MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 APRIL 2021

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PART 1: IN-YEAR REPORT

1. EXECUTIVE SUMMARY ON THE IMPLEMANTATION OF THE BUDGET AND THE FINANCIAL PERFOMANCE OF THE MUNICIPALITY FOR THE PERIOD ENDED ON 30 APRIL 2021

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	**YTD Budget 2020/21**	**APRIL 2020/21 Actual**	**YTD Actual 2020/21**	**Variance Favourable (Unfavourable)**
Total Revenue by Source	3,088,318,410	253,301,425	2,482,725,441	(605,592,968)
Total Operating Expenditure	2,837,474,414	136,136,615	2,350,038,089	(487,436,325)
SURPLUS/ (DEFICIT).	**250,843,996**	**117,164,810**	**132,687,352**	**(118,156,643)**

This is the tenth report for the 2020/2021 financial year that leads to operational revenue of 66.14% and operational expenditure of 68.12%.

Cash management

Bank Balances	R 7,402,032
Call Investments	R 363,980,696
Cash and Cash Investments	**R 371,382,728**

Debtors

Total Debtors Book	**R 5,339,016,346**
Debtors: Government	R 147,147,178
Debtors: Business	R 474,076,898
Debtors: Household	R 4,717,792,270

Capital grant expenditure

CAPITAL GRANT EXPENDITURE	2nd ADJUSTMENT	APRIL 2021	YTD ACTUALS	YTD%
MIG	101 354 875	7 949 281	53 067 248	52,36
NDPG	52 652 790	3 511 601	35 812 625	68,02
DME/INER	24 341 555	1 222 522	11 303 486	46,44
Municipal Disaster Relief Grant	26 081 616	868 810	3 856 321	14,79
WSIG	16 000 000	1 191 020	11 493 156	71,83
	220 430 836	**14 743 234**	**115 532 836**	**52,41**

Capital grants expenditure is at 52.41% as at 30 April 2021.

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 - M10 April

Description	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	334 343	480 060	485 342	32 191	363 977	402 691	(38 714)	-10%	485 342
Service charges	1 636 099	1 941 587	2 023 654	162 804	1 459 376	1 657 437	(198 061)	-12%	2 023 654
Investment revenue	16 545	10 536	10 536	839	5 391	8 780	(3 389)	-39%	10 536
Transfers and subsidies	443 368	480 796	552 360	599	186 337	457 856	(271 519)	-59%	552 360
Other own revenue	419 051	486 163	505 873	40 404	381 403	415 532	(34 128)	-8%	505 873
Total Revenue (excluding capital transfers and contributions)	**2 849 406**	**3 399 142**	**3 577 765**	**236 837**	**2 396 484**	**2 942 296**	**(545 812)**	**-19%**	**3 577 765**
Employee costs	642 949	649 483	650 058	55 456	567 420	541 523	25 897	5%	650 058
Remuneration of Councillors	34 575	38 988	38 988	2 965	30 745	32 490	(1 745)	-5%	38 988
Depreciation & asset impairment	411 946	420 711	420 711	32	259 309	350 593	(91 284)	-26%	420 711
Finance charges	79 009	3 537	3 537	145	1 769	2 947	(1 178)	-40%	3 537
Materials and bulk purchases	1 104 139	1 029 710	1 061 476	36 473	609 729	879 397	(269 668)	-31%	1 061 476
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 241 664	1 239 945	1 275 114	41 065	881 066	1 030 524	(149 458)	-15%	1 275 114
Total Expenditure	**3 514 282**	**3 382 374**	**3 449 884**	**136 137**	**2 350 038**	**2 837 474**	**(487 436)**	**-17%**	**3 449 884**
Surplus/(Deficit)	**(664 876)**	**16 768**	**127 881**	**100 700**	**46 446**	**104 821**	**(58 375)**	**-56%**	**127 881**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	123 785	162 800	161 734	16 465	86 242	135 134	###	-36%	161 734
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and	–	–	14 000	–	–	10 889	### (10 889)	-100%	14 000
Surplus/(Deficit) after capital transfers & contributions	**(541 091)**	**179 568**	**303 615**	**117 165**	**132 687**	**250 844**	**(118 157)**	**-47%**	**303 615**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(541 091)**	**179 568**	**303 615**	**117 165**	**132 687**	**250 844**	**(118 157)**	**-47%**	**303 615**
Capital expenditure & funds sources									
Capital expenditure	**97 881**	**162 800**	**234 431**	**14 743**	**115 533**	**184 266**	**(68 733)**	**-37%**	**234 431**
Capital transfers recognised	92 721	162 800	220 431	14 743	115 533	173 377	(57 845)	-33%	220 431
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**5 160**	–	**14 000**	–	–	**10 889**	**(10 889)**	-100%	**14 000**
Total sources of capital funds	**97 881**	**162 800**	**234 431**	**14 743**	**115 533**	**184 266**	**(68 733)**	**-37%**	**234 431**
Financial position									
Total current assets	1 048 285	697 047	697 047		1 791 890				697 047
Total non current assets	4 958 906	4 658 350	4 729 981		4 814 805				4 729 981
Total current liabilities	2 259 045	1 260 565	1 208 149		2 704 375				1 208 149
Total non current liabilities	83 274	33 000	33 000		80 617				33 000
Community wealth/Equity	**4 163 974**	**3 931 663**	**3 931 663**		**3 843 329**				**3 931 663**
Cash flows									
Net cash from (used) operating	–	182 150	276 400	(24 249)	280 922	230 333	(50 589)	-22%	–
Net cash from (used) investing	–	(162 800)	(201 199)	(14 743)	(110 714)	(167 666)	(56 952)	34%	–
Net cash from (used) financing	–	(3 000)	(3 000)	(246)	(2 657)	(2 500)	157	-6%	–
Cash/cash equivalents at the month/year end	**–**	**52 063**	**107 914**	**–**	**578 172**	60 167	(518 005)	**-861%**	**–**

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	220 926	144 117	139 827	4 834 146	–	–	–	–	5 339 016
Creditors Age Analysis									
Total Creditors	207 531	53 633	107 887	1 216 687	–	–	–	–	1 585 739

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

Actual operating revenue per source

The actual operating revenue per revenue source is set out in Table 3 below. From table 1 it can be seen that actual operating revenue raised (R 2,482,725,441) compares unfavourably with the pro rata budgeted figures (R 3,088,318,410) a negative variance of R 605,592,968 at the end of April 2021.

