MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 31 JULY 2020

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

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	**YTD Budget 2020/21**	**JULY 2020 Actual**	**YTD Actual 2020/21**	**Variance Favourable (Unfavourable)**
Total Revenue by Source	296,828,498	245,197,629	245,197,629	(51,630,870)
Total Operating Expenditure	281,864,495	107,479,743	107,479,743	(174,384,752)
SURPLUS/ (DEFICIT).	**14,964,010**	**137,718,886**	**137,718,886**	**122,753,876**

This is the first report for the 2020/2021 financial year that leads expenditure of 38.13% against the year to date actuals.

Cash management

Bank balances		R 7,414,944
Call investments		R 212,149,232
Cash and cash investments		**R 219,564,177**

Debtors

Total debtors book	**R4,598,837,172**
Debtors: Government	R 147,781,867
Debtors: Business	R 427,027,792
Debtors: Household	R 4,024,027,513

Capital grant expenditure

CAPITAL GRANT EXPENDITURE	BUDGET	JULY 2020	YTD ACTUALS	YTD%
MIG	82 549 300	1 368 942	1 368 942	1.66
NDPG	40 000 000	2 675 334	2 675 334	6.69
DME/INER	24 251 000		-	-
WSIG	16 000 000			
	162 800 300	**4 044 277**	**4 044 277**	**2.48**

Capital grants expenditure is at 2.48% as at 31 July 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 - M01 July

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	73 117	73 117	40 005	33 112	83%	480 060
Service charges	1 634 577	1 941 587	1 941 587	137 765	137 765	161 799	(24 034)	-15%	1 941 587
Investment revenue	12 191	10 536	10 536	–	–	878	(878)	-100%	10 536
Transfers and subsidies	381 663	480 796	480 796	–	–	40 066	(40 066)	-100%	480 796
Other own revenue	502 125	486 163	486 163	34 316	34 316	40 514	(6 198)	-15%	486 163
Total Revenue (excluding capital transfers and contributions)	**2 860 166**	**3 399 142**	**3 399 142**	**245 198**	**245 198**	**283 262**	**(38 064)**	**-13%**	**3 399 142**
Employee costs	645 230	649 483	649 483	55 564	55 564	54 124	1 440	3%	649 483
Remuneration of Councillors	34 345	38 988	38 988	4 187	4 187	3 249	938	29%	38 988
Depreciation & asset impairment	268 597	420 711	420 711	–	–	35 059	(35 059)	-100%	420 711
Finance charges	2 367	3 537	3 537	–	–	295	(295)	-100%	3 537
Materials and bulk purchases	871 960	1 029 710	1 029 710	43 829	43 829	85 809	(41 980)	-49%	1 029 710
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 016 220	1 239 945	1 239 945	3 900	3 900	103 329	(99 429)	-96%	1 239 945
Total Expenditure	**2 838 718**	**3 382 374**	**3 382 374**	**107 480**	**107 480**	**281 864**	**(174 385)**	**-62%**	**3 382 374**
Surplus/(Deficit)	**21 448**	**16 768**	**16 768**	**137 718**	**137 718**	**1 397**	**136 321**	**9756%**	**16 768**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	123 785	162 800	162 800	–	–	13 567	### ###	-100%	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	**145 234**	**179 568**	**179 568**	**137 718**	**137 718**	**14 964**	**122 754**	**820%**	**179 568**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**145 234**	**179 568**	**179 568**	**137 718**	**137 718**	**14 964**	**122 754**	**820%**	**179 568**
Capital expenditure & funds sources									
Capital expenditure	**113 185**	**162 800**	**162 800**	**4 044**	**4 044**	**13 567**	**(9 522)**	**-70%**	**162 800**
Capital transfers recognised	108 264	162 800	162 800	4 044	4 044	13 567	(9 522)	-70%	162 800
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**4 920**	–	–	–	–	–	–		–
Total sources of capital funds	**113 185**	**162 800**	**162 800**	**4 044**	**4 044**	**13 567**	**(9 522)**	**-70%**	**162 800**
Financial position									
Total current assets	1 285 260	746 447	746 447		1 575 394				746 447
Total non current assets	5 092 764	4 658 350	4 658 350		5 096 694				4 658 350
Total current liabilities	1 876 453	1 260 565	1 260 565		1 980 978				1 260 565
Total non current liabilities	89 610	33 000	33 000		89 610				33 000
Community wealth/Equity	**4 178 970**	**3 931 663**	**3 931 663**		**4 503 734**				**3 931 663**
Cash flows									
Net cash from (used) operating	940 261	–	–	20 168	20 168	–	(20 168)	#DIV/0!	–
Net cash from (used) investing	–	–	–	(4 044)	(4 044)	–	4 044	#DIV/0!	–
Net cash from (used) financing	–	–	–	(319)	(319)	–	319	#DIV/0!	–
Cash/cash equivalents at the month/year end	**887 841**	**120 000**	**120 000**	–	**219 636**	–	**(219 636)**	**#DIV/0!**	–

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	255 908	117 914	131 938	4 093 077	–	–	–	–	4 598 837
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

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

Actual operating revenue per revenue source

The actual operating revenue per revenue source is set out in Table 3 below. From table 1 it can be seen that actual operating revenue raised (R 245,197,629) compares unfavourably with the pro rata budgeted figures (R 296,828,498) – a negative variance of R 51,630,870 at the end of July 2020. It is evident that the COVID 19 Lockdown has impacted on the Municipality revenue.

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 JULY 2020

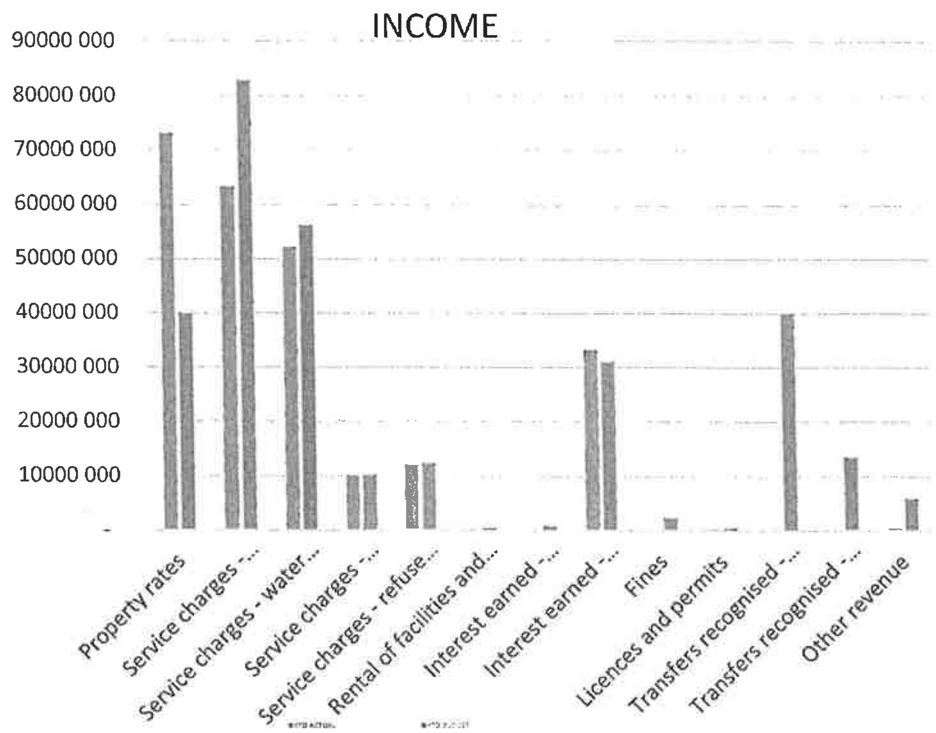
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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	73 117	73 117	40 005	33 112	83%	480 060
Service charges - electricity revenue		786 683	994 684	994 684	63 326	63 326	82 890	(19 565)	-24%	994 684
Service charges - water revenue		598 067	674 306	674 306	52 234	52 234	56 192	(3 958)	-7%	674 306
Service charges - sanitation revenue		112 738	123 230	123 230	10 172	10 172	10 269	(97)	-1%	123 230
Service charges - refuse revenue		137 089	149 367	149 367	12 033	12 033	12 447	(414)	-3%	149 367
Rental of facilities and equipment		5 002	5 593	5 593	238	238	466	(228)	-49%	5 593
Interest earned - external investments		12 191	10 536	10 536	–	–	878	(878)	-100%	10 536
Interest earned - outstanding debtors		352 473	372 714	372 714	33 331	33 331	31 059	2 271	7%	372 714
Dividends received								–		
Fines, penalties and forfeits		1 771	28 684	28 684	6	6	2 390	(2 384)	-100%	28 684
Licences and permits		6 349	7 720	7 720	249	249	643	(394)	-61%	7 720
Agency services		–	0	0	–	–	0	(0)	-100%	0
Transfers and subsidies		381 663	480 790	480 796	–	–	40 066	(40 066)	-100%	480 796
Other revenue		21 386	71 453	71 453	491	491	5 954	(5 463)	-92%	71 453
Gains		115 145	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**2 860 166**	**3 399 142**	**3 399 142**	**245 198**	**245 198**	**283 262**	**(38 064)**	**-13%**	**3 399 142**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		123 765	162 800	162 800	–	–	13 567	(13 567)	(0)	162 800

