MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 31 AUGUST 2020

TABLE OF CONTENTS

PART1

PART 2

LIST OF TABLES

PART 1: IN-YEAR REPORT

1. EXECUTIVE SUMMARY ON THE IMPLEMANTATION OF THE BUDGET AND THE FINACIAL PERFOMANCE OF THE MUNICIPALITY FOR THE PERIOD ENDED ON 31 AUGUST 2020

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	**YTD Budget 2020/21**	**AUGUST 2020/21 Actual**	**YTD Actual 2020/21**	**Variance Favourable (Unfavourable)**
Total Revenue by Source	593,656,996	428,744,801	673,942,429	80,285,433
Total Operating Expenditure	563,728,990	262,855,570	370,335,313	(193,393,677)
SURPLUS/ (DEFICIT).	**29,928,007**	**165,889,231**	**303,607,117**	**273,679,110**

This is the second report for the 2020/2021 financial year that leads expenditure of 10.94% against the year to date actuals.

Cash management

Bank balances		R 14,346,306
Call investments		R 210,570,399
Cash and cash investments		**R 224,916,705**

Debtors

Total debtors book	**R4,623,715,479**
Debtors: Government	R 142,275,967
Debtors: Business	R 429,989,945
Debtors: Household	R 4,051,449,567

Capital grant expenditure

CAPITAL GRANT EXPENDITURE	BUDGET	AUG 2020	YTD ACTUALS	YTD%
MIG	82 549 300	1 430 123	2 799 066	3,39
NDPG	40 000 000	4 191 049	6 866 383	17,17
DME/INER	24 251 000	172 957	172 957	0,71
WSIG	16 000 000	1 063 088	1 063 088	
	162 800 300	6 857 217	10 901 494	6,70

Capital grants expenditure is at 6.70% as at 31 August 2020.

2. IN – YEAR BUDGET STATEMENT MAIN TABLE

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

Table 2 C1: Monthly Budget Statement Summary

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

Description	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	329 609	480 060	480 060	32 612	105 729	80 010	25 719	32%	480 060
Service charges	1 634 650	1 941 587	1 941 587	176 115	313 880	323 598	(9 718)	-3%	1 941 587
Investment revenue	13 772	10 536	10 536	–	–	1 756	(1 756)	-100%	10 536
Transfers and subsidies	381 663	480 796	480 796	179 197	179 197	80 133	99 065	124%	480 796
Other own revenue	502 125	486 163	486 163	36 169	70 485	81 027	(10 542)	-13%	486 163
Total Revenue (excluding capital transfers and contributions)	**2 861 819**	**3 399 142**	**3 399 142**	**424 094**	**669 292**	**566 524**	**102 768**	**18%**	**3 399 142**
Employee costs	645 230	649 483	649 483	54 755	110 319	108 247	2 072	2%	649 483
Remuneration of Councillors	34 345	38 988	38 988	2 902	7 089	6 498	591	9%	38 988
Depreciation & asset impairment	268 597	420 711	420 711	–	–	70 119	(70 119)	-100%	420 711
Finance charges	2 367	3 537	3 537	336	336	589	(253)	-43%	3 537
Materials and bulk purchases	871 965	1 029 710	1 029 710	124 668	168 497	171 618	(3 121)	-2%	1 029 710
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 017 652	1 239 945	1 239 945	80 194	84 094	206 657	(122 563)	-59%	1 239 945
Total Expenditure	**2 840 156**	**3 382 374**	**3 382 374**	**262 856**	**370 335**	**563 729**	**(193 394)**	**-34%**	**3 382 374**
Surplus/(Deficit)	**21 663**	**16 768**	**16 768**	**161 238**	**298 956**	**2 795**	**296 162**	**10597%**	**16 768**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	123 785	162 800	162 800	4 651	4 651	27 133	###	-83%	162 800
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and	–	–	–	–	–	–	### –		–
Surplus/(Deficit) after capital transfers & contributions	**145 448**	**179 568**	**179 568**	**165 889**	**303 607**	**29 928**	**273 679**	**914%**	**179 568**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**145 448**	**179 568**	**179 568**	**165 889**	**303 607**	**29 928**	**273 679**	**914%**	**179 568**
Capital expenditure & funds sources									
Capital expenditure	**113 191**	**162 800**	**165 232**	**6 857**	**10 901**	**27 354**	**(16 453)**	**-60%**	**165 232**
Capital transfers recognised	108 264	162 800	165 232	6 857	10 901	27 354	(16 453)	-60%	165 232
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	4 926	–	–	–	–	–	–		–
Total sources of capital funds	**113 191**	**162 800**	**165 232**	**6 857**	**10 901**	**27 354**	**(16 453)**	**-60%**	**165 232**
Financial position									
Total current assets	1 287 462	746 447	746 447		1 827 707				746 447
Total non current assets	5 092 770	4 658 350	4 660 782		5 103 551				4 660 782
Total current liabilities	1 878 447	1 260 565	1 260 565		2 074 705				1 260 565
Total non current liabilities	89 610	33 000	33 000		89 163				33 000
Community wealth/Equity	**4 178 970**	**3 931 663**	**3 931 663**		**4 669 624**				**3 931 663**
Cash flows									
Net cash from (used) operating	–	182 150	182 150	12 601	32 770	30 358	(2 411)	-8%	–
Net cash from (used) investing	–	(162 800)	(162 800)	(6 857)	(10 901)	(27 133)	(16 232)	60%	–
Net cash from (used) financing	–	(3 000)	(3 000)	(391)	(783)	(500)	283	-57%	–
Cash/cash equivalents at the month/year end	–	**52 063**	**52 063**	–	**(209 663)**	**2 725**	**212 388**	**7794%**	–

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	224 628	181 262	104 665	4 113 161	–	–	–	–	4 623 715
Creditors Age Analysis									
Total Creditors	147 897	29 124	156 051	138 951	926 827	–	–	–	1 398 849

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 3 below. From table 1 it can be seen that actual operating revenue raised (R 673,942,429) compares favourably with the pro rata budgeted figures (R 593,656,996) – a positive variance of R 80,285,433 at the end of August 2020.

The major revenue variances against the budget are:

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

TABLE 3: ACTUAL REVENUE PER SOURCE FOR AUGUST 2020

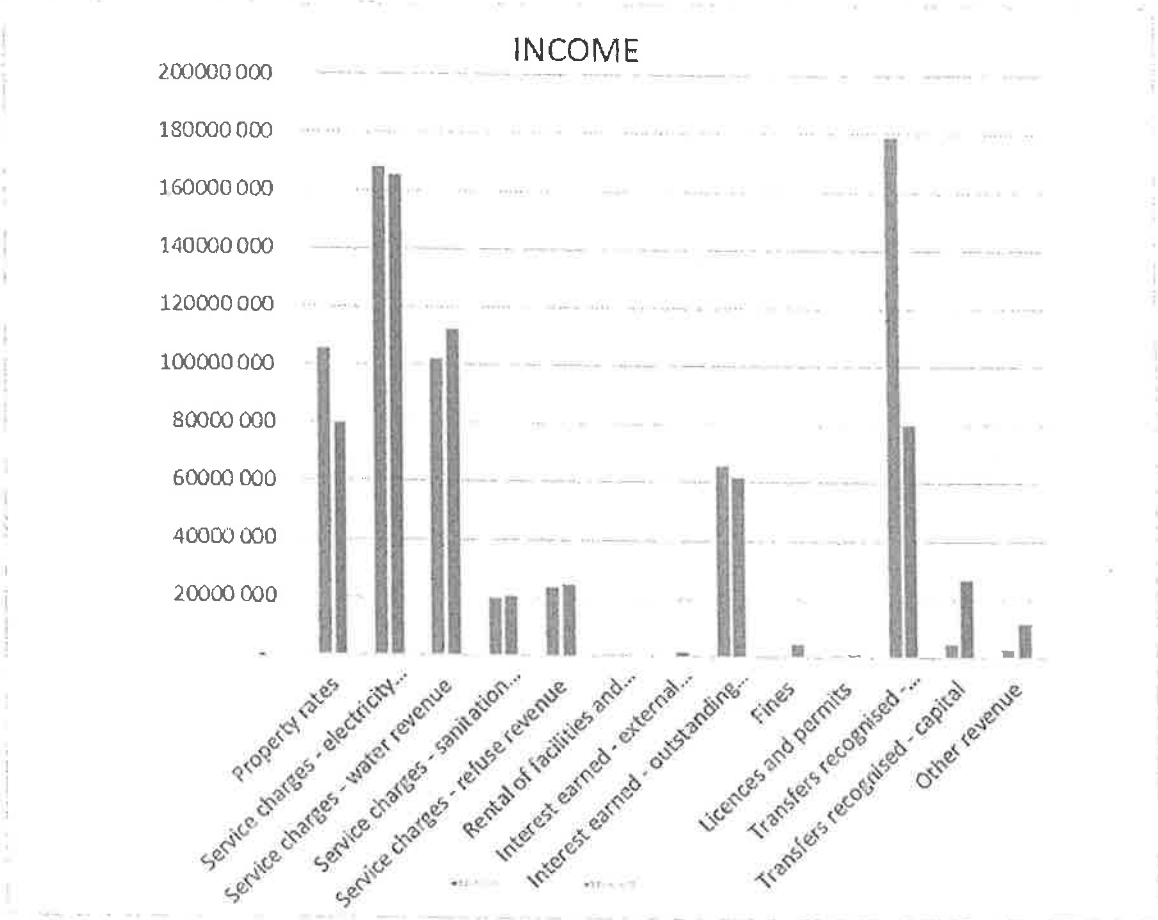
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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		329 609	480 060	480 060	32 612	105 729	80 010	25 719	32%	480 060
Service charges - electricity revenue		786 755	994 684	994 684	104 693	168 018	165 781	2 238	1%	994 684
Service charges - water revenue		598 067	674 306	674 306	49 889	102 123	112 384	(10 261)	-9%	674 306
Service charges - sanitation revenue		112 738	123 230	123 230	9 763	19 935	20 538	(603)	-3%	123 230
Service charges - refuse revenue		137 089	149 367	149 367	11 770	23 803	24 895	(1 091)	-4%	149 367
Rental of facilities and equipment		5 002	5 593	5 593	509	747	932	(185)	-20%	5 593
Interest earned - external investments		13 772	10 536	10 536	–	–	1 756	(1 756)	-100%	10 536
Interest earned - outstanding debtors		352 473	372 714	372 714	32 469	65 800	62 119	3 681	6%	372 714
Dividends received								–		
Fines, penalties and forfeits		1 771	28 684	28 684	45	51	4 781	(4 729)	-99%	28 684
Licences and permits		6 349	7 720	7 720	519	768	1 287	(519)	-40%	7 720
Agency services		–	0	0	–	–	0	(0)	-100%	0
Transfers and subsidies		381 663	480 796	480 796	179 197	179 197	80 133	99 065	124%	480 796
Other revenue		21 386	71 453	71 453	2 628	3 119	11 909	(8 790)	-74%	71 453
Gains		115 145	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**2 861 819**	**3 399 142**	**3 399 142**	**424 094**	**669 292**	**566 524**	**102 768**	**18%**	**3 399 142**
(National / Provincial and District)		123 785	162 800	162 800	4 651	4 651	27 133	(22 482)	(0)	162 800