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 APRIL 2021

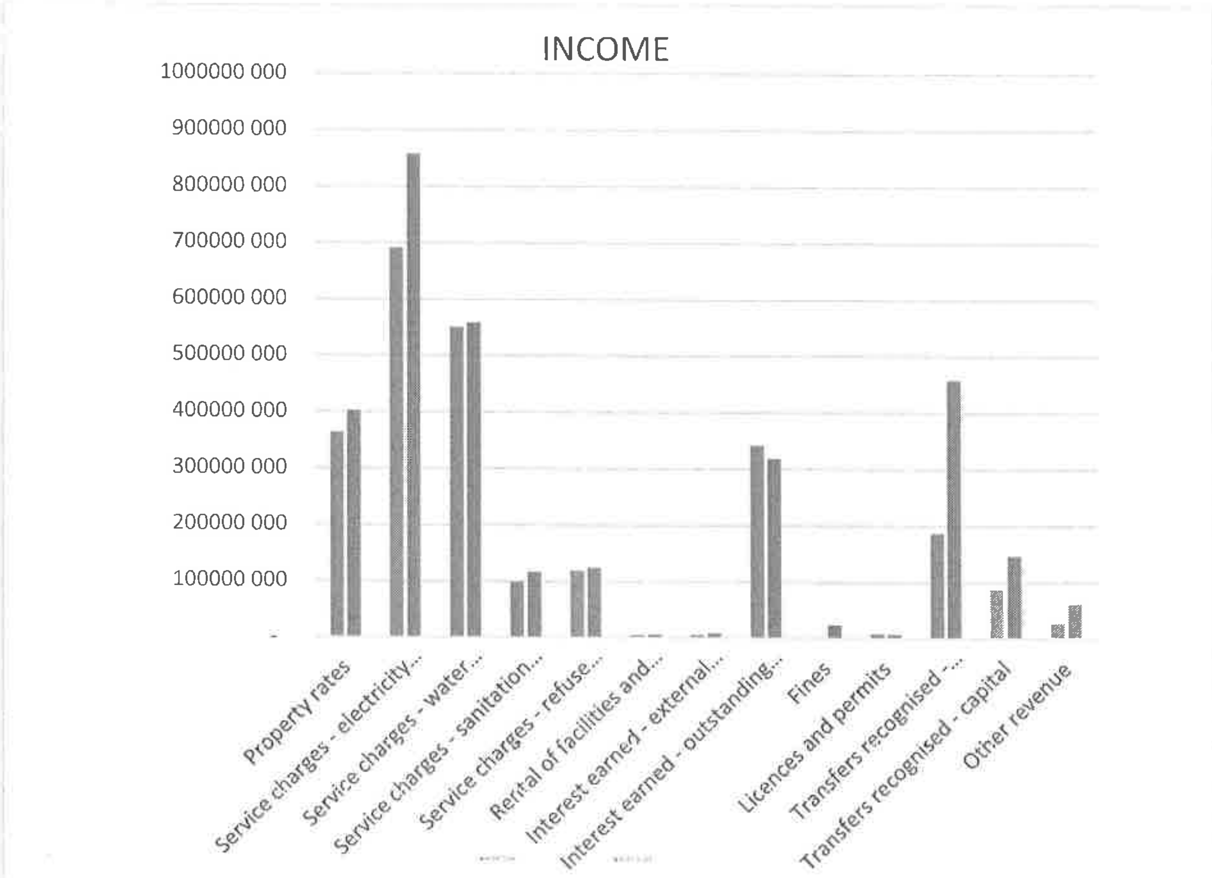
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		334 343	480 060	485 342	32 191	363 977	402 691	(38 714)	-10%	485 342
Service charges - electricity revenue		782 325	994 684	1 052 751	86 693	691 243	857 937	(166 694)	-19%	1 052 751
Service charges - water revenue		603 946	674 306	670 306	54 393	550 752	559 009	(8 257)	-1%	670 306
Service charges - sanitation revenue		112 787	123 230	151 230	9 876	99 010	116 018	(17 009)	-15%	151 230
Service charges - refuse revenue		137 040	149 367	149 367	11 842	118 372	124 473	(6 101)	-5%	149 367
Rental of facilities and equipment		13 747	5 593	7 661	658	4 831	5 875	(1 044)	-18%	7 661
Interest earned - external investments		16 545	10 536	10 536	839	5 391	8 780	(3 389)	-39%	10 536
Interest earned - outstanding debtors		352 476	372 714	388 567	31 607	341 601	318 521	23 080	7%	388 567
Dividends received								–		
Fines, penalties and forfeits		8 099	28 684	27 734	194	1 285	23 428	(22 143)	-95%	27 734
Licences and permits		6 349	7 720	8 210	1 088	7 637	6 678	959	14%	8 210
Agency services		–	0	0	–	–	0	(0)	-100%	0
Transfers and subsidies		443 368	480 796	552 360	599	186 337	457 856	(271 519)	-59%	552 360
Other revenue		38 200	71 453	73 701	6 858	26 031	61 028	(34 998)	-57%	73 701
Gains		180	–	–	–	18	–	18	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		**2 849 406**	**3 399 142**	**3 577 765**	**236 837**	**2 396 484**	**2 942 296**	**(545 812)**	**-19%**	**3 577 765**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		123 785	162 800	161 734	16 465	86 242	135 134	(48 892)	**(0)**	161 734
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	14 000	–	–	10 889	(10 889)	**(0)**	14 000
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR APRIL 2021

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**888 340**	**1 130 128**	**1 209 041**	**43 487**	**651 043**	**1 003 001**	(351 959)	-35%	**1 209 041**
Executive and council		2 215	26 541	28 187	447	1 579	23 300	(21 721)	-93%	28 187
Finance and administration		886 126	1 103 588	1 180 855	43 039	649 464	979 701	(330 238)	-34%	1 180 855
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**49 089**	**32 792**	**32 499**	**8 282**	**30 473**	**27 180**	3 293	12%	**32 499**
Community and social services		10 393	3 052	3 075	218	2 231	2 555	(324)	-13%	3 075
Sport and recreation		11 904	1 136	1 136	3 819	6 277	947	5 330	563%	1 136
Public safety		26 793	28 604	28 288	4 246	21 965	23 678	(1 714)	-7%	28 288
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**31 775**	**133 882**	**134 249**	**9 879**	**46 704**	**111 752**	(65 048)	-58%	**134 249**
Planning and development		8 789	8 797	9 765	830	7 771	7 815	(44)	-1%	9 765
Road transport		22 806	124 641	124 040	9 036	38 744	103 567	(64 824)	-63%	124 040
Environmental protection		180	444	444	13	190	370	(180)	-49%	444
Trading services		**1 979 517**	**2 244 958**	**2 356 878**	**188 925**	**1 743 748**	**1 929 061**	(185 314)	-10%	**2 356 878**
Energy sources		852 666	1 069 442	1 149 445	92 477	743 902	935 092	(191 191)	-20%	1 149 445
Water management		789 206	816 265	815 136	68 023	699 192	678 744	20 448	3%	815 136
Waste water management		122 421	141 874	169 874	10 301	112 171	131 555	(19 383)	-15%	169 874
Waste management		215 225	217 378	222 422	18 124	188 483	183 670	4 813	3%	222 422
Other	4	**24 470**	**20 182**	**20 832**	**2 728**	**10 757**	**17 324**	**(6 566)**	**-38%**	**20 832**
Total Revenue - Functional	2	**2 973 191**	**3 561 942**	**3 753 499**	**253 301**	**2 482 725**	**3 088 318**	**(605 593)**	**-20%**	**3 753 499**



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 5 below. Total actual operating expenditure of R 2,350,038,089 compares unfavourably with the pro rata budgeted expenditure of R 2,837,474,414 and a variance of R 487,436,325

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR APRIL 2021

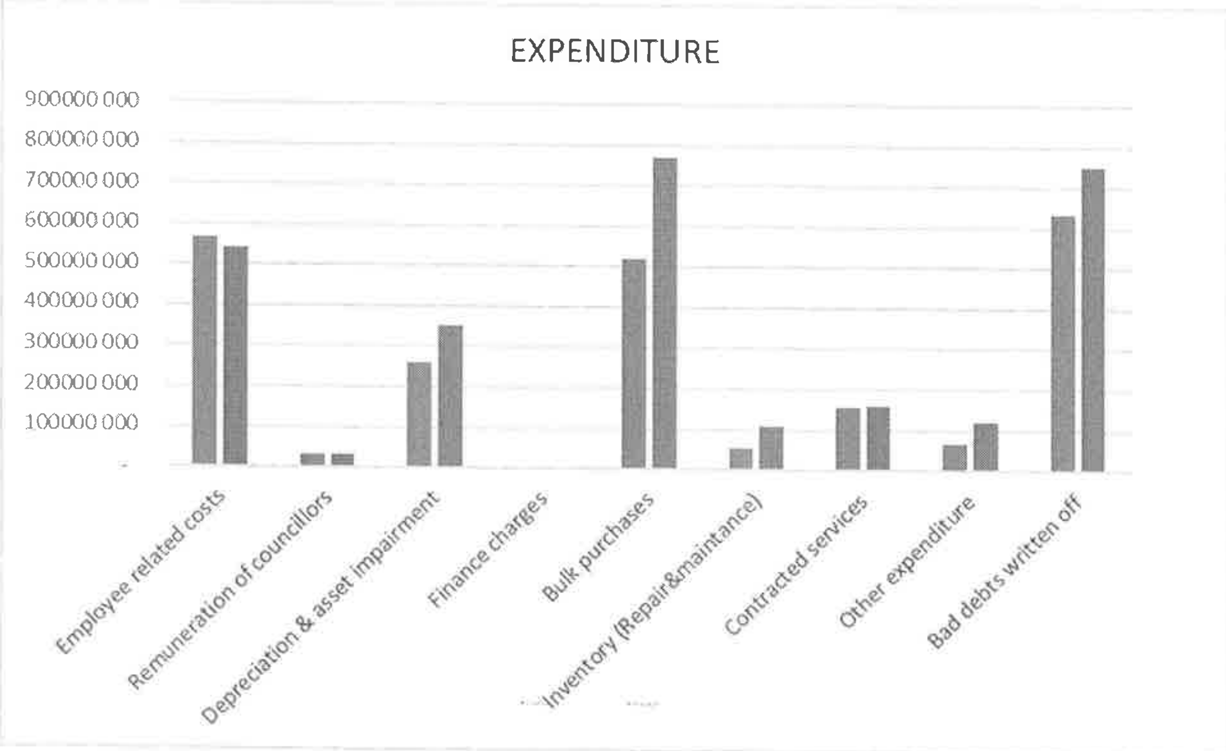
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		642 949	649 483	650 058	55 456	567 420	541 523	25 897	5%	650 058
Remuneration of councillors		34 575	38 988	38 988	2 965	30 745	32 490	(1 745)	-5%	38 988
Debt impairment		846 585	968 659	896 009	4 498	635 225	750 710	(115 485)	-15%	896 009
Depreciation & asset impairment		411 946	420 711	420 711	32	259 309	350 593	(91 284)	-26%	420 711
Finance charges		79 009	3 537	3 537	145	1 769	2 947	(1 178)	-40%	3 537
Bulk purchases		1 030 160	940 553	925 553	26 170	545 563	771 794	(226 232)	-29%	925 553
Other materials		73 979	89 157	135 922	10 303	64 167	107 603	(43 436)	-40%	135 922
Contracted services		234 969	136 194	229 577	20 744	177 542	160 097	17 446	11%	229 577
Transfers and subsidies								–		
Other expenditure		143 700	135 092	149 528	15 824	68 299	119 717	(51 418)	-43%	149 528
Losses		16 410	–	–	–	–	–	–		–
Total Expenditure		**3 514 282**	**3 382 374**	**3 449 884**	**136 137**	**2 350 038**	**2 837 474**	**(487 436)**	**-17%**	**3 449 884**

