

MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 31 AUGUST 2019

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PART 1: IN-YEAR REPORT

1. EXECUTIVE SUMMARY ON THE IMPLEMENTATION OF THE BUDGET AND THE FINANCIAL PERFORMANCE OF THE MUNICIPALITY FOR THE PERIOD ENDED ON 31 AUGUST 2019

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	YTD Budget 2019/20	AUG Actual	YTD Actual 2019/20	Variance Favorable (Unfavorable)
Total Revenue by Source	(478,209,323)	(303,101,468)	(822,960,091)	133,458,555
Total Operating Expenditure	536,201,971	130,699,679	574,651,327	497,752,614
(SURPLUS)/ DEFICIT	57,992,648	(53,667,149)	(248,308,764)	(321,492,544)

This is the third report for the 2019/2020 financial year, that leads to the under expenditure of 18% against the year to date actuals.

Strict expenditure control measures will be implemented to avoid irregular expenditure.

Cash management

Bank balances	R 5,567,828.07
Call investments	R 218,806,534.98
Cash and cash investments	R 224,374,363.10

Debtors

Total debtors book	R 3,841,099,831
Debtors: Government	R 114,682,481
Debtors: Business	R 354,912,951
Debtors: Household	R 3,371,504,399

Capital grant expenditure

CAPITAL FUNDING						
National government	168 074 554	2 559 170	2 559 170	28 012 425.67	(25 453 256)	1.52
Provincial government	-	-	-	-	-	-
District municipality	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-
Internal Generated funds	-	-	-	-	-	-
Financing Total	168 074 554	2 559 170	2 559 170	28 012 426	(25 453 256)	1.52

Under expenditure of 1.52% against the year to date actual, this is due to community unrest.

2. IN – YEAR BUDGET STATEMENT MAIN TABLE

2.1 Monthly budget statement summary

The table below provides a high- level summary of the Municipal's financial performance, capital expenditure, financial position, cash flow, debtors and creditors analysis.

Table 2 C1: Monthly Budget Statement Summary

NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M02 August

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	325 128	400 836	400 836	19 303	79 222	66 806	12 415	19%	400 836
Service charges	1 615 777	1 776 499	1 776 499	139 559	280 321	296 083	(15 762)	-5%	1 776 499
Investment revenue	21 171	3 238	3 238	-	-	540	(540)	-100%	3 238
Transfers and subsidies	400 186	442 778	442 778	-	-	73 796	(73 796)	-100%	442 778
Other own revenue	353 734	98 829	98 829	144 140	176 326	16 472	159 854	970%	98 829
Total Revenue (excluding capital transfers and contributions)	2 715 996	2 722 181	2 722 181	303 101	535 868	453 697	82 171	18%	2 722 181
Employee costs	631 012	663 853	663 873	51 687	103 957	110 646	(6 689)	-6%	663 873
Remuneration of Councilors	34 200	36 438	36 438	2 862	5 693	6 073	(380)	-6%	36 438
Depreciation & asset impairment	402 816	434 145	434 145	-	-	72 358	(72 358)	-100%	434 145
Finance charges	72 736	6 323	6 323	190	382	1 054	(671)	-64%	6 323
Materials and bulk purchases	1 054 960	1 044 786	1 044 311	43 755	123 695	174 090	(50 395)	-29%	1 044 311
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	1 073 597	1 031 667	1 032 122	32 206	38 641	171 982	(133 341)	-78%	1 032 122
Total Expenditure	3 269 321	3 217 212	3 217 212	130 700	272 368	536 202	(263 834)	-49%	3 217 212
Surplus/(Deficit)	(553 325)	(495 030)	(495 030)	172 402	263 500	(82 505)	346 005	-419%	(495 030)
Transfers and subsidies - capital (monetary alloc	166 890	147 075	147 075	-	-	24 512	(24 512)	-100%	147 075
Contributions & Contributed assets	101 576	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(284 859)	(347 956)	(347 956)	172 402	263 500	(57 993)	321 493	-554%	(347 956)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(284 859)	(347 956)	(347 956)	172 402	263 500	(57 993)	321 493	-554%	(347 956)
Capital expenditure & funds sources									
Capital expenditure	150 857	164 115	164 115	2 225	2 225	27 352	(25 127)	-92%	164 115
Capital transfers recognised	149 643	143 115	143 115	2 225	2 225	23 852	(21 627)	-91%	143 115
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 215	21 000	21 000	-	-	3 500	(3 500)	-100%	21 000
Total sources of capital funds	150 857	164 115	164 115	2 225	2 225	27 352	(25 127)	-92%	164 115
Financial position									
Total current assets	852 717	727 447	727 447	-	648 066	-	-	-	727 447
Total non current assets	5 248 124	4 950 747	4 950 747	-	2 225	-	-	-	4 950 747
Total current liabilities	1 756 458	1 739 306	1 739 306	-	387 191	-	-	-	1 739 306
Total non current liabilities	23 524	50 000	50 000	-	(400)	-	-	-	50 000
Community wealth/Equity	5 189 669	3 888 888	3 888 888	-	263 500	-	-	-	3 888 888
Cash flows									
Net cash from (used) operating	-	-	-	-	-	-	-	-	-
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	-	-	-	-	-	-	-	-	-
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	129 186	17 309	118 923	67 834	565 214	-	-	-	898 467

2.2 Monthly Budget Statement – Financial Performance (Revenue by source)

Actual operating revenue per revenue source

The actual operating revenue per revenue source is set out in Table 1 below. From the table 1 it is clear that actual operating revenue raised (R303,101,468) compares favourably with the pro rata budgeted figure (R478,209,323) – a positive variance of R57,658,689 at the end of August 2019.

The major revenue variances against the budget are:

- ▶ **Interest earned on outstanding debtors:** The continuous increase of the debtors book results in the increase of interest earned on outstanding debtors balances

TABLE 3: ACTUAL REVENUE PER SOURCE FOR AUGUST 2019

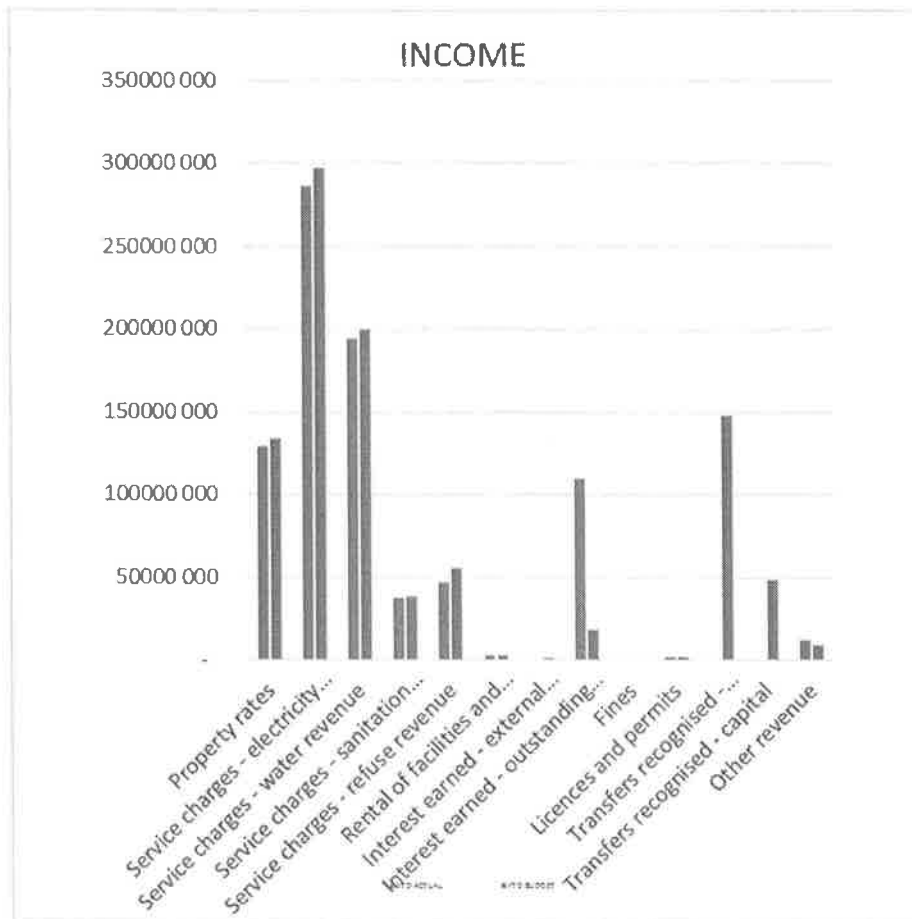
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	Budget Year 2019/20								
		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		325 128	400 836	400 836	19 303	79 222	66 806	12 415	19%	400 836
Service charges - electricity revenue		788 981	893 580	893 580	74 936	146 024	148 930	(2 906)	-2%	893 580
Service charges - water revenue		573 391	600 321	600 321	43 246	91 302	100 054	(8 752)	-9%	600 321
Service charges - sanitation revenue		112 075	115 825	115 825	9 557	19 167	19 304	(137)	-1%	115 825
Service charges - refuse revenue		141 329	166 772	166 772	11 916	23 828	27 795	(3 968)	-14%	166 772
Rental of facilities and equipment		8 572	8 375	8 375	411	726	1 396	(659)	-48%	8 375
Interest earned - external investments		21 171	3 238	3 238	-	-	540	(540)	-100%	3 238
Interest earned - outstanding debtors		284 309	54 934	54 934	26 993	54 069	9 156	44 913	491%	54 934
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9 133	1 700	1 700	170	328	283	45	16%	1 700
Licences and permits		7 675	5 931	5 931	702	1 345	988	357	36%	5 931
Agency services		-	5 000	5 000	-	-	833	(833)	-100%	5 000
Transfers and subsidies		400 186	442 778	442 778	-	-	73 796	(73 796)	-100%	442 778
Other revenue		45 010	22 891	22 891	115 865	119 857	3 815	116 042	3042%	22 891
Gains on disposal of PPE		(966)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 715 996	2 722 181	2 722 181	303 101	535 868	453 697	82 171	18%	2 722 181
Transfers and subsidies - capital (financially demanding) (National / Provincial and District)		166 890	147 075	147 075	-	-	24 512	(24 512)	(0)	147 075

