

MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 30 NOVEMBER 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 30 NOVEMBER 2019

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	YTD Budget 2019/20	NOV Actual	YTD Actual 2019/20	Variance Favourable (Unfavourable)
Total Revenue by Source	1,231,504,249	430,511,067	1,362,056,012	130,551,763
Total Operating Expenditure	1,332,181,048	161,082,116	729,177,680	603,003,368
SURPLUS/ (DEFICIT)	(100,676,799)	269,428,951	632,878,332	(472,451,605)

This is the fifth report for the 2019/2020 financial year, that leads to the under expenditure of 45% against the year to date actuals.

Cash management

Bank balances	R 4,447,766.44
Call investments	R 205,886,522.00
Cash and cash investments	R 210,334,288.44

Debtors

Total debtors book	R 4,054,763,665
Debtors: Government	R 113,554,410
Debtors: Business	R 359,945,515
Debtors: Household	R 3,581,263,741

Capital grant expenditure

CAPITAL GRANT EXPENDITURE	BUDGET	NOV 2018	YTD ACTUALS	YTD%
MIG	83 114 550		28 095 807	33.80
NDPG	60 000 000	525 409	2 238 712	3.73
DME/INER	3 960 000		-	-
PMU			-	-
Water services infrastructure grants			-	-
	147 074 550	525 409	30 334 519	20.63

Under expenditure of 20.63% 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 - M05 November

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	25 371	154 321	161 246	(6 925)	-4%	354 684
Service charges	1 594 160	1 776 499	1 776 499	162 539	728 988	740 208	(11 220)	-2%	1 776 499
Investment revenue	21 171	3 238	13 238	–	22	2 599	(2 578)	-99%	13 238
Transfers and subsidies	400 186	442 778	442 778	181 183	181 183	184 491	(3 308)	-2%	442 778
Other own revenue	353 734	98 829	422 829	34 616	270 740	81 679	189 061	231%	422 829
Total Revenue (excluding capital transfers and contributions)	2 694 379	2 722 181	3 010 029	403 709	1 335 254	1 170 223	165 031	14%	3 010 029
Employee costs	631 012	663 853	632 200	54 849	267 541	272 655	(5 114)	-2%	632 200
Remuneration of Councillors	34 200	36 438	32 066	2 885	14 301	14 636	(335)	-2%	32 066
Depreciation & asset impairment	402 816	434 145	434 145	–	–	180 894	(180 894)	-100%	434 145
Finance charges	72 736	6 323	3 386	179	1 102	2 267	(1 166)	-51%	3 386
Materials and bulk purchases	1 054 960	1 044 786	971 889	66 358	292 619	426 103	(133 484)	-31%	971 889
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	1 073 602	1 031 667	1 076 929	36 811	153 614	435 625	(282 011)	-65%	1 076 929
Total Expenditure	3 269 326	3 217 212	3 150 615	161 082	729 178	1 332 181	(603 003)	-45%	3 150 615
Surplus/(Deficit)	(574 948)	(495 030)	(140 586)	242 627	606 076	(161 958)	768 034	-474%	(140 586)
Transfers and subsidies - capital (monetary alloc	166 890	147 075	147 075	26 802	26 802	61 281	(34 479)	-56%	147 075
Contributions & Contributed assets	101 576	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(306 482)	(347 956)	6 489	269 429	632 878	(100 677)	733 555	-729%	6 489
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(306 482)	(347 956)	6 489	269 429	632 878	(100 677)	733 555	-729%	6 489
Capital expenditure & funds sources									
Capital expenditure	150 857	164 115	158 075	470	26 431	67 626	(41 195)	-61%	158 075
Capital transfers recognised	149 643	143 115	147 075	457	26 378	60 126	(33 748)	-56%	147 075
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	1 215	21 000	11 000	13	54	7 500	(7 446)	-99%	11 000
Total sources of capital funds	150 857	164 115	158 075	470	26 431	67 626	(41 195)	-61%	158 075
Financial position									
Total current assets	838 994	727 447	727 447	–	2 080 242	–	–	–	727 447
Total non current assets	5 248 124	4 950 747	4 944 707	–	5 274 555	–	–	–	4 944 707
Total current liabilities	1 716 962	1 739 306	1 475 836	–	2 354 403	–	–	–	1 475 836
Total non current liabilities	103 428	50 000	50 000	–	100 787	–	–	–	50 000
Community wealth/Equity	5 157 259	3 888 888	3 888 888	–	4 845 935	–	–	–	3 888 888
Cash flows									
Net cash from (used) operating	–	181 075	–	–	25 707	60 358	34 651	57%	–
Net cash from (used) investing	–	(169 075)	–	–	(26 295)	(56 025)	(29 730)	53%	–
Net cash from (used) financing	–	2 000	–	–	(3 351)	(4 667)	(1 316)	28%	–
Cash/cash equivalents at the month/year end	–	124 000	–	–	(3 939)	109 667	113 606	104%	–
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	224 285	120 343	98 880	89 516	117 337	88 553	467 535	#####	4 054 764
Creditors Age Analysis									
Total Creditors	119 686	100 538	24 601	67 596	710 389	–	–	–	1 022 811

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 (R1,362,056,012) compares favourably with the pro rata budgeted figure (R1,231,504,249) – a positive variance of R130,551,763 at the end of November 2019.

The major revenue variances against the budget are:

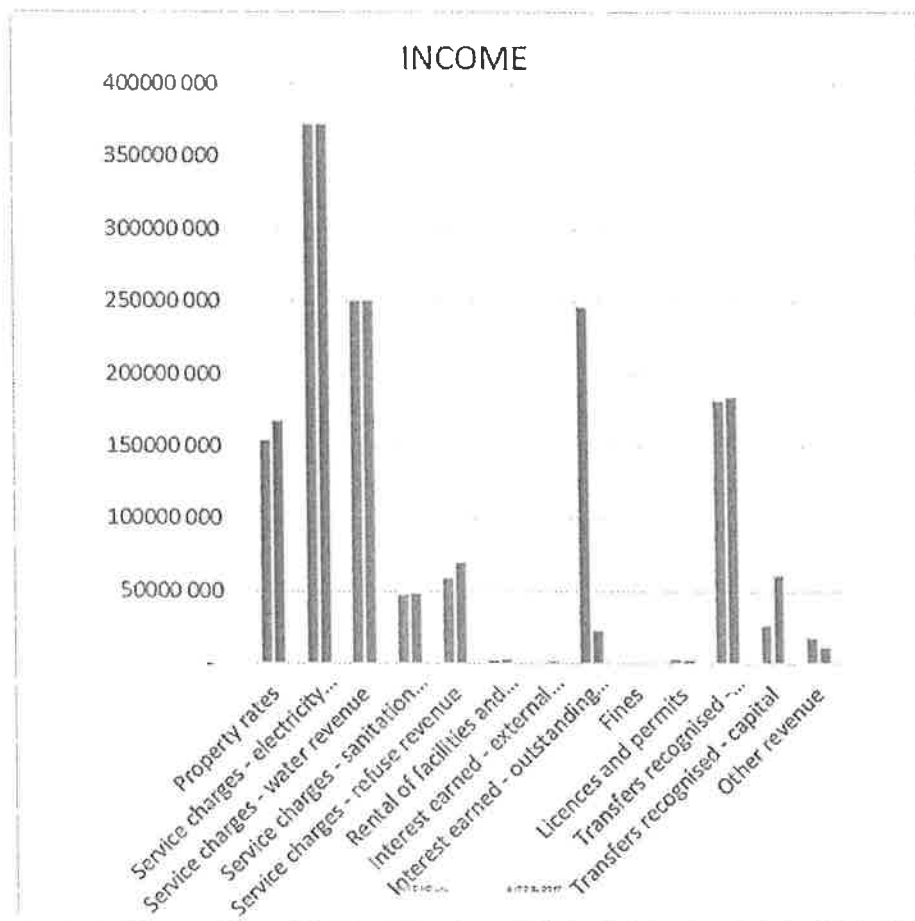
- ▶ **Interest earned on outstanding debtors:** The continuous increase of the debtors book results in the increase of interest earned on outstanding debtors balances
- ▶ **Grants:** Shows a huge amount due to journals that were passed for the month of July to October.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR NOVEMBER 2019

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		325 128	450 835	354 684	25 371	154 321	161 245	(6 925)	-4%	354 684
Service charges - electricity revenue		767 354	893 593	893 580	85 635	372 278	372 325	(47)	0%	893 580
Service charges - water revenue		573 391	600 321	600 321	55 743	250 150	250 134	16	0%	600 321
Service charges - sanitation revenue		112 075	115 825	115 825	9 549	47 629	48 261	(631)	-1%	115 825
Service charges - refuse revenue		141 325	165 772	166 772	11 713	58 930	69 488	(10 558)	-15%	166 772
Rental of facilities and equipment		8 672	8 375	8 375	576	2 522	3 489	(968)	-25%	8 375
Interest earned - external investments		21 171	3 238	13 238	-	22	2 599	(2 578)	-99%	13 238
Interest earned - outstanding debtors		284 309	54 834	282 934	28 591	138 316	51 389	85 927	165%	282 934
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9 133	1 700	13 700	127	994	2 208	(1 215)	-55%	13 700
Licences and permits		7 675	5 931	8 931	889	3 195	2 845	349	12%	8 931
Agency services		-	5 000	11 000	-	-	2 833	(2 833)	-100%	11 000
Transfers and subsidies		400 186	442 778	442 778	181 183	181 183	184 491	(3 308)	-2%	442 778
Other revenue		45 010	22 891	97 891	4 333	125 714	18 913	106 801	565%	97 891
Gains on disposal of PPE		(568)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 694 379	2 722 181	3 010 029	403 709	1 335 254	1 170 223	165 031	14%	3 010 029
Transfers and subsidies - capital transfers and contributions (National / Provincial and District)		166 890	147 075	147 075	26 832	26 832	61 281	(34 479)	(0)	147 075