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR APRIL 2021

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure - Functional										
Governance and administration		845 632	587 383	642 691	36 775	460 573	516 611	(56 038)	-11%	642 691
Executive and council		265 201	258 876	303 338	23 471	221 754	237 676	(15 922)	-7%	303 338
Finance and administration		575 702	323 476	334 322	13 002	234 832	274 742	(39 910)	-15%	334 322
Internal audit		4 729	5 032	5 032	302	3 987	4 193	(206)	-5%	5 032
Community and public safety		258 616	257 498	282 095	19 966	204 122	232 435	(28 313)	-12%	282 095
Community and social services		64 745	77 439	87 202	3 466	49 787	72 192	(22 405)	-31%	87 202
Sport and recreation		75 912	66 763	68 809	6 951	59 285	56 683	2 602	5%	68 809
Public safety		117 178	112 367	114 865	9 478	94 439	94 783	(345)	0%	114 865
Housing		642	705	705	58	586	588	(2)	0%	705
Health		140	224	10 513	13	26	8 189	(8 163)	-100%	10 513
Economic and environmental services		220 102	238 954	245 397	11 464	162 889	202 602	(39 713)	-20%	245 397
Planning and development		50 078	56 410	57 267	3 721	41 522	47 521	(5 999)	-13%	57 267
Road transport		168 818	180 732	186 318	7 594	120 272	153 571	(33 299)	-22%	186 318
Environmental protection		1 206	1 812	1 812	149	1 095	1 510	(416)	-28%	1 812
Trading services		2 147 423	2 277 471	2 258 075	67 052	1 507 473	1 867 991	(360 518)	-19%	2 258 075
Energy sources		941 766	1 182 974	1 168 603	35 539	791 424	968 280	(176 856)	-18%	1 168 603
Water management		820 257	756 451	740 830	12 644	444 381	617 029	(172 648)	-28%	740 830
Waste water management		168 479	170 257	171 951	6 468	122 190	142 613	(20 422)	-14%	171 951
Waste management		216 921	167 789	176 690	12 401	149 477	140 069	9 408	7%	176 690
Other		42 508	21 068	21 626	880	14 981	17 836	(2 855)	-16%	21 626
Total Expenditure - Functional	3	**3 514 282**	**3 382 374**	**3 449 884**	**136 137**	**2 350 038**	**2 837 474**	**(487 436)**	**-17%**	**3 449 884**



2.4 Actual capital expenditure per vote and funding source

The actual capital expenditure per vote is set out in Table 7 below. **TABLE 7: ACTUAL CAPITAL EXPENDITURE PER VOTE APRIL 2021**

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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		8 994	25 734	9 434	–	5 325	8 289	(2 964)	-36%	9 434
Vote 06 - Council General		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		4 027	12 648	53 902	3 667	34 961	37 468	(2 507)	-7%	53 902
Vote 08 - Water Section		40 876	11 792	31 416	4 524	12 995	20 542	(7 547)	-37%	31 416
Vote 09 - City Electrial Engineering		8 612	2 560	73 276	3 907	21 580	53 690	(32 109)	-60%	73 276
Vote 10 - Corporate Governane		–	–	–	–	–	–	–		–
Vote 11 - Budget And Treasury Office		–	–	–	–	–	–	–		–
Vote 12 - Cleansing		–	–	–	–	–	–	–		–
Vote 13 - Sewerage		4 527	4 467	22 716	1 491	15 779	19 069	(3 290)	-17%	22 716
Vote 14 - Market		2 888	19 296	7 545	199	4 754	6 529	(1 775)	-27%	7 545
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**69 923**	**76 497**	**198 290**	**13 788**	**95 394**	**145 586**	**(50 192)**	**-34%**	**198 290**
Single 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		–	–	–	–	–	–	–		–
Vote 06 - Council General		(0)	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		14 467	28 000	6 200	58	5 366	7 451	(2 084)	-28%	6 200
Vote 08 - Water Section		–	–	5 350	721	2 175	3 719	(1 544)	-42%	5 350
Vote 09 - City Electrial Engineering		7 591	37 339	5 780	176	1 632	6 147	(4 515)	-73%	5 780
Vote 10 - Corporate Governane		–	–	–	–	–	–	–		–
Vote 11 - Budget And Treasury Office		4 863	–	–	–	–	–	–		–
Vote 12 - Cleansing		–	2 284	–	–	–	35	(35)	-100%	–
Vote 13 - Sewerage		1 037	18 680	18 811	–	10 965	21 328	(10 363)	-49%	18 811
Vote 14 - Market		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	27 958	86 303	36 141	955	20 138	38 680	**(18 541)**	**-48%**	36 141
Total Capital Expenditure		**97 881**	**162 800**	**234 431**	**14 743**	**115 533**	**184 266**	**(68 733)**	**-37%**	**234 431**
Capital Expenditure - Functional Classification										
Governance and administration		4 863	–	–	–	–	–	–		–
Executive and council		(0)	–	–	–	–	–	–		–
Finance and administration		4 863	–	–	–	–	–	–		–
Internal audit								–		
Community and public safety		**8 994**	**25 734**	**9 434**	–	**5 325**	**8 289**	(2 964)	-36%	**9 434**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		8 994	25 734	9 434	–	5 325	8 289	(2 964)	-36%	9 434
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		**18 494**	**40 648**	**60 102**	**3 725**	**40 327**	**44 918**	(4 591)	-10%	**60 102**
Planning and development		–	–	–	–	–	–	–		–
Road transport		18 494	40 648	60 102	3 725	40 327	44 918	(4 591)	-10%	60 102
Environmental protection								–		
Trading services		**62 641**	**77 122**	**157 350**	**10 819**	**65 126**	**124 530**	(59 404)	-48%	**157 350**
Energy sources		16 202	39 899	79 056	4 083	23 212	59 836	(36 624)	-61%	79 056
Water management		40 876	11 792	36 767	5 245	15 170	24 262	(9 092)	-37%	36 767
Waste water management		5 563	23 147	41 527	1 491	26 744	40 397	(13 653)	-34%	41 527
Waste management		–	2 284	–	–	–	35	(35)	-100%	–
Other		2 888	19 296	7 545	199	4 754	6 529	(1 775)	-27%	7 545
Total Capital Expenditure - Functional Classification	3	**97 881**	**162 800**	**234 431**	**14 743**	**115 533**	**184 266**	**(68 733)**	**-37%**	**234 431**

TABLE 8: ACTUAL CAPITAL EXPENDITURE PER FUNDING SOURCE FOR APRIL 2021

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Funded by:										
National Government		92 721	162 800	220 431	14 743	115 533	173 377	(57 845)	-33%	220 431
Provincial Government								–		
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–		–
Transfers recognised - capital		**92 721**	**162 800**	**220 431**	**14 743**	**115 533**	**173 377**	**(57 845)**	-33%	**220 431**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		5 160	–	14 000	–	–	10 889	(10 889)	-100%	14 000
Total Capital Funding		**97 881**	**162 800**	**234 431**	**14 743**	**115 533**	**184 266**	**(68 733)**	**-37%**	**234 431**

Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target

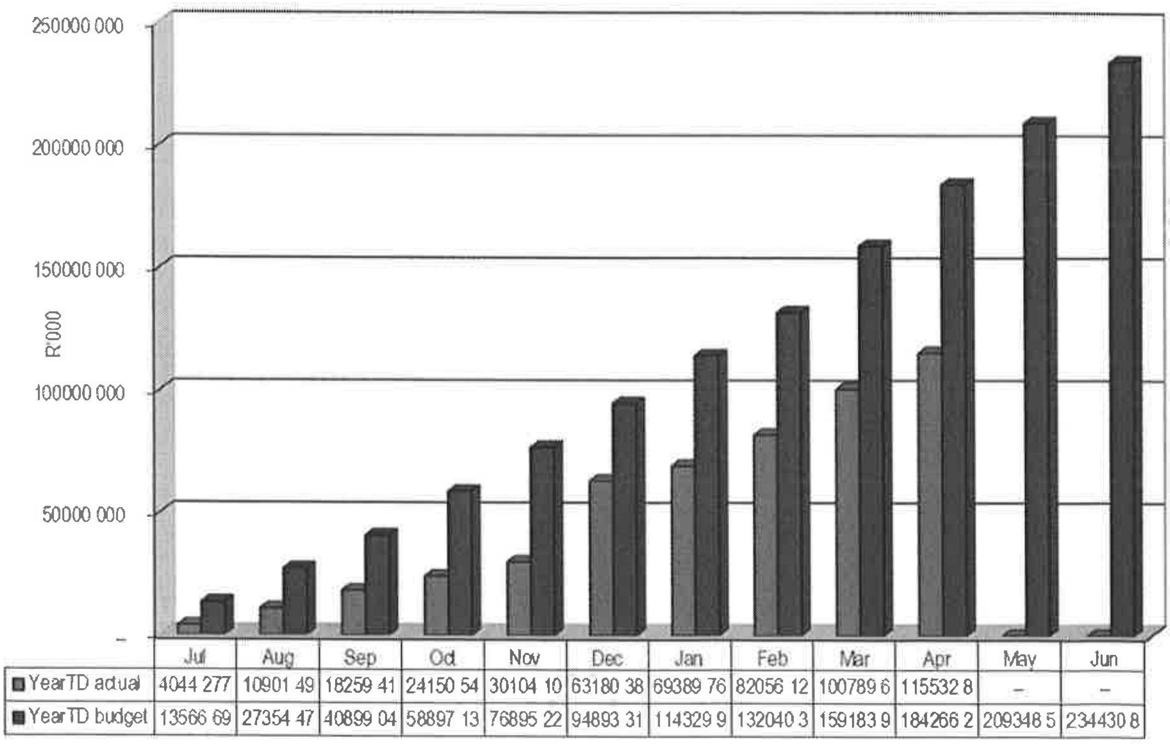


TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2019/20	Budget Year 2020/21			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		(437 659)	20 000	20 000	155 637	20 000
Call investment deposits		301 273	100 000	100 000	(70 902)	100 000
Consumer debtors		590 050	575 657	575 657	982 348	575 657
Other debtors		594 564	1 390	1 390	724 766	1 390
Current portion of long-term receivables		62	–	–	40	–
Inventory		(6)	–	–	–	–
Total current assets		**1 048 285**	**697 047**	**697 047**	**1 791 890**	**697 047**
Non current assets						
Long-term receivables		–	–	–	–	–
Investments						
Investment property		257 100	105 000	105 000	257 100	105 000
Investments in Associate						
Property, plant and equipment		4 800 897	4 552 350	4 623 981	4 656 796	4 623 981
Biological						
Intangible		1 297	1 000	1 000	1 297	1 000
Other non-current assets		(100 389)	–	–	(100 389)	–
Total non current assets		**4 958 906**	**4 658 350**	**4 729 981**	**4 814 805**	**4 729 981**
TOTAL ASSETS		**6 007 191**	**5 355 397**	**5 427 027**	**6 606 695**	**5 427 027**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		1 614	17 000	17 000	1 614	17 000
Consumer deposits		59 930	38 000	38 000	61 584	38 000
Trade and other payables		1 702 131	805 565	753 149	2 145 611	753 149
Provisions		495 371	400 000	400 000	495 566	400 000
Total current liabilities		**2 259 045**	**1 260 565**	**1 208 149**	**2 704 375**	**1 208 149**
Non current liabilities						
Borrowing		83 274	33 000	33 000	80 617	33 000
Provisions		–	–	–	–	–
Total non current liabilities		**83 274**	**33 000**	**33 000**	**80 617**	**33 000**
TOTAL LIABILITIES		**2 342 319**	**1 293 565**	**1 241 149**	**2 784 992**	**1 241 149**
NET ASSETS	2	**3 664 871**	**4 061 831**	**4 185 879**	**3 821 704**	**4 185 879**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 163 974	3 931 663	3 931 663	3 843 329	3 931 663
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 163 974**	**3 931 663**	**3 931 663**	**3 843 329**	**3 931 663**

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

- The opening balance for the month of April 2021 amount to R 410,620,728 and the closing balance of R 371,382,728
- Total cash receipts by source reflect an amount of R 158,066,921 million for the period ended on 30 April 2021 included are the following grants received:
  - WSIG – R5,000,000
- Total cash payments indicate an amount of R 197,304,921 million for the period ended on 30 April 2021.
- Collection rate
  The year to date collection rate for the period ended on 30 April 2021 is 58.5%

TABLE 10: ACTUAL CASH FLOW APRIL 2021

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	288 036	291 205	31 263	398 904	242 671	156 233	64%	–
Service charges		–	1 164 952	1 214 192	82 831	744 831	1 011 827	(266 996)	-26%	–
Other revenue		–	86 069	44 221	38 973	606 627	36 851	569 776	1546%	–
Transfers and Subsidies - Operational			480 796	552 360		547 338	460 300	87 038	19%	
Transfers and Subsidies - Capital			162 800	171 734	5 000	159 828	143 112	16 716	12%	
Interest		–	229 950	233 140		5	194 283	(194 278)	-100%	–
Dividends								–		
Payments										
Suppliers and employees		–	(2 226 917)	(2 226 917)	(182 170)	(2 174 841)	(1 855 764)	319 077	-17%	–
Finance charges			(3 537)	(3 537)	(145)	(1 769)	(2 948)	(1 178)	40%	
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**182 150**	**276 400**	**(24 249)**	**280 922**	**230 333**	**(50 589)**	**-22%**	–
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		–	(162 800)	(201 199)	(14 743)	(110 714)	(167 666)	(56 952)	34%	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(162 800)**	**(201 199)**	**(14 743)**	**(110 714)**	**(167 666)**	**(56 952)**	**34%**	–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	–	–			–	–		–
Payments										
Repayment of borrowing		–	(3 000)	(3 000)	(246)	(2 657)	(2 500)	157	-6%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**(3 000)**	**(3 000)**	**(246)**	**(2 657)**	**(2 500)**	**157**	**-6%**	–
NET INCREASE/ (DECREASE) IN CASH HELD		–	16 350	72 201	(39 238)	167 551	60 167			–
Cash/cash equivalents at beginning:		–	35 714	35 714		410 621				
Cash/cash equivalents at month/year end:		–	52 063	107 914		578 172	60 167			–

2.6 Actual borrowings

The municipality's position on external loans is set out in Table 11 attached. The municipality started the 2020/2021 financial year with borrowing debt of R19,171,090 and after repayments (R 2,656,861) were made, the total borrowings outstanding as at 30 April 2021 amounts to R 16,514,229

TABLE 11: ACTUAL BORROWING FOR APRIL 2021

Attached **ANNEXURE A**

ANNEXURE A
30 APRIL 2021

Borrowing Reference No	Start Date	End Date	Borrowing Period Years	Original Loan	Lender	Purpose	% Interest Rate (2 dec) Per Annum	Interest Paid This quarter	Opening Balance 01/07/2020	Debt Repaid or Re-deemed	Additional Principal Accrued	Balance at 30/04/2021
						ANNUITY LOANS						
NW11182	1/10/1998	30/09/2018	20	7435456	Development Bank of SA	Provision of Infrastructure	15,25	0,00	0,00	0,00	0,00	0,00
NW13637	1/10/2000	30/09/2020	20	3951600	Development Bank of SA	Provision of Infrastructure	15,6	24 370,62	311 590,19	311 590,18	0,00	0,01
NW103677/1	1/11/2010	1/11/2025	15	35269878	Development Bank of SA	Provision of Infrastructure	14,75	1 569 661,18	18 859 499,81	2 345 271,06	0,00	16 514 228,75
10906	30/09/1999	30/09/2019	20	5587000	Development Bank of SA	Provision of Infrastructure	15,25	0,00	0,00	0,00		0,00
10912	30/09/1999	30/09/2019	20	7477000	Development Bank of SA	Provision of Infrastructure	15,25	0,00	0,00	0,00		0,00
10913	30/09/1999	30/09/2019	20	5780000	Development Bank of SA	Provision of Infrastructure	15,25	0,00	0,00	0,00		0,00
					TOTAL ANNUITIES			1 594 031,80	19 171 090,00	2 656 861,24	0,00	16 514 228,76

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 5,339,016,346 as at 30 April 2021 compared to R 5,240,910,619 as at 31 March 2021.