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR AUGUST 2020

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

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		933 583	1 130 128	1 130 128	220 203	303 240	188 355	114 885	61%	1 130 128
Executive and council		660	26 541	26 541	83	83	4 423	(4 341)	-98%	26 541
Finance and administration		932 923	1 103 588	1 103 588	220 120	303 157	183 931	119 226	65%	1 103 588
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		34 889	32 792	32 792	3 010	3 483	5 465	(1 982)	-36%	32 792
Community and social services		2 584	3 052	3 052	301	493	509	(16)	-3%	3 052
Sport and recreation		11 897	1 136	1 136	28	28	189	(161)	-85%	1 136
Public safety		20 408	28 604	28 604	2 681	2 963	4 767	(1 805)	-38%	28 604
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		31 819	133 882	133 882	5 446	5 753	22 314	(16 561)	-74%	133 882
Planning and development		8 858	8 797	8 797	420	708	1 466	(759)	-52%	8 797
Road transport		22 806	124 641	124 641	5 006	5 006	20 774	(15 767)	-76%	124 641
Environmental protection		156	444	444	20	39	74	(35)	-48%	444
Trading services		1 977 953	2 244 958	2 244 958	200 086	361 466	374 160	(12 693)	-3%	2 244 958
Energy sources		857 096	1 069 442	1 069 442	107 963	174 495	178 240	(3 745)	-2%	1 069 442
Water management		783 326	816 265	816 265	63 015	128 204	136 044	(7 840)	-6%	816 265
Waste water management		122 372	141 874	141 874	10 051	20 504	23 646	(3 141)	-13%	141 874
Waste management		215 159	217 378	217 378	19 058	38 262	36 230	2 033	6%	217 378
Other	4	7 359	20 182	20 182	–	–	3 364	(3 364)	-100%	20 182
Total Revenue - Functional	2	2 985 604	3 561 942	3 561 942	428 745	673 942	593 657	80 285	14%	3 561 942



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 370,335,313 compares unfavourably with the pro rata budgeted expenditure of R 563,728,990 – a variance of R 193,393,677

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR AUGUST 2020

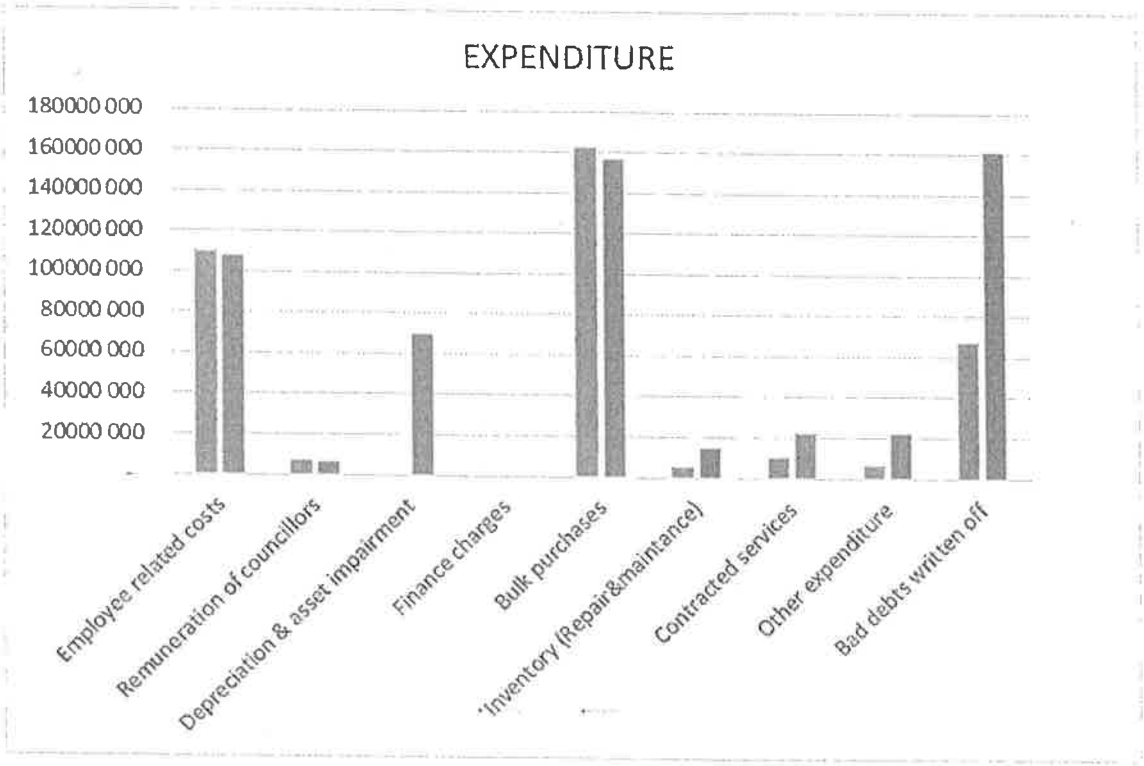
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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		645 230	649 483	649 483	54 755	110 319	108 247	2 072	2%	649 483
Remuneration of councillors		34 345	38 988	38 988	2 902	7 089	6 498	591	9%	38 988
Debt impairment		553 434	968 659	968 659	67 238	67 238	161 443	(94 205)	-58%	968 659
Depreciation & asset impairment		268 597	420 711	420 711	–	–	70 119	(70 119)	-100%	420 711
Finance charges		2 367	3 537	3 537	336	336	589	(253)	-43%	3 537
Bulk purchases		789 689	940 553	940 553	119 383	162 861	156 759	6 102	4%	940 553
Other materials		82 276	89 157	89 157	5 285	5 636.	14 859	(9 224)	-62%	89 157
Contracted services		208 452	136 194	136 194	8 553	10 423	22 699	(12 276)	-54%	136 194
Transfers and subsidies								–		
Other expenditure		140 635	135 092	135 092	4 403	6 434	22 515	(16 082)	-71%	135 092
Losses		115 131	–	–	–	–	–	–		–
Total Expenditure		**2 840 156**	**3 382 374**	**3 382 374**	**262 856**	**370 335**	**563 729**	**(193 394)**	**-34%**	**3 382 374**

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR AUGUST 2020

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

Description 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									
Expenditure - Functional										
Governance and administration		**559 830**	**587 383**	**587 383**	**30 790**	**49 060**	**97 897**	(48 838)	-50%	**587 383**
Executive and council		251 622	258 876	258 876	15 589	26 914	43 146	(16 232)	-38%	258 876
Finance and administration		303 473	323 476	323 476	14 832	21 417	53 913	(32 496)	-60%	323 476
Internal audit		4 735	5 032	5 032	369	729	839	(110)	-13%	5 032
Community and public safety		**245 941**	**257 498**	**257 498**	**17 083**	**33 506**	**42 916**	(9 410)	-22%	**257 498**
Community and social services		58 411	77 439	77 439	2 945	6 061	12 906	(6 845)	-53%	77 439
Sport and recreation		74 460	66 763	66 763	4 888	9 450	11 127	(1 678)	-15%	66 763
Public safety		112 288	112 367	112 367	9 194	17 890	18 728	(838)	-4%	112 367
Housing		642	705	705	51	102	118	(16)	-13%	705
Health		140	224	224	4	4	37	(33)	-89%	224
Economic and environmental services		**193 466**	**238 954**	**238 954**	**8 028**	**15 728**	**39 826**	(24 098)	-61%	**238 954**
Planning and development		49 748	56 410	56 410	3 793	7 712	9 402	(1 689)	-18%	56 410
Road transport		142 492	180 732	180 732	4 111	7 800	30 122	(22 322)	-74%	180 732
Environmental protection		1 226	1 812	1 812	125	216	302	(86)	-29%	1 812
Trading services		**1 821 587**	**2 277 471**	**2 277 471**	**206 029**	**270 119**	**379 578**	(109 459)	-29%	**2 277 471**
Energy sources		874 730	1 182 974	1 182 974	128 247	178 256	197 162	(18 907)	-10%	1 182 974
Water management		581 986	756 451	756 451	49 196	52 687	126 075	(73 388)	-58%	756 451
Waste water management		152 773	170 257	170 257	9 814	13 457	28 376	(14 920)	-53%	170 257
Waste management		212 098	167 789	167 789	18 772	25 720	27 965	(2 245)	-8%	167 789
Other		**19 333**	**21 068**	**21 068**	**926**	**1 922**	**3 511**	**(1 589)**	**-45%**	**21 068**
Total Expenditure - Functional	**3**	**2 840 156**	**3 382 374**	**3 382 374**	**262 856**	**370 335**	**563 729**	**(193 394)**	**-34%**	**3 382 374**