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR NOVEMBER 2019

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		937 758	855 461	1 079 654	213 379	489 574	384 466	105 108	27%	1 079 654
Executive and council		107 152	3 859	3 858	27	189	1 624	(1 435)	-88%	3 898
Finance and administration		830 636	851 553	1 075 756	213 352	489 385	382 842	106 543	28%	1 075 756
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		37 109	30 668	81 446	5 267	10 031	19 125	(9 094)	-48%	81 446
Community and social services		3 484	663	1 443	165	852	374	478	128%	1 443
Sport and recreation		2 897	15 627	18 627	160	357	6 886	(6 530)	-95%	18 627
Public safety		30 737	14 376	61 376	4 952	8 622	11 865	(3 043)	-26%	61 376
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28 676	60 513	57 513	4 813	6 307	24 839	(18 532)	-75%	57 513
Planning and development		8 013	9 101	9 101	1 979	3 423	3 752	(369)	-10%	9 101
Road transport		20 477	51 395	49 395	2 819	2 819	21 040	(18 220)	-87%	48 395
Environmental protection		166	17	17	15	65	7	58	810%	17
<i>Trading services</i>		1 939 030	1 892 533	1 903 228	207 051	852 107	789 892	62 214	8%	1 903 228
Energy sources		836 855	930 652	931 912	88 504	385 700	387 941	(2 241)	-1%	931 912
Water management		764 031	656 598	656 598	90 145	327 152	273 583	53 569	20%	656 598
Waste water management		132 790	133 193	133 193	10 286	49 431	55 497	(6 067)	-11%	133 193
Waste management		205 354	172 049	181 524	18 115	89 824	72 872	16 952	23%	181 524
Other	4	20 272	30 082	35 262	-	4 038	13 182	(9 144)	-69%	35 262
Total Revenue - Functional	2	2 962 845	2 869 256	3 157 103	430 511	1 362 056	1 231 504	130 552	11%	3 157 103



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

Actual operating expenditure per category

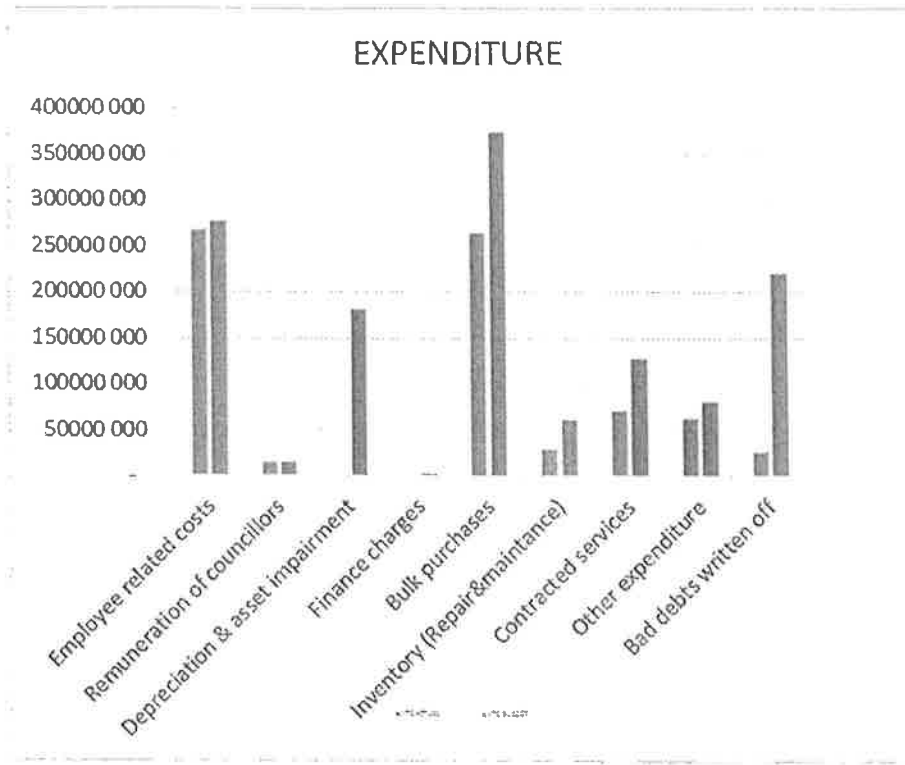
The actual operating expenditure per vote is set out in Table 2 below. Total actual operating expenditure of R 729,177,680 compares favourably with the pro rata budgeted expenditure of R 1,332,181,048 – a variance of R 603,003,368.

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR NOVEMBER 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	632 200	54 849	267 541	272 655	(5 114)	-2%	632 200
Remuneration of councillors		34 200	36 438	32 066	2 885	14 301	14 636	(335)	-2%	32 066
Debt impairment		722 372	530 000	778 634	136	25 869	251 913	(226 044)	-90%	778 634
Depreciation & asset impairment		402 816	434 145	434 145	–	–	180 894	(180 894)	-100%	434 145
Finance charges		72 736	6 323	3 386	179	1 102	2 267	(1 166)	-51%	3 386
Bulk purchases		1 000 732	899 216	879 216	58 676	263 531	372 173	(108 643)	-29%	879 216
Other materials		54 228	145 570	92 673	7 682	29 089	53 930	(24 841)	-46%	92 673
Contracted services		187 770	304 362	176 382	22 411	71 499	111 348	(39 849)	-36%	176 382
Transfers and subsidies										
Other expenditure		155 309	197 304	121 912	14 264	56 247	72 365	(16 118)	-22%	121 912
Loss on disposal of PPE		8 151	–	–	–	–	–	–		–
Total Expenditure		3 269 326	3 217 212	3 150 615	161 082	729 178	1 332 181	(603 003)	-45%	3 150 615

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR NOVEMBER 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	503 577	30 851	141 366	239 179	(97 813)	-41%	503 577
Executive and council		237 161	318 912	261 154	18 432	89 806	125 637	(35 831)	-29%	261 154
Finance and administration		363 650	279 833	237 468	12 036	49 529	111 447	(61 918)	-56%	237 468
Internal audit		4 750	5 058	4 956	383	2 031	2 095	(64)	-3%	4 956
Community and public safety		276 374	291 510	246 400	19 569	91 035	115 841	(24 806)	-21%	246 400
Community and social services		43 042	73 862	67 241	3 645	16 246	29 948	(13 702)	-46%	67 241
Sport and recreation		138 071	102 739	76 116	6 904	30 246	39 480	(9 234)	-23%	76 116
Public safety		94 601	113 990	102 232	8 972	44 285	46 026	(1 741)	-4%	102 232
Housing		524	537	574	48	257	246	11	5%	574
Health		135	382	236	–	1	141	(140)	-99%	236
Economic and environmental services		219 378	270 870	234 492	12 795	52 034	108 175	(56 141)	-52%	234 492
Planning and development		46 949	68 286	58 085	4 308	20 620	27 038	(6 418)	-24%	58 085
Road transport		171 294	198 114	173 957	8 347	30 871	79 528	(48 657)	-61%	173 957
Environmental protection		1 134	4 470	2 450	140	543	1 610	(1 067)	-66%	2 450
Trading services		2 147 923	2 024 240	2 144 294	96 111	437 326	858 440	(421 114)	-49%	2 144 294
Energy sources		1 139 677	986 757	995 905	66 439	223 092	412 292	(189 201)	-46%	995 905
Water management		683 930	684 792	741 690	13 270	133 172	292 442	(159 270)	-54%	741 690
Waste water management		147 563	178 197	200 274	4 499	25 319	77 008	(51 690)	-67%	200 274
Waste management		176 753	174 494	206 425	11 903	55 744	76 697	(20 953)	-27%	206 425
Other		20 092	26 789	21 852	1 756	7 416	10 545	(3 129)	-30%	21 852
Total Expenditure - Functional	3	3 269 326	3 217 212	3 150 615	161 082	729 178	1 332 181	(603 003)	-45%	3 150 615
Surplus/ (Deficit) for the year		(306 482)	(347 956)	6 489	269 429	632 878	(100 677)	733 555	-729%	6 489



