

MONTHLY BUDGET STATEMENT: 31 AUGUST 2018

MUNICIPAL FINANCE MANAGEMENT ACT NO.56 of 2003(MFMA): MONTHLY FINANCIAL REPORT FOR AUGUST 2018 (MONTHLY BUDGET STATEMENT)

1. PURPOSE

To comply with section 71 of the MFMA, by the provision of a statement to the Executive Mayor containing certain financial particulars, as legislated.

2. BACKGROUND

Section 71 of the MFMA requires that:

The accounting officer of a Municipality must by no later than **10 working days** after the end of each month submit to the **Mayor of the municipality**, and the relevant **National and Provincial Treasury**, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month.

3. AUGUST 2018 REPORT

The financial results for the period ended 31 August 2018 are summarized as follows:

Statement of Financial Performance (SFP)

The SFP shown in Annexure A is prepared on a similar basis to the prescribed budget format, detailed revenue by source type and expenditure by category.

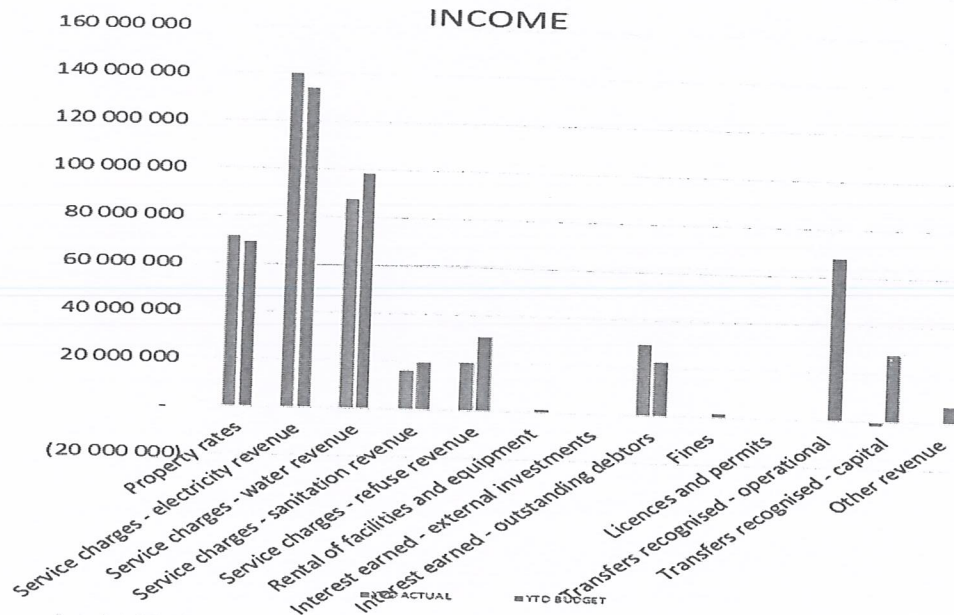
The summary report indicates the following:

Summary statement of Financial Performance				
Description	YTD Budget 2018/19	August Actual 2018/19	YTD Actual 2018/19	Variance Favorable (Unfavorable)
Total Revenue by Source	(481,588,263)	(138,617,758)	(365,254,064)	(116,334,198)
Total Operating Expenditure	519,846,387	97,414,149	154,338,126	273,674,928
(SURPLUS)/ DEFICIT	(38,258,125)	(41,203,609)	(210,915,938)	(157,340,730)

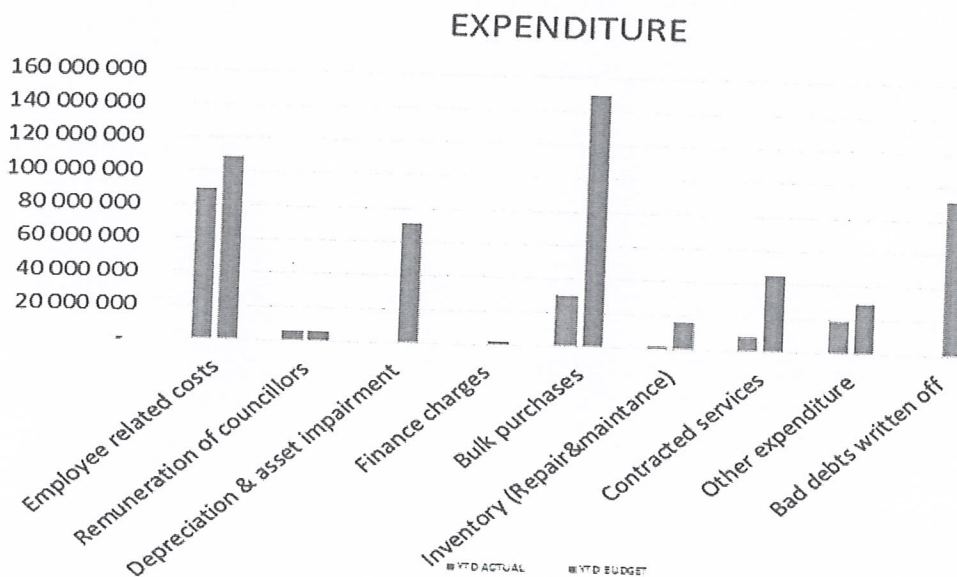
Reason for under collection

- The interest earned on investment is not deposited in the bank but it is capitalised, therefore it will only reflect on the vote number as soon as the journal is captured

YTD Actual Income vs YTD Budget Income



YTD Actual Expenditure vs YTD Budget Expenditure



GRANTS AND SUBSIDIES

Operational allocation/ Grant received

DESCRIPTION	BUDGET 2018/19	AUGUST RECEIVED 2018/19	YTD ACTUAL RECEIVED 2018/19	YTD%
Equitable shares grants	392,856,000	0	163,690,000	41.67%
Finance Management grant	2,215,000	2,215,000	2,215,000	100
Improvement of Library services	716,000	0	0	0
PMU	4,284,000	0	0	0
EPWP	2,037,000	510,000	510,000	25.04
Energy efficiency	7,000,000	0	3,000,000	42.86
TOTAL	409,108,000	2,725,000	169,415,000	41.41%

Operational Grant spending

DESCRIPTION	BUDGET 2018/19	AUGUST SPENDING 2018/19	YTD ACTUAL 2018/19	YTD%
Equitable shares grants	392,856,000	82,000,000	145,690,000	37.08%
Finance Management grant	2,215,000	81,128	165,024	7.45%
Improvement of Library services	716,000	0	0	0
PMU	4,284,000	0	0	0
EPWP	2,037,000	206,628	417,294	20.49%
Energy efficiency	7,000,000	0	0	0
TOTAL	409,108,000	82,287,755	146,272,319	35.75%

CAPITAL GRANT RECEIVED

DESCRIPTION	BUDGET	AUGUST RECEIVED 2018/19	YTD ACTUAL RECEIVED	YTD%
MIG	90,524,550	0	52,353,000	64.31%
NDPG	56,365,000	0	25,000,000	51.56%
INEP	22,000,000	0	10,000,000	45.45%
Water services	17,000,000	0	10,000,000	58.82%
TOTAL	185,889,550	0	97,353,000	51.72%

DESCRIPTION	BUDGET	AUGUST SPENDING 2018/19	YTD ACTUAL	YTD%
NDPG	56,365,000	0	0	0
INEP	22,000,000	0	0	0
Water services	17,000,000	0	0	0

Cash Flow Statement (Annexure B)

- Total cash receipts by source reflect an amount of R145 million, for the month of August 2018 includes the following grants:
FMG R2,215,000
EPWP R510,000
- Total cash payments indicate an amount of R217 million, for the month of August 2018.

Capital expenditure report (Annexure C)

The summary report indicates the following:

Summary statement of Capital Expenditure				
Description	YTD Budget	August Actual 2017819	YTD Actual	Variance Favourable (Unfav)
Total Capital Expenditure	36,731,592	5,843,728	9,223,668	(27,507,924)
Capital funding				
National government	28,148,258	5,843,728	9,223,668	(18,924,590)
Provincial Government	-	-	-	-
District Municipality	-	-	-	-
Borrowing	5,000,000	-	-	(5,000,000)
Internal Generated fund	3,583,333	-	-	(3,583,333)
Financing Total	36,731,592	5,843,728	9,223,668	(27,507,924)

- Capital spending of 4.19% is lower than the 17% pro-rata.

MIG Spending

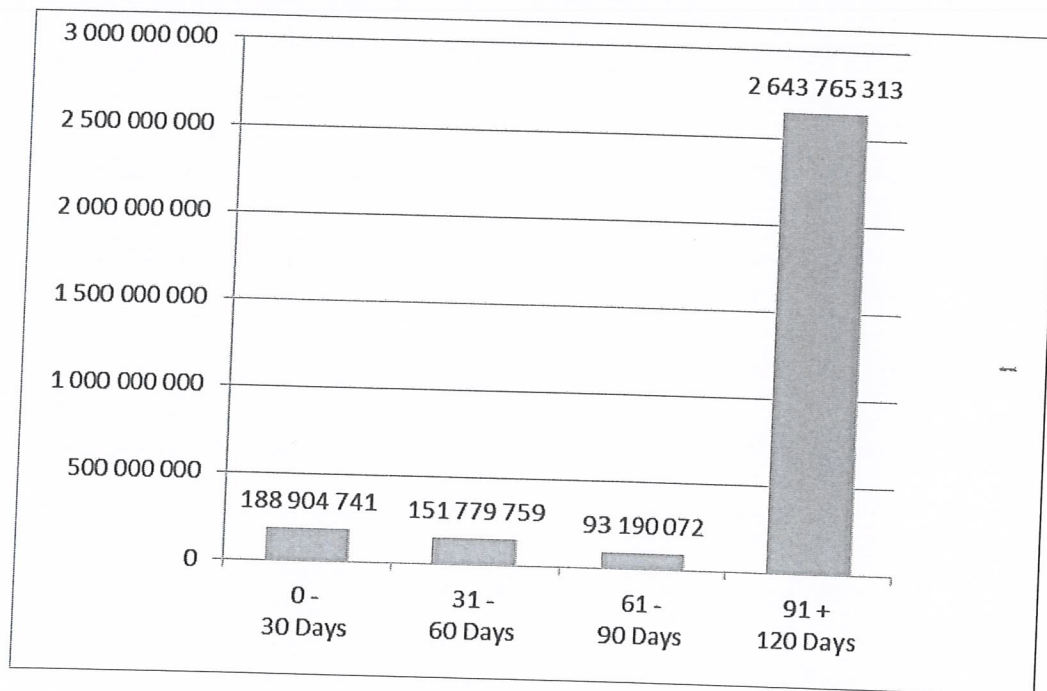
BUDGET	AUGUST RECEIVED	SPENDING YTD	YTD RECEIVED	%SPENDING
81,405,000	0	9,223,668	52,353,000	11.33%

Outstanding Debtors report (Annexure D)

This graph provides an extended aged analysis, as well as debtor's type. The summary report indicates that the debtor's greater than 30 days (31-90+days) balance as at 31 August 2018 amounts to R 2.889 billion.

A detailed Age Analysis is on annexure D.

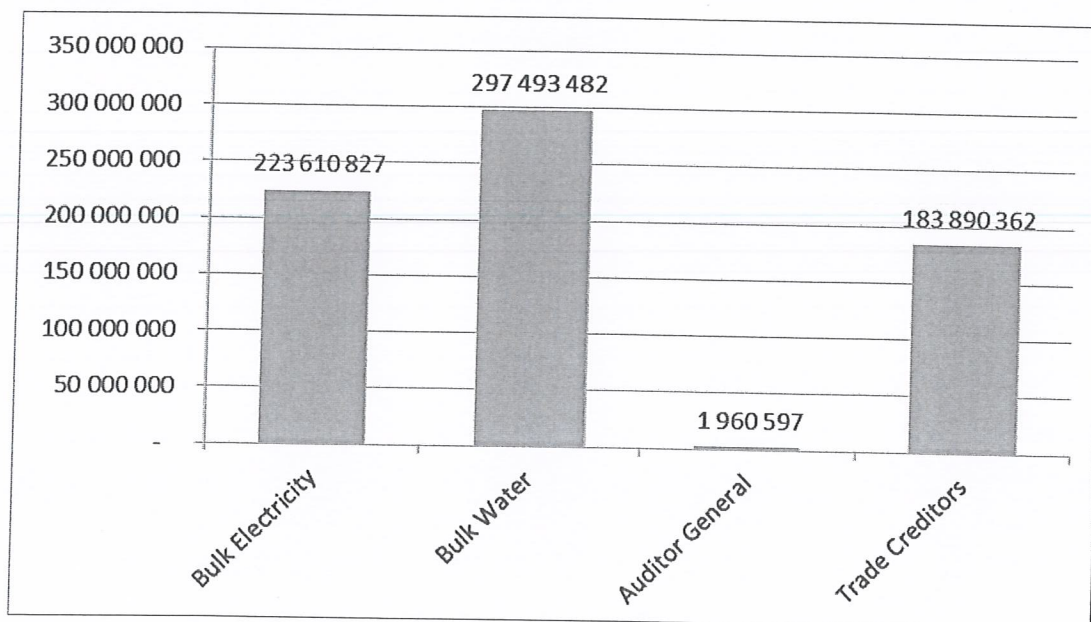
Debtors by Customer group – 31 August 2018



- Debtors' book has increased by R56 million as compared to the previous month

Outstanding Creditors report (Annexure E)

This graph provides an extended aged analysis, as well as creditor's type. The detailed Age Analysis are on Annexure E.