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 FOR AUGUST 2020

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

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		9 812	25 734	10 000	714	714	2 859	(2 144)	-75%	10 000
Vote 05 - Sport Arts And Culture		–	–	–	–	–	–	–		–
Vote 06 - Council General		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		–	–	–	–	–	–	–		–
Vote 08 - Water Section		2 888	19 296	7 745	–	–	2 166	(2 166)	-100%	7 745
Vote 09 - City Electrial Engineering		–	–	–	–	–	–	–		–
Vote 10 - Corporate Governane		22 217	2 560	37 779	303	303	3 628	(3 326)	-92%	37 779
Vote 11 - Budget And Treasury Office		41 636	11 792	18 099	1 089	1 089	2 539	(1 449)	-57%	18 099
Vote 12 - Cleansing		4 527	4 467	24 467	1 256	1 256	2 563	(1 307)	-51%	24 467
Vote 13 - Sewerage		–	–	–	–	–	–	–		–
Vote 14 - Market		4 027	12 648	33 648	1 845	4 521	4 017	504	13%	33 648
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**85 107**	**76 497**	**131 738**	**5 208**	**7 883**	**17 771**	**(9 888)**	**-56%**	**131 738**
Single Year expenditure appropriation	2									
Vote 01 - Public Safety		961	–	–	–	–	–	–		–
Vote 02 - Health Services		3 532	–	–	–	–	–	–		–
Vote 03 - Community Services		–	–	–	–	–	–	–		–
Vote 04 - Housing		–	–	–	–	–	–	–		–
Vote 05 - Sport Arts And Culture		–	–	–	–	–	–	–		–
Vote 06 - Council General		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		–	–	–	–	–	–	–		–
Vote 08 - Water Section		–	–	–	–	–	–	–		–
Vote 09 - City Electrial Engineering		–	–	–	–	–	–	–		–
Vote 10 - Corporate Governane		8 087	37 339	8 458	203	203	3 598	(3 395)	-94%	8 458
Vote 11 - Budget And Treasury Office		–	–	–	–	–	–	–		–
Vote 12 - Cleansing		1 037	18 680	17 652	1 447	1 447	3 020	(1 573)	-52%	17 652
Vote 13 - Sewerage		–	2 284	–	–	–	173	(173)	-100%	–
Vote 14 - Market		14 467	28 000	7 385	–	1 369	2 793	(1 424)	-51%	7 385
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	28 084	86 303	33 495	1 649	3 018	9 583	**(6 565)**	**-69%**	33 495
Total Capital Expenditure		**113 191**	**162 800**	**165 232**	**6 857**	**10 901**	**27 354**	**(16 453)**	**-60%**	**165 232**
Capital Expenditure - Functional Classification										
Governance and administration		**4 493**	–	–	–	–	–	–		–
Executive and council		961	–	–	–	–	–	–		–
Finance and administration		3 532	–	–	–	–	–	–		–
Internal audit								–		
Community and public safety		**9 812**	**25 734**	**10 000**	**714**	**714**	**2 859**	(2 144)	-75%	**10 000**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		9 812	25 734	10 000	714	714	2 859	(2 144)	-75%	10 000
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		**18 494**	**40 648**	**41 033**	**1 845**	**5 890**	**6 810**	(920)	-14%	**41 033**
Planning and development		–	–	–	–	–	–	–		–
Road transport		18 494	40 648	41 033	1 845	5 890	6 810	(920)	-14%	41 033
Environmental protection								–		
Trading services		**77 503**	**77 122**	**106 454**	**4 298**	**4 298**	**15 520**	(11 223)	-72%	**106 454**
Energy sources		30 304	39 899	46 237	505	505	7 226	(6 721)	-93%	46 237
Water management		41 636	11 792	18 099	1 089	1 089	2 539	(1 449)	-57%	18 099
Waste water management		5 563	23 147	42 118	2 703	2 703	5 582	(2 880)	-52%	42 118
Waste management		–	2 284	–	–	–	173	(173)	-100%	–
Other		2 888	19 296	7 745	–	–	2 166	(2 166)	-100%	7 745
Total Capital Expenditure - Functional Classification	3	**113 191**	**162 800**	**165 232**	**6 857**	**10 901**	**27 354**	**(16 453)**	**-60%**	**165 232**

TABLE 8: ACTUAL CAPITAL EXPENDITURE PER FUNDING SOURCE FOR AUGUST 2020

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

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		108 264	162 800	165 232	6 857	10 901	27 354	(16 453)	-60%	165 232
Provincial Government								–		
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private								–		
Transfers recognised - capital		**108 264**	**162 800**	**165 232**	**6 857**	**10 901**	**27 354**	**(16 453)**	**-60%**	**165 232**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		4 926	–	–	–	–	–	–		–
Total Capital Funding		**113 191**	**162 800**	**165 232**	**6 857**	**10 901**	**27 354**	**(16 453)**	**-60%**	**165 232**

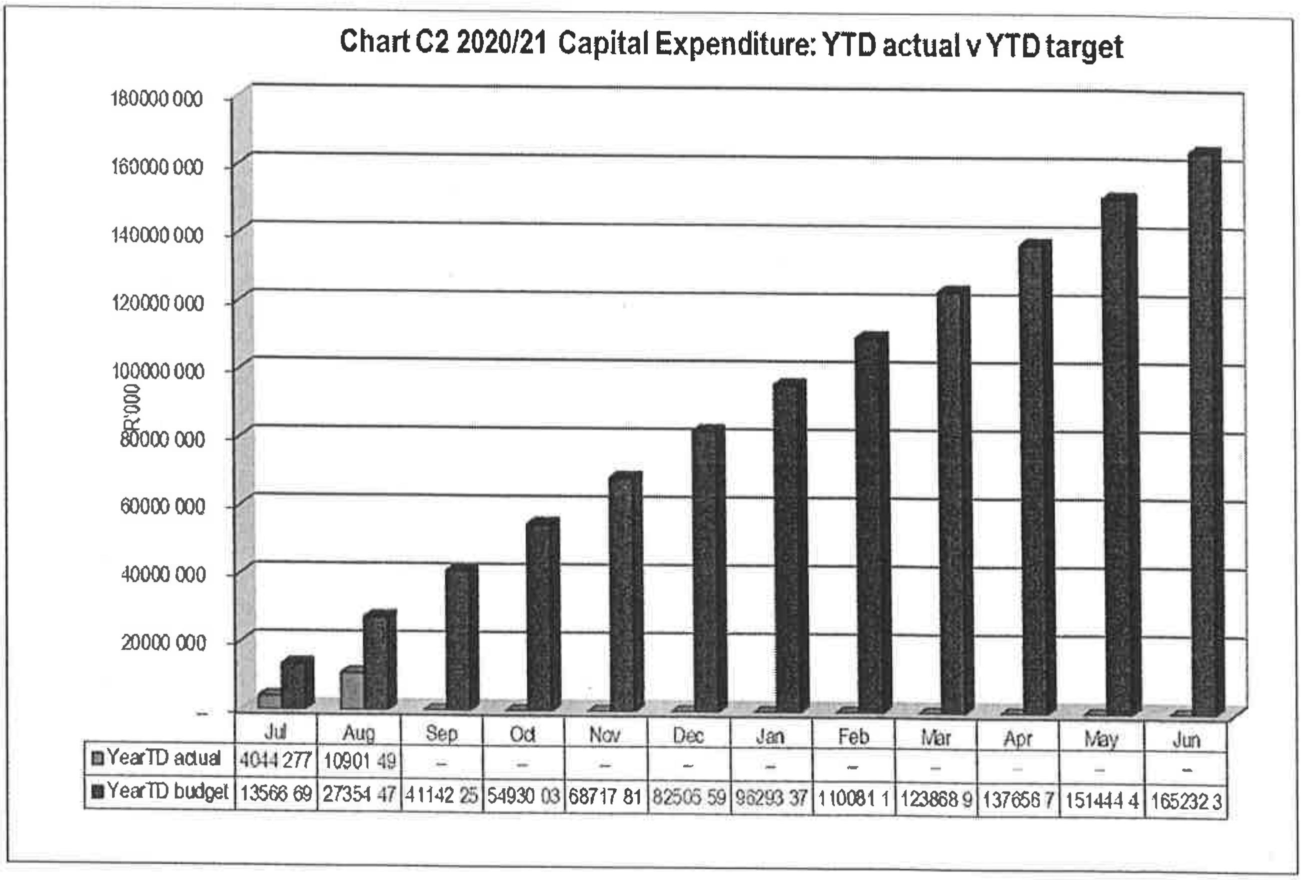


TABLE 9: FINANCIAL POSITION

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

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		(932 442)	20 000	20 000	(615 993)	20 000
Call investment deposits		703 273	100 000	100 000	701 694	100 000
Consumer debtors		916 417	575 657	575 657	1 115 698	575 657
Other debtors		551 874	1 390	1 390	578 538	1 390
Current portion of long-term receivables		59	–	–	55	–
Inventory		48 280	49 400	49 400	47 715	49 400
Total current assets		**1 287 462**	**746 447**	**746 447**	**1 827 707**	**746 447**
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		4 933 053	4 552 350	4 554 782	4 943 834	4 554 782
Biological						
Intangible		658	1 000	1 000	658	1 000
Other non-current assets		(97 393)	–	–	(97 393)	–
Total non current assets		**5 092 770**	**4 658 350**	**4 660 782**	**5 103 551**	**4 660 782**
TOTAL ASSETS		**6 380 232**	**5 404 797**	**5 407 229**	**6 931 258**	**5 407 229**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	17 000	17 000	–	17 000
Consumer deposits		67 852	38 000	38 000	68 089	38 000
Trade and other payables		1 302 039	805 565	805 565	1 498 037	805 565
Provisions		508 555	400 000	400 000	508 579	400 000
Total current liabilities		**1 878 447**	**1 260 565**	**1 260 565**	**2 074 705**	**1 260 565**
Non current liabilities						
Borrowing		89 610	33 000	33 000	89 163	33 000
Provisions		–	–	–	–	–
Total non current liabilities		**89 610**	**33 000**	**33 000**	**89 163**	**33 000**
TOTAL LIABILITIES		**1 968 056**	**1 293 565**	**1 293 565**	**2 163 868**	**1 293 565**
NET ASSETS	2	**4 412 176**	**4 111 231**	**4 113 663**	**4 767 390**	**4 113 663**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 178 970	3 931 663	3 931 663	4 669 624	3 931 663
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 178 970**	**3 931 663**	**3 931 663**	**4 669 624**	**3 931 663**

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

- The opening balance for the month of August 2020 amount to R 219,564,177 and the closing balance of R 224,916,705

  - Total cash receipts by source reflect an amount of R 272,900,318 million as at 31 August 2020, included are the following grants received:
    FMG: R 3,000,000
    EPWP: R 286,000

- Total cash payments indicate an amount of R 267,547,790 million, for the month of August 2020.

- Collection rate

The year to date collection rate for the month ended on 31 August 2020 is 55.70%

TABLE 10: ACTUAL CASH FLOW AUGUST 2020

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

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	288 036	44 929	73 492	48 006	25 486	53%	–
Service charges		–	1 164 952	1 164 952	71 341	127 507	194 159	(66 651)	-34%	–
Other revenue		–	86 069	86 069	153 339	160 020	14 345	145 675	1016%	–
Transfers and Subsidies - Operational			480 796	480 796	3 286	213 227	80 133	133 094	166%	
Transfers and Subsidies - Capital			162 800	162 800		34 852	27 133	7 719	28%	
Interest			229 950	229 950	5	5	38 325	(38 320)	-100%	
Dividends								–		
Payments										
Suppliers and employees		–	(2 226 917)	(2 226 917)	(260 132)	(576 167)	(371 153)	205 014	-55%	–
Finance charges			(3 537)	(3 537)	(167)	(167)	(590)	(422)	72%	
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**182 150**	**182 150**	**12 601**	**32 770**	**30 358**	**(2 411)**	**-8%**	–
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)	(162 800)	(6 857)	(10 901)	(27 133)	(16 232)	60%	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(162 800)**	**(162 800)**	**(6 857)**	**(10 901)**	**(27 133)**	**(16 232)**	**60%**	–
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)	(391)	(783)	(500)	283	-57%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**(3 000)**	**(3 000)**	**(391)**	**(783)**	**(500)**	**283**	**-57%**	–
NET INCREASE/ (DECREASE) IN CASH HELD		–	16 350	16 350	5 353	21 085	2 725			–
Cash/cash equivalents at beginning:		–	35 714	35 714		(230 748)				
Cash/cash equivalents at month/year end:		–	52 063	52 063		(209 663)	2 725			–

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 446,525) were made, the total borrowings outstanding as at 31 August 2020 amounts to R 18,724,565

TABLE 11: ACTUAL BORROWING FOR AUGUST 2020

Attached as **ANNEXURE A**

ANNEXURE A

Borrowing Reference No	Start Date	End Date	Borrowing Period Years	Orignal 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 31/08/2020
						ANNUITY LOANS						
								0,00	0,00	0,00	0,00	0,00
NW11182	1/10/1998	30/09/2018	20	7435456	Development Bank of SA	Provision of Infrastructure	15,25	0,00	311 590,19	0,00	0,00	311 590,19
NW13637	1/10/2000	30/09/2020	20	3951600	Development Bank of SA	Provision of Infrastructure	15,6	336 299,49	18 859 499,81	446 525,33	0,00	18 412 974,48
NW103677/1	1/11/2010	1/11/2025	15	35269878	Development Bank of SA	Provision of Infrastructure	14,75	0,00	0,00	0,00		0,00
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					
TOTAL ANNUITIES								336 299,49	19 171 090,00	446 525,33	0,00	18 724 564,67

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 4,623,715,479 as at 31 August 2020 compared to R 4,598,837,172 as at 31 July 2020.