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 NOVEMBER 2019

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
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	-	-	6 250	(6 250)	-100%	15 000
Vote 06 - Council General		-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		9 783	23 575	23 575	-	398	9 823	(9 425)	-96%	23 575
Vote 08 - Water Section		66 923	44 411	44 411	-	20 205	18 505	1 701	9%	44 411
Vote 09 - City Electrical Engineering		4 452	2 560	6 520	-	-	1 562	(1 562)	-100%	6 520
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		8 822	4 574	4 574	-	-	1 906	(1 906)	-100%	4 574
Vote 14 - Market		-	11 610	11 610	-	2 615	4 837	(2 223)	-46%	11 610
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	91 779	101 730	105 690	-	23 218	42 882	(19 665)	-46%	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	13	54	2 875	(2 821)	-98%	2 000
Vote 07 - Civil Engineering		10 731	22 837	22 837	-	1 935	9 516	(7 580)	-80%	22 837
Vote 08 - Water Section		8 118	-	500	-	-	646	(646)	-100%	500
Vote 09 - City Electrical Engineering		19 612	13 754	12 254	457	817	5 543	(4 727)	-85%	12 254
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		352	8 000	8 000	-	-	3 333	(3 333)	-100%	8 000
Vote 12 - Cleansing		-	3 000	3 000	-	-	1 250	(1 250)	-100%	3 000
Vote 13 - Sewerage		15 282	3 794	3 794	-	408	1 581	(1 172)	-74%	3 794
Vote 14 - Market		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	59 078	62 385	52 385	470	3 214	24 744	(21 530)	-87%	52 385
Total Capital Expenditure		150 857	164 115	158 075	470	26 431	67 626	(41 195)	-61%	158 075
Capital Expenditure - Functional Classification										
Governance and administration		4 344	19 000	10 000	13	54	6 208	(6 155)	-99%	10 000
Executive and council		3 992	11 000	2 000	13	54	2 875	(2 821)	-98%	2 000
Finance and administration		352	8 000	8 000	-	-	3 333	(3 333)	-100%	8 000
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 791	15 000	15 000	-	-	6 250	(6 250)	-100%	15 000
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2 791	15 000	15 000	-	-	6 250	(6 250)	-100%	15 000
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20 514	46 412	46 412	-	2 333	19 338	(17 005)	-88%	46 412
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		20 514	46 412	46 412	-	2 333	19 338	(17 005)	-88%	46 412
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		123 209	72 093	75 053	457	21 430	30 992	(9 562)	-31%	75 053
Energy sources		24 064	16 314	18 774	457	817	7 105	(6 288)	-89%	18 774
Water management		75 041	44 411	44 911	-	20 205	19 151	1 055	6%	44 911
Waste water management		24 104	8 368	8 368	-	408	3 487	(3 078)	-88%	8 368
Waste management		-	3 000	3 000	-	-	1 250	(1 250)	-100%	3 000
Other		-	11 610	11 610	-	2 615	4 837	(2 223)	-46%	11 610
Total Capital Expenditure - Functional Classification	3	150 857	164 115	158 075	470	26 431	67 626	(41 195)	-61%	158 075

TABLE 8: ACTUAL CAPITAL EXPENDITURE PER FUNDING SOURCE FOR NOVEMBER 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	457	26 378	60 126	(33 748)	-56%	147 075
Provincial Government								-		
District Municipality								-		
Other transfers and grants								-		
Transfers recognised - capital		149 643	143 115	147 075	457	26 378	60 126	(33 748)	-56%	147 075
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		1 215	21 000	11 000	13	54	7 500	(7 446)	-99%	11 000
Total Capital Funding		150 857	164 115	158 075	470	26 431	67 626	(41 195)	-61%	158 075

TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	249 260	20 000
Call investment deposits		322 078	90 000	90 000	321 328	90 000
Consumer debtors		492 714	568 657	568 657	930 245	568 657
Other debtors		348 336	1 390	1 390	434 148	1 390
Current portion of long-term receivables		84	-	-	74	-
Inventory		50 279	47 400	47 400	145 188	47 400
Total current assets		838 994	727 447	727 447	2 080 242	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	4 838 707	5 114 838	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	4 944 707	5 274 555	4 944 707
TOTAL ASSETS		6 087 118	5 678 193	5 672 153	7 354 798	5 672 153
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	16 000	16 000	-	16 000
Consumer deposits		65 817	34 000	34 000	66 799	34 000
Trade and other payables		1 142 739	1 291 306	1 027 836	1 779 136	1 027 836
Provisions		508 406	398 000	398 000	508 468	398 000
Total current liabilities		1 716 962	1 739 306	1 475 836	2 354 403	1 475 836
Non current liabilities						
Borrowing		103 428	50 000	50 000	100 787	50 000
Provisions		-	-	-	-	-
Total non current liabilities		103 428	50 000	50 000	100 787	50 000
TOTAL LIABILITIES		1 820 390	1 789 306	1 525 836	2 455 191	1 525 836
NET ASSETS	2	4 266 728	3 888 888	4 146 317	4 899 607	4 146 317
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 157 259	3 888 888	3 888 888	4 845 935	3 888 888
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	5 157 259	3 888 888	3 888 888	4 845 935	3 888 888

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

- The opening balance for the month of November 2019 amount to R 224,374,364 and the closing balance of R210, 334,288.
- Total cash receipts by source reflect an amount of R143, 264,791 million, for the month of November 2019. Included is the following grants received:

NDPG	R 20,973,000
Library Grant	R 780,000
EPWP	R 893,000
- Total cash payments indicate an amount of R177, 416,425 million, for the month of November 2019.
- Collection rates

The year to date collection rate for the month ended on 30 November 2019 is 63.68%

TABLE 10: ACTUAL CASH FLOW NOVEMBER 2019

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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		35 871	160 803	105 554	55 250	52%		
Service charges			1 340 133		85 522	415 174	446 711	(31 537)	-7%		
Other revenue			38 977		20 199	184 994	12 992	172 002	1324%		
Government - operating			442 778		1 673	185 999	147 593	38 406	26%		
Government - capital			147 075		20 973	61 901	49 025	12 876	26%		
Interest			14 225			22	4 742	(4 720)	-100%		
Dividends			-					-			
Payments											
Suppliers and employees			(2 112 452)		(177 238)	(950 154)	(704 151)	246 003	-35%		
Finance charges			(6 323)		(179)	(910)	(2 108)	(1 198)	57%		
Transfers and Grants			-					-			
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	181 075	-	(13 179)	57 829	60 358	2 529	4%	-
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)					-			
Decrease (Increase) in non-current investments								-			
Payments											
Capital assets			(168 075)		(470)	(26 295)	(56 025)	(29 730)	53%		
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(169 075)	-	(470)	(26 295)	(56 025)	(29 730)	53%	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-			
Borrowing long term/refinancing								-			
Increase (decrease) in consumer deposits			2 000					-			
Payments											
Repayment of borrowing					(391)	(2 960)	(4 667)	(1 707)	37%		
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	2 000	-	(391)	(2 960)	(4 667)	(1 707)	37%	-
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at beginning:			14 000		(14 040)	28 574	(333)				
Cash/cash equivalents at month/year end:			110 000			28 574	110 000				
			124 000				109 667				

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 2,640,650.74) were made, the total borrowings outstanding as at 30 November 2019 amounts to R 20,982,877.49.

TABLE 11: ACTUAL BORROWING FOR NOVEMBER 2019

Attached as ANNEXURE A

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 4,054,763,665 as at 30 November 2019 compared with the R 3,957,555,132 as at 31 October 2019.

Current to thirty days debt increased with R 22,023,258 to R 224,285,297 compared with the R 202,262,039 as at 30 November 2019; 31 to 60 days debt increased with R 2,076,660 60 to 90 days increased with R 2,402,442 and 91 days and older debt as at 30 November 2019 has decreased with R 70,706,172 to R 3,611,255,262 compared with the R 3,540,549,090 as at 31 October 2019.

Debtors age analysis per debtor type

Government owe the municipality R 113,554,410 (3%)

Business debtors R 359,945,515 (9%)