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR JULY 2020

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

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		932 003	1 130 128	1 130 128	83 037	83 037	94 177	(11 140)	-12%	1 130 128
Executive and council		660	26 541	26 541	–	–	2 212	(2 212)	-100%	26 541
Finance and administration		931 343	1 103 588	1 103 588	83 037	83 037	91 966	(8 928)	-10%	1 103 588
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		34 889	32 792	32 792	474	474	2 733	(2 259)	-83%	32 792
Community and social services		2 584	3 052	3 052	192	192	254	(62)	-24%	3 052
Sport and recreation		11 897	1 136	1 136	–	–	95	(95)	-100%	1 136
Public safety		20 408	28 604	28 604	282	282	2 384	(2 102)	-88%	28 604
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		31 819	133 882	133 882	306	306	11 157	(10 850)	-97%	133 882
Planning and development		8 858	8 797	8 797	287	287	733	(446)	-61%	8 797
Road transport		22 806	124 641	124 641	–	–	10 387	(10 387)	-100%	124 641
Environmental protection		156	444	444	19	19	37	(18)	-48%	444
Trading services		1 977 881	2 244 958	2 244 958	161 380	161 380	187 080	(25 700)	-14%	2 244 958
Energy sources		857 023	1 069 442	1 069 442	66 533	66 533	89 120	(22 587)	-25%	1 069 442
Water management		783 326	816 265	816 265	65 189	65 189	68 022	(2 833)	-4%	816 265
Waste water management		122 372	141 874	141 874	10 454	10 454	11 823	(1 369)	-12%	141 874
Waste management		215 159	217 378	217 378	19 204	19 204	18 115	1 090	6%	217 378
Other	4	7 359	20 182	20 182	–	–	1 682	(1 682)	-100%	20 182
Total Revenue - Functional	2	2 983 951	3 561 942	3 561 942	245 198	245 198	296 828	(51 631)	-17%	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 107,479,743 compares unfavourably with the pro rata budgeted expenditure of R 281,864,495 – a variance of R 174,384,752

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR JULY 2020

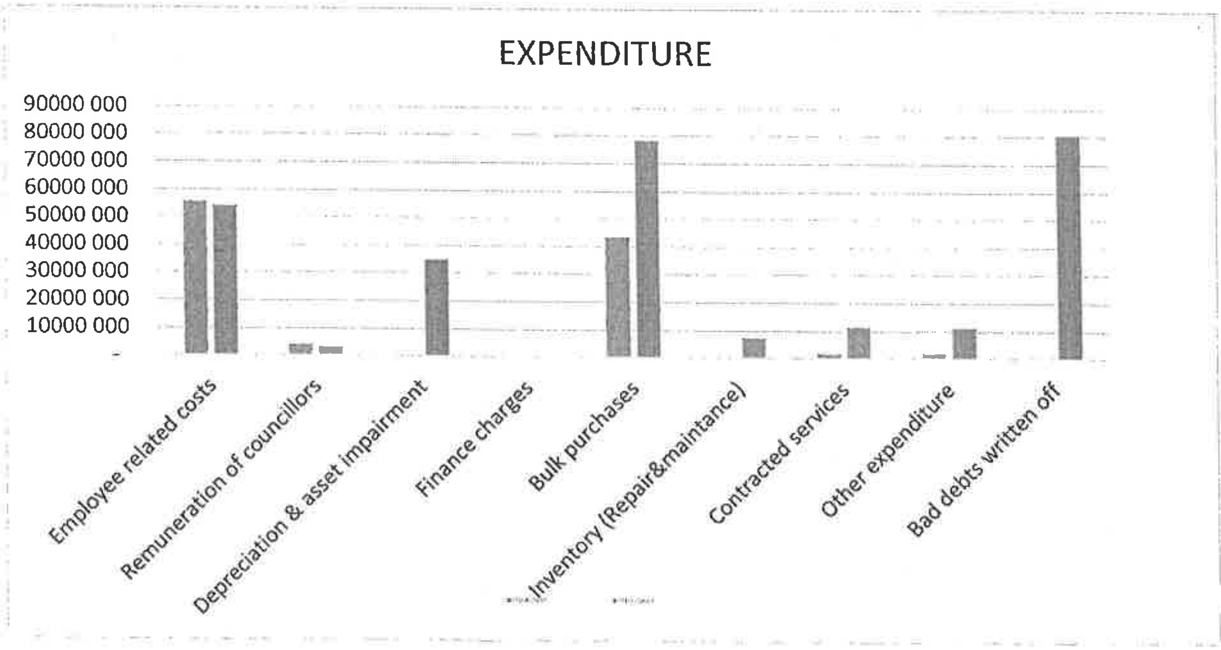
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Expenditure By Type										
Employee related costs		645 230	649 483	649 483	55 564	55 564	54 124	1 440	3%	649 483
Remuneration of councillors		34 345	38 988	38 988	4 187	4 187	3 249	938	29%	38 988
Debt impairment		553 434	968 659	968 659	–	–	80 722	(80 722)	-100%	968 659
Depreciation & asset impairment		268 597	420 711	420 711	–	–	35 059	(35 059)	-100%	420 711
Finance charges		2 367	3 537	3 537	–	–	295	(295)	-100%	3 537
Bulk purchases		789 689	940 553	940 553	43 478	43 478	78 379	(34 901)	-45%	940 553
Other materials		82 270	89 157	89 157	351	351	7 430	(7 079)	-95%	89 157
Contracted services		207 021	136 194	136 194	1 870	1 870	11 349	(9 480)	-84%	136 194
Transfers and subsidies								–		
Other expenditure		140 634	135 092	135 092	2 031	2 031	11 258	(9 227)	-82%	135 092
Losses		115 131	–	–	–	–	–	–		–
Total Expenditure		2 838 718	3 382 374	3 382 374	107 480	107 480	281 864	(174 385)	-62%	3 382 374

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR JULY 2020

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure - Functional										
Governance and administration		558 370	587 383	587 383	18 270	18 270	48 949	(30 678)	-63%	587 383
Executive and council		250 516	258 876	258 876	11 326	11 326	21 573	(10 247)	-48%	258 876
Finance and administration		303 120	323 476	323 476	6 584	6 584	26 956	(20 372)	-76%	323 476
Internal audit		4 735	5 032	5 032	360	360	419	(59)	-14%	5 032
Community and public safety		245 941	257 498	257 498	16 423	16 423	21 458	(5 035)	-23%	257 498
Community and social services		58 411	77 439	77 439	3 116	3 116	6 453	(3 338)	-52%	77 439
Sport and recreation		74 460	66 763	66 763	4 561	4 561	5 564	(1 002)	-18%	66 763
Public safety		112 288	112 367	112 367	8 696	8 696	9 364	(668)	-7%	112 367
Housing		642	705	705	51	51	59	(8)	-13%	705
Health		140	224	224	–	–	19	(19)	-100%	224
Economic and environmental services		193 512	238 954	238 954	7 700	7 700	19 913	(12 213)	-61%	238 954
Planning and development		49 748	56 410	56 410	3 920	3 920	4 701	(781)	-17%	56 410
Road transport		142 539	180 732	180 732	3 689	3 689	15 061	(11 372)	-76%	180 732
Environmental protection		1 226	1 812	1 812	91	91	151	(60)	-40%	1 812
Trading services		1 821 587	2 277 471	2 277 471	64 090	64 090	189 789	(125 699)	-66%	2 277 471
Energy sources		874 730	1 182 974	1 182 974	50 009	50 009	98 581	(48 572)	-49%	1 182 974
Water management		581 986	756 451	756 451	3 490	3 490	63 038	(59 547)	-94%	756 451
Waste water management		152 773	170 257	170 257	3 643	3 643	14 188	(10 545)	-74%	170 257
Waste management		212 098	167 789	167 789	6 948	6 948	13 982	(7 034)	-50%	167 789
Other		19 307	21 068	21 068	996	996	1 756	(759)	-43%	21 068
Total Expenditure - Functional	3	2 838 718	3 382 374	3 382 374	107 480	107 480	281 864	(174 385)	-62%	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 JULY 2020

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

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	25 734	–	–	2 144	(2 144)	-100%	25 734
Vote 05 - Sport Arts And Culture		–	–	–	–	–	–	–		–
Vote 06 - Council General		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		–	–	–	–	–	–	–		–
Vote 08 - Water Section		2 888	19 296	19 296	–	–	1 608	(1 608)	-100%	19 296
Vote 09 - City Electrial Engineering		–	–	–	–	–	–	–		–
Vote 10 - Corporate Governane		22 217	2 560	2 560	–	–	213	(213)	-100%	2 560
Vote 11 - Budget And Treasury Office		41 636	11 792	11 792	–	–	983	(983)	-100%	11 792
Vote 12 - Cleansing		4 527	4 467	4 467	–	–	372	(372)	-100%	4 467
Vote 13 - Sewerage		–	–	–	–	–	–	–		–
Vote 14 - Market		4 027	12 648	12 648	2 675	2 675	1 054	1 621	154%	12 648
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**85 107**	**76 497**	**76 497**	**2 675**	**2 675**	**6 375**	**(3 699)**	**-58%**	**76 497**
Single Year expenditure appropriation	2									
Vote 01 - Public Safety		955	–	–	–	–	–	–		–
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	37 339	–	–	3 112	(3 112)	-100%	37 339
Vote 11 - Budget And Treasury Office		–	–	–	–	–	–	–		–
Vote 12 - Cleansing		1 037	18 680	18 680	–	–	1 557	(1 557)	-100%	18 680
Vote 13 - Sewerage		–	2 284	2 284	–	–	190	(190)	-100%	2 284
Vote 14 - Market		14 467	28 000	28 000	1 369	1 369	2 333	(964)	-41%	28 000
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	**28 078**	**86 303**	**86 303**	**1 369**	**1 369**	**7 192**	**(5 823)**	**-81%**	**86 303**
Total Capital Expenditure		**113 185**	**162 800**	**162 800**	**4 044**	**4 044**	**13 567**	**(9 522)**	**-70%**	**162 800**
Capital Expenditure - Functional Classification										
Governance and administration		**4 487**	–	–	–	–	–	–		–
Executive and council		955	–	–	–	–	–	–		–
Finance and administration		3 532	–	–	–	–	–	–		–
Internal audit								–		
Community and public safety		**9 812**	**25 734**	**25 734**	–	–	**2 144**	**(2 144)**	**-100%**	**25 734**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		9 812	25 734	25 734	–	–	2 144	(2 144)	-100%	25 734
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		**18 494**	**40 648**	**40 648**	**4 044**	**4 044**	**3 387**	**657**	**19%**	**40 648**
Planning and development		–	–	–	–	–	–	–		–
Road transport		18 494	40 648	40 648	4 044	4 044	3 387	657	19%	40 648
Environmental protection								–		
Trading services		**77 503**	**77 122**	**77 122**	–	–	**6 427**	**(6 427)**	**-100%**	**77 122**
Energy sources		30 304	39 899	39 899	–	–	3 325	(3 325)	-100%	39 899
Water management		41 636	11 792	11 792	–	–	983	(983)	-100%	11 792
Waste water management		5 563	23 147	23 147	–	–	1 929	(1 929)	-100%	23 147
Waste management		–	2 284	2 284	–	–	190	(190)	-100%	2 284
Other		2 888	19 296	19 296	–	–	1 608	(1 608)	-100%	19 296
Total Capital Expenditure - Functional Classification	3	**113 185**	**162 800**	**162 800**	**4 044**	**4 044**	**13 567**	**(9 522)**	**-70%**	**162 800**