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR AUGUST 2019

NW 403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		937 758	855 461	855 461	142 452	210 172	142 577	67 595	47%	855 461
Executive and council		107 152	3 898	3 898	17	48	650	(602)	-93%	3 898
Finance and administration		830 606	851 563	851 563	142 435	210 124	141 927	68 197	48%	851 563
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		37 109	30 666	30 666	1 367	2 472	5 111	(2 639)	-52%	30 666
Community and social services		3 484	663	663	135	272	110	162	147%	663
Sport and recreation		2 887	15 627	15 627	41	49	2 605	(2 555)	-98%	15 627
Public safety		30 737	14 376	14 376	1 190	2 151	2 396	(245)	-10%	14 376
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28 676	60 513	60 513	363	654	10 085	(9 432)	-94%	60 513
Planning and development		8 013	9 101	9 101	345	637	1 517	(880)	-58%	9 101
Road transport		20 477	51 395	51 395	-	-	8 566	(8 566)	-100%	51 395
Environmental protection		186	17	17	17	17	3	14	499%	17
<i>Trading services</i>		1 960 647	1 892 533	1 892 533	158 920	322 570	315 422	7 147	2%	1 892 533
Energy sources		858 472	930 692	930 692	77 551	151 231	155 115	(3 885)	-3%	930 692
Water management		764 031	656 598	656 598	53 604	115 763	109 433	6 330	6%	656 598
Waste water management		132 790	133 193	133 193	9 821	19 701	22 199	(2 498)	-11%	133 193
Waste management		205 354	172 049	172 049	17 944	35 875	28 675	7 200	25%	172 049
<i>Other</i>	4	20 272	30 082	30 082	-	-	5 014	(5 014)	-100%	30 082
Total Revenue - Functional	2	2 984 462	2 869 256	2 869 256	303 101	535 868	478 209	57 659	12%	2 869 256



2.3 Monthly Budget Statement – Financial Performance (Expenditure per category)

1. Actual operating expenditure per category

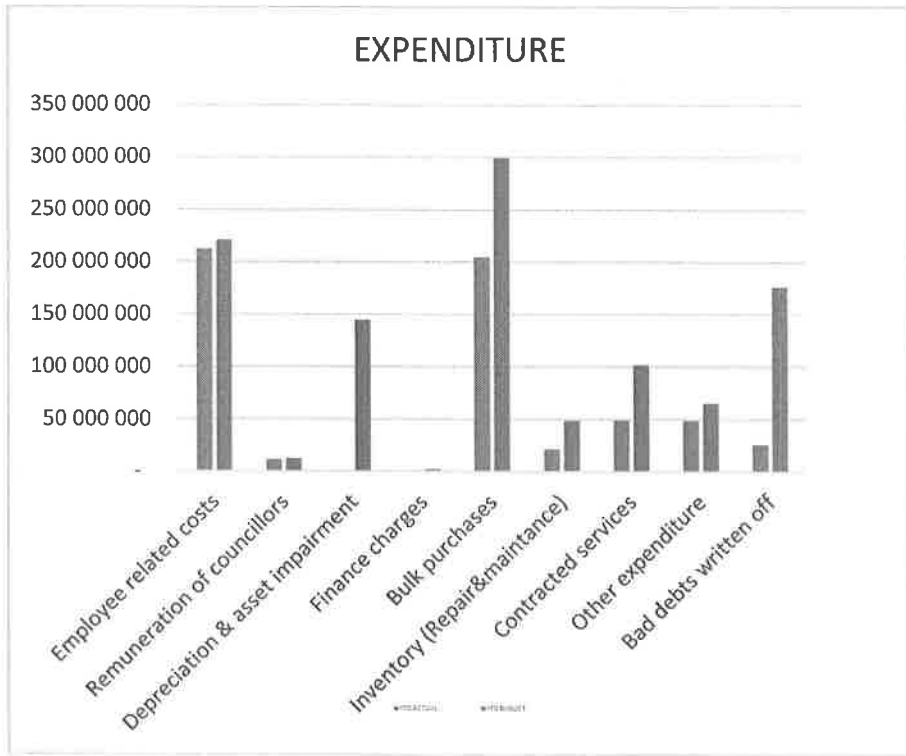
The actual operating expenditure per vote is set out in Table 2 below. Total actual operating expenditure of R 130,699,679 compares favourably with the pro rata budgeted expenditure of R 536,202,134 – a variance of R 263,834,018.

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR AUGUST 2019

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		631 012	663 853	663 873	51 687	103 957	110 646	(6 689)	-6%	663 873
Remuneration of councillors		34 200	36 438	36 438	2 862	5 693	6 073	(380)	-6%	36 438
Debt impairment		722 372	530 000	530 000	–	–	88 333	(88 333)	-100%	530 000
Depreciation & asset impairment		402 816	434 145	434 145	–	–	72 358	(72 358)	-100%	434 145
Finance charges		72 736	6 323	6 323	190	382	1 054	(671)	-64%	6 323
Bulk purchases		1 000 732	899 216	899 216	39 322	118 910	149 869	(30 959)	-21%	899 216
Other materials		54 228	145 570	145 095	4 434	4 785	24 220	(19 436)	-80%	145 095
Contracted services		187 767	304 362	305 262	12 109	14 313	51 006	(36 693)	-72%	306 262
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Other expenditure		155 306	197 304	195 859	20 096	24 329	32 543	(8 315)	-25%	195 859
Loss on disposal of PPE		8 151	–	–	–	–	–	–	–	–
Total Expenditure		3 269 321	3 217 212	3 217 212	130 700	272 368	536 202	(263 834)	-49%	3 217 212

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR AUGUST 2019

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure - Functional										
<i>Governance and administration</i>		605 559	603 803	604 223	30 846	47 777	100 704	(52 927)	-53%	604 223
Executive and council		237 160	318 912	318 832	22 213	32 269	53 139	(20 870)	-39%	318 832
Finance and administration		363 650	279 833	280 333	8 241	14 769	46 722	(31 953)	-68%	280 333
Internal audit		4 750	5 058	5 058	393	738	843	(105)	-12%	5 058
<i>Community and public safety</i>		276 371	291 510	291 570	18 165	33 152	48 595	(15 443)	-32%	291 570
Community and social services		43 042	73 862	73 862	3 356	6 007	12 310	(6 303)	-51%	73 862
Sport and recreation		138 069	102 739	102 739	5 367	9 764	17 123	(7 359)	-43%	102 739
Public safety		94 600	113 990	113 990	9 395	17 285	18 998	(1 713)	-9%	113 990
Housing		524	537	597	48	96	99	(4)	-4%	597
Health		135	382	382	–	–	64	(64)	-100%	382
<i>Economic and environmental services</i>		219 376	270 870	270 390	8 425	15 308	45 065	(29 757)	-66%	270 390
Planning and development		46 948	68 286	67 806	4 391	8 094	11 301	(3 207)	-28%	67 806
Road transport		171 294	198 114	198 114	3 904	6 983	33 019	(26 036)	-79%	198 114
Environmental protection		1 134	4 470	4 470	130	231	745	(514)	-69%	4 470
<i>Trading services</i>		2 147 923	2 024 240	2 024 240	71 792	173 166	337 373	(164 207)	-49%	2 024 240
Energy sources		1 139 677	986 757	986 757	24 324	99 902	164 459	(64 558)	-39%	986 757
Water management		683 930	684 792	684 792	29 529	44 492	114 132	(69 640)	-61%	684 792
Waste water management		147 563	178 197	178 197	5 088	8 635	29 700	(21 014)	-71%	178 197
Waste management		176 753	174 494	174 494	12 851	20 038	29 082	(8 995)	-31%	174 494
Other		20 092	26 789	26 789	1 471	2 966	4 465	(1 499)	-34%	26 789
Total Expenditure - Functional	3	3 269 321	3 217 212	3 217 212	130 700	272 368	536 202	(263 834)	-49%	3 217 212



2.4 Actual capital expenditure per vote and funding source

The actual capital expenditure per vote is set out in Table 4 below.