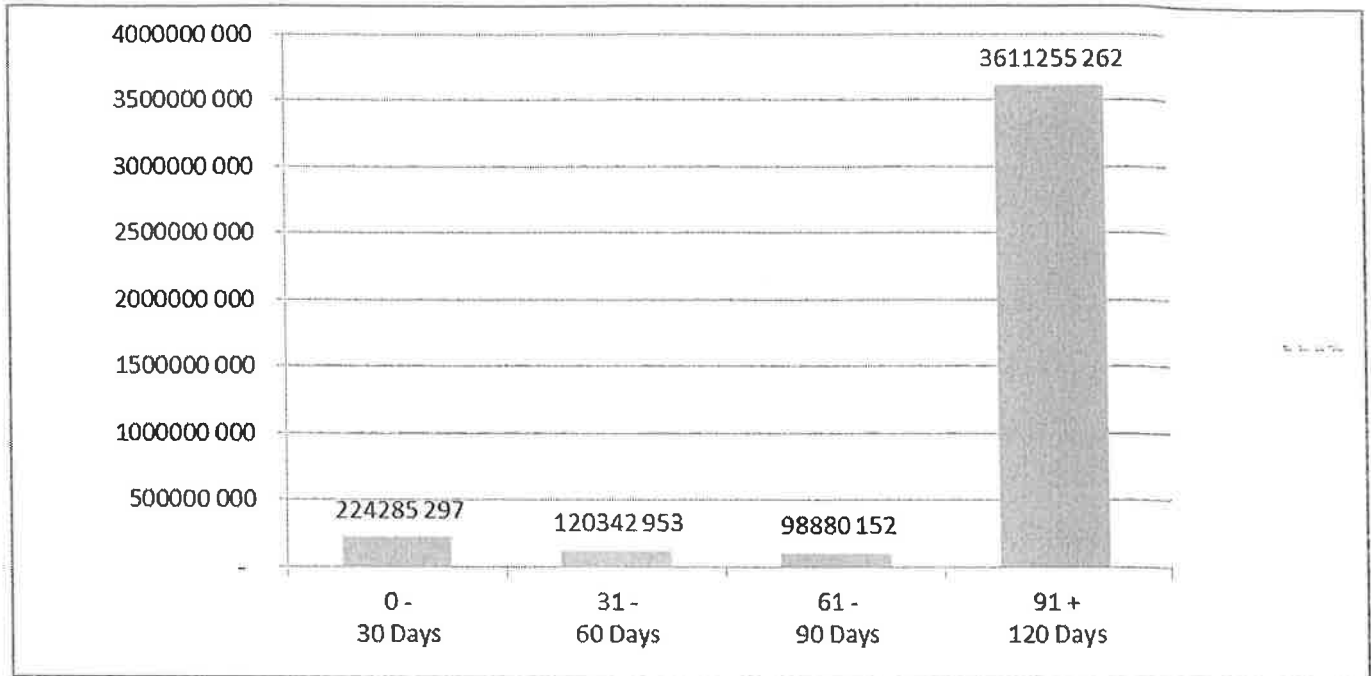
Domestic debtors R 3,581,263,741 (88%)

The total outstanding debt of R 4,054,763,665 is a great concern. Council appointed debt collectors, they started on January 2019 and they collected R30, 2 million as at November 2019.

TABLE 12: OUTSTANDING DEBTORS AS AT 30 NOVEMBER 2019

NW403 City Of Matlosana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I, to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dye	151-180 Dye	181 Dye-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	82 605	40 399	36 427	32 195	31 663	35 147	176 861	1 137 538	1 552 838	1 413 405		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	83 456	19 382	12 210	9 348	7 768	6 305	48 563	189 591	376 631	261 574		
Receivables from Non-exchange Transactions - Property Rates	1400	24 365	11 381	6 875	6 237	34 431	3 733	18 513	163 205	268 740	226 119		
Receivables from Exchange Transactions - Waste Water Management	1500	7 423	5 064	4 626	4 489	4 473	4 133	23 868	170 610	224 707	207 594		
Receivables from Exchange Transactions - Waste Management	1600	12 979	9 543	8 871	8 683	8 584	8 043	46 697	328 614	432 003	400 610		
Receivables from Exchange Transactions - Property Rental Debtors	1700												
Interest on Arrear Debtor Accounts	1810	29 444	28 895	28 466	27 491	26 787	26 238	144 683	746 269	1 058 272	971 466		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820												
Other	1900	4 003	5 690	1 405	1 072	3 629	4 955	8 340	112 469	141 574	130 485		
Total By Income Source	2000	224 285	120 343	98 880	89 516	117 337	88 553	467 535	2 848 315	4 054 764	3 611 255		
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	7 134	3 316	2 782	1 028	28 429	2 137	24 408	43 520	113 554	100 322		
Commercial	2300	57 924	17 987	10 964	9 082	8 661	5 551	32 653	217 123	359 946	273 071		
Households	2400	159 227	99 040	85 134	76 607	80 247	80 864	410 474	2 587 671	3 581 264	3 237 862		
Other	2600												
Total By Customer Group	2600	224 285	120 343	98 880	89 516	117 337	88 553	467 535	2 848 315	4 054 764	3 611 255		



3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R1,091,955,146 as at 30 November 2019 compared with the R 1,022,810,372 as at 31 October 2019 and increased with R69,144,774.

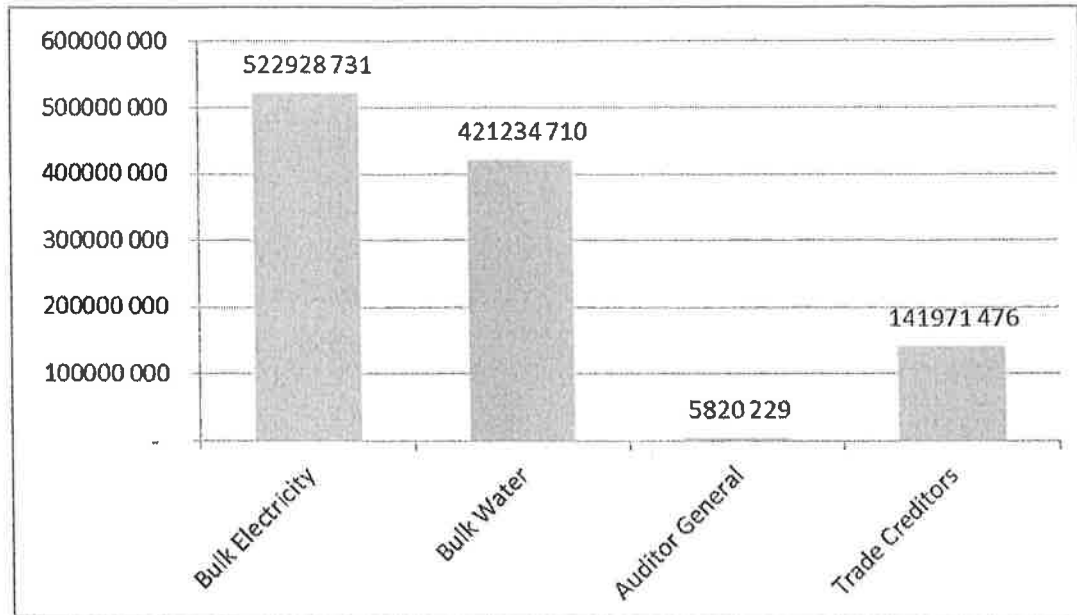
Midvaal – Paid a total of R 10,000,000 for the arrangements.

Eskom – Paid the current account amount of R57, 477,759.

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

NW403 City Of Matlosana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	58 547	61 293	-	57 103	345 986				522 929
Bulk Water	0200	39 849	35 362	17 750	9 557	318 717				421 235
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	24 656	12 979	15 016	7 889	81 431				141 971
Auditor General	0800	2 449	2 328	1 086	(43)					5 820
Other	0900									-
Total By Customer Type	1000	125 501	111 962	33 852	74 506	746 134	-	-	-	1 091 955



3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 30 November 2019 is as set out in Table 12 below. The municipality started the beginning of the month with total investments of R 228,541,178.44 and after investments made of R 71,854,408.04 and withdrawals of R 57,973,000.00 closed with an investment balance of R 215,621,165.46 at the five listed local banks.

TABLE 14: INVESTMENTS AS AT 30 NOVEMBER 2019

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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		870		154 874		153 986
INVESTEC		-	daily call		34		6 491		6 524
SANLAM		2yrs	Policy	2020/08/01			9 675		9 675
FNB		12months	Long term	2020/06/30			60		60
NEDBANK		-	daily call		244		57 441		45 376
Municipality sub-total					1 148		228 541	-	215 621
Entitles									
Entitles sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST		2			1 148		228 541	-	215 621

3.4 Allocations received and actual expenditure on allocations received

The municipality's position with regard to grant allocation received and the actual expenditure on the grant allocations received are set out in Table 8 and 9 below. The Operating grants expenditure to the amount of R 5, 1 million was spent and capital grants spending for the month of November 2019 amounted to R 456,877.28

TABLE 15: TRANSFER AND GRANT RECEIPTS

NW403 City Of Matlosana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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:	1,2									
Operating Transfers and Grants										
National Government:		95	442 778	441 998	179 638	181 183	184 394	(3 210)	-1.7%	441 998
Energy Efficiency and Demand Side Management Grant		95	3 780	3 000	—	—	1 478	(1 478)	-100.0%	3 000
Equitable Share		—	429 961	429 961	179 150	179 150	179 150	(0)	0.0%	429 961
Expanded Public Works Programme Integrated Grant		—	1 983	1 983	136	136	826	(690)	-83.5%	1 983
Local Government Financial Management Grant		—	2 680	2 680	352	352	1 117	(765)	-68.5%	2 680
Municipal Infrastructure Grant		—	4 374	4 374	—	1 545	1 823	(278)	-15.2%	4 374
Other transfers and grants [insert description]		—	—	—	—	—	—	—	—	—
Provincial Government:		52	—	780	—	—	98	(98)	-100.0%	780
Disaster and Emergency Services		52	—	—	—	—	—	—	—	—
Specify (Add grant description)		—	—	780	—	—	98	(98)	-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	179 638	181 183	184 491	(3 308)	-1.8%	442 778
Capital Transfers and Grants										
National Government:		166 890	147 075	147 075	26 802	26 802	61 281	(34 479)	-56.3%	147 075
Integrated National Electrification Programme Grant		12 205	3 960	3 960	—	—	1 650	(1 650)	-100.0%	3 960
Municipal Infrastructure Grant		85 228	83 115	83 115	25 089	25 089	34 631	(9 542)	-27.6%	83 115
Neighbourhood Development Partnership Grant		52 457	60 000	60 000	1 713	1 713	25 000	(23 287)	-93.1%	60 000
Water Services Infrastructure Grant		17 000	—	—	—	—	—	—	—	—
Provincial Government:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
Other grant providers:		101 576	—	—	—	—	—	—	—	—
[insert description]		101 576	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	268 466	147 075	147 075	26 802	26 802	61 281	(34 479)	-56.3%	147 075
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	268 613	589 853	589 853	206 441	207 986	245 772	(37 786)	-15.4%	589 853