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

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Funded by:										
National Government		108 264	162 800	162 800	4 044	4 044	13 567	(9 522)	-70%	162 800
Provincial Government								–		
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								–		
Transfers recognised - capital		108 264	162 800	162 800	4 044	4 044	13 567	(9 522)	-70%	162 800
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		4 920	–	–	–	–	–	–		–
Total Capital Funding		113 185	162 800	162 800	4 044	4 044	13 567	(9 522)	-70%	162 800

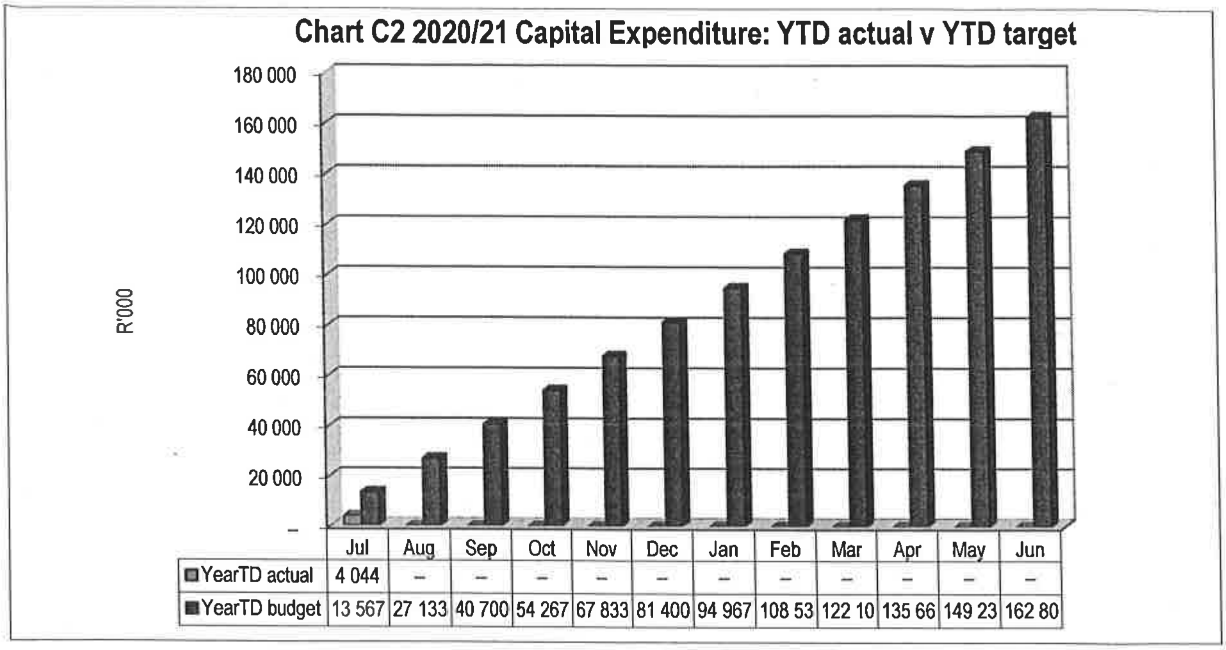


TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M01 July

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	(818 641)	20 000
Call investment deposits		701 694	100 000	100 000	701 694	100 000
Consumer debtors		916 015	575 657	575 657	1 084 869	575 657
Other debtors		551 653	1 390	1 390	559 135	1 390
Current portion of long-term receivables		59	–	–	57	–
Inventory		48 280	49 400	49 400	48 280	49 400
Total current assets		1 285 260	746 447	746 447	1 575 394	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		4 933 047	4 552 350	4 552 350	4 936 976	4 552 350
Biological						
Intangible		658	1 000	1 000	658	1 000
Other non-current assets		(97 393)	–	–	(97 393)	–
Total non current assets		5 092 764	4 658 350	4 658 350	5 096 694	4 658 350
TOTAL ASSETS		6 378 024	5 404 797	5 404 797	6 672 088	5 404 797
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	17 000	17 000	–	17 000
Consumer deposits		67 852	38 000	38 000	67 923	38 000
Trade and other payables		1 300 046	805 565	805 565	1 404 479	805 565
Provisions		508 555	400 000	400 000	508 576	400 000
Total current liabilities		1 876 453	1 260 565	1 260 565	1 980 978	1 260 565
Non current liabilities						
Borrowing		89 610	33 000	33 000	89 610	33 000
Provisions		–	–	–	–	–
Total non current liabilities		89 610	33 000	33 000	89 610	33 000
TOTAL LIABILITIES		1 966 063	1 293 565	1 293 565	2 070 588	1 293 565
NET ASSETS	2	4 411 961	4 111 231	4 111 231	4 601 500	4 111 231
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 178 970	3 931 663	3 931 663	4 503 734	3 931 663
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	4 178 970	3 931 663	3 931 663	4 503 734	3 931 663

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

- The opening balance for the month of July 2020 amount to R 203,831,443 and the closing balance of R 219,564,177

  - Total cash receipts by source reflect an amount of R 336,203,638 million, for the month of July 2020, Included is the following grants received:

Equitable Share:	R 209,941,000
MIG:	R 7,322,000
NDPG:	R 21,530,000
WSIG:	R 6,000,000

- Total cash payments indicate an amount of R 320,470,904 million, for the month of July 2020.

- Collection rate

The year to date collection rate for the month ended on 31 July 2020 is 40.18%

TABLE 10: ACTUAL CASH FLOW JULY 2020

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M01 July

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		4 120 572	288 036	288 036	28 564	28 564	–	28 564	#DIV/0!	–
Service charges		–	1 164 952	1 164 952	56 166	56 166	–	56 166	#DIV/0!	–
Other revenue		–	86 069	86 069	6 681	6 681	–	6 681	#DIV/0!	–
Transfers and Subsidies - Operational			480 796	480 796	209 941	209 941		209 941	#DIV/0!	
Transfers and Subsidies - Capital			162 800	162 800	34 852	34 852		34 852	#DIV/0!	
Interest			229 950	229 950				–		
Dividends								–		
Payments										
Suppliers and employees		(3 180 311)	(2 226 917)	(2 226 917)	(316 035)	(316 035)	–	316 035	#DIV/0!	–
Finance charges			(3 537)	(3 537)				–		
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**940 261**	**182 150**	**182 150**	**20 168**	**20 168**	**–**	**(20 168)**	**#DIV/0!**	**–**
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)	(4 044)	(4 044)	–	4 044	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(162 800)**	**(162 800)**	**(4 044)**	**(4 044)**	**–**	**4 044**	**#DIV/0!**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits			4 000	4 000				–		
Payments										
Repayment of borrowing		–	(3 000)	(3 000)	(391)	(391)	–	391	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**1 000**	**1 000**	**(391)**	**(391)**	**–**	**391**	**#DIV/0!**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**940 261**	**20 350**	**20 350**	**15 733**	**15 733**	**–**			**–**
Cash/cash equivalents at beginning:		(52 420)	35 714	35 714		(230 748)				
Cash/cash equivalents at month/year end:		887 841	56 063	56 063		(215 015)	–			–

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 R19,460,077 and after repayments (R 222,266) were made, the total borrowings outstanding as at 31 July 2020 amounts to R 19,237,811

TABLE 11: ACTUAL BORROWING FOR JULY 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 31/07/2020
						ANNUITY LOANS						
NW11182	1/10/1998	30/09/2018	20	7435456	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
NW13637	1/10/2000	30/09/2020	20	3951600	Development Bank of SA	Provision of Infrastructure	15.6	0.00	600 577.60	0.00	0.00	600 577.60
NW103677/1	1/11/2010	1/11/2025	15	35269878	Development Bank of SA	Provision of Infrastructure	14.75	169 146.47	18 859 499.81	222 265.94	0.00	18 637 233.87
10906	30/09/1999	30/09/2019	20	5587000	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00		0.00
10912	30/09/1999	30/09/2019	20	7477000	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00		0.00
10913	30/09/1999	30/09/2019	20	5780000	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00		0.00
					TOTAL ANNUITIES			169 146.47	19 460 077.41	222 265.94	0.00	19 237 811.47

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 4,598,837,172 as at 31 July 2020 compared to R 4,429,976,570 as at 30 June 2020.

Current to 30 days debt increased with R 82,749,404 as at 30 July 2020 compared to R 173,158,792 as at 30 June 2020.
31 to 60 days debt decreased with R 26,971,058; 61 to 90 days increased with R 26,331,368 and 91 days and older debt as at 31 July 2020 has increased with R 86,750,888 to R 4,093,077,358 compared to R 4,006,326,470 as at 30 June 2020.

