MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 MAY 2021
TABLE OF CONTENTS
PART 1

PART 2

LIST OF TABLES

PART 1: IN-YEAR REPORT

1. EXECUTIVE SUMMARY ON THE IMPLEMANTATION OF THE BUDGET AND THE FINANCIAL PERFOMANCE OF THE MUNICIPALITY FOR THE PERIOD ENDED ON 31 MAY 2021

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance					
Description	YTD Budget 2020/21	May 2020/21 Actual	YTD Actual 2020/21	Variance Favourable (Unfavourable)	% YTD Variance
Total Revenue by Source	3,420,908,904	204,231,280	2,686,956,722	(733,952,183)	-21%
Total Operating Expenditure	3,143,679,155	225,058,067	2,575,096,155	(568,583,000)	-18%
SURPLUS/ (DEFICIT).	**277,229,749**	**(20,826,786)**	**111,860,566**	**(165,369,183)**	**-60%**

The actual operating revenue realised, reflects an unfavourable variance of R734 million against the year to date budget for the period ended 31 May 2021.

The operating expenditure is underspent by R569 million, which is 18% less than the expenditure projection. The expenditure is expected to improve in the following month as operations come to conclusion due to financial year end.

Cash management

Bank Balances	R 6,366,434
Call Investments	R 260,817,153
Cash and Cash Investments	**R 267,183,587**

Debtors

Total Debtors Book	**R 5,411,322,264**
Debtors: Government	R 152,251,413
Debtors: Business	R 468,353,626
Debtors: Household	R 4,790,717,225

Capital grant expenditure

CAPITAL GRANT EXPENDITURE	2nd ADJUSTMENT	MAY 20/21	YTD ACTUALS	YTD%
MIG	101 354 875	15 667 119	68 734 367	67,82
NDPG	52 652 790	3 603 557	39 416 182	74,86
DME/INER	24 341 555	345 934	11 649 421	47,86
Municipal Disaster Relief Grant	26 081 616	2 650 633	6 506 954	24,95
WSIG	16 000 000	2 611 448	14 104 604	88,15
	220 430 836	**24 878 691**	**140 411 527**	**63,70**

Capital grants expenditure is at 63.70% as at 31 May 2021. It has to be noted that expenditure figures doesn't include VAT.