TABLE 16: TRANSFER AND GRANT EXPENDITURE

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		67 650	81 166	68 668	5 107	28 834	32 257	(3 423)	-10.6%	68 668
Energy Efficiency and Demand Side Management Grant	91	2 000	2 250	-	-	865	(865)	-100.0%	2 250	
Equitable Share	61 785	65 939	56 055	4 465	26 141	26 239	(98)	-0.4%	56 055	
Expanded Public Works Programme Integrated Grant	932	4 983	1 000	148	286	1 578	(1 293)	-81.9%	1 000	
Local Government Financial Management Grant	1 482	2 680	2 025	31	405	1 035	(630)	-60.9%	2 025	
Municipal Infrastructure Grant	3 360	5 564	7 338	463	2 002	2 540	(538)	-21.2%	7 338	
Provincial Government:		616	-	562	-	-	146	(146)	-100.0%	562
Libraries; Archives and Museums	95	-	-	-	-	-	-	-	-	
Specify (Add grant description)	521	-	562	-	-	146	(146)	-100.0%	562	
District Municipality:		-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants:		68 266	81 166	69 230	5 107	28 834	32 403	(3 569)	-11.0%	69 230
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		149 643	143 115	147 075	457	26 378	60 126	(33 748)	-56.1%	147 075
Integrated National Electrification Programme Grant	10 613	-	3 960	-	-	495	(495)	-100.0%	3 960	
Municipal Infrastructure Grant	81 761	83 115	83 115	-	24 431	34 631	(10 200)	-29.5%	83 115	
Neighbourhood Development Partnership Grant	42 486	60 000	60 000	457	1 947	25 000	(23 053)	-92.2%	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	457	26 378	60 126	(33 748)	-56.1%	147 075
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		217 909	224 280	216 304	5 564	55 211	92 529	(37 318)	-40.3%	216 304

The above attached table shows the expenditure per grant.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost –264.9 million spent as at November 2019
- Council Remuneration – R14.3 million spent as at November 2019

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

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	18 898	1 765	8 757	8 626	131	2%	18 898
Pension and UIF Contributions		2 139	2 483	2 185	182	895	997	(103)	-10%	2 185
Medical Aid Contributions		17	115	101	1	7	46	(39)	-84%	101
Motor Vehicle Allowance										
Cellphone Allowance		3 408	3 590	3 160	288	1 423	1 442	(19)	-1%	3 160
Housing Allowances										
Other benefits and allowances		16 914	8 775	7 722	649	3 219	3 525	(306)	-9%	7 722
Sub Total - Councillors		34 200	36 438	32 066	2 885	14 301	14 636	(335)	-2%	32 066
% Increase	4		6.5%	-6.2%						-6.2%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	5 902	9 982	9 982	461	2 303	4 159	(1 856)	-45%	9 982
Pension and UIF Contributions		10	16	16	1	4	7	(3)	-44%	16
Medical Aid Contributions		33	14	14	3	13	6	8	127%	14
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		628	966	966	47	233	402	(169)	-42%	966
Cellphone Allowance		24	104	104	2	10	43	(33)	-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	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		6 634	11 088	11 088	513	2 564	4 620	(2 056)	-45%	11 088
% Increase	4		67.2%	67.2%						67.2%
Other Municipal Staff										
Basic Salaries and Wages		369 625	416 085	384 736	33 240	165 817	169 450	(3 633)	-2%	384 736
Pension and UIF Contributions		78 959	90 347	87 408	7 017	35 111	37 277	(2 166)	-6%	87 408
Medical Aid Contributions		34 706	42 435	42 435	3 019	15 131	17 681	(2 550)	-14%	42 435
Overtime		47 872	32 721	36 111	4 210	21 063	14 058	7 006	50%	36 111
Performance Bonus		29 132	34 609	34 176	4 543	14 112	14 366	(255)	-2%	34 176
Motor Vehicle Allowance										
Cellphone Allowance		962	1 132	1 132	82	417	472	(54)	-12%	1 132
Housing Allowances		6 524	6 859	6 859	558	2 813	2 858	(45)	-2%	6 859
Other benefits and allowances		13 969	19 987	19 891	1 362	6 945	8 322	(1 377)	-17%	19 891
Payments in lieu of leave		17 937	8 590	8 363	306	3 568	3 551	17	0%	8 363
Long service awards		(8 757)	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	33 449	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		624 378	652 765	621 112	54 336	264 977	268 035	(3 057)	-1%	621 112
% Increase	4		4.5%	-0.5%						-0.5%
Total Parent Municipality		665 212	700 292	664 265	57 734	281 842	287 291	(5 449)	-2%	664 265

TABLE: 18 MATERIAL VARIANCES

NW403 City Of Maloesane - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source Interest on Investment		journals have not yet been processed	journals are done and signed, and will be processed They will appear on the next month report
2	Expenditure By Type Depreciation		journals have not yet been processed	journals are done and signed, and will be processed They will appear on the next month report
3	Bulk Purchases Contracted Services Capital Expenditure NDPG NEP EEDSM EPWP		Arrangements have been made with Eskom and Midvaal, and due to financial constraints they have not been adhered to Strict Measures are emphasized on budget control and the Municipal cost containment policy has been implemented	
4	Financial Position Client elected not to populate this sheet		Contract was of site since 31 July 2019 until 28 October 2019 due to alleged community disruptions and unrest, hence no payment claims were due for work performed. Late confirmation of funds by the Department of Energy Delayed Appointment of Contractors backlog in human resources processes	
5	Cash Flow Service Charges water and Electricity		Unfair collection due to Electricity and Water losses	Operation khokha is an initiative to improve collection rate This involves disconnection of services and identifying water and electricity theft
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 - M05 November

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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.2%	13.7%	13.9%	0.2%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		24.2%	34.9%	28.1%	38.8%	28.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	48.9%	41.8%	49.3%	88.4%	49.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		-3.1%	6.3%	7.5%	24.2%	7.5%
<u>Revenue Management</u>							
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%	102.2%	18.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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%	21.0%	20.0%	21.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.6%	8.4%	4.7%	3.3%	4.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		17.6%	16.2%	14.5%	0.1%	1.2%
<u>IDP regulation financial viability indicators</u>							
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 - M05 November

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	–		80 547	–		
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	26 431					

3.6 OTHER SUPPORTING DOCUMENTS

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

SUPPORTING TABLE SC13a:

NW403 City Of Matlosana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		117 840	116 505	117 005	457	23 763	49 190	25 426	51.7%	117 005
Roads Infrastructure		20 514	46 412	46 412	--	2 333	19 338	17 005	87.9%	46 412
Roads		20 514	46 412	46 412	--	2 333	19 338	17 005	87.9%	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	457	817	5 964	5 147	86.3%	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	457	817	4 097	3 281	80.1%	9 834
LV Networks		418	4 480	4 480	--	--	1 867	1 867	100.0%	4 480
Capital Spares										
Water Supply Infrastructure		75 041	44 411	44 911	--	20 205	19 151	(1 055)	-5.5%	44 911
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains		16 152	22 018	22 018	--	732	9 174	8 442	92.0%	22 018
Distribution		58 888	22 394	22 894	--	19 473	9 977	(9 496)	-95.2%	22 894
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		9 322	8 368	8 368	--	408	3 487	3 078	88.3%	8 368
Pump Station		--	2 319	2 319	--	148	966	818	84.6%	2 319
Reticulation		9 322	6 049	6 049	--	260	2 520	2 260	89.7%	6 049
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		--	3 000	3 000	--	--	1 250	1 250	100.0%	3 000
Landfill Sites										
Waste Transfer Stations			3 000	3 000	--	--	1 250	1 250	100.0%	3 000
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										

Rail Infrastructure	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	5 920	15 000	15 000	-	-	6 250	6 250	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	-	-	6 250	6 250	100.0%	15 000
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	3 391	15 000	15 000	-	-	6 250	6 250	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									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights									
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	8 000	8 000	-	-	3 333	3 333	100.0%	8 000
Computer Equipment	-	8 000	8 000	-	-	3 333	3 333	100.0%	8 000
Furniture and Office Equipment	48	7 000	-	-	-	265	265	100.0%	-
Furniture and Office Equipment	48	7 000	-	-	-	265	265	100.0%	-
Machinery and Equipment	18	6 000	1 500	13	35	1 938	1 902	98.2%	1 500
Machinery and Equipment	18	6 000	1 500	13	35	1 938	1 902	98.2%	1 500
Transport Assets	-	-	1 000	-	18	1 318	1 300	98.6%	1 000
Transport Assets	-	-	1 000	-	18	1 318	1 300	98.6%	1 000
Land	-	-	-	-	-	-	-	-	-
Land									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on new assets	1	124 975	152 505	142 505	470	23 817	62 294	61.8%	142 505