Current to 30 days debt decreased with R 31,280,118 as at 31 August 2020 compared to R 255,908,196 as at 31 July 2020.
31 to 60 days debt increased with R 63,348,129; 61 to 90 days decreased with R 27,272,891 and 91 days and older debt as at 31 August 2020 has increased with R 20,083,187 to R 4,113,160,545 compared to R 4,093,077,358 as at 31 July 2020.

Debtors age analysis per debtor type

Government owe the municipality R 142,275,967 (3.08%)

Business debtors R 429,989,945 (9.3%)

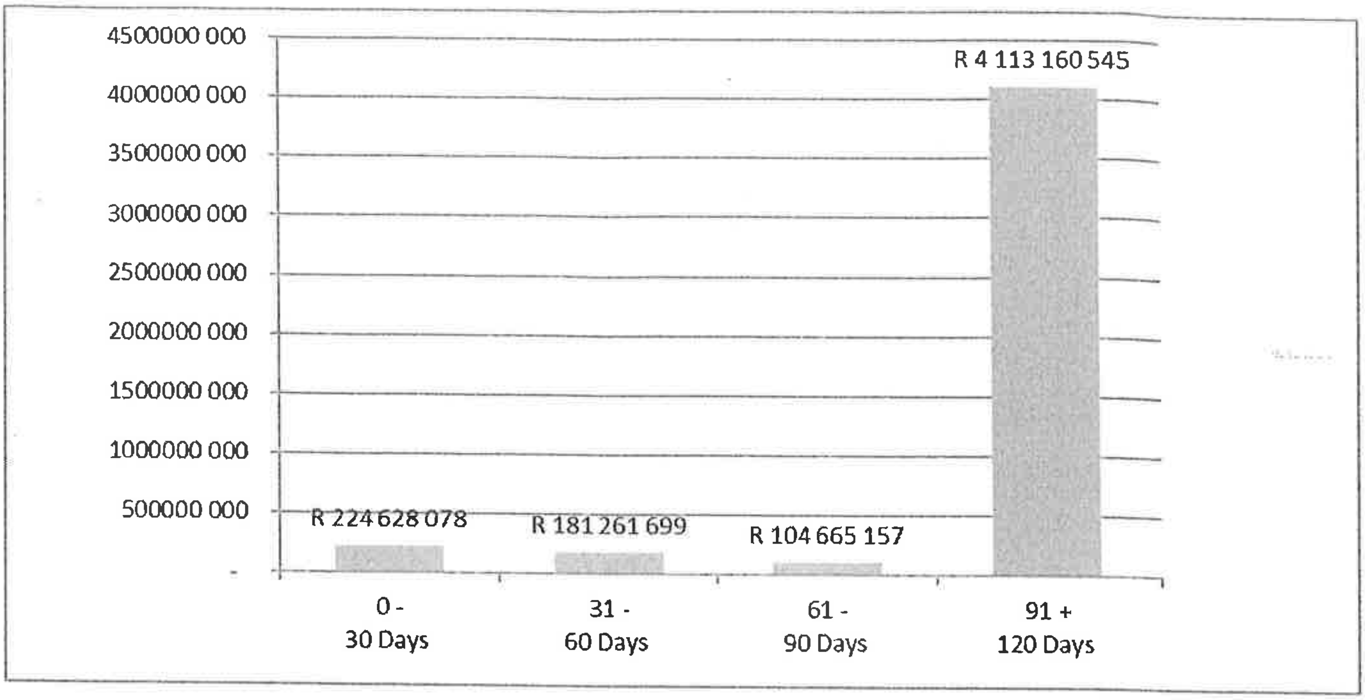
Domestic debtors R 4,051,449,567 (88%)

The total outstanding debt of R 4,623,715,479 is a great concern. Council appointed debt collectors, they started on January 2019 and they collected R 719,626.00 as at 31 August 2020.

TABLE 12: OUTSTANDING DEBTORS AS AT 31 AUGUST 2020

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

Description		Budget Year 2020/21											
R thousands	NT Code	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	56 940	45 258	30 646	1 611 518					1 744 362	1 611 518		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	75 747	30 245	13 614	294 378					413 984	294 378		
Receivables from Non-exchange Transactions - Property Rates	1400	31 125	54 614	8 607	230 081					324 428	230 081		
Receivables from Exchange Transactions - Waste Water Management	1500	7 514	5 601	4 903	229 027					247 045	229 027		
Receivables from Exchange Transactions - Waste Management	1600	12 979	10 225	9 047	441 363					473 614	441 363		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	40 323	35 316	37 848	1 306 793					1 420 282	1 306 793		
Total By Income Source	2000	224 628	181 262	104 665	4 113 161	-	-	-	-	4 623 715	4 113 161	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	10 601	38 405	5 726	87 544					142 276	87 544		
Commercial	2300	64 005	27 655	13 399	324 932					429 990	324 932		
Households	2400	150 022	115 202	85 541	3 700 685					4 051 450	3 700 685		
Other	2500									-	-		
Total By Customer Group	2600	224 628	181 262	104 665	4 113 161	-	-	-	-	4 623 715	4 113 161	-	-



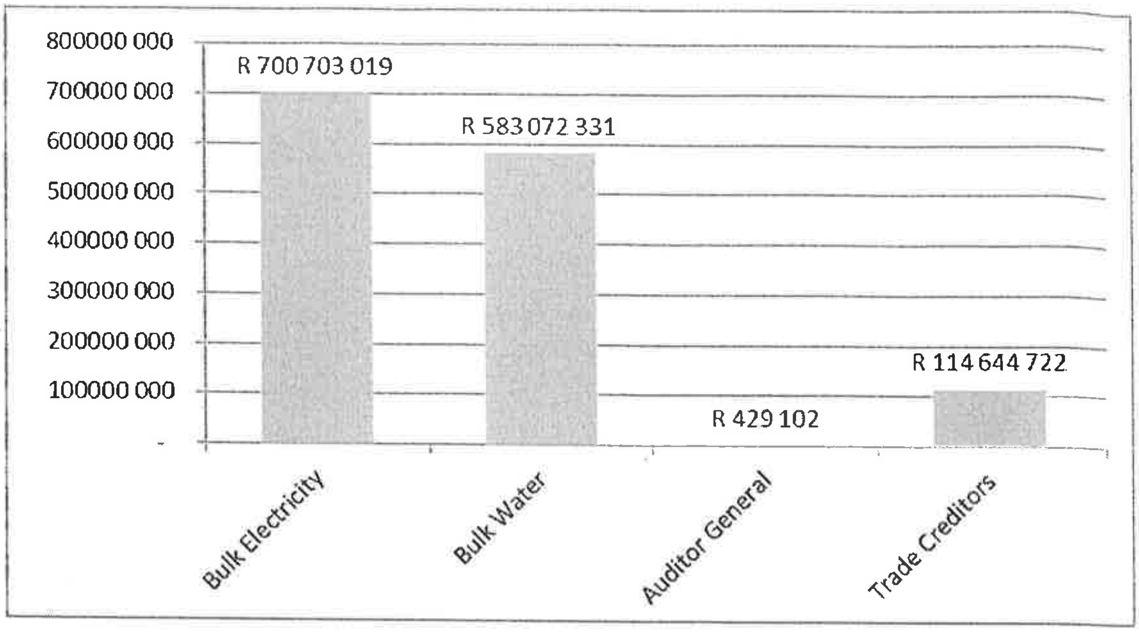
3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 1,398,849,174 as at 31 August 2020 compared with the R 1,316,480,601 as at 31 July 2020 and increased with R 82,368,573

TABLE 13: CREDITOR'S AGE ANALYSIS AS AT 31 AUGUST 2020

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

Description R thousands	NT Code	Budget Year 2020/21 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	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	104 010		122 177	106 615	367 902				700 703	
Bulk Water	0200	36 325	29 121	33 852	28 473	455 301				583 072	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	7 429			3 823	103 392				114 645	
Auditor General	0800	133	2	21	41	231				429	
Other	0900									–	
Total By Customer Type	1000	147 897	29 124	156 051	138 951	926 827	–	–	–	1 398 849	–



3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 31 August 2020 is as set out in Table14 below. The municipality started the beginning of the month with total investments of R 322,493,195 and after investments made of R 87,142,157 and withdrawals of R 89,366,069 closed with an investment balance of R 321,291,348 at the five listed local banks.

TABLE 14: INVESTMENTS AS AT 31 AUGUST 2020

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	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
Municipality		Amount received							
ABSA		-	daily call		523		202 915	(40 925)	162 513
INVESTEC		-	daily call		19		6 744		6 763
SANLAM		2yrs	Policy	2021/08/01	–		10 281		10 281
FNB		12months	Long term	2021/06/30	–		63		63
NEDBANK		-	daily call				2 491	38 804	41 295
NEDBANK		1months	fixed	2020/08/28	377		100 000		100 377
Municipality sub-total					919		322 493	(2 121)	321 291
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				919		322 493	(2 121)	321 291

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 4,721,139 as at 31 August 2020 and the Capital grants expenditure amounted to R 6,857,217 as at 31 August 2020.

