	27 000
Solid Waste Infrastructure		-	-	-	3 000	-	-	2 284	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		130 917	164 027	215 996	116 505	141 052	141 052	117 771	151 812	147 305
Community Facilities		1 580	1 995	-	11 610	4 199	4 199	19 296	3 296	10 874
Sport and Recreation Facilities		8 567	3 180	7 052	15 000	14 424	14 424	25 734	4 734	12 000
Community Assets		10 147	5 175	7 052	26 610	18 623	18 623	45 030	8 030	22 874

Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		225	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		225	-	-	-	-	-	-	-	-
Operational Buildings		6 748	-	10 483	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		6 748	-	10 483	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	1 252	-	8 000	8 000	8 000	-	-	-
Furniture and Office Equipment		1 487	556	48	7 000	-	-	-	-	-
Machinery and Equipment		-	108	18	6 000	1 500	1 500	-	-	-
Transport Assets		1 000	1 183	858	-	1 000	1 000	-	-	-
Land		20 362	1 481	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		170 886	173 783	234 455	164 115	170 175	170 175	162 800	159 842	170 179
ASSET REGISTER SUMMARY - PPE (WDV)	5	5 504 648	5 323 927	5 252 304	5 307 184	4 976 007	4 976 007	4 658 350	4 368 698	4 589 477
<i>Roads Infrastructure</i>		1 621 469	1 538 371	1 529 761	699 772	701 372	701 372	644 008	611 996	633 666
<i>Storm water Infrastructure</i>		-	-	-	80 000	80 000	80 000	80 000	50 000	52 500
<i>Electrical Infrastructure</i>		983 576	961 504	919 423	1 504 314	1 517 452	1 517 452	1 529 899	1 514 480	1 589 300
<i>Water Supply Infrastructure</i>		940 798	887 877	853 320	944 411	956 073	956 073	861 792	845 222	882 867
<i>Sanitation Infrastructure</i>		853 752	826 379	787 460	874 224	894 571	894 571	781 413	697 159	734 369
<i>Solid Waste Infrastructure</i>		-	-	-	9 000	6 000	6 000	8 284	6 000	6 300
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	3 000	3 000	3 000	3 000	3 000	3 150
Infrastructure		4 399 595	4 214 131	4 089 964	4 114 721	4 158 468	4 158 468	3 908 397	3 727 857	3 902 152
Community Assets		548 122	510 600	484 626	503 249	621 697	621 697	564 612	452 499	489 566
Heritage Assets		11 462	12 723	10 652	10 652	-	-	-	-	-
Investment properties		98 248	156 054	256 453	256 453	105 000	105 000	105 000	108 000	113 400
Other Assets		-	188	247 870	247 870	30 000	30 000	30 000	30 000	31 500
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		4 579	649	658	658	1 000	1 000	1 000	1 000	1 050
Computer Equipment		-	10 157	-	-	18 000	18 000	10 100	10 000	10 500
Furniture and Office Equipment		11 709	2 841	12 177	21 177	10 000	10 000	10 000	10 000	10 500
Machinery and Equipment		2 970	37 600	3 516	3 516	29 342	29 342	27 842	27 842	29 234
Transport Assets		40 216	378 984	40 760	41 760	1 000	1 000	-	-	-
Land		387 747	-	105 628	105 628	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	1 500	1 500	1 500	1 500	1 500	1 575
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	5 504 648	5 323 927	5 252 304	5 307 184	4 976 007	4 976 007	4 658 350	4 368 698	4 589 477
EXPENDITURE OTHER ITEMS		479 952	520 980	495 414	663 530	566 699	566 699	540 736	577 007	599 256
Depreciation	7	411 712	435 408	402 816	434 145	429 145	429 145	420 711	455 754	476 719
Repairs and Maintenance by Asset Class	3	68 240	85 571	92 597	229 385	137 553	137 553	120 024	121 253	122 537
<i>Roads Infrastructure</i>		8 410	12 867	19 549	35 908	22 810	22 810	23 798	23 798	23 798
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	7 078	13 522	39 018	24 748	24 748	26 703	26 703	26 703
<i>Water Supply Infrastructure</i>		6 490	10 046	8 326	16 891	11 854	11 854	9 396	9 396	9 396
<i>Sanitation Infrastructure</i>		5 172	-	2 687	8 246	5 462	5 462	2 824	2 940	3 061
<i>Solid Waste Infrastructure</i>		5 676	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		25 748	29 991	44 083	100 063	64 873	64 873	62 721	62 836	62 957
Community Facilities		2 529	-	2 219	10 674	7 489	7 489	5 391	5 391	5 391
Sport and Recreation Facilities		3 959	5 002	9 189	9 301	4 208	4 208	3 609	3 616	3 623
Community Assets		6 488	5 002	11 408	19 975	11 697	11 697	8 999	9 006	9 014
Heritage Assets		-	147	260	277	208	208	176	176	176
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		36 004	224	3 561	6 729	4 421	4 421	2 158	2 159	2 160
Housing		-	-	-	-	-	-	-	-	-
Other Assets		36 004	224	3 561	6 729	4 421	4 421	2 158	2 159	2 160
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	4 470	3 517	16 188	12 831	12 831	8 385	8 385	8 385
Intangible Assets		-	4 470	3 517	16 188	12 831	12 831	8 385	8 385	8 385
Computer Equipment		-	-	1 520	4 376	2 617	2 617	2 483	2 484	2 485
Furniture and Office Equipment		-	1 056	530	2 205	1 745	1 745	918	919	921
Machinery and Equipment		-	13 919	3 688	49 389	16 183	16 183	10 443	10 452	10 462
Transport Assets		-	30 763	24 031	30 182	22 979	22 979	23 742	24 834	25 976
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		479 952	520 980	495 414	663 530	566 699	566 699	540 736	577 007	599 256
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	11.2%	7.1%	4.8%	4.8%	36.6%	20.8%	27.0%
<i>Renewal and upgrading of Existing Assets as % of deprec R&M as a % of PPE</i>		0.0%	0.0%	6.5%	2.7%	1.9%	1.9%	14.2%	7.3%	9.6%
<i>R&M as a % of PPE</i>		1.3%	1.7%	1.9%	4.7%	2.9%	2.9%	2.7%	2.9%	3.2%
<i>Renewal and upgrading and R&M as a % of PPE</i>		1.0%	2.0%	2.0%	5.0%	3.0%	3.0%	4.0%	4.0%	4.0%

Explanatory notes to Table A9 - Asset Management

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

Table 22 MBRR Table A10 - Basic Service Delivery Measurement

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household service targets										
Water:										
Piped water inside dwelling	1	144 949	144 949	146 398	146 398	146 398	146 398	156 930	168 239	180 352
Piped water inside yard (but not in dwelling)	2	30 591	30 591	30 897	30 897	30 897	30 897	33 122	35 506	38 063
Using public tap (at least min.service level)	2	2 090	2 090	2 111	2 111	2 111	2 111	2 263	2 425	2 600
Other water supply (at least min.service level)	4	2 090	2 090	2 111	2 111	2 111	2 111	2 263	2 425	2 600
<i>Minimum Service Level and Above sub-total</i>		179 719	179 719	181 517	181 517	181 517	181 517	194 586	208 596	223 615
Using public tap (< min.service level)	3	2 089	2 089	2 110	2 089	2 110	2 110	2 261	2 424	2 599
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		2 089	2 089	2 110	2 089	2 110	2 110	2 261	2 424	2 599
Total number of households	5	181 808	181 808	183 626	183 605	183 626	183 626	196 847	211 020	226 214
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		125 993	125 993	127 253	127 253	127 253	127 253	136 416	146 238	156 767
Flush toilet (with septic tank)		216	216	218	218	218	218	234	251	269
Chemical toilet		616	616	622	622	622	622	667	715	767
Pit toilet (ventilated)		2 779	2 779	2 807	2 807	2 807	2 807	3 000	3 225	3 458
Other toilet provisions (> min.service level)		1 149	1 149	1 161	1 161	1 161	1 161	1 244	1 334	1 430
<i>Minimum Service Level and Above sub-total</i>		130 754	130 754	132 061	132 061	132 061	132 061	141 570	151 763	162 690
Bucket toilet		1 000	1 000	1 010	1 010	1 010	1 010	1 083	1 161	1 244
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		3 581	3 581	3 617	3 617	3 617	3 617	3 877	4 156	4 456
<i>Below Minimum Service Level sub-total</i>		4 581	4 581	4 627	4 627	4 627	4 627	4 960	5 317	5 700
Total number of households	5	135 335	135 335	136 688	136 688	136 688	136 688	146 530	157 080	168 390
Energy:										
Electricity (at least min.service level)		142 819	142 819	144 247	144 247	144 247	144 247	154 633	165 766	177 702
Electricity - prepaid (min.service level)		23 420	23 420	23 654	23 654	23 654	23 654	25 357	27 183	29 140
<i>Minimum Service Level and Above sub-total</i>		166 239	166 239	167 901	167 901	167 901	167 901	179 990	192 949	206 842
Electricity (< min.service level)		142 819	142 819	144 247	144 247	144 247	144 247	154 633	165 766	177 702
Electricity - prepaid (< min.service level)		23 420	23 420	23 654	23 654	23 654	23 654	25 357	27 183	29 140
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		166 239	166 239	167 901	167 901	167 901	167 901	179 990	192 949	206 842
Total number of households	5	332 478	332 478	335 803	335 803	335 803	335 803	359 980	385 899	413 684
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	5 716	5 716	5 716
Using own refuse dump		2	2	2	2	2	2	2 430	2 430	2 430
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		2	2	2	2	2	-	8 146	8 146	8 146
Total number of households	5	2	2	2	2	2	-	8 146	8 146	8 146
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	-	-	-	-	-	-	20 623	21 035	21 456
Sanitation (free minimum level service)		-	-	-	-	-	-	20 623	21 035	21 456
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	13 026	13 286	13 552
Refuse (removed at least once a week)		-	-	-	-	-	-	20 623	21 035	21 456
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)	8	-	-	28 446	64 380	89 291	89 291	85 719	89 662	93 786
Sanitation (free sanitation service to indigent households)		-	-	11 116	38 364	16 890	16 890	50 646	53 103	55 652
Electricity/other energy (50kwh per indigent household per month)		-	-	13 800	56 012	60 212	60 212	89 900	94 158	98 588
Refuse (removed once a week for indigent households)		-	-	19 612	52 961	52 961	52 961	45 700	47 802	50 001
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	72 974	211 718	219 355	219 355	271 967	284 724	298 027
Highest level of free service provided per household										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		1	1	1	1	1	1	1	1	1
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	90 478	16 428	77 272	77 272	78 339	81 943	85 712
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates	6	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		-	-	90 478	16 428	77 272	77 272	78 339	81 943	85 712

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. It is anticipated that these Free Basic Services will cost the municipality R 271.96 million in 2020/21, increasing to R 298.02 million in 2022/23. 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 78.33 million in property rate discount in 2020/21, and it increases to R 85.71 million in 2022/23.

PART 2 – SUPPORTING DOCUMENTATION

2.1 Overview of the Annual Budget Process

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

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

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

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

2.1.1 Budget Process Review

In terms of section, 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year, August 2019, a time schedule that sets out the process to revise the IDP and prepare the budget.

The required IDP and budget time schedule was tabled on 30 August 2019.

Key dates applicable to the process were:

- 30 August 2019 – Approval Budget Time schedule
- 14 December 2019 – Request budget inputs from stakeholders
- May 2020 – Tabling of the 2020/21 – 2022/23 MTREF budget to Council.
- May 2020 & June 2020 - Public Participation via electronic media.
- June 2020 – Policy/Tariff comments of electronic media.
- 30 June 2020 – Council Approves the Final 2020/21 – 2022/23 MTREF budget.
- 14 July 2020 – Submit Final 2020/21 – 2022/23 MTREF budget documents to National Treasury and Provincial Treasury.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

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

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

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

2.1.3 Financial Modelling and Key Planning Drivers

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

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

Furthermore, the strategic guidance given in National Treasury's MFMA Circular 98, 99 and the annexure to circular 99 have been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation.

Council has undertake a public participation process after the tabling of 2020/21 – 2022/23 MTREF in Council. Due to the COVID19 social distancing measures this process was done with electronic media and communication. That includes the interviews of the Executive Mayor on the local radio; publication of the 2020/21 – 2022/23 MTREF budget on the municipal website aswell as placement of budget flyers add municipal buildings.

All documents in the appropriate format (electronic and printed) will be provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs. The 2020/21 MTREF budget will also be placed on the municipal website www.matlosana.gov.za

2.1.5 Engagements with NT, PT & other stakeholders

The municipality had a Microsoft Team engage with the NT, PT after they did a full assessment of the Municipality's tabled 2020/21 to 2022/23 MTREF budget.

2.2 Overview of Alignment of Annual Budget with IDP

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

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

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

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

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

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

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

2.3 Measurable Performance Objectives and Indicators

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

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

The 2020/21 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
...				-	-	-	-	-	-	-	-	-
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				4 938	7 143	2 172	3 898	39 808	39 808	26 541	26 611	26 686
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT				838 642	889 095	830 606	851 563	985 486	985 486	1 103 588	1 169 907	1 236 496
LOCAL ECONOMIC DEVELOPMENT				18 854	-	20 273	18 473	12 653	12 653	20 182	20 190	20 199
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				860	3 924	34 832	15 683	34 816	34 816	33 236	33 981	34 870
SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				1 304 757	1 163 187	1 905 260	1 832 564	1 901 514	1 901 514	2 215 596	2 277 018	2 385 343
Allocations to other priorities			2	244 809	324 232							
Total Revenue (excluding capital transfers and contributions)			1	2 412 860	2 387 581	2 793 143	2 722 181	2 974 277	2 974 277	3 399 142	3 527 708	3 703 593

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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				242 839	220 333	183 390	241 967	202 090	202 090	189 360	198 754	208 816
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT				666 588	744 879	356 160	259 837	215 133	215 133	312 738	307 786	307 853
LOCAL ECONOMIC DEVELOPMENT				30 260	36 742	29 151	44 036	32 409	32 409	31 709	33 322	35 047
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				72 088	145 945	347 189	402 878	352 190	352 190	348 603	365 643	383 847
SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				1 182 582	1 268 809	2 347 399	2 268 493	2 321 876	2 321 876	2 499 964	2 520 624	2 551 040
Allocations to other priorities				526 021	448 563							
Total Expenditure				2 720 379	2 865 272	3 263 289	3 217 212	3 123 697	3 123 697	3 382 374	3 426 128	3 486 603

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

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				17 603	3 842	863	11 000	2 000	2 000	-	-	-
MUNICIPAL FINANCIAL VIABILITY & MANAGEMENT				3 619	2 733	352	8 000	8 000	8 000	-	-	-
LOCAL ECONOMIC DEVELOPMENT				-	-	-	11 610	4 199	4 199	19 296	3 296	10 874
MUNICIPAL INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				14 369	3 180	5 920	15 000	14 424	14 424	25 734	4 734	12 000
SERVICE DELIVERY & INFRASTRUCTURE DEVELOPMENT				65 340	89 945	216 883	118 505	141 552	141 552	117 771	151 812	147 305
Allocations to other priorities				69 954	74 082							
Total Capital Expenditure				170 886	173 783	224 018	164 115	170 175	170 175	162 800	159 842	170 179

2.3 Measurable performance objective and indicators

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

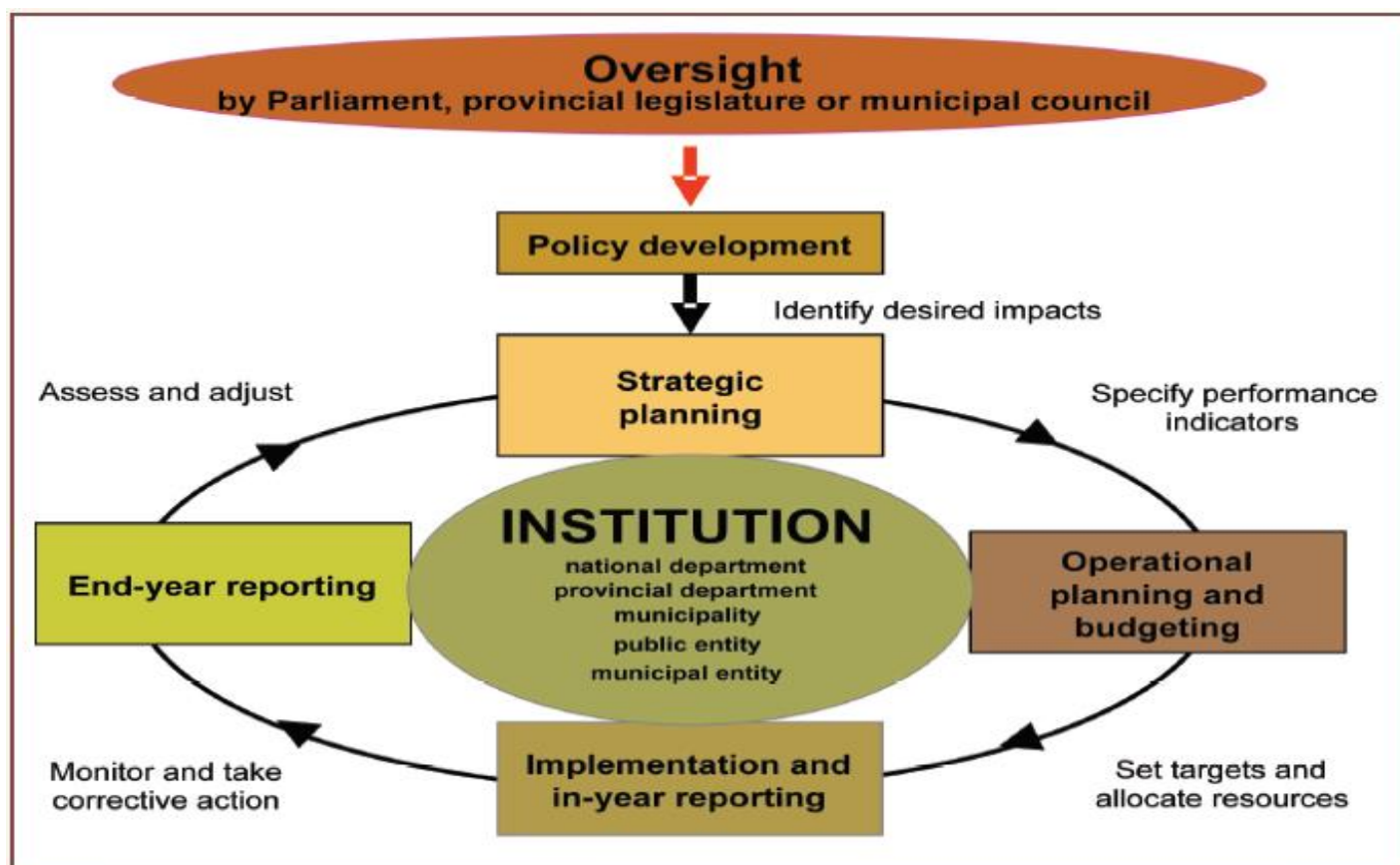


Figure 1 Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 26 MBRR Table SA7 - Measurable performance objectives