Outstanding creditors has increased by R43 million compared to the previous month.

Investment Portfolio (Annexure F)

The table indicates the status of the investment portfolio which amounts to **R 233,440,250** as at 31 August 2018.

	Investments				
	Fixed	Call	Long Term	Collateral	Total
Institution	R	R	R	R	R
ABSA		195,143,044			195,143,044
FNB			108,774		108,774
Investec		6,022,134			6,022,134
Nedcor				23,099,799	23,099,799
Sanlam (Policy)	9,066,499				9,066,499
	9,066,499	201,165,178	108,774	23,099,799	233,440,250

ANNEXURE G (BORROWINGS)

The total amount outstanding on external loans at the end of August 2018 amount to R52,694,648.15

ANNEXURE I

RATIOS

FINANCIAL IMPLICATIONS

The report covers the period from 1 July 2018 to 31 August 2018. The actual income and expenditure that appears in "Annexure A" reflects details that relates to the actual expenditure, and actual revenue for that period. Year to date actual revenue of R 365,2 million is less than projected of R 481,6 million YTD budget (Pro-rata) and vary by R116 million. Year to date actual expenditure of R154,3 million is less than projected expenditure of R519.8 million YTD budget (Pro-rata) and vary by R273,7 million.

RECOMMENDATION

That the Accounting Officer submits to the Executive Mayor this report as per section 71 of the MFMA.

ANNEXURE A - FINANCIAL PERFORMANCE

Budgeted Financial Performance (revenue and expenditure) - August 2018

Current Year 2018/19

Description	Original Budget	August 2018/19	YTD ACTUAL	YTD BUDGET	Variance	YTD %	Variance%
Revenue By Source							
Property rates	(413 697 037)	(20 088 078)	(71 264 200)	-68 949 506	(2 314 693)	17.23	3.36
Service charges - electricity revenue	(804 515 536)	(76 056 810)	(140 216 886)	-134 085 923	(6 130 963)	17.43	4.57
Service charges - water revenue	(591 843 746)	(19 628 728)	(87 743 156)	-98 640 624	10 897 468	14.83	(11.05)
Service charges - sanitation revenue	(119 074 195)	(6 099 353)	(16 311 220)	-19 845 699	3 534 480	13.70	(17.81)
Service charges - refuse revenue	(185 155 654)	(6 516 563)	(20 034 249)	-30 859 276	10 825 027	10.82	(35.08)
Rental of facilities and equipment	(6 792 927)	(17 284)	(469 554)	-1 132 155	662 600	6.91	(58.53)
Interest earned - external investments	(2 632 500)	(13 846)	(13 846)	-438 750	424 904	0.53	(96.84)
Interest earned - outstanding debtors	(135 549 561)	(9 972 890)	(29 800 913)	-22 591 594	(7 209 320)	21.99	31.91
Fines	(8 640 384)	(87 116)	(213 768)	-1 440 064	1 226 296	2.47	(85.16)
Licences and permits	(1 279 265)	(14 404)	(241 151)	-213 211	(27 940)	18.85	13.10
Transfers recognised - operational	(409 108 000)	-	-	-68 184 667	68 184 667	-	(100.00)
Transfers recognised - capital	(168 889 550)	-	1 266 251	-28 148 258	29 414 510	-	-
Other revenue	(42 351 220)	(122 686)	(211 374)	-7 058 537	6 847 163	0.50	(97.01)
Gains on disposal of PPE	-	-	-	0	-	-	-
Total Revenue	(2 889 529 575)	(138 617 758)	(365 254 064)	(481 588 263)	116 334 198	12.64	(24.16)
Expenditure By Type							
Employee related costs	652 667 779	44 823 643	89 811 005	108 777 963	18 966 958	13.76	17.44
Remuneration of councillors	33 907 256	2 762 606	5 525 212	5 651 209	125 997	16.30	2.23
Depreciation & asset impairment	428 189 005	-	-	71 364 834	71 364 834	-	100.00
Finance charges	11 000 000	211 051	423 928	1 833 333	1 409 405	3.85	76.88
Bulk purchases	897 899 615	30 005 338	30 005 338	149 649 936	119 644 598	3.34	79.95
Inventory (Repair&maintance)	99 001 516	972 528	1 067 704	16 500 253	15 432 549	1.08	93.53
Contracted services (Outsource, Cons	269 504 563	7 066 842	8 326 867	44 917 427	36 590 560	3.09	81.46
Other expenditure	175 908 589	11 572 140	19 178 071	29 318 098	10 140 027	10.90	34.59
Bad debts written off	551 000 000	-	-	91 833 333	91 833 333	-	100.00
Total Expenditure	3 119 078 323	97 414 149	154 338 126	519 846 387	273 674 928	4.95	52.65
(Surplus)/Deficit	229 548 748	(41 203 609)	(210 915 938)	38 258 125	(157 340 730)		

Operational allocation/grant received

Equitable shares grants
Finance Management Grant
Improvement of library services
PMU
EPWP (arbour week)
Energy efficiency & demand side

BUDGET	AUG	YTD	YTD%
392 856 000	-	163 690 000	41.67
2 215 000	2 215 000	2 215 000	100.00
716 000	-	-	-
4 284 000	-	-	-
2 037 000	510 000	510 000	25.04
7 000 000	-	3 000 000	42.86
409 108 000	2 725 000	169 415 000	41.41

CAPITAL GRANT RECEIVED

MIG
NDPG
DME/INER
PMU
Water service infrastructure grant

81 405 000	-	52 353 000	64.31
48 485 000	-	25 000 000	51.56
22 000 000	-	10 000 000	45.45
-	-	-	-
17 000 000	-	10 000 000	58.82
168 890 000	-	97 353 000	57.64

GRANTS AND SUBSIDIES - AUGUST 2018
Operational allocation/grant spending

Equitable shares grants
Finance Management Grant
Improvement of library services
PMU
EPWP (arbour week)
Energy efficiency & demand side

BUDGET	AUG	YTD	YTD%
392 856 000	82 000 000	145 690 000	37.08
2 215 000	81 128	165 024	7.45
716 000	-	-	-
4 284 000	-	-	-
2 037 000	206 628	417 294	20.49
7 000 000	-	-	-
409 108 000	82 287 755	146 272 319	35.75

CAPITAL GRANT EXPENDITURE

MIG
NDPG
DME/INER
PMU
Water services infrastructure grants

81 405 000	5 843 728	9 223 668	11.33
48 485 000	-	-	-
22 000 000	-	-	-
-	-	-	-
17 000 000	-	-	-
168 890 000	5 843 728	9 223 668	5.46

ANNEXURE B
Cash Flow Statement for the month of August 2018

Cash Receipts by Source	July 2018	August 2018
Property rates	27 264 799	31 374 151
Service charges - electricity revenue	32 470 500	48 662 009
Service charges - water revenue	15 916 603	19 279 635
Service charges - sanitation revenue	2 452 867	2 695 846
Service charges - refuse revenue	3 635 814	4 027 278
Service charges - other	-	-
Rental of facilities and equipment	-	-
Interest earned - external investments	-	-
Interest earned - outstanding debtors	-	-
Fines	126 598	89 806
Licences and permits	7 453	-
Transfer receipts - operational grants	166 690 000	2 725 000
Other revenue	102 211 756	36 341 009
Cash Receipts by Source	350 776 390	145 194 734
Transfer receipts - capital grants	97 353 000	-
Proceeds on disposal of PPE	-	-
Total Cash Receipts by Source	448 129 390	145 194 734
Proceeds on disposal of PPE	-	-
Short term loan	-	-
Borrowing long term/ Refinancing	-	-
Increase (decrease) in consumer deposits	-	-
Decrease (increase) in non - current debtors	-	-
Decrease (increase) in non - current	-	-
Decrease (increase) in non- current investment	-	-
Total Cash Receipts by Source	448 129 390	145 194 734
Cash Payments by Type		
Employee related costs	44 987 362	44 823 643
Remuneration of councillors	2 762 606	2 762 606
Collection costs	334 552	-
Interest paid	212 877	211 051
Bulk purchases - Electricity	-	30 005 338
Bulk purchases - Water	-	-
Repairs and maintenance	-	58 359
Contracted services	846 628	5 280 232
General expenses	7 555 704	127 305 239
Cash Payments by Type	56 699 729	210 446 469
Other Cash Flows/Payments by Type		
Capital assets	3 379 940	5 843 728
Repayment of borrowing	391 412	391 414
Other Cash Flows/Payments	3 771 352	6 235 142
Investment	-	-
Total Cash Payments by Type	60 471 081	216 681 610
Net increase/(decrease) in cash held	387 658 309	(71 486 877)
Cash/ cash equivalent at the month begin	(107 916 187)	279 742 122
Cash/ cash equivalent at the month end	279 742 122	208 255 245

ANNEXURE C

NW403 City Of Matlosana - Budgeted Capital Expenditure - August 2018

	Original Budget	August 2018	YTD Actual	YTD Budget	Variance	YTD %
Capital Expenditure						
Council General	38 900 000	-	-	6 483 333	(6 483 333)	-
Council General Admin	38 900 000	-	-	6 483 333	(6 483 333)	-
Municipal & Environmental Services	16 000 000	-	579 450	2 666 667	(2 087 217)	3.62
Community and social services	-	-	-	-	-	-
Sport and recreation	12 000 000	-	579 450	2 000 000	(1 420 550)	4.83
Refuse removal	-	-	-	-	-	-
Public Safety	-	-	-	-	-	0
Health	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-
Housing	4 000 000	-	-	666 667	(666 667)	-
Finance	5 600 000	-	-	933 333	(933 333)	-
ICT Hard/software	5 600 000	-	-	933 333	(933 333)	-
Macro city planning & Development	-	-	-	-	-	0
Market	-	-	-	-	-	0
Civil Services & Human Settlement	115 068 628	5 843 728	8 644 218	19 178 105	(10 533 887)	7.51
Water	62 669 408	5 317 343	6 773 532	10 444 901	(3 671 369)	10.81
Waste water management(Sewer)	33 461 431	526 384	526 384	5 576 905	(5 050 521)	1.57
roads	18 937 789	-	1 344 301	3 156 298	(1 811 997)	7.10
.MU Unit	-	-	-	-	-	-
Dumping side	-	-	-	-	-	-
Electrical & Mechanical Engineering	44 820 922	-	-	7 470 154	(7 470 154)	-
Electrical	44 820 922	-	-	7 470 154	(7 470 154)	-
Total Capital Expenditure	220 389 550	5 843 728	9 223 668	36 731 592	(27 507 924)	4.19
CAPITAL FUNDING						
National government	168 889 550	5 843 728	9 223 668	28 148 258	(18 924 590)	5.46
Provincial government	-	-	-	-	-	-
District municipality	-	-	-	-	-	-
Borrowing	30 000 000	-	-	5 000 000	(5 000 000)	-
Internal Generated funds	21 500 000	-	-	3 583 333	(3 583 333)	-
Financing Total	220 389 550	5 843 728	9 223 668	36 731 592	(27 507 924)	4.19

