

MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 31 DECEMBER 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 DECEMBER 2019

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	YTD Budget 2019/20	DEC Actual	YTD Actual 2019/20	Variance Favourable (Unfavourable)
Total Revenue by Source	1,506,589,850	200,039,026	1,562,035,038	55,505,188
Total Operating Expenditure	1,591,902,122	836,463,812	1,565,641,491	(26,260,631)
SURPLUS/ (DEFICIT).	(85,312,272)	(636,424,786)	(3,546,454)	81,765,819

This is the sixth report for the 2019/2020 financial year, that leads to the under expenditure of 49% against the year to date actuals.

Cash management

Bank balances	R 1,917,179
Call investments	R 102,485,233
Cash and cash investments	R 104,402,412

Debtors

Total debtors book	R 4,089,162,426
Debtors: Government	R 95,647,378
Debtors: Business	R 373,015,611
Debtors: Household	R 3,620,499,437

Capital grant expenditure

CAPITAL GRANT EXPENDITURE	BUDGET	ACTUAL 2019/20	YTD ACTUALS	YTD%
MIG	83 114 550	19 321 255	47 417 062	57.05
NDPG	60 000 000	5 823 269.31	8 061 982	13.44
DME/INER	3 960 000		-	-
PMU			-	-
Water services infrastructure grants			-	-
	147 074 550	25 144 524	55 479 043	37.72

Under expenditure of 37.72% against the year to date actual.

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 - M06 December

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	354 684	25 121	179 442	188 880	(9 438)	-5%	354 684
Service charges	1 594 160	1 776 499	1 776 499	134 226	863 213	888 250	(25 037)	-3%	1 776 499
Investment revenue	21 171	3 238	13 238	5 915	5 936	4 119	1 817	44%	13 238
Transfers and subsidies	400 186	442 778	442 778	177	181 361	221 389	(40 028)	-18%	442 778
Other own revenue	353 734	98 829	422 829	31 068	301 808	130 415	171 393	131%	422 829
Total Revenue (excluding capital transfers and contributions)	2 694 379	2 722 181	3 010 029	196 507	1 531 761	1 433 053	98 708	7%	3 010 029
Employee costs	631 012	663 853	644 437	52 604	320 145	325 767	(5 622)	-2%	644 437
Remuneration of Councillors	34 200	36 438	36 438	2 862	17 163	17 751	(588)	-3%	36 438
Depreciation & asset impairment	402 816	434 145	434 145	201 408	201 408	217 073	(15 665)	-7%	434 145
Finance charges	72 736	6 323	3 386	183	1 285	2 427	(1 142)	-47%	3 386
Materials and bulk purchases	1 054 960	1 044 786	964 639	158 383	451 002	503 037	(52 035)	-10%	964 639
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	1 073 602	1 031 667	1 067 179	421 024	574 639	525 848	48 791	9%	1 067 179
Total Expenditure	3 269 326	3 217 212	3 150 225	836 464	1 565 641	1 591 902	(26 261)	-2%	3 150 225
Surplus/(Deficit)	(574 948)	(495 030)	(140 196)	(639 957)	(33 881)	(158 850)	124 969	-79%	(140 196)
Transfers and subsidies - capital (monetary alloc	166 890	147 075	147 075	3 532	30 335	73 537	(43 203)	-59%	147 075
Contributions & Contributed assets	101 576	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(306 482)	(347 956)	6 879	(636 425)	(3 546)	(85 312)	81 766	-96%	6 879
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(306 482)	(347 956)	6 879	(636 425)	(3 546)	(85 312)	81 766	-96%	6 879
Capital expenditure & funds sources									
Capital expenditure	150 857	164 115	158 075	25 149	51 580	80 547	(28 967)	-36%	158 075
Capital transfers recognised	149 643	143 115	147 075	25 145	51 522	72 547	(21 025)	-29%	147 075
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 215	21 000	11 000	4	58	8 000	(7 942)	-99%	11 000
Total sources of capital funds	150 857	164 115	158 075	25 149	51 580	80 547	(28 967)	-36%	158 075
Financial position									
Total current assets	838 994	727 447	727 447	-	1 698 834	-	-	-	727 447
Total non current assets	5 248 124	4 950 747	4 944 707	-	5 098 296	-	-	-	4 944 707
Total current liabilities	1 716 962	1 739 306	1 475 836	-	2 433 370	-	-	-	1 475 836
Total non current liabilities	103 428	50 000	50 000	-	100 579	-	-	-	50 000
Community wealth/Equity	5 157 259	3 888 888	3 888 888	-	4 209 509	-	-	-	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	203 657	117 988	103 600	93 970	86 842	101 024	472 619	#####	4 089 162
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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 (R 1,562,035,038) compares favourably with the pro rata budgeted figure (R 1,506,589,850) – a positive variance of R 55,505,188 at the end of December 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 DECEMBER 2019

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

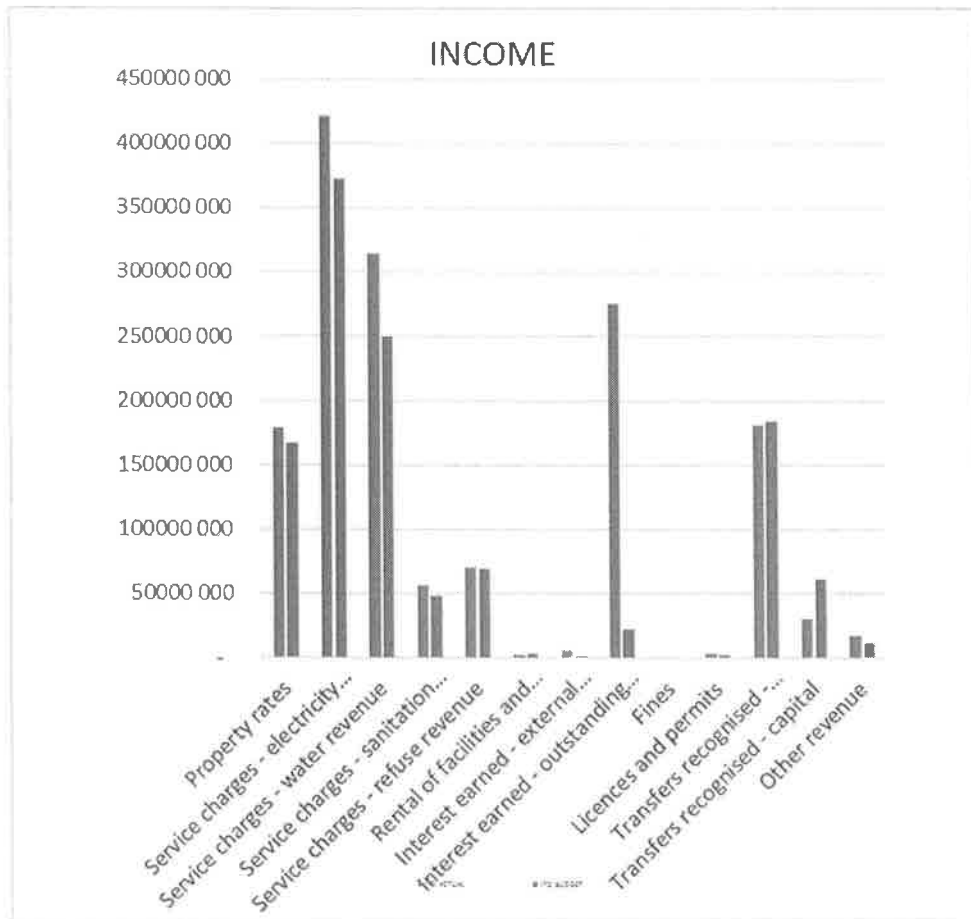
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		325 128	400 836	354 684	25 121	179 442	188 880	(9 438)	-5%	354 684
Service charges - electricity revenue		767 364	893 580	893 580	49 196	421 474	446 790	(25 316)	-6%	893 580
Service charges - water revenue		573 391	600 321	600 321	64 100	314 250	300 161	14 090	5%	600 321
Service charges - sanitation revenue		112 075	115 825	115 825	9 410	57 039	57 913	(873)	-2%	115 825
Service charges - refuse revenue		141 329	166 772	166 772	11 519	70 450	83 386	(12 937)	-16%	166 772
Rental of facilities and equipment		8 572	8 375	8 375	354	2 876	4 187	(1 311)	-31%	8 375
Interest earned - external investments		21 171	3 238	13 238	5 915	5 936	4 119	1 817	44%	13 238
Interest earned - outstanding debtors		284 309	54 934	282 934	29 264	167 580	84 467	83 113	98%	282 934
Dividends received										
Fines, penalties and forfeits		9 133	1 700	13 700	4	997	3 850	(2 852)	-74%	13 700
Licences and permits		7 675	5 931	8 931	717	3 912	3 715	197	5%	8 931
Agency services		-	5 000	11 000	-	-	4 000	(4 000)	-100%	11 000
Transfers and subsidies		400 186	442 778	442 778	177	181 361	221 389	(40 028)	-18%	442 778
Other revenue		45 010	22 891	97 891	729	126 443	30 195	96 248	319%	97 891
Gains on disposal of PPE		(966)	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		2 694 379	2 722 181	3 010 029	196 507	1 531 761	1 433 053	98 708	7%	3 010 029

Transfers and subsidies - capital (national, provincial, district)		166 890	147 075	147 075	3 532	30 335	73 537	(43 203)	(0)	147 075
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TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR DECEMBER 2019

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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	1 079 654	39 470	529 045	483 779	45 266	9%	1 079 654
Executive and council		107 152	3 898	3 898	11	200	1 949	(1 749)	-90%	3 898
Finance and administration		830 606	851 563	1 075 756	39 460	528 844	481 830	47 015	10%	1 075 756
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		37 109	30 666	81 446	1 262	11 292	28 028	(16 736)	-60%	81 446
Community and social services		3 484	663	1 443	183	1 034	526	508	97%	1 443
Sport and recreation		2 887	15 627	18 627	52	408	8 564	(8 155)	-95%	18 627
Public safety		30 737	14 376	61 376	1 028	9 850	18 938	(9 088)	-48%	61 376
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		28 676	60 513	57 513	532	6 839	29 506	(22 667)	-77%	57 513
Planning and development		8 013	9 101	9 101	332	3 755	4 550	(795)	-17%	9 101
Road transport		20 477	51 395	48 395	147	2 966	24 948	(21 982)	-88%	48 395
Environmental protection		186	17	17	53	118	9	110	1285%	17
<i>Trading services</i>		1 939 030	1 892 533	1 903 228	155 768	1 007 874	948 940	58 934	6%	1 903 228
Energy sources		836 855	930 692	931 912	52 566	438 266	465 651	(27 385)	-6%	931 912
Water management		764 031	656 598	656 598	75 480	402 632	328 299	74 332	23%	656 598
Waste water management		132 790	133 193	133 193	9 680	59 111	66 597	(7 486)	-11%	133 193
Waste management		205 354	172 049	181 524	18 042	107 866	88 393	19 472	22%	181 524
<i>Other</i>	4	20 272	30 082	35 262	3 007	7 044	16 336	(9 292)	-57%	35 262
Total Revenue - Functional	2	2 962 845	2 869 256	3 157 103	200 039	1 562 095	1 506 590	55 505	4%	3 157 103