TABLE 15: TRANSFER AND GRANT RECEIPTS

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

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:		380 759	479 973	479 973	179 197	179 197	79 995	99 202	124,0%	479 973
Energy Efficiency and Demand Side Management Grant		2 894	4 000	4 000	–	–	667	(667)	-100,0%	4 000
Equitable Share		369 400	466 536	466 536	178 883	178 883	77 756	101 127	130,1%	466 536
Expanded Public Works Programme Integrated Grant		1 386	2 092	2 092	314	314	349	(34)	-9,9%	2 092
Local Government Financial Management Grant		2 419	3 000	3 000	–	–	500	(500)	-100,0%	3 000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant	3	4 660	4 345	4 345	–	–	724	(724)	-100,0%	4 345
Other transfers and grants [insert description]								–		
Provincial Government:		905	823	823	–	–	137	(137)	-100,0%	823
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Specify (Add grant description)		905	823	823	–	–	137	(137)	-100,0%	823
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	381 663	480 796	480 796	179 197	179 197	80 133	99 065	123,6%	480 796
Capital Transfers and Grants										
National Government:		123 785	162 800	162 800	4 651	4 651	27 133	(22 482)	-82,9%	162 800
Integrated National Electrification Programme Grant		3 869	24 251	24 251	–	–	4 042	(4 042)	-100,0%	24 251
Municipal Infrastructure Grant		81 769	82 549	82 549	1 574	1 574	13 758	(12 184)	-88,6%	82 549
Neighbourhood Development Partnership Grant		38 147	56 000	56 000	3 077	3 077	9 333	(6 257)	-67,0%	56 000
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Unspecified		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	123 785	162 800	162 800	4 651	4 651	27 133	(22 482)	-82,9%	162 800
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	505 448	643 596	643 596	183 848	183 848	107 266	76 582	71,4%	643 596

TABLE 16: TRANSFER AND GRANT EXPENDITURE

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

Description	Ref	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:		69 727	70 663	70 663	4 721	9 622	11 777	(2 155)	-18,3%	70 663
Energy Efficiency and Demand Side Management Grant		2 516	1 500	1 500	–	–	250	(250)	-100,0%	1 500
Equitable Share		58 762	62 066	62 066	4 188	8 375	10 344	(1 970)	-19,0%	62 066
Expanded Public Works Programme Integrated Grant		1 386	1 016	1 016	152	466	169	297	175,1%	1 016
Local Government Financial Management Grant		2 245	1 956	1 956	10	20	326	(306)	-93,8%	1 956
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		4 818	4 125	4 125	372	761	687	73	10,7%	4 125
Provincial Government:		952	633	633	–	–	106	(106)	-100,0%	633
Libraries; Archives and Museums		–	–	–	–	–	–	–		–
Specify (Add grant description)		952	633	633	–	–	106	(106)	-100,0%	633
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		70 679	71 296	71 296	4 721	9 622	11 883	(2 261)	-19,0%	71 296
Capital expenditure of Transfers and Grants										
National Government:		108 264	162 800	165 232	6 857	10 901	27 354	(16 453)	-60,1%	165 232
Integrated National Electrification Programme Grant		3 365	24 251	24 251	173	173	4 042	(3 869)	-95,7%	24 251
Municipal Infrastructure Grant		71 131	82 549	83 918	1 430	2 799	13 883	(11 084)	-79,8%	83 918
Neighbourhood Development Partnership Grant		33 769	40 000	40 000	4 191	6 866	6 667	200	3,0%	40 000
Water Services Infrastructure Grant		–	16 000	17 063	1 063	1 063	2 763	(1 700)	-61,5%	17 063
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		108 264	162 800	165 232	6 857	10 901	27 354	(16 453)	-60,1%	165 232
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		178 943	234 096	236 528	11 578	20 523	39 237	(18 714)	-47,7%	236 528

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 43,142,157
Less: Withdrawals as at 31 August 2020	(R 90,725,834)
Closing balance as at 31 August 2020	**R145,894,107**

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 55 million spent as at August 2020
- Council Remuneration – R 2.9 million spent as at August 2020

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

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

Summary of Employee and Councillor remuneration	Ref	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		21 035	22 979	22 979	1 791	4 530	3 830	700	18%	22 979
Pension and UIF Contributions		2 142	2 656	2 656	176	358	443	(84)	-19%	2 656
Medical Aid Contributions		17	123	123	1	3	21	(18)	-86%	123
Motor Vehicle Allowance								–		
Cellphone Allowance		3 419	3 841	3 841	278	562	640	(78)	-12%	3 841
Housing Allowances								–		
Other benefits and allowances		7 731	9 389	9 389	656	1 635	1 565	71	5%	9 389
Sub Total - Councillors		**34 345**	**38 988**	**38 988**	**2 902**	**7 089**	**6 498**	**591**	**9%**	**38 988**
% increase	4		**13,5%**	**13,5%**						**13,5%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 521	9 975	9 975	474	988	1 663	(675)	-41%	9 975
Pension and UIF Contributions		9	17	17	1	1	3	(1)	-46%	17
Medical Aid Contributions		38	35	35	4	7	6	1	25%	35
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		560	1 036	1 036	47	93	173	(79)	-46%	1 036
Cellphone Allowance		24	111	111	2	4	19	(15)	-78%	111
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	7	7	–	–	1	(1)	-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**	**1 094**	**1 863**	**(770)**	**-41%**	**11 181**
% increase	4		**81,8%**	**81,8%**						**81,8%**
Other Municipal Staff										
Basic Salaries and Wages		398 088	423 258	423 258	34 726	69 836	70 543	(707)	-1%	423 258
Pension and UIF Contributions		83 994	83 474	83 474	7 334	14 709	13 912	797	6%	83 474
Medical Aid Contributions		37 548	41 899	41 899	3 244	6 502	6 983	(481)	-7%	41 899
Overtime		53 179	19 926	19 926	4 329	9 133	3 321	5 812	175%	19 926
Performance Bonus		31 437	30 915	30 915	1 985	3 808	5 153	(1 345)	-26%	30 915
Motor Vehicle Allowance								–		
Cellphone Allowance		1 003	1 152	1 152	83	168	192	(24)	-13%	1 152
Housing Allowances		6 697	6 832	6 832	580	1 162	1 139	24	2%	6 832
Other benefits and allowances		18 512	21 806	21 806	1 197	2 201	3 634	(1 433)	-39%	21 806
Payments in lieu of leave		8 620	9 040	9 040	750	1 705	1 507	199	13%	9 040
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**639 079**	**638 302**	**638 302**	**54 228**	**109 225**	**106 384**	**2 841**	**3%**	**638 302**
% increase	4		**-0,1%**	**-0,1%**						**-0,1%**
Total Parent Municipality		**679 575**	**688 471**	**688 471**	**57 657**	**117 408**	**114 745**	**2 663**	**2%**	**688 471**

TABLE: 18 MATERIAL VARIANCES

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

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Rental of facilities and equipment		Underperformance is caused by the halls and facilities which have not been hired out to the public due to lockdown protocols implemented to curb the spread of COVID 19	
	Licences and permits		With a 40% negative variance, less revenue was received than anticipated	
	Interest on Investment		Negative variance is due to the Journals not yet been processed.	
	Fines and Penalties		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		Variance is due to the fact that debt write offs not done on a monthly basis	
	Depreciation & asset impairment		Provision was made for current year projects, since other projects are not yet completed depreciation can not be calculated on incomplete projects	
	Other materials		Underperformance of other materials can be attributed to the slow start of the financial year as a result of the COVID 19 pandemic which continues to negatively affect operations	
	Contracted services		Contracted services are utilised as and when required As the year progresses the use of contracted services will increase	
3	**Capital Expenditure**			
	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	**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 - M02 August

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		0,1%	12,5%	12,5%	0,1%	1,3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		33,3%	21,8%	21,8%	34,0%	21,8%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	68,5%	59,2%	59,2%	88,1%	59,2%
Liquidity Ratio	Monetary Assets/Current Liabilities		-12,2%	9,5%	9,5%	4,1%	9,5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		51,3%	17,0%	17,0%	253,1%	17,0%
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		22,5%	19,1%	19,1%	16,5%	19,1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4,7%	3,5%	3,5%	1,1%	3,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9,5%	12,5%	12,5%	0,1%	1,3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

TABLE: 20 CAPITAL EXPENDITURE PERFORMANCE

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

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	13 788	–		41 142	–		
October	13 272	13 567	13 788	–		54 930	–		
November	470	13 567	13 788	–		68 718	–		
December	25 149	13 567	13 788	–		82 506	–		
January	2 895	13 567	13 788	–		96 293	–		
February	6 127	13 567	13 788	–		110 081	–		
March	13 774	13 567	13 788	–		123 869	–		
April	–	13 567	13 788	–		137 657	–		
May	1 691	13 567	13 788	–		151 444	–		
June	37 003	13 567	13 788	–		165 232	–		
Total Capital expenditure	**113 070**	**162 800**	**165 232**	**10 901**					

3.6 OTHER SUPPORTING DOCUMENTS

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

SUPPORTING TABLE SC13a:

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

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		92 199	77 520	130 424	5 080	9 124	17 729	8 605	48,5%	130 424
Roads Infrastructure		18 494	40 648	41 033	1 845	5 890	6 810	920	13,5%	41 033
Roads		18 494	40 648	41 033	1 845	5 890	6 810	920	13,5%	41 033
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		26 506	15 648	46 237	505	505	5 389	4 884	90,6%	46 237
Power Plants								–		
HV Substations		13 605	–	8 000	–	–	727	727	100,0%	8 000
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		–	–	3 970	173	173	361	188	52,1%	3 970
MV Switching Stations								–		
MV Networks		6 645	13 088	20 369	–	–	2 843	2 843	100,0%	20 369
LV Networks		6 256	2 560	13 898	332	332	1 457	1 125	77,2%	13 898
Capital Spares								–		
Water Supply Infrastructure		41 636	11 792	18 099	1 089	1 089	2 539	1 449	57,1%	18 099
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains		4 965	9 797	5 797	1 089	1 089	1 269	180	14,2%	5 797
Distribution		36 671	1 995	12 302	–	–	1 269	1 269	100,0%	12 302
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		5 563	7 147	25 055	1 640	1 640	2 819	1 179	41,8%	25 055
Pump Station		455	–	7 207	142	142	655	513	78,3%	7 207
Reticulation		5 108	7 147	17 849	1 497	1 497	2 164	667	30,8%	17 849
Waste Water Treatment Works								–		
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	2 284	–	–	–	173	173	100,0%	–
Landfill Sites								–		
Waste Transfer Stations		–	2 284	–	–	–	173	173	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	**9 812**	**25 734**	**10 000**	**714**	**714**	**2 859**	**2 144**	**75,0%**	**10 000**
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	9 812	25 734	10 000	714	714	2 859	2 144	75,0%	10 000
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	9 812	25 734	10 000	714	714	2 859	2 144	75,0%	10 000
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	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		–
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops							–		
Yards							–		
Stores							–		
Laboratories							–		
Training Centres							–		
Manufacturing Plant							–		
Depots							–		
Capital Spares							–		
Housing	–								

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		**3 532**	–	–	–	–	–	–		–
Computer Equipment		3 532	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**1 376**	–	–	–	–	–	–		–
Machinery and Equipment		1 376	–	–	–	–	–	–		–
Transport Assets		**18**	–	–	–	–	–	–		–
Transport Assets		18	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on new assets	1	**106 938**	**103 254**	**140 424**	**5 794**	**9 838**	**20 588**	**10 750**	**52,2%**	**140 424**