ANNEXURE D
DEBTOR'S AGE ANALYSIS - August 2018

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total
Debtors Age Analysis By Income Source					
Water Tariffs	45 163 337	45 290 067	26 290 210	899 472 822	1 016 216 436
Electricity Tariffs	57 717 534	22 935 832	15 479 879	209 115 426	305 248 671
Rates (Property Rates)	21 839 950	33 834 068	7 126 604	162 028 869	224 829 491
Sewerage/ Sanitation	8 784 828	6 595 315	4 795 025	153 248 592	173 423 760
Refuse Removal Tariffs	11 829 140	9 525 402	6 913 653	265 656 249	293 924 444
Other	43 569 952	33 599 075	32 584 701	954 243 355	1 063 997 083
Total By Income Source	188 904 741	151 779 759	93 190 072	2 643 765 313	3 077 639 885
Debtors Age Analysis By Customer Group					
Government	7 277 242	25 972 485	4 332 942	39 222 645	76 805 314
Business	50 674 300	14 497 084	9 866 625	192 685 996	267 724 005
Households	130 096 191	108 810 266	77 875 369	2 390 733 664	2 707 515 490
Other	857 007	2 499 924	1 115 136	21 123 008	25 595 075
Total By Customer Group	188 904 741	151 779 759	93 190 072	2 643 765 313	3 077 639 885

ANNEXURE E OUTSTANDING CREDITORS STATEMENT - August 2018						
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 +Days/Arreas	Total
Bulk Electricity	85 085 057	90 842 786	-	-	47 682 984	223 610 827
Bulk Water	53 990 034	2 133 881	2 303 447	-	239 066 120	297 493 482
Auditor General	535 659	30 958	59 212	-	1 334 768	1 960 597
Trade Creditors	74 219 901	293 801	13 362 714	-	96 013 946	183 890 362
Total	213 830 651	93 301 426	15 725 373	-	384 097 818	706 955 268

ANNEXURE F

Investment Portfolio: 31 August 2018
City of Matlosana

INSTITUTION	INTEREST RATE	PERIOD	JULY 2018	AUGUST 2018	MATURITY DATE	EXPLANATION
Call Investment						
ABSA: 3854	3.73%		10 011 993.51	10 050 292.01		WSIG
ABSA: 5047	4.70%		15 057 348.92	15 111 060.34		INEP
ABSA: 6177	6.75%		86 204 944.13	81 089 667.28		MIG
ABSA: 2264	4.70%		104 709 712.53	22 998 304.44		EQS
ABSA: 4682	6.65%		37 447 262.78	37 811 515.26		NDPG
ABSA: 4063	1.55%		174 669.85	3 175 170.82		
ABSA: 1223	6.75%		4 789 316.70	24 907 033.96		
INVESTEC	6.80%		5 990 083.22	6 022 134.27		
TOTAL Call Investment			264 385 331.64	201 165 178.38		
Collateral						
SANLAM	Policy	Guaranteed Capital	7 837 616.22	8 498 396.65	2018/12/01	Policy
SANLAM	Policy	Guaranteed Capital	524 109.04	568 102.34	2019/08/01	Policy
NEDCOR	Minimum 5%		23 099 799.00	23 099 799.00	30/06/2019	Security
TOTAL			31 461 524.26	32 166 297.99		
Long Term Investment						
FNB	10.00%	1 YEAR	94 773.77	94 773.77		Housing Collateral
FNB	9.50%	1 YEAR	14 000.00	14 000.00		Housing Collateral
TOTAL			108 773.77	108 773.77		
TOTAL INVESTMENTS			295 955 629.67	233 440 250.14		

Withdraw R3 052 887.67 from ABSA call (MIG) - 02 August 2018
Withdraw R82 000 000 from ABSA call (EQS) - 02 August 2018
Invest R3 000 000 with ABSA on call (EEDSM) - 02 August 2018
Invest R10 000 000 with ABSA on call - 13 August 2018
Invest R10 000 000 with ABSA on call - 14 August 2018
Withdraw R2 496 606.26 from ABSA call (MIG) - 14 August 2018
Invest R10 000 000 with ABSA on call - 15 August 2018
Invest R10 000 000 with ABSA on call - 17 August 2018
Withdraw R3 000 000 from ABSA call - 17 August 2018
Invest R5 000 000 with ABSA on call - 20 August 2018
Invest R10 000 000 with ABSA on call - 22 August 2018
Withdraw R10 000 000 from ABSA call - 23 August 2018
Withdraw R22 000 000 from ABSA call - 24 August 2018

Other changes are due to year end and Capitalisation of interest earned for the month

NB: Council to take cognisance that the investments reflected are not as a result of excess funds but grants received for the financial year invested on short term to gain interest while processes on meeting conditions of the grants are unfolding, and to avoid charges once funds are kept on current account

These investments can only be withdrawn when funds are needed for the particular reason they were invested for

Annexure G

See attached loan schedule as at 31 August 2018

nr	Start	End	Term	Time Remaining	Lender	Original Loan	Purpose	Balance 31/08/2018
1	1/10/1998	30/09/2018	20	6 months	DBSA	7 435 456,00	Upgrading of Sewer, Water Retigulation	577 560,44
2	1/10/2000	30/09/2020	20	30 months	DBSA	3 951 600,00	Jouberton Retigulation Phase 4	1 347 506,39
3	1/10/2001	30/09/2019	18	18 months	DBSA	10 000 000,00	Refinancing of Klerksdorp phase1	555 555,56
4	1/7/2001	30/06/2019	18	15 months	DBSA	14 998 125,00	Refinancing of Klerksdorp phase1	14 998 125,00
5	1/7/2004	30/06/2019	15	15 months	DBSA	28 070 000,00	Refinancing of Urban Infrastructure in various areas	3 601 050,44
6	1/7/2004	30/06/2019	15	15 months	DBSA	37 000 000,00	Refinancing of Urban Infrastructure in various areas	4 506 046,79
7	1/11/2010	1/11/2025	15	92 months	DBSA	35 269 878,00	Upgrading of Urainville and Doringkruijn Substations	23 351 229,49
9	30/09/1999	30/09/2019	20	18 months	DBSA	5 587 000,00	Jouberton/Alabama water pump stations and ring main	1 037 784,98
10	30/09/1999	30/09/2019	20	18 months	DBSA	7 477 000,00	Upgrading of Orkney Sewer plant and pump stations	1 536 913,71
11	30/09/1999	30/09/2019	20	18 months	DBSA	5 780 000,00	Orkney 20ml Reservoir and Pump Station	1 182 875,35

155569059
The following loans were financed by the Development Bank of Southern Africa (DBSA)

52 694 648,15

- Loan nr 1 start 1 October 1998 and end 30 September 2018 with a balance of end of July of R 577560,44
- Loan nr 2 start 1 October 2000 and end 30 September 2020 with a balance of end of July of R 1347506,39
- Loan nr 3 start 1 October 2001 and end 30 September 2019 with a balance of end of July of R 555555,56
- Loan nr 4 start 1 July 2001 and end 30 June 2019 with a balance of end of July of R 149981125,00
- Loan nr 5 start 1 July 2004 and end 30 June 2019 with a balance of end of July of R 3601050,44
- Loan nr 6 start 1 July 2004 and end 30 June 2019 with a balance of end of July of R 4506046,79
- Loan nr 7 start 1 November 2010 and end 1 November 2025 with a balance of end of July of R 23351229,49
- Loan nr 9 start 30 September 1999 and end 30 September 2019 with a balance of end of July of R 1037784,98
- Loan nr 10 start 30 September 1999 and end 30 September 2019 with a balance of end of July of R 1536913,71
- Loan nr 11 start 30 September 1999 and end 30 September 2019 with a balance of end of July of R 1182875,35

Template for Calculation of Uniform Financial Ratios and Norms

RATIO	FORMULA	2016-AUGUST-31		MUNICIPAL COMMENTS (C)
-------	---------	----------------	--	------------------------

1. FINANCIAL POSITION

A. Asset Management/Utilisation

1 Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	6% 6%		The ratio will increasing as capital expenditure accelerates.
		154 338 126		
		9 223 668		
		0		

D. Liability Management

1 Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 100	0.002746748 423 928	0.0027	
		154 338 126		
2 Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	0.022785862 53 053 546 2 260 169 000	0.023	
		-68 184 667		

2. FINANCIAL PERFORMANCE

1 Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	0.9317139 2 260 169 000	0.9317	
		154 338 126		

D. Expenditure Management

1 Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	1350.494868 706 955 268 191 069 717	1350.49	Still way behind acceptable.
2 Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	0.7414187 114 429 173 154 338 126	0.74	Below NT norm
2 Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	0.053952104		

8 326 867
154 338 126

E. Grant Dependency

1 Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	54.20837093	0
		5 000 000	9 223 668
2 Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	1.24 (365 254 064)	88 727 650 0

3. BUDGET IMPLEMENTATION

1 Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	0.041851656 9 223 668 220 389 550	0.04 Should be at 17%.
2 Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	0.296891793 154 338 126 519 846 387	0.30
3 Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	0.758436392 -365 254 064 -481 588 263	0.76

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		–	413 697	413 697	20 088	71 264	68 949	2 315	3%	413 697
Service charges - electricity revenue		–	804 516	804 516	76 057	140 217	134 086	6 131	5%	804 516
Service charges - water revenue		–	591 844	591 844	19 629	87 743	98 641	(10 897)	-11%	591 844
Service charges - sanitation revenue		–	119 074	119 074	6 099	16 311	19 846	(3 534)	-18%	119 074
Service charges - refuse revenue		–	185 156	185 156	6 517	20 034	30 859	(10 825)	-35%	185 156
Service charges - other										
Rental of facilities and equipment		–	6 793	6 793	17	470	1 132	(663)	-59%	6 793
Interest earned - external investments		–	4 039	4 039	14	14	673	(659)	-98%	4 039
Interest earned - outstanding debtors		–	132 829	132 829	9 973	29 801	22 138	7 662	35%	132 829
Dividends received										
Fines, penalties and forfeits		–	8 640	8 640	87	214	1 440	(1 226)	-85%	8 640
Licences and permits		–	1 279	1 279	14	241	213	28	13%	1 279
Agency services		–	7 055	7 055	–	–	1 176	(1 176)	-100%	7 055
Transfers and subsidies		–	409 108	409 108	–	–	68 185	(68 185)	-100%	409 108
Other revenue		–	36 610	36 610	123	212	6 102	(5 890)	-97%	36 610
Gains on disposal of PPE		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		–	2 720 640	2 720 640	138 618	366 520	453 440	(86 920)	-19%	2 720 640
Expenditure By Type										
Employee related costs		–	652 668	652 668	44 824	89 811	108 778	(18 967)	-17%	652 668
Remuneration of councillors		–	33 907	33 907	2 763	5 525	5 651	(126)	-2%	33 907
Debt impairment		–	551 000	551 000	–	–	91 833	(91 833)	-100%	551 000
Depreciation & asset impairment		–	428 189	428 189	–	–	71 365	(71 365)	-100%	428 189
Finance charges		–	11 000	11 000	211	424	1 833	(1 409)	-77%	11 000
Bulk purchases		–	897 900	897 900	30 005	30 005	149 650	(119 645)	-80%	897 900
Other materials		–	99 002	99 002	973	1 068	16 500	(15 433)	-94%	99 002
Contracted services		–	269 505	269 505	7 067	8 327	44 917	(36 591)	-81%	269 505
Transfers and subsidies										
Other expenditure		–	175 909	175 909	11 572	19 178	29 318	(10 140)	-35%	175 909
Loss on disposal of PPE		–	–	–	–	–	–	–		–
Total Expenditure		–	3 119 078	3 119 078	97 414	154 338	519 846	(365 508)	-70%	3 119 078
Surplus/(Deficit)		–	(398 438)	(398 438)	41 204	212 182	(66 406)	278 589	(0)	(398 438)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	168 890	168 890	–	(1 266)	28 148	(29 415)	(0)	168 890
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		–	(229 549)	(229 549)	41 204	210 916	(38 258)			(229 549)
Taxation										
Surplus/(Deficit) after taxation		–	(229 549)	(229 549)	41 204	210 916	(38 258)			(229 549)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		–	(229 549)	(229 549)	41 204	210 916	(38 258)			(229 549)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		–	(229 549)	(229 549)	41 204	210 916	(38 258)			(229 549)