Debtors age analysis per debtor type

Government owe the municipality R 147,781,867 (3.2%)

Business debtors R 427,027,792 (9.3%)

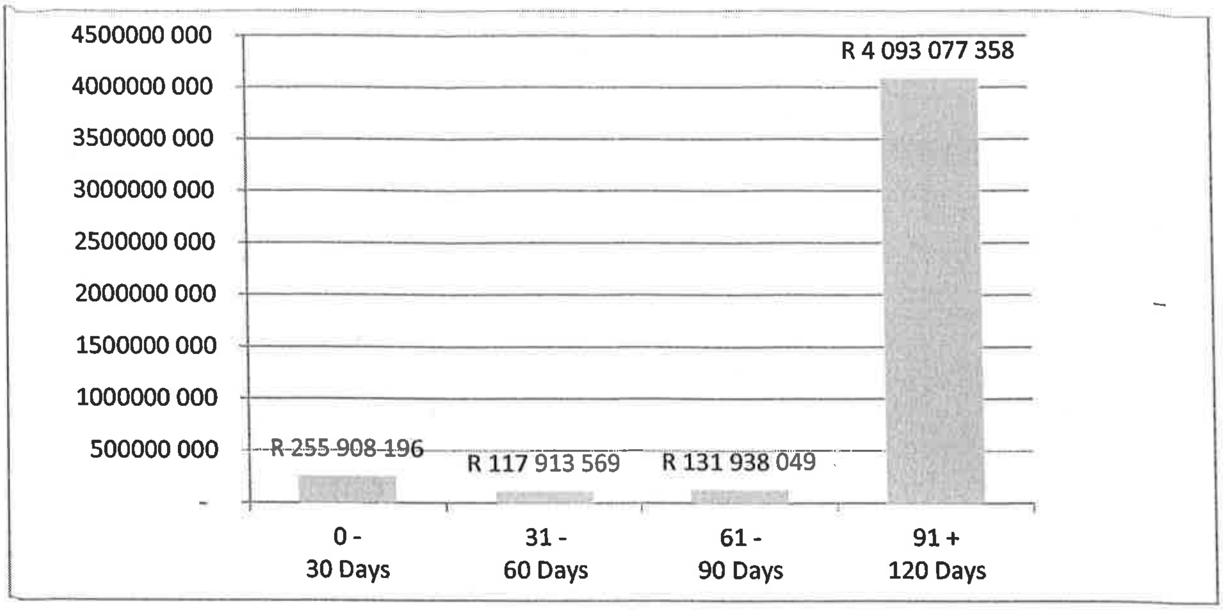
Domestic debtors R 4,024,027,513 (88%)

The total outstanding debt of R 4,598,837,172 is a great concern. Council appointed debt collectors, they started on January 2019 and they collected R 719,626.00 as at 31 July 2020.

TABLE 12: OUTSTANDING DEBTORS AS AT 31 JULY 2020

NW403 City Of Matlosana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2020/21											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	58 486	33 257	46 614	1 601 208					1 739 563	1 601 208		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	69 654	19 808	18 805	292 104					400 371	292 104		
Receivables from Non-exchange Transactions - Property Rates	1400	69 934	11 275	9 017	229 735					319 960	229 735		
Receivables from Exchange Transactions - Waste Water Management	1500	7 610	5 226	4 847	228 471					246 153	228 471		
Receivables from Exchange Transactions - Waste Management	1600	13 072	9 676	9 020	441 860					473 627	441 860		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	37 154	38 073	43 636	1 299 700					1 419 163	1 299 700		
Total By Income Source	**2000**	**255 908**	**117 914**	**131 938**	**4 093 077**	–	–	–	–	**4 598 837**	**4 093 077**	–	–
2019/20 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	39 779	7 394	16 449	84 160					147 782	84 160		
Commercial	2300	64 580	19 423	17 418	325 607					427 026	325 607		
Households	2400	151 550	91 096	98 071	3 683 311					4 024 028	3 683 311		
Other	2500									–	–		
Total By Customer Group	**2600**	**255 908**	**117 914**	**131 938**	**4 093 077**	–	–	–	–	**4 598 837**	**4 093 077**	–	–



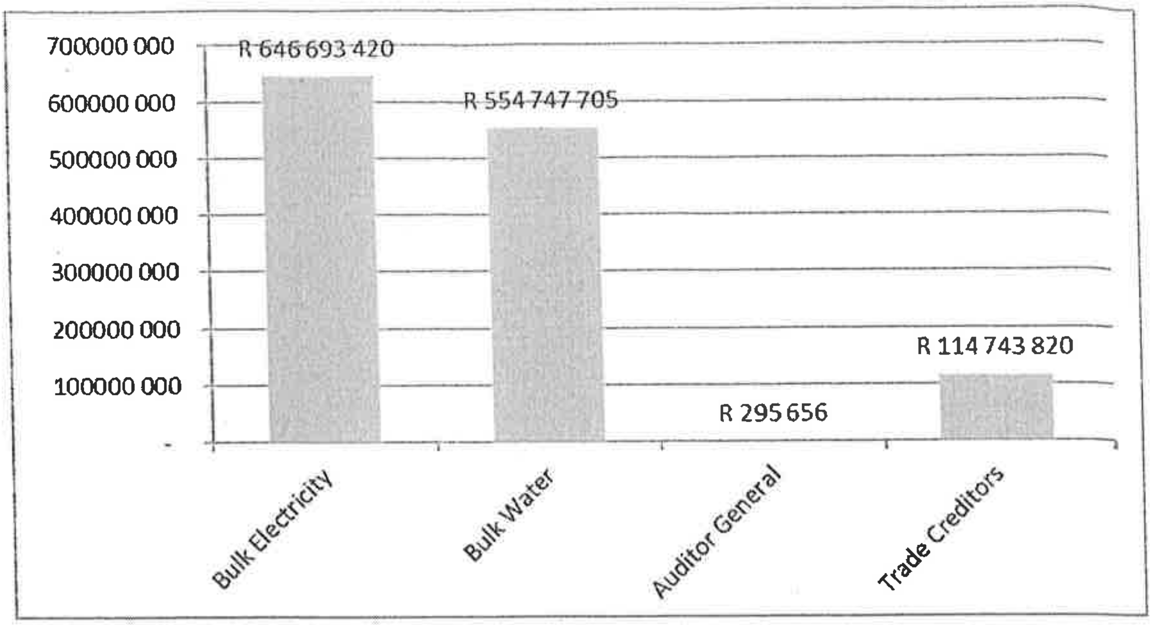
3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 1,316,480,601 as at 31 July 2020 compared with the R 1,321,092,923 as at 30 June 2020 and decreased with R 4,612,322.

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

NW403 City Of Matlosana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT	Budget Year 2020/21									Prior year
R thousands	Code	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	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	122 177	–	106 615	57 470	360 432				646 693	
Bulk Water	0200	35 778	34 552	2 296	28 473	453 650				554 748	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700									–	
Auditor General	0800	2	21	41	52	179				296	
Other	0900	7 721		3 823	88 852	14 348				114 744	
Total By Customer Type	1000	165 678	34 573	112 774	174 847	828 609	–	–	–	1 316 481	–



3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 31 July 2020 is as set out in Table14 below. The municipality started the beginning of the month with total investments of R 300,916,900 and after investments made of R 301,852,000 and withdrawals of R 281,426,929 closed with an investment balance of R 322,493,195 at the five listed local banks.

TABLE 14: INVESTMENTS AS AT 31 JULY 2020

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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		525		96 126	106 264	202 915
INVESTEC		-	daily call		20		6 724		6 744
SANLAM		2yrs	Policy	2020/08/01	606		9 675		10 281
FNB		12months	Long term	2021/06/30	–		63		63
NEDBANK		-	daily call		1 420		87 355	(86 284)	2 491
NEDBANK		3months	fixed	2020/08/25	0		100 974	(974)	100 000
Municipality sub-total					2 571		300 917	19 005	322 493
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				2 571		300 917	19 005	322 493

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 4,900,529 as at 31 July 2020 and the Capital grants expenditure amounted to R 4,044,277 as at 31 July 2020.

TABLE 15: TRANSFER AND GRANT RECEIPTS

NW403 City Of Matlosana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

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**	**–**	**–**	**39 998**	**(39 998)**	**-100.0%**	**479 973**
Energy Efficiency and Demand Side Management Grant		2 894	4 000	4 000	–	–	333	(333)	-100.0%	4 000
Equitable Share		369 400	466 536	466 536	–	–	38 878	(38 878)	-100.0%	466 536
Expanded Public Works Programme Integrated Grant		1 386	2 092	2 092	–	–	174	(174)	-100.0%	2 092
Local Government Financial Management Grant		2 419	3 000	3 000	–	–	250	(250)	-100.0%	3 000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant	3	4 660	4 345	4 345	–	–	362	(362)	-100.0%	4 345
Other transfers and grants [insert description]								–		
Provincial Government:		**905**	**823**	**823**	**–**	**–**	**69**	**(69)**	**-100.0%**	**823**
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Specify (Add grant description)		905	823	823	–	–	69	(69)	-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**	**–**	**–**	**40 066**	**(40 066)**	**-100.0%**	**480 796**
Capital Transfers and Grants										
National Government:		123 785	162 800	162 800	–	–	13 567	(13 567)	-100.0%	162 800
Integrated National Electrification Programme Grant		3 869	24 251	24 251	–	–	2 021	(2 021)	-100.0%	24 251
Municipal Infrastructure Grant		81 769	82 549	82 549	–	–	6 879	(6 879)	-100.0%	82 549
Neighbourhood Development Partnership Grant		38 147	56 000	56 000	–	–	4 667	(4 667)	-100.0%	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**	**–**	**–**	**13 567**	**(13 567)**	**-100.0%**	**162 800**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	505 448	643 596	643 596	–	–	53 633	(53 633)	-100.0%	643 596