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

Actual operating expenditure per category

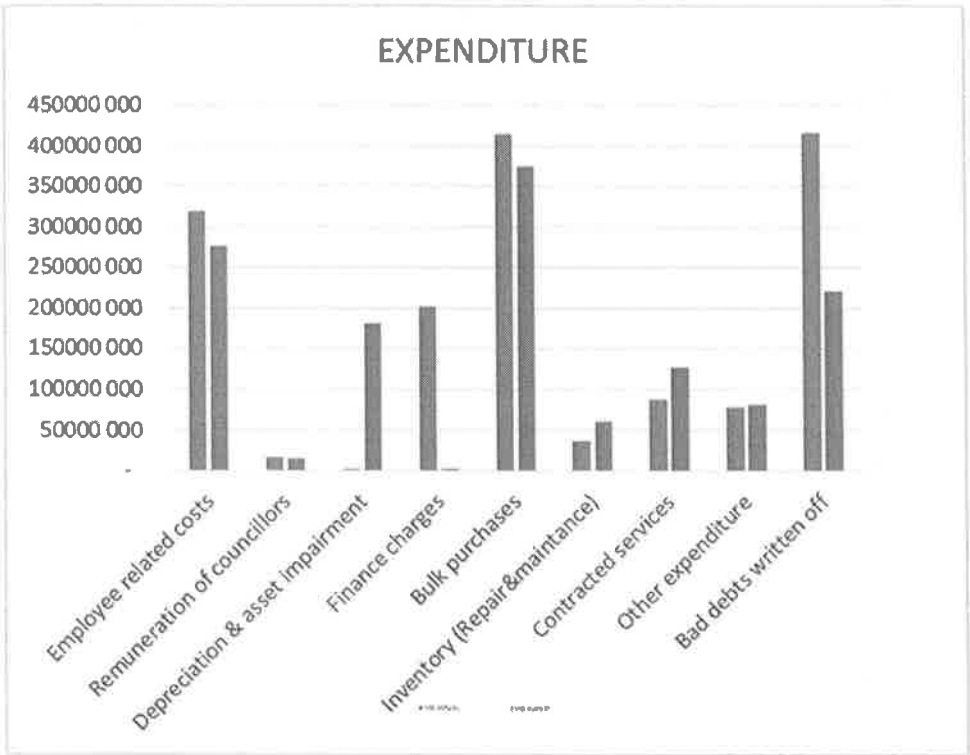
The actual operating expenditure per vote is set out in Table 2 below. Total actual operating expenditure of R 1,565,641,491 compares favourably with the pro rata budgeted expenditure of R 1,591,902,122 – a variance of R 26,260,631.

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR DECEMBER 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	644 437	52 604	320 145	325 767	(5 622)	-2%	644 437
Remuneration of councillors		34 200	36 438	36 438	2 862	17 163	17 751	(588)	-3%	36 438
Debt impairment		722 372	530 000	778 634	389 529	415 398	327 159	88 239	27%	778 634
Depreciation & asset impairment		402 816	434 145	434 145	201 408	201 408	217 073	(15 665)	-7%	434 145
Finance charges		72 736	6 323	3 386	183	1 285	2 427	(1 142)	-47%	3 386
Bulk purchases		1 000 732	899 216	879 216	150 435	413 966	444 608	(30 642)	-7%	879 216
Other materials		54 228	145 570	85 423	7 948	37 037	58 429	(21 392)	-37%	85 423
Contracted services		187 770	304 362	166 632	16 412	87 911	119 246	(31 335)	-26%	166 632
Transfers and subsidies										
Other expenditure		155 309	197 304	121 912	15 083	71 330	79 443	(8 113)	-10%	121 912
Loss on disposal of PPE		8 151	-	-	-	-	-	-	-	-
Total Expenditure		3 269 326	3 217 212	3 150 225	836 464	1 565 641	1 591 902	(26 261)	-2%	3 150 225

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR DECEMBER 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										
Governance and administration		605 561	603 803	500 432	98 731	240 097	276 501	(36 404)	-13%	500 432
Executive and council		237 161	318 912	260 134	35 858	125 664	144 851	(19 187)	-13%	260 134
Finance and administration		363 650	279 833	235 581	62 452	111 981	129 181	(17 200)	-13%	235 581
Internal audit		4 750	5 058	4 718	421	2 452	2 469	(17)	-1%	4 718
Community and public safety		276 374	291 510	250 263	31 622	122 657	135 045	(12 388)	-9%	250 263
Community and social services		43 042	73 862	67 549	14 569	30 815	35 320	(4 504)	-13%	67 549
Sport and recreation		138 071	102 739	75 528	7 701	37 946	44 630	(6 683)	-15%	75 528
Public safety		94 601	113 990	106 407	9 304	53 589	54 652	(1 063)	-2%	106 407
Housing		524	537	543	48	305	288	17	6%	543
Health		135	382	236	-	1	155	(153)	-99%	236
Economic and environmental services		219 378	270 870	233 531	62 547	114 581	126 084	(11 503)	-9%	233 531
Planning and development		46 949	68 286	55 931	4 626	25 245	31 165	(5 920)	-19%	55 931
Road transport		171 294	198 114	174 198	57 823	88 694	93 052	(4 358)	-5%	174 198
Environmental protection		1 134	4 470	3 402	98	641	1 866	(1 225)	-66%	3 402
Trading services		2 147 923	2 024 240	2 140 785	639 616	1 076 943	1 041 632	35 310	3%	2 140 785
Energy sources		1 139 677	986 757	993 674	300 219	523 310	495 347	27 963	6%	993 674
Water management		683 930	684 792	740 296	203 589	336 761	356 421	(19 660)	-6%	740 296
Waste water management		147 563	178 197	200 238	74 033	99 352	94 613	4 739	5%	200 238
Waste management		176 753	174 494	206 576	61 776	117 519	95 251	22 268	23%	206 576
Other		20 092	26 789	25 214	3 948	11 364	12 641	(1 277)	-10%	25 214
Total Expenditure - Functional	3	3 269 326	3 217 212	3 150 225	836 464	1 565 641	1 591 902	(26 261)	-2%	3 150 225
Surplus/ (Deficit) for the year		(306 482)	(347 956)	6 879	(636 425)	(3 546)	(85 312)	81 766	-96%	6 879



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 DECEMBER 2019

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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		-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		1 800	15 000	15 000	-	-	7 500	(7 500)	-100%	15 000
Vote 06 - Council General		-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		9 783	23 575	23 575	1 556	1 954	11 787	(9 834)	-83%	23 575
Vote 08 - Water Section		66 923	44 411	44 411	12 334	32 540	22 206	10 334	47%	44 411
Vote 09 - City Electrical Engineering		4 452	2 560	6 520	1 920	1 920	2 270	(350)	-15%	6 520
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		8 822	4 574	4 574	-	-	2 287	(2 287)	-100%	4 574
Vote 14 - Market		-	11 610	11 610	211	2 826	5 805	(2 979)	-51%	11 610
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	91 779	101 730	105 690	16 022	39 240	51 855	(12 615)	-24%	105 690
Single Year expenditure appropriation	2									
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		2 529	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		1 591	-	-	-	-	-	-	-	-
Vote 06 - Council General		863	11 000	2 000	4	58	2 750	(2 692)	-98%	2 000
Vote 07 - Civil Engineering		10 731	22 837	22 837	4 051	5 986	11 419	(5 433)	-48%	22 837
Vote 08 - Water Section		8 118	-	500	-	-	625	(625)	-100%	500
Vote 09 - City Electrical Engineering		19 612	13 754	12 254	4 444	5 260	6 502	(1 242)	-19%	12 254
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		352	8 000	8 000	-	-	4 000	(4 000)	-100%	8 000
Vote 12 - Cleansing		-	3 000	3 000	-	-	1 500	(1 500)	-100%	3 000
Vote 13 - Sewerage		15 282	3 794	3 794	628	1 037	1 897	(860)	-45%	3 794
Vote 14 - Market		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	59 078	62 385	52 385	9 127	12 341	28 692	(16 352)	-57%	52 385
Total Capital Expenditure		150 857	164 115	158 075	25 149	51 580	80 547	(28 967)	-36%	158 075
Capital Expenditure - Functional Classification										
Governance and administration		4 344	19 000	10 000	4	58	6 750	(6 692)	-99%	10 000
Executive and council		3 992	11 000	2 000	4	58	2 750	(2 692)	-98%	2 000
Finance and administration		352	8 000	8 000	-	-	4 000	(4 000)	-100%	8 000
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 791	15 000	15 000	-	-	7 500	(7 500)	-100%	15 000
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2 791	15 000	15 000	-	-	7 500	(7 500)	-100%	15 000
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20 514	46 412	46 412	5 607	7 940	23 206	(15 266)	-66%	46 412
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		20 514	46 412	46 412	5 607	7 940	23 206	(15 266)	-66%	46 412
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		123 209	72 093	75 053	19 327	40 757	37 286	3 470	9%	75 053
Energy sources		24 064	16 314	18 774	6 364	7 180	8 772	(1 591)	-18%	18 774
Water management		75 041	44 411	44 911	12 334	32 540	22 831	9 709	43%	44 911
Waste water management		24 104	8 368	8 368	628	1 037	4 184	(3 147)	-75%	8 368
Waste management		-	3 000	3 000	-	-	1 500	(1 500)	-100%	3 000
Other		-	11 610	11 610	211	2 826	5 805	(2 979)	-51%	11 610
Total Capital Expenditure - Functional Classification	3	150 857	164 115	158 075	25 149	51 580	80 547	(28 967)	-36%	158 075

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

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									
National Government		149 643	143 115	147 075	25 145	51 522	72 547	(21 025)	-29%	147 075
Provincial Government								-		
District Municipality								-		
Other transfers and grants								-		
Transfers recognised - capital		149 643	143 115	147 075	25 145	51 522	72 547	(21 025)	-29%	147 075
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		1 215	21 000	11 000	4	58	8 000	(7 942)	-99%	11 000
Total Capital Funding		150 857	164 115	158 075	25 149	51 580	80 547	(28 967)	-36%	158 075

TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M06 December

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		(374 499)	20 000	20 000	163 666	20 000
Call investment deposits		322 078	90 000	70 014	341 961	90 000
Consumer debtors		492 714	568 657	1 029 102	578 485	568 657
Other debtors		348 336	1 390	1 390	467 357	1 390
Current portion of long-term receivables		84	-	-	72	-
Inventory		50 279	47 400	47 400	147 294	47 400
Total current assets		838 994	727 447	1 167 906	1 698 834	727 447
Non current assets						
Long-term receivables		-	-	-	-	-
Investments						
Investment property		256 453	105 000	105 000	256 453	105 000
Investments in Associate						
Property, plant and equipment		5 088 406	4 844 747	4 505 842	4 938 578	4 838 707
Biological						
Intangible		658	1 000	1 000	658	1 000
Other non-current assets		(97 393)	-	-	(97 393)	-
Total non current assets		5 248 124	4 950 747	4 611 842	5 098 296	4 944 707
TOTAL ASSETS		6 087 118	5 678 193	5 779 749	6 797 130	5 672 153
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	16 000	16 000	-	16 000
Consumer deposits		65 817	34 000	34 000	66 995	34 000
Trade and other payables		1 142 739	1 291 306	681 447	1 857 896	1 027 836
Provisions		508 406	398 000	398 000	508 479	398 000
Total current liabilities		1 716 962	1 739 306	1 129 447	2 433 370	1 475 836
Non current liabilities						
Borrowing		103 428	50 000	50 000	100 579	50 000
Provisions		-	-	443 000	-	-
Total non current liabilities		103 428	50 000	493 000	100 579	50 000
TOTAL LIABILITIES		1 820 390	1 789 306	1 622 447	2 533 949	1 525 836
NET ASSETS	2	4 266 728	3 888 888	4 157 302	4 263 181	4 146 317
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 157 259	4 236 843	4 675 984	4 209 509	3 888 888
Reserves		-	-	6 879	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	5 157 259	4 236 843	4 682 863	4 209 509	3 888 888

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

- The opening balance for the month of December 2019 amount to R 210,334,288 and the closing balance of R 104, 402,412.
- Total cash receipts by source reflect an amount of R 255,447,752 million, for the month of December 2019. Included is the following grants received:
Equitable share R 82,759,000
- Total cash payments indicate an amount of R 335, 839,398 million, for the month of December 2019.
- Collection rates

The year to date collection rate for the month ended on 31 December 2019 is 86.79%

TABLE 10: ACTUAL CASH FLOW DECEMBER 2019

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	248 279	51 728	212 531	124 139	88 392	71%		
Service charges			1 340 133	1 243 550	88 235	503 409	621 775	(118 366)	-19%		
Other revenue			38 977	92 563	32 726	217 014	46 282	170 733	369%		
Government - operating			442 778	442 778	82 759	268 758	221 389	47 369	21%		
Government - capital			147 075	147 075		61 901	73 537	(11 636)	-16%		
Interest			14 225	204 225		22	102 112	(102 091)	-100%		
Dividends								-			
Payments											
Suppliers and employees			(2 112 452)	(2 402 016)	(335 656)	(1 286 144)	(1 056 226)	229 918	-22%		
Finance charges			(6 323)	(3 386)	(183)	(1 093)	(3 161)	(2 069)	65%		
Transfers and Grants								-			
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	181 075	(26 933)	(80 392)	(23 601)	129 847	153 449	118%	-
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)	(1 000)			(500)	500	-100%		
Decrease (increase) in non-current investments								-			
Payments											
Capital assets			(168 075)	(158 075)	(25 149)	(51 580)	(84 037)	(32 457)	39%		
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(169 075)	(159 075)	(25 149)	(51 580)	(84 537)	(32 957)	39%	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-			
Borrowing long term/refinancing								-			
Increase (decrease) in consumer deposits			2 000	2 000			1 000	(1 000)	-100%		
Payments											
Repayment of borrowing			(14 000)	(15 000)	(391)	(4 134)	(7 500)	(3 366)	45%		
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(12 000)	(13 000)	(391)	(4 134)	(6 500)	(2 366)	36%	-
NET INCREASE/ (DECREASE) IN CASH HELD			-	(0)	(199 007)	(105 932)	(79 316)	38 810			-
Cash/cash equivalents at beginning:			110 000	289 021			289 021				-
Cash/cash equivalents at month/year end:			110 000	90 014			(79 316)	327 831			-

2.6 Actual borrowings

The municipality's position on external loans is set out in Table 11 attached. The municipality started the 2019/2020 financial year with borrowing debt of R 23,623,528.23 and after repayments (R 2,849,032.55) were made, the total borrowings outstanding as at 31 December 2019 amounts to R 20,774,495.68

TABLE 11: ACTUAL BORROWING FOR DECEMBER 2019

Attached as ANNEXURE A

ANNEXURE A

Borrowing Reference No.	Start Date	End Date	Borrowing Period (Years)	Original Loan	Lender	Purpose	% Interest Rate (2-cc) Per Annum	Interest Paid This quarter	Opening Balance 01/07/2018	Debt Repaid or Re-deemed	Additional Principal Accrued	Balance at 31/12/2018
NW11482	4/10/1998	30/09/2018	20	7432456	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
NW13637	4/10/2000	30/09/2020	20	3851600	Development Bank of SA	Provision of Infrastructure	15.6	68 069.73	888 466.87	297 891.07	0.00	800 577.80
NW1036771	1/1/2010	1/1/2025	15	35268878	Development Bank of SA	Provision of Infrastructure	14.75	1 113 295.69	21 409 136.75	1 235 218.87	0.00	20 173 917.88
10808	30/09/1999	30/09/2019	20	5587000	Development Bank of SA	Provision of Infrastructure	15.25	29 588.82	371 726.43	371 726.43		0.00
10912	30/06/1999	30/06/2019	20	7477000	Development Bank of SA	Provision of Infrastructure	15.25	42 339.76	550 505.95	550 505.95		0.00
10913	30/09/1998	30/09/2019	20	5780000	Development Bank of SA	Provision of Infrastructure	15.25	32 695.76	423 893.23	423 893.23		0.00
TOTAL ANNUITIES								1 264 958.86	23 623 626.23	2 849 032.55	0.00	20 774 495.85

PART 2 SUPPORTING DOCUMENTATION

3 IN-YEAR BUDGET STATEMENT SUPPORTING TABLES AND DOCUMENTATIONS

3.1 Debtor's age analysis

Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 4,089,162,426 as at 31 December 2019 compared with R 4,054,763,665 as at 31 November 2019.

Current to thirty days debt decreased with R 20,628,214 to R 203,657,083 compared with the R 224,285,297 as at 30 December 2019; 31 to 60 days debt decreased with R 2,354,894; 61 to 90 days increased with R 4,720,266 and 91 days and older debt as at 31 December 2019 has increased with R 52,661,601 to R 3,663,916,863 compared with the R 3,611,255,262 as at 30 November 2019.

Debtors age analysis per debtor type

Government owe the municipality R 95,647,387 (2.33%)

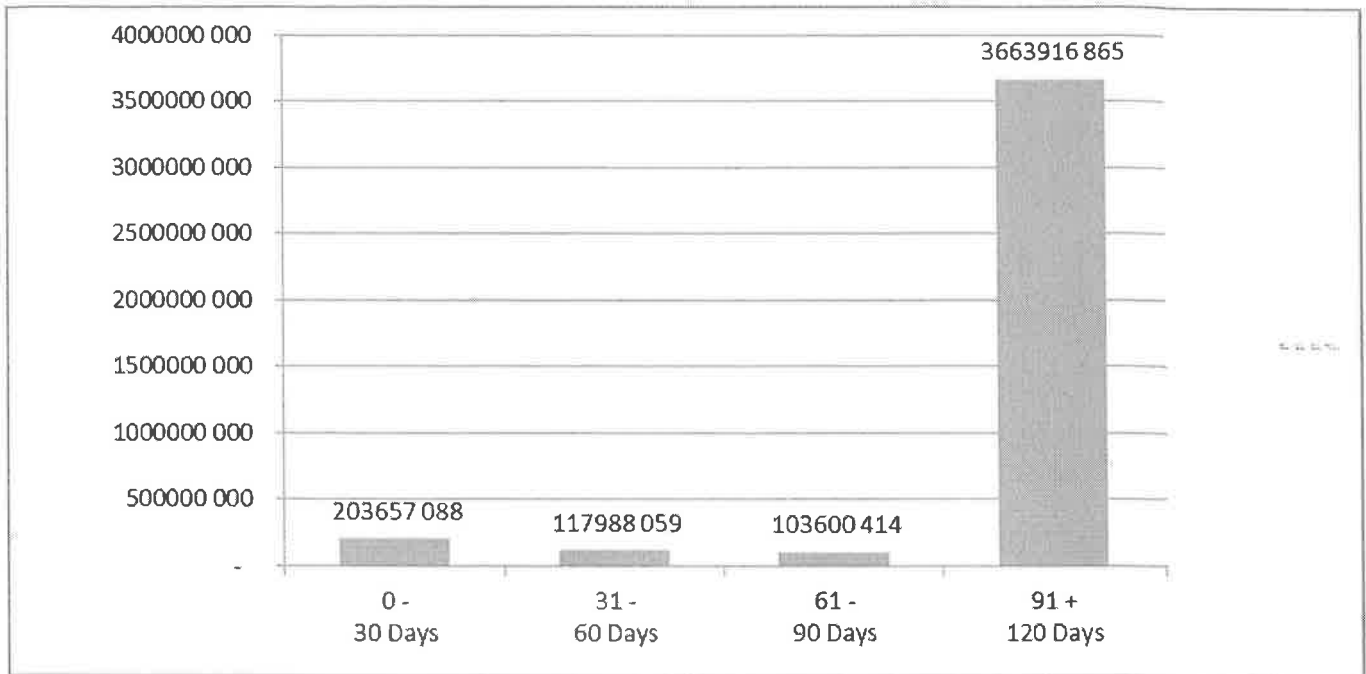
Business debtors R 373,015,607 (9.1%)

Domestic debtors R 3,620,499,429 (88.53%)

The total outstanding debt of R 4,089,162,423 is a great concern. Council appointed debt collectors, they started on January 2019 and they collected R31, 7 million as at 31 December 2019.