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

TECHNICAL SERVICES

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

COMMUNITY SERVICES										
Sports fields are maintained measured by the percentage (%) of the maintenance budget spent	Percentage (%) of Sport maintenance budget spent	90%	90%	90%	90%	90%	90%	90%	90%	90%
Effective maintenance of refuse removal assets i.to approved budget	Percentage (%) of waste management maintenance budget spent	90%	90%	90%	90%	90%	90%	90%	90%	90%
Annual Review of the Disaster Management Plan by end November	Plan completed and submitted to Council	1	1	1	1	1	1	1	1	1
Effective Management of Community Safety Department measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Community Safety department	95.00%	95.00%	95.00%	95%	95%	95%	95%	95%	95%
Effective Management of Fire Service measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Fire Services department	95.00%	95.00%	95.00%	95%	95%	95%	95%	95%	95%
Provision of free basic refuse removal and solid waste disposal to registered indigent account holders in the Mossel Bay area	Number of indigent account holders receiving free basic refuse removal monthly	5 800	11 000	10 300	10 300	10 300	10 300	10 300	10 300	10 300
Provision of refuse removal and solid waste disposal to all residential account holders in the Mossel Bay area	Number of formal residential properties for which refuse is removed at least once a week	31 000	32 000	33 000	33 000	33 000	33 000	33 000	33 000	33 000
PLANNING AND INTEGRATED SERVICES										
Revision of the Municipal Spatial Development Framework	Draft reviewed SDF submitted to Council	New	New	1	1	1	1	1	1	1
Update Human Settlement Pipeline	Reviewed Human Settlement Pipeline submitted to Council				1	1	1	1	1	1
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 2020/21 MTREF.

Table 27 MBRR Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.2%	2.2%	2.2%	-0.3%	0.6%	0.6%	0.1%	0.2%	0.2%	0.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.0%	3.0%	3.0%	-0.4%	0.8%	0.8%	0.1%	0.2%	0.2%	0.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	155.1%	142.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.5	0.7	0.6	0.4	1.0	0.8	0.8	1.4	1.6	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.5	0.7	0.6	0.4	1.0	0.8	0.8	1.4	1.6	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.1	0.2	0.1	0.0	0.0	0.2	0.0	0.0	0.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		65.0%	59.4%	55.7%	76.1%	70.0%	70.0%	198.8%	60.0%	63.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		65.0%	59.4%	55.7%	76.1%	70.0%	70.0%	198.8%	60.0%	63.0%	65.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.2%	21.0%	18.4%	20.9%	38.9%	33.2%	51.1%	60.3%	62.7%	69.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		783.7%	663.4%	452.3%	1066.4%	2132.1%	2349.8%	73.9%	1908.0%	1660.9%	743.2%
Other Indicators											
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	23.2%	24.3%	22.7%	24.4%	21.2%	21.2%	21.8%	19.1%	19.5%	19.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	24.9%	26.0%	24.0%	25.7%	22.4%	22.4%		20.3%	20.6%	20.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.0%	3.6%	3.3%	8.4%	4.6%	4.6%		3.5%	3.4%	3.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	20.0%	20.2%	17.0%	16.2%	14.6%	14.6%	10.0%	12.5%	13.0%	13.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	7.8	6.6	(1 349.8)	15.6	15.6	15.6	10.5	12.3	12.1	12.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	17.2%	29.4%	27.0%	26.1%	54.1%	46.2%	70.2%	84.5%	87.4%	97.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.5	0.7	1.3	0.6	0.2	0.2	10.5	0.2	0.2	0.7

Performance indicators and benchmarks

Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. The following financial performance indicators have formed part of the compilation of the 2020/21 MTREF:

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

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

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

Other Indicators

- The electricity distribution losses and remain a challenge as it is higher than the norm. The municipality need too urgently address the matter in the 2020/21 budget as it impacts on the municipality's ability to have a funded sustainable budget. Electricity distribution losses has increased in the 2018/19 audited financial year as per the 2018/19 Audited Financial Statements.
- The water distribution losses for the 2018/19 year at over 40% is too high. Continued focus on leaks and illegal connections and other proposed actions should bear fruit and this should have a positive impact on the future cash flows of the municipality.
- Employee costs as a percentage of revenue is constant over the MTREF. This can be attributed to mainly to inflation linked drivers on both sides of the equation.
- Similar to that of employee costs, repairs and maintenance as percentage of operating revenue is also stable. The municipality need to explore avenue

2.4 Overview of Budget related-policies.

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

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

This policy 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

The policy was reviewed to make it more effective and aligned it with legislation.

2.4.5 Expenditure Management Policy

This policy was reviewed to manage the payment of expenditure.

2.4.5 Irrecoverable Bad Debt Policy

The Irrecoverable Bad Debt Policy was also 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 will remain intact.

2.4.8 Budget Policy

The policy will remain in place.

2.4.9 Asset Management Policy

The policy was reviewed and changed to bring it up to date with the latest GRAP .

2.4.10 Borrowing Management Policy

The policy will remain in place.

2.4.11 Funding & Reserve Policy

The policy was be reviewed.

2.4.12 Cost Containment Policy

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

2.4.13 Unauthorised, Irregular, Fruitless & Wasteful Expenditure Policy

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

2.4.14 Inventory Policy

To better manage and control inventory will stay in place,

2.4.15 Virement Policy

Was reviewed to streamline the processes of managing budget virements..

2.4.16 Grants & Reserves Policy

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

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

2.5 Overview of Budget Assumptions.

2.5.1 External Factors.

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

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

Four key factors have been taken into consideration in the compilation of the 20120/21 – 2022/23 MTREF.

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

2.5.3 Interest Rates for Borrowing and Investment of Funds.

MFMA specifies that borrowing can only be utilized to fund capital or refinancing borrowing in certain conditions. For simplicity, the 2020/21 MTREF is based on the assumption that all borrowings are undertaken using fixed interest rates for amortisation-style loans requiring both regular principal and interest payments.

2.5.4 Collection Rate for Revenue Services.

The base assumption is that tariff and rates increases will increase at a rate slightly higher than CPI over long term. It is assumed that current economic conditions and relatively controlled inflationary conditions will continue for the forecasted term. For the medium term, inflation is not expected to bridge the 6% band set by the Reserve Bank. On the longer term, consumer inflation is expected to drop to 4.8% by 2021/22. The COVID 19 state of emergency will have an impact on revenue collection of the municipality and to make assumption now will be pre mature.

2.5.5 Growth or Decline in Tax Base of the Municipality.

Debtors revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth of the City, household formation growth rate and the poor household change rate. The municipality expected that the current COVID 19 epidemic would have a negative impact on the current tax based of the municipality. It is expected that the number of indigent consumers will increased.

2.5.6 Salary Increases

The current collective agreement started on 1 July 2018. For the 2018/19 to 2020/21 cycle. The municipality have made provision for a 7% increase.

2.5.7 Impact of National, Provincial and Local Policies.

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

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

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

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

2.5.8 Ability of the Municipality to Spend and Deliver on Programmes

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

2.6 Overview of Budget Funding

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

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

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

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

Investment revenue contributes marginally to the revenue base of the Municipality with a budget allocation of R 16.06 million for the financial years of the 2020/21 MTREF.

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

Table 28 MBRR SA15 – Detail Investment Information

Investment type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		33 088	30 260	1 618	20 000	10 714	10 714	16 063	15 842	75 891
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	33 088	30 260	1 618	20 000	10 714	10 714	16 063	15 842	75 891
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:		33 088	30 260	1 618	20 000	10 714	10 714	16 063	15 842	75 891

Table 29 MBRR SA16 – Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
Municipality sub-total	1									90 000	10 536	(917 836)	852 475	23 997
ABSA		daily	call	Y	variable	3.25				741	0	(6 600)	6 455	596
ABSA		daily	call	y	variable	4.2				46	860	(16 000)	16 000	46
ABSA		daily	call	y	variable	6.25				5 516	978	(90 382)	86 500	1 634
ABSA		daily	call	y	variable	4.2				10 866	985	(355 000)	345 000	866
ABSA		daily	call	y	variable	1.05				172	5	(3 000)	3 000	172
ABSA		daily	call	y	variable	6.15				1 304	995	(64 000)	64 600	1 904
ABSA		daily	call	y	variable	6.28				30 828	990	(58 000)	30 000	2 828
INVESTEC		daily	call	y	variable	6.3				5 902	1 961		274	6 176
NEDBANK		month	fixed	y	fixed	7.85			01 December 2019	-	1 594	(200 000)	200 000	-
SANLAM		months	fixed	y					01 August 2019	611	93		43	615
SANLAM		months	fixed	y					30 June 2019	9 088	1 600		600	9 088
FNB		months	fixed	y					30 June 2019	14	1			14
FNB		months	fixed	y					30 July 2019	46	20		3	46
NEDCOR		years	fixed	y						24 854	554	(124 854)	100 000	-
Entities														
N/A														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									90 000		(917 836)	852 475	23 997

2.6.2 Medium-term outlook: capital revenue

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

Table 30 Sources of capital revenue over the MTREF

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital Transfers and Grants										
National Government:		126 002	172 460	166 683	147 075	127 875	127 875	162 800	159 842	170 179
Integrated National Electrification Programme Grant		11 669	20 364	12 205	3 960	3 960	3 960	24 251	20 000	20 000
Municipal Infrastructure Grant		79 036	103 356	85 021	83 115	83 115	83 115	82 549	89 842	95 179
Neighbourhood Development Partnership Grant		35 297	48 740	52 457	60 000	40 800	40 800	56 000	50 000	55 000
Water Services Infrastructure Grant				17 000	-	-	-	-	-	-
				95						
Provincial Government:		-	-	52	-	-	-	-	-	-
				52						
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	71 747	-	-	-	-	-	-
<i>Unspecified</i>		-	-	71 747	-	-	-	-	-	-
Total Capital Transfers and Grants	5	126 002	172 460	238 483	147 075	127 875	127 875	162 800	159 842	170 179

Capital grants and receipts equates to R 162.80 million for the 2020/21 financial year and decrease to R 170.17 million by 2022/23.

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

Table 31 MBRR Table SA 17 - Detail of borrowings

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

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		346 330	358 630	399 363	438 998	443 011	443 011	479 973	515 029	561 249
Local Government Equitable Share										
Equitable Share		342 855	354 377	392 856	429 961	429 961	429 961	466 536	507 100	546 940
Expanded Public Works Programme Integrated Grant		1 653	2 108	932	1 983	1 983	1 983	2 092	0	0
Local Government Financial Management Grant		1 805	2 145	2 215	2 680	2 680	2 680	3 000	3 200	3 300
Municipal Infrastructure Grant		17	-	3 360	4 374	4 374	4 374	4 345	4 729	5 009
Disaster Relief Fund										
EEDSM						3 000	3 000	4 000		6 000
Provincial Government:		1 201	1 310	883	-	980	980	823	0	0
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		1 201	1 310	883	-	980	980	823	0	0
EEDSM										
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	347 531	359 940	400 246	438 998	443 991	443 991	480 796	515 029	561 249
Capital Transfers and Grants										
National Government:		126 002	172 460	166 683	147 075	127 875	127 875	162 800	159 842	170 179
Integrated National Electrification Programme Grant		11 669	20 364	12 205	3 960	3 960	3 960	24 251	20 000	20 000
Municipal Infrastructure Grant		79 036	103 356	85 021	83 115	83 115	83 115	82 549	89 842	95 179
Neighbourhood Development Partnership Grant		35 297	48 740	52 457	60 000	40 800	40 800	56 000	50 000	55 000
Water Services Infrastructure Grant				95	-	-	-	-	-	-
Provincial Government:		-	-	52	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	71 747	-	-	-	-	-	-
Unspecified		-	-	71 747	-	-	-	-	-	-
Total Capital Transfers and Grants	5	126 002	172 460	238 483	147 075	127 875	127 875	162 800	159 842	170 179
TOTAL RECEIPTS OF TRANSFERS & GRANTS		473 533	532 400	638 728	586 073	571 866	571 866	643 596	674 870	731 428

2.6.3 Cash Flow Management

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

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

Table 33 MBRR Table A7 - Budget cash flow statement

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	294 055	325 128	316 661	247 124	247 124	3 914 763	288 036	315 524	339 610
Service charges		1 075 678	717 535	734 183	1 340 133	1 246 868	1 246 868		1 164 952	1 273 675	1 378 268
Other revenue		84 229	55 190	99 360	38 977	142 563	142 563		86 069	72 693	75 827
Transfers and Subsidies - Operational	1	345 369	379 000	468 632	442 778	443 791	443 791		480 796	515 029	561 249
Transfers and Subsidies - Capital	1	130 162	178 023	170 191	147 075	127 875	127 875		162 800	159 842	170 179
Interest		170 467	231 828	305 480	14 225	131 425	131 425		229 950	236 097	248 818
Dividends							-		-	-	-
Payments											
Suppliers and employees		(1 500 656)	(1 540 108)	(1 670 265)	(2 112 452)	(2 405 393)	(2 405 393)	(2 083 016)	(2 226 917)	(2 413 039)	(2 481 003)
Finance charges		(72 105)	(101 486)	(72 736)	(6 323)	(3 386)	(3 386)		(3 537)	(3 700)	(3 870)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		233 145	214 038	359 973	181 075	(69 133)	(69 133)	1 831 747	182 150	156 120	289 078
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		3 997	2 297						-	-	-
Decrease (increase) in non-current receivables		(0)						-	-	-	-
Decrease (increase) in non-current investments		(2 367)	(2 107)	(2 509)	-	(1 000)	(1 000)		-	-	-
Payments											
Capital assets		(150 049)	(158 617)	(225 917)	(220 390)	(170 175)	(170 175)		(162 800)	(159 842)	(170 179)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(148 419)	(158 427)	(228 426)	(220 390)	(171 175)	(171 175)	-	(162 800)	(159 842)	(170 179)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing				17 965	30 000				-	-	-
Increase (decrease) in consumer deposits		(5 184)	5 817	3 404	3 000	2 000	2 000	(1 959)	4 000	5 000	2 150
Payments											
Repayment of borrowing		(14 578)	(15 805)	-	16 000	(15 000)	(15 000)		(3 000)	(1 500)	(1 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(19 763)	(9 988)	21 369	49 000	(13 000)	(13 000)	(1 959)	1 000	3 500	1 150
NET INCREASE/ (DECREASE) IN CASH HELD		64 963	45 622	152 915	9 685	(253 308)	(253 308)	1 829 787	20 350	(222)	120 050
Cash/cash equivalents at the year begin:	2	25 569	90 484	136 106	110 000	289 021	289 021	-	35 714	56 063	55 842
Cash/cash equivalents at the year end:	2	90 532	136 106	289 021	119 685	35 714	35 714	1 829 787	56 063	55 842	175 891

Cash Backed Reserves/Accumulated Surplus Reconciliation

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

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

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

there were much larger surpluses then this negative trend may be a concern that requires closer examination.

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash and investments available											
Cash/cash equivalents at the year end	1	90 532	136 106	289 021	119 685	35 714	35 714	1 829 787	56 063	55 842	175 891
Other current investments > 90 days		-	(0)	(0)	(9 685)	(0)	(0)	(1 346 357)	(0)	(0)	(0)
Non current assets - Investments	1	30 059	23 100	9 069	-	-	-	-	-	-	-
Cash and investments available:		120 591	159 206	298 090	110 000	35 714	35 714	483 431	56 063	55 842	175 891
Application of cash and investments											
Unspent conditional transfers		8 587	27 770	99 517	15 000	15 000	20 000	149 063	15 000	12 000	12 600
Unspent borrowing		85 463	71 031	98 976	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	528 565	637 807	1 055 872	851 614	8 899	196 367	(984 393)	(15 704)	(296 336)	(169 606)
Other provisions		15 728	19 354	20 872	398 000	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		638 343	755 963	1 275 237	1 264 614	23 899	216 367	(835 330)	(704)	(284 336)	(157 006)
Surplus(shortfall)		(517 752)	(596 757)	(977 147)	(1 154 614)	11 815	(180 654)	1 318 761	56 767	340 178	332 897

From the above table it can be seen that the cash and investments available total R 56.76 million in the 2020/21 financial year and increase to R 332.89 million by 2022/23, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

Total Operating Revenue			2 282 697	2 387 581	2 793 143	2 722 181	2 975 290	2 975 290	2 711 100	3 399 142	3 527 708	3 703 593
Total Operating Expenditure			2 720 379	2 865 272	3 263 289	3 217 212	3 123 697	3 123 697	2 604 733	3 382 374	3 426 128	3 486 603
Operating Performance Surplus/(Deficit)			(437 682)	(477 691)	(470 146)	(495 030)	(148 407)	(148 407)	106 367	16 768	101 580	216 990
Cash and Cash Equivalents (30 June 2012)										56 063		
Revenue												
% Increase in Total Operating Revenue				4.6%	17.0%	(2.5%)	9.3%	0.0%	(8.9%)	14.2%	3.8%	5.0%
% Increase in Property Rates Revenue				10.6%	10.6%	23.3%	(11.9%)	0.0%	(13.9%)	36.0%	4.3%	4.3%
% Increase in Electricity Revenue				(3.0%)	10.8%	18.9%	(2.0%)	0.0%	(12.3%)	13.6%	4.8%	4.8%
% Increase in Property Rates & Services Charges				2.8%	11.8%	14.4%	(2.0%)	0.0%	(7.7%)	13.5%	4.2%	4.8%
Expenditure												
% Increase in Total Operating Expenditure				5.3%	13.9%	(1.4%)	(2.9%)	0.0%	(16.6%)	8.3%	1.3%	1.8%
% Increase in Employee Costs				9.2%	9.6%	4.5%	(5.0%)	0.0%	(6.3%)	3.0%	5.7%	5.9%
% Increase in Electricity Bulk Purchases				(11.8%)	44.0%	(14.6%)	(1.7%)	0.0%	(18.1%)	6.3%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)					255164.9044	262496.4168				256813.9976		
Average Cost Per Councillor (Remuneration)					447700.2987	473225.8052				506337.6623		
R&M % of PPE			1.3%	1.7%	1.9%	4.7%	2.9%	2.9%	2.7%	2.9%	3.2%	
Asset Renewal and R&M as a % of PPE			1.0%	2.0%	2.0%	5.0%	3.0%	3.0%	4.0%	4.0%	4.0%	
Debt Impairment % of Total Billable Revenue			32.8%	36.3%	38.0%	24.3%	34.8%	34.8%	28.0%	40.0%	37.0%	35.0%
Capital Revenue												
Internally Funded & Other (R'000)			3 684	1 739	11 407	21 000	11 000	11 000	4 233	-	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			167 202	172 044	212 610	143 115	159 175	159 175	77 112	162 800	159 842	170 179
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			97.8%	99.0%	94.9%	87.2%	93.5%	93.5%	94.8%	100.0%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)			170 886	173 783	224 018	164 115	170 175	170 175	81 346	162 800	159 842	170 179
Asset Renewal			-	-	26 295	11 610	8 159	8 159	8 159	59 547	33 296	45 874
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	11.7%	7.1%	4.8%	4.8%	10.0%	36.6%	20.8%	27.0%
Cash												
Cash Receipts % of Rate Payer & Other			60.2%	52.9%	48.8%	74.5%	65.0%	65.0%	168.7%	52.9%	55.4%	57.3%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			2.2%	2.2%	2.2%	(0.3%)	0.6%	0.6%	0.1%	0.2%	0.2%	0.1%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	155.1%	142.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			(517 752)	(596 757)	(977 147)	(1 154 614)	11 815	(180 654)	1 318 761	56 767	340 178	332 897
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	3.8%	0.7%	3.1%	3.1%		2.7%	2.7%	2.7%
High Level Outcome of Funding Compliance												
Total Operating Revenue			2 282 697	2 387 581	2 793 143	2 722 181	2 975 290	2 975 290	2 711 100	3 399 142	3 527 708	3 703 593
Total Operating Expenditure			2 720 379	2 865 272	3 263 289	3 217 212	3 123 697	3 123 697	2 604 733	3 382 374	3 426 128	3 486 603
Surplus/(Deficit) Budgeted Operating Statement			(437 682)	(477 691)	(470 146)	(495 030)	(148 407)	(148 407)	106 367	16 768	101 580	216 990
Surplus/(Deficit) Considering Reserves and Cash Backing			(517 752)	(596 757)	(977 147)	(1 154 614)	11 815	(180 654)	1 318 761	56 767	340 178	332 897
MTREF Funded (1) / Unfunded (0)			15	0	0	0	1	0	1	1	1	1
MTREF Funded ✓ / Unfunded *			15	x	x	x	✓	x	✓	✓	✓	✓

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

Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts.

Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. For the 2020/21 MTREF the indicative outcome is decrease to a surplus of R 58.52 million.

Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 63.4, 66.2 and 68.1 per cent for each of the respective financial years.

Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 32.1, 30.1 and 27,9 per cent over the MTREF.

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

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

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

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

Table 36 MBRR SA19 - Expenditure on transfers and grant programs

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		350 490	364 070	399 363	438 998	443 011	443 011	479 973	515 029	561 249
Local Government Equitable Share		342 855	354 377	392 856	429 961	429 961	429 961			
Equitable Share		1 653	2 108	932	1 983	1 983	1 983	466 536	507 100	546 940
Expanded Public Works Programme Integrated Grant		1 805	2 145	2 215	2 680	2 680	2 680	2 092	0	0
Local Government Financial Management Grant		4 160	5 440	3 360	4 374	4 374	4 374	3 000	3 200	3 300
Municipal Infrastructure Grant						3 000	3 000			
EEDSM		17				1 013	1 013	4 345	4 729	5 009
Disaster Relief Grant								4 000		6 000
Provincial Government:		1 201	1 310	883	-	960	960	823	0	0
Libraries; Archives and Museums		1 201	1 187	883	-	-	-	-	-	-
Specify (Add grant description)		-	123	-	-	960	960	823	0	0
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		351 691	365 380	400 246	438 998	443 971	443 971	480 796	515 029	561 249
Capital expenditure of Transfers and Grants										
National Government:		126 002	172 460	166 683	143 115	159 175	159 175	162 800	159 842	170 179
Integrated National Electrification Programme Grant		11 669	20 364	12 205	-	3 960	3 960	24 251	20 000	20 000
Municipal Infrastructure Grant		79 036	103 356	85 021	83 115	114 415	114 415	82 549	89 842	95 179
Neighbourhood Development Partnership Grant		35 297	48 740	52 457	60 000	40 800	40 800	40 000	40 000	40 000
Water Services Infrastructure Grant		-	-	17 000	-	-	-	16 000	10 000	15 000
Provincial Government:		-	-	52	-	-	-	-	-	-
				52						
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		126 002	172 460	166 736	143 115	159 175	159 175	162 800	159 842	170 179
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		477 693	537 840	566 981	582 113	603 146	603 146	643 596	674 870	731 428

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Operating transfers and grants:	1,3									
National Government:				(1 836)	-	-	-	-	-	-
Balance unspent at beginning of the year		-	8	(141)	-	-	-	-	-	-
Current year receipts		-	4 391	(403 742)	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	395 872	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	141	(8 010)	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	(132)	-	-	-	-	-	-
Current year receipts		-	-	(478)	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	2 122	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	1 934	1 513	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	4 994	(4 994)	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	4 994	(4 994)	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	-	397 995	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	7 069	(11 492)	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	1 540	(20 701)	(15 000)	(15 000)	(15 000)	(15 000)	(12 000)	(12 600)
Current year receipts		-	198 296	(233 689)	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	168 201	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	(86 189)	(15 000)	(15 000)	(15 000)	(15 000)	(12 000)	(12 600)
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	168 201	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	(86 189)	(15 000)	(15 000)	(15 000)	(15 000)	(12 000)	(12 600)
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	566 195	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	7 069	(97 681)	(15 000)	(15 000)	(15 000)	(15 000)	(12 000)	(12 600)

2.7 Councilor and employee benefits

Table 38 MBRR SA22 - Summary of councilor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		28 398	33 182	11 721	21 475	21 475	21 475	22 979	24 702	26 555
Pension and UIF Contributions		-	-	2 139	2 483	2 483	2 483	2 656	2 855	3 069
Medical Aid Contributions		-	-	17	115	115	115	123	132	142
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	3 408	3 590	3 590	3 590	3 841	4 129	4 439
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	16 914	8 775	8 775	8 775	9 389	10 093	10 850
Sub Total - Councillors		28 398	33 182	34 200	36 438	36 438	36 438	38 988	41 912	45 056
% increase	4		16.8%	3.1%	6.5%	-	-	7.0%	7.5%	7.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		9 604	8 085	5 902	9 982	9 321	9 321	9 975	10 723	11 527
Pension and UIF Contributions		-	-	10	16	16	16	17	18	19
Medical Aid Contributions		-	-	33	14	14	14	35	38	40
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	628	966	966	966	1 036	1 114	1 197
Cellphone Allowance	3	-	-	24	104	104	104	111	119	128
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	36	6	6	6	7	8	8
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		9 604	8 085	6 634	11 088	10 427	10 427	11 181	12 019	12 921
% increase	4		(15.8%)	(18.0%)	67.2%	(6.0%)	-	7.2%	7.5%	7.5%
Other Municipal Staff										
Basic Salaries and Wages		332 623	352 403	374 246	416 085	390 130	390 130	423 258	451 335	481 519
Pension and UIF Contributions		68 419	72 550	78 959	90 347	88 041	88 041	83 474	84 788	86 200
Medical Aid Contributions		42 199	44 750	34 706	42 435	38 457	38 457	41 899	43 687	46 231
Overtime		31 423	39 481	47 872	32 721	37 421	37 421	19 941	19 942	19 944
Performance Bonus		-	-	29 132	34 609	28 893	28 893	30 915	33 234	35 726
Motor Vehicle Allowance	3	8 692	10 034	-	-	-	-	-	-	-
Cellphone Allowance	3	601	639	962	1 132	1 152	1 152	1 152	1 238	1 331
Housing Allowances	3	2 163	2 254	6 524	6 859	6 859	6 859	6 832	7 124	7 438
Other benefits and allowances	3	37 488	42 812	13 969	19 987	20 861	20 861	21 791	23 425	25 182
Payments in lieu of leave		4 213	8 429	17 937	8 590	8 483	8 483	9 040	9 718	10 447
Long service awards		2 630	6 110	(8 757)	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	33 449	-	-	-	-	-	-
Sub Total - Other Municipal Staff		530 451	579 462	629 000	652 765	620 298	620 298	638 302	674 492	714 017
% increase	4		9.2%	8.5%	3.8%	(5.0%)	-	2.9%	5.7%	5.9%
Total Parent Municipality		568 453	620 729	669 834	700 292	667 163	667 163	688 471	728 423	771 993
			9.2%	7.9%	4.5%	(4.7%)	-	3.2%	5.8%	6.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		568 453	620 729	669 834	700 292	667 163	667 163	688 471	728 423	771 993
% increase	4		9.2%	7.9%	4.5%	(4.7%)	-	3.2%	5.8%	6.0%
TOTAL MANAGERS AND STAFF	5,7	540 055	587 547	635 634	663 853	630 725	630 725	649 483	686 511	726 938

2.8 Monthly targets for revenue, expenditure and cash flow

Table 41 MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source																
Property rates		40 005	40 005	40 005	40 005	40 005	40 005	40 005	40 005	40 005	40 005	40 005	40 005	480 060	500 831	522 476
Service charges - electricity revenue		82 890	82 890	82 890	82 890	82 890	82 890	82 890	82 890	82 890	82 890	82 890	82 890	994 684	1 041 945	1 092 211
Service charges - water revenue		56 192	56 192	56 192	56 192	56 192	56 192	56 192	56 192	56 192	56 192	56 192	56 192	674 306	703 252	747 378
Service charges - sanitation revenue		10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	10 269	123 230	129 241	135 752
Service charges - refuse revenue		12 447	12 447	12 447	12 447	12 447	12 447	12 447	12 447	12 447	12 447	12 447	12 447	149 367	147 268	145 072
Rental of facilities and equipment		466	466	466	466	466	466	466	466	466	466	466	466	5 593	5 709	5 831
Interest earned - external investments		878	878	878	878	878	878	878	878	878	878	878	878	10 536	11 021	11 528
Interest earned - outstanding debtors		31 059	31 059	31 059	31 059	31 059	31 059	31 059	31 059	31 059	31 059	31 059	31 060	372 714	363 737	371 269
Dividends received														-	-	-
Fines, penalties and forfeits		2 390	2 390	2 390	2 390	2 390	2 390	2 390	2 390	2 390	2 390	2 390	2 390	28 684	29 761	30 842
Licences and permits		643	643	643	643	643	643	643	643	643	643	643	643	7 720	8 075	8 447
Agency services		0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0
Transfers and subsidies		40 066	40 066	40 066	40 066	40 066	40 066	40 066	40 066	40 066	40 066	40 066	40 066	480 796	515 029	561 249
Other revenue		5 954	5 954	5 954	5 954	5 954	5 954	5 954	5 954	5 954	5 954	5 954	5 954	71 453	71 840	71 537
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		283 262	283 262	283 262	283 262	283 262	283 262	283 262	283 262	283 262	283 262	283 262	283 262	3 399 142	3 527 708	3 703 593
Expenditure By Type																
Employee related costs		54 124	54 124	54 124	54 124	54 124	54 124	54 124	54 124	54 124	54 124	54 124	54 123	649 483	686 511	726 938
Remuneration of councillors		3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	38 988	41 912	45 066
Debt impairment		80 722	80 722	80 722	80 722	80 722	80 722	80 722	80 722	80 722	80 722	80 722	80 722	968 659	933 339	925 011
Depreciation & asset impairment		35 059	35 059	35 059	35 059	35 059	35 059	35 059	35 059	35 059	35 059	35 059	35 059	420 711	456 754	476 719
Finance charges		295	295	295	295	295	295	295	295	295	295	295	295	3 537	3 700	3 870
Bulk purchases		78 379	78 379	78 379	78 379	78 379	78 379	78 379	78 379	78 379	78 379	78 379	78 379	940 553	940 553	940 553
Other materials		7 430	7 430	7 430	7 430	7 430	7 430	7 430	7 430	7 430	7 430	7 430	7 430	89 157	89 365	89 582
Contracted services		11 349	11 349	11 349	11 349	11 349	11 349	11 349	11 349	11 349	11 349	11 349	11 350	136 194	137 666	139 206
Transfers and subsidies														-	-	-
Other expenditure		11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 258	11 258	135 092	137 329	139 669
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 865	3 382 374	3 426 128	3 486 603
Surplus/(Deficit)		1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	16 768	101 580	216 990
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	162 800	159 842	170 179
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)														-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	179 568	261 421	387 169
Taxation														-	-	-
Attributable to minorities														-	-	-
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	179 568	261 421	387 169

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Revenue by Vote																	
Vote 01 - Public Safety		2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384	28 604	30 066	30 843	
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 03 - Community Services		191	191	191	191	191	191	191	191	191	191	191	191	2 294	2 331	2 369	
Vote 04 - Housing		371	371	371	371	371	371	371	371	371	371	371	371	4 452	4 516	4 583	
Vote 05 - Sport/Arts And Culture		195	195	195	195	195	195	195	195	195	195	195	195	2 338	1 585	1 658	
Vote 06 - Council General		2 134	2 134	2 134	2 134	2 134	2 134	2 134	2 134	2 134	2 134	2 134	2 134	25 613	25 641	25 671	
Vote 07 - Civil Engineering		10 770	10 770	10 770	10 770	10 770	10 770	10 770	10 770	10 770	10 770	10 770	10 770	129 238	134 834	140 464	
Vote 08 - Water Section		68 022	68 022	68 022	68 022	68 022	68 022	68 022	68 022	68 022	68 022	68 022	68 022	816 265	845 301	889 522	
Vote 09 - City Electrical Engineering		89 120	89 120	89 120	89 120	89 120	89 120	89 120	89 120	89 120	89 120	89 120	89 120	1 069 442	1 108 981	1 165 800	
Vote 10 - Corporate Governane		77	77	77	77	77	77	77	77	77	77	77	77	928	970	1 015	
Vote 11 - Budget And Treasury Office		91 966	91 966	91 966	91 966	91 966	91 966	91 966	91 966	91 966	91 966	91 966	91 966	1 103 588	1 169 907	1 236 496	
Vote 12 - Cleansing		18 094	18 094	18 094	18 094	18 094	18 094	18 094	18 094	18 094	18 094	18 094	18 094	217 126	201 222	201 508	
Vote 13 - Sewerage		11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	141 874	142 006	153 644	
Vote 14 - Market		1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	20 182	20 190	20 199	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote		296 828	296 828	296 828	296 828	296 828	296 828	296 828	296 828	296 828	296 828	296 828	296 828	3 561 942	3 687 550	3 873 772	
Expenditure by Vote to be appropriated																	
Vote 01 - Public Safety		13 827	13 827	13 827	13 827	13 827	13 827	13 827	13 827	13 827	13 827	13 827	13 827	165 928	173 717	182 067	
Vote 02 - Health Services		853	853	853	853	853	853	853	853	853	853	853	853	10 242	10 720	11 233	
Vote 03 - Community Services		7 899	7 899	7 899	7 899	7 899	7 899	7 899	7 899	7 899	7 899	7 899	7 899	94 793	99 461	104 428	
Vote 04 - Housing		1 465	1 465	1 465	1 465	1 465	1 465	1 465	1 465	1 465	1 465	1 465	1 465	17 583	18 767	20 036	
Vote 05 - Sport/Arts And Culture		6 470	6 470	6 470	6 470	6 470	6 470	6 470	6 470	6 470	6 470	6 470	6 470	77 641	81 744	86 120	
Vote 06 - Council General		11 213	11 213	11 213	11 213	11 213	11 213	11 213	11 213	11 213	11 213	11 213	11 213	134 551	140 798	147 479	
Vote 07 - Civil Engineering		17 676	17 676	17 676	17 676	17 676	17 676	17 676	17 676	17 676	17 676	17 676	17 676	212 107	212 233	221 672	
Vote 08 - Water Section		63 038	63 038	63 038	63 038	63 038	63 038	63 038	63 038	63 038	63 038	63 038	63 038	756 451	778 427	787 918	
Vote 09 - City Electrical Engineering		98 581	98 581	98 581	98 581	98 581	98 581	98 581	98 581	98 581	98 581	98 581	98 581	1 182 974	1 176 741	1 179 982	
Vote 10 - Corporate Governane		4 567	4 567	4 567	4 567	4 567	4 567	4 567	4 567	4 567	4 567	4 567	4 567	54 810	57 957	61 338	
Vote 11 - Budget And Treasury Office		26 061	26 061	26 061	26 061	26 061	26 061	26 061	26 061	26 061	26 061	26 061	26 061	312 738	307 786	307 853	
Vote 12 - Cleansing		13 385	13 385	13 385	13 385	13 385	13 385	13 385	13 385	13 385	13 385	13 385	13 385	160 616	159 888	161 019	
Vote 13 - Sewerage		14 186	14 186	14 186	14 186	14 186	14 186	14 186	14 186	14 186	14 186	14 186	14 186	170 233	174 568	180 411	
Vote 14 - Market		1 756	1 756	1 756	1 756	1 756	1 756	1 756	1 756	1 756	1 756	1 756	1 756	21 068	22 065	23 128	
Vote 15 - Other		887	887	887	887	887	887	887	887	887	887	887	887	10 641	11 257	11 919	
Total Expenditure by Vote		281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 865	3 382 374	3 426 128	3 486 603	
Surplus/(Deficit) before assoc.		14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	179 568	261 421	387 169	
Taxation														-	-	-	
Attributable to minorities														-	-	-	
Share of surplus/ (deficit) of associate														-	-	-	
Surplus/(Deficit)	1	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	179 568	261 421	387 169	

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand																	
Revenue - Functional																	
<i>Governance and administration</i>		94 177	94 177	94 177	94 177	94 177	94 177	94 177	94 177	94 177	94 177	94 177	94 177	1 130 128	1 196 518	1 263 181	
Executive and council		2 212	2 212	2 212	2 212	2 212	2 212	2 212	2 212	2 212	2 212	2 212	2 212	26 541	26 611	26 686	
Finance and administration		91 966	91 966	91 966	91 966	91 966	91 966	91 966	91 966	91 966	91 966	91 966	91 966	1 103 588	1 169 907	1 236 496	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		2 733	2 733	2 733	2 733	2 733	2 733	2 733	2 733	2 733	2 733	2 733	2 733	32 792	33 517	34 384	
Community and social services		254	254	254	254	254	254	254	254	254	254	254	254	3 052	2 263	2 298	
Sport and recreation		95	95	95	95	95	95	95	95	95	95	95	95	1 136	1 188	1 243	
Public safety		2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384	2 384	28 604	30 066	30 843	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		11 157	11 157	11 157	11 157	11 157	11 157	11 157	11 157	11 157	11 157	11 157	11 157	133 882	139 551	145 257	
Planning and development		733	733	733	733	733	733	733	733	733	733	733	733	8 797	9 245	9 593	
Road transport		10 387	10 387	10 387	10 387	10 387	10 387	10 387	10 387	10 387	10 387	10 387	10 387	124 641	129 842	135 179	
Environmental protection		37	37	37	37	37	37	37	37	37	37	37	37	444	464	486	
<i>Trading services</i>		187 080	187 080	187 080	187 080	187 080	187 080	187 080	187 080	187 080	187 080	187 080	187 080	2 244 958	2 297 774	2 410 750	
Energy sources		89 120	89 120	89 120	89 120	89 120	89 120	89 120	89 120	89 120	89 120	89 120	89 120	1 069 442	1 108 981	1 165 800	
Water management		68 022	68 022	68 022	68 022	68 022	68 022	68 022	68 022	68 022	68 022	68 022	68 022	816 265	845 301	889 522	
Waste water management		11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	141 874	142 006	153 644	
Waste management		18 115	18 115	18 115	18 115	18 115	18 115	18 115	18 115	18 115	18 115	18 115	18 115	217 378	201 485	201 784	
<i>Other</i>		1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	1 682	20 182	20 190	20 199	
Total Revenue - Functional		296 828	296 828	296 828	296 828	296 828	296 828	296 828	296 828	296 828	296 828	296 828	296 828	3 561 942	3 687 550	3 873 772	
Expenditure - Functional																	
<i>Governance and administration</i>		48 949	48 949	48 949	48 949	48 949	48 949	48 949	48 949	48 949	48 949	48 949	48 949	587 383	595 064	608 624	
Executive and council		21 573	21 573	21 573	21 573	21 573	21 573	21 573	21 573	21 573	21 573	21 573	21 573	258 876	270 734	283 394	
Finance and administration		26 956	26 956	26 956	26 956	26 956	26 956	26 956	26 956	26 956	26 956	26 956	26 956	323 476	318 987	319 552	
Internal audit		419	419	419	419	419	419	419	419	419	419	419	419	5 032	5 343	5 678	
<i>Community and public safety</i>		21 458	21 458	21 458	21 458	21 458	21 458	21 458	21 458	21 458	21 458	21 458	21 458	257 498	270 943	285 338	
Community and social services		6 453	6 453	6 453	6 453	6 453	6 453	6 453	6 453	6 453	6 453	6 453	6 453	77 439	80 917	84 619	
Sport and recreation		5 564	5 564	5 564	5 564	5 564	5 564	5 564	5 564	5 564	5 564	5 564	5 564	66 763	70 153	73 787	
Public safety		9 364	9 364	9 364	9 364	9 364	9 364	9 364	9 364	9 364	9 364	9 364	9 364	112 367	118 891	125 892	
Housing		59	59	59	59	59	59	59	59	59	59	59	59	705	756	811	
Health		19	19	19	19	19	19	19	19	19	19	19	19	224	226	229	
<i>Economic and environmental services</i>		19 913	19 913	19 913	19 913	19 913	19 913	19 913	19 913	19 913	19 913	19 913	19 913	238 954	241 188	252 887	
Planning and development		4 701	4 701	4 701	4 701	4 701	4 701	4 701	4 701	4 701	4 701	4 701	4 701	56 410	60 019	63 891	
Road transport		15 061	15 061	15 061	15 061	15 061	15 061	15 061	15 061	15 061	15 061	15 061	15 061	180 732	179 269	187 001	
Environmental protection		151	151	151	151	151	151	151	151	151	151	151	151	1 812	1 900	1 995	
<i>Trading services</i>		189 789	189 789	189 789	189 789	189 789	189 789	189 789	189 789	189 789	189 789	189 789	189 789	2 277 471	2 296 868	2 316 627	
Energy sources		98 581	98 581	98 581	98 581	98 581	98 581	98 581	98 581	98 581	98 581	98 581	98 581	1 182 974	1 176 741	1 179 982	
Water management		63 038	63 038	63 038	63 038	63 038	63 038	63 038	63 038	63 038	63 038	63 038	63 038	756 451	778 427	787 918	
Waste water management		14 188	14 188	14 188	14 188	14 188	14 188	14 188	14 188	14 188	14 188	14 188	14 188	170 257	174 594	180 439	
Waste management		13 982	13 982	13 982	13 982	13 982	13 982	13 982	13 982	13 982	13 982	13 982	13 982	167 789	167 106	168 287	
<i>Other</i>		1 756	1 756	1 756	1 756	1 756	1 756	1 756	1 756	1 756	1 756	1 756	1 756	21 068	22 065	23 128	
Total Expenditure - Functional		281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 864	281 865	3 382 374	3 426 128	3 486 603	
Surplus/(Deficit) before assoc.		14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	179 568	261 421	387 169	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	14 964	179 568	261 421	387 169	

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Multi-year expenditure to be appropriated	1															
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport/Arts And Culture		2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	25 734	4 734	12 000
Vote 06 - Council General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		1 054	1 054	1 054	1 054	1 054	1 054	1 054	1 054	1 054	1 054	1 054	1 054	12 648	22 500	24 000
Vote 08 - Water Section		983	983	983	983	983	983	983	983	983	983	983	983	11 792	45 222	42 867
Vote 09 - City Electrical Engineering		2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	2 234	26 811	24 480	24 800
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		372	372	372	372	372	372	372	372	372	372	372	372	4 467	5 000	-
Vote 14 - Market		1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	19 296	3 296	10 874
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	8 396	8 396	8 396	8 396	8 396	8 396	8 396	8 396	8 396	8 396	8 396	8 396	100 748	105 231	114 541
Single-year expenditure to be appropriated																
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport/Arts And Culture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Council General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	2 333	28 000	36 136	28 638
Vote 08 - Water Section		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - City Electrical Engineering		1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	1 091	13 088	-	-
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		190	190	190	190	190	190	190	190	190	190	190	190	2 284	-	-
Vote 13 - Sewerage		1 557	1 557	1 557	1 557	1 557	1 557	1 557	1 557	1 557	1 557	1 557	1 557	18 680	18 474	27 000
Vote 14 - Market		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	5 171	5 171	5 171	5 171	5 171	5 171	5 171	5 171	5 171	5 171	5 171	5 171	62 052	54 610	55 638
Total Capital Expenditure	2	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	162 800	159 842	170 179

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

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	25 734	4 734	12 000	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	2 144	25 734	4 734	12 000	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	40 648	58 636	52 638	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road transport		3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	40 648	58 636	52 638	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 427	77 122	93 176	94 667	
Energy sources		3 325	3 325	3 325	3 325	3 325	3 325	3 325	3 325	3 325	3 325	3 325	39 899	24 480	24 800	
Water management		983	983	983	983	983	983	983	983	983	983	983	11 792	45 222	42 867	
Waste water management		1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	1 929	23 147	23 474	27 000	
Waste management		190	190	190	190	190	190	190	190	190	190	190	2 284	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	19 296	19 296	10 874	
Total Capital Expenditure - Functional	2	11 959	11 959	11 959	11 959	11 959	11 959	11 959	11 959	11 959	11 959	11 959	162 800	159 842	170 179	
Funded by:																
National Government		13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	162 800	159 842	170 179	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital		13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	162 800	159 842	170 179	
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Funding		13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	13 567	162 800	159 842	170 179	

Table 46 MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand															
Cash Receipts By Source													1		
Property rates	27 770	30 371	20 271	20 150	25 000	23 100	21 800	22 600	20 400	27 450	27 210	21 913	288 036	315 524	339 610
Service charges - electricity revenue	57 732	53 490	48 795	47 000	47 100	42 580	49 800	43 300	45 350	49 150	52 900	59 614	596 810	656 425	709 937
Service charges - water revenue	35 043	33 024	36 546	36 200	35 500	31 900	34 450	34 120	33 300	33 350	30 100	31 051	404 583	443 049	485 796
Service charges - sanitation revenue	7 002	6 988	8 168	4 960	5 143	4 100	7 689	4 962	4 188	6 188	9 874	4 677	73 938	81 422	88 239
Service charges - refuse revenue	8 958	6 626	7 237	7 537	7 236	7 124	7 633	7 237	7 837	7 301	7 237	7 659	89 620	92 779	94 297
Rental of facilities and equipment	566	254	337	224	237	324	227	251	254	237	237	211	3 356	3 587	3 790
Interest earned - external investments	237	470	590	554	697	497	660	496	637	496	556	434	6 322	6 943	7 493
Interest earned - outstanding debtors	22 364	19 002	17 124	18 633	22 366	18 222	21 001	18 124	14 570	18 124	18 111	15 988	223 628	229 154	241 325
Dividends received												-			
Fines, penalties and forfeits	1 237	1 237	1 366	2 660	1 537	1 459	1 002	988	1 559	1 000	1 254	1 913	17 210	18 749	20 047
Licences and permits	588	425	487	460	524	246	124	237	237	363	570	373	4 632	5 087	5 490
Agency services	0	0	0	0	0	0	0	0	0	0	-	(0)	0	0	0
Transfers and Subsidies - Operational	195 450	9 000	6 000		140 346				130 000			(0)	480 796	515 029	561 249
Other revenue	4 033	5 965	5 633	4 563	5 362	5 236	4 570	5 236	6 251	5 362	4 570	4 090	60 872	45 259	46 499
Cash Receipts by Source	360 978	166 851	152 553	142 940	291 046	134 788	148 956	137 551	264 582	149 020	152 818	147 921	2 249 803	2 413 017	2 603 773
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	65 000	10 256	8 292	32 000	3 000	4 000	4 000		36 251			0	162 800	159 842	170 179
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)												-			
Proceeds on Disposal of Fixed and Intangible Assets												-			
Short term loans												-			
Borrowing long term/refinancing												-			
Increase (decrease) in consumer deposits	336	236	351	264	327	370	370	533	226	256	256	475	4 000	5 000	2 150
Decrease (increase) in non-current receivables												-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-			
Total Cash Receipts by Source	426 314	177 344	161 196	175 204	294 373	139 158	153 325	138 083	301 059	149 277	152 874	148 397	2 416 604	2 577 858	2 776 101
Cash Payments by Type															
Employee related costs	49 432	51 432	51 532	53 432	53 932	55 432	55 432	56 432	56 432	56 432	54 932	54 625	649 483	686 511	726 938
Remuneration of councillors	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	3 249	38 888	41 912	45 066
Finance charges	295	295	295	295	295	295	295	295	295	295	295	295	3 537	3 700	3 870
Bulk purchases - Electricity	50 886	50 886	50 886	50 886	50 886	50 886	50 886	50 886	50 886	50 886	50 886	40 886	600 626	600 626	850 626
Bulk purchases - Water & Sewer	28 161	27 161	29 161	30 341	28 251	29 161	27 801	27 787	32 161	29 161	29 161	21 625	339 927	339 927	489 927
Other materials	5 217	4 127	8 927	12 927	6 927	6 100	5 927	6 927	8 927	4 927	8 927	9 293	89 157	89 365	89 582
Contracted services	10 263	10 263	10 263	10 263	11 263	13 263	10 263	13 263	12 263	13 263	10 263	11 305	136 194	137 666	139 206
Transfers and grants - other municipalities												-			
Transfers and grants - other												-			
Other expenditure	7 949	7 930	10 949	11 451	11 290	8 231	8 150	12 949	11 949	14 949	12 949	16 345	135 092	137 329	139 669
Cash Payments by Type	155 452	155 342	165 262	172 843	166 092	166 816	162 003	171 788	176 162	173 162	170 662	157 623	1 993 004	2 037 036	2 484 873
Other Cash Flows/Payments by Type															
Capital assets												162 800	162 800	159 842	170 179
Repayment of borrowing	220	220	350	220	220	320	220	220	320	220	220	250	3 000	1 500	1 000
Other Cash Flows/Payments	70 000	5 000	3 000	1 000	65 000	4 000	2 000	1 000	45 000	2 000	1 000	38 450	237 450	379 703	-
Total Cash Payments by Type	225 672	160 562	168 612	174 063	231 312	170 936	164 223	173 008	221 482	175 382	171 882	359 123	2 396 254	2 578 080	2 656 052
NET INCREASE/(DECREASE) IN CASH HELD	200 643	16 781	(7 416)	1 140	63 061	(31 778)	(10 897)	(34 924)	79 577	(26 105)	(19 007)	(210 725)	20 350	(222)	120 050
Cash/cash equivalents at the month/year begin:	35 714	236 356	253 138	245 722	246 862	309 923	278 145	267 247	232 323	311 900	285 796	286 789	35 714	56 063	55 842
Cash/cash equivalents at the month/year end:	236 356	253 138	245 722	246 862	309 923	278 145	267 247	232 323	311 900	285 796	286 789	56 063	56 063	55 842	175 891

Community Assets		10 147	5 175	7 052	15 000	14 424	14 424	25 734	4 734	12 000
Community Facilities		1 580	1 995	-	-	-	-	-	-	-
Halls										
Centres		-	-	-	-	-	-	-	-	-
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police										
Parks		1 180	1 995	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves										
Public Ablution Facilities										
Markets		400								
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		8 567	3 180	7 052	15 000	14 424	14 424	25 734	4 734	12 000
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		8 567	3 180	7 052	15 000	14 424	14 424	25 734	4 734	12 000
Capital Spares										
Investment properties		225	-	-	-	-	-	-	-	-
Revenue Generating		225	-	-	-	-	-	-	-	-
Improved Property		225								
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		6 748	-	10 483	-	-	-	-	-	-
Operational Buildings		6 748	-	10 483	-	-	-	-	-	-
Municipal Offices		6 025	-	10 483	-	-	-	-	-	-
Pay/Enquiry Points										
Building Plan Offices										
Workshops		723								
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Computer Equipment		-	1 252	-	8 000	8 000	8 000	-	-	-
Computer Equipment		-	1 252	-	8 000	8 000	8 000	-	-	-
Furniture and Office Equipment		1 487	556	48	7 000	-	-	-	-	-
Furniture and Office Equipment		1 487	556	48	7 000	-	-	-	-	-
Machinery and Equipment		-	108	18	6 000	1 500	1 500	-	-	-
Machinery and Equipment		-	108	18	6 000	1 500	1 500	-	-	-
Transport Assets		1 000	1 183	-	-	1 000	1 000	-	-	-
Transport Assets		1 000	1 183	-	-	1 000	1 000	-	-	-
Land		20 362	1 481	-	-	-	-	-	-	-
Land		20 362	1 481	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	170 886	173 783	208 160	152 505	162 016	162 016	103 254	126 546	124 305

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	25 437	-	3 960	3 960	24 251	20 000	20 000
Roads Infrastructure		-	-	1 834	-	-	-	-	-	-
Roads				1 834						
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	11 100	-	3 960	3 960	24 251	20 000	20 000
Power Plants										
HV Substations		-	-	10 613	-	3 960	3 960	24 251	20 000	20 000
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		-	-	487	-	-	-	-	-	-
Capital Spares										
Water Supply Infrastructure		-	-	3 485	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations				3 485						
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	9 018	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works				9 018						
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Transport Assets		-	-	858	-	-	-	-	-	-
Transport Assets				858						
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing asse	1	-	-	26 295	-	3 960	3 960	24 251	20 000	20 000
Renewal of Existing Assets as % of total capex		0.0%	0.0%	11.2%	0.0%	2.3%	2.3%	14.9%	12.5%	11.8%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	6.5%	0.0%	0.9%	0.9%	5.8%	4.4%	4.2%

Intangible Assets		-	4 470	3 517	16 188	12 831	12 831	8 385	8 385	8 385
Servitudes										
Licences and Rights		-	4 470	3 517	16 188	12 831	12 831	8 385	8 385	8 385
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>		-	4 470	3 517	16 188	12 831	12 831	8 385	8 385	8 385
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		-	-	1 520	4 376	2 617	2 617	2 483	2 484	2 485
Computer Equipment		-	-	1 520	4 376	2 617	2 617	2 483	2 484	2 485
Furniture and Office Equipment		-	1 056	530	2 205	1 745	1 745	918	919	921
Furniture and Office Equipment		-	1 056	530	2 205	1 745	1 745	918	919	921
Machinery and Equipment		-	13 919	3 688	49 389	16 183	16 183	10 443	10 452	10 462
Machinery and Equipment		-	13 919	3 688	49 389	16 183	16 183	10 443	10 452	10 462
Transport Assets		-	30 763	24 031	30 182	22 979	22 979	23 742	24 834	25 976
Transport Assets		-	30 763	24 031	30 182	22 979	22 979	23 742	24 834	25 976
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	68 240	85 571	92 597	229 385	137 553	137 553	120 024	121 253	122 537
R&M as a % of PPE		1.3%	1.7%	1.9%	4.7%	2.9%	2.9%	2.4%	2.7%	2.9%
R&M as % Operating Expenditure		2.5%	3.0%	2.8%	7.1%	4.4%	4.4%	4.6%	3.6%	3.6%

Community Assets		53 483	57 264	53 178	1 518	1 518	1 518	-	-	-
Community Facilities		41 160	35 973	-	-	-	-	-	-	-
Halls		24 751	22 286	-	-	-	-	-	-	-
Centres										
Crèches										
Clinics/Care Centres		1 638								
Fire/Ambulance Stations										
Testing Stations										
Museums		1 612	1 027							
Galleries										
Theatres										
Libraries		12 605	10 890							
Cemeteries/Crematoria										
Police										
Parks		13	1 769							
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports		540								
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		12 323	21 292	53 178	1 518	1 518	1 518	-	-	-
Indoor Facilities		2 503	1 871							
Outdoor Facilities		9 820	19 420	53 178	1 518	1 518	1 518	-	-	-
Capital Spares										
Other assets		22 921	4 944	25 875	73 521	73 521	73 521	81 691	85 449	89 380
Operational Buildings		22 921	4 944	25 875	73 521	73 521	73 521	81 691	85 449	89 380
Municipal Offices		22 921	4 944	25 875	73 521	73 521	73 521	81 691	85 449	89 380
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Computer Equipment		-	-	911	2 565	2 565	2 565	2 569	2 687	2 811
Computer Equipment		-	-	911	2 565	2 565	2 565	2 569	2 687	2 811
Furniture and Office Equipment		3 978	2 632	2 294	3 409	3 409	3 409	3 409	3 566	3 730
Furniture and Office Equipment		3 978	2 632	2 294	3 409	3 409	3 409	3 409	3 566	3 730
Machinery and Equipment		1 178	1 124	-	-	-	-	-	-	-
Machinery and Equipment		1 178	1 124	-	-	-	-	-	-	-
Transport Assets		4 890	3 523	2 832	3 706	3 706	3 706	3 616	3 782	3 956
Transport Assets		4 890	3 523	2 832	3 706	3 706	3 706	3 616	3 782	3 956
Land		-	24 833	-	-	-	-	-	-	-
Land		-	24 833	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	411 712	435 408	402 816	434 145	429 145	429 145	420 711	455 754	476 719

Community Assets		-	-	-	11 610	4 199	4 199	19 296	3 296	10 874
Community Facilities		-	-	-	11 610	4 199	4 199	19 296	3 296	10 874
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets		-	-	-	11 610	4 199	4 199	19 296	3 296	10 874
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	11 610	4 199	4 199	35 296	13 296	25 874
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	7.1%	2.5%	2.5%	21.7%	8.3%	15.2%
Upgrading of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	2.7%	1.0%	1.0%	8.4%	2.9%	5.4%

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

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Present value
R thousand								
Capital expenditure	1							
Vote 01 - Public Safety		-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		25 734	4 734	12 000	-	-	-	-
Vote 06 - Council General		-	-	-	-	-	-	-
Vote 07 - Civil Engineering		40 648	58 636	52 638	-	-	-	-
Vote 08 - Water Section		11 792	45 222	42 867	-	-	-	-
Vote 09 - City Electrical Engineering		39 899	24 480	24 800	-	-	-	-
Vote 10 - Corporate Governane		-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-
Vote 12 - Cleansing		2 284	-	-	-	-	-	-
Vote 13 - Sewerage		23 147	23 474	27 000	-	-	-	-
Vote 14 - Market		19 296	3 296	10 874	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>								
Total Capital Expenditure		162 800	159 842	170 179	-	-	-	-
Future operational costs by vote	2							
Vote 01 - Public Safety								
Vote 02 - Health Services								
Vote 03 - Community Services								
Vote 04 - Housing								
Vote 05 - Sport Arts And Culture								
Vote 06 - Council General								
Vote 07 - Civil Engineering								
Vote 08 - Water Section								
Vote 09 - City Electrical Engineering								
Vote 10 - Corporate Governane								
Vote 11 - Budget And Treasury Office								
Vote 12 - Cleansing								
Vote 13 - Sewerage								
Vote 14 - Market								
Vote 15 - Other								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates		476 060	499 250	523 426				
Service charges - electricity revenue		989 684	1 043 663	1 100 726				
Service charges - water revenue		669 306	707 237	760 728				
Service charges - sanitation revenue		123 230	129 241	135 752				
Service charges - refuse revenue		144 367	150 268	160 072				
Rental of facilities and equipment		5 593	5 850	6 119				
<i>List other revenues sources if applicable</i>		10 536	11 021	11 528				
<i>List entity summary if applicable</i>								
Total future revenue		2 418 775	2 546 530	2 698 351	-	-	-	-
Net Financial Implications		(2 255 975)	(2 386 688)	(2 528 173)	-	-	-	-

Table 50 MBRR SA36 - Detailed capital budget per municipal vote

R/Thousand	Function	Project Description	Project Number	Type	MTRF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2020/21 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality:																	
List of capital projects grouped by Function																	
	Executive And Council	on-Infrastructure New Furniture And Office E	-	NEW	sent, effective and development-oriented public	Growth		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICIPALITY	0	0	48	-	-	-	-
	Executive And Council	Capital Non-Infrastructure New Machinery A	-	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF MUNICIPALITY	0	0	18	1 000	-	-	-
	Executive And Council	Capital Non-Infrastructure New Transport As	-	NEW		Growth		Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	-	1 000	-	-	-
	Executive And Council	Capital Non-Infrastructure New Community A	-	NEW	sent, effective and development-oriented public	Growth		Community Facilities	Centres	R-WHOLE OF MUNICIPALITY	0	0	1 638	-	-	-	-
	Executive And Council	Capital Non-Infrastructure New Community A	-	NEW	sent, effective and development-oriented public	Growth		Community Facilities	Public Open Space	R-WHOLE OF MUNICIPALITY	0	0	519	-	-	-	-
	Executive And Council	Capital Non-Infrastructure New Community A	PAZ_S03_OS04_Sp	NEW	A long and healthy life for all South Africans	Growth		Sport And Recreation Facilities	Outdoor Facilities	R-WHOLE OF MUNICIPALITY	0	0	773	-	-	-	-
	Executive And Council	Capital Non-Infrastructure New Other Assets	-	NEW	sent, effective and development-oriented public	Growth		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICIPALITY	0	0	796	-	-	-	-
	Finance And Administration	Capital Non-Infrastructure New Computer Eq	-	NEW	sent, effective and development-oriented public	Growth		Computer Equipment	Computer Equipment	R-WHOLE OF MUNICIPALITY	0	0	-	8 000	-	-	-
	Finance And Administration	Capital Non-Infrastructure New Other Assets	-	NEW	sent, effective and development-oriented public	Growth		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICIPALITY	0	0	352	-	-	-	-
	Sport And Recreation	Capital Non-Infrastructure New Community A	-	NEW	sent, effective and development-oriented public	Growth		Community Facilities	Parks	R-WHOLE OF MUNICIPALITY	0	0	172	-	-	-	-
	Sport And Recreation	Capital Non-Infrastructure New Community A	PAZ_S03_OS04_Sp	NEW	A long and healthy life for all South Africans	Growth		Sport And Recreation Facilities	Outdoor Facilities	R-WHOLE OF MUNICIPALITY	0	0	819	-	-	-	-
	Sport And Recreation	Capital Non-Infrastructure New Community A	PAZ_S03_OS04_Sp	NEW	A long and healthy life for all South Africans	Growth		Sport And Recreation Facilities	Outdoor Facilities	WARD 09	0	0	1 800	6 144	25 734	4 734	12 000
	Road Transport	Capital Infrastructure New Roads Infrastruct	-	NEW	competitive and responsive economic infrastruc	Growth		Roads Infrastructure	Roads	R-WHOLE OF MUNICIPALITY	0	0	10 711	18 421	28 000	36 136	28 538
	Road Transport	Capital Infrastructure New Roads Infrastruct	-	NEW	competitive and responsive economic infrastruc	Growth		Roads Infrastructure	Roads	WARD 32	0	0	9 783	13 259	12 648	22 500	24 000
	Energy Sources	Capital Infrastructure New Electrical Infrastru	-	NEW	competitive and responsive economic infrastruc	Growth		Electrical Infrastructure	Hv Substations	R-WHOLE OF MUNICIPALITY	0	0	(6 522)	-	-	-	-
	Energy Sources	Capital Infrastructure New Electrical Infrastru	-	NEW	competitive and responsive economic infrastruc	Growth		Electrical Infrastructure	Mv Networks	R-WHOLE OF MUNICIPALITY	0	0	19 687	11 398	13 088	-	-
	Energy Sources	Capital Infrastructure New Electrical Infrastru	-	NEW	competitive and responsive economic infrastruc	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF MUNICIPALITY	0	0	418	26 834	2 560	4 480	4 800
	Energy Sources	Capital Non-Infrastructure New Machinery A	-	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF MUNICIPALITY	0	0	-	500	-	-	-
	Energy Sources	Capital Infrastructure Existing Renewal/Elect	-	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		Electrical Infrastructure	Hv Substations	R-WHOLE OF MUNICIPALITY	0	0	10 613	3 960	24 251	20 000	20 000
	Energy Sources	Capital Infrastructure Existing Renewal/Elect	-	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		Electrical Infrastructure	Lv Networks	R-WHOLE OF MUNICIPALITY	0	0	487	-	-	-	-
	Water Management	Capital Infrastructure New Water Supply Infra	PAZ_S03_OS04_M	NEW	competitive and responsive economic infrastruc	Growth		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF MUNICIPALITY	0	0	16 152	6 925	9 797	12 500	16 000
	Water Management	Capital Infrastructure New Water Supply Infra	-	NEW	competitive and responsive economic infrastruc	Growth		Water Supply Infrastructure	Distribution	R-WHOLE OF MUNICIPALITY	0	0	58 888	58 994	1 995	32 722	26 967
	Waste Water Management	Capital Infrastructure Existing Upgrading/Sa	-	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access		Sanitation Infrastructure	Waste Water Treatment Works	R-WHOLE OF MUNICIPALITY	0	0	14 783	-	16 000	10 000	15 000
	Waste Water Management	Capital Infrastructure New Sanitation Infrastr	-	NEW	competitive and responsive economic infrastruc	Growth		Sanitation Infrastructure	Pump Station	R-WHOLE OF MUNICIPALITY	0	0	-	523	-	-	-
	Waste Water Management	Capital Infrastructure New Sanitation Infrastr	-	NEW	competitive and responsive economic infrastruc	Growth		Sanitation Infrastructure	Retubulation	R-WHOLE OF MUNICIPALITY	0	0	8 822	9 886	7 147	13 474	12 000
	Waste Water Management	Capital Infrastructure New Sanitation Infrastr	-	NEW	competitive and responsive economic infrastruc	Growth		Sanitation Infrastructure	Retubulation	WARD 16	0	0	500	-	-	-	-
	Waste Management	Capital Infrastructure New Solid Waste Infra	-	NEW	competitive and responsive economic infrastruc	Growth		Solid Waste Infrastructure	Waste Transfer Stations	R-WHOLE OF MUNICIPALITY	0	0	-	-	2 284	-	-
	Other	Capital Non-Infrastructure Existing Upgrad	-	UPGRADING	sent, effective and development-oriented public	Inclusion and Access		Community Facilities	Markets	R-WHOLE OF MUNICIPALITY	0	0	-	3 330	19 256	3 236	10 074
	Parent Capital expenditure												159 857	170 175	162 800	159 942	170 179
	Entities:																
	List of capital projects grouped by Entity																
	Entity A																
	Water project A																
	Entity B																
	Electricity project B																
	Entity Capital expenditure												-	-	-	-	-
	Total Capital expenditure												159 857	170 175	162 800	159 942	170 179

2.10 Legislation Compliance Status

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

2.10.1 In Year Reporting

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

2.10.2 Internship Programme

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

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

2.10.3 Budget and Treasury Office

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

2.10.4 Audit Committee

An Audit Committee have been established and is fully functional.

2.10.5 Municipal Public Accounts Committee

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

2.10.6 Service Delivery and Implementation Plan

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

2.10.7 Annual Report

The Annual Report have been compiled in terms of the MFMA and National Treasury requirements. The Municipal Public Accounts Committee engaged with the community and officials and will table their oversight report for the 2018/19 annual report in Council. A section 32 Committee have been established.

2.11 Other supporting documents

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

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

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	530 452	579 462	379 876	426 067	399 452	399 452	336 569	426 233	458 200	492 565
Pension and UIF Contributions		-	-	78 969	90 363	88 057	88 057	70 082	79 296	85 243	91 636
Medical Aid Contributions		-	-	34 740	42 449	38 471	38 471	31 122	33 002	35 477	38 138
Overtime		-	-	47 872	32 721	37 421	37 421	43 277	37 422	40 229	43 246
Performance Bonus		-	-	29 132	34 609	28 893	28 893	27 070	30 915	33 234	35 726
Motor Vehicle Allowance		-	-	628	966	966	966	467	1 036	1 114	1 197
Cellphone Allowance		-	-	986	1 235	1 255	1 255	857	1 263	1 358	1 460
Housing Allowances		-	-	6 524	6 859	6 859	6 859	5 593	7 342	7 893	8 485
Other benefits and allowances		-	-	14 005	19 993	20 867	20 867	14 364	21 793	23 428	25 185
Payments in lieu of leave		-	-	17 937	8 590	8 483	8 483	7 640	9 040	9 718	10 447
Long service awards		-	-	(8 757)	-	-	-	-	-	-	-
Post-retirement benefit obligations	4	-	-	33 449	-	-	-	-	-	-	-
sub-total	5	530 452	579 462	635 361	663 853	630 725	630 725	537 041	647 342	695 892	748 084
<i>Less: Employees costs capitalised to PPF</i>											
Total Employee related costs	1	530 452	579 462	635 361	663 853	630 725	630 725	537 041	647 342	695 892	748 084
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		411 712	435 408	402 816	434 145	429 145	429 145	268 544	435 711	455 754	476 719
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	411 712	435 408	402 816	434 145	429 145	429 145	268 544	435 711	455 754	476 719
Bulk purchases											
Electricity Bulk Purchases		529 967	467 670	673 365	575 000	565 000	565 000	415 761	630 626	659 635	689 978
Water Bulk Purchases		245 252	286 592	320 845	324 216	314 216	314 216	166 522	359 927	376 484	393 802
Total bulk purchases	1	775 219	754 263	994 211	899 216	879 216	879 216	582 282	990 553	1 036 119	1 083 780
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	-	-	-	-	-	-	-
Contracted services											
<i>Outsourced Services</i>		35 802	39 175	28 275	150 628	85 980	85 980	69 648	89 142	93 243	97 532
<i>Consultants and Professional Services</i>		-	-	-	94 946	65 026	65 026	66 746	68 729	71 891	75 197
<i>Contractors</i>		-	-	17 729	58 788	26 351	26 351	20 613	25 280	26 443	27 659
Total contracted services		35 802	39 175	46 005	304 362	177 357	177 357	157 007	183 151	191 576	200 389
Other Expenditure By Type											
Collection costs		-	-	7 144	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	-	-	-	-	-	-	-	-
Other Expenditure		283 142	274 024	255 574	197 304	129 817	129 817	107 221	179 390	187 642	196 274
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	5 972	5 972	5 972	5 972
Audit fees		-	-	-	-	-	-	66 082	69 329	72 723	72 723
General expenses		-	-	-	77 831	66 082	66 082	8 299	8 747	9 220	9 220
Advertisement		-	-	-	8 299	8 299	8 299	525	549	574	574
Bursaries		-	-	-	2 204	44	44	44	47	49	49
Freight Services		-	-	-	44	44	44	10 010	10 470	10 952	10 952
Insur Under- Premium		-	-	-	10 341	4 513	4 513	1 413	1 478	1 546	1 546
Leadership & Internship		-	-	-	4 513	3 636	3 636	2 484	2 598	2 718	2 718
Municipal Services		-	-	-	3 636	7 049	7 049	4 012	4 197	4 390	4 390
Printing & Publications		-	-	-	7 049	6 052	6 052	8 591	8 986	9 400	9 400
Professional Bodies		-	-	-	6 052	1 325	1 325	840	879	919	919
Reg Fees National		-	-	-	1 325	9 000	9 000	8 663	9 061	9 478	9 478
Remuneration to Ward Committees		-	-	-	9 000	20 268	20 268	15 715	16 438	17 194	17 194
Wet Fuel		-	-	-	20 268	46 740	46 740	46 740	48 890	51 139	51 139
Indigent Relief		-	-	-	46 740	-	-	-	-	-	-
Total 'Other' Expenditure	1	283 142	274 024	262 718	197 304	129 817	129 817	107 221	179 390	187 642	196 274
by Expenditure Item											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Other materials		68 240	85 571	31 355	118 896	73 065	73 065	51 109	80 729	84 442	88 327
Contracted Services		-	-	61 242	110 488	64 488	64 488	49 751	67 256	70 350	73 586
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	68 240	85 571	92 597	229 385	137 553	137 553	100 859	147 985	154 792	161 913

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

Description	Ref	Vote 01 - Public Safety	Vote 02 - Health Services	Vote 03 - Community Services	Vote 04 - Housing	Vote 05 - Sport Arts And Culture	Vote 06 - Council General	Vote 07 - Civil Engineering	Vote 08 - Water Section	Vote 09 - City Electrical Engineering	Vote 10 - Corporate Governane	Vote 11 - Budget And Treasury Office	Vote 12 - Cleansing	Vote 13 - Sewerage	Vote 14 - Market	Vote 15 - Other	Total
R thousand	1																
Revenue By Source																	
Property rates		-	-	-	-	-	-	-	-	-	-	480 060	-	-	-	-	480 060
Service charges - electricity revenue		-	-	-	-	-	-	-	-	994 684	-	-	-	-	-	-	994 684
Service charges - water revenue		-	-	-	-	-	-	674 306	-	-	-	-	-	-	-	-	674 306
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	123 230	-	-	-	123 230
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	149 367	-	-	-	-	149 367
Rental of facilities and equipment		590	-	350	3 055	529	613	-	-	-	374	-	-	-	82	-	5 593
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	10 453	-	-	83	-	10 536
Interest earned - outstanding debtors		-	-	-	71	-	-	-	141 959	31 507	-	128 775	67 759	2 644	-	-	372 714
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3 628	-	-	-	1	-	-	-	15 000	-	10 055	-	-	-	-	28 684
Licences and permits		7 720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 720
Agency services		0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Other revenue		16 666	-	1 944	1 326	985	25 000	252	-	-	554	4 709	-	-	20 017	-	71 453
Transfers and subsidies		-	-	-	-	823	-	6 437	-	4 000	-	469 536	-	-	-	-	480 796
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		28 604	-	2 294	4 452	2 338	25 613	6 689	816 265	1 045 191	928	1 103 588	217 126	125 874	20 182	-	3 399 142
Expenditure By Type																	
Employee related costs		115 379	6 123	48 914	14 184	43 675	37 712	58 641	33 002	48 074	45 185	75 560	62 584	41 098	10 542	8 813	649 483
Remuneration of councillors		-	-	-	-	-	38 988	-	-	-	-	-	-	-	-	-	38 988
Debt impairment		-	-	-	-	-	-	269 722	397 874	-	-	192 024	59 747	49 292	-	-	968 659
Depreciation & asset impairment		6 168	820	31 279	1 647	23 716	1 381	113 267	97 044	62 453	351	5 329	8 757	63 685	4 727	86	420 711
Finance charges		110	20	56	12	-	2 154	563	171	108	146	62	11	109	10	5	3 537
Bulk purchases		-	-	-	-	-	-	339 927	600 626	-	-	-	-	-	-	-	940 553
Other materials		12 222	76	1 204	381	2 455	4 574	19 797	8 066	23 710	409	2 704	4 343	8 511	573	134	89 157
Contracted services		25 951	547	9 789	328	4 550	8 662	15 830	7 536	9 872	5 417	18 286	21 583	4 389	3 397	56	136 194
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		6 098	2 656	3 551	1 031	3 245	41 080	4 008	983	40 257	3 302	18 773	3 592	3 149	1 819	1 547	135 092
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		165 928	10 242	94 793	17 583	77 641	134 551	212 107	756 451	1 182 974	54 810	312 738	160 616	170 233	21 068	10 641	3 382 374
Surplus/(Deficit)		(137 324)	(10 242)	(92 499)	(13 131)	(75 303)	(108 938)	(205 418)	59 814	(137 783)	(53 882)	790 850	56 510	(44 359)	(886)	(10 641)	16 768
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	122 549	-	24 251	-	-	-	16 000	-	-	162 800
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		(137 324)	(10 242)	(92 499)	(13 131)	(75 303)	(108 938)	(82 869)	59 814	(113 532)	(53 882)	790 850	56 510	(28 359)	(886)	(10 641)	179 566

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

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors		285 321	2 932 269	287 403	4 274 657	4 620 564	4 461 198	4 642 288	5 578 942	6 646 864	7 701 819
Less: Provision for debt impairment		-	(2 573 678)	34 675	(3 706 000)	(3 561 462)	(3 525 557)	(3 775 193)	(3 694 216)	(4 827 555)	(5 752 566)
Total Consumer debtors	2	285 321	358 590	322 078	568 657	1 059 102	935 641	867 095	1 884 726	1 819 309	1 949 253
Debt impairment provision											
Balance at the beginning of the year		-	(2 594 132)	(2 573 678)	(3 232 827)	(3 232 827)	(3 232 827)	(3 232 827)	(3 525 557)	(3 894 216)	(4 827 555)
Contributions to the provision		-	(663 481)	(782 432)	-	(778 634)	(742 730)	(389 317)	(968 659)	(933 339)	(925 011)
Bad debts written off		-	683 935	123 283	-	450 000	450 000	(153 048)	800 000	-	-
Balance at end of year		-	(2 573 678)	(3 232 827)	(3 232 827)	(3 561 462)	(3 525 557)	(3 775 193)	(3 694 216)	(4 827 555)	(5 752 566)
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		5 428 355	12 207 249	12 409 877	12 730 049	12 599 252	12 579 152	12 354 338	12 741 952	12 901 794	13 071 972
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation	2	-	7 035 945	7 425 336	7 885 302	7 854 481	7 854 481	7 453 131	8 275 193	8 730 946	9 207 665
Total Property, plant and equipment (PPE)	2	5 428 355	5 171 305	4 984 541	4 844 747	4 744 771	4 724 670	4 901 208	4 466 759	4 170 847	3 864 307
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		13 110	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	14 432	-	16 000	16 000	2 396	-	92 839	70 900	3 503
Total Current liabilities - Borrowing		13 110	14 432	-	16 000	16 000	2 396	-	92 839	70 900	3 503
Trade and other payables											
Trade Payables	5	709 512	902 979	1 307 151	1 276 306	761 447	839 194	1 351 750	1 069 702	927 449	1 307 151
Other creditors		-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		8 587	27 770	99 517	15 000	15 000	20 000	149 063	15 000	12 000	12 600
VAT		-	-	4 452	-	-	-	369 849	-	-	-
Total Trade and other payables	2	718 099	930 750	1 411 121	1 291 306	776 447	859 194	1 870 662	1 084 702	939 449	1 319 751
Non current liabilities - Borrowing											
Borrowing	4	85 463	71 031	98 976	50 000	207 747	207 747	90 980	83 790	12 889	9 387
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		85 463	71 031	98 976	50 000	207 747	207 747	90 980	83 790	12 889	9 387
Provisions - non-current											
Retirement benefits		-	54 680	60 790	65 653	70 906	70 906	70 906	76 578	82 704	89 321
Refuse landfill site rehabilitation		-	110 498	116 280	125 582	135 629	135 629	135 629	146 479	158 198	170 853
Other		-	262 713	265 301	286 525	309 447	309 447	309 447	334 203	360 940	389 815
Total Provisions - non-current		-	427 892	442 371	477 761	515 982	515 982	515 982	557 261	601 841	649 989
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		5 158 851	4 851 331	4 553 307	4 236 843	4 236 844	4 201 930	4 266 728	3 931 663	3 829 429	4 020 900
GRAP adjustments		-	-	-	-	15 650	-	-	-	-	-
Restated balance		5 158 851	4 851 331	4 553 307	4 236 843	4 252 494	4 201 930	4 266 728	3 931 663	3 829 429	4 020 900
Surplus/(Deficit)		(307 519)	(299 667)	(299 955)	(347 956)	(20 533)	(20 533)	189 152	179 568	261 421	387 169
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		358 662	16 644	(16 509)	(326 650)	495 787	495 787	-	-	-	-
Accumulated Surplus/(Deficit)	1	5 209 993	4 568 308	4 236 843	3 562 237	4 727 748	4 677 184	4 455 880	4 111 231	4 090 850	4 408 069
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	5 209 993	4 568 308	4 236 843	3 562 237	4 727 748	4 677 184	4 455 880	4 111 231	4 090 850	4 408 069

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

Total municipal services		Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
			Household service targets (000)								
			Water:								
			144 949	144 949	146 398	146 398	146 398	146 398	156 939	168 239	180 352
			30 591	30 591	30 897	30 897	30 897	30 897	33 122	35 506	38 063
			2 090	2 090	2 111	2 111	2 111	2 111	2 263	2 425	2 600
			2 090	2 090	2 111	2 111	2 111	2 111	2 263	2 425	2 600
			179 719	179 719	181 517	181 517	181 517	181 517	194 586	208 596	223 615
			2 089	2 089	2 110	2 089	2 110	2 110	2 261	2 424	2 599
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			2 089	2 089	2 110	2 089	2 110	2 110	2 261	2 424	2 599
			181 808	181 808	183 626	183 605	183 626	183 626	196 847	211 020	226 214
			Sanitation/sewerage:								
			125 993	125 993	127 253	127 253	127 253	127 253	136 416	146 238	156 767
			216	216	218	218	218	218	234	251	269
			616	616	622	622	622	622	667	715	767
			2 779	2 779	2 807	2 807	2 807	2 807	3 009	3 225	3 458
			1 149	1 149	1 161	1 161	1 161	1 161	1 244	1 334	1 430
			130 754	130 754	132 061	132 061	132 061	132 061	141 570	151 763	162 690
			1 000	1 000	1 010	1 010	1 010	1 010	1 083	1 161	1 244
			-	-	-	-	-	-	-	-	-
			3 581	3 581	3 617	3 617	3 617	3 617	3 877	4 156	4 456
			4 581	4 581	4 627	4 627	4 627	4 960	5 317	5 700	6 083
			135 335	135 335	136 688	136 688	136 688	136 688	146 530	157 080	168 390
			Energy:								
			142 819	142 819	144 247	144 247	144 247	144 247	154 633	165 766	177 702
			23 420	23 420	23 654	23 654	23 654	23 654	25 357	27 183	29 140
			166 239	166 239	167 901	167 901	167 901	167 901	179 990	192 949	206 842
			142 819	142 819	144 247	144 247	144 247	144 247	154 633	165 766	177 702
			23 420	23 420	23 654	23 654	23 654	23 654	25 357	27 183	29 140
			-	-	-	-	-	-	-	-	-
			166 239	166 239	167 901	167 901	167 901	167 901	179 990	192 949	206 842
			332 478	332 478	335 803	335 803	335 803	335 803	359 980	385 899	413 684
			Refuse:								
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	5 716	5 716	5 716
			2	2	2	2	2	2	2 430	2 430	2 430
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			2	2	2	2	2	-	8 146	8 146	8 146
			2	2	2	2	2	-	8 146	8 146	8 146
			Municipal in-house services								
			Household service targets (000)								
			Water:								
			144 949	144 949	146 398	146 398	146 398	146 398	156 939	168 239	180 352
			30 591	30 591	30 897	30 897	30 897	30 897	33 122	35 506	38 063
			2 090	2 090	2 111	2 111	2 111	2 111	2 263	2 425	2 600
			2 090	2 090	2 111	2 111	2 111	2 111	2 263	2 425	2 600
			179 719	179 719	181 517	181 517	181 517	181 517	194 586	208 596	223 615
			2 089	2 089	2 110	2 089	2 110	2 110	2 261	2 424	2 599
			-	-	-	-	-	-	-	-	-
			2 089	2 089	2 110	2 089	2 110	2 110	2 261	2 424	2 599
			181 808	181 808	183 626	183 605	183 626	183 626	196 847	211 020	226 214
			Sanitation/sewerage:								
			125 993	125 993	127 253	127 253	127 253	127 253	136 416	146 238	156 767
			216	216	218	218	218	218	234	251	269
			616	616	622	622	622	622	667	715	767
			2 779	2 779	2 807	2 807	2 807	2 807	3 009	3 225	3 458
			1 149	1 149	1 161	1 161	1 161	1 161	1 244	1 334	1 430
			130 754	130 754	132 061	132 061	132 061	132 061	141 570	151 763	162 690
			1 000	1 000	1 010	1 010	1 010	1 010	1 083	1 161	1 244
			-	-	-	-	-	-	-	-	-
			3 581	3 581	3 617	3 617	3 617	3 617	3 877	4 156	4 456
			4 581	4 581	4 627	4 627	4 627	4 960	5 317	5 700	6 083
			135 335	135 335	136 688	136 688	136 688	136 688	146 530	157 080	168 390
			Energy:								
			142 819	142 819	144 247	144 247	144 247	144 247	154 633	165 766	177 702
			23 420	23 420	23 654	23 654	23 654	23 654	25 357	27 183	29 140
			166 239	166 239	167 901	167 901	167 901	167 901	179 990	192 949	206 842
			142 819	142 819	144 247	144 247	144 247	144 247	154 633	165 766	177 702
			23 420	23 420	23 654	23 654	23 654	23 654	25 357	27 183	29 140
			-	-	-	-	-	-	-	-	-
			166 239	166 239	167 901	167 901	167 901	167 901	179 990	192 949	206 842
			332 478	332 478	335 803	335 803	335 803	335 803	359 980	385 899	413 684
			Refuse:								
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	5 716	5 716	5 716
			2	2	2	2	2	2	2 430	2 430	2 430
			-	-	-	-	-	-	-	-	-
			2	2	2	2	2	-	8 146	8 146	8 146
			2	2	2	2	2	-	8 146	8 146	8 146

Table 56 MBRR SA11 PROPERTY RATES SUMMARY

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Valuation:										
Date of valuation:	1	2014-01-07	2014-01-07	2014-01-07	2014-01-07	2014-01-07	2014-01-07	2019-01-09		
Financial year valuation used				2014/15	2019/20	2019/21		2020/2021		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	Yes				
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes	Yes		Yes		
Municipal partnership s38 used? (Y/N)				No	No	No		No	No	No
No. of assistant valuers (FTE)	3	No	NO	NO	NO	NO		1	1	1
No. of data collectors (FTE)	3	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A
No. of internal valuers (FTE)	3	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A
No. of external valuers (FTE)	3	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A
No. of additional valuers (FTE)	4	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A
Valuation appeal board established? (Y/N)		N/A	N/A	N/A	Yes	Yes		Yes		
Implementation time of new valuation roll (mths)		12	12	12	12	12		12		
No. of properties	5			98 200	98 734	98 734	99 979	102 646	102 646	102 646
No. of sectional title values	5	3 291	3 291	3 252	3 269	3 269	3 315	3 315	3 315	3 315
No. of unreasonably difficult properties s7(2)		3	3	3	3	3	3	3	3	3
No. of supplementary valuations					1 000	1 000	1	-	-	-
No. of valuation roll amendments		1 100	100	1 100	1 100	1 100				
No. of objections by rate payers					5	5				
No. of appeals by rate payers		1 120	1 120	1 120	3	3				
No. of successful objections	8	275	275	275	-	-				
No. of successful objections > 10%	8	845	845	845	-	-				
Supplementary valuation		-	-	-	-	-				
Public service infrastructure value (Rm)	5			95	95	95	95	1 108	1 108	1 108
Municipality owned property value (Rm)		93	93	879	879	879	673	928	928	928
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		7	7	7	7	7				
Valuation reductions-nature reserves/park (Rm)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Valuation reductions-mineral rights (Rm)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-				
Valuation reductions-public worship (Rm)		13	13	13	13	13	13	13	13	13
Valuation reductions-other (Rm)		-	-	-	-	-				
Total valuation reductions:		21	21	20	20	20	13	13	13	13
Total value used for rating (Rm)	5	20 175	20 175	20 175	24 606	24 606		31 763	31 763	31 763
Total land value (Rm)	5	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A
Total value of improvements (Rm)	5	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A
Total market value (Rm)	5	20 175	20 175	20 175	24 606	24 606		31 763	31 763	31 763
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes	Yes		Yes		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes	Yes		Yes		
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)		No	No	No	No	No		No		
Phasing-in properties s21 (number)		0	0	0	0	1		1		
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes	Yes		Yes		
Fixed amount minimum value (R'000)		-	-	-	-	0		0		
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6	317 223	352 259	413 697	400 836	400 836		457 287	478 322	500 325
Rate revenue expected to collect (R'000)	6	253 778	334 646	310 273	316 661	316 661		320 101	344 392	375 244
Expected cash collection rate (%)				75.0%	74.5%	174.5%		70.0%	72.0%	75.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		14 442	12 803	11 452	12 116	12 116		12 116	12 116	12 116
Rebates, exemptions - pensioners (R'000)		587	622	890	942	942		942	942	942
Rebates, exemptions - bona fide farm. (R'000)		457	485	648	686	686		686	686	686
Rebates, exemptions - other (R'000)		-	-	-	-	-		-	-	-
Phase-in reductions/discounts (R'000)		1 800	1 909	1 737	1 838	1 838		1 838	1 838	1 838
Total rebates,exemptns,eductns,discs (R'000)		17 287	15 819	14 726	15 580	15 580	-	15 580	15 580	15 580

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

Table 61 MBRR SA 37

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

Table 62 MBRR SA 38 CONSOLIDATED PROJECTS

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

Function	Project Description	Project Number	Type	MFSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2020/21 Medium Term Revenue & Expenditure Framework		
												Audited Outcome 2019/20	Current Year Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality:																
List all operational projects grouped by Function																
Executive And Council	O_Municipal Running Cost	M123	Municipal Running Cost	san settlements and improved quality of service	Governance				R-ADMIN OF HEAD OF	0	0	149 245	182 180	190 123	201 744	214 111
Executive And Council	O_Municipal Running Cost	M123	Municipal Running Cost	san settlements and improved quality of service	Governance				R-WHOLE OF MUNICI	0	0	65 140	68 597	72 160	75 401	80 863
Executive And Council	O_Tws_Capacity Build Train & Dev_Capacity Building Councilors		Work Streams	enable workforce to support an inclusive, responsive and sustainable social plan	Governance				R-WHOLE OF MUNICI	0	0	509	190	190	199	208
Executive And Council	O_Tws_Cd_Community Initiatives		Work Streams	enable workforce to support an inclusive, responsive and sustainable social plan	Inclusion and Access				R-WHOLE OF MUNICI	0	0	4 661	4 408	4 480	4 686	4 902
Executive And Council	O_Tws_Cd_Gender Development		Work Streams	enable workforce to support an inclusive, responsive and sustainable social plan	Inclusion and Access				R-WHOLE OF MUNICI	0	0	273	270	282	295	309
Executive And Council	O_Tws_Cd_Youth Projects_Youth Development		Work Streams	enable workforce to support an inclusive, responsive and sustainable social plan	Inclusion and Access				R-WHOLE OF MUNICI	0	0	88	171	179	187	196
Executive And Council	O_Tws_Communic & Public Participation_Public Participation Meeting		Work Streams	san settlements and improved quality of service	Inclusion and Access				R-WHOLE OF MUNICI	0	0	100	100	100	105	109
Executive And Council	O_Tws_Fundoms And Events_Compiler Awards		Work Streams	effective and development-oriented projects	Inclusion and Access				R-WHOLE OF MUNICI	0	0	369	313	323	338	353
Executive And Council	O_Tws_Fundoms And Events_Special Events And Fundoms		Work Streams	effective and development-oriented projects	Inclusion and Access				R-WHOLE OF MUNICI	0	0	1 546	1 692	1 764	1 845	1 930
Executive And Council	O_Tws_Sm&G_Risk Management		Work Streams	accountable, effective and efficient local government	Inclusion and Access				R-WHOLE OF MUNICI	0	0	13 160	4 888	5 142	5 379	5 626
Executive And Council	O_Tws_Sm&G_Strategy Planning_Leigelo		Work Streams	accountable, effective and efficient local government	Governance				R-WHOLE OF MUNICI	0	0	102	162	169	177	185
Executive And Council	O_Tws_SportDevelopment_Marathons_Sport And Recreation		Work Streams	effective and development-oriented projects	Inclusion and Access				R-WHOLE OF MUNICI	0	0	205	168	176	184	193
Executive And Council	O_Mia_Minf_Cm_P1_Computer Equipment		Corrective Maintenance	effective and development-oriented projects	Governance		Computer Equipment	Computer Equipment	R-WHOLE OF MUNICI	0	0	6	6	6	6	6
Executive And Council	O_Mia_Minf_Cm_P1_Computer Equipment		Corrective Maintenance	effective and development-oriented projects	Governance		Computer Equipment	Computer Equipment	R-WHOLE OF MUNICI	0	0	39	41	43	45	45
Executive And Council	O_Mia_Minf_Cm_P1_Furniture And Office Equipment		Corrective Maintenance	effective and development-oriented projects	Governance		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICI	0	0	1	47	48	50	53
Executive And Council	O_Mia_Minf_Cm_P1_Furniture And Office Equipment		Corrective Maintenance	effective and development-oriented projects	Governance		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICI	0	0	12	161	167	175	183
Executive And Council	O_Mia_Minf_Cm_P1_Licenses & Rights_Computer Software And Applications		Corrective Maintenance	effective and development-oriented projects	Governance		Licenses And Rights	Software And Applications	R-WHOLE OF MUNICI	0	0	6	6	6	6	7
Executive And Council	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Buildings		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	495	543	561	587	614
Executive And Council	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Buildings		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	1	1	1	1	1
Executive And Council	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Civil Structures		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	51	51	53	56	56
Executive And Council	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Civil Structures		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	2	2	2	2	2
Executive And Council	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Electrical Equipment		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	17	16	17	18	18
Executive And Council	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Land		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	49	39	41	43	45
Executive And Council	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Land		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	17	17	18	19	19
Executive And Council	O_Mia_Minf_Cm_P1_Transport Assets		Corrective Maintenance	effective and development-oriented projects	Governance		Transport Assets	Transport Assets	R-WHOLE OF MUNICI	0	0	31	32	33	35	35
Executive And Council	O_Mia_Minf_Cm_P1_Transport Assets		Corrective Maintenance	effective and development-oriented projects	Governance		Transport Assets	Transport Assets	R-WHOLE OF MUNICI	0	0	111	869	825	863	903
Executive And Council	O_Mia_Minf_Cm_P1_Transport Assets		Corrective Maintenance	effective and development-oriented projects	Governance		Transport Assets	Transport Assets	R-WHOLE OF MUNICI	0	0	204	335	355	381	397
Finance And Administration	O_Municipal Running Cost	M123	Municipal Running Cost	san settlements and improved quality of service	Governance				R-ADMIN OF HEAD OF	0	0	254 765	196 854	201 119	275 257	290 206
Finance And Administration	O_Municipal Running Cost	M123	Municipal Running Cost	san settlements and improved quality of service	Governance				R-WHOLE OF MUNICI	0	0	102 044	15 036	15 458	16 348	17 253
Finance And Administration	O_Tws_Financial Mng Grant_Auth Outcomes		Work Streams	accountable, effective and efficient local government	Governance				R-WHOLE OF MUNICI	0	0	604	1 500	1 575	1 647	1 723
Finance And Administration	O_Tws_Financial Mng Grant_Financial Systems		Work Streams	accountable, effective and efficient local government	Governance				R-WHOLE OF MUNICI	0	0	604	1 500	1 575	1 647	1 723
Finance And Administration	O_Tws_Financial Mng Grant_Training Minimum Competency		Work Streams	accountable, effective and efficient local government	Governance				R-ADMIN OF HEAD OF	0	0	155	187	196	205	215
Finance And Administration	O_Tws_Financial Mng Grant_Training Minimum Competency		Work Streams	accountable, effective and efficient local government	Governance				R-WHOLE OF MUNICI	0	0	617	393	387	405	423
Finance And Administration	O_Tws_Financial Management Grant/Financial Statements		Work Streams	accountable, effective and efficient local government	Governance				R-WHOLE OF MUNICI	0	0	106	680	725	779	837
Finance And Administration	O_Tws_Financial Management Grant/Interim Computation		Work Streams	accountable, effective and efficient local government	Governance				R-WHOLE OF MUNICI	0	0	1200	2 096	2 155	2 254	2 358
Finance And Administration	O_Mia_Minf_Cm_P1_Computer Equipment		Corrective Maintenance	effective and development-oriented projects	Governance		Computer Equipment	Computer Equipment	R-WHOLE OF MUNICI	0	0	8	9	9	10	10
Finance And Administration	O_Mia_Minf_Cm_P1_Furniture And Office Equipment		Corrective Maintenance	effective and development-oriented projects	Governance		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICI	0	0	25	26	27	28	28
Finance And Administration	O_Mia_Minf_Cm_P1_Furniture And Office Equipment		Corrective Maintenance	effective and development-oriented projects	Governance		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICI	0	0	2 643	12 314	12 867	13 459	14 078
Finance And Administration	O_Mia_Minf_Cm_P1_Licenses & Rights_Computer Software And Applications		Corrective Maintenance	effective and development-oriented projects	Governance		Licenses And Rights	Software And Applications	R-WHOLE OF MUNICI	0	0	16	486	501	524	548
Finance And Administration	O_Mia_Minf_Cm_P1_Machinery And Equipment		Corrective Maintenance	effective and development-oriented projects	Governance		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF MUNICI	0	0	422	465	487	509	533
Finance And Administration	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Buildings		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	77	80	84	88	88
Finance And Administration	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Buildings		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	33	33	35	36	36
Finance And Administration	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Civil Structures		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	25	25	26	27	27
Finance And Administration	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Electrical Equipment		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	5	5	5	5	5
Finance And Administration	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Civil Structures		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Stores	R-WHOLE OF MUNICI	0	0	9	9	9	10	10
Finance And Administration	O_Mia_Minf_Cm_P1_Ops Bldgs_Stores_Electrical Equipment		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Stores	R-WHOLE OF MUNICI	0	0	38	38	40	42	42
Finance And Administration	Operational Maintenance-Non-Infrastructure Corrective Maintenance Planned Other Activities		Corrective Maintenance	effective and development-oriented projects	Governance		Transport Assets	Transport Assets	R-WHOLE OF MUNICI	0	0	59	81	86	90	94
Finance And Administration	O_Mia_Minf_Cm_P1_Transport Assets		Corrective Maintenance	effective and development-oriented projects	Governance		Transport Assets	Transport Assets	R-WHOLE OF MUNICI	0	0	4 750	4 771	5 076	5 448	5 847
Internal Audit	O_Municipal Running Cost	M123	Municipal Running Cost	san settlements and improved quality of service	Governance				R-ADMIN OF HEAD OF	0	0	2	2	2	2	2
Internal Audit	O_Mia_Minf_Cm_P1_Furniture And Office Equipment		Corrective Maintenance	effective and development-oriented projects	Governance		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF MUNICI	0	0	4	4	4	4	4
Internal Audit	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Buildings		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	4	4	4	4	4
Internal Audit	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Civil Structures		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	4	4	4	4	4
Internal Audit	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Electrical Equipment		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	4	4	4	4	4
Internal Audit	O_Mia_Minf_Cm_P1_Ops Bldgs_Municipal Offices_Land		Corrective Maintenance	effective and development-oriented projects	Governance		Operational Buildings	Municipal Offices	R-WHOLE OF MUNICI	0	0	7	7	7	8	8
Internal Audit	O_Mia_Minf_Cm_P1_Transport Assets		Corrective Maintenance	effective and development-oriented projects	Governance		Transport Assets	Transport Assets	R-WHOLE OF MUNICI	0	0	12	13	14	14	14
Community And Social Services	O_Municipal Running Cost	M123	Municipal Running Cost	san settlements and improved quality of service	Governance				R-WHOLE OF MUNICI	0	0	40 994	60 091	62 781	66 684	70 842
Community And Social Services	O_Tws_Cd_Education And Training		Work Streams	enable workforce to support an inclusive, responsive and sustainable social plan	Inclusion and Access				R-WHOLE OF MUNICI	0	0	70	70	70	70	70
Community And Social Services	O_Tws_Cd_Library Programmes		Work Streams	enable workforce to support an inclusive, responsive and sustainable social plan	Inclusion and Access				R-WHOLE OF MUNICI	0	0	47	160	148	155	162
Community And Social Services	O_Tws_Emergency & Disaster Mng_Disaster Management		Work Streams	enable workforce to support an inclusive, responsive and sustainable social plan	Governance				R-WHOLE OF MUNICI	0	0	333	417	417	436	456
Community And Social Services	O_Tws_Fundoms And Events_Special Events And Fundoms		Work Streams	effective and development-oriented projects	Inclusion and Access				R-WHOLE OF MUNICI	0	0	120	89	92	96	101
Community And Social Services	O_Tws_Sm&G_Strategy Planning_Promotional And Marketing		Work Streams	accountable, effective and efficient local government	Governance				R-WHOLE OF MUNICI	0	0	16	16	16	16	16
Community And Social Services	O_Mia_Minf_Cm_P1_Ops Comm Fac_Centres/Canteens/ Buildings		Corrective Maintenance	effective and sustainable social plan	Inclusion and Access		Community Facilities	Centres/Canteens/ Buildings	R-WHOLE OF MUNICI	0	0	4	20	20	21	22
Community And Social Services	Operational Maintenance-Non-Infrastructure Corrective Maintenance Planned Community Facilities		Corrective Maintenance	effective and sustainable social plan	Inclusion and Access		Community Facilities	Centres/Canteens/ Buildings	R-WHOLE OF MUNICI	0	0	5	5	5	5	5
Community And Social Services	Operational Maintenance-Non-Infrastructure Corrective Maintenance Planned Community Facilities		Corrective Maintenance	effective and sustainable social plan	Inclusion and Access		Community Facilities	Centres/Canteens/ Buildings	R-WHOLE OF MUNICI	0	0	1	1	1	1	1
Community And Social Services	Operational Maintenance-Non-Infrastructure Corrective Maintenance Planned Community Facilities		Corrective Maintenance	effective and sustainable social plan	Inclusion and Access		Community Facilities	Centres/Canteens/ Buildings	R-WHOLE OF MUNICI	0	0	161	4 421	4 639	4 852	5 076
Community And Social Services	O_Mia_Minf_Cm_P1_Ops Comm Fac_Libraries/ Buildings		Corrective Maintenance	Quality basic education	Inclusion and Access		Community Facilities	Libraries	R-WHOLE OF MUNICI	0	0	599	1 010	1 053	1 101	1 152
Community And Social Services	Operational Maintenance-Non-Infrastructure Corrective Maintenance Planned Community Facilities		Corrective Maintenance	Quality basic education	Inclusion and Access		Community Facilities	Libraries	R-WHOLE OF MUNICI	0	0	54	150	150	157	164
Community And Social Services	Operational Maintenance-Non-Infrastructure Corrective Maintenance Planned Community Facilities		Corrective Maintenance	Quality basic education	Inclusion and Access		Community Facilities	Libraries	R-WHOLE OF MUNICI	0	0	25	86	86	90	94

Road Transport	Q_Mia_Inf_Cm_Pl_Roads Infrastructure, Road Furniture, Road Furniture	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Roads Infrastructure	Road Furniture	ILE OF MUNICI	0	0	140	325	335	350	367
Road Transport	Q_Mia_Inf_Cm_Pl_Roads Infrastructure, Roads_Land	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Roads Infrastructure	Roads	ILE OF MUNICI	0	0	22 031	21 550	24 515	25 645	26 822
Road Transport	Q_Mia_Inf_Cm_Pl_Roads Infrastructure, Roads_Land	-	Corrective Maintenance	Active and responsive economic infra	Governance	Transport Assets	Transport Assets	ILE OF MUNICI	0	0	-	-	-	-	-
Road Transport	Q_Mia_Inf_Cm_Pl_Transport Assets	-	Corrective Maintenance	Active and responsive economic infra	Governance	Transport Assets	Transport Assets	ILE OF MUNICI	0	0	5 068	3 491	3 641	3 888	3 984
Environmental Protection	Q_Mia_Inf_Cm_Pl_Municipal Running Cost	M123	Municipal Running Cost	San settlements and improved quality of	Governance	R-WHOLE OF MUNICI	R-WHOLE OF MUNICI	ILE OF MUNICI	0	0	1 134	1 718	1 812	1 940	2 016
Environmental Protection	Operational Maintenance Non-Infrastructure Corrective Maintenance Planned Commu	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Community Facilities	Nature Reserves	ILE OF MUNICI	0	0	-	35	35	37	38
Environmental Protection	Operational Maintenance Non-Infrastructure Corrective Maintenance Planned Commu	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Community Facilities	Nature Reserves	ILE OF MUNICI	0	0	-	2	2	2	2
Environmental Protection	Operational Maintenance Non-Infrastructure Corrective Maintenance Planned Commu	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Community Facilities	Nature Reserves	ILE OF MUNICI	0	0	-	2	2	2	2
Environmental Protection	Operational Maintenance Non-Infrastructure Corrective Maintenance Planned Commu	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Community Facilities	Nature Reserves	ILE OF MUNICI	0	0	-	192	192	201	210
Environmental Protection	Q_Mia_Inf_Cm_Pl_Furniture And Office Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Furniture And Office Equipment	Furniture And Office Equip	ILE OF MUNICI	0	0	-	5	5	5	5
Environmental Protection	Q_Mia_Inf_Cm_Pl_Machinery And Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Machinery And Equipment	Machinery And Equip	ILE OF MUNICI	0	0	-	73	77	81	84
Environmental Protection	Q_Mia_Inf_Cm_Pl_Machinery And Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Transport Assets	Transport Assets	ILE OF MUNICI	0	0	-	-	-	-	-
Energy Sources	Q_Municipal Running Cost	M123	Municipal Running Cost	San settlements and improved quality of	Governance	R-ADMIN OF HEAD Q	R-ADMIN OF HEAD Q	ILE OF MUNICI	0	0	33 747	288 303	339 081	353 229	372 149
Energy Sources	Q_Municipal Running Cost	M123	Municipal Running Cost	San settlements and improved quality of	Governance	R-WHOLE OF MUNICI	R-WHOLE OF MUNICI	ILE OF MUNICI	0	0	789 447	678 112	772 050	809 481	846 678
Energy Sources	Q_Mia_Inf_Cm_Pl_E_Lv Networks, Electricity Meters	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Electrical Infrastructure	Lv Network	IN OF HEAD Q	0	0	10	425	446	467	488
Energy Sources	Q_Mia_Inf_Cm_Pl_E_Lv Networks, Electricity Meters	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Electrical Infrastructure	Lv Network	ILE OF MUNICI	0	0	55	304	376	916	558
Energy Sources	Q_Mia_Inf_Cm_Pl_E_Lv Networks, Municipal Service Connectors	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Electrical Infrastructure	Lv Network	ILE OF MUNICI	0	0	11 667	15 178	19 900	20 615	21 773
Energy Sources	Q_Mia_Inf_Cm_Pl_E_Lv Networks, Public Lighting	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Electrical Infrastructure	Lv Network	IN OF HEAD Q	0	0	-	1 027	1 065	1 114	1 165
Energy Sources	Q_Mia_Inf_Cm_Pl_E_Lv Networks, Public Lighting	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Electrical Infrastructure	Lv Network	ILE OF MUNICI	0	0	4 198	5 195	5 284	5 274	5 781
Energy Sources	Q_Mia_Inf_Cm_Pl_E_Mv Substations, Land	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Electrical Infrastructure	Mv Substations	ILE OF MUNICI	0	0	-	417	433	453	474
Energy Sources	Q_Mia_Inf_Cm_Pl_E_Mv Switching Stations, Land	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Electrical Infrastructure	Switching Stations	ILE OF MUNICI	0	0	23	1 170	1 702	1 864	1 950
Energy Sources	Q_Mia_Inf_Cm_Pl_Furniture And Office Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Furniture And Office Equipment	Furniture And Office Equip	IN OF HEAD Q	0	0	432	1 023	1 050	1 088	1 148
Energy Sources	Q_Mia_Inf_Cm_Pl_Furniture And Office Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Furniture And Office Equipment	Furniture And Office Equip	ILE OF MUNICI	0	0	-	4	4	4	4
Energy Sources	Q_Mia_Inf_Cm_Pl_Licenses And Rights, Computer Software And Applications	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Licenses And Rights	Software And Appl	ILE OF MUNICI	0	0	36	125	129	135	141
Energy Sources	Q_Mia_Inf_Cm_Pl_Machinery And Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Machinery And Equipment	Machinery And Equip	IN OF HEAD Q	0	0	13	105	105	110	115
Energy Sources	Q_Mia_Inf_Cm_Pl_Machinery And Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Machinery And Equipment	Machinery And Equip	ILE OF MUNICI	0	0	39	163	165	173	181
Energy Sources	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Municipal Offices, Buildings	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Municipal Offices	IN OF HEAD Q	0	0	12	26	27	28	30
Energy Sources	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Municipal Offices, Civil Structures	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Municipal Offices	ILE OF MUNICI	0	0	-	2	2	2	2
Energy Sources	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Municipal Offices, Electrical Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Municipal Offices	IN OF HEAD Q	0	0	-	448	448	459	490
Energy Sources	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Municipal Offices, Electrical Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Municipal Offices	ILE OF MUNICI	0	0	-	4	4	4	4
Energy Sources	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Municipal Offices, Land	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Municipal Offices	IN OF HEAD Q	0	0	-	2	2	2	2
Energy Sources	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Workshops, Civil Structures	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Workshops	IN OF HEAD Q	0	0	6	17	17	18	19
Energy Sources	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Workshops, Electrical Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Workshops	IN OF HEAD Q	0	0	-	125	127	133	139
Energy Sources	Operational Maintenance Non-Infrastructure Corrective Maintenance Planned Other Ad	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Workshops	IN OF HEAD Q	0	0	74	125	130	136	142
Energy Sources	Q_Mia_Inf_Cm_Pl_Roads Infrastructure, Road Furniture, Traffic Signs	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Roads Infrastructure	Road Furniture	IN OF HEAD Q	0	0	111	50	50	52	55
Energy Sources	Q_Mia_Inf_Cm_Pl_Transport Assets	-	Corrective Maintenance	Active and responsive economic infra	Governance	Transport Assets	Transport Assets	ILE OF MUNICI	0	0	476	11	11	12	12
Energy Sources	Q_Mia_Inf_Cm_Pl_Transport Assets	-	Corrective Maintenance	Active and responsive economic infra	Governance	Transport Assets	Transport Assets	IN OF HEAD Q	0	0	1 022	1 205	1 249	1 366	1 367
Energy Sources	Q_Mia_Inf_Cm_Pl_Transport Assets	-	Corrective Maintenance	Active and responsive economic infra	Governance	Transport Assets	Transport Assets	ILE OF MUNICI	0	0	1 254	980	1 038	1 086	1 136
Water Management	Q_Municipal Running Cost	M123	Municipal Running Cost	San settlements and improved quality of	Governance	R-ADMIN OF HEAD Q	R-ADMIN OF HEAD Q	ILE OF MUNICI	0	0	529 670	567 342	719 396	746 385	780 781
Water Management	Q_Municipal Running Cost	M123	Municipal Running Cost	San settlements and improved quality of	Governance	R-WHOLE OF MUNICI	R-WHOLE OF MUNICI	ILE OF MUNICI	0	0	143 971	158 514	169 370	169 739	177 668
Water Management	Q_Twks Functons And Events, Special Events And Fundons	-	Work Streams	Active and responsive economic infra	Inclusion and Access	R-WHOLE OF MUNICI	R-WHOLE OF MUNICI	ILE OF MUNICI	0	0	188	12	12	13	13
Water Management	Q_Mia_Inf_Cm_Pl_Machinery And Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Machinery And Equipment	Machinery And Equip	ILE OF MUNICI	0	0	79	5	5	5	5
Water Management	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Municipal Offices, Buildings	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Municipal Offices	ILE OF MUNICI	0	0	-	6	6	6	7
Water Management	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Municipal Offices, Buildings	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Municipal Offices	ILE OF MUNICI	0	0	-	6	6	6	7
Water Management	Q_Mia_Inf_Cm_Pl_Transport Assets	-	Corrective Maintenance	Active and responsive economic infra	Governance	Transport Assets	Transport Assets	ILE OF MUNICI	0	0	-	-	-	-	-
Water Management	Q_Mia_Inf_Cm_Pl_Transport Assets	-	Corrective Maintenance	Active and responsive economic infra	Governance	Transport Assets	Transport Assets	ILE OF MUNICI	0	0	1 696	1 934	1 979	1 662	1 728
Water Management	Q_Mia_Inf_Cm_Pl_Ws Distribution, Municipal Service Connectors	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Water Supply Infrastructure	Distribution	IN OF HEAD Q	0	0	-	639	642	672	702
Water Management	Q_Mia_Inf_Cm_Pl_Ws Distribution, Municipal Service Connectors	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Water Supply Infrastructure	Distribution	ILE OF MUNICI	0	0	740	4 034	4 039	4 235	4 419
Water Management	Q_Mia_Inf_Cm_Pl_Ws Distribution, Pipe Work	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Water Supply Infrastructure	Distribution	IN OF HEAD Q	0	0	2 702	2 250	2 288	2 393	2 503
Water Management	Q_Mia_Inf_Cm_Pl_Ws Distribution, Pipe Work	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Water Supply Infrastructure	Distribution	ILE OF MUNICI	0	0	3 800	3 763	3 763	3 936	4 117
Water Management	Q_Mia_Inf_Cm_Pl_Ws Reservoirs, Land	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Water Supply Infrastructure	Reservoirs	IN OF HEAD Q	0	0	112	27	28	29	31
Water Management	Q_Mia_Inf_Cm_Pl_Ws Reservoirs, Land	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Water Supply Infrastructure	Reservoirs	ILE OF MUNICI	0	0	972	1 140	1 160	1 219	1 259
Waste Water Management	Q_Municipal Running Cost	M123	Municipal Running Cost	San settlements and improved quality of	Governance	R-ADMIN OF HEAD Q	R-ADMIN OF HEAD Q	ILE OF MUNICI	0	0	33 784	78 030	93 043	97 409	101 982
Waste Water Management	Q_Municipal Running Cost	M123	Municipal Running Cost	San settlements and improved quality of	Governance	R-WHOLE OF MUNICI	R-WHOLE OF MUNICI	ILE OF MUNICI	0	0	138 347	169 896	189 159	114 332	120 879
Waste Water Management	Q_Twks_Cty Cleanliness And Clean-Up, Clean-Up Actions	-	Work Streams	Active and responsive economic infra	Inclusion and Access	R-WHOLE OF MUNICI	R-WHOLE OF MUNICI	ILE OF MUNICI	0	0	-	1	1	1	1
Waste Water Management	Q_Mia_Inf_Cm_Pl_Licenses And Rights, Computer Software And Applications	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Licenses And Rights	Software And Appl	ILE OF MUNICI	0	0	-	1	1	1	1
Waste Water Management	Q_Mia_Inf_Cm_Pl_Machinery And Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Machinery And Equipment	Machinery And Equip	ILE OF MUNICI	0	0	2 318	11 418	11 426	11 952	12 501
Waste Water Management	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Municipal Offices, Buildings	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Municipal Offices	ILE OF MUNICI	0	0	9	238	219	229	240
Waste Water Management	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Municipal Offices, Civil Structures	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Municipal Offices	ILE OF MUNICI	0	0	-	0	0	0	0
Waste Water Management	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Municipal Offices, Electrical Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Municipal Offices	ILE OF MUNICI	0	0	1	8	8	8	9
Waste Water Management	Q_Mia_Inf_Cm_Pl_Sl_Retribution, Municipal Service Conedon	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Sanitation Infrastructure	Retribution	ILE OF MUNICI	0	0	-	2	2	2	2
Waste Water Management	Q_Mia_Inf_Cm_Pl_Sl_Retribution, Pipe Work	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Sanitation Infrastructure	Retribution	ILE OF MUNICI	0	0	2 524	2 400	2 579	2 688	2 822
Waste Water Management	Q_Mia_Inf_Cm_Pl_Sl_Waste Water Treatment, Land	-	Corrective Maintenance	Active and responsive economic infra	Inclusion and Access	Sanitation Infrastructure	Water Treatment	ILE OF MUNICI	0	0	162	3 800	3 000	3 138	3 282
Waste Water Management	Q_Mia_Inf_Cm_Pl_Transport Assets	-	Corrective Maintenance	Active and responsive economic infra	Governance	Transport Assets	Transport Assets	ILE OF MUNICI	0	0	-	500	525	549	574
Waste Water Management	Q_Mia_Inf_Cm_Pl_Transport Assets	-	Corrective Maintenance	Active and responsive economic infra	Governance	Transport Assets	Transport Assets	ILE OF MUNICI	0	0	416	1 072	1 125	1 177	1 231
Waste Water Management	Q_Municipal Running Cost	M123	Municipal Running Cost	San settlements and improved quality of	Governance	R-ADMIN OF HEAD Q	R-ADMIN OF HEAD Q	ILE OF MUNICI	0	0	66 417	73 097	93 828	97 219	101 820
Waste Water Management	Q_Municipal Running Cost	M123	Municipal Running Cost	San settlements and improved quality of	Governance	R-WHOLE OF MUNICI	R-WHOLE OF MUNICI	ILE OF MUNICI	0	0	99 465	92 169	108 683	115 579	122 923
Waste Water Management	Q_Twks_Cty Cleanliness And Clean-Up, Clean-Up Actions	-	Work Streams	Active and responsive economic infra	Inclusion and Access	R-WHOLE OF MUNICI	R-WHOLE OF MUNICI	ILE OF MUNICI	0	0	1 552	1 463	1 950	2 240	2 134
Waste Water Management	Q_Mia_Inf_Cm_Pl_Furniture And Office Equipment	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Furniture And Office Equipment	Furniture And Office Equip	ILE OF MUNICI	0	0	-	2	2	2	2
Waste Water Management	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Municipal Offices, Buildings	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Municipal Offices	IN OF HEAD Q	0	0	-	7	7	7	8
Waste Water Management	Q_Mia_Inf_Cm_Pl_De_Ops Bldgs, Municipal Offices, Buildings	-	Corrective Maintenance	Effective and development-oriented pu	Governance	Operational Buildings	Municipal Offices	ILE OF MUNICI	0	0	39	55	58	61	63

Waste Management		-		Governance		Transport Assets	Transport Assets	WLE OF MUNICI	0	0	-	-	-	-	-
Waste Management	Q_Mia_Mint_Cm_Pl_TransportAssets	-	Corrective Maintenance	Governance		Transport Assets	Transport Assets	WLE OF MUNICI	0	0	0 251	4 753	4 989	5 218	5 469
Other	Q_Municipal Running Cost	M123	Municipal Running Cost	lean settlements and improved quality of	Governance			R-WHOLE OF MUNICI	0	0	16 242	18 318	19 038	20 297	21 575
Other	Q_Tws_SmDG_StrategicPlanning_PromotionalAndMarketing	-	Work Streams	accountable, effective and efficient local	Governance			R-WHOLE OF MUNICI	0	0	272	249	250	262	274
Other	Q_Mia_Mint_Cm_Pl_Ca_CommFac_Markets_Buildings	-	Corrective Maintenance	effective and development-oriented pu	Inclusion and Access	Community Facilities	Markets	WLE OF MUNICI	0	0	959	1 110	1 266	1 314	1 374
Other	Q_Mia_Mint_Cm_Pl_Ca_CommFac_Markets_CivilStructures	-	Corrective Maintenance	effective and development-oriented pu	Inclusion and Access	Community Facilities	Markets	WLE OF MUNICI	0	0	118	92	117	122	128
Other	Q_Mia_Mint_Cm_Pl_Ca_CommFac_Markets_ElectricalEquipment	-	Corrective Maintenance	effective and development-oriented pu	Inclusion and Access	Community Facilities	Markets	WLE OF MUNICI	0	0	142	145	177	165	194
Other	Q_Mia_Mint_Cm_Pl_Ca_CommFac_Markets_Land	-	Corrective Maintenance	effective and development-oriented pu	Inclusion and Access	Community Facilities	Markets	WLE OF MUNICI	0	0	59	53	70	73	77
Other	Q_Mia_Mint_Cm_Pl_ComputerEquipment	-	Corrective Maintenance	effective and development-oriented pu	Governance	Computer Equipment	Computer Equipment	WLE OF MUNICI	0	0	318	308	418	437	467
Other	Q_Mia_Mint_Cm_Pl_FurnitureAndOfficeEquipment	-	Corrective Maintenance	effective and development-oriented pu	Governance	Furniture And Office Equipment	Furniture And Office Equipment	WLE OF MUNICI	0	0	-	61	68	71	74
Other	Q_Mia_Mint_Cm_Pl_LicensesAndRights_ComputerSoftwareAndApplications	-	Corrective Maintenance	effective and development-oriented pu	Governance	Licenses And Rights	Software And Applications	WLE OF MUNICI	0	0	839	373	394	412	431
Other	Q_Mia_Mint_Cm_Pl_MachineryAndEquipment	-	Corrective Maintenance		Governance	Machinery And Equipment	Machinery And Equipment	WLE OF MUNICI	0	0	1 016	950	998	1 044	1 092
Other		-			Governance	Transport Assets	Transport Assets	WLE OF MUNICI	0	0	-	-	-	-	-
Other	Q_Mia_Mint_Cm_Pl_TransportAssets	-	Corrective Maintenance		Governance	Transport Assets	Transport Assets	WLE OF MUNICI	0	0	127	425	446	467	498
Parent Operational expenditure									0		3 289 326	3 118 697	3 552 010	3 735 306	3 929 526

Entities:															
List of Operational projects grouped by Entity															
Entity A															
Water project A															
Entity B															
Electricity project B															
Entity Operational expenditure											-	-	-	-	-
Total Operational expenditure											3 289 326	3 118 697	3 552 010	3 735 306	3 929 526

2.12 Municipal Manager's Quality Certificate