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							
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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**3 365**	**24 251**	**16 000**	**–**	**–**	**3 292**	3 292	**100,0%**	**16 000**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		3 365	24 251	–	–	–	1 837	1 837	**100,0%**	–
Power Plants								–		
HV Substations		3 365	24 251	–	–	–	1 837	1 837	**100,0%**	–
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	–	–	1 455	1 455	**100,0%**	16 000
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	–	16 000	–	–	1 455	1 455	**100,0%**	16 000
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		

Coastal Infrastructure		–	–	–	–	–	–	–		–
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**	**16 000**	–	–	**3 292**	**3 292**	**100,0%**	**16 000**

SUPPORTING TABLE SC13c

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

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		69 123	62 721	62 721	4 278	4 278	10 453	6 176	59,1%	62 721
Roads Infrastructure		24 975	23 798	23 798	72	72	3 966	3 894	98,2%	23 798
Roads		24 880	23 515	23 515	72	72	3 919	3 847	98,2%	23 515
Road Structures								–		
Road Furniture		95	283	283	–	–	47	47	100,0%	283
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		31 425	26 703	26 703	3 207	3 207	4 451	1 244	27,9%	26 703
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		335	265	265	–	–	44	44	100,0%	265
MV Switching Stations		1 690	1 282	1 282	–	–	214	214	100,0%	1 282
MV Networks								–		
LV Networks		29 399	25 156	25 156	3 207	3 207	4 193	986	23,5%	25 156
Capital Spares								–		
Water Supply Infrastructure		10 422	9 396	9 396	999	999	1 566	567	36,2%	9 396
Dams and Weirs								–		
Boreholes								–		
Reservoirs		1 354	1 078	1 078	261	261	180	(82)	-45,4%	1 078
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		9 068	8 318	8 318	738	738	1 386	649	46,8%	8 318
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		2 301	2 824	2 824	–	–	471	471	100,0%	2 824
Pump Station								–		
Reticulation		2 033	2 524	2 524	–	–	421	421	100,0%	2 524
Waste Water Treatment Works		268	300	300	–	–	50	50	100,0%	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	**10 070**	**8 999**	**8 999**	**68**	**412**	**1 500**	**1 087**	**72,5%**	**8 999**
Community Facilities	6 714	5 391	5 391	68	412	898	486	**54,1%**	5 391
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums	34	47	47	–	–	8	8	100,0%	47
Galleries							–		
Theatres							–		
Libraries	937	746	746	2	2	124	123	98,7%	746
Cemeteries/Crematoria	4 692	3 589	3 589	66	411	598	187	31,3%	3 589
Police							–		
Purls							–		
Public Open Space	–	4	4	–	–	1	1	100,0%	4
Nature Reserves	28	195	195	–	–	33	33	100,0%	195
Public Ablution Facilities							–		
Markets	1 022	810	810	–	–	135	135	100,0%	810
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	3 356	3 609	3 609	–	–	601	601	**100,0%**	3 609
Indoor Facilities	1 077	1 294	1 294	–	–	216	216	100,0%	1 294
Outdoor Facilities	2 279	2 315	2 315	–	–	386	386	100,0%	2 315
Capital Spares							–		
Heritage assets	173	176	176	–	–	29	29	100,0%	176
Monuments							–		
Historic Buildings							–		
Works of Art	–	3	3	–	–	1	1	100,0%	3
Conservation Areas	**173**	173	173	–	–	29	29	100,0%	173
Other Heritage							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Other assets	**1 818**	**2 158**	**2 158**	**3**	**3**	**360**	**357**	**99,3%**	**2 158**
Operational Buildings	1 818	2 158	2 158	3	3	360	357	99,3%	2 158
Municipal Offices	1 796	2 060	2 060	3	3	343	341	99,3%	2 060
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops	19	47	47	–	–	8	8	100,0%	47
Yards							–		
Stores	3	52	52	–	–	9	9	100,0%	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	**4 892**	**8 385**	**8 385**	–	–	**1 398**	**1 398**	100,0%	**8 385**
Servitudes							–		
Licences and Rights	4 892	8 385	8 385	–	–	1 398	1 398	**100,0%**	8 385
Water Rights							–		
Effluent Licenses							–		

Computer Equipment		**2 361**	**2 483**	**2 483**	**–**	**–**	**414**	**414**	100,0%	**2 483**
Computer Equipment		2 361	2 483	2 483	–	–	414	414	100,0%	2 483
Furniture and Office Equipment		**413**	**918**	**918**	**–**	**–**	**153**	**153**	100,0%	**918**
Furniture and Office Equipment		413	918	918	–	–	153	153	100,0%	918
Machinery and Equipment		**11 739**	**10 443**	**10 443**	**1 028**	**1 028**	**1 740**	**712**	40,9%	**10 443**
Machinery and Equipment		11 739	10 443	10 443	1 028	1 028	1 740	712	40,9%	10 443
Transport Assets		**35 174**	**23 742**	**23 742**	**1 725**	**1 725**	**3 957**	**2 232**	56,4%	**23 742**
Transport Assets		35 174	23 742	23 742	1 725	1 725	3 957	2 232	56,4%	23 742
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land								–		
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	**135 763**	**120 024**	**120 024**	**7 102**	**7 446**	**20 004**	**12 558**	**62,8%**	**120 024**

SUPPORTING TABLE SC13d

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

Description R thousands	Ref 1	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
Depreciation by Asset Class/Sub-class										
Infrastructure		217 417	329 426	329 426	–	–	54 904	54 904	100,0%	329 426
Roads Infrastructure		67 091	110 269	110 269	–	–	18 378	18 378	100,0%	110 269
Roads		67 091	110 269	110 269	–	–	18 378	18 378	100,0%	110 269
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		37 633	60 971	60 971	–	–	10 162	10 162	100,0%	60 971
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks		37 633	60 971	60 971	–	–	10 162	10 162	100,0%	60 971
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		72 635	95 475	95 475	–	–	15 913	15 913	100,0%	95 475
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		72 635	95 475	95 475	–	–	15 913	15 913	100,0%	95 475
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		40 058	62 711	62 711	–	–	10 452	10 452	100,0%	62 711
Pump Station								–		
Reticulation		40 058	62 711	62 711	–	–	10 452	10 452	100,0%	62 711
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		

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	**47 102**	**81 691**	**81 691**	–	–	**13 615**	**13 615**	**100,0%**	**81 691**
Operational Buildings	47 102	81 691	81 691	–	–	13 615	13 615	100,0%	81 691
Municipal Offices	47 102	81 691	81 691	–	–	13 615	13 615	100,0%	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		**607**	**2 569**	**2 569**	–	–	**428**	**428**	100,0%	**2 569**
Computer Equipment		607	2 569	2 569	–	–	428	428	100,0%	2 569
Furniture and Office Equipment		**1 582**	**3 409**	**3 409**	–	–	**568**	**568**	100,0%	**3 409**
Furniture and Office Equipment		1 582	3 409	3 409	–	–	568	568	100,0%	3 409
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		**1 888**	**3 616**	**3 616**	–	–	**603**	**603**	100,0%	**3 616**
Transport Assets		1 888	3 616	3 616	–	–	603	603	100,0%	3 616
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Depreciation	1	**268 597**	**420 711**	**420 711**	–	–	**70 119**	**70 119**	**100,0%**	**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	1 063	1 063	1 063	1 309	246	18,8%	1 063
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	1 063	1 063	1 063	1 309	246	18,8%	1 063
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	16 000	1 063	1 063	1 063	1 309	246	18,8%	1 063
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**	**7 745**	**–**	**–**	**2 166**	**2 166**	**100,0%**	**7 745**
Community Facilities	2 888	19 296	7 745	–	–	2 166	2 166	**100,0%**	7 745
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	7 745	–	–	2 166	2 166	100,0%	7 745
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**	**8 808**	**1 063**	**1 063**	**3 475**	**2 412**	**69,4%**	**8 808**

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.

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

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	329 609	480 060	480 060	32 612	105 729	80 010	25 719	32%	480 060
Service charges	1 634 650	1 941 587	1 941 587	176 115	313 880	323 598	(9 718)	-3%	1 941 587
Investment revenue	13 772	10 536	10 536	–	–	1 756	(1 756)	-100%	10 536
Transfers and subsidies	381 663	480 796	480 796	179 197	179 197	80 133	99 065	124%	480 796
Other own revenue	502 125	486 163	486 163	36 169	70 485	81 027	(10 542)	-13%	486 163
Total Revenue (excluding capital transfers and contributions)	**2 861 819**	**3 399 142**	**3 399 142**	**424 094**	**669 292**	**566 524**	**102 768**	**18%**	**3 399 142**
Employee costs	645 230	649 483	649 483	54 755	110 319	108 247	2 072	2%	649 483
Remuneration of Councillors	34 345	38 988	38 988	2 902	7 089	6 498	591	9%	38 988
Depreciation & asset impairment	268 597	420 711	420 711	–	–	70 119	(70 119)	-100%	420 711
Finance charges	2 367	3 537	3 537	336	336	589	(253)	-43%	3 537
Materials and bulk purchases	871 965	1 029 710	1 029 710	124 668	168 497	171 618	(3 121)	-2%	1 029 710
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 017 652	1 239 945	1 239 945	80 194	84 094	206 657	(122 563)	-59%	1 239 945
Total Expenditure	**2 840 156**	**3 382 374**	**3 382 374**	**262 856**	**370 335**	**563 729**	**(193 394)**	**-34%**	**3 382 374**
Surplus/(Deficit)	**21 663**	**16 768**	**16 768**	**161 238**	**298 956**	**2 795**	**296 162**	**10597%**	**16 768**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	123 785	162 800	162 800	4 651	4 651	27 133	#### ####	-83%	162 800
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**145 448**	**179 568**	**179 568**	**165 889**	**303 607**	**29 928**	**273 679**	**914%**	**179 568**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**145 448**	**179 568**	**179 568**	**165 889**	**303 607**	**29 928**	**273 679**	**914%**	**179 568**
Capital expenditure & funds sources									
Capital expenditure	**113 191**	**162 800**	**165 232**	**6 857**	**10 901**	**27 354**	**(16 453)**	**-60%**	**165 232**
Capital transfers recognised	108 264	162 800	165 232	6 857	10 901	27 354	(16 453)	-60%	165 232
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**4 926**	–	–	–	–	–	–		–
Total sources of capital funds	**113 191**	**162 800**	**165 232**	**6 857**	**10 901**	**27 354**	**(16 453)**	**-60%**	**165 232**
Financial position									
Total current assets	1 287 462	746 447	746 447		1 827 707				746 447
Total non current assets	5 092 770	4 658 350	4 660 782		5 103 551				4 660 782
Total current liabilities	1 878 447	1 260 565	1 260 565		2 074 705				1 260 565
Total non current liabilities	89 610	33 000	33 000		89 163				33 000
Community wealth/Equity	**4 178 970**	**3 931 663**	**3 931 663**		**4 669 624**				**3 931 663**
Cash flows									
Net cash from (used) operating	–	182 150	182 150	12 601	32 770	30 358	(2 411)	-8%	–
Net cash from (used) investing	–	(162 800)	(162 800)	(6 857)	(10 901)	(27 133)	(16 232)	60%	–
Net cash from (used) financing	–	(3 000)	(3 000)	(391)	(783)	(500)	283	-57%	–
Cash/cash equivalents at the month/year end	–	**52 063**	**52 063**	–	**(209 663)**	**2 725**	**212 388**	**7794%**	–