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	843 414	843 414	23 889	79 570	140 569	(60 999)	-43%	843 414
Executive and council		-	4 625	4 625	-	(7)	771	(778)	-101%	4 625
Finance and administration		-	838 788	838 788	23 889	79 577	139 798	(60 221)	-43%	838 788
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		-	25 017	25 017	(49)	208	4 170	(3 961)	-95%	25 017
Community and social services		-	3 112	3 112	31	62	519	(457)	-88%	3 112
Sport and recreation		-	12 526	12 526	(119)	(119)	2 088	(2 206)	-106%	12 526
Public safety		-	9 379	9 379	39	265	1 563	(1 298)	-83%	9 379
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		-	40 818	40 818	277	919	6 803	(5 884)	-86%	40 818
Planning and development		-	9 168	9 168	198	713	1 528	(815)	-53%	9 168
Road transport		-	31 322	31 322	79	206	5 220	(5 015)	-96%	31 322
Environmental protection		-	328	328	-	-	55	(55)	-100%	328
<i>Trading services</i>		-	1 948 841	1 948 841	114 497	284 554	324 807	(40 253)	-12%	1 948 841
Energy sources		-	901 480	901 480	77 886	144 089	150 247	(6 158)	-4%	901 480
Water management		-	678 065	678 065	22 410	97 507	113 011	(15 504)	-14%	678 065
Waste water management		-	155 937	155 937	6 196	16 675	25 989	(9 315)	-36%	155 937
Waste management		-	213 359	213 359	8 006	26 283	35 560	(9 277)	-26%	213 359
<i>Other</i>	4	-	31 439	31 439	3	3	5 240	(5 237)	-100%	31 439
Total Revenue - Functional	2	-	2 889 530	2 889 530	138 618	365 254	481 588	(116 334)	-24%	2 889 530
Expenditure - Functional										
<i>Governance and administration</i>		-	580 732	580 732	24 723	43 701	96 788	(53 087)	-55%	580 732
Executive and council		-	288 745	288 745	17 647	29 768	48 124	(18 356)	-38%	288 745
Finance and administration		-	287 337	287 337	6 733	13 245	47 889	(34 644)	-72%	287 337
Internal audit		-	4 650	4 650	343	689	775	(86)	-11%	4 650
<i>Community and public safety</i>		-	232 884	232 884	12 079	23 493	38 814	(15 321)	-39%	232 884
Community and social services		-	67 234	67 234	2 538	5 090	11 206	(6 116)	-55%	67 234
Sport and recreation		-	93 899	93 899	4 966	9 286	15 650	(6 364)	-41%	93 899
Public safety		-	71 455	71 455	4 533	9 074	11 909	(2 835)	-24%	71 455
Housing		-	-	-	42	42	-	42	#DIV/0!	-
Health		-	296	296	-	-	49	(49)	-100%	296
<i>Economic and environmental services</i>		-	313 308	313 308	8 982	19 174	52 219	(33 045)	-63%	313 308
Planning and development		-	72 871	72 871	3 038	6 498	12 145	(5 647)	-46%	72 871
Road transport		-	236 185	236 185	5 859	12 501	39 366	(26 864)	-68%	236 185
Environmental protection		-	4 251	4 251	85	175	709	(533)	-75%	4 251
<i>Trading services</i>		-	1 967 889	1 967 889	50 681	66 004	327 981	(261 978)	-80%	1 967 889
Energy sources		-	1 029 708	1 029 708	37 742	41 818	171 618	(129 800)	-76%	1 029 708
Water management		-	635 593	635 593	3 683	6 619	105 932	(99 313)	-94%	635 593
Waste water management		-	138 536	138 536	3 269	6 952	23 089	(16 137)	-70%	138 536
Waste management		-	164 052	164 052	5 986	10 614	27 342	(16 727)	-61%	164 052
<i>Other</i>		-	24 266	24 266	949	1 966	4 044	(2 078)	-51%	24 266
Total Expenditure - Functional	3	-	3 119 078	3 119 078	97 414	154 338	519 846	(365 508)	-70%	3 119 078
Surplus/ (Deficit) for the year		-	(229 549)	(229 549)	41 204	210 916	(38 258)	249 174	-651%	(229 549)

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Municipal Performance (functional classification) - mozt August										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		-	843 414	843 414	23 889	79 570	140 569	(60 999)	-43%	843 414
Executive and council		-	4 625	4 625	-	(7)	771	(778)	(0)	4 625
Mayor and Council		-	3 401	3 401	-	0	567	(567)	(0)	3 401
Municipal Manager, Town Secretary and Chief Executive		-	1 224	1 224	-	(7)	204	(211)	(0)	1 224
Finance and administration		-	838 788	838 788	23 889	79 577	139 798	(60 221)	(0)	838 788
Administrative and Corporate Support								-		
Asset Management								-		
Budget and Treasury Office								-		
Finance		-	838 630	838 630	23 889	79 576	139 772	(60 195)	(0)	838 630
Fleet Management								-		
Human Resources								-		
Information Technology		-	158	158	0	0	26	(26)	(0)	158
Legal Services								-		
Marketing, Customer Relations, Publicity and Media Co-ordination								-		
Property Services								-		
Risk Management								-		
Security Services								-		
Supply Chain Management								-		
Valuation Service								-		
Internal audit		-	-	-	-	-	-	-		-
Governance Function								-		
Community and public safety		-	25 017	25 017	(49)	208	4 170	(3 961)	(0)	25 017
Community and social services		-	3 112	3 112	31	62	519	(457)	(0)	3 112
Aged Care								-		
Agricultural								-		
Animal Care and Diseases								-		
Cemeteries, Funeral Parlours and Crematoriums		-	1 797	1 797	14	25	300	(274)	(0)	1 797
Child Care Facilities								-		
Community Halls and Facilities								-		
Consumer Protection								-		
Cultural Matters								-		
Disaster Management								-		
Education								-		
Indigenous and Customary Law								-		
Industrial Promotion								-		
Language Policy								-		
Libraries and Archives		-	1 214	1 214	18	36	202	(166)	(0)	1 214
Literacy Programmes								-		
Media Services								-		
Museums and Art Galleries		-	101	101	-	-	17	(17)	(0)	101
Population Development								-		
Provincial Cultural Matters								-		
Theatres								-		
Zoo's								-		
Sport and recreation		-	12 526	12 526	(119)	(119)	2 088	(2 206)	(0)	12 526
Beaches and Jetties								-		
Casinos, Racing, Gambling, Wagering								-		
Community Parks (including Nurseries)		-	249	249	-	-	41	(41)	(0)	249
Recreational Facilities		-	1 789	1 789	-	-	298	(298)	(0)	1 789
Sports Grounds and Stadiums		-	10 488	10 488	(119)	(119)	1 748	(1 867)	(0)	10 488
Public safety		-	9 379	9 379	39	265	1 563	(1 298)	(0)	9 379
Civil Defence								-		
Cleansing								-		
Control of Public Nuisances								-		
Fencing and Fences								-		
Fire Fighting and Protection		-	308	308	24	24	51	(27)	(0)	308
Licensing and Control of Animals		-	9 071	9 071	14	241	1 512	(1 271)	(0)	9 071
Housing		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Informal Settlements								-		
Health		-	-	-	-	-	-	-		-
Ambulance								-		
Health Services								-		
Laboratory Services								-		
Food Control								-		
Health Surveillance and Prevention of Communicable Diseases including immunizations								-		
Vector Control								-		
Chemical Safety								-		
Economic and environmental services		-	40 818	40 818	277	919	6 803	(5 884)	(0)	40 818
Planning and development		-	9 168	9 168	198	713	1 528	(815)	(0)	9 168
Billboards								-		
Corporate Wide Strategic Planning (IDPs, LEDs)								-		

Central City Improvement District							-		
Development Facilitation							-		
Economic Development/Planning							-		
Regional Planning and Development							-		
Town Planning, Building Regulations and Enforcement, and City Engineer	-	4 884	4 884	198	713	814	(101)	(0)	4 884
Project Management Unit	-	4 284	4 284	-	-	714	(714)	(0)	4 284
Provincial Planning							-		
Support to Local Municipalities							-		
Road transport	-	31 322	31 322	79	206	5 220	(5 015)	(0)	31 322
Police Forces, Traffic and Street Parking Control	-	8 457	8 457	79	206	1 410	(1 204)	(0)	8 457
Pounds							-		
Public Transport							-		
Road and Traffic Regulation							-		
Roads	-	22 864	22 864	-	-	3 811	(3 811)	(0)	22 864
Taxi Ranks							-		
Environmental protection	-	328	328	-	-	55	(55)	(0)	328
Biodiversity and Landscape							-		
Coastal Protection							-		
Indigenous Forests							-		
Nature Conservation	-	328	328	-	-	55	(55)	(0)	328
Pollution Control							-		
Soil Conservation							-		
Trading services	-	1 948 841	1 948 841	114 497	284 554	324 807	(40 253)	(0)	1 948 841
Energy sources	-	901 480	901 480	77 886	144 089	150 247	(6 158)	(0)	901 480
Electricity	-	894 480	894 480	77 886	144 089	149 080	(4 991)	(0)	894 480
Street Lighting and Signal Systems	-	7 000	7 000	-	-	1 167	(1 167)	(0)	7 000
Nonelectric Energy							-		
Water management	-	678 065	678 065	22 410	97 507	113 011	(15 504)	(0)	678 065
Water Treatment							-		
Water Distribution	-	678 065	678 065	22 410	97 507	113 011	(15 504)	(0)	678 065
Water Storage							-		
Waste water management	-	155 937	155 937	6 196	16 675	25 989	(9 315)	(0)	155 937
Public Toilets							-		
Sewerage	-	155 937	155 937	6 196	16 675	25 989	(9 315)	(0)	155 937
Storm Water Management							-		
Waste Water Treatment							-		
Waste management	-	213 359	213 359	8 006	26 283	35 560	(9 277)	(0)	213 359
Recycling							-		
Solid Waste Disposal (Landfill Sites)	-	263	263	-	-	44	(44)	(0)	263
Solid Waste Removal	-	213 096	213 096	8 006	26 283	35 516	(9 233)	(0)	213 096
Street Cleaning							-		
Other	-	31 439	31 439	3	3	5 240	(5 237)	(0)	31 439
Abattoirs							-		
Air Transport							-		
Forestry							-		
Licensing and Regulation							-		
Markets	-	31 439	31 439	3	3	5 240	(5 237)	(0)	31 439
Tourism							-		
Total Revenue - Functional	2	2 889 530	2 889 530	138 618	365 254	481 588	(116 334)	(0)	2 889 530
Expenditure - Functional									
Municipal governance and administration	-	580 732	580 732	24 723	43 701	96 788	(53 087)	(0)	580 732
Executive and council	-	288 745	288 745	17 647	29 768	48 124	(18 356)	(0)	288 745
Mayor and Council	-	128 636	128 636	10 789	18 012	21 439	(3 427)	(0)	128 636
Municipal Manager, Town Secretary and Chief Executive	-	160 108	160 108	6 857	11 756	26 685	(14 929)	(0)	160 108
Finance and administration	-	287 337	287 337	6 733	13 245	47 889	(34 644)	(0)	287 337
Administrative and Corporate Support							-		
Asset Management							-		
Budget and Treasury Office							-		
Finance	-	239 344	239 344	5 188	10 660	39 891	(29 230)	(0)	239 344
Fleet Management							-		
Human Resources							-		
Information Technology	-	29 200	29 200	225	538	4 867	(4 328)	(0)	29 200
Legal Services	-	18 793	18 793	1 320	2 046	3 132	(1 086)	(0)	18 793
Marketing, Customer Relations, Publicity and Media Co-ordination							-		
Property Services							-		
Risk Management							-		
Security Services							-		
Supply Chain Management							-		
Valuation Service							-		
Internal audit	-	4 650	4 650	343	689	775	(86)	(0)	4 650
Governance Function	-	4 650	4 650	343	689	775	(86)	(0)	4 650
Community and public safety	-	232 884	232 884	12 079	23 493	38 814	(15 321)	(0)	232 884
Community and social services	-	67 234	67 234	2 538	5 090	11 206	(6 116)	(0)	67 234
Aged Care							-		
Agricultural							-		
Animal Care and Diseases							-		
Cemeteries, Funeral Parlours and Crematoriums	-	15 740	15 740	1 010	2 035	2 623	(589)	(0)	15 740
Child Care Facilities							-		