TABLE 12: OUTSTANDING DEBTORS AS AT 30 DECEMBER 2019

Description		Budget Year 2019/20										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
NT Code		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				
R thousands														
Debtors Age Analysis By Income Source														
1200	Trade and Other Receivables from Exchange Transactions - Water	70 382	43 053	36 575	34 963	31 450	31 018	179 328	1 164 036	1 590 814	1 440 804			
1300	Trade and Other Receivables from Exchange Transactions - Electricity	57 995	18 944	11 296	10 284	8 408	6 841	47 181	194 129	355 077	266 843			
1400	Receivables from Non-exchange Transactions - Property Rates	21 956	10 164	8 297	6 064	5 707	20 351	17 953	160 416	250 917	210 500			
1500	Receivables from Exchange Transactions - Waste Water Management	6 932	5 101	4 650	4 478	4 406	4 387	23 688	174 208	227 850	211 167			
1600	Receivables from Exchange Transactions - Waste Management	12 431	9 406	8 823	8 657	8 544	8 480	46 268	335 894	438 503	407 843			
1700	Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-			
1810	Interest on Asset Debtor Accounts	29 683	29 355	28 771	28 335	27 403	26 894	148 157	766 566	1 084 963	997 154			
1820	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-			
1900	Other	4 277	1 966	5 188	1 190	915	3 254	10 034	114 213	141 038	129 606			
2000	Total By Income Source	203 657	117 988	103 600	93 970	86 842	101 024	472 619	2 909 462	4 089 162	3 663 917			
2018/19 - totals only														
Debtors Age Analysis By Customer Group														
2200	Organs of State	6 835	3 393	2 674	2 375	1 695	14 759	24 934	38 993	95 647	82 745			
2300	Commercial	64 557	19 934	16 829	9 604	8 490	7 833	31 330	220 449	373 016	277 695			
2400	Households	132 265	94 661	90 097	81 991	76 677	78 433	416 354	2 650 020	3 620 499	3 303 476			
2500	Other	-	-	-	-	-	-	-	-	-	-			
2600	Total By Customer Group	203 657	117 988	103 600	93 970	86 842	101 024	472 619	2 909 462	4 089 162	3 663 917			



3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 991,931,046.50 as at 31 December 2019 compared with the R 1,091,955,146 as at 30 November 2019 and decreased with R 100,024,099.50.

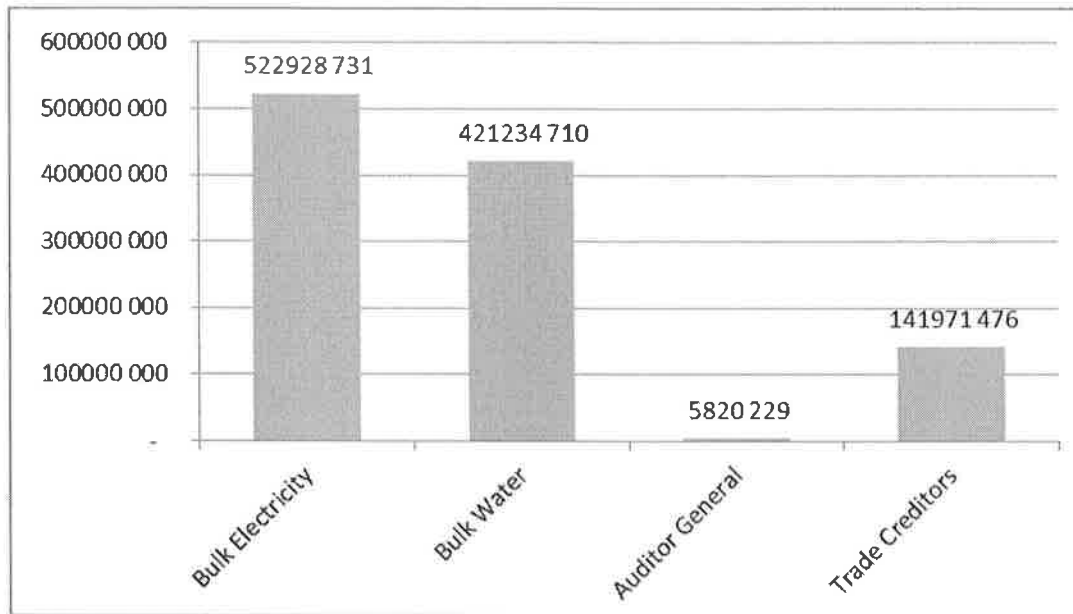
Midvaal – Paid a total amount of R 40,000,000.

Eskom – Paid a total amount of R 153,000,000.

TABLE 13: CREDITOR'S AGE ANALYSIS AS AT 31 DECEMBER 2019

NW403 City Of Matlosana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2019/20								Total
		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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	56 423	119 839	-	250 089					426 352
Bulk Water	0200	63 187	34 663	17 750	285 636					401 235
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	24 545	6 102	14 167						44 814
Auditor General	0800	3 619	2 328	0						5 947
Other	0900	4 438	6 297	18	102 831					113 583
Total By Customer Type	1000	152 212	169 229	31 935	638 556	-	-	-	-	991 931



3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 31 December 2019 is as set out in Table 12 below. The municipality started the beginning of the month with total investments of R 215,621,165.41 and after investments made of R 155,759,000 and withdrawals of R 259,875,179.79 closed with an investment balance of R 112,219,876.01 at the five listed local banks.

TABLE 14: INVESTMENTS AS AT 31 DECEMBER 2019

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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
		Yrs/Months							
R thousands									
Municipality									
		Amount received							
ABSA		-	daily call		439		153 986		50 309
INVESTEC		-	daily call		35		6 524		6 559
SANLAM		2yrs	Policy	2020/08/01			9 675		9 675
FNB		12months	Long term	2020/06/30			60		60
NEDBANK		-	daily call		241		45 376		45 617
Municipality sub-total					715		215 621	-	112 220
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST		2			715		215 621	-	112 220

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 15 and 16 below. The Operating grants expenditure to the amount of R 1,173,991 was spent and capital grants spending for the month of September 2019 amounted to R 12,009,262.

TABLE 15: TRANSFER AND GRANT RECEIPTS

NW403 City Of Matlosana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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	442 778	441 998	177	181 361	221 194	(39 833)	-18.0%	441 998
Energy Efficiency and Demand Side Management Grant	95	3 780	3 000	3 000	-	-	1 695	(1 695)	-100.0%	3 000
Equitable Share	-	429 961	429 961	429 961	-	179 150	214 980	(35 830)	-16.7%	429 961
Expanded Public Works Programme Integrated Grant	-	1 983	1 983	1 983	147	283	992	(709)	-71.5%	1 983
Local Government Financial Management Grant	-	2 680	2 680	2 680	31	383	1 340	(957)	-71.4%	2 680
Municipal Infrastructure Grant	-	4 374	4 374	4 374	-	1 545	2 187	(642)	-29.4%	4 374
Other transfers and grants [insert description]										
Provincial Government:		52	-	780	-	-	195	(195)	-100.0%	780
Disaster and Emergency Services	52	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	780	780	-	-	195	(195)	-100.0%	780
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	147	442 778	442 778	177	181 361	221 389	(40 028)	-18.1%	442 778
Capital Transfers and Grants										
National Government:		166 890	147 075	147 075	3 532	30 335	73 537	(43 203)	-58.7%	147 075
Integrated National Electrification Programme Grant	12 205	3 960	3 960	3 960	-	-	1 980	(1 980)	-100.0%	3 960
Municipal Infrastructure Grant	85 228	83 115	83 115	83 115	3 007	28 096	41 557	(13 461)	-32.4%	83 115
Neighbourhood Development Partnership Grant	52 457	60 000	60 000	60 000	525	2 239	30 000	(27 761)	-92.5%	60 000
Water Services Infrastructure Grant	17 000	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		101 576	-	-	-	-	-	-	-	-
[insert description]										
Unspecified	101 576	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	268 466	147 075	147 075	3 532	30 335	73 537	(43 203)	-58.7%	147 075
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	268 613	589 853	589 853	3 710	211 695	294 926	(83 231)	-28.2%	589 853

TABLE 16: TRANSFER AND GRANT EXPENDITURE

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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										
Operating expenditure of Transfers and Grants										
National Government:		67 650	81 166	70 725	5 702	34 536	37 752	(3 216)	-8.5%	70 725
Energy Efficiency and Demand Side Management Grant		91	2 000	750	1 051	1 051	848	203	24.0%	750
Equitable Share		61 785	65 939	60 427	4 054	30 195	31 123	(928)	-3.0%	60 427
Expanded Public Works Programme Integrated Grant		932	4 983	1 000	161	447	1 496	(1 049)	-70.1%	1 000
Local Government Financial Management Grant		1 482	2 680	2 025	34	439	1 176	(738)	-62.7%	2 025
Municipal Infrastructure Grant		3 360	5 564	6 522	402	2 404	3 109	(705)	-22.7%	6 522
Provincial Government:		616	-	562	-	-	205	(205)	-100.0%	562
Libraries; Archives and Museums		95	-	-	-	-	-	-	-	-
Specify (Add grant description)		521	-	562	-	-	205	(205)	-100.0%	562
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		68 266	81 166	71 287	5 702	34 536	37 958	(3 422)	-9.0%	71 287
Capital expenditure of Transfers and Grants										
National Government:		149 643	143 115	147 075	25 145	51 522	72 547	(21 025)	-29.0%	147 075
Integrated National Electrification Programme Grant		10 613	-	3 960	-	-	990	(990)	-100.0%	3 960
Municipal Infrastructure Grant		81 761	83 115	83 115	19 321	43 752	41 557	2 195	5.3%	83 115
Neighbourhood Development Partnership Grant		42 486	60 000	60 000	5 823	7 770	30 000	(22 230)	-74.1%	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	147 075	25 145	51 522	72 547	(21 025)	-29.0%	147 075
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		217 909	224 280	218 362	30 847	86 058	110 505	(24 447)	-22.1%	218 362

The above attached table shows the expenditure per grant.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 317 million spent as at December 2019
- Council Remuneration – R 17,1 million spent as at December 2019