TABLE 7: ACTUAL CAPITAL EXPENDITURE PER VOTE FOR AUGUST 2019

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

Vote Description	Ref	2018/19		Budget Year 2019/20						
		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 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-
Vote 04 - Housing		1 800	15 000	15 000	-	-	2 500	(2 500)	-100%	15 000
Vote 05 - Sport Arts And Culture		-	-	-	-	-	-	-	-	-
Vote 06 - Council General		-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		-	-	-	-	-	-	-	-	-
Vote 08 - Water Section		-	11 610	11 610	-	-	1 935	(1 935)	-100%	11 610
Vote 09 - City Electrical Engineering		-	-	-	-	-	-	-	-	-
Vote 10 - Corporate Governane		4 452	2 560	2 560	-	-	427	(427)	-100%	2 560
Vote 11 - Budget And Treasury Office		66 923	44 411	44 411	842	732	7 402	(6 669)	-90%	44 411
Vote 12 - Cleansing		8 822	4 574	4 574	-	-	782	(782)	-100%	4 574
Vote 13 - Sewerage		-	-	-	-	-	-	-	-	-
Vote 14 - Market		9 783	23 575	23 575	457	652	3 929	(3 277)	-83%	23 575
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	91 779	101 730	101 730	1 299	1 384	16 955	(15 574)	-92%	101 730
Single Year expenditure appropriation	2									
Vote 01 - Public Safety		863	11 000	9 000	-	-	1 500	(1 500)	-100%	9 000
Vote 02 - Health Services		352	8 000	8 000	-	-	1 333	(1 333)	-100%	8 000
Vote 03 - Community Services		2 529	-	-	-	-	-	-	-	-
Vote 04 - Housing		1 591	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		-	-	-	-	-	-	-	-	-
Vote 06 - Council General		-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		-	-	-	-	-	-	-	-	-
Vote 08 - Water Section		-	-	-	-	-	-	-	-	-
Vote 09 - City Electrical Engineering		-	-	-	-	-	-	-	-	-
Vote 10 - Corporate Governane		19 612	13 754	13 754	413	414	2 292	(1 879)	-82%	13 754
Vote 11 - Budget And Treasury Office		8 118	-	2 000	-	110	333	(223)	-87%	2 000
Vote 12 - Cleansing		15 282	3 794	3 794	-	-	632	(632)	-100%	3 794
Vote 13 - Sewerage		-	3 000	3 000	-	-	500	(500)	-100%	3 000
Vote 14 - Market		10 731	22 837	22 837	846	652	3 806	(3 155)	-83%	22 837
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	59 078	62 385	62 385	1 259	1 175	10 397	(9 222)	-89%	62 385
Total Capital Expenditure		150 857	164 115	164 115	2 559	2 559	27 352	(24 793)	-91%	164 115
Capital Expenditure - Functional Classification										
Governance and administration		4 344	19 000	17 000	-	-	2 833	(2 833)	-100%	17 000
Executive and council		3 992	11 000	9 000	-	-	1 500	(1 500)	-100%	9 000
Finance and administration		352	8 000	8 000	-	-	1 333	(1 333)	-100%	8 000
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 791	15 000	15 000	-	-	2 500	(2 500)	-100%	15 000
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2 791	15 000	15 000	-	-	2 500	(2 500)	-100%	15 000
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20 514	46 412	46 412	1 303	1 303	7 735	(6 432)	-83%	46 412
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		20 514	46 412	46 412	1 303	1 303	7 735	(6 432)	-83%	46 412
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		123 209	72 093	74 093	1 256	1 256	12 349	(11 093)	-90%	74 093
Energy sources		24 064	16 314	16 314	413	414	2 719	(2 305)	-85%	16 314
Water management		75 041	44 411	46 411	842	842	7 735	(6 893)	-89%	46 411
Waste water management		24 104	8 368	8 368	-	-	1 395	(1 395)	-100%	8 368
Waste management		-	3 000	3 000	-	-	500	(500)	-100%	3 000
Other		-	11 610	11 610	-	-	1 935	(1 935)	-100%	11 610
Total Capital Expenditure - Functional Classification	3	150 857	164 115	164 115	2 559	2 559	27 352	(24 793)	-91%	164 115

TABLE 8: ACTUAL CAPITAL EXPENDITURE PER FUNDING SOURCE FOR AUGUST 2019

Vote Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Funded by:										
National Government		149 643	143 115	143 115	2 559	2 559	23 852	(21 293)	-89%	143 115
Provincial Government								-		
District Municipality								-		
Other transfers and grants								-		
Transfers recognised - capital		149 643	143 115	143 115	2 559	2 559	23 852	(21 293)	-89%	143 115
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		1 215	21 000	21 000	-	-	3 500	(3 500)	-100%	21 000
Total Capital Funding		150 857	164 115	164 115	2 559	2 559	27 352	(24 793)	-91%	164 115

TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		(374 469)	20 000	20 000	284 601	20 000
Call investment deposits		322 078	90 000	90 000	-	90 000
Consumer debtors		492 335	568 657	568 657	224 207	568 657
Other debtors		362 409	1 390	1 390	41 691	1 390
Current portion of long-term receivables		84	-	-	(4)	-
Inventory		50 279	47 400	47 400	97 569	47 400
Total current assets		852 717	727 447	727 447	648 066	727 447
Non current assets						
Long-term receivables		-	-	-	-	-
Investments						
Investment property		256 453	105 000	105 000	-	105 000
Investments in Associate						
Property, plant and equipment		4 613 669	4 844 747	4 844 747	2 225	4 844 747
Biological						
Intangible		658	1 000	1 000	-	1 000
Other non-current assets		377 344	-	-	-	-
Total non current assets		5 248 124	4 950 747	4 950 747	2 225	4 950 747
TOTAL ASSETS		6 100 841	5 678 193	5 678 193	650 291	5 678 193
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	16 000	16 000	-	16 000
Consumer deposits		57 894	34 000	34 000	390	34 000
Trade and other payables		1 190 158	1 291 306	1 291 306	386 775	1 291 306
Provisions		508 406	398 000	398 000	27	398 000
Total current liabilities		1 756 458	1 739 306	1 739 306	387 191	1 739 306
Non current liabilities						
Borrowing		23 624	50 000	50 000	(400)	50 000
Provisions		-	-	-	-	-
Total non current liabilities		23 624	50 000	50 000	(400)	50 000
TOTAL LIABILITIES		1 780 081	1 789 306	1 789 306	386 791	1 789 306
NET ASSETS	2	4 320 760	3 888 888	3 888 888	263 500	3 888 888
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 189 669	3 888 888	3 888 888	263 500	3 888 888
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	5 189 669	3 888 888	3 888 888	263 500	3 888 888

2.5 Monthly Budget Statement - Cash Flow Statement (Annexure B)

- The opening balance for the month of August 2019 amount to R 262,211,365 and the closing balance of R158, 688,799.
- Total cash receipts by source reflect an amount of R127 million, for the month of August 2019 including:

FMG	R 2,680,000
EPWP	R 496,000

- Total cash payments indicate an amount of R 228 million, for the month of August 2019.
- Collection rates

The year to date collection rate for the month ended on 31 August 2019 is 67%

TABLE 10: ACTUAL CASH FLOW AUGUST 2019

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			316 681		28 982	59 364	52 777.00	59 311	112381%	
Service charges			1 340 133		86 047	147 981	223 355.00	147 757	66154%	
Other revenue			38 977		6 958	22 580	6 496.00	22 574	347504%	
Government - operating			442 778		3 176	182 326	24 512.00	182 301	743723%	
Government - capital			147 075		-	-	24 512	(24 512)	-100%	
Interest			14 225		-	-	2 371.00	189	(2)	-100%
Dividends			-		-	-	-	-	-	
Payments										
Suppliers and employees			(2 112 452)		(227 544)	(475 010)	-352 075.00	474 658	-134817%	
Finance charges			(6 323)		(190)	(190)	-1 053.00	189	-17965%	
Transfers and Grants			-		-	-	-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES			181 075		(100 572)	(62 949)	24 469	87 418	357%	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			-		-	-	-	-	-	
Decrease (increase) in non-current debtors			-		-	-	-	-	-	
Decrease (increase) other non-current receivables			(1 000)		-	-	-186 666.67	187	-100%	
Decrease (increase) in non-current investments			-		-	-	-	-	-	
Payments										
Capital assets			(168 075)		(2 569)	(2 559)	(28 012)	(25 453)	91%	
NET CASH FROM/(USED) INVESTING ACTIVITIES			(169 075)		(2 569)	(2 559)	(28 179)	(25 620)	91%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-		-	-	-	-	-	
Borrowing long term/refinancing			-		-	-	-	-	-	
Increase (decrease) in consumer deposits			2 000		-	-	-	-	-	
Payments										
Repayment of borrowing			(14 000)		(391)	(783)	-2 333.00	780	-33454%	
NET CASH FROM/(USED) FINANCING ACTIVITIES			(12 000)		(391)	(783)	(2)	780	-33454%	-
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:			110 000		(103 523)	(66 291)	(3 713)			
Cash/cash equivalents at month/year end:			110 000		-	(66 291)	196 287			

2.6 Actual borrowings

The municipality's position on external loans is set out in Table 6 below. The municipality started the 2019/2020 financial year with borrowing debt of R23,623,528.23 and after repayments (R 400,471.77) were made, the total borrowings outstanding as at 31 August 2019 amounts to R 23,223,056.46

TABLE 11: ACTUAL BORROWING FOR AUGUST 2019

Borrowing Reference No	Start Date	End Date	Borrowing		Lender	Purpose	Interest Rate (24m) Per Annum	Interest Paid This quarter	Opening Balance 01/07/2019	Debt Repaid or Re-deemed	Additional Principal Accrued	Balance at 31/08/2019
			Period	Original Loan Years								
ANNUITY LOANS												
NY1102	1/10/1998	30/09/2018	20	743546	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
NY1967	1/10/2000	30/09/2020	20	395900	Development Bank of SA	Provision of Infrastructure	15.0	0.00	868 468.07	0.00	0.00	868 468.07
NY10671	1/11/2010	1/11/2025	15	3528978	Development Bank of SA	Provision of Infrastructure	14.75	362 353.95	21 408 136.75	400 471.77	0.00	21 008 664.98
1006	30/09/1999	30/09/2019	20	550700	Development Bank of SA	Provision of Infrastructure	15.25	0.00	371 723.40	0.00		371 723.40
1012	30/09/1999	30/09/2019	20	7477000	Development Bank of SA	Provision of Infrastructure	15.25	0.00	550 505.95	0.00		550 505.95
1013	30/09/1999	30/09/2019	20	578000	Development Bank of SA	Provision of Infrastructure	15.25	0.00	425 689.25	0.00		425 689.25
TOTAL ANNUITIES								362 353.95	23 623 528.23	400 471.77	0.00	23 223 056.46

PART 2 SUPPORTING DOCUMENTS

3. IN -YEAR BUDGET STATEMENT SUPPORTING TABLES AND DOCUMENTATIONS

3.1 Debtors age analysis

Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 3,841,099,831 as at 31 August 2019 compared with the R 3,745,979,439 as at 30 July 2019.

Current to thirty days debt decreased with R 34,667,976 to R 197,556,543 compared with the R 232,224,519 as at 31 August 2019; 31 to 60 days debt increased with R 7,581,543, 61 to 90 days increased with R 87,901,125 and 91 days and older debt as at 31 August 2019 has increased with R 71,891,338 to R 3,387,645,864 compared with the R 3,387,645,864 as at July 2019.