Community Halls and Facilities							-		
Consumer Protection							-		
Cultural Matters							-		
Disaster Management	-	1 087	1 087	-	-	181	(181)	(0)	1 087
Education							-		
Indigenous and Customary Law							-		
Industrial Promotion							-		
Language Policy							-		
Libraries and Archives	-	46 161	46 161	1 288	2 574	7 694	(5 119)	(0)	46 161
Literacy Programmes							-		
Media Services							-		
Museums and Art Galleries	-	4 245	4 245	239	481	707	(226)	(0)	4 245
Population Development							-		
Provincial Cultural Matters							-		
Theatres							-		
Zoo's							-		
Sport and recreation	-	93 899	93 899	4 966	9 286	15 650	(6 364)	(0)	93 899
Beaches and Jetties							-		
Casinos, Racing, Gambling, Wagering							-		
Community Parks (including Nurseries)	-	49 904	49 904	3 056	5 632	8 317	(2 685)	(0)	49 904
Recreational Facilities	-	6 722	6 722	130	284	1 120	(836)	(0)	6 722
Sports Grounds and Stadiums	-	37 273	37 273	1 780	3 370	6 212	(2 842)	(0)	37 273
Public safety	-	71 455	71 455	4 533	9 074	11 909	(2 835)	(0)	71 455
Civil Defence							-		
Cleansing							-		
Control of Public Nuisances							-		
Fencing and Fences							-		
Fire Fighting and Protection	-	33 480	33 480	2 259	4 635	5 580	(945)	(0)	33 480
Licensing and Control of Animals	-	37 975	37 975	2 275	4 439	6 329	(1 890)	(0)	37 975
Housing	-	-	-	42	42	-	42	#DIV/0!	-
Housing	-	-	-	42	42	-	42	#DIV/0!	-
Informal Settlements							-		
Health	-	296	296	-	-	49	(49)	(0)	296
Ambulance							-		
Health Services	-	296	296	-	-	49	(49)	(0)	296
Laboratory Services							-		
Food Control							-		
Health Surveillance and Prevention of Communicable Diseases including							-		
Vector Control							-		
Chemical Safety							-		
Economic and environmental services	-	313 308	313 308	8 982	19 174	52 219	(33 045)	(0)	313 308
Planning and development	-	72 871	72 871	3 038	6 498	12 145	(5 647)	(0)	72 871
Billboards							-		
Corporate Wide Strategic Planning (IDPs, LED's)	-	6 114	6 114	287	608	1 019	(411)	(0)	6 114
Central City Improvement District							-		
Development Facilitation							-		
Economic Development/Planning	-	18 891	18 891	455	824	3 148	(2 324)	(0)	18 891
Regional Planning and Development							-		
Town Planning, Building Regulations and Enforcement, and City Engineer	-	42 999	42 999	2 098	4 584	7 166	(2 582)	(0)	42 999
Project Management Unit	-	4 869	4 869	197	481	811	(331)	(0)	4 869
Provincial Planning							-		
Support to Local Municipalities							-		
Road transport	-	236 185	236 185	5 859	12 501	39 366	(26 864)	(0)	236 185
Police Forces, Traffic and Street Parking Control							-		
Pounds	-	46 892	46 892	2 559	5 470	7 815	(2 345)	(0)	46 892
Public Transport							-		
Road and Traffic Regulation							-		
Roads	-	189 293	189 293	3 300	7 031	31 550	(24 519)	(0)	189 293
Taxi Ranks							-		
Environmental protection	-	4 251	4 251	85	175	709	(533)	(0)	4 251
Biodiversity and Landscape							-		
Coastal Protection							-		
Indigenous Forests							-		
Nature Conservation	-	4 251	4 251	85	175	709	(533)	(0)	4 251
Pollution Control							-		
Soil Conservation							-		
Trading services	-	1 967 889	1 967 889	50 681	66 004	327 981	(261 978)	(0)	1 967 889
Energy sources	-	1 029 708	1 029 708	37 742	41 818	171 618	(129 800)	(0)	1 029 708
Electricity	-	1 022 638	1 022 638	37 742	41 818	170 440	(128 622)	(0)	1 022 638
Street Lighting and Signal Systems	-	7 070	7 070	-	-	1 178	(1 178)	(0)	7 070
Nonelectric Energy							-		
Water management	-	635 593	635 593	3 683	6 619	105 932	(99 313)	(0)	635 593
Water Treatment							-		
Water Distribution	-	635 593	635 593	3 683	6 619	105 932	(99 313)	(0)	635 593
Water Storage							-		
Waste water management	-	138 536	138 536	3 269	6 952	23 089	(16 137)	(0)	138 536
Public Toilets	-	22	22	-	-	4	(4)	(0)	22
Sewerage	-	138 514	138 514	3 269	6 952	23 086	(16 133)	(0)	138 514
Storm Water Management							-		

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-	-	-	-	-	
check opexp balance	-	-	-	-	-	-116 334 100

NW403 City Of Matlosana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description		Ref	2017/18	Budget Year 2018/19							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue by Vote		1									
Vote 01 - Executive & Council			-	4 419	4 419	-	(7)	737	(743)	-100.9%	4 419
Vote 02 - Budget & Treasury Office			-	838 788	838 788	23 889	79 577	139 798	(60 221)	-43.1%	838 788
Vote 03 - Community & Social Services			-	4 370	4 370	14	25	728	(703)	-96.5%	4 370
Vote 04 - Sport And Recreation			-	11 803	11 803	(101)	(82)	1 967	(2 049)	-104.2%	11 803
Vote 05 - Public Safety			-	17 836	17 836	118	471	2 973	(2 502)	-84.2%	17 836
Vote 06 - Housing			-	3 587	3 587	138	593	598	(5)	-0.8%	3 587
Vote 07 - Health			-	-	-	-	-	-	-	-	-
Vote 08 - Planning And Development			-	37 284	37 284	63	124	6 214	(6 090)	-98.0%	37 284
Vote 09 - Environmental Protection			-	-	-	-	-	-	-	-	-
Vote 10 - Electricity			-	901 480	901 480	77 886	144 089	150 247	(6 158)	-4.1%	901 480
Vote 11 - Water Management			-	678 065	678 065	22 410	97 507	113 011	(15 504)	-13.7%	678 065
Vote 12 - Waste Water Management			-	155 937	155 937	6 196	16 675	25 989	(9 315)	-35.8%	155 937
Vote 13 - Waste Management			-	213 096	213 096	8 006	26 283	35 516	(9 233)	-26.0%	213 096
Vote 14 - Road Transport			-	22 864	22 864	-	-	3 811	(3 811)	-100.0%	22 864
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	-	2 889 530	2 889 530	138 618	365 254	481 588	(116 334)	-24.2%	2 889 530
Expenditure by Vote		1									
Vote 01 - Executive & Council			-	216 007	216 007	15 973	27 818	36 001	(8 183)	-22.7%	216 007
Vote 02 - Budget & Treasury Office			-	268 544	268 544	5 413	11 199	44 757	(33 559)	-75.0%	268 544
Vote 03 - Community & Social Services			-	114 015	114 015	4 580	8 724	19 002	(10 278)	-54.1%	114 015
Vote 04 - Sport And Recreation			-	87 694	87 694	3 307	6 425	14 616	(8 190)	-56.0%	87 694
Vote 05 - Public Safety			-	173 756	173 756	9 930	18 207	28 959	(10 752)	-37.1%	173 756
Vote 06 - Housing			-	13 888	13 888	649	1 404	2 315	(911)	-39.4%	13 888
Vote 07 - Health			-	10 858	10 858	487	1 033	1 810	(777)	-42.9%	10 858
Vote 08 - Planning And Development			-	86 070	86 070	3 610	7 121	14 345	(7 224)	-50.4%	86 070
Vote 09 - Environmental Protection			-	-	-	-	-	-	-	-	-
Vote 10 - Electricity			-	1 029 708	1 029 708	37 742	41 818	171 618	(129 800)	-75.6%	1 029 708
Vote 11 - Water Management			-	635 593	635 593	3 683	6 619	105 932	(99 313)	-93.8%	635 593
Vote 12 - Waste Water Management			-	138 514	138 514	3 269	6 952	23 086	(16 133)	-69.9%	138 514
Vote 13 - Waste Management			-	155 138	155 138	5 468	9 987	25 856	(15 869)	-61.4%	155 138
Vote 14 - Road Transport			-	189 293	189 293	3 300	7 031	31 550	(24 519)	-77.7%	189 293
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	-	3 119 078	3 119 078	97 414	154 338	519 846	(365 508)	-70.3%	3 119 078
Surplus/ (Deficit) for the year		2	-	(229 549)	(229 549)	41 204	210 916	(38 258)	249 174	-651.3%	(229 549)

NW403 City Of Matlosana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 01 - Executive & Council		-	4 419	4 419	-	(7)	737	(743)	-101%	4 419
01.1 - Administration Council General		-	3 401	3 401	-	0	567	(567)	-100%	3 401
01.2 - Administration Municipal Manager		-	-	-	-	-	-	-	-	-
01.3 - Internal Audit		-	-	-	-	-	-	-	-	-
01.4 - Strategic		-	-	-	-	-	-	-	-	-
01.5 - Administration Mayor		-	-	-	-	-	-	-	-	-
01.6 - Administration Speaker		-	-	-	-	-	-	-	-	-
01.7 - Chief Whip		-	-	-	-	-	-	-	-	-
01.8 - Mpac		-	-	-	-	-	-	-	-	-
01.9 - Administration City Secretary		-	518	518	-	-	86	(86)	-100%	518
01.10 - Legal And Land Affairs		-	-	-	-	-	-	-	-	-
01.11 - Management Services		-	500	500	-	(7)	83	(91)	-109%	500
Vote 02 - Budget & Treasury Office		-	838 788	838 788	23 889	79 577	139 798	(60 221)	-43%	838 788
02.1 - Administration City Treasurer		-	837 965	837 965	23 889	79 576	139 661	(60 084)	-43%	837 965
02.2 - Data		-	158	158	0	0	26	(26)	-100%	158
02.3 - Stores		-	666	666	-	-	111	(111)	-100%	666
Vote 03 - Community & Social Services		-	4 370	4 370	14	25	728	(703)	-97%	4 370
03.1 - Administration Community Services		-	206	206	-	-	34	(34)	-100%	206
03.2 - Cemetery		-	1 797	1 797	14	25	300	(274)	-92%	1 797
03.3 - Aerodome		-	-	-	-	-	-	-	-	-
03.4 - Nature Reserve		-	328	328	-	-	55	(55)	-100%	328
03.5 - Orkney Vaal		-	1 789	1 789	-	-	298	(298)	-100%	1 789
03.6 - Administration Parks		-	249	249	-	-	41	(41)	-100%	249
Vote 04 - Sport And Recreation		-	11 803	11 803	(101)	(82)	1 967	(2 049)	-104%	11 803
04.1 - Administration Sports Arts & Culture		-	-	-	-	-	-	-	-	-
04.2 - Museum		-	101	101	-	-	17	(17)	-100%	101
04.3 - Library		-	1 214	1 214	18	36	202	(166)	-82%	1 214
04.4 - Sports And Recreation		-	10 488	10 488	(119)	(119)	1 748	(1 867)	-107%	10 488
04.5 - Oppenheimer Stadium		-	-	-	-	-	-	-	-	-
Vote 05 - Public Safety		-	17 836	17 836	118	471	2 973	(2 502)	-84%	17 836
05.1 - Public Safety Administration		-	-	-	-	-	-	-	-	-
05.2 - Fire Brigade		-	308	308	24	24	51	(27)	-53%	308
05.3 - Licensing Administration		-	9 071	9 071	14	241	1 512	(1 271)	-84%	9 071
05.4 - Traffic Administration		-	8 457	8 457	79	206	1 410	(1 204)	-85%	8 457
05.5 - Disaster Management		-	-	-	-	-	-	-	-	-
05.6 - Municipal Court		-	-	-	-	-	-	-	-	-
Vote 06 - Housing		-	3 587	3 587	138	593	598	(5)	-1%	3 587
06.1 - Administration Housing Services		-	-	-	-	-	-	-	-	-
06.2 - Housing Services		-	3 587	3 587	138	593	598	(5)	-1%	3 587
Vote 07 - Health		-	-	-	-	-	-	-	-	-
07.1 - Health Services Administration		-	-	-	-	-	-	-	-	-
07.2 - Occupational Health Centre		-	-	-	-	-	-	-	-	-
Vote 08 - Planning And Development		-	37 284	37 284	63	124	6 214	(6 090)	-98%	37 284
08.1 - Building Survey		-	874	874	60	120	146	(25)	-17%	874
08.2 - Town Planning		-	423	423	-	-	71	(71)	-100%	423
08.3 - Administration City Civil Engineer		-	-	-	-	-	-	-	-	-
08.4 - Building Survey		-	-	-	-	-	-	-	-	-
08.5 - Town Planning		-	-	-	-	-	-	-	-	-
08.6 - Building Construction		-	-	-	-	-	-	-	-	-
08.7 - Pmu Unit		-	4 284	4 284	-	-	714	(714)	-100%	4 284
08.8 - Landfill Site		-	263	263	-	-	44	(44)	-100%	263
08.9 - Market		-	31 439	31 439	3	3	5 240	(5 237)	-100%	31 439
08.10 - Administration Led		-	-	-	-	-	-	-	-	-
08.11 - Economic Affairs & Corporate Communicati		-	-	-	-	-	-	-	-	-
08.12 - Local Economic Development		-	-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	901 480	901 480	77 886	144 089	150 247	(6 158)	-4%	901 480
10.1 - Streetlighting		-	7 000	7 000	-	-	1 167	(1 167)	-100%	7 000
10.2 - Garage		-	-	-	-	-	-	-	-	-
10.3 - Workshop		-	-	-	-	-	-	-	-	-
10.4 - Administration Electricity		-	851 178	851 178	77 886	144 089	141 863	2 226	2%	851 178
10.5 - Electricity Distribution		-	43 303	43 303	-	-	7 217	(7 217)	-100%	43 303
Vote 11 - Water Management		-	678 065	678 065	22 410	97 507	113 011	(15 504)	-14%	678 065
11.1 - Administration Water		-	627 724	627 724	22 410	98 773	104 621	(5 848)	-6%	627 724
11.2 - Water Distribution		-	50 340	50 340	-	(1 266)	8 390	(9 656)	-115%	50 340
Vote 12 - Waste Water Management		-	155 937	155 937	6 196	16 675	25 989	(9 315)	-36%	155 937
12.1 - Administration Sewerage		-	130 114	130 114	6 196	16 675	21 686	(5 011)	-23%	130 114
12.2 - Sewer Agency		-	-	-	-	-	-	-	-	-
12.3 - Sewer Distribution		-	25 823	25 823	-	-	4 304	(4 304)	-100%	25 823
Vote 13 - Waste Management		-	213 096	213 096	8 006	26 283	35 518	(9 233)	-26%	213 096
13.1 - Administration Cleansing		-	213 096	213 096	8 006	26 283	35 518	(9 233)	-26%	213 096
13.2 - Refuse Removal		-	-	-	-	-	-	-	-	-
13.3 - Nightsoil Services		-	-	-	-	-	-	-	-	-
13.4 - Street Cleaning		-	-	-	-	-	-	-	-	-
13.5 - Public Restrooms		-	-	-	-	-	-	-	-	-
Vote 14 - Road Transport		-	22 864	22 864	-	-	3 811	(3 811)	-100%	22 864
14.1 - Roads		-	22 864	22 864	-	-	3 811	(3 811)	-100%	22 864
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	2 889 530	2 889 530	138 618	365 254	481 588	(116 334)	-24%	2 889 530
Expenditure by Vote	1	-	-	-	-	-	-	-	-	-
Vote 01 - Executive & Council		-	216 007	216 007	15 973	27 818	36 001	(8 183)	-23%	216 007
01.1 - Administration Council General		-	96 125	96 125	7 913	13 112	16 021	(2 909)	-18%	96 125
01.2 - Administration Municipal Manager		-	6 259	6 259	210	424	1 043	(619)	-59%	6 259