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	224 628	181 262	104 665	4 113 161	–	–	–	–	4 623 715
Creditors Age Analysis									
Total Creditors	147 897	29 124	156 051	138 951	926 827	–	–	–	1 398 849

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

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		**933 583**	**1 130 128**	**1 130 128**	**220 203**	**303 240**	**188 355**	114 885	61%	**1 130 128**
Executive and council		660	26 541	26 541	83	83	4 423	(4 341)	-98%	26 541
Finance and administration		932 923	1 103 588	1 103 588	220 120	303 157	183 931	119 226	65%	1 103 588
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**34 889**	**32 792**	**32 792**	**3 010**	**3 483**	**5 465**	(1 982)	-36%	**32 792**
Community and social services		2 584	3 052	3 052	301	493	509	(16)	-3%	3 052
Sport and recreation		11 897	1 136	1 136	28	28	189	(161)	-85%	1 136
Public safety		20 408	28 604	28 604	2 681	2 963	4 767	(1 805)	-38%	28 604
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**31 819**	**133 882**	**133 882**	**5 446**	**5 753**	**22 314**	(16 561)	-74%	**133 882**
Planning and development		8 858	8 797	8 797	420	708	1 466	(759)	-52%	8 797
Road transport		22 806	124 641	124 641	5 006	5 006	20 774	(15 767)	-76%	124 641
Environmental protection		156	444	444	20	39	74	(35)	-48%	444
Trading services		**1 977 953**	**2 244 958**	**2 244 958**	**200 086**	**361 466**	**374 160**	(12 693)	-3%	**2 244 958**
Energy sources		857 096	1 069 442	1 069 442	107 963	174 495	178 240	(3 745)	-2%	1 069 442
Water management		783 326	816 265	816 265	63 015	128 204	136 044	(7 840)	-6%	816 265
Waste water management		122 372	141 874	141 874	10 051	20 504	23 646	(3 141)	-13%	141 874
Waste management		215 159	217 378	217 378	19 058	38 262	36 230	2 033	6%	217 378
Other	4	**7 359**	**20 182**	**20 182**	–	–	**3 364**	**(3 364)**	**-100%**	**20 182**
Total Revenue - Functional	2	**2 985 604**	**3 561 942**	**3 561 942**	**428 745**	**673 942**	**593 657**	**80 285**	**14%**	**3 561 942**
Expenditure - Functional										
Governance and administration		**559 830**	**587 383**	**587 383**	**30 790**	**49 060**	**97 897**	(48 838)	-50%	**587 383**
Executive and council		251 622	258 876	258 876	15 589	26 914	43 146	(16 232)	-38%	258 876
Finance and administration		303 473	323 476	323 476	14 832	21 417	53 913	(32 496)	-60%	323 476
Internal audit		4 735	5 032	5 032	369	729	839	(110)	-13%	5 032
Community and public safety		**245 941**	**257 498**	**257 498**	**17 083**	**33 506**	**42 916**	(9 410)	-22%	**257 498**
Community and social services		58 411	77 439	77 439	2 945	6 061	12 906	(6 845)	-53%	77 439
Sport and recreation		74 460	66 763	66 763	4 888	9 450	11 127	(1 678)	-15%	66 763
Public safety		112 288	112 367	112 367	9 194	17 890	18 728	(838)	-4%	112 367
Housing		642	705	705	51	102	118	(16)	-13%	705
Health		140	224	224	4	4	37	(33)	-89%	224
Economic and environmental services		**193 466**	**238 954**	**238 954**	**8 028**	**15 728**	**39 826**	(24 098)	-61%	**238 954**
Planning and development		49 748	56 410	56 410	3 793	7 712	9 402	(1 689)	-18%	56 410
Road transport		142 492	180 732	180 732	4 111	7 800	30 122	(22 322)	-74%	180 732
Environmental protection		1 226	1 812	1 812	125	216	302	(86)	-29%	1 812
Trading services		**1 821 587**	**2 277 471**	**2 277 471**	**206 029**	**270 119**	**379 578**	(109 459)	-29%	**2 277 471**
Energy sources		874 730	1 182 974	1 182 974	128 247	178 256	197 162	(18 907)	-10%	1 182 974
Water management		581 986	756 451	756 451	49 196	52 687	126 075	(73 388)	-58%	756 451
Waste water management		152 773	170 257	170 257	9 814	13 457	28 376	(14 920)	-53%	170 257
Waste management		212 098	167 789	167 789	18 772	25 720	27 965	(2 245)	-8%	167 789
Other		**19 333**	**21 068**	**21 068**	**926**	**1 922**	**3 511**	**(1 589)**	**-45%**	**21 068**
Total Expenditure - Functional	3	**2 840 156**	**3 382 374**	**3 382 374**	**262 856**	**370 335**	**563 729**	**(193 394)**	**-34%**	**3 382 374**
Surplus/ (Deficit) for the year		**145 448**	**179 568**	**179 568**	**165 889**	**303 607**	**29 928**	**273 679**	**914%**	**179 568**

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

Vote 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 Vote	1									
Vote 01 - Public Safety		660	26 541	26 541	83	83	4 423	(4 341)	-98,1%	26 541
Vote 02 - Health Services		932 923	1 103 588	1 103 588	220 120	303 157	183 931	119 226	64,8%	1 103 588
Vote 03 - Community Services		1 843	2 294	2 294	343	554	382	172	45,0%	2 294
Vote 04 - Housing		12 794	2 338	2 338	5	5	390	(385)	-98,7%	2 338
Vote 05 - Sport Arts And Culture		20 408	28 604	28 604	2 681	2 963	4 767	(1 805)	-37,9%	28 604
Vote 06 - Council General		3 393	3 126	3 126	388	607	521	86	16,4%	3 126
Vote 07 - Civil Engineering		–	–	–	–	–	–	–		–
Vote 08 - Water Section		13 016	26 105	26 105	52	154	4 351	(4 197)	-96,5%	26 105
Vote 09 - City Electrial Engineering		–	–	–	–	–	–	–		–
Vote 10 - Corporate Governane		857 096	1 069 442	1 069 442	107 963	174 495	178 240	(3 745)	-2,1%	1 069 442
Vote 11 - Budget And Treasury Office		783 326	816 265	816 265	63 015	128 204	136 044	(7 840)	-5,8%	816 265
Vote 12 - Cleansing		122 372	141 874	141 874	10 051	20 504	23 646	(3 141)	-13,3%	141 874
Vote 13 - Sewerage		214 966	217 126	217 126	19 038	38 210	36 188	2 022	5,6%	217 126
Vote 14 - Market		22 806	124 641	124 641	5 006	5 006	20 774	(15 767)	-75,9%	124 641
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**2 985 604**	**3 561 942**	**3 561 942**	**428 745**	**673 942**	**593 657**	**80 285**	**13,5%**	**3 561 942**
Expenditure by Vote	1									
Vote 01 - Public Safety		189 367	189 360	189 360	12 415	23 215	31 560	(8 345)	-26,4%	189 360
Vote 02 - Health Services		290 466	312 738	312 738	14 269	20 395	52 123	(31 728)	-60,9%	312 738
Vote 03 - Community Services		90 324	94 793	94 793	4 706	9 402	15 799	(6 397)	-40,5%	94 793
Vote 04 - Housing		68 067	77 941	77 941	3 680	7 197	12 990	(5 793)	-44,6%	77 941
Vote 05 - Sport Arts And Culture		163 181	165 928	165 928	12 777	22 414	27 655	(5 240)	-18,9%	165 928
Vote 06 - Council General		11 707	13 007	13 007	830	1 696	2 168	(472)	-21,8%	13 007
Vote 07 - Civil Engineering		9 316	10 242	10 242	442	784	1 707	(923)	-54,1%	10 242
Vote 08 - Water Section		69 034	67 360	67 360	5 362	9 162	11 227	(2 064)	-18,4%	67 360
Vote 09 - City Electrial Engineering		–	–	–	–	–	–	–		–
Vote 10 - Corporate Governane		874 730	1 182 974	1 182 974	128 247	178 256	197 162	(18 907)	-9,6%	1 182 974
Vote 11 - Budget And Treasury Office		581 986	756 451	756 451	49 196	52 687	126 075	(73 388)	-58,2%	756 451
Vote 12 - Cleansing		152 773	170 233	170 233	9 814	13 457	28 372	(14 916)	-52,6%	170 233
Vote 13 - Sewerage		196 712	160 616	160 616	17 006	23 872	26 769	(2 897)	-10,8%	160 616
Vote 14 - Market		142 492	180 732	180 732	4 111	7 800	30 122	(22 322)	-74,1%	180 732
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**2 840 156**	**3 382 374**	**3 382 374**	**262 856**	**370 335**	**563 729**	**(193 394)**	**-34,3%**	**3 382 374**
Surplus/ (Deficit) for the year	2	**145 448**	**179 568**	**179 568**	**165 889**	**303 607**	**29 928**	**273 679**	**914,5%**	**179 568**