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		49 512	100 063	64 373	8 685	26 242	37 112	10 870	29.3%	64 373
Roads Infrastructure		22 549	35 908	22 810	3 812	11 314	13 324	2 010	15.1%	22 810
Roads		22 031	34 107	21 550	3 780	11 281	12 642	1 360	10.8%	21 550
Road Structures										
Road Furniture		518	1 800	1 260	33	33	683	650	95.2%	1 260
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		15 950	39 018	24 748	4 182	11 277	14 474	3 196	22.1%	24 748
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		-	556	417	-	-	214	214	100.0%	417
MV Switching Stations		23	2 780	1 710	-	216	1 025	808	78.9%	1 710
MV Networks										
LV Networks		15 928	35 682	22 621	4 182	11 061	13 235	2 174	16.4%	22 621
Capital Spares										
Water Supply Infrastructure		8 326	16 891	11 854	259	2 304	6 408	4 104	64.0%	11 854
Dams and Weirs										
Boreholes										
Reservoirs		1 084	1 557	1 168	83	511	600	89	14.8%	1 168
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		7 242	15 334	10 686	176	1 793	5 808	4 015	69.1%	10 686
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		2 687	8 246	4 962	433	1 347	2 906	1 559	53.7%	4 962
Pump Station										
Reticulation		2 524	3 246	1 962	433	1 222	1 192	(30)	-2.5%	1 962
Waste Water Treatment Works		162	5 000	3 000	-	125	1 714	1 589	92.7%	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										

Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	11 408	19 975	11 298	1 264	3 038	7 230	4 192	58.0%	11 298
Community Facilities	2 219	10 674	7 090	354	1 347	3 991	2 644	66.2%	7 090
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	105	187	140	3	3	72	69	96.3%	140
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	668	1 608	1 057	-	204	593	389	65.7%	1 057
Cemeteries/Crematoria	165	5 229	3 547	340	893	1 969	1 075	54.6%	3 547
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	3	35	26	-	-	13	13	100.0%	26
Nature Reserves	-	941	331	-	1	316	315	99.7%	331
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	1 278	2 674	1 989	11	247	1 028	782	76.0%	1 989
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	9 189	9 301	4 208	911	1 691	3 239	1 548	47.8%	4 208
Indoor Facilities	2 519	3 883	1 270	28	47	1 291	1 245	96.4%	1 270
Outdoor Facilities	6 669	5 418	2 938	882	1 644	1 948	303	15.6%	2 938
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	260	277	208	-	-	107	107	100.0%	208
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	41	45	34	-	-	18	18	100.0%	34
Conservation Areas	219	231	173	-	-	89	89	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	300	751	2 473	1 722	69.6%	4 081
Operational Buildings	3 561	6 729	4 081	300	751	2 473	1 722	69.6%	4 081
Municipal Offices	3 482	6 304	3 762	300	735	2 309	1 574	68.2%	3 762
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	79	356	267	-	15	137	122	88.8%	267
Yards	-	-	-	-	-	-	-	-	-
Stores	-	69	51	-	-	26	26	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	13 451	270	682	6 403	5 721	89.4%	13 451	
Servitudes										
Licences and Rights	3 517	16 188	13 451	270	682	6 403	5 721	89.4%	13 451	
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>	3 517	16 188	13 451	270	682	6 403	5 721	89.4%	13 451	
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment	1 520	4 376	2 573	--	503	1 598	1 095	68.5%	2 573	
Computer Equipment	1 520	4 376	2 573	--	503	1 598	1 095	68.5%	2 573	
Furniture and Office Equipment	530	2 205	1 717	--	198	866	668	77.1%	1 717	
Furniture and Office Equipment	530	2 205	1 717	--	198	866	668	77.1%	1 717	
Machinery and Equipment	3 688	49 389	21 763	253	2 899	17 126	14 227	83.1%	21 763	
Machinery and Equipment	3 688	49 389	21 763	253	2 899	17 126	14 227	83.1%	21 763	
Transport Assets	24 031	30 182	20 809	4 714	9 564	11 524	1 960	17.0%	20 809	
Transport Assets	24 031	30 182	20 809	4 714	9 564	11 524	1 960	17.0%	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	140 272	15 486	43 877	84 438	40.561	140 272	

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	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on 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	-	2 615	4 837	2 223	45.9%	11 610
Community Facilities	-	11 610	11 610	-	2 615	4 837	2 223	45.9%	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	-	2 615	4 837	2 223	45.9%	11 610
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-

Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing	1	14 783	11 610	11 610	-	2 615	4 837	2 223	45.9%	11 610

6.6 RECOMMENDATIONS

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



CITY OF
MATLOSANA

QUALITY CERTIFICATE

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

The monthly budget statement

Quarterly report

Mid – year budget & performance assessment

For the Monthly ended on 30 November 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under Act.

Print name LESEGO SEAMETSO

Accounting officer of **City of Matlosana NW403**

Signature 

Date 19/12/2019



NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M05 November

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	25 371	154 321	161 246	(6 925)	-4%	354 684
Service charges	1 594 160	1 776 499	1 776 499	162 539	728 988	740 208	(11 220)	-2%	1 776 499
Investment revenue	21 171	3 238	13 238	-	22	2 599	(2 578)	-99%	13 238
Transfers and subsidies	400 186	442 778	442 778	181 183	181 183	184 491	(3 308)	-2%	442 778
Other own revenue	353 734	98 829	422 829	34 616	270 740	81 679	189 061	231%	422 829
Total Revenue (excluding capital transfers and contributions)	2 694 379	2 722 181	3 010 029	403 709	1 335 254	1 170 223	165 031	14%	3 010 029
Employee costs	631 012	663 853	632 200	54 849	267 541	272 655	(5 114)	-2%	632 200
Remuneration of Councillors	34 200	36 438	32 066	2 885	14 301	14 636	(335)	-2%	32 066
Depreciation & asset impairment	402 816	434 145	434 145	-	-	180 894	(180 894)	-100%	434 145
Finance charges	72 736	6 323	3 386	179	1 102	2 267	(1 166)	-51%	3 386
Materials and bulk purchases	1 054 960	1 044 786	971 889	66 358	292 619	426 103	(133 484)	-31%	971 889
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	1 073 602	1 031 667	1 076 929	36 811	153 614	435 625	(282 011)	-65%	1 076 929
Total Expenditure	3 269 326	3 217 212	3 150 615	161 082	729 178	1 332 181	(603 003)	-45%	3 150 615
Surplus/(Deficit)	(574 948)	(495 030)	(140 586)	242 627	606 076	(161 958)	768 034	-474%	(140 586)
Transfers and subsidies - capital (monetary allocations)	166 890	147 075	147 075	26 802	26 802	61 281	(34 479)	-56%	147 075
Contributions & Contributed assets	101 576	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(306 482)	(347 956)	6 489	269 429	632 878	(100 677)	733 555	-729%	6 489
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(306 482)	(347 956)	6 489	269 429	632 878	(100 677)	733 555	-729%	6 489
Capital expenditure & funds sources									
Capital expenditure	150 857	164 115	158 075	470	26 431	67 626	(41 195)	-61%	158 075
Capital transfers recognised	149 643	143 115	147 075	457	26 378	60 126	(33 748)	-56%	147 075
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 215	21 000	11 000	13	54	7 500	(7 446)	-99%	11 000
Total sources of capital funds	150 857	164 115	158 075	470	26 431	67 626	(41 195)	-61%	158 075
Financial position									
Total current assets	838 994	727 447	727 447	-	2 080 242	-	-	-	727 447
Total non current assets	5 248 124	4 950 747	4 944 707	-	5 274 555	-	-	-	4 944 707
Total current liabilities	1 716 962	1 739 306	1 475 836	-	2 354 403	-	-	-	1 475 836
Total non current liabilities	103 428	50 000	50 000	-	100 787	-	-	-	50 000
Community wealth/Equity	5 157 259	3 888 888	3 888 888	-	4 845 935	-	-	-	3 888 888
Cash flows									
Net cash from (used) operating	-	181 075	-	(13 179)	57 829	60 358	2 529	4%	-
Net cash from (used) investing	-	(169 075)	-	(470)	(26 295)	(56 025)	(29 730)	53%	-
Net cash from (used) financing	-	2 000	-	(391)	(2 960)	(4 667)	(1 707)	37%	-
Net cash equivalents at the month/year end	-	124 000	-	-	28 574	109 667	81 092	74%	-
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	224 285	120 343	98 880	89 516	117 337	88 553	467 535	2 848 315	4 054 764
Creditors Age Analysis									
Total Creditors	119 686	100 538	24 601	67 596	710 389	-	-	-	1 022 811