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

check revenue
check expenditure

NW403 City Of Matlosana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

Vote Description	Ref	2017/18	Budget Year 2018/19						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousand								%	
Revenue by Vote	1								
Vote 01 - Executive & Council		-	4 419	4 419	-	(7)	737	(743)	-101%
01.1 - Administration Council General		-	3 401	3 401	-	0	567	(567)	-100%
01.2 - Administration Municipal Manager		-	-	-	-	-	-	-	-
01.3 - Internal Audit		-	-	-	-	-	-	-	-
01.4 - Strategic		-	-	-	-	-	-	-	-
01.5 - Administration Mayor		-	-	-	-	-	-	-	-
01.6 - Administration Speaker		-	-	-	-	-	-	-	-
01.7 - Chief Whip		-	-	-	-	-	-	-	-
01.8 - Mpac		-	-	-	-	-	-	-	-
01.9 - Administration City Secretary		-	518	518	-	-	86	(86)	-100%
01.10 - Legal And Land Affairs		-	-	-	-	-	-	-	-
01.11 - Management Services		-	500	500	-	(7)	83	(91)	-109%
Vote 02 - Budget & Treasury Office		-	838 788	838 788	23 889	79 577	139 798	(60 221)	-43%
02.1 - Administration City Treasurer		-	837 965	837 965	23 889	79 576	139 661	(60 084)	-43%
02.2 - Data		-	158	158	0	0	26	(26)	-100%
02.3 - Stores		-	666	666	-	-	111	(111)	-100%
Vote 03 - Community & Social Services		-	4 370	4 370	14	25	728	(703)	-97%
03.1 - Administration Community Services		-	206	206	-	-	34	(34)	-100%
03.2 - Cemetery		-	1 797	1 797	14	25	300	(274)	-92%
03.3 - Aerodome		-	-	-	-	-	-	-	-
03.4 - Nature Reserve		-	328	328	-	-	55	(55)	-100%
03.5 - Orkney Vaal		-	1 789	1 789	-	-	298	(298)	-100%
03.6 - Administration Parks		-	249	249	-	-	41	(41)	-100%
Vote 04 - Sport And Recreation		-	11 803	11 803	(101)	(82)	1 967	(2 049)	-104%
04.1 - Administration Sports Arts & Culture		-	-	-	-	-	-	-	-
04.2 - Museum		-	101	101	-	-	17	(17)	-100%
04.3 - Library		-	1 214	1 214	18	36	202	(166)	-82%
04.4 - Sports And Recreation		-	10 488	10 488	(119)	(119)	1 748	(1 867)	-107%
04.5 - Oppenheimer Stadium		-	-	-	-	-	-	-	-
Vote 05 - Public Safety		-	17 836	17 836	118	471	2 973	(2 502)	-84%
05.1 - Public Safety Administration		-	-	-	-	-	-	-	-
05.2 - Fire Brigade		-	308	308	24	24	51	(27)	-53%
05.3 - Licensing Administration		-	9 071	9 071	14	241	1 512	(1 271)	-84%
05.4 - Traffic Administration		-	8 457	8 457	79	206	1 410	(1 204)	-85%
05.5 - Disaster Management		-	-	-	-	-	-	-	-
05.6 - Municipal Court		-	-	-	-	-	-	-	-
Vote 06 - Housing		-	3 587	3 587	138	593	598	(5)	-1%
06.1 - Administration Housing Services		-	-	-	-	-	-	-	-
06.2 - Housing Services		-	3 587	3 587	138	593	598	(5)	-1%
Vote 07 - Health		-	-	-	-	-	-	-	-
07.1 - Health Services Administration		-	-	-	-	-	-	-	-
07.2 - Occupational Health Centre		-	-	-	-	-	-	-	-
Vote 08 - Planning And Development		-	37 284	37 284	63	124	6 214	(6 090)	-98%
08.1 - Building Survey		-	874	874	60	120	146	(25)	-17%
08.2 - Town Planning		-	423	423	-	-	71	(71)	-100%
08.3 - Administration City Civil Engineer		-	-	-	-	-	-	-	-
08.4 - Building Survey		-	-	-	-	-	-	-	-
08.5 - Town Planning		-	-	-	-	-	-	-	-
08.6 - Building Construction		-	-	-	-	-	-	-	-
08.7 - Pmu Unit		-	4 284	4 284	-	-	714	(714)	-100%
08.8 - Landfill Site		-	263	263	-	-	44	(44)	-100%
08.9 - Market		-	31 439	31 439	3	3	5 240	(5 237)	-100%
08.10 - Administration Led		-	-	-	-	-	-	-	-
08.11 - Economic Affairs & Corporate Communicati		-	-	-	-	-	-	-	-
08.12 - Local Economic Development		-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	901 480	901 480	77 886	144 089	150 247	(6 158)	-4%
10.1 - Streetlighting		-	7 000	7 000	-	-	1 167	(1 167)	-100%
10.2 - Garage		-	-	-	-	-	-	-	-
10.3 - Workshop		-	-	-	-	-	-	-	-
10.4 - Administration Electricity		-	851 178	851 178	77 886	144 089	141 863	2 226	2%
10.5 - Electricity Distribution		-	43 303	43 303	-	-	7 217	(7 217)	-100%
Vote 11 - Water Management		-	678 065	678 065	22 410	97 507	113 011	(15 504)	-14%
11.1 - Administration Water		-	627 724	627 724	22 410	98 773	104 621	(5 848)	-6%
11.2 - Water Distribution		-	50 340	50 340	-	(1 266)	8 390	(9 656)	-115%
Vote 12 - Waste Water Management		-	155 937	155 937	6 196	16 675	25 989	(9 315)	-36%
12.1 - Administration Sewerage		-	130 114	130 114	6 196	16 675	21 686	(5 011)	-23%
12.2 - Sewer Agency		-	-	-	-	-	-	-	-
12.3 - Sewer Distribution		-	25 823	25 823	-	-	4 304	(4 304)	-100%
Vote 13 - Waste Management		-	213 096	213 096	8 006	26 283	35 516	(9 233)	-26%
13.1 - Administration Cleansing		-	213 096	213 096	8 006	26 283	35 516	(9 233)	-26%
13.2 - Refuse Removal		-	-	-	-	-	-	-	-
13.3 - Nightsoil Services		-	-	-	-	-	-	-	-
13.4 - Street Cleaning		-	-	-	-	-	-	-	-
13.5 - Public Restrooms		-	-	-	-	-	-	-	-
Vote 14 - Road Transport		-	22 864	22 864	-	-	3 811	(3 811)	-100%
14.1 - Roads		-	22 864	22 864	-	-	3 811	(3 811)	-100%
Vote 15 - Other		-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	2 889 530	2 889 530	138 618	365 254	481 588	(116 334)	-24%
Expenditure by Vote	1	-	-	-	-	-	-	-	-
Vote 01 - Executive & Council		-	216 007	216 007	15 973	27 818	36 001	(8 183)	-23%
01.1 - Administration Council General		-	96 125	96 125	7 913	13 112	16 021	(2 909)	-18%
01.2 - Administration Municipal Manager		-	6 259	6 259	210	424	1 043	(619)	-59%