TABLE 16: TRANSFER AND GRANT EXPENDITURE

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

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:		69 647	70 663	70 663	4 901	4 901	5 889	(988)	-16.8%	70 663
								–		
Energy Efficiency and Demand Side Management Grant		2 516	1 500	1 500	–	–	125	(125)	-100.0%	1 500
Equitable Share		58 762	62 066	62 066	4 187	4 187	5 172	(985)	-19.1%	62 066
Expanded Public Works Programme Integrated Grant		1 386	1 016	1 016	314	314	85	230	271.1%	1 016
Local Government Financial Management Grant		2 165	1 956	1 956	10	10	163	(153)	-93.8%	1 956
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		4 818	4 125	4 125	389	389	344	46	13.3%	4 125
Provincial Government:		952	633	633	–	–	53	(53)	-100.0%	633
								–		
Libraries; Archives and Museums		–	–	–	–	–	–	–		–
Specify (Add grant description)		952	633	633	–	–	53	(53)	-100.0%	633
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total operating expenditure of Transfers and Grants:		70 599	71 296	71 296	4 901	4 901	5 941	(1 041)	-17.5%	71 296
Capital expenditure of Transfers and Grants										
National Government:		108 264	162 800	162 800	4 044	4 044	13 567	(9 522)	-70.2%	162 800
Integrated National Electrification Programme Grant		3 365	24 251	24 251	–	–	2 021	(2 021)	-100.0%	24 251
Municipal Infrastructure Grant		71 131	82 549	82 549	1 369	1 369	6 879	(5 510)	-80.1%	82 549
Neighbourhood Development Partnership Grant		33 769	40 000	40 000	2 675	2 675	3 333	(658)	-19.7%	40 000
Water Services Infrastructure Grant		–	16 000	16 000	–	–	1 333	(1 333)	-100.0%	16 000
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		108 264	162 800	162 800	4 044	4 044	13 567	(9 522)	-70.2%	162 800
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		178 863	234 096	234 096	8 945	8 945	19 508	(10 563)	-54.1%	234 096

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
Less Withdrawals as at 31 July 2020	(R 86,284,315)
Closing balance as at 31 July 2020	**R107,193,469**

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 55 million spent as at July 2020
- Council Remuneration – R 4.1 million spent as at July 2020

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

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	2 739	2 739	1 915	824	43%	22 979
Pension and UIF Contributions		2 142	2 656	2 656	183	183	221	(39)	-18%	2 656
Medical Aid Contributions		17	123	123	1	1	10	(9)	-86%	123
Motor Vehicle Allowance								–		
Cellphone Allowance		3 419	3 841	3 841	285	285	320	(35)	-11%	3 841
Housing Allowances								–		
Other benefits and allowances		7 731	9 389	9 389	979	979	782	197	25%	9 389
Sub Total - Councillors		34 345	38 988	38 988	4 187	4 187	3 249	938	29%	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	514	514	831	(317)	-38%	9 975
Pension and UIF Contributions		9	17	17	1	1	1	(1)	-46%	17
Medical Aid Contributions		38	35	35	4	4	3	1	25%	35
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		560	1 036	1 036	47	47	86	(40)	-46%	1 036
Cellphone Allowance		24	111	111	2	2	9	(7)	-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	567	567	932	(365)	-39%	11 181
% increase	4		81.8%	81.8%						81.8%
Other Municipal Staff										
Basic Salaries and Wages		398 088	423 258	423 258	35 110	35 110	35 271	(161)	0%	423 258
Pension and UIF Contributions		83 994	83 474	83 474	7 376	7 376	6 956	420	6%	83 474
Medical Aid Contributions		37 548	41 899	41 899	3 258	3 258	3 492	(234)	-7%	41 899
Overtime		53 179	19 926	19 926	4 803	4 803	1 660	3 143	189%	19 926
Performance Bonus		31 437	30 915	30 915	1 823	1 823	2 576	(753)	-29%	30 915
Motor Vehicle Allowance								–		
Cellphone Allowance		1 003	1 152	1 152	84	84	96	(12)	-12%	1 152
Housing Allowances		6 697	6 832	6 832	583	583	569	13	2%	6 832
Other benefits and allowances		18 512	21 806	21 806	1 004	1 004	1 817	(813)	-45%	21 806
Payments in lieu of leave		8 620	9 040	9 040	955	955	753	202	27%	9 040
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		639 079	638 302	638 302	54 997	54 997	53 192	1 805	3%	638 302
% increase	4		-0.1%	-0.1%						-0.1%
Total Parent Municipality		679 575	688 471	688 471	59 750	59 750	57 373	2 378	4%	688 471

TABLE: 18 MATERIAL VARIANCES

NW403 City Of Matlosana - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Service charges - electricity revenue		Electricity has realised less revenue than budgeted due to increase in meter tampering and shutdown of business sector due to COVID 19 lockdown	
	Service charges - refuse revenue		Refuse revenue is below the 18% norm and need to be monitor closely to determine why there is such a variance	
	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 61% negative variance, less revenue was received than anticipated.	
2	**Expenditure By Type**			
	Debt impairment		The variance is due to the fact that no write offs have been done in July 2020. The debt write offs are 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 - M01 July

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%	0.0%	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%	33.2%	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%	79.5%	59.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		-12.3%	9.5%	9.5%	-5.9%	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%	670.5%	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		22.6%	19.1%	19.1%	22.7%	19.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4.7%	3.5%	3.5%	0.1%	3.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.5%	12.5%	12.5%	0.0%	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 - M01 July

Month	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	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	13 567	–		27 133	–		
September	10 464	13 567	13 567	–		40 700	–		
October	13 272	13 567	13 567	–		54 267	–		
November	470	13 567	13 567	–		67 833	–		
December	25 149	13 567	13 567	–		81 400	–		
January	2 895	13 567	13 567	–		94 967	–		
February	6 127	13 567	13 567	–		108 534	–		
March	13 774	13 567	13 567	–		122 100	–		
April	–	13 567	13 567	–		135 667	–		
May	1 691	13 567	13 567	–		149 234	–		
June	37 003	13 567	13 567	–		162 800	–		
Total Capital expenditure	113 070	162 800	162 800	4 044					

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 - M01 July

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	77 520	4 044	4 044	6 460	2 416	37.4%	77 520
Roads Infrastructure		18 494	40 648	40 648	4 044	4 044	3 387	(657)	-19.4%	40 648
Roads		18 494	40 648	40 648	4 044	4 044	3 387	(657)	-19.4%	40 648
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		26 506	15 648	15 648	–	–	1 304	1 304	100.0%	15 648
Power Plants								–		
HV Substations		13 605	–	–	–	–	–	–		–
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations								–		
MV Networks		6 645	13 088	13 088	–	–	1 091	1 091	100.0%	13 088
LV Networks		6 256	2 560	2 560	–	–	213	213	100.0%	2 560
Capital Spares								–		
Water Supply Infrastructure		41 636	11 792	11 792	–	–	983	983	100.0%	11 792
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains		4 965	9 797	9 797	–	–	816	816	100.0%	9 797
Distribution		36 671	1 995	1 995	–	–	166	166	100.0%	1 995
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		5 563	7 147	7 147	–	–	596	596	100.0%	7 147
Pump Station		455	–	–	–	–	–	–		–
Reticulation		5 108	7 147	7 147	–	–	596	596	100.0%	7 147
Waste Water Treatment Works								–		
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	2 284	2 284	–	–	190	190	100.0%	2 284
Landfill Sites								–		
Waste Transfer Stations		–	2 284	2 284	–	–	190	190	100.0%	2 284
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**	**25 734**	**–**	**–**	**2 144**	**2 144**	**100.0%**	**25 734**
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	25 734	–	–	2 144	2 144	100.0%	25 734
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	9 812	25 734	25 734	–	–	2 144	2 144	100.0%	25 734
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		**1 370**	–	–	–	–	–	–		–
Machinery and Equipment		1 370	–	–	–	–	–	–		–
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**	**106 932**	**103 254**	**103 254**	**4 044**	**4 044**	**8 604**	**4 560**	**53.0%**	**103 254**

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**	**24 251**	**–**	**–**	**2 021**	2 021	**100.0%**	**24 251**
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		3 365	24 251	24 251	–	–	2 021	2 021	100.0%	24 251
Power Plants								–		
HV Substations		3 365	24 251	24 251	–	–	2 021	2 021	100.0%	24 251
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		–	–	–	–	–	–	–		–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	–	–	–	–	–	–		–
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		

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**	**24 251**	–	–	**2 021**	**2 021**	**100.0%**	**24 251**