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 - M11 May

Description	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	334 343	480 060	485 342	30 006	393 983	444 016	(50 034)	-11%	485 342
Service charges	1 636 099	1 941 587	2 023 654	121 845	1 581 221	1 840 545	(259 325)	-14%	2 023 654
Investment revenue	16 545	10 536	10 536	610	6 001	9 658	(3 657)	-38%	10 536
Transfers and subsidies	443 368	480 796	552 360	2 167	188 504	505 108	(316 604)	-63%	552 360
Other own revenue	419 051	486 163	505 873	43 120	424 523	460 702	(36 179)	-8%	505 873
Total Revenue (excluding capital transfers and contributions)	**2 849 406**	**3 399 142**	**3 577 765**	**197 748**	**2 594 232**	**3 260 030**	**(665 798)**	**-20%**	**3 577 765**
Employee costs	642 949	649 483	650 058	55 453	622 872	595 790	27 082	5%	650 058
Remuneration of Councillors	34 575	38 988	38 988	2 855	33 600	35 739	(2 139)	-6%	38 988
Depreciation & asset impairment	411 946	420 711	420 711	64 819	324 127	385 652	(61 525)	-16%	420 711
Finance charges	79 009	3 537	3 537	148	1 918	3 242	(1 325)	-41%	3 537
Materials and bulk purchases	1 104 139	1 029 710	1 061 476	62 642	672 371	970 436	(298 065)	-31%	1 061 476
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 241 664	1 239 945	1 275 114	39 141	920 208	1 152 819	(232 611)	-20%	1 275 114
Total Expenditure	**3 514 282**	**3 382 374**	**3 449 884**	**225 058**	**2 575 096**	**3 143 679**	**(568 583)**	**-18%**	**3 449 884**
Surplus/(Deficit)	**(664 876)**	**16 768**	**127 881**	**(27 310)**	**19 136**	**116 351**	**(97 215)**	**-84%**	**127 881**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	123 785	162 800	161 734	6 483	92 725	148 434	### ###	-38%	161 734
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and	–	–	14 000	–	–	12 444	(12 444)	-100%	14 000
Surplus/(Deficit) after capital transfers & contributions	**(541 091)**	**179 568**	**303 615**	**(20 827)**	**111 861**	**277 230**	**(165 369)**	**-60%**	**303 615**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(541 091)**	**179 568**	**303 615**	**(20 827)**	**111 861**	**277 230**	**(165 369)**	**-60%**	**303 615**
Capital expenditure & funds sources									
Capital expenditure	**97 881**	**162 800**	**234 431**	**24 879**	**140 412**	**209 349**	**(68 937)**	**-33%**	**234 431**
Capital transfers recognised	92 721	162 800	220 431	24 879	140 412	196 904	(56 493)	-29%	220 431
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	5 160	–	14 000	–	–	12 444	(12 444)	-100%	14 000
Total sources of capital funds	**97 881**	**162 800**	**234 431**	**24 879**	**140 412**	**209 349**	**(68 937)**	**-33%**	**234 431**
Financial position									
Total current assets	1 048 285	697 047	697 047		1 787 146				697 047
Total non current assets	4 958 906	4 658 350	4 729 981		4 774 865				4 729 981
Total current liabilities	2 259 045	1 260 565	1 208 149		2 685 444				1 208 149
Total non current liabilities	83 274	33 000	33 000		80 374				33 000
Community wealth/Equity	**4 163 974**	**3 931 663**	**3 931 663**		**3 822 516**				**3 931 663**
Cash flows									
Net cash from (used) operating	–	182 150	276 400	(79 077)	201 850	253 366	51 516	20%	–
Net cash from (used) investing	–	(162 800)	(201 199)	(24 879)	(135 593)	(184 432)	(48 839)	26%	–
Net cash from (used) financing	–	(3 000)	(3 000)	(243)	(2 900)	(2 750)	150	-5%	(38 000)
Cash/cash equivalents at the month/year end	–	**52 063**	**107 914**	–	**(73 029)**	**66 184**	**139 213**	**210%**	**(38 000)**

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	225 546	140 734	123 852	4 921 191	–	–	–	–	5 411 322
Creditors Age Analysis									
Total Creditors	167 180	152 477	65 338	1 296 101	–	–	–	–	1 681 096

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

Actual operating revenue per source

The actual operating revenue per revenue source is set out in Table 3 below. From table 1 it can be seen that actual operating revenue raised (R 2,686,956,721) compares unfavourably with the pro rata budgeted figures (R 3,420,908,904) a negative variance of R 733,952,183 at the end of May 2021.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR MAY 2021