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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	213 379	489 574	384 466	105 108	27%	1 079 654
Executive and council		107 152	3 898	3 898	27	189	1 624	(1 435)	-88%	3 898
Finance and administration		830 606	851 563	1 075 756	213 352	489 385	382 842	106 543	28%	1 075 756
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		37 109	30 666	81 446	5 267	10 031	19 125	(9 094)	-48%	81 446
Community and social services		3 484	663	1 443	155	852	374	478	128%	1 443
Sport and recreation		2 887	15 627	18 627	160	357	6 886	(6 530)	-95%	18 627
Public safety		30 737	14 376	61 376	4 952	8 822	11 865	(3 043)	-26%	61 376
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28 676	60 513	57 513	4 813	6 307	24 839	(18 532)	-75%	57 513
Planning and development		8 013	9 101	9 101	1 979	3 423	3 792	(369)	-10%	9 101
Road transport		20 477	51 395	48 395	2 819	2 819	21 040	(18 220)	-87%	48 395
Environmental protection		186	17	17	15	65	7	58	810%	17
<i>Trading services</i>		1 939 030	1 892 533	1 903 228	207 051	852 107	789 892	62 214	8%	1 903 228
Energy sources		836 855	930 692	931 912	88 504	385 700	387 941	(2 241)	-1%	931 912
Water management		764 031	656 598	656 598	90 145	327 152	273 583	53 569	20%	656 598
Waste water management		132 790	133 193	133 193	10 286	49 431	55 497	(6 067)	-11%	133 193
Waste management		205 354	172 049	181 524	18 115	89 824	72 872	16 952	23%	181 524
<i>Other</i>	4	20 272	30 082	35 262	-	4 038	13 182	(9 144)	-69%	35 262
Total Revenue - Functional	2	2 962 845	2 869 256	3 157 103	430 511	1 362 056	1 231 504	130 552	11%	3 157 103
Expenditure - Functional										
<i>Governance and administration</i>		605 561	603 803	503 577	30 851	141 366	239 179	(97 813)	-41%	503 577
Executive and council		237 161	318 912	261 154	18 432	89 806	125 637	(35 831)	-29%	261 154
Finance and administration		363 650	279 833	237 468	12 036	49 529	111 447	(61 918)	-56%	237 468
Internal audit		4 750	5 058	4 956	383	2 031	2 095	(64)	-3%	4 956
<i>Community and public safety</i>		276 374	291 510	246 400	19 569	91 035	115 841	(24 806)	-21%	246 400
Community and social services		43 042	73 862	67 241	3 645	16 246	29 948	(13 702)	-46%	67 241
Sport and recreation		138 071	102 739	76 116	6 904	30 246	39 480	(9 234)	-23%	76 116
Public safety		94 601	113 990	102 232	8 972	44 285	46 026	(1 741)	-4%	102 232
Housing		524	537	574	48	257	246	11	5%	574
Health		135	382	236	-	1	141	(140)	-99%	236
<i>Economic and environmental services</i>		219 378	270 870	234 492	12 795	52 034	108 175	(56 141)	-52%	234 492
Planning and development		46 949	68 286	58 085	4 308	20 620	27 038	(6 418)	-24%	58 085
Road transport		171 294	198 114	173 957	8 347	30 871	79 528	(48 657)	-61%	173 957
Environmental protection		1 134	4 470	2 450	140	543	1 610	(1 067)	-66%	2 450
<i>Trading services</i>		2 147 923	2 024 240	2 144 294	96 111	437 326	858 440	(421 114)	-49%	2 144 294
Energy sources		1 139 677	986 757	995 905	66 439	223 092	412 292	(189 201)	-46%	995 905
Water management		683 930	684 792	741 690	13 270	133 172	292 442	(159 270)	-54%	741 690
Waste water management		147 563	178 197	200 274	4 499	25 319	77 008	(51 690)	-67%	200 274
Waste management		176 753	174 494	206 425	11 903	55 744	76 697	(20 953)	-27%	206 425
<i>Other</i>		20 092	26 789	21 852	1 756	7 416	10 545	(3 129)	-30%	21 852
Total Expenditure - Functional	3	3 269 326	3 217 212	3 150 615	161 082	729 178	1 332 181	(603 003)	-45%	3 150 615
Surplus/ (Deficit) for the year		(306 482)	(347 956)	6 489	269 429	632 878	(100 677)	733 555	-729%	6 489

NW403 City Of Matlosana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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										
Vote 01 - Public Safety	1	30 737	14 376	61 376	4 952	8 822	11 865	(3 043)	-25.6%	61 376
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		5 102	232	232	258	961	97	864	894.3%	232
Vote 04 - Housing		4 859	4 726	4 726	434	1 878	1 969	(92)	-4.7%	4 726
Vote 05 - Sport Arts And Culture		5 055	16 075	19 855	72	312	7 170	(6 858)	-95.6%	19 855
Vote 06 - Council General		885	1 025	1 025	-	77	427	(350)	-82.0%	1 025
Vote 07 - Civil Engineering		23 832	56 046	53 046	4 371	4 371	22 978	(18 607)	-81.0%	53 046
Vote 08 - Water Section		764 031	656 598	656 598	90 145	327 152	273 583	53 569	19.6%	656 598
Vote 09 - City Electrical Engineering		836 855	930 692	931 912	88 504	385 700	387 941	(2 241)	-0.6%	931 912
Vote 10 - Corporate Governane		102 668	2 873	2 873	27	112	1 197	(1 085)	-90.6%	2 873
Vote 11 - Budget And Treasury Office		830 606	851 563	1 075 756	213 352	489 385	382 842	106 543	27.8%	1 075 756
Vote 12 - Cleansing		205 152	171 772	181 247	18 109	89 817	72 756	17 061	23.4%	181 247
Vote 13 - Sewerage		132 790	133 193	133 193	10 286	49 431	55 497	(6 067)	-10.9%	133 193
Vote 14 - Market		20 272	30 082	35 262	-	4 038	13 182	(9 144)	-69.4%	35 262
Vote 15 - Other		1	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 962 845	2 869 256	3 157 103	430 511	1 362 056	1 231 504	130 552	10.6%	3 157 103
Expenditure by Vote										
Vote 01 - Public Safety	1	141 012	170 483	148 419	12 708	62 741	68 277	(5 536)	-8.1%	148 419
Vote 02 - Health Services		9 206	12 745	10 809	446	2 326	5 069	(2 742)	-54.1%	10 809
Vote 03 - Community Services		78 822	129 099	103 419	6 017	26 675	50 581	(23 906)	-47.3%	103 419
Vote 04 - Housing		13 302	19 289	17 426	1 098	5 753	7 828	(2 075)	-26.5%	17 426
Vote 05 - Sport Arts And Culture		118 149	90 551	78 815	5 121	22 281	36 263	(13 982)	-38.6%	78 815
Vote 06 - Council General		136 021	165 306	127 046	10 730	53 009	64 072	(11 063)	-17.3%	127 046
Vote 07 - Civil Engineering		207 403	234 603	207 630	11 358	46 515	94 380	(47 865)	-50.7%	207 630
Vote 08 - Water Section		683 930	684 792	741 690	13 270	133 172	292 442	(159 270)	-54.5%	741 690
Vote 09 - City Electrical Engineering		1 139 677	986 757	995 905	66 439	223 092	412 292	(189 201)	-45.9%	995 905
Vote 10 - Corporate Governane		47 369	76 662	66 965	7 140	25 398	30 730	(5 332)	-17.4%	66 965
Vote 11 - Budget And Treasury Office		356 160	259 837	221 270	8 686	42 026	103 445	(61 419)	-59.4%	221 270
Vote 12 - Cleansing		161 637	164 878	199 136	11 042	50 014	72 981	(22 967)	-31.5%	199 136
Vote 13 - Sewerage		147 487	178 175	200 251	4 499	25 319	76 999	(51 681)	-67.1%	200 251
Vote 14 - Market		20 092	26 789	21 852	1 756	7 416	10 545	(3 129)	-29.7%	21 852
Vote 15 - Other		9 060	17 247	9 980	772	3 442	6 278	(2 836)	-45.2%	9 980
Total Expenditure by Vote	2	3 269 326	3 217 212	3 150 615	161 082	729 178	1 332 181	(603 003)	-45.3%	3 150 615
Surplus/ (Deficit) for the year	2	(306 482)	(347 956)	6 489	269 429	632 878	(100 677)	733 555	-728.6%	6 489