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

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**	**–**	**–**	**5 227**	**5 227**	**100.0%**	**62 721**
Roads Infrastructure		24 975	23 798	23 798	–	–	1 983	1 983	**100.0%**	23 798
Roads		24 880	23 515	23 515	–	–	1 960	1 960	**100.0%**	23 515
Road Structures								–		
Road Furniture		95	283	283	–	–	24	24	**100.0%**	283
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		31 425	26 703	26 703	–	–	2 225	2 225	**100.0%**	26 703
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		335	265	265	–	–	22	22	**100.0%**	265
MV Switching Stations		1 690	1 282	1 282	–	–	107	107	**100.0%**	1 282
MV Networks								–		
LV Networks		29 399	25 156	25 156	–	–	2 096	2 096	**100.0%**	25 156
Capital Spares								–		
Water Supply Infrastructure		10 422	9 396	9 396	–	–	783	783	**100.0%**	9 396
Dams and Weirs								–		
Boreholes								–		
Reservoirs		1 354	1 078	1 078	–	–	90	90	**100.0%**	1 078
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		9 068	8 318	8 318	–	–	693	693	**100.0%**	8 318
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		2 301	2 824	2 824	–	–	235	235	**100.0%**	2 824
Pump Station								–		
Reticulation		2 033	2 524	2 524	–	–	210	210	**100.0%**	2 524
Waste Water Treatment Works		268	300	300	–	–	25	25	**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**	**344**	**344**	**750**	**405**	**54.1%**	**8 999**
Community Facilities	6 714	5 391	5 391	344	344	449	105	**23.3%**	5 391
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums	34	47	47	–	–	4	4	100.0%	47
Galleries							–		
Theatres							–		
Libraries	937	746	746	–	–	62	62	100.0%	746
Cemeteries/Crematoria	4 692	3 589	3 589	344	344	299	(45)	-15.2%	3 589
Police							–		
Purls							–		
Public Open Space	–	4	4	–	–	0	0	100.0%	4
Nature Reserves	28	195	195	–	–	16	16	100.0%	195
Public Ablution Facilities							–		
Markets	1 022	810	810	–	–	68	68	100.0%	810
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	3 356	3 609	3 609	–	–	301	301	**100.0%**	3 609
Indoor Facilities	1 077	1 294	1 294	–	–	108	108	100.0%	1 294
Outdoor Facilities	2 279	2 315	2 315	–	–	193	193	100.0%	2 315
Capital Spares							–		
Heritage assets	173	176	176	–	–	15	15	100.0%	176
Monuments							–		
Historic Buildings							–		
Works of Art	–	3	3	–	–	0	0	100.0%	3
Conservation Areas	**173**	173	173	–	–	14	14	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**	–	–	**180**	**180**	**100.0%**	**2 158**
Operational Buildings	1 818	2 158	2 158	–	–	180	180	**100.0%**	2 158
Municipal Offices	1 796	2 060	2 060	–	–	172	172	100.0%	2 060
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops	19	47	47	–	–	4	4	100.0%	47
Yards							–		
Stores	3	52	52	–	–	4	4	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	**4 872**	**8 385**	**8 385**	–	–	**699**	**699**	100.0%	**8 385**
Servitudes							–		
Licences and Rights	4 872	8 385	8 385	–	–	699	699	**100.0%**	8 385
Water Rights							–		
Effluent Licenses							–		
Solid Waste Licenses							–		

Computer Equipment		**2 361**	**2 483**	**2 483**	**–**	**–**	**207**	**207**	100.0%	**2 483**
Computer Equipment		2 361	2 483	2 483	–	–	207	207	100.0%	2 483
Furniture and Office Equipment		**393**	**918**	**918**	**–**	**–**	**76**	**76**	100.0%	**918**
Furniture and Office Equipment		393	918	918	–	–	76	76	100.0%	918
Machinery and Equipment		**11 739**	**10 443**	**10 443**	**–**	**–**	**870**	**870**	100.0%	**10 443**
Machinery and Equipment		11 739	10 443	10 443	–	–	870	870	100.0%	10 443
Transport Assets		**35 221**	**23 742**	**23 742**	**–**	**–**	**1 978**	**1 978**	100.0%	**23 742**
Transport Assets		35 221	23 742	23 742	–	–	1 978	1 978	100.0%	23 742
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land								–		
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	**135 770**	**120 024**	**120 024**	**344**	**344**	**10 002**	**9 658**	**96.6%**	**120 024**

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**217 417**	**329 426**	**329 426**	–	–	**27 452**	27 452	**100.0%**	**329 426**
Roads Infrastructure		67 091	110 269	110 269	–	–	9 189	9 189	100.0%	110 269
Roads		67 091	110 269	110 269	–	–	9 189	9 189	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	–	–	5 081	5 081	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	–	–	5 081	5 081	100.0%	60 971
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		72 635	95 475	95 475	–	–	7 956	7 956	100.0%	95 475
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		72 635	95 475	95 475	–	–	7 956	7 956	100.0%	95 475
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		40 058	62 711	62 711	–	–	5 226	5 226	100.0%	62 711
Pump Station								–		
Reticulation		40 058	62 711	62 711	–	–	5 226	5 226	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	–	–	6 808	6 808	100.0%	81 691
Operational Buildings	47 102	81 691	81 691	–	–	6 808	6 808	100.0%	81 691
Municipal Offices	47 102	81 691	81 691	–	–	6 808	6 808	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**	–	–	**214**	**214**	100.0%	**2 569**
Computer Equipment		607	2 569	2 569	–	–	214	214	100.0%	2 569
Furniture and Office Equipment		**1 582**	**3 409**	**3 409**	–	–	**284**	**284**	100.0%	**3 409**
Furniture and Office Equipment		1 582	3 409	3 409	–	–	284	284	100.0%	3 409
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		**1 888**	**3 616**	**3 616**	–	–	**301**	**301**	100.0%	**3 616**
Transport Assets		1 888	3 616	3 616	–	–	301	301	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**	–	–	**35 059**	**35 059**	**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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	16 000	16 000	–	–	1 333	1 333	100.0%	16 000
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	16 000	–	–	1 333	1 333	100.0%	16 000
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	16 000	16 000	–	–	1 333	1 333	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	**2 888**	**19 296**	**19 296**	**–**	**–**	**1 608**	**1 608**	**100.0%**	**19 296**
Community Facilities	2 888	19 296	19 296	–	–	1 608	1 608	100.0%	19 296
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	19 296	–	–	1 608	1 608	100.0%	19 296
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**	**35 296**	–	–	**2 941**	**2 941**	**100.0%**	**35 296**

6.6 RECOMMENDATIONS

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

CITY OF
MATLOSANA

QUALITY CERTIFICATE

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

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

For the month ended on 31 July 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under Act.

Print name: T. S. R NKHUMISE

Accounting Officer of **City of Matlosana NW403**

Signature: ....

Date 9/9/2020

NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M01 July

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	73 117	73 117	40 005	33 112	83%	480 060
Service charges	1 634 577	1 941 587	1 941 587	137 765	137 765	161 799	(24 034)	-15%	1 941 587
Investment revenue	12 191	10 536	10 536	–	–	878	(878)	-100%	10 536
Transfers and subsidies	381 663	480 796	480 796	–	–	40 066	(40 066)	-100%	480 796
Other own revenue	502 125	486 163	486 163	34 316	34 316	40 514	(6 198)	-15%	486 163
Total Revenue (excluding capital transfers and contributions)	**2 860 166**	**3 399 142**	**3 399 142**	**245 198**	**245 198**	**283 262**	**(38 064)**	**-13%**	**3 399 142**
Employee costs	645 230	649 483	649 483	55 564	55 564	54 124	1 440	3%	649 483
Remuneration of Councillors	34 345	38 988	38 988	4 187	4 187	3 249	938	29%	38 988
Depreciation & asset impairment	268 597	420 711	420 711	–	–	35 059	(35 059)	-100%	420 711
Finance charges	2 367	3 537	3 537	–	–	295	(295)	-100%	3 537
Materials and bulk purchases	871 960	1 029 710	1 029 710	43 829	43 829	85 809	(41 980)	-49%	1 029 710
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 016 220	1 239 945	1 239 945	3 900	3 900	103 329	(99 429)	-96%	1 239 945
Total Expenditure	**2 838 718**	**3 382 374**	**3 382 374**	**107 480**	**107 480**	**281 864**	**(174 385)**	**-62%**	**3 382 374**
Surplus/(Deficit)	**21 448**	**16 768**	**16 768**	**137 718**	**137 718**	**1 397**	**136 321**	**9756%**	**16 768**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	123 785	162 800	162 800	–	–	13 567	########	-100%	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	**145 234**	**179 568**	**179 568**	**137 718**	**137 718**	**14 964**	**122 754**	**820%**	**179 568**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**145 234**	**179 568**	**179 568**	**137 718**	**137 718**	**14 964**	**122 754**	**820%**	**179 568**
Capital expenditure & funds sources									
Capital expenditure	**113 185**	**162 800**	**162 800**	**4 044**	**4 044**	**13 567**	**(9 522)**	**-70%**	**162 800**
Capital transfers recognised	108 264	162 800	162 800	4 044	4 044	13 567	(9 522)	-70%	162 800
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	4 920	–	–	–	–	–	–		–
Total sources of capital funds	**113 185**	**162 800**	**162 800**	**4 044**	**4 044**	**13 567**	**(9 522)**	**-70%**	**162 800**
Financial position									
Total current assets	1 285 260	746 447	746 447		1 575 394				746 447
Total non current assets	5 092 764	4 658 350	4 658 350		5 096 694				4 658 350
Total current liabilities	1 876 453	1 260 565	1 260 565		1 980 978				1 260 565
Total non current liabilities	89 610	33 000	33 000		89 610				33 000
Community wealth/Equity	4 178 970	3 931 663	3 931 663		4 503 734				3 931 663
Cash flows									
Net cash from (used) operating	940 261	182 150	182 150	20 168	20 168	–	(20 168)	#DIV/0!	–
Net cash from (used) investing	–	(162 800)	(162 800)	(4 044)	(4 044)	–	4 044	#DIV/0!	–
Net cash from (used) financing	–	1 000	1 000	(391)	(391)	–	391	#DIV/0!	–
Cash/cash equivalents at the month/year end	**887 841**	**56 063**	**56 063**	**–**	**(215 015)**	**–**	**215 015**	**#DIV/0!**	**–**

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	255 908	117 914	131 938	4 093 077	–	–	–	–	4 598 837
Creditors Age Analysis									
Total Creditors	165 678	34 573	112 774	174 847	828 609	–	–	–	1 316 48