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11 721	21 475	21 475	1 753	10 510	10 461	48	0%	21 475
Pension and UIF Contributions		2 139	2 483	2 483	178	1 073	1 209	(137)	-11%	2 483
Medical Aid Contributions		17	115	115	1	9	56	(47)	-85%	115
Motor Vehicle Allowance										
Cellphone Allowance		3 408	3 590	3 590	285	1 708	1 749	(41)	-2%	3 590
Housing Allowances										
Other benefits and allowances		16 914	8 775	8 775	644	3 863	4 275	(412)	-10%	8 775
Sub Total - Councillors		34 200	36 438	36 438	2 862	17 163	17 751	(588)	-3%	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	2 764	4 991	(2 228)	-45%	9 982
Pension and UIF Contributions		10	16	16	1	4	8	(4)	-44%	16
Medical Aid Contributions		33	14	14	3	16	7	9	127%	14
Overtime										
Performance Bonus										
Motor Vehicle Allowance		628	966	966	47	280	483	(203)	-42%	966
Cellphone Allowance		24	104	104	2	12	52	(40)	-77%	104
Housing Allowances										
Other benefits and allowances		36	6	6			3	(3)	-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	3 076	5 544	(2 468)	-45%	11 088
% increase	4		67.2%	67.2%						67.2%
Other Municipal Staff										
Basic Salaries and Wages		369 625	416 085	434 039	33 157	198 974	207 249	(8 275)	-4%	434 039
Pension and UIF Contributions		78 959	90 347	87 908	6 995	42 106	44 510	(2 404)	-5%	87 908
Medical Aid Contributions		34 706	42 435	42 435	2 978	18 109	21 217	(3 109)	-15%	42 435
Overtime		47 872	32 721	32 721	4 313	25 376	16 724	8 652	52%	32 721
Performance Bonus		29 132	34 609		1 763	15 874	12 314	3 560	29%	
Motor Vehicle Allowance										
Cellphone Allowance		962	1 132	1 132	83	500	566	(65)	-12%	1 132
Housing Allowances		6 524	6 859	6 859	562	3 375	3 430	(55)	-2%	6 859
Other benefits and allowances		13 969	19 987	19 891	1 043	7 988	9 974	(1 986)	-20%	19 891
Payments in lieu of leave		17 937	8 590	8 363	1 197	4 766	4 238	527	12%	8 363
Long service awards		(8 757)								
Post-retirement benefit obligations		33 449								
Sub Total - Other Municipal Staff		624 378	652 765	633 349	52 091	317 069	320 223	(3 154)	-1%	633 349
% increase	4		4.5%	1.4%						1.4%
Total Parent Municipality		665 212	700 292	680 875	55 466	337 308	343 517	(6 210)	-2%	680 875

TABLE: 18 MATERIAL VARIANCES

NW403 City Of Millisans - Supporting Table G21 Material variance explanations - M05 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
	Revenue By Source			
1	<p>Property taxes</p> <p>Service charges - electricity revenue</p> <p>Service charges - water revenue</p> <p>Service charges - sanitation revenue</p> <p>Service charges - refuse revenue</p> <p>Revol of facilities and equipment</p> <p>Interest earned - on real investments</p> <p>Interest earned - outstanding debtors</p> <p>Dividends received</p> <p>Fees, penalties and fines</p> <p>Licenses and permits</p> <p>Agency services</p> <p>Transfers and subsidies</p> <p>Other revenue</p> <p>Grant on disposal of PPE</p>		<p>Property taxes has a negative variance taking into account the once off billing of farmers and government property rates in the first part of the year. The lower than expected amount of edgery's persons registered impact on the equitable share allocation to property taxes</p> <p>Electricity revenue at 31 December is lower than the budget projections for the year. An average cold winter, the slowdown of economic activities in the region as well as load shedding from Eskom did impact on the projection.</p> <p>Water revenue is higher than budgeted and partly due to the drop in cash water losses and the higher water is showing results.</p> <p>With only a 2% variance sanitation revenue is on target.</p> <p>Refuse revenue is below the 10% norm and need to be monitor closely to determine why there is such a variance.</p> <p>The budget for rest of budget is now estimated as reported by the relevant departments and need to be adjusted.</p> <p>The interest earned on - several investments was under budgeted and need to be adjusted upwards.</p> <p>The continuous increase of the debtors book results in the increase of interest earned on outstanding debtors' balances. The municipality have appointed debt collectors to assist in the collection of the debt.</p> <p>The amounts adjusted upwards during the special adjustment budget, in collection efforts, were not to be material. Unfortunately the results is not showing in the mid year results and the amount need to be adjusted downwards.</p> <p>With a 5% positive variance, slightly more revenue was received than anticipated.</p> <p>Operational grants received was lower than the budget DORA due to capital grant over-overs that were set from the second tranche of equitable share grant.</p>	
2	Expenditure By Type			
	<p>Employment related costs</p> <p>Remuneration of councillors</p> <p>Disbursement</p> <p>Depreciation & asset equipment</p> <p>Finance charges</p> <p>Bulk purchases</p> <p>Other materials</p> <p>Contracted services</p> <p>Transfers and subsidies</p> <p>Other expenditure</p> <p>Loss on disposal of PPE</p>		<p>Costs are favourable due to applied measures. With the implementation of the new overtime policy the amount of overtime have also reduced, especially at the non-essential services departments.</p> <p>The expenditure is within budget. It must be noted that the agreed limit of councillors have only not been implemented at the end of the reporting period.</p> <p>Disbursement have been overstate for the period as debt that was written off was incorrectly posted against the provision for debt impairment vote number.</p> <p>Reduction in outstanding loans. There was a R 25 million loan settled in July 2019 that reduced the expenditure on financial charges.</p> <p>Expenditure on bulk purchases is lower than the budgeted amount. Payments is done to the service provider as per payment agreements. The municipality is to honour the payment arrangements.</p> <p>Expenditure is lower due to the reduction in expenditure during the last special adjustment that was passed to make the budget balanced.</p> <p>Expenditure is lower due to the reduction in expenditure during the last special adjustment that was passed to make the budget balanced.</p> <p>Expenditure is lower due to the reduction in expenditure during the last special adjustment that was passed to make the budget balanced.</p>	
3	Capital Expenditure			
	<p>NEPC</p> <p>REP</p> <p>EDDM</p> <p>EPWP</p>		<p>Contractor was off site since 31 July 2019 until 28 October 2019 due to alleged commonly disburse and arrears because no payment claim were due for work performed.</p> <p>Late completion of funds by the Department of Energy.</p> <p>Delayed Appointment of Contractors.</p> <p>Delayed Appointment of Participants.</p>	
4	Financial Position			
	Client elected not to populate this sheet			
5	Cash Flow			
	Service charges, water and Electricity		Under collection due to Electricity and Water losses	
6	Measurable performance			
	Client elected not to populate this sheet			
7	Municipal Entities			
	Client elected not to populate this sheet			

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

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%	13.9%	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		24.2%	34.9%	28.1%	46.5%	28.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	48.9%	41.8%	49.3%	69.8%	49.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		-3.1%	6.3%	7.5%	20.8%	7.5%
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		31.2%	20.9%	18.9%	68.3%	18.9%
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		23.4%	24.4%	21.4%	20.9%	21.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.6%	8.4%	4.4%	3.7%	4.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue		17.6%	16.2%	14.5%	0.1%	1.3%
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 - M06 December

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	2 225	2 225	27 352	25 127	91.9%	1%
September	8 000	13 676	13 676	10 464	12 689	41 029	28 339	69.1%	8%
October	29 552	13 676	13 676	13 272	25 961	54 705	28 743	52.5%	16%
November	27 598	13 676	12 921	470	26 431	67 626	41 195	60.9%	16%
December	13 012	13 676	12 921	25 149	51 580	80 547	28 967	36.0%	31%
January	4 132	13 676	12 921	–		93 468	–		
February	8 666	13 676	12 921	–		106 390	–		
March	27 142	13 676	12 921	–		119 311	–		
April	9 342	13 676	12 921	–		132 232	–		
May	17 779	13 676	12 921	–		145 153	–		
June	24 852	13 676	12 921	–		158 075	–		
Total Capital expenditure	174 938	164 115	158 075	51 580					

3.6 OTHER SUPPORTING DOCUMENTS

- SC13a: Capital expenditure on new assets by assets class
- SC 13b: Capital expenditure on renewal of existing assets
- SC 13c: Expenditure On repairs and maintenance by assets class
- SC 13d: Depreciation 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 - M06 December

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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure	1	117 840	116 505	117 005	24 933	48 696	58 878	10 181	17.3%	117 005
Roads Infrastructure		20 514	46 412	46 412	5 607	7 940	23 206	15 266	65.8%	46 412
Roads		20 514	46 412	46 412	5 607	7 940	23 206	15 266	65.8%	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	6 364	7 180	7 157	(24)	-0.3%	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	3 192	4 008	4 917	909	18.5%	9 834
LV Networks		418	4 480	4 480	3 172	3 172	2 240	(932)	-41.6%	4 480
Capital Spares										
Water Supply Infrastructure		75 041	44 411	44 911	12 334	32 540	22 831	(9 709)	-42.5%	44 911
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains		16 152	22 018	22 018	1 075	1 808	11 009	9 201	83.6%	22 018
Distribution		58 888	22 394	22 894	11 259	30 732	11 822	(18 910)	-160.0%	22 894
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		9 322	8 368	8 368	628	1 037	4 184	3 147	75.2%	8 368
Pump Station			2 319	2 319	306	455	1 159	705	60.8%	2 319
Reticulation		9 322	6 049	6 049	322	582	3 025	2 443	80.8%	6 049
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure			3 000	3 000			1 500	1 500	100.0%	3 000
Landfill Sites										
Waste Transfer Stations			3 000	3 000			1 500	1 500	100.0%	3 000
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										

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	-	-	7 500	7 500	100.0%	15 000
Community Facilities	2 529	-	-	-	-	-	-	-	-
Halls									
Centres	1 838	-	-	-	-	-	-	-	-
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	-	-	7 500	7 500	100.0%	15 000
Indoor Facilities									
Outdoor Facilities	3 391	15 000	15 000	-	-	7 500	7 500	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									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing									
Staff Housing									

<u>Furniture and Office Equipment</u>		48	7 000	-	-	-	227	227	100.0%	-
Furniture and Office Equipment		48	7 000	-	-	-	227	227	100.0%	-
<u>Machinery and Equipment</u>		18	6 000	1 500	4	39	1 875	1 836	97.9%	1 500
Machinery and Equipment		18	6 000	1 500	4	39	1 875	1 836	97.9%	1 500
<u>Transport Assets</u>		-	-	1 000	-	18	1 273	1 254	98.5%	1 000
Transport Assets		-	-	1 000	-	18	1 273	1 254	98.5%	1 000
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	124 975	152 505	142 505	24 937	48 754	73 753	24 998	33.9%	142 505

SUPPORTING TABLE SC13b

NW403 City Of Matlosana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal 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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		11 100	--	3 960	--	--	990	990	100.0%	3 960
Roads Infrastructure		--	--	--	--	--	--	--	--	--
Roads		--	--	--	--	--	--	--	--	--
Road Structures		--	--	--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--
Electrical Infrastructure		11 100	--	3 960	--	--	990	990	100.0%	3 960
Power Plants		--	--	--	--	--	--	--	--	--
HV Substations		10 613	--	3 960	--	--	990	990	100.0%	3 960
HV Switching Station		--	--	--	--	--	--	--	--	--
HV Transmission Conductors		--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--
MV Switching Stations		--	--	--	--	--	--	--	--	--
MV Networks		--	--	--	--	--	--	--	--	--
LV Networks		487	--	--	--	--	--	--	--	--
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		--	--	--	--	--	--	--	--	--
Pump Station		--	--	--	--	--	--	--	--	--
Reticulation		--	--	--	--	--	--	--	--	--
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		--	--	--	--	--	--	--	--	--