Debtors age analysis per debtor type

Government owe the municipality R 114,682,481 (2.99%)

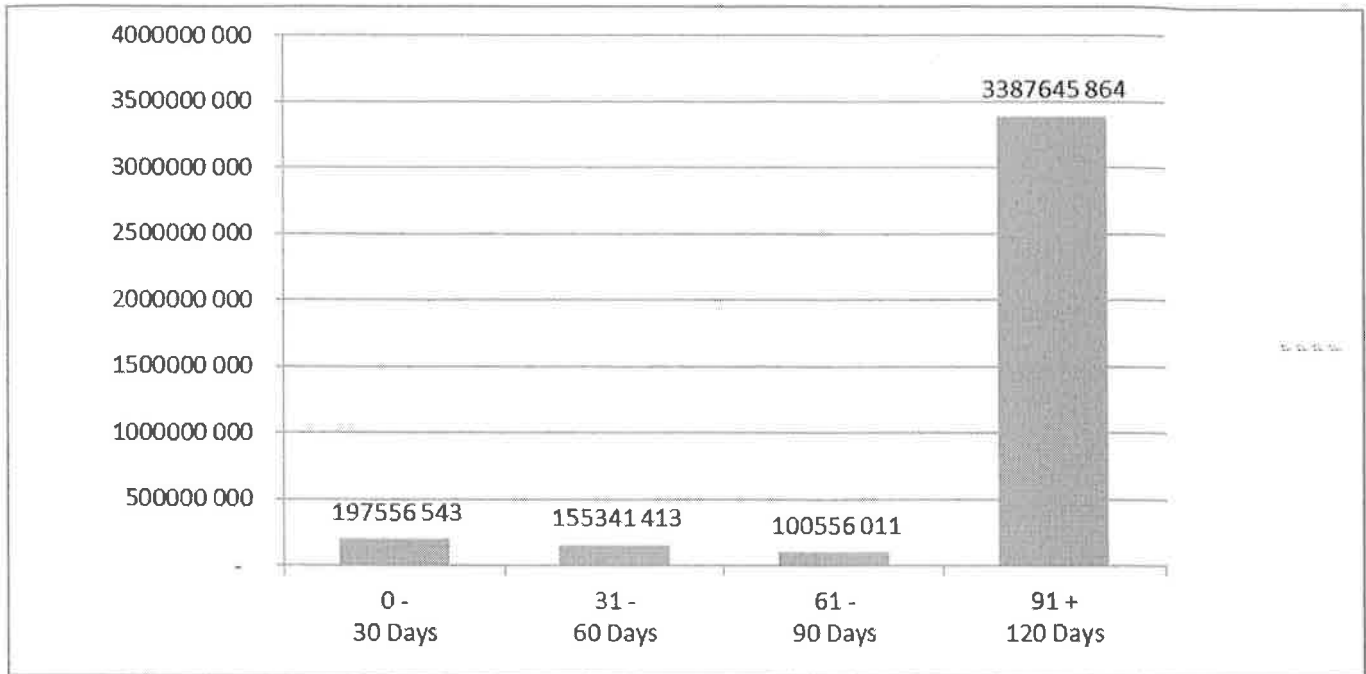
Business debtors R 354,912,951 (9.24%)

Domestic debtors R 3,371,504,399 (87.77%)

The total outstanding debt of R 3,841,099,831 is a great concern. Council appointed debt collectors, they started on January 2019 and they collected R20.5 million as at August 2019.

TABLE 12: OUTSTANDING DEBTORS AS AT 31 AUGUST 2019

MW403 City of Matielosana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August													
Description	NT Code	Budget Year 2019/20								Total over 90 days	Actual Bad Debts Written Off against Custom	Impairment - Bad Debt (i.e Council Policy)	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr				Total
R (thousands)													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	52 729	32 919	35 241	1 339 283					1 469 170	1 339 283		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	69 466	29 778	12 577	252 963					362 081	252 963		
Receivables from Non-exchange Transactions - Property Rates	1400	23 645	29 722	5 642	190 099					269 104	190 099		
Receivables from Exchange Transactions - Waste Water Management	1500	7 291	5 156	4 479	197 574					214 500	197 574		
Receivables from Exchange Transactions - Waste Management	1600	13 031	9 645	5 374	301 300					410 370	301 300		
Receivables from Exchange Transactions - Property Rental Debts	1700												
Impairment Area Debt Accounts	1810												
Receivable unauthorised, irregular, useless and wasteful expenditure	1920												
Other	1900	31 375	32 145	32 533	1 026 127					1 122 154	1 026 127		
Total By Income Source	2000	197 557	155 341	100 535	3 387 646					3 841 100	3 387 646		
2018/19 - total only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	7 916	33 261	1 573	66 931					114 682	69 531		
Commercial	2300	57 064	23 321	5 423	262 544					354 519	262 544		
Households	2400	132 577	66 200	27 536	3 055 172					3 271 504	3 055 172		
Other	2500												
Total By Customer Group	2600	197 557	155 341	100 535	3 387 646					3 641 190	3 387 646		



3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 898,466,534 as at 31 August 2019 compared with the R 937,388,273 as at 30 July 2019 and decreased with R38, 921,739.

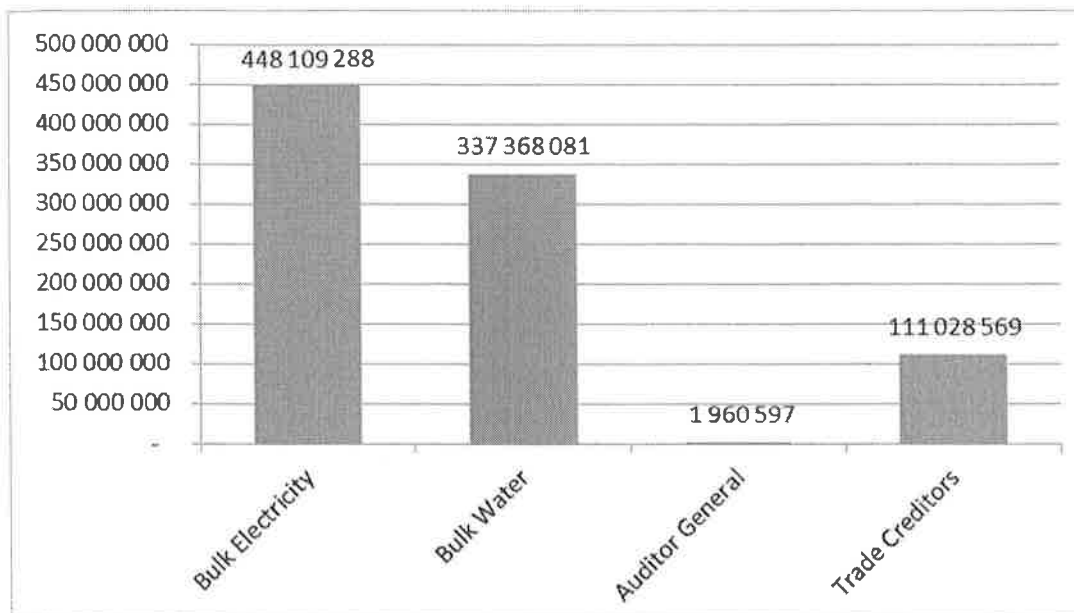
Midvaal – Paid a total of R 38,000,000 for the arrangements.

Eskom – Paid the current account amount of R82, 026,660.72.

TABLE 13: CREDITOR'S AGE ANALYSIS AS AT 30 AUGUST 2019

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

Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)	
		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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	91 117	-	109 262	52 049	195 682					448 109	
Bulk Water	0200	37 409	12 918	3 334	3 083	280 624					337 368	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	181	4 333	6 297	12 643	87 573					111 029	
Auditor General	0800	478	57	31	59	1 335					1 961	
Other	0900										-	
Total By Customer Type	1000	129 186	17 309	118 923	67 834	565 214					898 467	



3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 31 August 2019 is as set out in Table 12 below. The municipality started the beginning of the month with total investments of R388, 801,178 and after investments made of R 90,931,000 and withdrawals of R144, 782,299.90 closed with an investment balance of R 285,994,307 at the five listed local banks.

TABLE 14: INVESTMENTS AS AT 31 AUGUST 2019

NW403 City Of Matlosana - Supporting Table 3C5 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		Amount received							
ABSA		-	daily call		738		252 629		149 837
INVESTEC		Paid MX	daily call		34		6 389		6 423
SANLAM		2yrs	Policy	2020/08/01			9 675		9 675
FNB		12months	Long term	2020/06/30			109		60
NEDBANK		1month	short term	2019/09/18			120 000		120 000
Municipality sub-total					772		388 801	-	285 994
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				772		388 801	-	285 994

3.4 Allocations received and actual expenditure on allocations received

The municipality's position with regard to grant allocation received and the actual expenditure on the grant allocations received are set out in Table 8 and 9 below. Operational grants to the value of R 182,326,000 were received to date. The Operating grants expenditure to the amount of R 10,417,388 was spent and capital grants spending for the month of August 2019 amounted to R 2,559,170.

TABLE 15: TRANSFER AND GRANT RECEIPTS

NW403 City Of Matlosana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		95	447 441	447 441	3 176	74 574	74 574	0	0.0%	447 441
Energy Efficiency and Demand Side Management Grant	95	3 780	3 780	–	630	630	–	0.0%	3 780	
Equitable Share	–	429 961	429 961	–	71 660	71 660	0	0.0%	429 961	
Expanded Public Works Programme Integrated Grant	–	3 966	3 966	496	661	661	–	0.0%	3 966	
Local Government Financial Management Grant	–	5 360	5 360	2 680	893	893	0	0.0%	5 360	
Municipal Infrastructure Grant	–	4 374	4 374	–	729	729	(0)	0.0%	4 374	
Other transfers and grants [insert description]										
Provincial Government:		52	–	–	–	9	–	9	–	
Disaster and Emergency Services	52	–	–	–	8 731.55	–	9	–	–	
Other transfers and grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	
[insert description]										
Total Operating Transfers and Grants	5	147	447 441	447 441	3 176	74 582	74 574	9	0.0%	447 441
Capital Transfers and Grants										
National Government:		166 890	147 075	147 075	–	28	24 512	(24 485)	-99.9%	147 075
Integrated National Electrification Programme Grant	12 205	3 960	3 960	–	2 034.00	660	(658)	-99.7%	3 960	
Municipal Infrastructure Grant	85 228	83 115	83 115	–	14 204.00	13 852	(13 838)	-99.9%	83 115	
Neighbourhood Development Partnership Grant	52 457	60 000	60 000	–	8 743.00	10 000	(9 991)	-99.9%	60 000	
Water Services Infrastructure Grant	17 000	–	–	–	2 833.00	–	3	–	–	
Provincial Government:		–	–	–	–	–	–	–	–	
[insert description]										
District Municipality:		–	–	–	–	–	–	–	–	
[insert description]										
Other grant providers:		101 576	–	–	–	17	–	17	–	
[insert description]										
Unspecified		101 576	–	–	–	16 930.00	–	17	–	
Total Capital Transfers and Grants	5	268 466	147 075	147 075	–	45	24 512	(24 468)	-99.8%	147 075
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	268 613	594 516	594 516	3 176	74 627	99 086	(24 459)	-24.7%	594 516