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		**932 003**	**1 130 128**	**1 130 128**	**83 037**	**83 037**	**94 177**	(11 140)	-12%	**1 130 128**
Executive and council		660	26 541	26 541	–	–	2 212	(2 212)	-100%	26 541
Finance and administration		931 343	1 103 588	1 103 588	83 037	83 037	91 966	(8 928)	-10%	1 103 588
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**34 889**	**32 792**	**32 792**	**474**	**474**	**2 733**	(2 259)	-83%	**32 792**
Community and social services		2 584	3 052	3 052	192	192	254	(62)	-24%	3 052
Sport and recreation		11 897	1 136	1 136	–	–	95	(95)	-100%	1 136
Public safety		20 408	28 604	28 604	282	282	2 384	(2 102)	-88%	28 604
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**31 819**	**133 882**	**133 882**	**306**	**306**	**11 157**	(10 850)	-97%	**133 882**
Planning and development		8 858	8 797	8 797	287	287	733	(446)	-61%	8 797
Road transport		22 806	124 641	124 641	–	–	10 387	(10 387)	-100%	124 641
Environmental protection		156	444	444	19	19	37	(18)	-48%	444
Trading services		**1 977 881**	**2 244 958**	**2 244 958**	**161 380**	**161 380**	**187 080**	(25 700)	-14%	**2 244 958**
Energy sources		857 023	1 069 442	1 069 442	66 533	66 533	89 120	(22 587)	-25%	1 069 442
Water management		783 326	816 265	816 265	65 189	65 189	68 022	(2 833)	-4%	816 265
Waste water management		122 372	141 874	141 874	10 454	10 454	11 823	(1 369)	-12%	141 874
Waste management		215 159	217 378	217 378	19 204	19 204	18 115	1 090	6%	217 378
Other	4	**7 359**	**20 182**	**20 182**	**–**	**–**	**1 682**	**(1 682)**	**-100%**	**20 182**
Total Revenue - Functional	2	**2 983 951**	**3 561 942**	**3 561 942**	**245 198**	**245 198**	**296 828**	**(51 631)**	**-17%**	**3 561 942**
Expenditure - Functional										
Governance and administration		**558 370**	**587 383**	**587 383**	**18 270**	**18 270**	**48 949**	(30 678)	-63%	**587 383**
Executive and council		250 516	258 876	258 876	11 326	11 326	21 573	(10 247)	-48%	258 876
Finance and administration		303 120	323 476	323 476	6 584	6 584	26 956	(20 372)	-76%	323 476
Internal audit		4 735	5 032	5 032	360	360	419	(59)	-14%	5 032
Community and public safety		**245 941**	**257 498**	**257 498**	**16 423**	**16 423**	**21 458**	(5 035)	-23%	**257 498**
Community and social services		58 411	77 439	77 439	3 116	3 116	6 453	(3 338)	-52%	77 439
Sport and recreation		74 460	66 763	66 763	4 561	4 561	5 564	(1 002)	-18%	66 763
Public safety		112 288	112 367	112 367	8 696	8 696	9 364	(668)	-7%	112 367
Housing		642	705	705	51	51	59	(8)	-13%	705
Health		140	224	224	–	–	19	(19)	-100%	224
Economic and environmental services		**193 512**	**238 954**	**238 954**	**7 700**	**7 700**	**19 913**	(12 213)	-61%	**238 954**
Planning and development		49 748	56 410	56 410	3 920	3 920	4 701	(781)	-17%	56 410
Road transport		142 539	180 732	180 732	3 689	3 689	15 061	(11 372)	-76%	180 732
Environmental protection		1 226	1 812	1 812	91	91	151	(60)	-40%	1 812
Trading services		**1 821 587**	**2 277 471**	**2 277 471**	**64 090**	**64 090**	**189 789**	(125 699)	-66%	**2 277 471**
Energy sources		874 730	1 182 974	1 182 974	50 009	50 009	98 581	(48 572)	-49%	1 182 974
Water management		581 986	756 451	756 451	3 490	3 490	63 038	(59 547)	-94%	756 451
Waste water management		152 773	170 257	170 257	3 643	3 643	14 188	(10 545)	-74%	170 257
Waste management		212 098	167 789	167 789	6 948	6 948	13 982	(7 034)	-50%	167 789
Other		**19 307**	**21 068**	**21 068**	**996**	**996**	**1 756**	**(759)**	**-43%**	**21 068**
Total Expenditure - Functional	3	**2 838 718**	**3 382 374**	**3 382 374**	**107 480**	**107 480**	**281 864**	**(174 385)**	**-62%**	**3 382 374**
Surplus/ (Deficit) for the year		**145 234**	**179 568**	**179 568**	**137 718**	**137 718**	**14 964**	**122 754**	**820%**	**179 568**

NW403 City Of Matlosana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

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	–	–	2 212	(2 212)	-100.0%	26 541
Vote 02 - Health Services		931 343	1 103 588	1 103 588	83 037	83 037	91 966	(8 928)	-9.7%	1 103 588
Vote 03 - Community Services		1 843	2 294	2 294	211	211	191	20	10.4%	2 294
Vote 04 - Housing		12 794	2 338	2 338	–	–	195	(195)	-100.0%	2 338
Vote 05 - Sport Arts And Culture		20 408	28 604	28 604	282	282	2 384	(2 102)	-88.2%	28 604
Vote 06 - Council General		3 393	3 126	3 126	219	219	260	(41)	-15.9%	3 126
Vote 07 - Civil Engineering		–	–	–	–	–	–	–		–
Vote 08 - Water Section		13 016	26 105	26 105	101	101	2 175	(2 074)	-95.4%	26 105
Vote 09 - City Electrial Engineering		–	–	–	–	–	–	–		–
Vote 10 - Corporate Governane		857 023	1 069 442	1 069 442	66 533	66 533	89 120	(22 587)	-25.3%	1 069 442
Vote 11 - Budget And Treasury Office		783 326	816 265	816 265	65 189	65 189	68 022	(2 833)	-4.2%	816 265
Vote 12 - Cleansing		122 372	141 874	141 874	10 454	10 454	11 823	(1 369)	-11.6%	141 874
Vote 13 - Sewerage		214 966	217 126	217 126	19 172	19 172	18 094	1 078	6.0%	217 126
Vote 14 - Market		22 806	124 641	124 641	–	–	10 387	(10 387)	-100.0%	124 641
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**2 983 951**	**3 561 942**	**3 561 942**	**245 198**	**245 198**	**296 828**	**(51 631)**	**-17.4%**	**3 561 942**
Expenditure by Vote	1									
Vote 01 - Public Safety		188 104	189 360	189 360	10 800	10 800	15 780	(4 980)	-31.6%	189 360
Vote 02 - Health Services		290 270	312 738	312 738	6 126	6 126	26 061	(19 936)	-76.5%	312 738
Vote 03 - Community Services		90 324	94 793	94 793	4 696	4 696	7 899	(3 204)	-40.6%	94 793
Vote 04 - Housing		68 067	77 941	77 941	3 517	3 517	6 495	(2 978)	-45.9%	77 941
Vote 05 - Sport Arts And Culture		163 181	165 928	165 928	9 637	9 637	13 827	(4 190)	-30.3%	165 928
Vote 06 - Council General		11 707	13 007	13 007	866	866	1 084	(218)	-20.1%	13 007
Vote 07 - Civil Engineering		9 316	10 242	10 242	341	341	853	(512)	-60.0%	10 242
Vote 08 - Water Section		69 008	67 360	67 360	3 801	3 801	5 613	(1 813)	-32.3%	67 360
Vote 09 - City Electrial Engineering		–	–	–	–	–	–	–		–
Vote 10 - Corporate Governane		874 730	1 182 974	1 182 974	50 009	50 009	98 581	(48 572)	-49.3%	1 182 974
Vote 11 - Budget And Treasury Office		581 986	756 451	756 451	3 490	3 490	63 038	(59 547)	-94.5%	756 451
Vote 12 - Cleansing		152 773	170 233	170 233	3 643	3 643	14 186	(10 543)	-74.3%	170 233
Vote 13 - Sewerage		196 712	160 616	160 616	6 865	6 865	13 385	(6 519)	-48.7%	160 616
Vote 14 - Market		142 539	180 732	180 732	3 689	3 689	15 061	(11 372)	-75.5%	180 732
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**2 838 718**	**3 382 374**	**3 382 374**	**107 480**	**107 480**	**281 864**	**(174 385)**	**-61.9%**	**3 382 374**
Surplus/ (Deficit) for the year	2	**145 234**	**179 568**	**179 568**	**137 718**	**137 718**	**14 964**	**122 754**	**820.3%**	**179 568**