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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	25 371	154 321	161 246	(6 925)	-4%	354 684
Service charges - electricity revenue		767 364	893 580	893 580	85 535	372 278	372 325	(47)	0%	893 580
Service charges - water revenue		573 391	600 321	600 321	55 743	250 150	250 134	16	0%	600 321
Service charges - sanitation revenue		112 075	115 825	115 825	9 548	47 629	48 261	(631)	-1%	115 825
Service charges - refuse revenue		141 329	166 772	166 772	11 713	58 930	69 488	(10 558)	-15%	166 772
Rental of facilities and equipment		8 572	8 375	8 375	576	2 522	3 489	(968)	-28%	8 375
Interest earned - external investments		21 171	3 238	13 238	-	22	2 599	(2 578)	-99%	13 238
Interest earned - outstanding debtors		284 309	54 934	282 934	28 691	138 316	51 389	86 927	169%	282 934
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		9 133	1 700	13 700	127	994	2 208	(1 215)	-55%	13 700
Licences and permits		7 675	5 931	8 931	889	3 195	2 846	349	12%	8 931
Agency services		-	5 000	11 000	-	-	2 833	(2 833)	-100%	11 000
Transfers and subsidies		400 186	442 778	442 778	181 183	181 183	184 491	(3 308)	-2%	442 778
Other revenue		45 010	22 891	97 891	4 333	125 714	18 913	106 801	565%	97 891
Gains on disposal of PPE		(966)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 694 379	2 722 181	3 010 029	403 709	1 335 254	1 170 223	165 031	14%	3 010 029
Expenditure By Type										
Employee related costs		631 012	663 853	632 200	54 849	267 541	272 655	(5 114)	-2%	632 200
Remuneration of councillors		34 200	36 438	32 066	2 885	14 301	14 636	(335)	-2%	32 066
Debt impairment		722 372	530 000	778 634	136	25 869	251 913	(226 044)	-90%	778 634
Depreciation & asset impairment		402 816	434 145	434 145	-	-	180 894	(180 894)	-100%	434 145
Finance charges		72 736	6 323	3 386	179	1 102	2 267	(1 166)	-51%	3 386
Stock purchases		1 000 732	899 216	879 216	58 676	263 531	372 173	(108 643)	-29%	879 216
Other materials		54 228	145 570	92 673	7 682	29 089	53 930	(24 841)	-46%	92 673
Contracted services		187 770	304 362	176 382	22 411	71 499	111 348	(39 849)	-36%	176 382
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		155 309	197 304	121 912	14 264	56 247	72 365	(16 118)	-22%	121 912
Loss on disposal of PPE		8 151	-	-	-	-	-	-	-	-
Total Expenditure		3 269 326	3 217 212	3 150 615	161 082	729 178	1 332 181	(603 003)	-45%	3 150 615
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(574 948)	(495 030)	(140 586)	242 627	606 076	(161 958)	768 034	(0)	(140 586)
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	26 802	26 802	61 281	(34 479)	(0)	147 075
Transfers and subsidies - capital (in-kind - all)		101 576	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(306 482)	(347 956)	6 489	269 429	632 878	(100 677)			6 489
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(306 482)	(347 956)	6 489	269 429	632 878	(100 677)			6 489
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(306 482)	(347 956)	6 489	269 429	632 878	(100 677)			6 489
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(306 482)	(347 956)	6 489	269 429	632 878	(100 677)			6 489

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

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	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	-	-	6 250	(6 250)	-100%	15 000
Vote 06 - Council General		-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		9 783	23 575	23 575	-	398	9 823	(9 425)	-96%	23 575
Vote 08 - Water Section		66 923	44 411	44 411	-	20 205	18 505	1 701	9%	44 411
Vote 09 - City Electrical Engineering		4 452	2 560	6 520	-	-	1 562	(1 562)	-100%	6 520
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		8 822	4 574	4 574	-	-	1 906	(1 906)	-100%	4 574
Vote 14 - Market		-	11 610	11 610	-	2 615	4 837	(2 223)	-46%	11 610
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	91 779	101 730	105 690	-	23 218	42 882	(19 665)	-46%	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	13	54	2 875	(2 821)	-98%	2 000
Vote 07 - Civil Engineering		10 731	22 837	22 837	-	1 935	9 516	(7 580)	-80%	22 837
Vote 08 - Water Section		8 118	-	500	-	-	646	(646)	-100%	500
Vote 09 - City Electrical Engineering		19 612	13 754	12 254	457	817	5 543	(4 727)	-85%	12 254
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		352	8 000	8 000	-	-	3 333	(3 333)	-100%	8 000
Vote 12 - Cleansing		-	3 000	3 000	-	-	1 250	(1 250)	-100%	3 000
Vote 13 - Sewerage		15 282	3 794	3 794	-	408	1 581	(1 172)	-74%	3 794
Vote 14 - Market		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	59 078	62 385	52 385	470	3 214	24 744	(21 530)	-87%	52 385
Total Capital Expenditure		150 857	164 115	158 075	470	26 431	67 626	(41 195)	-61%	158 075
Capital Expenditure - Functional Classification										
Governance and administration		4 344	19 000	10 000	13	54	6 208	(6 155)	-99%	10 000
Executive and council		3 992	11 000	2 000	13	54	2 875	(2 821)	-98%	2 000
Finance and administration		352	8 000	8 000	-	-	3 333	(3 333)	-100%	8 000
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 791	15 000	15 000	-	-	6 250	(6 250)	-100%	15 000
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2 791	15 000	15 000	-	-	6 250	(6 250)	-100%	15 000
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20 514	46 412	46 412	-	2 333	19 338	(17 005)	-88%	46 412
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		20 514	46 412	46 412	-	2 333	19 338	(17 005)	-88%	46 412
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		123 209	72 093	75 053	457	21 430	30 992	(9 562)	-31%	75 053
Energy sources		24 064	16 314	18 774	457	817	7 105	(6 288)	-89%	18 774
Water management		75 041	44 411	44 911	-	20 205	19 151	1 055	6%	44 911
Waste water management		24 104	8 368	8 368	-	408	3 487	(3 078)	-88%	8 368
Waste management		-	3 000	3 000	-	-	1 250	(1 250)	-100%	3 000
Other		-	11 610	11 610	-	2 615	4 837	(2 223)	-46%	11 610
Total Capital Expenditure - Functional Classification	3	150 857	164 115	158 075	470	26 431	67 626	(41 195)	-61%	158 075
Funded by:										
National Government		149 643	143 115	147 075	457	26 378	60 126	(33 748)	-56%	147 075
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		149 643	143 115	147 075	457	26 378	60 126	(33 748)	-56%	147 075
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1 215	21 000	11 000	13	54	7 500	(7 446)	-99%	11 000
Total Capital Funding		150 857	164 115	158 075	470	26 431	67 626	(41 195)	-61%	158 075

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	249 260	20 000
Call investment deposits		322 078	90 000	90 000	321 328	90 000
Consumer debtors		492 714	568 657	568 657	930 245	568 657
Other debtors		348 336	1 390	1 390	434 148	1 390
Current portion of long-term receivables		84	-	-	74	-
Inventory		50 279	47 400	47 400	145 188	47 400
Total current assets		838 994	727 447	727 447	2 080 242	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	4 838 707	5 114 838	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	4 944 707	5 274 555	4 944 707
TOTAL ASSETS		6 087 118	5 678 193	5 672 153	7 354 798	5 672 153
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	16 000	16 000	-	16 000
Consumer deposits		65 817	34 000	34 000	66 799	34 000
Trade and other payables		1 142 739	1 291 306	1 027 836	1 779 136	1 027 836
Provisions		508 406	398 000	398 000	508 468	398 000
Total current liabilities		1 716 962	1 739 306	1 475 836	2 354 403	1 475 836
Non current liabilities						
Borrowing		103 428	50 000	50 000	100 787	50 000
Provisions		-	-	-	-	-
Total non current liabilities		103 428	50 000	50 000	100 787	50 000
TOTAL LIABILITIES		1 820 390	1 789 306	1 525 836	2 455 191	1 525 836
NET ASSETS	2	4 266 728	3 888 888	4 146 317	4 899 607	4 146 317
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 157 259	3 888 888	3 888 888	4 845 935	3 888 888
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	5 157 259	3 888 888	3 888 888	4 845 935	3 888 888

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			316 661		35 871	160 803	105 554	55 250	52%		
Service charges			1 340 133		85 522	415 174	446 711	(31 537)	-7%		
Other revenue			38 977		20 199	184 994	12 992	172 002	1324%		
Government - operating			442 778		1 673	185 999	147 593	38 406	26%		
Government - capital			147 075		20 973	61 901	49 025	12 876	26%		
Interest			14 225			22	4 742	(4 720)	-100%		
Dividends			-					-			
Payments											
Suppliers and employees			(2 112 452)		(177 238)	(950 154)	(704 151)	246 003	-35%		
Finance charges			(6 323)		(179)	(910)	(2 108)	(1 198)	57%		
Transfers and Grants											
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	181 075	-	(13 179)	57 829	60 358	2 529	4%	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Increase (Increase) in non-current debtors											
Decrease (increase) other non-current receivables			(1 000)								
Decrease (increase) in non-current investments											
Payments											
Capital assets			(168 075)		(470)	(26 295)	(56 025)	(29 730)	53%		
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(169 075)	-	(470)	(26 295)	(56 025)	(29 730)	53%	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits			2 000								
Payments											
Repayment of borrowing					(391)	(2 960)	(4 667)	(1 707)	37%		
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	2 000	-	(391)	(2 960)	(4 667)	(1 707)	37%	-
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at beginning:			-	14 000	-	(14 040)	28 574	(333)			
Cash/cash equivalents at month/year end:			-	110 000	-			110 000			
			-	124 000	-		28 574	109 667			



CITY OF
MATLOSANA

QUALITY CERTIFICATE

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

The monthly budget statement

Quarterly report

Mid – year budget & performance assessment

For the Monthly ended on 30 November 2019 has been prepared in accordance with the Municipal Finance Management Act and regulations made under Act.

Print name

Accounting officer of **City of Matlosana NW403**

Signature

Date