TABLE 16: TRANSFER AND GRANT EXPENDITURE

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		70 064	88 829	88 829	-	179 251	14 805	164 446	1110.8%	88 829
Energy Efficiency and Demand Side Management Grant		91	2 000	2 000	-	-	333	(333)	-100.0%	2 000
Equitable Share		61 765	65 939	65 939	-	179 150	10 990	168 160	1530.1%	65 939
Expanded Public Works Programme Integrated Grant		1 864	9 966	9 966	-	-	1 661	(1 661)	-100.0%	9 966
Local Government Financial Management Grant		2 964	5 360	5 360	-	101	893	(792)	-88.7%	5 360
Municipal Infrastructure Grant		3 360	5 564	5 564	-	-	927	(927)	-100.0%	5 564
Provincial Government:		616	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		534	-	-	-	-	-	-	-	-
Specify (Add grant description)		82	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		70 680	88 829	88 829	-	179 251	14 805	164 446	1110.8%	88 829
Capital expenditure of Transfers and Grants										
National Government:		149 643	143 115	143 115	2 559	2 559	23 852	(21 293)	-89.3%	143 115
Integrated National Electrification Programme Grant		10 613	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		81 761	83 115	83 115	846	846	13 852	(13 006)	-93.9%	83 115
Neighbourhood Development Partnership Grant		42 496	60 000	60 000	1 713	1 713	10 000	(8 287)	-82.9%	60 000
Water Services Infrastructure Grant		14 783	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		149 643	143 115	143 115	2 559	2 559	23 852	(21 293)	-89.3%	143 115
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		220 323	231 943	231 943	2 559	181 810	38 657	143 153	370.3%	231 943

The above attached table shows the expenditure per grant.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R103 million spent as at August 2019
- Councillors Remuneration – R5,6 million spent as at August 2019

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

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

Summary of Employee and Councillor remuneration	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11 721	21 475	21 475	1 753	3 486	3 579	(93)	-3%	21 475
Pension and UIF Contributions		2 139	2 483	2 483	178	356	414	(57)	-14%	2 483
Medical Aid Contributions		17	115	115	1	3	19	(16)	-85%	115
Motor Vehicle Allowance										
Cellphone Allowance		3 408	3 590	3 590	285	566	598	(32)	-5%	3 590
Housing Allowances										
Other benefits and allowances		16 914	8 775	8 775	644	1 282	1 463	(181)	-12%	8 775
Sub Total - Councillors		34 200	36 438	36 438	2 862	5 693	6 073	(380)	-6%	36 438
% increase	4		6.5%	6.5%						6.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 902	9 982	9 982	461	921	1 664	(743)	-45%	9 982
Pension and UIF Contributions		10	16	16	1	1	3	(1)	-44%	16
Medical Aid Contributions		33	14	14	3	5	2	3	127%	14
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		628	966	966	47	93	161	(68)	-42%	966
Cellphone Allowance		24	104	104	2	4	17	(13)	-77%	104
Housing Allowances										
Other benefits and allowances		36	6	6	-	-	1	(1)	-100%	6
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 634	11 088	11 088	513	1 025	1 848	(823)	-45%	11 088
% increase	4		67.2%	67.2%						67.2%
Other Municipal Staff										
Basic Salaries and Wages		369 625	416 085	416 085	33 006	66 318	69 348	(3 030)	-4%	416 085
Pension and UIF Contributions		78 959	90 347	90 347	7 035	14 074	15 058	(984)	-7%	90 347
Medical Aid Contributions		34 706	42 436	42 436	3 041	6 074	7 072	(996)	-14%	42 436
Overtime		47 872	32 721	32 721	3 737	7 911	5 454	2 457	45%	32 721
Performance Bonus		29 132	34 609	34 609	1 807	3 638	5 768	(2 130)	-37%	34 609
Motor Vehicle Allowance										
Cellphone Allowance		962	1 132	1 132	83	167	189	(22)	-12%	1 132
Housing Allowances		6 524	6 859	6 859	564	1 129	1 143	(14)	-1%	6 859
Other benefits and allowances		13 969	19 987	20 007	1 273	2 355	3 334	(980)	-29%	20 007
Payments in lieu of leave		17 937	8 590	8 590	626	1 266	1 432	(166)	-12%	8 590
Long service awards		(8 757)	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		33 449	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		624 378	652 765	652 785	51 174	102 931	108 796	(5 867)	-5%	652 785
% increase	4		4.5%	4.5%						4.5%
Total Parent Municipality		665 212	700 292	700 312	54 548	109 650	116 719	(7 069)	-6%	700 312

TABLE: 18 MATERIAL VARIANCES

NW403 City Of Matlosana - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u> Client elected not to populate this sheet			
2	<u>Expenditure By Type</u> Client elected not to populate this sheet			
3	<u>Capital Expenditure</u> Client elected not to populate this sheet			
4	<u>Financial Position</u> Client elected not to populate this sheet			
5	<u>Cash Flow</u> Client elected not to populate this sheet			
6	<u>Measureable performance</u> Client elected not to populate this sheet			
7	<u>Municipal Entities</u> Client elected not to populate this sheet			

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2018/19	Budget Year 2019/20			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.2%	13.7%	13.7%	0.1%	1.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		23.4%	34.9%	34.9%	146.6%	34.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	48.5%	41.8%	41.8%	167.4%	41.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		-3.0%	6.3%	6.3%	73.5%	6.3%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		31.5%	20.9%	20.9%	49.6%	20.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		23.2%	24.4%	24.4%	19.4%	24.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.6%	8.4%	8.4%	0.8%	8.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		17.5%	16.2%	16.2%	0.1%	1.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

TABLE: 20 CAPITAL EXPENDITURE PERFORMANCE

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

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	615	13 676	13 676	—		13 676	—		
August	4 246	13 676	13 676	2 559	2 559	27 352	24 794	90.6%	2%
September	8 000	13 676	13 676	—		41 029	—		
October	29 552	13 676	13 676	—		54 705	—		
November	27 598	13 676	13 676	—		68 381	—		
December	13 012	13 676	13 676	—		82 057	—		
January	4 132	13 676	13 676	—		95 733	—		
February	8 666	13 676	13 676	—		109 410	—		
March	27 142	13 676	13 676	—		123 086	—		
April	9 342	13 676	13 676	—		136 762	—		
May	17 779	13 676	13 676	—		150 438	—		
June	24 852	13 676	13 676	—		164 115	—		
Total Capital expenditure	174 938	164 115	164 115	2 559					

3.6 OTHER SUPPORTING DOCUMENTS

- SC13a: Capital expenditure on new assets by assets class
- SC 13c: Expenditure On repairs and maintenance by assets class
- SC 13e: Expenditure on upgrading of existing assets by assets class

SUPPORTING TABLE SC13a

NW403 City Of Matlosana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		117 840	116 505	118 505	2 225	2 225	19 751	17 525	88.7%	118 505
Roads Infrastructure		20 514	46 412	46 412	1 133	1 133	7 735	6 602	85.3%	46 412
Roads		20 514	46 412	46 412	1 133	1 133	7 735	6 602	85.3%	46 412
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		12 963	14 314	14 314	360	360	2 386	2 026	84.9%	14 314
Power Plants										
HV Substations		(6 522)								
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		19 067	9 834	9 834	360	360	1 639	1 279	78.1%	9 834
LV Networks		418	4 480	4 480			747	747	100.0%	4 480
Capital Spares										
Water Supply Infrastructure		75 041	44 411	46 411	732	732	7 735	7 003	90.5%	46 411
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains		16 152	22 018	22 018	732	732	3 670	2 937	80.0%	22 018
Distribution		58 888	22 394	24 394			4 066	4 066	100.0%	24 394
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		9 322	8 368	8 368			1 395	1 395	100.0%	8 368
Pump Station			2 319	2 319			386	386	100.0%	2 319
Reticulation		9 322	6 049	6 049			1 008	1 008	100.0%	6 049
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure			3 000	3 000			500	500	100.0%	3 000
Landfill Sites										
Waste Transfer Stations			3 000	3 000			500	500	100.0%	3 000
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	5 920	15 000	15 000	-	-	2 500	2 500	100.0%	15 000
Community Facilities	2 529	-	-	-	-	-	-	-	-
Halls									
Centres	1 638	-	-	-	-	-	-	-	-
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police									
Parks	172	-	-	-	-	-	-	-	-
Public Open Space	519	-	-	-	-	-	-	-	-
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	3 391	15 000	15 000	-	-	2 500	2 500	100.0%	15 000
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	3 391	15 000	15 000	-	-	2 500	2 500	100.0%	15 000
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	1 148	-	-	-	-	-	-	-	-
Operational Buildings	1 148	-	-	-	-	-	-	-	-
Municipal Offices	1 148	-	-	-	-	-	-	-	-
Pay/Enquiry Points									

<i>Building Plan Offices</i>										
<i>Workshops</i>										
<i>Yards</i>										
<i>Stores</i>										
<i>Laboratories</i>										
<i>Training Centres</i>										
<i>Manufacturing Plant</i>										
<i>Depots</i>										
<i>Capital Spares</i>										
Housing										
<i>Staff Housing</i>										
<i>Social Housing</i>										
<i>Capital Spares</i>										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>										
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		8 000	8 000			1 333	1 333	100.0%		8 000
Computer Equipment		8 000	8 000			1 333	1 333	100.0%		8 000
Furniture and Office Equipment	48	7 000				379	379	100.0%		
Furniture and Office Equipment	48	7 000				379	379	100.0%		
Machinery and Equipment	18	6 000	6 000			1 000	1 000	100.0%		6 000
Machinery and Equipment	18	6 000	6 000			1 000	1 000	100.0%		6 000
Transport Assets			5 000			455	455	100.0%		5 000
Transport Assets			5 000			455	455	100.0%		5 000
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	124 975	152 505	152 505	2 225	2 225	25 418	23 192	91.2%	152 505