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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	73 117	73 117	40 005	33 112	83%	480 060
Service charges - electricity revenue		786 683	994 684	994 684	63 326	63 326	82 890	(19 565)	-24%	994 684
Service charges - water revenue		598 067	674 306	674 306	52 234	52 234	56 192	(3 958)	-7%	674 306
Service charges - sanitation revenue		112 738	123 230	123 230	10 172	10 172	10 269	(97)	-1%	123 230
Service charges - refuse revenue		137 089	149 367	149 367	12 033	12 033	12 447	(414)	-3%	149 367
Rental of facilities and equipment		5 002	5 593	5 593	238	238	466	(228)	-49%	5 593
Interest earned - external investments		12 191	10 536	10 536	–	–	878	(878)	-100%	10 536
Interest earned - outstanding debtors		352 473	372 714	372 714	33 331	33 331	31 059	2 271	7%	372 714
Dividends received								–		
Fines, penalties and forfeits		1 771	28 684	28 684	6	6	2 390	(2 384)	-100%	28 684
Licences and permits		6 349	7 720	7 720	249	249	643	(394)	-61%	7 720
Agency services		–	0	0	–	–	0	(0)	-100%	0
Transfers and subsidies		381 663	480 796	480 796	–	–	40 066	(40 066)	-100%	480 796
Other revenue		21 386	71 453	71 453	491	491	5 954	(5 463)	-92%	71 453
Gains		115 145	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**2 860 166**	**3 399 142**	**3 399 142**	**245 198**	**245 198**	**283 262**	**(38 064)**	**-13%**	**3 399 142**
Expenditure By Type										
Employee related costs		645 230	649 483	649 483	55 564	55 564	54 124	1 440	3%	649 483
Remuneration of councillors		34 345	38 988	38 988	4 187	4 187	3 249	938	29%	38 988
Debt impairment		553 434	968 659	968 659	–	–	80 722	(80 722)	-100%	968 659
Depreciation & asset impairment		268 597	420 711	420 711	–	–	35 059	(35 059)	-100%	420 711
Finance charges		2 367	3 537	3 537	–	–	295	(295)	-100%	3 537
Bulk purchases		789 689	940 553	940 553	43 478	43 478	78 379	(34 901)	-45%	940 553
Other materials		82 270	89 157	89 157	351	351	7 430	(7 079)	-95%	89 157
Contracted services		207 021	136 194	136 194	1 870	1 870	11 349	(9 480)	-84%	136 194
Transfers and subsidies								–		
Other expenditure		140 634	135 092	135 092	2 031	2 031	11 258	(9 227)	-82%	135 092
Losses		115 131	–	–	–	–	–	–		–
Total Expenditure		**2 838 718**	**3 382 374**	**3 382 374**	**107 480**	**107 480**	**281 864**	**(174 385)**	**-62%**	**3 382 374**
Surplus/(Deficit)		**21 448**	**16 768**	**16 768**	**137 718**	**137 718**	**1 397**	**136 321**	**0**	**16 768**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		123 785	162 800	162 800	–	–	13 567	(13 567)	(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		**145 234**	**179 568**	**179 568**	**137 718**	**137 718**	**14 964**			**179 568**
Taxation								–		
Surplus/(Deficit) after taxation		**145 234**	**179 568**	**179 568**	**137 718**	**137 718**	**14 964**			**179 568**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**145 234**	**179 568**	**179 568**	**137 718**	**137 718**	**14 964**			**179 568**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**145 234**	**179 568**	**179 568**	**137 718**	**137 718**	**14 964**			**179 568**

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 01 - Public Safety		–	–	–	–	–	–	–		–
Vote 02 - Health Services		–	–	–	–	–	–	–		–
Vote 03 - Community Services		–	–	–	–	–	–	–		–
Vote 04 - Housing		9 812	25 734	25 734	–	–	2 144	(2 144)	-100%	25 734
Vote 05 - Sport Arts And Culture		–	–	–	–	–	–	–		–
Vote 06 - Council General		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		–	–	–	–	–	–	–		–
Vote 08 - Water Section		2 888	19 296	19 296	–	–	1 608	(1 608)	-100%	19 296
Vote 09 - City Electrial Engineering		–	–	–	–	–	–	–		–
Vote 10 - Corporate Governane		22 217	2 560	2 560	–	–	213	(213)	-100%	2 560
Vote 11 - Budget And Treasury Office		41 636	11 792	11 792	–	–	983	(983)	-100%	11 792
Vote 12 - Cleansing		4 527	4 467	4 467	–	–	372	(372)	-100%	4 467
Vote 13 - Sewerage		–	–	–	–	–	–	–		–
Vote 14 - Market		4 027	12 648	12 648	2 675	2 675	1 054	1 621	154%	12 648
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**85 107**	**76 497**	**76 497**	**2 675**	**2 675**	**6 375**	**(3 699)**	**-58%**	**76 497**
Single Year expenditure appropriation	2									
Vote 01 - Public Safety		955	–	–	–	–	–	–		–
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	37 339	–	–	3 112	(3 112)	-100%	37 339
Vote 11 - Budget And Treasury Office		–	–	–	–	–	–	–		–
Vote 12 - Cleansing		1 037	18 680	18 680	–	–	1 557	(1 557)	-100%	18 680
Vote 13 - Sewerage		–	2 284	2 284	–	–	190	(190)	-100%	2 284
Vote 14 - Market		14 467	28 000	28 000	1 369	1 369	2 333	(964)	-41%	28 000
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	28 078	86 303	86 303	1 369	1 369	7 192	**(5 823)**	**-81%**	86 303
Total Capital Expenditure		**113 185**	**162 800**	**162 800**	**4 044**	**4 044**	**13 567**	**(9 522)**	**-70%**	**162 800**
Capital Expenditure - Functional Classification										
Governance and administration		**4 487**	–	–	–	–	–	–		–
Executive and council		955	–	–	–	–	–	–		–
Finance and administration		3 532	–	–	–	–	–	–		–
Internal audit								–		
Community and public safety		**9 812**	**25 734**	**25 734**	–	–	**2 144**	(2 144)	-100%	**25 734**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		9 812	25 734	25 734	–	–	2 144	(2 144)	-100%	25 734
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		**18 494**	**40 648**	**40 648**	**4 044**	**4 044**	**3 387**	657	19%	**40 648**
Planning and development		–	–	–	–	–	–	–		–
Road transport		18 494	40 648	40 648	4 044	4 044	3 387	657	19%	40 648
Environmental protection								–		
Trading services		**77 503**	**77 122**	**77 122**	–	–	**6 427**	(6 427)	-100%	**77 122**
Energy sources		30 304	39 899	39 899	–	–	3 325	(3 325)	-100%	39 899
Water management		41 636	11 792	11 792	–	–	983	(983)	-100%	11 792
Waste water management		5 563	23 147	23 147	–	–	1 929	(1 929)	-100%	23 147
Waste management		–	2 284	2 284	–	–	190	(190)	-100%	2 284
Other		2 888	19 296	19 296	–	–	1 608	(1 608)	-100%	19 296
Total Capital Expenditure - Functional Classification	3	**113 185**	**162 800**	**162 800**	**4 044**	**4 044**	**13 567**	**(9 522)**	**-70%**	**162 800**
Funded by:										
National Government		108 264	162 800	162 800	4 044	4 044	13 567	(9 522)	-70%	162 800
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**	**162 800**	**4 044**	**4 044**	**13 567**	**(9 522)**	**-70%**	**162 800**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		4 920	–	–	–	–	–	–		–
Total Capital Funding		**113 185**	**162 800**	**162 800**	**4 044**	**4 044**	**13 567**	**(9 522)**	**-70%**	**162 800**

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M01 July

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	(818 641)	20 000
Call investment deposits		701 694	100 000	100 000	701 694	100 000
Consumer debtors		916 015	575 657	575 657	1 084 869	575 657
Other debtors		551 653	1 390	1 390	559 135	1 390
Current portion of long-term receivables		59	–	–	57	–
Inventory		48 280	49 400	49 400	48 280	49 400
Total current assets		**1 285 260**	**746 447**	**746 447**	**1 575 394**	**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		4 933 047	4 552 350	4 552 350	4 936 976	4 552 350
Biological						
Intangible		658	1 000	1 000	658	1 000
Other non-current assets		(97 393)	–	–	(97 393)	–
Total non current assets		**5 092 764**	**4 658 350**	**4 658 350**	**5 096 694**	**4 658 350**
TOTAL ASSETS		**6 378 024**	**5 404 797**	**5 404 797**	**6 672 088**	**5 404 797**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	17 000	17 000	–	17 000
Consumer deposits		67 852	38 000	38 000	67 923	38 000
Trade and other payables		1 300 046	805 565	805 565	1 404 479	805 565
Provisions		508 555	400 000	400 000	508 576	400 000
Total current liabilities		**1 876 453**	**1 260 565**	**1 260 565**	**1 980 978**	**1 260 565**
Non current liabilities						
Borrowing		89 610	33 000	33 000	89 610	33 000
Provisions		–	–	–	–	–
Total non current liabilities		**89 610**	**33 000**	**33 000**	**89 610**	**33 000**
TOTAL LIABILITIES		**1 966 063**	**1 293 565**	**1 293 565**	**2 070 588**	**1 293 565**
NET ASSETS	2	**4 411 961**	**4 111 231**	**4 111 231**	**4 601 500**	**4 111 231**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 178 970	3 931 663	3 931 663	4 503 734	3 931 663
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 178 970**	**3 931 663**	**3 931 663**	**4 503 734**	**3 931 663**

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M01 July

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		4 120 572	288 036	288 036	28 564	28 564	–	28 564	#DIV/0!	–
Service charges		–	1 164 952	1 164 952	56 166	56 166	–	56 166	#DIV/0!	–
Other revenue		–	86 069	86 069	6 681	6 681	–	6 681	#DIV/0!	–
Transfers and Subsidies - Operational			480 796	480 796	209 941	209 941		209 941	#DIV/0!	
Transfers and Subsidies - Capital			162 800	162 800	34 852	34 852		34 852	#DIV/0!	
Interest			229 950	229 950				–		
Dividends								–		
Payments										
Suppliers and employees		(3 180 311)	(2 226 917)	(2 226 917)	(316 035)	(316 035)	–	316 035	#DIV/0!	–
Finance charges			(3 537)	(3 537)				–		
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**940 261**	**182 150**	**182 150**	**20 168**	**20 168**	**–**	**(20 168)**	**#DIV/0!**	**–**
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)	(4 044)	(4 044)	–	4 044	#DIV/0!	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(162 800)**	**(162 800)**	**(4 044)**	**(4 044)**	**–**	**4 044**	**#DIV/0!**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits			4 000	4 000				–		
Payments										
Repayment of borrowing		–	(3 000)	(3 000)	(391)	(391)	–	391	#DIV/0!	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**1 000**	**1 000**	**(391)**	**(391)**	**–**	**391**	**#DIV/0!**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**940 261**	**20 350**	**20 350**	**15 733**	**15 733**	**–**			**–**
Cash/cash equivalents at beginning:		(52 420)	35 714	35 714		(230 748)				
Cash/cash equivalents at month/year end:		887 841	56 063	56 063		(215 015)	–			–