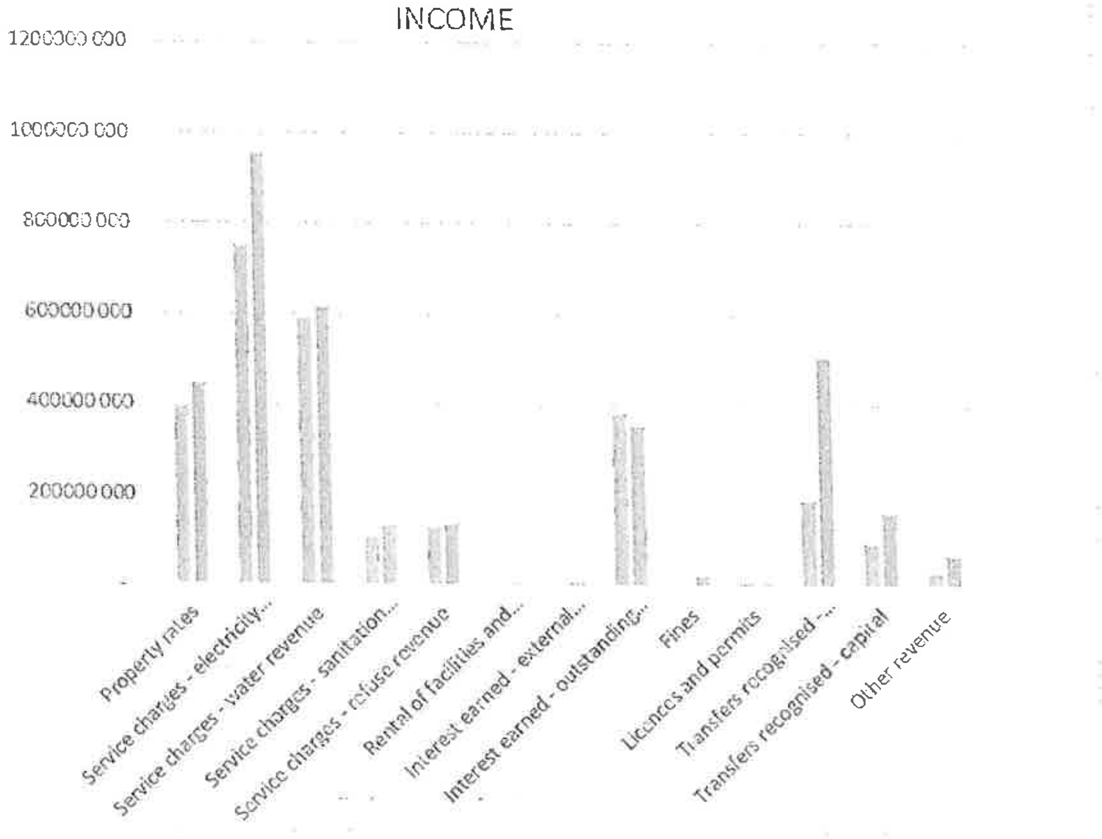
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		334 343	480 060	485 342	30 006	393 983	444 016	(50 034)	-11%	485 342
Service charges - electricity revenue		782 325	994 684	1 052 751	59 843	751 086	955 344	(204 258)	-21%	1 052 751
Service charges - water revenue		603 946	674 306	670 306	43 364	594 116	614 657	(20 541)	-3%	670 306
Service charges - sanitation revenue		112 787	123 230	151 230	8 727	107 736	133 624	(25 888)	-19%	151 230
Service charges - refuse revenue		137 040	149 367	149 367	9 911	128 283	136 920	(8 637)	-6%	149 367
Rental of facilities and equipment		13 747	5 593	7 661	17	4 848	6 768	(1 920)	-28%	7 661
Interest earned - external investments		16 545	10 536	10 536	610	6 001	9 658	(3 657)	-38%	10 536
Interest earned - outstanding debtors		352 476	372 714	388 567	38 113	379 715	353 544	26 171	7%	388 567
Dividends received								–		
Fines, penalties and forfeits		8 099	28 684	27 734	254	1 539	25 581	(24 043)	-94%	27 734
Licences and permits		6 349	7 720	8 210	690	8 327	7 444	883	12%	8 210
Agency services		–	0	0	–	–	0	(0)	-100%	0
Transfers and subsidies		443 368	480 796	552 360	2 167	188 504	505 108	(316 604)	-63%	552 360
Other revenue		38 200	71 453	73 701	4 035	30 065	67 365	(37 300)	-55%	73 701
Gains		180	–	–	12	30	–	30	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		**2 849 406**	**3 399 142**	**3 577 765**	**197 748**	**2 594 232**	**3 260 030**	**(665 798)**	**-20%**	**3 577 765**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		123 785	162 800	161 734	6 483	92 725	148 434	(55 709)	(0)	161 734
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	14 000	–	–	12 444	(12 444)	(0)	14 000
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR MAY 2021