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		49 512	100 063	99 563	2 394	2 394	16 632	14 237	85.6%	99 563
Roads Infrastructure		22 549	35 908	35 908	67	67	5 985	5 918	98.9%	35 908
Roads		22 031	34 107	34 107	67	67	5 685	5 618	98.8%	34 107
Road Structures										
Road Furniture		518	1 800	1 800	-	-	300	300	100.0%	1 800
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		15 950	39 018	39 018	1 451	1 451	6 503	5 052	77.7%	39 018
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		-	556	556	-	-	93	93	100.0%	556
MV Switching Stations		23	2 780	2 780	-	-	463	463	100.0%	2 780
MV Networks										
LV Networks		15 928	35 682	35 682	1 451	1 451	5 947	4 496	75.6%	35 682
Capital Spares										
Water Supply Infrastructure		8 326	16 891	16 891	491	491	2 815	2 324	82.6%	16 891
Dams and Weirs										
Boreholes										
Reservoirs		1 084	1 557	1 557	-	-	260	260	100.0%	1 557
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		7 242	15 334	15 334	491	491	2 556	2 065	80.8%	15 334
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		2 687	8 246	7 746	386	386	1 329	943	71.0%	7 746
Pump Station										
Reticulation		2 524	3 246	3 246	261	261	541	280	51.8%	3 246
Waste Water Treatment Works		162	5 000	4 500	125	125	788	663	84.1%	4 500
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										

Community Assets	11 408	19 975	19 975	-	-	3 329	3 329	100.0%	19 975
Community Facilities	2 219	10 674	10 674	-	-	1 779	1 779	100.0%	10 674
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums	105	187	187	-	-	31	31	100.0%	187
Galleries									
Theatres									
Libraries	668	1 608	1 608	-	-	268	268	100.0%	1 608
Cemeteries/Crematoria	165	5 229	5 229	-	-	872	872	100.0%	5 229
Police									
Purls									
Public Open Space	3	35	35	-	-	6	6	100.0%	35
Nature Reserves	-	941	941	-	-	157	157	100.0%	941
Public Ablution Facilities									
Markets	1 278	2 674	2 674	-	-	446	446	100.0%	2 674
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	9 189	9 301	9 301	-	-	1 550	1 550	100.0%	9 301
Indoor Facilities	2 519	3 883	3 883	-	-	647	647	100.0%	3 883
Outdoor Facilities	6 669	5 418	5 418	-	-	903	903	100.0%	5 418
Capital Spares									
Heritage assets	260	277	277	-	-	46	46	100.0%	277
Monuments									
Historic Buildings									
Works of Art	41	45	45	-	-	8	8	100.0%	45
Conservation Areas	219	231	231	-	-	39	39	100.0%	231
Other Heritage									
Investment properties	-	-	-	-	-	-	-		-
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
Other assets	3 561	6 729	6 729	155	155	1 122	967	86.2%	6 729
Operational Buildings	3 561	6 729	6 729	155	155	1 122	967	86.2%	6 729
Municipal Offices	3 482	6 304	6 304	155	155	1 051	896	85.3%	6 304
Pay/Enquiry Points									
Building Plan Offices									
Workshops	79	356	356	-	-	59	59	100.0%	356
Yards									
Stores	-	69	69	-	-	11	11	100.0%	69
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		3 517	16 188	16 188	186	186	2 698	2 512	93.1%	16 188
Servitudes										
Licences and Rights		3 517	16 188	16 188	186	186	2 698	2 512	93.1%	16 188
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>		3 517	16 188	16 188	186	186	2 698	2 512	93.1%	16 188
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment		1 520	4 376	4 376	-	98	729	631	86.6%	4 376
Computer Equipment		1 520	4 376	4 376	-	98	729	631	86.6%	4 376
Furniture and Office Equipment		530	2 205	2 205	106	106	368	262	71.3%	2 205
Furniture and Office Equipment		530	2 205	2 205	106	106	368	262	71.3%	2 205
Machinery and Equipment		3 688	49 389	49 389	287	416	8 232	7 816	95.0%	49 389
Machinery and Equipment		3 688	49 389	49 389	287	416	8 232	7 816	95.0%	49 389
Transport Assets		24 028	30 182	30 682	765	765	5 076	4 311	84.9%	30 682
Transport Assets		24 028	30 182	30 682	765	765	5 076	4 311	84.9%	30 682
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	98 024	229 385	229 385	3 892	4 119	38 231	34 112	89.2%	229 385

SUPPORTING TABLE SC13e

NW403 City Of Matlosana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		14 783	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		14 783	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		14 783	-	-	-	-	-	-	-	-
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	-	11 610	11 610	-	-	1 935	1 935	100.0%	11 610
Community Facilities	-	11 610	11 610	-	-	1 935	1 935	100.0%	11 610
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	11 610	11 610	-	-	1 935	1 935	100.0%	11 610
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry 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	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing	1	14 783	11 610	11 610	-	-	1 935	1 935	100.0%	11 610

6.6 RECOMMENDATIONS

Based on the contents of this report it is recommended that the Accounting Officer submits to the Executive Mayor this report as per section 71 of the MFMA.



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 Monthly ended on 31 August 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under Act.

Print name T.S.R. NKHUMISE

Accounting officer of **City of Matlosana NW403**

Signature T.S.R. NKHUMISE

Date 27/9/2019



NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M02 August

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	325 128	400 836	400 836	19 303	79 222	66 806	12 415	19%	400 836
Service charges	1 615 777	1 776 499	1 776 499	139 659	280 321	296 083	(15 762)	-5%	1 776 499
Investment revenue	21 171	3 238	3 238	-	-	540	(540)	-100%	3 238
Transfers and subsidies	400 186	442 778	442 778	-	-	73 796	(73 796)	-100%	442 778
Other own revenue	353 734	98 829	98 829	144 140	176 326	16 472	159 854	970%	98 829
Total Revenue (excluding capital transfers and contributions)	2 715 996	2 722 181	2 722 181	303 101	535 868	453 697	82 171	18%	2 722 181
Employee costs	631 012	663 853	663 873	51 687	103 957	110 646	(6 689)	-6%	663 873
Remuneration of Councillors	34 200	36 438	36 438	2 862	5 693	6 073	(380)	-6%	36 438
Depreciation & asset impairment	402 816	434 145	434 145	-	-	72 358	(72 358)	-100%	434 145
Finance charges	72 736	6 323	6 323	190	382	1 054	(671)	-64%	6 323
Materials and bulk purchases	1 054 960	1 044 786	1 044 311	43 755	123 695	174 090	(50 395)	-29%	1 044 311
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	1 073 597	1 031 667	1 032 122	32 206	38 641	171 982	(133 341)	-78%	1 032 122
Total Expenditure	3 269 321	3 217 212	3 217 212	130 700	272 368	536 202	(263 834)	-49%	3 217 212
Surplus/(Deficit)	(553 325)	(495 030)	(495 030)	172 402	263 500	(82 505)	346 005	-419%	(495 030)
Transfers and subsidies - capital (monetary allocations)	166 890	147 075	147 075	-	-	24 512	(24 512)	-100%	147 075
Contributions & Contributed assets	101 576	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(284 859)	(347 956)	(347 956)	172 402	263 500	(57 993)	321 493	-554%	(347 956)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(284 859)	(347 956)	(347 956)	172 402	263 500	(57 993)	321 493	-554%	(347 956)
Capital expenditure & funds sources									
Capital expenditure	150 857	164 115	164 115	2 225	2 225	27 352	(25 127)	-92%	164 115
Capital transfers recognised	149 643	143 115	143 115	2 225	2 225	23 852	(21 627)	-91%	143 115
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 215	21 000	21 000	-	-	3 500	(3 500)	-100%	21 000
Total sources of capital funds	150 857	164 115	164 115	2 225	2 225	27 352	(25 127)	-92%	164 115
Financial position									
Total current assets	852 717	727 447	727 447	-	648 066	-	-	-	727 447
Total non current assets	5 248 124	4 950 747	4 950 747	-	2 225	-	-	-	4 950 747
Total current liabilities	1 756 458	1 739 306	1 739 306	-	387 191	-	-	-	1 739 306
Total non current liabilities	23 624	50 000	50 000	-	(400)	-	-	-	50 000
Community wealth/Equity	5 189 669	3 888 888	3 888 888	-	263 500	-	-	-	3 888 888
Cash flows									
Net cash from (used) operating	-	181 075	-	(100 906)	(62 949)	24 469	87 418	357%	-
Net cash from (used) investing	-	(169 075)	-	(2 225)	(2 225)	(28 179)	(25 954)	92%	-
Net cash from (used) financing	-	(12 000)	-	(391)	(783)	(2)	780	-33454%	-
Cash/cash equivalents at the month/year end	-	110 000	-	-	(65 957)	106 287	172 245	162%	-
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	197 557	155 341	100 556	3 387 646	-	-	-	-	3 841 100
Creditors Age Analysis									
Total Creditors	129 186	17 309	118 923	67 834	565 214	-	-	-	898 467

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

Description	Ref	2018/19	Budget Year 2019/20							
		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>		937 758	855 461	855 461	142 452	210 172	142 577	67 595	47%	855 461
Executive and council		107 152	3 898	3 898	17	48	650	(602)	-93%	3 898
Finance and administration		830 606	851 563	851 563	142 435	210 124	141 927	68 197	48%	851 563
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		37 109	30 666	30 666	1 367	2 472	5 111	(2 639)	-52%	30 666
Community and social services		3 484	663	663	135	272	110	162	147%	663
Sport and recreation		2 887	15 627	15 627	41	49	2 605	(2 555)	-98%	15 627
Public safety		30 737	14 376	14 376	1 190	2 151	2 396	(245)	-10%	14 376
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28 676	60 513	60 513	363	654	10 085	(9 432)	-94%	60 513
Planning and development		8 013	9 101	9 101	345	637	1 517	(880)	-58%	9 101
Road transport		20 477	51 395	51 395	-	-	8 566	(8 566)	-100%	51 395
Environmental protection		186	17	17	17	17	3	14	499%	17
<i>Trading services</i>		1 960 647	1 892 533	1 892 533	158 920	322 570	315 422	7 147	2%	1 892 533
Energy sources		858 472	930 692	930 692	77 551	151 231	155 115	(3 885)	-3%	930 692
Water management		764 031	656 598	656 598	53 604	115 763	109 433	6 330	6%	656 598
Waste water management		132 790	133 193	133 193	9 821	19 701	22 199	(2 498)	-11%	133 193
Waste management		205 354	172 049	172 049	17 944	35 875	28 675	7 200	25%	172 049
<i>Other</i>	4	20 272	30 082	30 082	-	-	5 014	(5 014)	-100%	30 082
Total Revenue - Functional	2	2 984 462	2 869 256	2 869 256	303 101	535 868	478 209	57 659	12%	2 869 256
Expenditure - Functional										
<i>Governance and administration</i>		605 559	603 803	604 223	30 846	47 777	100 704	(52 927)	-53%	604 223
Executive and council		237 160	318 912	318 832	22 213	32 269	53 139	(20 870)	-39%	318 832
Finance and administration		363 650	279 833	280 333	8 241	14 769	46 722	(31 953)	-68%	280 333
Internal audit		4 750	5 058	5 058	393	738	843	(105)	-12%	5 058
<i>Community and public safety</i>		276 371	291 510	291 570	18 165	33 152	48 595	(15 443)	-32%	291 570
Community and social services		43 042	73 862	73 862	3 356	6 007	12 310	(6 303)	-51%	73 862
Sport and recreation		138 069	102 739	102 739	5 367	9 764	17 123	(7 359)	-43%	102 739
Public safety		94 600	113 990	113 990	9 395	17 285	18 998	(1 713)	-9%	113 990
Housing		524	537	597	48	96	99	(4)	-4%	597
Health		135	382	382	-	-	64	(64)	-100%	382
<i>Economic and environmental services</i>		219 376	270 870	270 390	8 425	15 308	45 065	(29 757)	-66%	270 390
Planning and development		46 948	68 286	67 806	4 391	8 094	11 301	(3 207)	-28%	67 806
Road transport		171 294	198 114	198 114	3 904	6 983	33 019	(26 036)	-79%	198 114
Environmental protection		1 134	4 470	4 470	130	231	745	(514)	-69%	4 470
<i>Trading services</i>		2 147 923	2 024 240	2 024 240	71 792	173 166	337 373	(164 207)	-49%	2 024 240
Energy sources		1 139 677	986 757	986 757	24 324	99 902	164 459	(64 558)	-39%	986 757
Water management		683 930	684 792	684 792	29 529	44 492	114 132	(69 640)	-61%	684 792
Waste water management		147 563	178 197	178 197	5 088	8 685	29 700	(21 014)	-71%	178 197
Waste management		176 753	174 494	174 494	12 851	20 088	29 082	(8 995)	-31%	174 494
<i>Other</i>		20 092	26 789	26 789	1 471	2 966	4 465	(1 499)	-34%	26 789
Total Expenditure - Functional	3	3 269 321	3 217 212	3 217 212	130 700	272 368	536 202	(263 834)	-49%	3 217 212
Surplus/ (Deficit) for the year		(284 859)	(347 956)	(347 956)	172 402	263 500	(57 993)	321 493	-554%	(347 956)

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 01 - Public Safety	1	103 553	3 898	3 898	17	48	650	(602)	-92.6%	3 898
Vote 02 - Health Services		830 606	851 563	851 563	142 435	210 124	141 927	68 197	48.1%	851 563
Vote 03 - Community Services		5 102	232	232	114	226	39	188	485.7%	232
Vote 04 - Housing		5 055	16 075	16 075	79	112	2 679	(2 567)	-95.8%	16 075
Vote 05 - Sport Arts And Culture		30 737	14 376	14 376	1 190	2 151	2 396	(245)	-10.2%	14 376
Vote 06 - Council General		3 981	3 853	3 853	285	521	642	(121)	-18.8%	3 853
Vote 07 - Civil Engineering		-	-	-	-	-	-	-	-	-
Vote 08 - Water Section		24 506	35 608	35 608	60	115	5 935	(5 819)	-98.1%	35 608
Vote 09 - City Electrical Engineering		-	-	-	-	-	-	-	-	-
Vote 10 - Corporate Governane		858 472	930 692	930 692	77 551	151 231	155 115	(3 885)	-2.5%	930 692
Vote 11 - Budget And Treasury Office		764 031	656 598	656 598	53 604	115 763	109 433	6 330	5.8%	656 598
Vote 12 - Cleansing		132 790	133 193	133 193	9 821	19 701	22 199	(2 498)	-11.3%	133 193
Vote 13 - Sewerage		205 152	171 772	171 772	17 944	35 875	28 629	7 246	25.3%	171 772
Vote 14 - Market		20 477	51 395	51 395	-	-	8 566	(8 566)	-100.0%	51 395
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 984 462	2 869 256	2 869 256	303 101	535 868	478 209	57 659	12.1%	2 869 256
Expenditure by Vote										
Vote 01 - Public Safety	1	183 389	241 967	241 887	19 154	28 612	40 315	(11 702)	-29.0%	241 887
Vote 02 - Health Services		356 160	259 837	259 837	7 399	13 433	43 306	(29 873)	-69.0%	259 837
Vote 03 - Community Services		78 821	129 099	129 099	5 504	9 750	21 516	(11 766)	-54.7%	129 099
Vote 04 - Housing		118 149	90 551	91 051	3 756	7 038	15 175	(8 137)	-53.6%	91 051
Vote 05 - Sport Arts And Culture		141 011	170 483	170 483	13 000	21 922	28 414	(6 492)	-22.8%	170 483
Vote 06 - Council General		10 166	12 447	12 507	1 007	1 839	2 085	(246)	-11.8%	12 507
Vote 07 - Civil Engineering		9 206	12 745	12 745	615	1 012	2 124	(1 112)	-52.4%	12 745
Vote 08 - Water Section		68 395	87 366	86 886	6 766	11 671	14 481	(2 810)	-19.4%	86 886
Vote 09 - City Electrical Engineering		-	-	-	-	-	-	-	-	-
Vote 10 - Corporate Governane		1 139 677	986 757	986 757	24 324	99 902	164 459	(64 558)	-39.3%	986 757
Vote 11 - Budget And Treasury Office		683 930	684 792	684 792	29 529	44 492	114 132	(69 640)	-61.0%	684 792
Vote 12 - Cleansing		147 487	178 175	178 175	5 088	8 685	29 696	(21 011)	-70.8%	178 175
Vote 13 - Sewerage		161 637	164 878	164 878	10 653	17 029	27 480	(10 450)	-38.0%	164 878
Vote 14 - Market		171 294	198 114	198 114	3 904	6 983	33 019	(26 036)	-78.9%	198 114
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3 269 321	3 217 212	3 217 212	130 700	272 368	536 202	(263 834)	-49.2%	3 217 212
Surplus/ (Deficit) for the year	2	(284 859)	(347 956)	(347 956)	172 402	263 500	(57 993)	321 493	-554.4%	(347 956)

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

Description	Ref	2018/19	Budget Year 2019/20							
		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		325 128	400 836	400 836	19 303	79 222	66 806	12 415	19%	400 836
Service charges - electricity revenue		788 981	893 580	893 580	74 939	146 024	148 930	(2 906)	-2%	893 580
Service charges - water revenue		573 391	600 321	600 321	43 246	91 302	100 054	(8 752)	-9%	600 321
Service charges - sanitation revenue		112 075	115 825	115 825	9 557	19 167	19 304	(137)	-1%	115 825
Service charges - refuse revenue		141 329	166 772	166 772	11 916	23 828	27 795	(3 968)	-14%	166 772
Rental of facilities and equipment		8 572	8 375	8 375	411	726	1 396	(669)	-48%	8 375
Interest earned - external investments		21 171	3 238	3 238	-	-	540	(540)	-100%	3 238
Interest earned - outstanding debtors		284 309	54 934	54 934	26 993	54 069	9 156	44 913	491%	54 934
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9 133	1 700	1 700	170	328	283	45	16%	1 700
Licences and permits		7 675	5 931	5 931	702	1 345	988	357	36%	5 931
Agency services		-	5 000	5 000	-	-	833	(833)	-100%	5 000
Transfers and subsidies		400 186	442 778	442 778	-	-	73 796	(73 796)	-100%	442 778
Other revenue		45 010	22 891	22 891	115 865	119 857	3 815	116 042	3042%	22 891
Gains on disposal of PPE		(966)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 715 996	2 722 181	2 722 181	303 101	535 868	453 697	82 171	18%	2 722 181
Expenditure By Type										
Employee related costs		631 012	663 853	663 873	51 687	103 957	110 646	(6 689)	-6%	663 873
Remuneration of councillors		34 200	36 438	36 438	2 862	5 693	6 073	(380)	-6%	36 438
Debt impairment		722 372	530 000	530 000	-	-	88 333	(88 333)	-100%	530 000
Depreciation & asset impairment		402 816	434 145	434 145	-	-	72 358	(72 358)	-100%	434 145
Finance charges		72 736	6 323	6 323	190	382	1 054	(671)	-64%	6 323
Bulk purchases		1 000 732	899 216	899 216	39 322	118 910	149 869	(30 959)	-21%	899 216
Other materials		54 228	145 570	145 095	4 434	4 785	24 220	(19 436)	-80%	145 095
Contracted services		187 767	304 362	306 262	12 109	14 313	51 006	(36 693)	-72%	306 262
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		155 306	197 304	195 859	20 096	24 329	32 643	(8 315)	-25%	195 859
Loss on disposal of PPE		8 151	-	-	-	-	-	-	-	-
Total Expenditure		3 269 321	3 217 212	3 217 212	130 700	272 368	536 202	(263 834)	-49%	3 217 212
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(553 325)	(495 030)	(495 030)	172 402	263 500	(82 505)	346 005	(0)	(495 030)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		166 890	147 075	147 075	-	-	24 512	(24 512)	(0)	147 075
Transfers and subsidies - capital (in-kind - all)		101 576	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(284 859)	(347 956)	(347 956)	172 402	263 500	(57 993)			(347 956)
Taxation										
Surplus/(Deficit) after taxation		(284 859)	(347 956)	(347 956)	172 402	263 500	(57 993)			(347 956)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(284 859)	(347 956)	(347 956)	172 402	263 500	(57 993)			(347 956)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(284 859)	(347 956)	(347 956)	172 402	263 500	(57 993)			(347 956)

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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 - Public Safety		--	--	--	--	--	--	--	--	--
Vote 02 - Health Services		--	--	--	--	--	--	--	--	--
Vote 03 - Community Services		--	--	--	--	--	--	--	--	--
Vote 04 - Housing		1 800	15 000	15 000	--	--	2 500	(2 500)	-100%	15 000
Vote 05 - Sport Arts And Culture		--	--	--	--	--	--	--	--	--
Vote 06 - Council General		--	--	--	--	--	--	--	--	--
Vote 07 - Civil Engineering		--	--	--	--	--	--	--	--	--
Vote 08 - Water Section		--	11 610	11 610	--	--	1 935	(1 935)	-100%	11 610
Vote 09 - City Electrical Engineering		--	--	--	--	--	--	--	--	--
Vote 10 - Corporate Governane		4 452	2 560	2 560	--	--	427	(427)	-100%	2 560
Vote 11 - Budget And Treasury Office		66 923	44 411	44 411	732	732	7 402	(6 669)	-90%	44 411
Vote 12 - Cleansing		8 822	4 574	4 574	--	--	762	(762)	-100%	4 574
Vote 13 - Sewerage		--	--	--	--	--	--	--	--	--
Vote 14 - Market		9 783	23 575	23 575	398	398	3 929	(3 531)	-90%	23 575
Vote 15 - Other		--	--	--	--	--	--	--	--	--
Total Capital Multi-year expenditure	4,7	91 779	101 730	101 730	1 130	1 130	16 955	(15 825)	-93%	101 730
Single Year expenditure appropriation	2									
Vote 01 - Public Safety		863	11 000	9 000	--	--	1 500	(1 500)	-100%	9 000
Vote 02 - Health Services		352	8 000	8 000	--	--	1 333	(1 333)	-100%	8 000
Vote 03 - Community Services		2 529	--	--	--	--	--	--	--	--
Vote 04 - Housing		1 591	--	--	--	--	--	--	--	--
Vote 05 - Sport Arts And Culture		--	--	--	--	--	--	--	--	--
Vote 06 - Council General		--	--	--	--	--	--	--	--	--
Vote 07 - Civil Engineering		--	--	--	--	--	--	--	--	--
Vote 08 - Water Section		--	--	--	--	--	--	--	--	--
Vote 09 - City Electrical Engineering		--	--	--	--	--	--	--	--	--
Vote 10 - Corporate Governane		19 612	13 754	13 754	360	360	2 292	(1 933)	-84%	13 754
Vote 11 - Budget And Treasury Office		8 118	--	2 000	--	--	333	(333)	-100%	2 000
Vote 12 - Cleansing		15 282	3 794	3 794	--	--	632	(632)	-100%	3 794
Vote 13 - Sewerage		--	3 000	3 000	--	--	500	(500)	-100%	3 000
Vote 14 - Market		10 731	22 837	22 837	736	736	3 806	(3 071)	-81%	22 837
Vote 15 - Other		--	--	--	--	--	--	--	--	--
Capital single-year expenditure	4	59 078	62 385	62 385	1 095	1 095	10 397	(9 302)	-89%	62 385
Capital Expenditure		150 857	164 115	164 115	2 225	2 225	27 352	(25 127)	-92%	164 115
Capital Expenditure - Functional Classification										
Governance and administration		4 344	19 000	17 000	--	--	2 833	(2 833)	-100%	17 000
Executive and council		3 992	11 000	9 000	--	--	1 500	(1 500)	-100%	9 000
Finance and administration		352	8 000	8 000	--	--	1 333	(1 333)	-100%	8 000
Internal audit		--	--	--	--	--	--	--	--	--
Community and public safety		2 791	15 000	15 000	--	--	2 500	(2 500)	-100%	15 000
Community and social services		--	--	--	--	--	--	--	--	--
Sport and recreation		2 791	15 000	15 000	--	--	2 500	(2 500)	-100%	15 000
Public safety		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
Economic and environmental services		20 514	46 412	46 412	1 133	1 133	7 735	(6 602)	-85%	46 412
Planning and development		--	--	--	--	--	--	--	--	--
Road transport		20 514	46 412	46 412	1 133	1 133	7 735	(6 602)	-85%	46 412
Environmental protection		--	--	--	--	--	--	--	--	--
Trading services		123 209	72 093	74 093	1 092	1 092	12 349	(11 257)	-91%	74 093
Energy sources		24 064	16 314	16 314	360	360	2 719	(2 359)	-87%	16 314
Water management		75 041	44 411	46 411	732	732	7 735	(7 003)	-91%	46 411
Waste water management		24 104	8 368	8 368	--	--	1 395	(1 395)	-100%	8 368
Waste management		--	3 000	3 000	--	--	500	(500)	-100%	3 000
Other		--	11 610	11 610	--	--	1 935	(1 935)	-100%	11 610
Total Capital Expenditure - Functional Classification	3	150 857	164 115	164 115	2 225	2 225	27 352	(25 127)	-92%	164 115
Funded by:										
National Government		149 643	143 115	143 115	2 225	2 225	23 852	(21 627)	-91%	143 115

Provincial Government								-		
District Municipality								-		
Other transfers and grants								-		
Transfers recognised - capital	6	149 643	143 115	143 115	2 225	2 225	23 852	(21 627)	-91%	143 115
Borrowing		-	-	-	-	-	-	-		-
Internally generated funds		1 215	21 000	21 000	-	-	3 500	(3 500)	-100%	21 000
Total Capital Funding		150 857	164 115	164 115	2 225	2 225	27 352	(25 127)	-92%	164 115

References

1. *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).*
2. *Include capital component of PPP unitary payment*
3. *Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations*
4. *Include expenditure on investment property, intangible and biological assets*
6. *Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17*

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		(374 469)	20 000	20 000	284 601	20 000
Call investment deposits		322 078	90 000	90 000	-	90 000
Consumer debtors		492 335	568 657	568 657	224 207	568 657
Other debtors		362 409	1 390	1 390	41 691	1 390
Current portion of long-term receivables		84	-	-	(4)	-
Inventory		50 279	47 400	47 400	97 569	47 400
Total current assets		852 717	727 447	727 447	648 066	727 447
Non current assets						
Long-term receivables		-	-	-	-	-
Investments						
Investment property		256 453	105 000	105 000	-	105 000
Investments in Associate						
Property, plant and equipment		4 613 669	4 844 747	4 844 747	2 225	4 844 747
Biological						
Intangible		658	1 000	1 000	-	1 000
Other non-current assets		377 344	-	-	-	-
Total non current assets		5 248 124	4 950 747	4 950 747	2 225	4 950 747
TOTAL ASSETS		6 100 841	5 678 193	5 678 193	650 291	5 678 193
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	16 000	16 000	-	16 000
Consumer deposits		57 894	34 000	34 000	390	34 000
Trade and other payables		1 190 158	1 291 306	1 291 306	386 775	1 291 306
Provisions		508 406	398 000	398 000	27	398 000
Total current liabilities		1 756 458	1 739 306	1 739 306	387 191	1 739 306
Non current liabilities						
Borrowing		23 624	50 000	50 000	(400)	50 000
Provisions		-	-	-	-	-
Total non current liabilities		23 624	50 000	50 000	(400)	50 000
TOTAL LIABILITIES		1 780 081	1 789 306	1 789 306	386 791	1 789 306
NET ASSETS	2	4 320 760	3 888 888	3 888 888	263 500	3 888 888
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 189 669	3 888 888	3 888 888	263 500	3 888 888
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	5 189 669	3 888 888	3 888 888	263 500	3 888 888

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			316 661		28 982	59 364	52 777.00	59 311	112381%		
Service charges			1 340 133		86 047	147 981	223 355.00	147 757	66154%		
Other revenue			38 977		8 958	22 580	6 496.00	22 574	347504%		
Government - operating			442 778		3 176	182 326	24 512.00	182 301	743723%		
Government - capital			147 075		-		24 512	(24 512)	-100%		
Interest			14 225		-		2 371.00	(2)	-100%		
Dividends			-		-		-	-			
Payments											
Suppliers and employees			(2 112 452)		(227 878)	(475 010)	-352 075.00	474 658	-134817%		
Finance charges			(6 323)		(190)	(190)	-1 054.00	189	-17948%		
Transfers and Grants								-			
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	181 075	-	(100 906)	(62 949)	24 469	87 418	357%	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE								-			
Decrease (Increase) in non-current debtors								-			
Decrease (increase) other non-current receivables			(1 000)				-166 666.67	167	-100%		
Decrease (increase) in non-current investments								-			
Payments											
Capital assets			(168 075)		(2 225)	(2 225)	(28 012)	(25 787)	92%		
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(169 075)	-	(2 225)	(2 225)	(28 179)	(25 954)	92%	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-			
Borrowing long term/refinancing								-			
Increase (decrease) in consumer deposits			2 000					-			
Payments											
Repayment of borrowing			(14 000)		(391)	(783)	-2 333.00	780	-33454%		
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(12 000)	-	(391)	(783)	(2)	780	-33454%	-
NET INCREASE/ (DECREASE) IN CASH HELD			-	(0)	-	(103 523)	(65 957)	(3 713)			-
Cash/cash equivalents at beginning:			110 000					110 000			-
Cash/cash equivalents at month/year end:			110 000				(65 957)	106 287			-