01.3 - Internal Audit	-	4 650	4 650	343	689	775	(86)	-11%	4 650
01.4 - Strategic	-	6 114	6 114	287	608	1 019	(411)	-40%	6 114
01.5 - Administration Mayor	-	12 260	12 260	782	1 500	2 043	(543)	-27%	12 260
01.6 - Administration Speaker	-	14 568	14 568	1 847	2 947	2 428	519	21%	14 568
01.7 - Chief Whip	-	2 708	2 708	171	322	451	(130)	-29%	2 708
01.8 - Mpac	-	2 975	2 975	75	131	496	(365)	-74%	2 975
01.9 - Administration City Secretary	-	32 103	32 103	2 308	4 815	5 350	(535)	-10%	32 103
01.10 - Legal And Land Affairs	-	18 793	18 793	1 320	2 046	3 132	(1 086)	-35%	18 793
01.11 - Management Services	-	19 452	19 452	716	1 223	3 242	(2 019)	-62%	19 452
Vote 02 - Budget & Treasury Office	-	268 544	268 544	5 413	11 199	44 757	(33 559)	-75%	268 544
02.1 - Administration City Treasurer	-	234 558	234 558	4 878	10 029	39 093	(29 064)	-74%	234 558
02.2 - Data	-	29 200	29 200	225	538	4 867	(4 328)	-89%	29 200
02.3 - Stores	-	4 786	4 786	309	631	798	(167)	-21%	4 786
Vote 03 - Community & Social Services	-	114 015	114 015	4 580	8 724	19 082	(10 278)	-54%	114 015
03.1 - Administration Community Services	-	37 397	37 397	298	598	6 233	(5 635)	-90%	37 397
03.2 - Cemetery	-	15 740	15 740	1 010	2 035	2 623	(589)	-22%	15 740
03.3 - Aerodrome	-	-	-	-	-	-	-	-	-
03.4 - Nature Reserve	-	4 251	4 251	85	175	709	(533)	-75%	4 251
03.5 - Orkney Vial	-	6 722	6 722	130	284	1 120	(836)	-75%	6 722
03.6 - Administration Parks	-	49 904	49 904	3 056	5 632	8 317	(2 685)	-32%	49 904
Vote 04 - Sport And Recreation	-	87 694	87 694	3 307	6 425	14 616	(8 190)	-56%	87 694
04.1 - Administration Sports Arts & Culture	-	14	14	-	-	2	(2)	-100%	14
04.2 - Museum	-	4 245	4 245	239	481	707	(226)	-32%	4 245
04.3 - Library	-	46 161	46 161	1 288	2 574	7 694	(5 119)	-67%	46 161
04.4 - Sports And Recreation	-	37 266	37 266	1 780	3 370	6 211	(2 841)	-46%	37 266
04.5 - Oppenheimer Stadium	-	7	7	-	-	1	(1)	-100%	7
Vote 05 - Public Safety	-	173 756	173 756	9 930	18 207	28 959	(10 752)	-37%	173 756
05.1 - Public Safety Administration	-	11 219	11 219	370	756	1 870	(1 113)	-60%	11 219
05.2 - Fire Brigade	-	33 480	33 480	2 259	4 635	5 580	(945)	-17%	33 480
05.3 - Licensing Administration	-	37 975	37 975	2 275	4 439	6 329	(1 890)	-30%	37 975
05.4 - Traffic Administration	-	46 892	46 892	2 559	5 470	7 815	(2 345)	-30%	46 892
05.5 - Disaster Management	-	1 087	1 087	-	-	181	(181)	-100%	1 087
05.6 - Municipal Court	-	43 103	43 103	2 469	2 906	7 184	(4 278)	-60%	43 103
Vote 06 - Housing	-	13 888	13 888	649	1 404	2 315	(911)	-39%	13 888
06.1 - Administration Housing Services	-	-	-	42	42	-	42	#DIV/0!	-
06.2 - Housing Services	-	13 888	13 888	607	1 362	2 315	(953)	-41%	13 888
Vote 07 - Health	-	10 858	10 858	487	1 033	1 810	(777)	-43%	10 858
07.1 - Health Services Administration	-	10 562	10 562	487	1 033	1 760	(727)	-41%	10 562
07.2 - Occupational Health Centre	-	296	296	-	-	49	(49)	-100%	296
Vote 08 - Planning And Development	-	86 070	86 070	3 610	7 121	14 345	(7 224)	-50%	86 070
08.1 - Building Survey	-	10 098	10 098	245	545	1 683	(1 137)	-68%	10 098
08.2 - Town Planning	-	180	180	-	-	30	(30)	-100%	180
08.3 - Administration City Civil Engineer	-	6 107	6 107	257	531	1 018	(487)	-48%	6 107
08.4 - Building Survey	-	-	-	-	-	-	-	-	-
08.5 - Town Planning	-	-	-	-	-	-	-	-	-
08.6 - Building Construction	-	12 725	12 725	989	2 146	2 121	25	1%	12 725
08.7 - Pmu Unit	-	4 869	4 869	197	481	811	(331)	-41%	4 869
08.8 - Landfill Site	-	8 935	8 935	518	627	1 489	(862)	-58%	8 935
08.9 - Market	-	24 266	24 266	949	1 966	4 044	(2 078)	-51%	24 266
08.10 - Administration Led	-	2 871	2 871	163	335	478	(144)	-30%	2 871
08.11 - Economic Affairs & Corporate Communicati	-	9 196	9 196	218	339	1 533	(1 194)	-78%	9 196
08.12 - Local Economic Development	-	6 824	6 824	74	151	1 137	(987)	-87%	6 824
Vote 09 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity	-	1 029 708	1 029 708	37 742	41 818	171 618	(129 800)	-76%	1 029 708
10.1 - Streetlighting	-	7 070	7 070	-	-	1 178	(1 178)	-100%	7 070
10.2 - Garage	-	18 816	18 816	2 000	2 497	3 136	(639)	-20%	18 816
10.3 - Workshop	-	5 714	5 714	408	770	952	(182)	-19%	5 714
10.4 - Administration Electricity	-	244 344	244 344	564	1 068	40 724	(39 656)	-97%	244 344
10.5 - Electricity Distribution	-	753 764	753 764	34 770	37 483	125 627	(88 144)	-70%	753 764
Vote 11 - Water Management	-	635 593	635 593	3 683	6 619	105 932	(99 313)	-94%	635 593
11.1 - Administration Water	-	584 858	584 858	271	718	97 476	(96 758)	-99%	584 858
11.2 - Water Distribution	-	50 735	50 735	3 412	5 901	8 456	(2 555)	-30%	50 735
Vote 12 - Waste Water Management	-	138 514	138 514	3 269	6 952	23 086	(16 133)	-70%	138 514
12.1 - Administration Sewerage	-	26 725	26 725	107	417	4 454	(4 037)	-91%	26 725
12.2 - Sewer Agency	-	27 278	27 278	1 434	2 986	4 546	(1 560)	-34%	27 278
12.3 - Sewer Distribution	-	84 511	84 511	1 728	3 549	14 085	(10 537)	-75%	84 511
Vote 13 - Waste Management	-	155 138	155 138	5 468	9 987	25 856	(15 869)	-61%	155 138
13.1 - Administration Cleansing	-	54 189	54 189	275	573	9 031	(8 458)	-94%	54 189
13.2 - Refuse Removal	-	62 191	62 191	2 764	4 524	10 365	(5 841)	-56%	62 191
13.3 - Nightsoil Services	-	9 328	9 328	638	1 291	1 555	(264)	-17%	9 328
13.4 - Street Cleaning	-	29 408	29 408	1 792	3 599	4 901	(1 303)	-27%	29 408
13.5 - Public Restrooms	-	22	22	-	-	4	(4)	-100%	22
Vote 14 - Road Transport	-	189 293	189 293	3 300	7 031	31 550	(24 519)	-78%	189 293
14.1 - Roads	-	189 293	189 293	3 300	7 031	31 550	(24 519)	-78%	189 293
Vote 15 - Other	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	3 119 078	97 414	154 338	519 846	(365 508)	(0)	3 119 078
Surplus/ (Deficit) for the year	2	-	(229 549)	41 204	210 916	(38 258)	249 174	(0)	(229 549)

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

check revenue
check expenditure

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-
Vote 03 - Community & Social Services		-	-	-	-	-	-	-	-	-
Vote 04 - Sport And Recreation		-	12 000	12 000	-	504	2 000	(1 496)	-75%	12 000
Vote 05 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 06 - Housing		-	-	-	-	-	-	-	-	-
Vote 07 - Health		-	-	-	-	-	-	-	-	-
Vote 08 - Planning And Development		-	-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	24 400	24 400	-	-	4 067	(4 067)	-100%	24 400
Vote 11 - Water Management		-	45 822	45 822	5 317	3 802	7 637	(3 834)	-50%	45 822
Vote 12 - Waste Water Management		-	15 921	15 921	-	-	2 653	(2 653)	-100%	15 921
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Road Transport		-	722	722	-	-	120	(120)	-100%	722
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	98 865	98 865	5 317	4 306	16 477	(12 171)	-74%	98 865
Single Year expenditure appropriation	2									
Vote 01 - Executive & Council		-	38 900	38 900	-	-	6 483	(6 483)	-100%	38 900
Vote 02 - Budget & Treasury Office		-	5 600	5 600	-	-	933	(933)	-100%	5 600
Vote 03 - Community & Social Services		-	-	-	-	-	-	-	-	-
Vote 04 - Sport And Recreation		-	-	-	-	579	2 000	(1 421)	-71%	-
Vote 05 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 06 - Housing		-	4 000	4 000	-	-	667	(667)	-100%	4 000
Vote 07 - Health		-	-	-	-	-	-	-	-	-
Vote 08 - Planning And Development		-	-	-	-	-	-	-	-	-
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	20 421	20 421	-	-	7 470	(7 470)	-100%	20 421
Vote 11 - Water Management		-	16 848	16 848	-	6 774	10 445	(3 671)	-35%	16 848
Vote 12 - Waste Water Management		-	17 541	17 541	526	526	5 577	(5 051)	-91%	17 541
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Road Transport		-	18 216	18 216	-	1 344	3 156	(1 812)	-57%	18 216
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	121 525	121 525	526	9 224	36 732	(27 508)	-75%	121 525
Total Capital Expenditure		-	220 390	220 390	5 844	13 530	53 209	(39 679)	-75%	220 390
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	44 500	44 500	-	-	7 417	(7 417)	-100%	44 500
Executive and council		-	38 900	38 900	-	-	6 483	(6 483)	-100%	38 900
Finance and administration		-	5 600	5 600	-	-	933	(933)	-100%	5 600
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	16 000	16 000	-	579	2 667	(2 087)	-78%	16 000
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	12 000	12 000	-	579	2 000	(1 421)	-71%	12 000
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	4 000	4 000	-	-	667	(667)	-100%	4 000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	18 938	18 938	-	1 344	3 156	(1 812)	-57%	18 938
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	18 938	18 938	-	1 344	3 156	(1 812)	-57%	18 938
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	140 952	140 952	5 844	7 300	23 492	(16 192)	-69%	140 952
Energy sources		-	44 821	44 821	-	-	7 470	(7 470)	-100%	44 821
Water management		-	62 669	62 669	5 317	6 774	10 445	(3 671)	-35%	62 669
Waste water management		-	33 461	33 461	526	526	5 577	(5 051)	-91%	33 461
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	220 390	220 390	5 844	9 224	36 732	(27 508)	-75%	220 390
Funded by:										
National Government		-	168 890	168 890	5 844	9 224	28 148	(18 925)	-67%	168 890
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	168 890	168 890	5 844	9 224	28 148	(18 925)	-67%	168 890
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	30 000	30 000	-	-	5 000	(5 000)	-100%	30 000
Internally generated funds		-	21 500	21 500	-	-	3 583	(3 583)	-100%	21 500
Total Capital Funding		-	220 390	220 390	5 844	9 224	36 732	(27 508)	-75%	220 390

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

[illegible]

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-
01.1 - Administration Council General										-
01.2 - Administration Municipal Manager										-
01.3 - Internal Audit										-
01.4 - Strategic										-
01.5 - Administration Mayor										-
01.6 - Administration Speaker										-
01.7 - Chief Whip										-
01.8 - Mpac										-
01.9 - Administration City Secretary										-
01.10 - Legal And Land Affairs										-
01.11 - Management Services										-
Vote 02 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-
02.1 - Administration City Treasurer										-
02.2 - Data										-
02.3 - Stores										-
Vote 03 - Community & Social Services		-	-	-	-	-	-	-	-	-
03.1 - Administration Community Services										-
03.2 - Cemetery										-
03.3 - Aerodrome										-
03.4 - Nature Reserve										-
03.5 - Orkney Vaal										-
03.6 - Administration Parks										-
Vote 04 - Sport And Recreation		-	12 000	12 000	-	-	-	-	-	12 000
04.1 - Administration Sports Arts & Culture										-
04.2 - Museum										-
04.3 - Library										-
04.4 - Sports And Recreation		-	12 000	12 000	-	-	-	-	-	12 000
04.5 - Oppenheimer Stadium										-
Vote 05 - Public Safety		-	-	-	-	-	-	-	-	-
05.1 - Public Safety Administration										-
05.2 - Fire Brigade										-
05.3 - Licencing Administration										-
05.4 - Traffic Administration										-
05.5 - Disaster Management										-
05.6 - Municipal Court										-
Vote 06 - Housing		-	-	-	-	-	-	-	-	-
06.1 - Administration Housing Services										-
06.2 - Housing Services										-
Vote 07 - Health		-	-	-	-	-	-	-	-	-
07.1 - Health Services Administration										-
07.2 - Occupational Health Centre										-
Vote 08 - Planning And Development		-	-	-	-	-	-	-	-	-
08.1 - Building Survey										-
08.2 - Town Planning										-
08.3 - Administration City Civil Engineer										-
08.4 - Building Survey										-
08.5 - Town Planning										-
08.6 - Building Construction										-
08.7 - Pmu Unit										-
08.8 - Landfill Site										-
08.9 - Market		-	-	-	-	-	-	-	-	-
08.10 - Administration Led										-
08.11 - Economic Affairs & Corporate Communicati										-
08.12 - Local Economic Development										-
Vote 09 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	24 400	24 400	-	-	-	-	-	24 400
10.1 - Streetlighting										-
10.2 - Garage										-
10.3 - Workshop										-
10.4 - Administration Electricity										-
10.5 - Electricity Distribution		-	24 400	24 400	-	-	-	-	-	24 400
Vote 11 - Water Management		-	45 822	45 822	-	-	-	-	-	45 822
11.1 - Administration Water										-
11.2 - Water Distribution		-	45 822	45 822	-	-	-	-	-	45 822
Vote 12 - Waste Water Management		-	15 921	15 921	-	-	-	-	-	15 921
12.1 - Administration Sewerage										-
12.2 - Sewer Agency										-
12.3 - Sewer Distribution		-	15 921	15 921	-	-	-	-	-	15 921
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
13.1 - Administration Cleansing										-
13.2 - Refuse Removal										-
13.3 - Nightsoil Services										-
13.4 - Street Cleaning										-
13.5 - Public Restrooms										-