Current to 30 days debt amounted to 220,925,950 as at 30 April 2021 and has increased with R 8,074,453 compared to R 212,851,497 as at 31 March 2021. 31 to 60 days debt decreased with R 14,921,423; 61 to 90 days increased with R 20,287,684 and 91 days and older debt as at 30 April 2021 amounted to R 4,834,146,260 and has increased with R 84,565,013 compared to R 4,749,581,247 as at 31 March 2021.

Interest on debtors is also included in total debtors book.

Debtors age analysis per debtor type

Government Debt R 147,147,178 (2.8%)

Business debtors R 474,076,898 (8.9%)

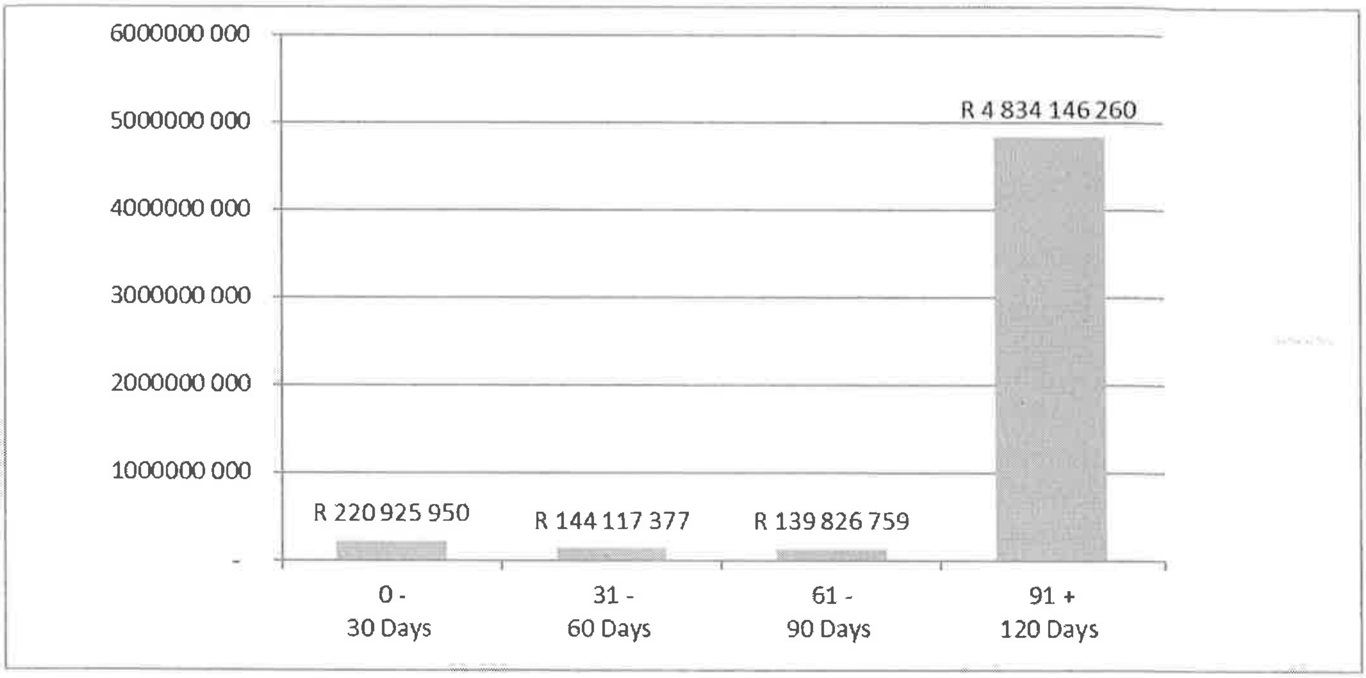
Domestic debtors R 4,717,792,270 (88.4%)

The total outstanding debt of R 5,240,910,619 is a great concern. Council appointed debt collectors, they started on January 2019, from January 2019 to 30 April 2021 they have collected R 52.2 million.

TABLE 12: OUTSTANDING DEBTORS AS AT 30 APRIL 2021

NW403 City Of Matlosana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2020/21											
R thousands		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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	61 986	45 498	53 730	1 864 865					2 026 080	1 864 866		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	64 016	25 092	16 883	348 819					454 811	348 819		
Receivables from Non-exchange Transactions - Property Rates	1400	30 222	13 027	10 059	287 277					340 586	287 277		
Receivables from Exchange Transactions - Waste Water Management	1500	7 451	5 453	4 798	258 161					275 863	258 161		
Receivables from Exchange Transactions - Waste Management	1600	12 699	9 907	9 152	500 389					532 147	500 389		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	44 552	45 140	45 204	1 574 634					1 709 530	1 574 634		
Total By Income Source	2000	220 926	144 117	139 827	4 834 146	–	–	–	–	5 339 016	4 834 146	–	–
2019/20 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	9 413	6 817	5 706	125 212					147 147	125 212		
Commercial	2300	59 507	23 343	16 056	375 171					474 077	375 171		
Households	2400	152 006	113 957	118 065	4 333 763					4 717 792	4 333 763		
Other	2500									–	–		
Total By Customer Group	2600	220 926	144 117	139 827	4 834 146	–	–	–	–	5 339 016	4 834 146	–	–



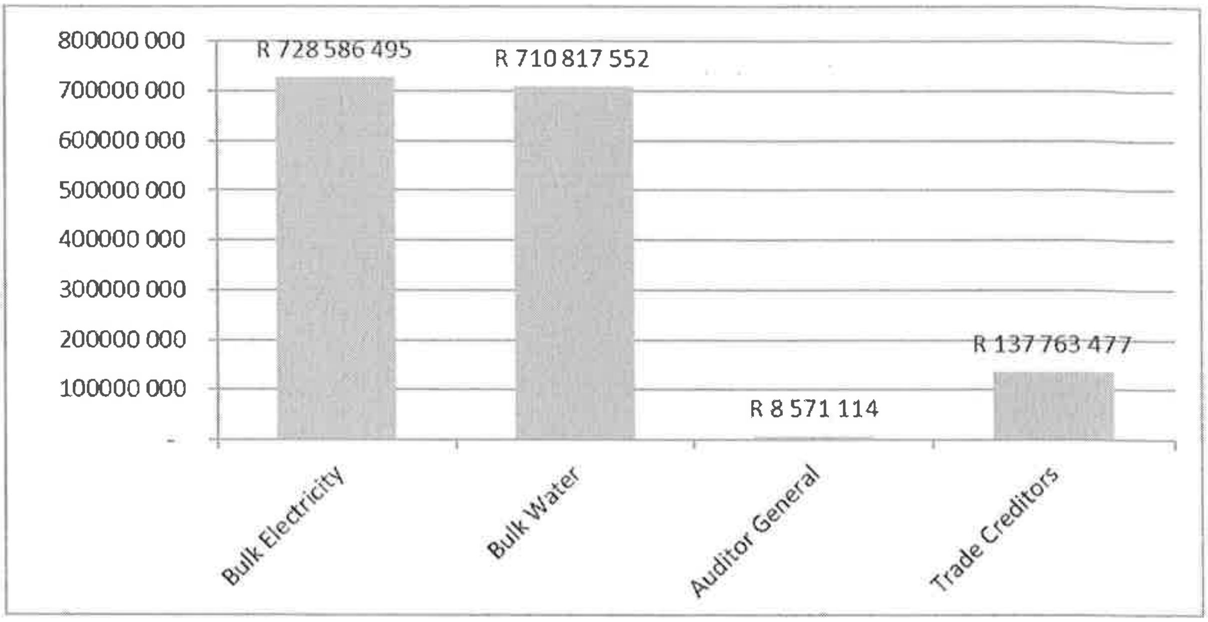
3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 1,585,738,638 as at 30 April 2021 compared with the R 1,560,358,908 as at 31 March 2021 and increased with R 25,379,730.

TABLE 13: CREDITOR'S AGE ANALYSIS AS AT 30 APRIL 2021

NW403 City Of Matlosana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description R thousands	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	112 276	–	53 941	562 370					728 586	
Bulk Water	0200	81 082	38 073	38 454	553 208					710 818	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	11 349	13 989	14 007	98 418					137 763	
Auditor General	0800	2 825	1 571	1 484	2 691					8 571	
Other	0900									–	
Total By Customer Type	1000	207 531	53 633	107 887	1 216 687	–	–	–	–	1 585 739	–



3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 30 April 2021 is as set out in Table14 below. The municipality started the beginning of the month with total investments of R 402,416,992 and after investments made of R 70,933,828 and withdrawals of R 137,957,471 closed with an investment balance of R 374,324,658 at the five listed local banks.

TABLE 14: INVESTMENTS AS AT 30 APRIL 2021

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of Institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ᐧ	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA		-	daily call	yes	Variable		-			174 019	423	(76 190)	89 934	188 186
INVESTEC		-	daily call	yes	Variable		-			6 893	19	–		6 912
SANLAM		2yrs	Policy	yes	Variable		-		2024/08/01	10 281		–		10 281
FNB		12months	Long term	yes	Variable		-		2021/06/30	63		–		63
FNB		-	dailoy call	yes	Variable					61 013	168	(621)		60 560
NEDBANK		-	daily call	yes	Variable		-			150 148	321	(42 146)		108 323
														–
Municipality sub-total										402 417	931	(118 957)	89 934	374 325
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									402 417		(118 957)	89 934	374 325

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 amounted to R 8,283,832 as at 30 April 2021 and the Capital grants expenditure amounted to R 14,743,234 as at 30 April 2021.

TABLE 15: TRANSFER AND GRANT RECEIPTS

NW403 City Of Matlosana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**442 416**	**479 973**	**551 344**	**599**	**186 337**	**457 074**	**(270 737)**	**-59,2%**	**551 344**
Energy Efficiency and Demand Side Management Grant		2 894	4 000	4 000	–	1 420	3 333	(1 913)	-57,4%	4 000
Equitable Share		429 953	466 536	537 907	–	178 883	445 877	(266 994)	-59,9%	537 907
Expanded Public Works Programme Integrated Grant		1 386	2 092	2 092	148	1 798	1 743	54	3,1%	2 092
Local Government Financial Management Grant		2 511	3 000	3 000	44	620	2 500	(1 880)	-75,2%	3 000
Municipal Disaster Relief Grant		1 013	–	–	–	–	–	–		–
Municipal Infrastructure Grant	3	4 660	4 345	4 345	406	3 616	3 621	(4)	-0,1%	4 345
Other transfers and grants [insert description]								–		
Provincial Government:		**952**	**823**	**1 016**	–	–	**782**	**(782)**	**-100,0%**	**1 016**
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Specify (Add grant description)		952	823	1 016	–	–	782	(782)	-100,0%	1 016
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	**443 368**	**480 796**	**552 360**	**599**	**186 337**	**457 856**	**(271 519)**	-59,3%	**552 360**
Capital Transfers and Grants										
National Government:		123 785	162 800	161 734	16 465	86 242	135 134	(48 892)	**-36,2%**	161 734
Integrated National Electrification Programme Grant		3 869	24 251	24 251	2 014	11 574	20 209	(8 635)	-42,7%	24 251
Municipal Infrastructure Grant		81 769	82 549	71 483	12 109	40 991	63 258	(22 267)	-35,2%	71 483
Neighbourhood Development Partnership Grant		38 147	56 000	66 000	2 342	33 676	51 667	(17 990)	-34,8%	66 000
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	**14 000**	–	–	**10 889**	(10 889)	-100,0%	**14 000**
[insert description]								–		
Developers Contribution		–	–	14 000	–	–	10 889	(10 889)	-100,0%	14 000
Unspecified		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	**123 785**	**162 800**	**175 734**	**16 465**	**86 242**	**146 023**	**(59 781)**	**-40,9%**	**175 734**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	567 154	643 596	728 094	17 064	272 578	603 879	(331 301)	-54,9%	728 094

TABLE 16: TRANSFER AND GRANT EXPENDITURE

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**69 874**	**70 663**	**121 525**	**8 281**	**58 545**	**98 125**	**(39 579)**	**-40,3%**	**121 525**
								–		
Energy Efficiency and Demand Side Management Grant		2 516	1 500	4 106	–	2 790	3 303	(513)	-15,5%	4 106
Equitable Share		58 968	62 066	62 345	5 754	45 920	51 711	(5 791)	-11,2%	62 345
Expanded Public Works Programme Integrated Grant		1 386	1 016	2 673	144	1 942	1 993	(51)	-2,6%	2 673
Local Government Financial Management Grant		2 220	1 956	2 987	1 408	2 026	2 455	(429)	-17,5%	2 987
Municipal Disaster Relief Grant		–	–	45 289	561	1 786	35 225	(33 439)	-94,9%	45 289
Municipal Infrastructure Grant		4 784	4 125	4 125	414	4 081	3 437	643	18,7%	4 125
Provincial Government:		**952**	**633**	**1 016**	**3**	**31**	**839**	**(808)**	**-96,3%**	**1 016**
								–		
Libraries, Archives and Museums		–	–	–	–	–	–	–		–
Specify (Add grant description)		952	633	1 016	3	31	839	(808)	-96,3%	1 016
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total operating expenditure of Transfers and Grants:		**70 826**	**71 296**	**122 541**	**8 284**	**58 576**	**98 964**	**(40 387)**	**-40,8%**	**122 541**
Capital expenditure of Transfers and Grants										
National Government:		92 721	162 800	220 431	14 743	115 533	173 377	(57 845)	-33,4%	220 431
Integrated National Electrification Programme Grant		3 365	24 251	24 342	1 223	11 303	20 254	(8 951)	-44,2%	24 342
Municipal Disaster Relief Grant		–	–	26 082	869	3 856	20 286	(16 429)	-81,0%	26 082
Municipal Infrastructure Grant		70 285	82 549	101 355	7 949	53 067	79 825	(26 758)	-33,5%	101 355
Neighbourhood Development Partnership Grant		19 071	40 000	52 653	3 512	35 813	39 660	(3 847)	-9,7%	52 653
Water Services Infrastructure Grant		–	16 000	16 000	1 191	11 493	13 353	(1 859)	-13,9%	16 000
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
Developers Contribution		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		**92 721**	**162 800**	**220 431**	**14 743**	**115 533**	**173 377**	**(57 845)**	**-33,4%**	**220 431**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**163 547**	**234 096**	**342 972**	**23 027**	**174 109**	**272 341**	**(98 232)**	**-36,1%**	**342 972**

The above attached table shows the expenditure per grant.

The above attached table shows the expenditure per grant.

NB: City of Matlosana Local Municipality received an allocation of R200, 000,000 for 2019/2020 Financial Year from the Provincial Department of Local Government and Housing for the development of Human Settlement in the KOSH area.

Opening balance as at 1 July 2019	R174, 190,524.
2019/2020 Allocation received	R200, 000,000
Total:	R374,190,524
Less Withdrawals (2019/2020)	(180,712,740)
Closing balance as at 30 June 2020	R193,477,784
Opening balance as at 01 July 2020	R193,477,784
Plus: Investment made	R 243,142,157
Less: Withdrawals as at 30 April 2021	(R 328,982,130)
Closing balance as at 30 April 2021	**R 107,637,811**

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 567.4 million spent as at 30 April 2021
- Council Remuneration – R 30.7 million spent as at 30 April 2021

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration R thousands	Ref	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		21 035	22 979	22 979	1 833	19 150	19 149	1	0%	22 979
Pension and UIF Contributions		2 373	2 656	2 656	176	1 764	2 213	(449)	-20%	2 656
Medical Aid Contributions		17	123	123	1	14	103	(88)	-86%	123
Motor Vehicle Allowance								–		
Cellphone Allowance		3 419	3 841	3 841	285	2 834	3 201	(367)	-11%	3 841
Housing Allowances								–		
Other benefits and allowances		7 731	9 389	9 389	670	6 981	7 824	(843)	-11%	9 389
Sub Total - Councillors		**34 575**	**38 988**	**38 988**	**2 965**	**30 745**	**32 490**	**(1 745)**	**-5%**	**38 988**
% increase	4		**12,8%**	**12,8%**						**12,8%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 521	9 975	9 975	462	4 767	8 313	(3 546)	-43%	9 975
Pension and UIF Contributions		9	17	17	1	7	14	(6)	-46%	17
Medical Aid Contributions		38	35	35	3	36	29	7	24%	35
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		560	1 036	1 036	59	479	863	(385)	-45%	1 036
Cellphone Allowance		24	111	111	2	20	93	(73)	-78%	111
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	7	7	–	–	6	(6)	-100%	7
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		**6 151**	**11 181**	**11 181**	**527**	**5 309**	**9 317**	**(4 008)**	**-43%**	**11 181**
% increase	4		**81,8%**	**81,8%**						**81,8%**
Other Municipal Staff										
Basic Salaries and Wages		398 088	423 258	423 258	34 206	355 378	352 715	2 663	1%	423 258
Pension and UIF Contributions		83 994	83 474	83 474	7 181	72 753	69 562	3 192	5%	83 474
Medical Aid Contributions		37 548	41 899	41 899	3 294	32 593	34 916	(2 323)	-7%	41 899
Overtime		53 207	19 946	20 571	4 887	46 010	16 934	29 076	172%	20 571
Performance Bonus		31 478	30 915	30 915	1 665	28 581	25 763	2 819	11%	30 915
Motor Vehicle Allowance								–		
Cellphone Allowance		1 003	1 152	1 152	80	824	960	(136)	-14%	1 152
Housing Allowances		6 697	6 832	6 832	569	5 729	5 693	36	1%	6 832
Other benefits and allowances		18 117	21 786	21 736	2 603	12 154	18 130	(5 977)	-33%	21 736
Payments in lieu of leave		22 659	9 040	9 040	444	8 088	7 533	555	7%	9 040
Long service awards		(566)	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	(15 428)	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**636 798**	**638 302**	**638 877**	**54 929**	**562 111**	**532 206**	**29 905**	**6%**	**638 877**
% increase	4		**0,2%**	**0,3%**						**0,3%**
Total Parent Municipality		**677 524**	**688 471**	**689 046**	**58 421**	**598 164**	**574 013**	**24 151**	**4%**	**689 046**

TABLE: 18 MATERIAL VARIANCE

NW403 City Of Matlosana - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service charges - electricity revenue	(166 694)	Electricity has realised less revenue than budgeted due to increase in meter tampering and shutdown of business sector due to COVID 19 lockdown	
	Rental of facilities and equipment	(1 044)	Underperformance of rental of facilities and equipment is caused by halls and facilities which have not been hired out to the public due to lockdown protocols implemented to curb the spread of covid-19	
	Interest earned - external investments	(3 389)	The variance is due to the fact that other interest is capitalised only at year end	
	Interest earned - outstanding debtors	23 080	The variance is as a result of the debtors book that is increasing due to non-payment of debtors. The increase in debtors result in an increase in interest charges	
	Fines, penalties and forfeits	(22 143)	Underperformance was due to the Courts being closed due to Covid 19 lockdown, people couldn't pay their fines and warrant of arrests were not issued	
2	**Expenditure By Type**			
	Debt impairment	(115 480)	Variance is due to the fact that debt write offs are not done on a monthly basis	
	Finance charges	(1 170)	Reduction in outstanding loans. There was a R 25 million loan settled in September 2020 that reduced the expenditure on financial charges	
	Bulk purchases	(226 232)	The variance on bulk purchases is due to less electricity consumed by businesses due to the impact of the Covid 19 lockdown on production	
	Other materials	(43 436)	Underperformance of other expenditure can as a result of the COVID 19 pandemic which continues to negatively affect operations	
	Contracted services	17 440	The variance is as a result of the long outstanding invoices that were paid	
3	**Contracted services**			
	Client elected not to populate this sheet			
4	**Financial Position**			
	Client elected not to populate this sheet			
5	**Cash Flow**			
	Client elected not to populate this sheet			
6	**Measureable 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 - M10 April

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			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%	12,5%	12,3%	0,1%	1,2%
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		42,9%	21,8%	20,4%	58,0%	20,4%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	46,4%	55,3%	57,7%	66,3%	57,7%
Liquidity Ratio	Monetary Assets/Current Liabilities		-6,0%	9,5%	9,9%	3,1%	9,9%
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		41,6%	17,0%	16,1%	71,2%	16,1%
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		22,6%	19,1%	18,2%	23,7%	18,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5,0%	3,5%	4,3%	4,7%	4,3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		17,2%	12,5%	11,9%	0,1%	1,2%
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 - M10 April

Month R thousands	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	13 567	13 567	4 044	4 044	13 567	9 522	70,2%	2%
August	2 225	13 567	13 788	6 857	10 901	27 354	16 453	60,1%	7%
September	10 464	13 567	13 545	7 358	18 259	40 899	22 640	55,4%	11%
October	13 272	13 567	17 998	5 891	24 151	58 897	34 747	59,0%	15%
November	470	13 567	17 998	5 954	30 104	76 895	46 791	60,9%	18%
December	25 149	13 567	17 998	33 076	63 180	94 893	31 713	33,4%	39%
January	2 895	13 567	19 437	6 209	69 390	114 330	44 940	39,3%	43%
February	6 127	13 567	17 710	12 666	82 056	132 040	49 984	37,9%	50%
March	13 774	13 567	27 144	18 733	100 790	159 184	58 394	36,7%	62%
April	–	13 567	25 082	14 743	115 533	184 266	68 733	37,3%	0
May	1 691	13 567	25 082	–		209 349	–		
June	37 003	13 567	25 082	–		234 431	–		
Total Capital expenditure	**113 070**	**162 800**	**234 431**	**115 533**					

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

CITY OF
MATLOSANA

QUALITY CERTIFICATE

I **THEETSI ROGER NKHUMISE** the Accounting Officer of **City of Matlosana NW403** hereby certify that-

- ✓ **The monthly budget statement**
- Quarterly report
- Mid- year budget & performance assessment

For the month ended on 30 April 2021 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: ....

Date 19/05/2021

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SUPPORTING TABLE SC13a:

NW403 City Of Matlosana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**77 474**	**77 520**	**199 735**	**13 353**	**93 960**	**154 418**	60 458	**39,2%**	**199 735**
Roads Infrastructure		18 494	40 648	60 102	3 725	40 327	44 918	4 591	**10,2%**	60 102
Roads		18 494	40 648	60 102	3 725	40 327	44 918	4 591	**10,2%**	60 102
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		12 541	15 648	68 013	3 935	23 064	52 844	29 780	**56,4%**	68 013
Power Plants								–		
HV Substations		–	–	22 000	500	1 852	17 434	15 583	**89,4%**	22 000
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		–	–	3 970	–	2 078	3 248	1 170	**36,0%**	3 970
MV Switching Stations								–		
MV Networks		6 285	13 088	17 011	723	8 627	15 185	6 558	**43,2%**	17 011
LV Networks		6 256	2 560	25 032	2 713	10 508	16 977	6 469	**38,1%**	25 032
Capital Spares								–		
Water Supply Infrastructure		40 876	11 792	47 720	5 393	15 318	30 841	15 523	**50,3%**	47 720
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations		–	–	10 953	**148**	148	6 580	6 432	**97,8%**	10 953
Water Treatment Works								–		
Bulk Mains		4 232	9 797	10 230	1 480	6 722	7 251	528	**7,3%**	10 230
Distribution		36 643	1 995	26 537	3 765	8 447	17 011	8 564	**50,3%**	26 537
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		5 563	7 147	23 901	300	15 251	25 780	10 529	**40,8%**	23 901
Pump Station		455	–	7 207	–	5 417	7 285	1 868	**25,6%**	7 207
Reticulation		5 108	7 147	16 694	300	9 834	18 495	8 661	**46,8%**	16 694
Waste Water Treatment Works								–		
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	2 284	–	–	–	35	35	**100,0%**	–
Landfill Sites								–		
Waste Transfer Stations		–	2 284	–	–	–	35	35	**100,0%**	–
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	**8 994**	**25 734**	**9 434**	**–**	**5 325**	**8 289**	**2 964**	**35,8%**	**9 434**
Community Facilities	–	–	–	–	–	–	–		–
Halls							–		
Centres	–	–	–	–	–	–	–		–
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums							–		
Galleries							–		
Theatres							–		
Libraries							–		
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police							–		
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves							–		
Public Ablution Facilities							–		
Markets							–		
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	8 994	25 734	9 434	–	5 325	8 289	2 964	35,8%	9 434
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	8 994	25 734	9 434	–	5 325	8 289	2 964	35,8%	9 434
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		**4 863**	–	–	–	–	–	–		–
Computer Equipment		4 863	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**297**	–	–	–	–	–	–		–
Machinery and Equipment		297	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on new assets	1	**91 628**	**103 254**	**209 169**	**13 353**	**99 285**	**162 707**	**63 422**	**39,0%**	**209 169**

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	2019/20	Budget Year 2020/21							
		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		3 365	24 251	15 027	1 191	11 493	12 830	1 337	10,4%	15 027
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		3 365	24 251	91	–	–	413	413	100,0%	91
Power Plants								–		
HV Substations		3 365	24 251	91	–	–	413	413	100,0%	91
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		–	–	14 937	1 191	11 493	12 418	924	7,4%	14 937
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	–	14 937	1 191	11 493	12 418	924	7,4%	14 937
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		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
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								–		
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 renewal of existing ass	1	**3 365**	**24 251**	**15 027**	**1 191**	**11 493**	**12 830**	**1 337**	**10,4%**	**15 027**

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**66 413**	**62 721**	**73 472**	**8 050**	**52 981**	**57 763**	4 782	8,3%	**73 472**
Roads Infrastructure		24 973	23 798	24 198	3 127	12 408	20 151	7 744	38,4%	24 198
Roads		24 878	23 515	23 515	3 107	12 355	19 596	7 240	36,9%	23 515
Road Structures								–		
Road Furniture		95	283	683	20	52	555	503	90,6%	683
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		29 346	26 703	35 435	3 449	29 799	26 619	(3 181)	-11,9%	35 435
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		335	265	265	–	–	221	221	100,0%	265
MV Switching Stations		1 636	1 282	1 282	–	–	1 068	1 068	100,0%	1 282
MV Networks								–		
LV Networks		27 374	25 156	33 888	3 449	29 799	25 329	(4 470)	-17,6%	33 888
Capital Spares								–		
Water Supply Infrastructure		9 985	9 396	11 016	1 080	9 058	8 640	(418)	-4,8%	11 016
Dams and Weirs								–		
Boreholes								–		
Reservoirs		1 169	1 078	1 132	234	863	925	62	6,7%	1 132
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		8 816	8 318	9 884	846	8 195	7 715	(480)	-6,2%	9 884
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		2 110	2 824	2 824	394	1 716	2 353	638	27,1%	2 824
Pump Station								–		
Reticulation		1 790	2 524	2 524	394	1 629	2 103	474	22,5%	2 524
Waste Water Treatment Works		320	300	300	–	86	250	164	65,4%	300
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	**9 124**	**8 999**	**9 829**	**892**	**6 712**	**8 004**	**1 292**	**16,1%**	**9 829**
Community Facilities	5 602	5 391	5 389	242	2 832	4 581	1 749	**38,2%**	5 389
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums	34	47	50	–	21	41	19	47,9%	50
Galleries							–		
Theatres							–		
Libraries	857	746	741	18	26	709	683	96,3%	741
Cemeteries/Crematoria	3 696	3 589	3 589	209	2 403	2 991	587	19,6%	3 589
Police							–		
Purls							–		
Public Open Space	–	4	4	–	–	4	4	100,0%	4
Nature Reserves	28	195	195	–	30	163	133	81,8%	195
Public Ablution Facilities							–		
Markets	986	810	810	15	352	675	323	47,9%	810
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	3 522	3 609	4 440	650	3 880	3 423	(457)	**-13,3%**	4 440
Indoor Facilities	737	1 294	1 617	195	1 420	1 240	(180)	-14,5%	1 617
Outdoor Facilities	2 785	2 315	2 823	455	2 460	2 183	(277)	-12,7%	2 823
Capital Spares							–		
Heritage assets	173	176	173	–	108	145	37	25,5%	173
Monuments							–		
Historic Buildings							–		
Works of Art	–	3	–	–	–	1	1	100,0%	–
Conservation Areas	**173**	173	173	–	108	144	36	24,9%	173
Other Heritage							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Other assets	**1 635**	**2 158**	**2 209**	**187**	**1 027**	**1 817**	790	**43,5%**	**2 209**
Operational Buildings	1 635	2 158	2 209	187	1 027	1 817	790	**43,5%**	2 209
Municipal Offices	1 613	2 060	2 104	183	995	1 732	737	42,6%	2 104
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops	19	47	53	4	24	42	18	42,0%	53
Yards							–		
Stores	3	52	52	–	8	43	36	82,1%	52
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	**13 937**	8 385	**8 793**	679	**2 673**	7 191	**4 518**	62,8%	**8 793**

Servitudes								–		
Licences and Rights		13 937	8 385	8 793	679	2 673	7 191	4 518	**62,8%**	8 793
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		13 937	8 385	8 793	679	2 673	7 191	4 518	62,8%	8 793
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**(2 589)**	**2 483**	**2 983**	**496**	**1 994**	**2 319**	**326**	14,0%	**2 983**
Computer Equipment		(2 589)	2 483	2 983	496	1 994	2 319	326	14,0%	2 983
Furniture and Office Equipment		**413**	**918**	**1 018**	**3**	**224**	**827**	**603**	72,9%	**1 018**
Furniture and Office Equipment		413	918	1 018	3	224	827	603	72,9%	1 018
Machinery and Equipment		**16 942**	**10 443**	**10 210**	**1 292**	**7 131**	**8 586**	**1 455**	16,9%	**10 210**
Machinery and Equipment		16 942	10 443	10 210	1 292	7 131	8 586	1 455	16,9%	10 210
Transport Assets		**35 174**	**23 742**	**45 571**	**6 495**	**38 752**	**30 369**	**(8 382)**	-27,6%	**45 571**
Transport Assets		35 174	23 742	45 571	6 495	38 752	30 369	(8 382)	-27,6%	45 571
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	**141 223**	**120 024**	**154 257**	**18 095**	**111 601**	**117 022**	**5 421**	**4,6%**	**154 257**

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**332 147**	**329 426**	**329 426**	**–**	**206 076**	**274 522**	68 445	**24,9%**	**329 426**
Roads Infrastructure		92 642	110 269	110 269	–	63 624	91 891	28 266	30,8%	110 269
Roads		92 642	110 269	110 269	–	63 624	91 891	28 266	30,8%	110 269
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		55 541	60 971	60 971	–	37 027	50 809	13 782	27,1%	60 971
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks		55 541	60 971	60 971	–	37 027	50 809	13 782	27,1%	60 971
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		119 269	95 475	95 475	–	63 650	79 563	15 913	20,0%	95 475
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		119 269	95 475	95 475	–	63 650	79 563	15 913	20,0%	95 475
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		64 695	62 711	62 711	–	41 775	52 259	10 484	20,1%	62 711
Pump Station								–		
Reticulation		41 662	62 711	62 711	–	41 775	52 259	10 484	20,1%	62 711
Waste Water Treatment Works		23 033	–	–	–	–	–	–		–
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		

Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		**1 518**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		1 518	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities		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		**73 521**	**81 691**	**81 691**	**–**	**50 026**	**68 076**	**18 050**	26,5%	**81 691**
Operational Buildings		73 521	81 691	81 691	–	50 026	68 076	18 050	26,5%	81 691
Municipal Offices		73 521	81 691	81 691	–	50 026	68 076	18 050	26,5%	81 691
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		**1 876**	**2 569**	**2 569**	–	**1 251**	**2 141**	**890**	41,6%	**2 569**
Computer Equipment		1 876	2 569	2 569	–	1 251	2 141	890	41,6%	2 569
Furniture and Office Equipment		**1 761**	**3 409**	**3 409**	–	**1 175**	**2 841**	**1 666**	58,7%	**3 409**
Furniture and Office Equipment		1 761	3 409	3 409	–	1 175	2 841	1 666	58,7%	3 409
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		**1 123**	**3 616**	**3 616**	32	**781**	**3 013**	**2 232**	74,1%	**3 616**
Transport Assets		1 123	3 616	3 616	32	781	3 013	2 232	74,1%	3 616
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Depreciation	1	**411 946**	**420 711**	**420 711**	**32**	**259 309**	**350 593**	**91 284**	**26,0%**	**420 711**

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	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	16 000	2 689	–	(0)	2 200	2 200	100,0%	2 689
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		–	16 000	2 689	–	(0)	2 200	2 200	100,0%	2 689
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	16 000	2 689	–	(0)	2 200	2 200	100,0%	2 689
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	**2 888**	**19 296**	**7 545**	**199**	**4 754**	**6 529**	**1 775**	**27,2%**	**7 545**
Community Facilities	2 888	19 296	7 545	199	4 754	6 529	1 775	**27,2%**	7 545
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums							–		
Galleries							–		
Theatres							–		
Libraries							–		
Cemeteries/Crematoria							–		
Police							–		
Purls							–		
Public Open Space							–		
Nature Reserves							–		
Public Ablution Facilities							–		
Markets	2 888	19 296	7 545	199	4 754	6 529	1 775	27,2%	7 545
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	**2 888**	**35 296**	**10 234**	**199**	**4 754**	**8 729**	**3 975**	**45,5%**	**10 234**

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.