Piers									
Revelments									
Promenades									
Capital Spares									
Information and Communication Infrastructure									
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									
Community Assets									
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 Ablution Facilities									
Markets									
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									

<i>Unspecified</i>											
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 renewal of existing ass	1	11 100	-	3 960	-	-	990	990	100.0%	3 960	

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

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									
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		49 512	100 063	61 373	5 125	31 367	40 578	9 211	22.7%	61 373	
Roads Infrastructure		22 549	35 908	22 810	2 273	13 587	14 679	1 092	7.4%	22 810	
Roads		22 031	34 107	21 550	2 273	13 554	13 914	360	2.6%	21 550	
Road Structures											
Road Furniture		518	1 800	1 260	-	33	765	732	95.7%	1 260	
Capital Spares											
Storm water Infrastructure		-	-	-	-	-	-	-		-	
Drainage Collection											
Storm water Conveyance											
Attenuation											
Electrical Infrastructure		15 950	39 018	24 748	1 281	12 559	15 941	3 383	21.2%	24 748	
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
MV Substations		-	556	417	-	-	243	243	100.0%	417	
MV Switching Stations		23	2 780	1 710	-	216	1 122	906	80.7%	1 710	
MV Networks											
LV Networks		15 928	35 682	22 621	1 281	12 343	14 576	2 233	15.3%	22 621	
Capital Spares											
Water Supply Infrastructure		8 326	16 891	8 854	1 373	3 677	6 758	3 080	45.6%	8 854	
Dams and Weirs											
Boreholes											
Reservoirs		1 084	1 557	1 168	447	958	681	(277)	-40.6%	1 168	
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution		7 242	15 334	7 686	926	2 719	6 077	3 357	55.2%	7 686	
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure		2 687	8 246	4 962	198	1 544	3 200	1 655	51.7%	4 962	
Pump Station											
Reliculation		2 524	3 246	1 962	198	1 419	1 302	(117)	-9.0%	1 962	
Waste Water Treatment Works		162	5 000	3 000	-	125	1 898	1 773	93.4%	3 000	
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	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Community Assets	11 408	19 975	11 298	1 504	4 542	7 812	3 269	41.9%	11 298
Community Facilities	2 219	10 674	7 090	608	1 956	4 434	2 478	55.9%	7 090
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	105	187	140	2	5	82	77	94.5%	140
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	668	1 608	1 057	15	219	659	440	66.8%	1 057
<i>Cemeteries/Crematoria</i>	165	5 229	3 547	127	1 020	2 194	1 174	53.5%	3 547
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	3	35	26	-	-	15	15	100.0%	26
<i>Nature Reserves</i>	-	941	331	-	1	318	317	99.7%	331
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	1 278	2 674	1 989	465	711	1 166	454	39.0%	1 989
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	9 189	9 301	4 208	896	2 587	3 377	791	23.4%	4 208
<i>Indoor Facilities</i>	2 519	3 883	1 270	396	443	1 288	845	65.6%	1 270
<i>Outdoor Facilities</i>	6 669	5 418	2 938	499	2 144	2 089	(55)	-2.6%	2 938
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Heritage assets	260	277	208	-	-	121	121	100.0%	208

Monuments									
Historic Buildings									
Works of Art	41	45	34	-	-	20	20	100.0%	34
Conservation Areas	219	231	173	-	-	101	101	100.0%	173
Other Heritage									
Investment properties									
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
Other assets	3 561	6 729	4 081	101	851	2 702	1 851	68.5%	4 081
Operational Buildings	3 561	6 729	4 081	101	851	2 702	1 851	68.5%	4 081
Municipal Offices	3 482	6 304	3 762	101	836	2 517	1 681	66.8%	3 762
Pay/Enquiry Points									
Building Plan Offices									
Workshops	79	356	267	-	15	156	140	90.2%	267
Yards									
Stores	-	69	51	-	-	30	30	100.0%	51
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	12 451	329	1 011	7 267	6 256	86.1%	12 451
Servitudes									
Licences and Rights	3 517	16 188	12 451	329	1 011	7 267	6 256	86.1%	12 451
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	3 517	16 188	12 451	329	1 011	7 267	6 256	86.1%	12 451
Load Settlement Software Applications									
Unspecified									
Computer Equipment	1 520	4 376	2 573	447	950	1 737	787	45.3%	2 573
Computer Equipment	1 520	4 376	2 573	447	950	1 737	787	45.3%	2 573
Furniture and Office Equipment	530	2 205	1 717	21	219	988	769	77.8%	1 717
Furniture and Office Equipment	530	2 205	1 717	21	219	988	769	77.8%	1 717
Machinery and Equipment	3 688	49 389	17 513	1 529	4 428	17 181	12 753	74.2%	17 513
Machinery and Equipment	3 688	49 389	17 513	1 529	4 428	17 181	12 753	74.2%	17 513
Transport Assets	24 031	30 182	20 809	3 574	13 138	12 850	(288)	-2.2%	20 809
Transport Assets	24 031	30 182	20 809	3 574	13 138	12 850	(288)	-2.2%	20 809
Land									
Land									
Zoo's, Marine and Non-biological Animals									
Zoo's, Marine and Non-biological Animals									
Total Repairs and Maintenance Expenditure	1	98 026	229 385	132 022	12 631	56 508	91 236	38.1%	132 022

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		317 726	349 427	349 427	163 063	163 063	174 713	11 651	6.7%	349 427
Roads Infrastructure		100 637	106 475	106 475	50 318	50 318	53 237	2 919	5.5%	106 475
Roads		100 637	106 475	106 475	50 318	50 318	53 237	2 919	5.5%	106 475
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		56 450	60 971	60 971	28 225	28 225	30 485	2 260	7.4%	60 971
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		56 450	60 971	60 971	28 225	28 225	30 485	2 260	7.4%	60 971
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		100 552	119 269	119 269	54 476	54 476	59 635	5 159	8.7%	119 269
Dams and Weirs		0	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		100 552	119 269	119 269	54 476	54 476	59 635	5 159	8.7%	119 269
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		60 087	62 711	62 711	30 044	30 044	31 356	1 312	4.2%	62 711
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		60 087	62 711	62 711	30 044	30 044	31 356	1 312	4.2%	62 711
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		-	-	-	-	-	-	-	-	-

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	53 178	1 518	1 518	-	-	759	759	100.0%	1 518
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 Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	53 178	1 518	1 518	-	-	759	759	100.0%	1 518
Indoor Facilities									
Outdoor Facilities	53 178	1 518	1 518	-	-	759	759	100.0%	1 518
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	25 875	73 521	73 521	35 327	35 327	36 761	1 434	3.9%	73 521
Operational Buildings	25 875	73 521	73 521	35 327	35 327	36 761	1 434	3.9%	73 521
Municipal Offices	25 875	73 521	73 521	35 327	35 327	36 761	1 434	3.9%	73 521
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									

Housing	-	-	-	-	-	-	-	-	-	
<i>Staff Housing</i>										
<i>Social Housing</i>										
<i>Capital Spares</i>										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	
<i>Servitudes</i>										
<i>Licences and Rights</i>										
<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	911	2 565	2 565	455	455	1 283	827	64.5%	2 565	
Computer Equipment	911	2 565	2 565	455	455	1 283	827	64.5%	2 565	
Furniture and Office Equipment	2 294	3 409	3 409	1 147	1 147	1 704	557	32.7%	3 409	
Furniture and Office Equipment	2 294	3 409	3 409	1 147	1 147	1 704	557	32.7%	3 409	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment										
Transport Assets	2 832	3 706	3 706	1 416	1 416	1 853	437	23.6%	3 706	
Transport Assets	2 832	3 706	3 706	1 416	1 416	1 853	437	23.6%	3 706	
Land	-	-	-	-	-	-	-	-	-	
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	402 816	434 145	434 145	201 408	201 408	217 073	15 665	7.2%	434 145

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	211	2 826	5 805	2 979	51.3%	11 610
Community Facilities	-	11 610	11 610	211	2 826	5 805	2 979	51.3%	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	211	2 826	5 805	2 979	51.3%	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	-	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-	-
<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	-	-	-	-	-	-	-	-	-	-
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	211	2 826	5 805	2 979	51.3%	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 (Section 71)

Quarterly report (Section 52)

Mid – year budget & performance assessment (Section 72)

For the Monthly ended on 31 December 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 22/1/2020



NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M06 December

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	354 684	25 121	179 442	188 880	(9 438)	-5%	354 684
Service charges	1 594 160	1 776 499	1 776 499	134 226	863 213	888 250	(25 037)	-3%	1 776 499
Investment revenue	21 171	3 238	13 238	5 915	5 936	4 119	1 817	44%	13 238
Transfers and subsidies	400 186	442 778	442 778	177	181 361	221 389	(40 028)	-18%	442 778
Other own revenue	353 734	98 829	422 829	31 068	301 808	130 415	171 393	131%	422 829
Total Revenue (excluding capital transfers and contributions)	2 694 379	2 722 181	3 010 029	196 507	1 531 761	1 433 053	98 708	7%	3 010 029
Employee costs	631 012	663 853	644 437	52 604	320 145	325 767	(5 622)	-2%	644 437
Remuneration of Councillors	34 200	36 438	36 438	2 862	17 163	17 751	(588)	-3%	36 438
Depreciation & asset impairment	402 816	434 145	434 145	201 408	201 408	217 073	(15 665)	-7%	434 145
Finance charges	72 736	6 323	3 386	183	1 285	2 427	(1 142)	-47%	3 386
Materials and bulk purchases	1 054 960	1 044 786	964 639	158 383	451 002	503 037	(52 035)	-10%	964 639
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	1 073 602	1 031 667	1 067 179	421 024	574 639	525 848	48 791	9%	1 067 179
Total Expenditure	3 269 326	3 217 212	3 150 225	836 464	1 565 641	1 591 902	(26 261)	-2%	3 150 225
Surplus/(Deficit)	(574 948)	(495 030)	(140 196)	(639 957)	(33 881)	(158 850)	124 969	-79%	(140 196)
Transfers and subsidies - capital (monetary allocations)	166 890	147 075	147 075	3 532	30 335	73 537	(43 203)	-59%	147 075
Contributions & Contributed assets	101 576	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(306 482)	(347 956)	6 879	(636 425)	(3 546)	(85 312)	81 766	-96%	6 879
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(306 482)	(347 956)	6 879	(636 425)	(3 546)	(85 312)	81 766	-96%	6 879
Capital expenditure & funds sources									
Capital expenditure	150 857	164 115	158 075	25 149	51 580	80 547	(28 967)	-36%	158 075
Capital transfers recognised	149 643	143 115	147 075	25 145	51 522	72 547	(21 025)	-29%	147 075
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 215	21 000	11 000	4	58	8 000	(7 942)	-99%	11 000
Total sources of capital funds	150 857	164 115	158 075	25 149	51 580	80 547	(28 967)	-36%	158 075
Financial position									
Total current assets	838 994	727 447	1 167 906		1 698 834				727 447
Total non current assets	5 248 124	4 950 747	4 611 842		5 098 296				4 944 707
Total current liabilities	1 716 962	1 739 306	1 129 447		2 433 370				1 475 836
Total non current liabilities	103 428	50 000	493 000		100 579				50 000
Community wealth/Equity	5 157 259	4 236 843	4 682 863		4 209 509				3 888 888
Cash flows									
Net cash from (used) operating	-	181 075	(26 933)	(80 392)	(23 601)	129 847	153 449	118%	-
Net cash from (used) investing	-	(169 075)	(159 075)	(25 149)	(51 580)	(84 537)	(32 957)	39%	-
Net cash from (used) financing	-	(12 000)	(13 000)	(391)	(4 134)	(6 500)	(2 366)	36%	-
Cash/cash equivalents at the month/year end	-	110 000	90 014	-	(79 316)	327 831	407 147	124%	-
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	203 657	117 988	103 600	93 970	86 842	101 024	472 619	2 909 462	4 089 162
Creditors Age Analysis									
Total Creditors	152 212	169 229	31 935	638 556	-	-	-	-	991 931