Total single-year capital expenditure		-	121 525	121 525	5 844	9 224	36 732	(27 508)	(0)	121 525
Total Capital Expenditure		-	220 390	220 390	5 844	9 224	36 732	(27 508)	(0)	220 390

References

1. Insert "Vote"; e.g. Department, if different to standard structure

NW403 City Of Matlosana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description		NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dya-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		1200	45 163	45 290	26 290	899 473					1 016 216	899 473		
Receivables from Non-exchange Transactions - Electricity		1300	57 718	22 936	15 480	209 115					305 249	209 115		
Receivables from Non-exchange Transactions - Property Rates		1400	21 840	33 834	7 127	162 029					224 829	162 029		
Receivables from Exchange Transactions - Waste Water Management		1500	8 785	6 595	4 795	153 249					173 424	153 249		
Receivables from Exchange Transactions - Waste Management		1600	11 829	9 525	6 914	265 656					293 924	265 656		
Receivables from Exchange Transactions - Property Rental Debtors		1700												
Interest on Arrear Debtor Accounts		1810												
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820												
Other		1900	43 570	33 599	32 585	954 243					1 063 937	954 243		
Total By Income Source		2000	188 905	151 780	93 190	2 643 765	-	-	-	-	3 077 640	2 643 765	-	-
2017/18 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State		2200	7 277	25 972	4 333	39 223					76 805	39 223		
Commercial		2300	50 674	14 497	9 867	192 686					267 724	192 686		
Households		2400	130 086	108 810	77 875	2 390 734					2 707 515	2 390 734		
Other		2500	857	2 500	1 115	21 123					25 595	21 123		
Total By Customer Group		2600	188 905	151 780	93 190	2 643 765	-	-	-	-	3 077 640	2 643 765	-	-

NW403 City Of Matlosana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2018/19								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	85 085		90 843		47 683				223 611
Bulk Water	0200	33 445	20 545	2 134	2 303	239 066				297 493
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700									-
Auditor General	0800	478	57	31	59	1 335				1 961
Other	0900	74 220		294	13 363	96 014				183 890
Total By Customer Type	1000	193 229	20 602	93 301	15 725	384 098	-	-	-	706 955

Choose name from list - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
ABSA		-	daily call				266 663		195 143
INVESTEC		-	daily call				5 990		6 022
SANLAM		2yrs	Policy	2019/08/01			8 362		9 066
NECOR		18yrs	Collateral	2019/06/30			23 100		23 100
FNB		12months	Long term	2018/11/21			109		109
Municipality sub-total					-		304 223	-	233 440
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		304 223	-	233 440

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration		Ref	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2018/19				Full Year Forecast
R thousands							YearTD actual	YearTD budget	YTD variance	YTD variance %	
		1	A	B	C						D
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			-	19 953	19 953	1 681	3 362	3 326	38	1%	19 953
Pension and UIF Contributions			-	2 354	2 354	176	352	392	(40)	-10%	2 354
Medical Aid Contributions			-	115	115	1	3	19	(16)	-85%	115
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	3 324	3 324	285	570	554	16	3%	3 324
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	8 161	8 161	619	1 239	1 360	(121)	-9%	8 161
Sub Total - Councillors			-	33 907	33 907	2 763	5 525	5 651	(126)	-2%	33 907
% Increase	4			#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality											
Basic Salaries and Wages			-	6 746	6 746	518	914	1 124	(210)	-19%	6 746
Pension and UIF Contributions			-	11	11	1	2	2	(0)	-15%	11
Medical Aid Contributions			-	39	39	3	5	6	(1)	-21%	39
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	1 037	1 037	59	101	173	(72)	-41%	1 037
Cellphone Allowance			-	95	95	2	4	16	(12)	-75%	95
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	36	-	-	3	(3)	-100%	36
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			-	7 928	7 964	583	1 026	1 325	(298)	-23%	7 964
% Increase	4			#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff											
Basic Salaries and Wages			-	421 650	421 614	28 392	56 677	70 272	(13 595)	-19%	421 614
Pension and UIF Contributions			-	96 556	96 556	6 125	12 245	16 093	(3 848)	-24%	96 556
Medical Aid Contributions			-	46 057	46 057	2 781	5 554	7 676	(2 122)	-28%	46 057
Overtime			-	25 723	25 723	3 615	7 398	4 287	3 111	73%	25 723
Performance Bonus			-	28 998	28 998	1 576	3 012	4 833	(1 821)	-38%	28 998
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	749	749	78	157	125	32	26%	749
Housing Allowances			-	4 074	4 074	538	1 064	679	385	57%	4 074
Other benefits and allowances			-	16 331	16 331	847	1 608	2 722	(1 113)	-41%	16 331
Payments in lieu of leave			-	4 600	4 600	290	1 069	767	302	39%	4 600
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			-	644 740	644 704	44 241	88 785	107 453	(18 668)	-17%	644 704
% Increase	4			#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality											
			-	686 575	686 575	47 586	95 336	114 429	(19 092)	-17%	686 575
Unpaid salary, allowances & benefits in arrears:											
Board Members of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Board Fees			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities			-	-	-	-	-	-	-	-	-
% Increase	4			-	-	-	-	-	-	-	-
Senior Managers of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities			-	-	-	-	-	-	-	-	-
% Increase	4			-	-	-	-	-	-	-	-
Other Staff of Entities											
Basic Salaries and Wages			-	-	-	-	-	-	-	-	-
Pension and UIF Contributions			-	-	-	-	-	-	-	-	-
Medical Aid Contributions			-	-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Cellphone Allowance			-	-	-	-	-	-	-	-	-
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities			-	-	-	-	-	-	-	-	-
% Increase	4			-	-	-	-	-	-	-	-
Total Municipal Entities											
			-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS											
			-	686 575	686 575	47 586	95 336	114 429	(19 092)	-17%	686 575
% Increase	4			#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF											
			-	652 668	652 668	44 824	89 811	108 777	(18 966)	-17%	652 668

NW403 City Of Matlosana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	-	18 366	18 366	3 380	3 380	18 366	14 986	81.6%	2%
August	-	18 366	18 366	5 844	9 224	36 732	27 508	74.9%	4%
September	-	18 366	18 366	-		55 097	-		
October	-	18 366	18 366	-		73 463	-		
November	-	18 366	18 366	-		91 829	-		
December	-	18 366	18 366	-		110 195	-		
January	-	18 366	18 366	-		128 561	-		
February	-	18 366	18 366	-		146 926	-		
March	-	18 366	18 366	-		165 292	-		
April	-	18 366	18 366	-		183 658	-		
May	-	18 366	18 366	-		202 024	-		
June	-	18 366	18 366	-		220 390	-		
Total Capital expenditure	-	220 390	220 390	9 224					

NW403 City Of Mallosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	Budget Year 2018/19							
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands	1								
Depreciation by Asset Class/Sub-class									
Infrastructure									
Roads Infrastructure		-	338 286	338 286	-	-	56 381	56 381	100.0%
Roads		-	113 583	113 583	-	-	18 997	18 997	100.0%
Road Structures		-	113 583	113 583	-	-	18 997	18 997	100.0%
Road Furniture		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-
Electrical Infrastructure		-	55 600	55 600	-	-	9 267	9 267	100.0%
Power Plants		-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-
LV Networks		-	55 600	55 600	-	-	9 267	9 267	100.0%
Capital Spares		-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	112 483	112 483	-	-	18 747	18 747	100.0%
Dams and Weirs		-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-
Distribution		-	112 483	112 483	-	-	18 747	18 747	100.0%
Distribution Points		-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	56 220	56 220	-	-	9 370	9 370	100.0%
Pump Station		-	-	-	-	-	-	-	-
Retreatment		-	56 220	56 220	-	-	9 370	9 370	100.0%
Waste Water Treatment Works		-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Community Assets		-	1 648	1 648	-	-	275	275	100.0%
Community Facilities		-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-
Public Abolition Facilities		-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	1 648	1 648	-	-	275	275	100.0%
Indoor Facilities		-	-	-	-	-	-	-	-
Outdoor Facilities		-	1 648	1 648	-	-	275	275	100.0%
Capital Spares		-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-

Historic Buildings						-				
Works of Art						-				
Conservation Areas						-				
Other Heritage						-				
Investment Properties	-	-	-	-	-	-			-	
Revenue Generating	-	-	-	-	-	-			-	
Improved Property						-				
Unimproved Property						-				
Non-revenue Generating	-	-	-	-	-	-				
Improved Property						-				
Unimproved Property						-				
Other Assets	-	75 638	75 638	-	-	12 606	12 606	100.0%	75 638	
Operational Buildings	-	75 638	75 638	-	-	12 606	12 606	100.0%	75 638	
Municipal Offices	-	75 638	75 638	-	-	12 606	12 606	100.0%	75 638	
Pay/Equity Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-			-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-			-	
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-			-	
Servitudes										
Licences and Rights	-	-	-	-	-	-			-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	-	-	-	-	-	-			-	
Load Settlement Software Applications										
Unspecified										
Computer Equipment	-	2 427	2 427	-	-	405	405	100.0%	2 427	
Computer Equipment	-	2 427	2 427	-	-	405	405	100.0%	2 427	
Furniture and Office Equipment	-	5 454	5 454	-	-	909	909	100.0%	5 454	
Furniture and Office Equipment	-	5 454	5 454	-	-	909	909	100.0%	5 454	
Machinery and Equipment	-	-	-	-	-	-			-	
Machinery and Equipment	-	-	-	-	-	-			-	
Transport Assets	-	4 735	4 735	-	-	789	789	100.0%	4 735	
Transport Assets	-	4 735	4 735	-	-	789	789	100.0%	4 735	
Land	-	-	-	-	-	-			-	
Land										
Zoo's Marine and Non-biological Animals	-	-	-	-	-	-			-	
Zoo's Marine and Non-biological Animals										
Total Depreciation	1	-	428 189	428 189	-	-	71 365	71 365	100.0%	428 189

Template for Calculation of Uniform Financial Ratios and Norms

RATIO	FORMULA	2018-AUGUST-31	2017-AUGUST-31	MUNICIPAL COMMENTS (%)
1. FINANCIAL POSITION				
A. Asset Management/Utilisation				
1 Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	6% 154 338 126 9 223 668 6%	6%	The ratio will increasing as capital expenditure accelerates.
D. Liability Management				
1 Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 100	0.002746748 423 928 154 338 126	0.0027	
2 Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	0.022785862 53 053 546 2 260 169 000 -68 184 667	0.023	
2. FINANCIAL PERFORMANCE				
1 Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	0.9317139 2 260 169 000 154 338 126	0.9317	
D. Expenditure Management				
1 Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	1350.494868 706 955 268 191 069 717	1350.49	Still way behind acceptable.
2 Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	0.7414187 114 429 173 154 338 126	0.74	Below NT norm
2 Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	0.053952104		

8 326 867
154 338 126

E. Grant Dependency

1 Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	54.20837093	0
		5 000 000	9 223 668
2 Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	1.24 (365 254 064) 88 727 650	0

3. BUDGET IMPLEMENTATION

1 Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	0.041851656 9 223 668 220 389 550	0.04 Should be at 17%.
2 Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	0.296891793 154 338 126 519 846 387	0.30
3 Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	0.758436392 -365 254 064 -481 588 263	0.76



CITY OF
MATLOSANA

QUALITY CERTIFICATE

I **THEETSI ROGER NKHUMISE** the accounting officer of **City of Matlosana NW403** hereby certify that –

✓ The monthly budget statement

Quarterly report

Mid – year budget & performance assessment

For the month ended 31 August 2018 has been prepared in accordance with the Municipal Finance Management Act and regulations made under Act.

Print name

Accounting officer of **City of Matlosana NW403**

Signature

Date