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**888 340**	**1 130 128**	**1 209 041**	**42 873**	**693 916**	**1 106 021**	(412 105)	-37%	**1 209 041**
Executive and council		2 215	26 541	28 187	1 397	2 976	25 743	(22 767)	-88%	28 187
Finance and administration		886 126	1 103 588	1 180 855	41 477	690 940	1 080 278	(389 338)	-36%	1 180 855
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**49 089**	**32 792**	**32 499**	**1 532**	**32 005**	**29 839**	2 166	7%	**32 499**
Community and social services		10 393	3 052	3 075	302	2 534	2 815	(281)	-10%	3 075
Sport and recreation		11 904	1 136	1 136	57	6 334	1 041	5 293	508%	1 136
Public safety		26 793	28 604	28 288	1 173	23 138	25 983	(2 845)	-11%	28 288
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**31 775**	**133 882**	**134 249**	**4 570**	**51 274**	**123 001**	(71 726)	-58%	**134 249**
Planning and development		8 789	8 797	9 765	314	8 085	8 790	(705)	-8%	9 765
Road transport		22 806	124 641	124 040	4 241	42 985	113 804	(70 819)	-62%	124 040
Environmental protection		180	444	444	15	205	407	(202)	-50%	444
Trading services		**1 979 517**	**2 244 958**	**2 356 878**	**153 633**	**1 897 380**	**2 142 969**	(245 589)	-11%	**2 356 878**
Energy sources		852 666	1 069 442	1 149 445	65 463	809 364	1 042 269	(232 905)	-22%	1 149 445
Water management		789 206	816 265	815 136	61 586	760 778	746 940	13 838	2%	815 136
Waste water management		122 421	141 874	169 874	9 389	121 560	150 714	(29 154)	-19%	169 874
Waste management		215 225	217 378	222 422	17 195	205 678	203 046	2 632	1%	222 422
Other	4	**24 470**	**20 182**	**20 832**	**1 623**	**12 380**	**19 078**	**(6 698)**	-35%	**20 832**
Total Revenue - Functional	2	**2 973 191**	**3 561 942**	**3 753 499**	**204 231**	**2 686 957**	**3 420 909**	**(733 952)**	**-21%**	**3 753 499**



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

Actual operating expenditure per category

The actual operating expenditure per vote is set out in Table 5 below. Total actual operating expenditure of R 2,575,096,155 compares unfavourably with the pro rata budgeted expenditure of R 3,143,679,155 and a variance of R 568,583,000

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR MAY 2021

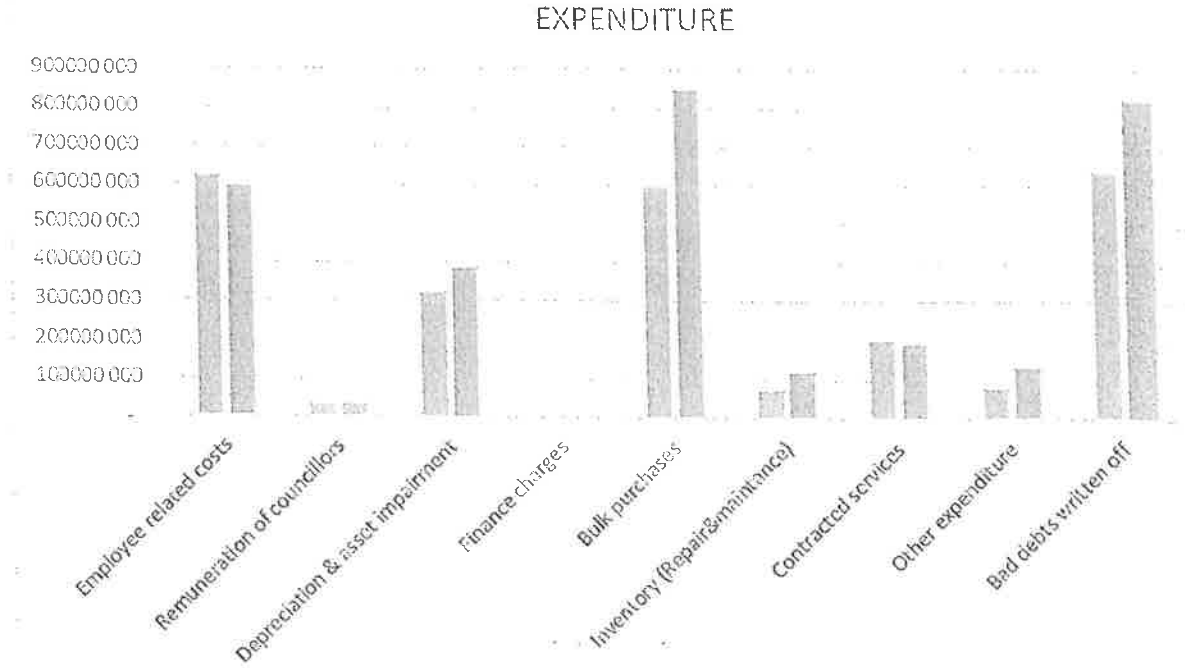
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		642 949	649 483	650 058	55 453	622 872	595 790	27 082	5%	650 058
Remuneration of councillors		34 575	38 988	38 988	2 855	33 600	35 739	(2 139)	-6%	38 988
Debt impairment		846 585	968 659	896 009	2 228	637 453	823 360	(185 907)	-23%	896 009
Depreciation & asset impairment		411 946	420 711	420 711	64 819	324 127	385 652	(61 525)	-16%	420 711
Finance charges		79 009	3 537	3 537	148	1 918	3 242	(1 325)	-41%	3 537
Bulk purchases		1 030 160	940 553	925 553	54 344	599 907	848 674	(248 767)	-29%	925 553
Other materials		73 979	89 157	135 922	8 298	72 464	121 763	(49 298)	-40%	135 922
Contracted services		234 969	136 194	229 577	25 929	203 471	194 837	8 634	4%	229 577
Transfers and subsidies								–		
Other expenditure		143 700	135 092	149 528	10 985	79 284	134 622	(55 338)	-41%	149 528
Losses		16 410	–	–	–	–	–	–		–
Total Expenditure		**3 514 282**	**3 382 374**	**3 449 884**	**225 058**	**2 575 096**	**3 143 679**	**(568 583)**	**-18%**	**3 449 884**