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

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		329 609	480 060	480 060	32 612	105 729	80 010	25 719	32%	480 060
Service charges - electricity revenue		786 755	994 684	994 684	104 693	168 018	165 781	2 238	1%	994 684
Service charges - water revenue		598 067	674 306	674 306	49 889	102 123	112 384	(10 261)	-9%	674 306
Service charges - sanitation revenue		112 738	123 230	123 230	9 763	19 935	20 538	(603)	-3%	123 230
Service charges - refuse revenue		137 089	149 367	149 367	11 770	23 803	24 895	(1 091)	-4%	149 367
Rental of facilities and equipment		5 002	5 593	5 593	509	747	932	(185)	-20%	5 593
Interest earned - external investments		13 772	10 536	10 536	–	–	1 756	(1 756)	-100%	10 536
Interest earned - outstanding debtors		352 473	372 714	372 714	32 469	65 800	62 119	3 681	6%	372 714
Dividends received								–		
Fines, penalties and forfeits		1 771	28 684	28 684	45	51	4 781	(4 729)	-99%	28 684
Licences and permits		6 349	7 720	7 720	519	768	1 287	(519)	-40%	7 720
Agency services		–	0	0	–	–	0	(0)	-100%	0
Transfers and subsidies		381 663	480 796	480 796	179 197	179 197	80 133	99 065	124%	480 796
Other revenue		21 386	71 453	71 453	2 628	3 119	11 909	(8 790)	-74%	71 453
Gains		115 145	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**2 861 819**	**3 399 142**	**3 399 142**	**424 094**	**669 292**	**566 524**	**102 768**	**18%**	**3 399 142**
Expenditure By Type										
Employee related costs		645 230	649 483	649 483	54 755	110 319	108 247	2 072	2%	649 483
Remuneration of councillors		34 345	38 988	38 988	2 902	7 089	6 498	591	9%	38 988
Debt impairment		553 434	968 659	968 659	67 238	67 238	161 443	(94 205)	-58%	968 659
Depreciation & asset impairment		268 597	420 711	420 711	–	–	70 119	(70 119)	-100%	420 711
Finance charges		2 367	3 537	3 537	336	336	589	(253)	-43%	3 537
Bulk purchases		789 689	940 553	940 553	119 383	162 861	156 759	6 102	4%	940 553
Other materials		82 276	89 157	89 157	5 285	5 636	14 859	(9 224)	-62%	89 157
Contracted services		208 452	136 194	136 194	8 553	10 423	22 699	(12 276)	-54%	136 194
Transfers and subsidies								–		
Other expenditure		140 635	135 092	135 092	4 403	6 434	22 515	(16 082)	-71%	135 092
Losses		115 131	–	–	–	–	–	–		–
Total Expenditure		**2 840 156**	**3 382 374**	**3 382 374**	**262 856**	**370 335**	**563 729**	**(193 394)**	**-34%**	**3 382 374**
Surplus/(Deficit)		**21 663**	**16 768**	**16 768**	**161 238**	**298 956**	**2 795**	**296 162**	**0**	**16 768**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		123 785	162 800	162 800	4 651	4 651	27 133	(22 482)	(0)	162 800
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**145 448**	**179 568**	**179 568**	**165 889**	**303 607**	**29 928**			**179 568**
Taxation								–		
Surplus/(Deficit) after taxation		**145 448**	**179 568**	**179 568**	**165 889**	**303 607**	**29 928**			**179 568**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**145 448**	**179 568**	**179 568**	**165 889**	**303 607**	**29 928**			**179 568**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**145 448**	**179 568**	**179 568**	**165 889**	**303 607**	**29 928**			**179 568**

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

Vote Description	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
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 01 - Public Safety		–	–	–	–	–	–	–		–
Vote 02 - Health Services		–	–	–	–	–	–	–		–
Vote 03 - Community Services		–	–	–	–	–	–	–		–
Vote 04 - Housing		9 812	25 734	10 000	714	714	2 859	(2 144)	-75%	10 000
Vote 05 - Sport Arts And Culture		–	–	–	–	–	–	–		–
Vote 06 - Council General		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		–	–	–	–	–	–	–		–
Vote 08 - Water Section		2 888	19 296	7 745	–	–	2 166	(2 166)	-100%	7 745
Vote 09 - City Electrial Engineering		–	–	–	–	–	–	–		–
Vote 10 - Corporate Governane		22 217	2 560	37 779	303	303	3 628	(3 326)	-92%	37 779
Vote 11 - Budget And Treasury Office		41 636	11 792	18 099	1 089	1 089	2 539	(1 449)	-57%	18 099
Vote 12 - Cleansing		4 527	4 467	24 467	1 256	1 256	2 563	(1 307)	-51%	24 467
Vote 13 - Sewerage		–	–	–	–	–	–	–		–
Vote 14 - Market		4 027	12 648	33 648	1 845	4 521	4 017	504	13%	33 648
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**85 107**	**76 497**	**131 738**	**5 208**	**7 883**	**17 771**	**(9 888)**	**-56%**	**131 738**
Single Year expenditure appropriation	2									
Vote 01 - Public Safety		961	–	–	–	–	–	–		–
Vote 02 - Health Services		3 532	–	–	–	–	–	–		–
Vote 03 - Community Services		–	–	–	–	–	–	–		–
Vote 04 - Housing		–	–	–	–	–	–	–		–
Vote 05 - Sport Arts And Culture		–	–	–	–	–	–	–		–
Vote 06 - Council General		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		–	–	–	–	–	–	–		–
Vote 08 - Water Section		–	–	–	–	–	–	–		–
Vote 09 - City Electrial Engineering		–	–	–	–	–	–	–		–
Vote 10 - Corporate Governane		8 087	37 339	8 458	203	203	3 598	(3 395)	-94%	8 458
Vote 11 - Budget And Treasury Office		–	–	–	–	–	–	–		–
Vote 12 - Cleansing		1 037	18 680	17 652	1 447	1 447	3 020	(1 573)	-52%	17 652
Vote 13 - Sewerage		–	2 284	–	–	–	173	(173)	-100%	–
Vote 14 - Market		14 467	28 000	7 385	–	1 369	2 793	(1 424)	-51%	7 385
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	28 084	86 303	33 495	1 649	3 018	9 583	**(6 565)**	**-69%**	33 495
Total Capital Expenditure		**113 191**	**162 800**	**165 232**	**6 857**	**10 901**	**27 354**	**(16 453)**	**-60%**	**165 232**
Capital Expenditure - Functional Classification										
Governance and administration		**4 493**	–	–	–	–	–	–		–
Executive and council		961	–	–	–	–	–	–		–
Finance and administration		3 532	–	–	–	–	–	–		–
Internal audit								–		
Community and public safety		**9 812**	**25 734**	**10 000**	**714**	**714**	**2 859**	(2 144)	-75%	**10 000**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		9 812	25 734	10 000	714	714	2 859	(2 144)	-75%	10 000
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		**18 494**	**40 648**	**41 033**	**1 845**	**5 890**	**6 810**	(920)	-14%	**41 033**
Planning and development		–	–	–	–	–	–	–		–
Road transport		18 494	40 648	41 033	1 845	5 890	6 810	(920)	-14%	41 033
Environmental protection								–		
Trading services		**77 503**	**77 122**	**106 454**	**4 298**	**4 298**	**15 520**	(11 223)	-72%	**106 454**
Energy sources		30 304	39 899	46 237	505	505	7 226	(6 721)	-93%	46 237
Water management		41 636	11 792	18 099	1 089	1 089	2 539	(1 449)	-57%	18 099
Waste water management		5 563	23 147	42 118	2 703	2 703	5 582	(2 880)	-52%	42 118
Waste management		–	2 284	–	–	–	173	(173)	-100%	–
Other		2 888	19 296	7 745	–	–	2 166	(2 166)	-100%	7 745
Total Capital Expenditure - Functional Classification	3	**113 191**	**162 800**	**165 232**	**6 857**	**10 901**	**27 354**	**(16 453)**	**-60%**	**165 232**
Funded by:										
National Government		108 264	162 800	165 232	6 857	10 901	27 354	(16 453)	-60%	165 232
Provincial Government								–		
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)								–		
Transfers recognised - capital		**108 264**	**162 800**	**165 232**	**6 857**	**10 901**	**27 354**	**(16 453)**	**-60%**	**165 232**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		4 926	–	–	–	–	–	–		–
Total Capital Funding		**113 191**	**162 800**	**165 232**	**6 857**	**10 901**	**27 354**	**(16 453)**	**-60%**	**165 232**

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		(932 442)	20 000	20 000	(615 993)	20 000
Call investment deposits		703 273	100 000	100 000	701 694	100 000
Consumer debtors		916 417	575 657	575 657	1 115 698	575 657
Other debtors		551 874	1 390	1 390	578 538	1 390
Current portion of long-term receivables		59	–	–	55	–
Inventory		48 280	49 400	49 400	47 715	49 400
Total current assets		**1 287 462**	**746 447**	**746 447**	**1 827 707**	**746 447**
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		4 933 053	4 552 350	4 554 782	4 943 834	4 554 782
Biological						
Intangible		658	1 000	1 000	658	1 000
Other non-current assets		(97 393)	–	–	(97 393)	–
Total non current assets		**5 092 770**	**4 658 350**	**4 660 782**	**5 103 551**	**4 660 782**
TOTAL ASSETS		**6 380 232**	**5 404 797**	**5 407 229**	**6 931 258**	**5 407 229**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	17 000	17 000	–	17 000
Consumer deposits		67 852	38 000	38 000	68 089	38 000
Trade and other payables		1 302 039	805 565	805 565	1 498 037	805 565
Provisions		508 555	400 000	400 000	508 579	400 000
Total current liabilities		**1 878 447**	**1 260 565**	**1 260 565**	**2 074 705**	**1 260 565**
Non current liabilities						
Borrowing		89 610	33 000	33 000	89 163	33 000
Provisions		–	–	–	–	–
Total non current liabilities		**89 610**	**33 000**	**33 000**	**89 163**	**33 000**
TOTAL LIABILITIES		**1 968 056**	**1 293 565**	**1 293 565**	**2 163 868**	**1 293 565**
NET ASSETS	2	**4 412 176**	**4 111 231**	**4 113 663**	**4 767 390**	**4 113 663**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 178 970	3 931 663	3 931 663	4 669 624	3 931 663
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 178 970**	**3 931 663**	**3 931 663**	**4 669 624**	**3 931 663**

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

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	288 036	44 929	73 492	48 006	25 486	53%	–
Service charges		–	1 164 952	1 164 952	71 341	127 507	194 159	(66 651)	-34%	–
Other revenue		–	86 069	86 069	153 339	160 020	14 345	145 675	1016%	–
Transfers and Subsidies - Operational			480 796	480 796	3 286	213 227	80 133	133 094	166%	
Transfers and Subsidies - Capital			162 800	162 800		34 852	27 133	7 719	28%	
Interest			229 950	229 950	5	5	38 325	(38 320)	-100%	
Dividends								–		
Payments										
Suppliers and employees		–	(2 226 917)	(2 226 917)	(260 132)	(576 167)	(371 153)	205 014	-55%	–
Finance charges			(3 537)	(3 537)	(167)	(167)	(590)	(422)	72%	
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**182 150**	**182 150**	**12 601**	**32 770**	**30 358**	**(2 411)**	**-8%**	**–**
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)	(162 800)	(6 857)	(10 901)	(27 133)	(16 232)	60%	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(162 800)**	**(162 800)**	**(6 857)**	**(10 901)**	**(27 133)**	**(16 232)**	**60%**	**–**
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)	(391)	(783)	(500)	283	-57%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**(3 000)**	**(3 000)**	**(391)**	**(783)**	**(500)**	**283**	**-57%**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**16 350**	**16 350**	**5 353**	**21 085**	**2 725**			**–**
Cash/cash equivalents at beginning:		–	35 714	35 714		(230 748)				
Cash/cash equivalents at month/year end:		–	52 063	52 063		(209 663)	2 725			–