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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									
Revenue - Functional										
<i>Governance and administration</i>		937 758	855 461	1 079 654	39 470	529 045	483 779	45 266	9%	1 079 654
Executive and council		107 152	3 898	3 898	11	200	1 949	(1 749)	-90%	3 898
Finance and administration		830 606	851 563	1 075 756	39 460	528 844	481 830	47 015	10%	1 075 756
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		37 109	30 666	81 446	1 262	11 292	28 028	(16 736)	-60%	81 446
Community and social services		3 484	663	1 443	183	1 034	526	508	97%	1 443
Sport and recreation		2 887	15 627	18 627	52	408	8 564	(8 155)	-95%	18 627
Public safety		30 737	14 376	61 376	1 028	9 850	18 938	(9 088)	-48%	61 376
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28 676	60 513	57 513	532	6 839	29 506	(22 667)	-77%	57 513
Planning and development		8 013	9 101	9 101	332	3 755	4 550	(795)	-17%	9 101
Road transport		20 477	51 395	48 395	147	2 966	24 948	(21 982)	-88%	48 395
Environmental protection		186	17	17	53	118	9	110	1285%	17
<i>Trading services</i>		1 939 030	1 892 533	1 903 228	155 768	1 007 874	948 940	58 934	6%	1 903 228
Energy sources		836 855	930 692	931 912	52 566	438 266	465 651	(27 385)	-6%	931 912
Water management		764 031	656 598	656 598	75 480	402 632	328 299	74 332	23%	656 598
Waste water management		132 790	133 193	133 193	9 680	59 111	66 597	(7 486)	-11%	133 193
Waste management		205 354	172 049	181 524	18 042	107 866	88 393	19 472	22%	181 524
<i>Other</i>	4	20 272	30 082	35 262	3 007	7 044	16 336	(9 292)	-57%	35 262
Total Revenue - Functional	2	2 962 845	2 869 256	3 157 103	200 039	1 562 095	1 506 590	55 505	4%	3 157 103
Expenditure - Functional										
<i>Governance and administration</i>		605 561	603 803	500 432	98 731	240 097	276 501	(36 404)	-13%	500 432
Executive and council		237 161	318 912	260 134	35 858	125 664	144 851	(19 187)	-13%	260 134
Finance and administration		363 650	279 833	235 581	62 452	111 981	129 181	(17 200)	-13%	235 581
Internal audit		4 750	5 058	4 718	421	2 452	2 469	(17)	-1%	4 718
<i>Community and public safety</i>		276 374	291 510	250 263	31 622	122 657	135 045	(12 388)	-9%	250 263
Community and social services		43 042	73 862	67 549	14 569	30 815	35 320	(4 504)	-13%	67 549
Sport and recreation		138 071	102 739	75 528	7 701	37 946	44 630	(6 683)	-15%	75 528
Public safety		94 601	113 990	106 407	9 304	53 589	54 652	(1 063)	-2%	106 407
Housing		524	537	543	48	305	288	17	6%	543
Health		135	382	236	-	1	155	(153)	-99%	236
<i>Economic and environmental services</i>		219 378	270 870	233 531	62 547	114 581	126 084	(11 503)	-9%	233 531
Planning and development		46 949	68 286	55 931	4 626	25 245	31 165	(5 920)	-19%	55 931
Road transport		171 294	198 114	174 198	57 823	88 694	93 052	(4 358)	-5%	174 198
Environmental protection		1 134	4 470	3 402	98	641	1 866	(1 225)	-66%	3 402
<i>Trading services</i>		2 147 923	2 024 240	2 140 785	639 616	1 076 943	1 041 632	35 310	3%	2 140 785
Energy sources		1 139 677	986 757	993 674	300 219	523 310	495 347	27 963	6%	993 674
Water management		683 930	684 792	740 296	203 589	336 761	356 421	(19 660)	-6%	740 296
Waste water management		147 563	178 197	200 238	74 033	99 352	94 613	4 739	5%	200 238
Waste management		176 753	174 494	206 576	61 776	117 519	95 251	22 268	23%	206 576
<i>Other</i>		20 092	26 789	25 214	3 948	11 364	12 641	(1 277)	-10%	25 214
Total Expenditure - Functional	3	3 269 326	3 217 212	3 150 225	836 464	1 565 641	1 591 902	(26 261)	-2%	3 150 225
Surplus/ (Deficit) for the year		(306 482)	(347 956)	6 879	(636 425)	(3 546)	(85 312)	81 766	-96%	6 879

NW403 City Of Matlosana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote 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 Vote	1									
Vote 01 - Public Safety		30 737	14 376	61 376	1 028	9 850	18 938	(9 088)	-48.0%	61 376
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		5 102	232	232	217	1 178	116	1 062	915.4%	232
Vote 04 - Housing		4 859	4 726	4 726	332	2 210	2 363	(153)	-6.5%	4 726
Vote 05 - Sport Arts And Culture		5 055	16 075	19 855	71	383	8 982	(8 599)	-95.7%	19 855
Vote 06 - Council General		885	1 025	1 025	-	77	512	(435)	-85.0%	1 025
Vote 07 - Civil Engineering		23 832	56 046	53 046	169	4 540	27 273	(22 733)	-83.4%	53 046
Vote 08 - Water Section		764 031	656 598	656 598	75 480	402 632	328 299	74 332	22.6%	656 598
Vote 09 - City Electrical Engineering		836 855	930 692	931 912	52 566	438 266	465 651	(27 385)	-5.9%	931 912
Vote 10 - Corporate Governane		102 668	2 873	2 873	11	123	1 436	(1 313)	-91.4%	2 873
Vote 11 - Budget And Treasury Office		830 606	851 563	1 075 756	39 460	528 844	481 830	47 015	9.8%	1 075 756
Vote 12 - Cleansing		205 152	171 772	181 247	18 019	107 837	88 255	19 582	22.2%	181 247
Vote 13 - Sewerage		132 790	133 193	133 193	9 680	59 111	66 597	(7 486)	-11.2%	133 193
Vote 14 - Market		20 272	30 082	35 262	3 007	7 044	16 336	(9 292)	-56.9%	35 262
Vote 15 - Other		1	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 962 845	2 869 256	3 157 103	200 039	1 562 095	1 506 590	55 505	3.7%	3 157 103
Expenditure by Vote	1									
Vote 01 - Public Safety		141 012	170 483	152 057	15 513	78 254	80 245	(1 992)	-2.5%	152 057
Vote 02 - Health Services		9 206	12 745	11 293	797	3 123	5 958	(2 835)	-47.6%	11 293
Vote 03 - Community Services		78 822	129 099	104 686	21 336	48 011	58 311	(10 299)	-17.7%	104 686
Vote 04 - Housing		13 302	19 289	17 548	1 988	7 741	9 216	(1 476)	-16.0%	17 548
Vote 05 - Sport Arts And Culture		118 149	90 551	78 658	16 264	38 545	42 319	(3 774)	-8.9%	78 658
Vote 06 - Council General		136 021	165 306	129 518	11 095	64 103	73 421	(9 318)	-12.7%	129 518
Vote 07 - Civil Engineering		207 403	234 603	205 776	59 701	106 216	110 294	(4 078)	-3.7%	205 776
Vote 08 - Water Section		683 930	684 792	740 296	203 589	336 761	356 421	(19 660)	-5.5%	740 296
Vote 09 - City Electrical Engineering		1 139 677	986 757	993 674	300 219	523 310	495 347	27 963	5.6%	993 674
Vote 10 - Corporate Governane		47 369	76 662	62 971	3 956	29 354	35 336	(5 982)	-16.9%	62 971
Vote 11 - Budget And Treasury Office		356 160	259 837	218 881	61 558	103 584	119 936	(16 352)	-13.6%	218 881
Vote 12 - Cleansing		161 637	164 878	199 350	61 714	111 728	91 034	20 694	22.7%	199 350
Vote 13 - Sewerage		147 487	178 175	200 216	74 033	99 352	94 602	4 750	5.0%	200 216
Vote 14 - Market		20 092	26 789	25 214	3 948	11 364	12 641	(1 277)	-10.1%	25 214
Vote 15 - Other		9 060	17 247	10 086	753	4 196	6 822	(2 626)	-38.5%	10 086
Total Expenditure by Vote	2	3 269 326	3 217 212	3 150 225	836 464	1 565 641	1 591 902	(26 261)	-1.6%	3 150 225
Surplus/ (Deficit) for the year	2	(306 482)	(347 956)	6 879	(636 425)	(3 546)	(85 312)	81 766	-95.8%	6 879