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR MAY 2021

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure - Functional										
Governance and administration		**845 632**	**587 383**	**642 691**	**44 523**	**505 096**	**579 651**	(74 555)	-13%	**642 691**
Executive and council		265 201	258 876	303 338	30 762	252 516	270 507	(17 991)	-7%	303 338
Finance and administration		575 702	323 476	334 322	13 423	248 254	304 532	(56 278)	-18%	334 322
Internal audit		4 729	5 032	5 032	339	4 326	4 612	(286)	-6%	5 032
Community and public safety		**258 616**	**257 498**	**282 095**	**24 270**	**228 392**	**257 265**	(28 873)	-11%	**282 095**
Community and social services		64 745	77 439	87 202	8 289	58 076	79 697	(21 621)	-27%	87 202
Sport and recreation		75 912	66 763	68 809	5 773	65 058	62 746	2 312	4%	68 809
Public safety		117 178	112 367	114 865	10 148	104 587	104 824	(237)	0%	114 865
Housing		642	705	705	51	637	647	(9)	-1%	705
Health		140	224	10 513	8	34	9 351	(9 317)	-100%	10 513
Economic and environmental services		**220 102**	**238 954**	**245 397**	**27 774**	**190 663**	**223 999**	(33 337)	-15%	**245 397**
Planning and development		50 078	56 410	57 267	4 296	45 818	52 394	(6 576)	-13%	57 267
Road transport		168 818	180 732	186 318	23 378	143 651	169 945	(26 294)	-15%	186 318
Environmental protection		1 206	1 812	1 812	99	1 194	1 661	(467)	-28%	1 812
Trading services		**2 147 423**	**2 277 471**	**2 258 075**	**126 515**	**1 633 988**	**2 063 033**	(429 044)	-21%	**2 258 075**
Energy sources		941 766	1 182 974	1 168 603	55 151	846 575	1 068 442	(221 866)	-21%	1 168 603
Water management		820 257	756 451	740 830	42 533	486 914	678 930	(192 015)	-28%	740 830
Waste water management		168 479	170 257	171 951	16 542	138 732	157 282	(18 550)	-12%	171 951
Waste management		216 921	167 789	176 690	12 289	161 767	158 379	3 387	2%	176 690
Other		**42 508**	**21 068**	**21 626**	**1 976**	**16 957**	**19 731**	(2 774)	-14%	**21 626**
Total Expenditure - Functional	3	**3 514 282**	**3 382 374**	**3 449 884**	**225 058**	**2 575 096**	**3 143 679**	**(568 583)**	**-18%**	**3 449 884**


EXPENDITURE
900000 000
800000 000
700000 000
600000 000
500000 000
400000 000
300000 000
200000 000
100000 000
-
Employee related costs
Remuneration of councillors
Depreciation & asset impairment
Finance charges
Bulk purchases
Inventory (Repair&maintance)
Contracted services
Other expenditure
Bad debts written off

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 MAY 2021

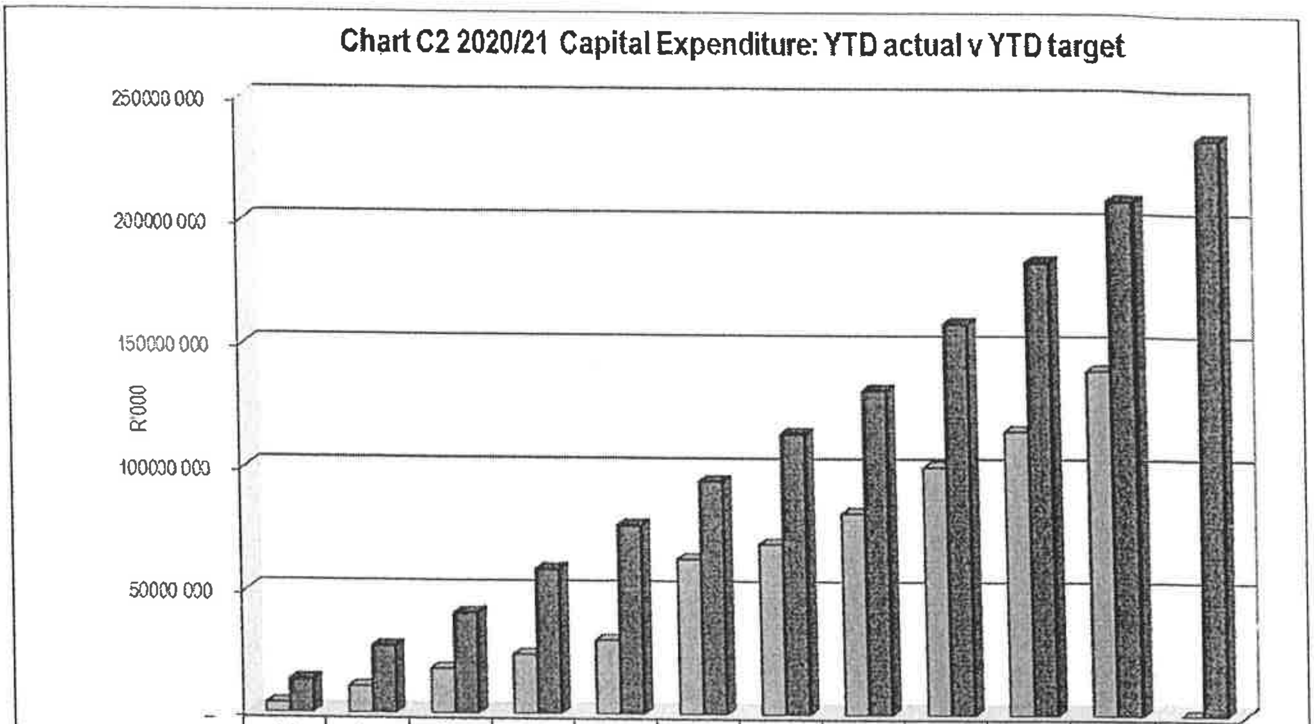
NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 01 - Public Safety		–	–	–	–	–	–	–		–
Vote 02 - Health Services		–	–	–	–	–	–	–		–
Vote 03 - Community Services		–	–	–	–	–	–	–		–
Vote 04 - Housing		–	–	–	–	–	–	–		–
Vote 05 - Sport Arts And Culture		8 994	25 734	9 434	2 879	8 203	8 861	(658)	-7%	9 434
Vote 06 - Council General		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		4 027	12 648	53 902	6 738	41 699	45 685	(3 986)	-9%	53 902
Vote 08 - Water Section		40 876	11 792	31 416	2 332	15 327	25 979	(10 653)	-41%	31 416
Vote 09 - City Electrial Engineering		8 612	2 560	73 276	5 577	27 158	63 483	(36 325)	-57%	73 276
Vote 10 - Corporate Governane		–	–	–	–	–	–	–		–
Vote 11 - Budget And Treasury Office		–	–	–	–	–	–	–		–
Vote 12 - