

**FS184 Matjhabeng - Table A4 Budgeted Financial Performance (revenue and expenditure)**

Table A4 Budgeted Financial Performance (Revenue and Expenditure)									2019/20 Medium Term Revenue & Expenditure Framework		
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
<b>Revenue By Source</b>											
Property rates	2	262 455	279 796	298 925	294 053	294 053	294 053	294 053	311 696	328 527	346 268
Service charges - electricity revenue	2	414 498	470 762	531 532	673 476	673 476	673 476	673 476	761 499	802 620	845 962
Service charges - water revenue	2	322 440	322 295	296 440	338 852	338 852	338 852	338 852	359 183	378 579	399 022
Service charges - sanitation revenue	2	128 256	139 195	139 824	144 374	144 374	144 374	144 374	153 037	161 301	170 011
Service charges - refuse revenue	2	78 928	90 677	95 041	85 237	85 237	85 237	85 237	90 352	95 231	100 373
Rental of facilities and equipment		9 117	12 969	13 963	21 060	21 060	21 060	21 060	22 324	23 529	24 800
Interest earned - external investments		3 230	2 207	1 516	3 639	3 639	3 639	3 639	3 858	4 066	4 286
Interest earned - outstanding debtors		123 872	152 129	177 971	135 684	135 684	135 684	135 684	143 825	151 592	159 777
Dividends received		17	14	18	20	20	20	20	22	23	24
Fines, penalties and forfeits		11 207	6 967	10 525	21 060	21 135	21 135	21 135	22 404	23 613	24 889
Licences and permits		67	80	–	75	–	75	75	80	84	89
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		410 416	391 992	399 297	461 252	461 252	461 252	461 252	513 333	546 842	590 764
Other revenue	2	79 157	31 593	31 640	224 710	224 710	224 710	224 710	238 193	251 055	264 612
Gains on disposal of PPE		–	–	–	50 000	50 000	50 000	50 000	53 000	55 862	58 879
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 843 662</b>	<b>1 900 676</b>	<b>1 996 693</b>	<b>2 453 493</b>	<b>2 453 493</b>	<b>2 453 569</b>	<b>2 453 569</b>	<b>2 672 803</b>	<b>2 822 924</b>	<b>2 989 754</b>
<b>Expenditure By Type</b>											
Employee related costs	2	611 811	654 634	691 253	739 106	739 106	739 106	739 106	785 036	827 428	872 109
Remuneration of councillors		27 191	28 791	31 681	24 359	24 359	24 359	24 359	33 754	35 576	37 497
Debt impairment	3	642 252	492 052	524 615	142 020	142 020	142 020	142 020	551 895	150 000	150 000
Depreciation & asset impairment	2	207 910	210 957	213 628	136 000	136 000	136 000	136 000	216 298	227 978	240 289
Finance charges		119 574	225 561	202 261	133 865	133 865	133 865	133 865	140 826	148 430	156 446
Bulk purchases	2	854 953	893 422	954 324	921 205	737 495	737 495	737 495	1 028 643	1 084 190	1 142 736
Other materials	8	39 768	71 864	71 982	122 508	126 121	126 121	126 121	132 679	139 844	147 395
Contracted services		110 461	169 725	177 015	104 068	228 332	228 332	228 332	215 869	114 877	141 081
Transfers and subsidies		–	–	–	–	–	–	–	2 000	2 108	2 222
Other expenditure	4, 5	158 082	208 031	178 541	92 307	148 140	148 140	148 140	139 216	81 370	85 764
Loss on disposal of PPE		–	–	13 911	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>2 772 001</b>	<b>2 955 036</b>	<b>3 059 211</b>	<b>2 415 436</b>	<b>2 415 436</b>	<b>2 415 436</b>	<b>2 415 436</b>	<b>3 246 217</b>	<b>2 811 803</b>	<b>2 975 540</b>
<b>Surplus/(Deficit)</b>		<b>(928 339)</b>	<b>(1 054 361)</b>	<b>(1 062 518)</b>	<b>38 057</b>	<b>38 057</b>	<b>38 132</b>	<b>38 132</b>	<b>(573 413)</b>	<b>11 121</b>	<b>14 214</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		117 247	113 363	141 911	163 406	163 406	163 406	163 406	170 615	169 855	171 111
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	209 300	162	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(811 093)</b>	<b>(731 698)</b>	<b>(920 446)</b>	<b>201 463</b>	<b>201 463</b>	<b>201 538</b>	<b>201 538</b>	<b>(402 798)</b>	<b>180 976</b>	<b>185 325</b>
Taxation		–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>(811 093)</b>	<b>(731 698)</b>	<b>(920 446)</b>	<b>201 463</b>	<b>201 463</b>	<b>201 538</b>	<b>201 538</b>	<b>(402 798)</b>	<b>180 976</b>	<b>185 325</b>
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(811 093)</b>	<b>(731 698)</b>	<b>(920 446)</b>	<b>201 463</b>	<b>201 463</b>	<b>201 538</b>	<b>201 538</b>	<b>(402 798)</b>	<b>180 976</b>	<b>185 325</b>
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>		<b>(811 093)</b>	<b>(731 698)</b>	<b>(920 446)</b>	<b>201 463</b>	<b>201 463</b>	<b>201 538</b>	<b>201 538</b>	<b>(402 798)</b>	<b>180 976</b>	<b>185 325</b>

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method ( Includes Joint Ventures)