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	354 684	25 121	179 442	188 880	(9 438)	-5%	354 684
Service charges - electricity revenue		767 364	893 580	893 580	49 196	421 474	446 790	(25 316)	-6%	893 580
Service charges - water revenue		573 391	600 321	600 321	64 100	314 250	300 161	14 090	5%	600 321
Service charges - sanitation revenue		112 075	115 825	115 825	9 410	57 039	57 913	(873)	-2%	115 825
Service charges - refuse revenue		141 329	166 772	166 772	11 519	70 450	83 386	(12 937)	-16%	166 772
Rental of facilities and equipment		8 572	8 375	8 375	354	2 876	4 187	(1 311)	-31%	8 375
Interest earned - external investments		21 171	3 238	13 238	5 915	5 936	4 119	1 817	44%	13 238
Interest earned - outstanding debtors		284 309	54 934	282 934	29 264	167 580	84 467	83 113	98%	282 934
Dividends received										
Fines, penalties and forfeits		9 133	1 700	13 700	4	997	3 850	(2 852)	-74%	13 700
Licences and permits		7 675	5 931	8 931	717	3 912	3 715	197	5%	8 931
Agency services			5 000	11 000			4 000	(4 000)	-100%	11 000
Transfers and subsidies		400 186	442 778	442 778	177	181 361	221 389	(40 028)	-18%	442 778
Other revenue		45 010	22 891	97 891	729	126 443	30 195	96 248	319%	97 891
Gains on disposal of PPE		(966)								
Total Revenue (excluding capital transfers and contributions)		2 694 379	2 722 181	3 010 029	196 507	1 531 761	1 433 053	98 708	7%	3 010 029
Expenditure By Type										
Employee related costs		631 012	663 853	644 437	52 604	320 145	325 767	(5 622)	-2%	644 437
Remuneration of councillors		34 200	36 438	36 438	2 862	17 163	17 751	(588)	-3%	36 438
Debt impairment		722 372	530 000	778 634	389 529	415 398	327 159	88 239	27%	778 634
Depreciation & asset impairment		402 816	434 145	434 145	201 408	201 408	217 073	(15 665)	-7%	434 145
Finance charges		72 736	6 323	3 386	183	1 285	2 427	(1 142)	-47%	3 386
Bulk purchases		1 000 732	899 216	879 216	150 435	413 966	444 608	(30 642)	-7%	879 216
Other materials		54 228	145 570	85 423	7 948	37 037	58 429	(21 392)	-37%	85 423
Contracted services		187 770	304 362	166 632	16 412	87 911	119 246	(31 335)	-26%	166 632
Transfers and subsidies										
Other expenditure		155 309	197 304	121 912	15 083	71 330	79 443	(8 113)	-10%	121 912
Loss on disposal of PPE		8 151								
Total Expenditure		3 269 326	3 217 212	3 150 225	836 464	1 565 641	1 591 902	(26 261)	-2%	3 150 225
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(574 948)	(495 030)	(140 196)	(639 957)	(33 881)	(158 850)	124 969	(0)	(140 196)
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	3 532	30 335	73 537	(43 203)	(0)	147 075
Transfers and subsidies - capital (in-kind - all)		101 576								
Surplus/(Deficit) after capital transfers & contributions		(306 482)	(347 956)	6 879	(636 425)	(3 546)	(85 312)			6 879
Taxation										
Surplus/(Deficit) after taxation		(306 482)	(347 956)	6 879	(636 425)	(3 546)	(85 312)			6 879
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(306 482)	(347 956)	6 879	(636 425)	(3 546)	(85 312)			6 879
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(306 482)	(347 956)	6 879	(636 425)	(3 546)	(85 312)			6 879

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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		-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		1 800	15 000	15 000	-	-	7 500	(7 500)	-100%	15 000
Vote 06 - Council General		-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		9 783	23 575	23 575	1 556	1 954	11 787	(9 834)	-83%	23 575
Vote 08 - Water Section		66 923	44 411	44 411	12 334	32 540	22 206	10 334	47%	44 411
Vote 09 - City Electrical Engineering		4 452	2 560	6 520	1 920	1 920	2 270	(350)	-15%	6 520
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		8 822	4 574	4 574	-	-	2 287	(2 287)	-100%	4 574
Vote 14 - Market		-	11 610	11 610	211	2 826	5 805	(2 979)	-51%	11 610
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	91 779	101 730	105 690	16 022	39 240	51 855	(12 615)	-24%	105 690
Single Year expenditure appropriation	2									
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		2 529	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-
Vote 05 - Sport Arts And Culture		1 591	-	-	-	-	-	-	-	-
Vote 06 - Council General		863	11 000	2 000	4	58	2 750	(2 692)	-98%	2 000
Vote 07 - Civil Engineering		10 731	22 837	22 837	4 051	5 986	11 419	(5 433)	-48%	22 837
Vote 08 - Water Section		8 118	-	500	-	-	625	(625)	-100%	500
Vote 09 - City Electrical Engineering		19 612	13 754	12 254	4 444	5 260	6 502	(1 242)	-19%	12 254
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		352	8 000	8 000	-	-	4 000	(4 000)	-100%	8 000
Vote 12 - Cleansing		-	3 000	3 000	-	-	1 500	(1 500)	-100%	3 000
Vote 13 - Sewerage		15 282	3 794	3 794	628	1 037	1 897	(860)	-45%	3 794
Vote 14 - Market		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	59 078	62 385	52 385	9 127	12 341	28 692	(16 352)	-57%	52 385
Total Capital Expenditure		150 857	164 115	158 075	25 149	51 580	80 547	(28 967)	-36%	158 075
Capital Expenditure - Functional Classification										
Governance and administration		4 344	19 000	10 000	4	58	6 750	(6 692)	-99%	10 000
Executive and council		3 992	11 000	2 000	4	58	2 750	(2 692)	-98%	2 000
Finance and administration		352	8 000	8 000	-	-	4 000	(4 000)	-100%	8 000
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 791	15 000	15 000	-	-	7 500	(7 500)	-100%	15 000
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2 791	15 000	15 000	-	-	7 500	(7 500)	-100%	15 000
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20 514	46 412	46 412	5 607	7 940	23 206	(15 266)	-66%	46 412
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		20 514	46 412	46 412	5 607	7 940	23 206	(15 266)	-66%	46 412
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		123 209	72 093	75 053	19 327	40 757	37 286	3 470	9%	75 053
Energy sources		24 064	16 314	18 774	6 364	7 180	8 772	(1 591)	-18%	18 774
Water management		75 041	44 411	44 911	12 334	32 540	22 831	9 709	43%	44 911
Waste water management		24 104	8 368	8 368	628	1 037	4 184	(3 147)	-75%	8 368
Waste management		-	3 000	3 000	-	-	1 500	(1 500)	-100%	3 000
Other		-	11 610	11 610	211	2 826	5 805	(2 979)	-51%	11 610
Total Capital Expenditure - Functional Classification	3	150 857	164 115	158 075	25 149	51 580	80 547	(28 967)	-36%	158 075
Funded by:										
National Government		149 643	143 115	147 075	25 145	51 522	72 547	(21 025)	-29%	147 075
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		149 643	143 115	147 075	25 145	51 522	72 547	(21 025)	-29%	147 075
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 215	21 000	11 000	4	58	8 000	(7 942)	-99%	11 000
Total Capital Funding		150 857	164 115	158 075	25 149	51 580	80 547	(28 967)	-36%	158 075

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M06 December

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		(374 499)	20 000	20 000	163 666	20 000
Call investment deposits		322 078	90 000	70 014	341 961	90 000
Consumer debtors		492 714	568 657	1 029 102	578 485	568 657
Other debtors		348 336	1 390	1 390	467 357	1 390
Current portion of long-term receivables		84	-	-	72	-
Inventory		50 279	47 400	47 400	147 294	47 400
Total current assets		838 994	727 447	1 167 906	1 698 834	727 447
Non current assets						
Long-term receivables		-	-	-	-	-
Investments						
Investment property		256 453	105 000	105 000	256 453	105 000
Investments in Associate						
Property, plant and equipment		5 088 406	4 844 747	4 505 842	4 938 578	4 838 707
Biological						
Intangible		658	1 000	1 000	658	1 000
Other non-current assets		(97 393)	-	-	(97 393)	-
Total non current assets		5 248 124	4 950 747	4 611 842	5 098 296	4 944 707
TOTAL ASSETS		6 087 118	5 678 193	5 779 749	6 797 130	5 672 153
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	16 000	16 000	-	16 000
Consumer deposits		65 817	34 000	34 000	66 995	34 000
Trade and other payables		1 142 739	1 291 306	681 447	1 857 896	1 027 836
Provisions		508 406	398 000	398 000	508 479	398 000
Total current liabilities		1 716 962	1 739 306	1 129 447	2 433 370	1 475 836
Non current liabilities						
Borrowing		103 428	50 000	50 000	100 579	50 000
Provisions		-	-	443 000	-	-
Total non current liabilities		103 428	50 000	493 000	100 579	50 000
TOTAL LIABILITIES		1 820 390	1 789 306	1 622 447	2 533 949	1 525 836
NET ASSETS	2	4 266 728	3 888 888	4 157 302	4 263 181	4 146 317
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 157 259	4 236 843	4 675 984	4 209 509	3 888 888
Reserves		-	-	6 879	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	5 157 259	4 236 843	4 682 863	4 209 509	3 888 888

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	248 279	51 728	212 531	124 139	88 392	71%		
Service charges			1 340 133	1 243 550	88 235	503 409	621 775	(118 366)	-19%		
Other revenue			38 977	92 563	32 726	217 014	46 282	170 733	369%		
Government - operating			442 778	442 778	82 759	268 758	221 389	47 369	21%		
Government - capital			147 075	147 075		61 901	73 537	(11 636)	-16%		
Interest			14 225	204 225		22	102 112	(102 091)	-100%		
Dividends								-			
Payments											
Suppliers and employees			(2 112 452)	(2 402 016)	(335 656)	(1 286 144)	(1 056 226)	229 918	-22%		
Finance charges			(6 323)	(3 386)	(183)	(1 093)	(3 161)	(2 069)	65%		
Transfers and Grants								-			
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	181 075	(26 933)	(80 392)	(23 601)	129 847	153 449	118%	-
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)	(1 000)			(500)	500	-100%		
Decrease (increase) in non-current investments								-			
Payments											
Capital assets			(168 075)	(158 075)	(25 149)	(51 580)	(84 037)	(32 457)	39%		
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(169 075)	(159 075)	(25 149)	(51 580)	(84 537)	(32 957)	39%	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-			
Borrowing long term/refinancing								-			
Increase (decrease) in consumer deposits			2 000	2 000			1 000	(1 000)	-100%		
Payments											
Repayment of borrowing			(14 000)	(15 000)	(391)	(4 134)	(7 500)	(3 366)	45%		
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(12 000)	(13 000)	(391)	(4 134)	(6 500)	(2 366)	36%	-
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at beginning:			(0)	(199 007)	(105 932)	(79 316)	38 810				
Cash/cash equivalents at month/year end:			110 000	289 021			289 021				
			-	110 000	90 014		(79 316)	327 831			



CITY OF MATLOSANA

QUALITY CERTIFICATE

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

The monthly budget statement (Section 71)

Quarterly report (Section 52)

Mid – year budget & performance assessment (Section 72)

For the Monthly ended on 31 December 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 22/1/2020

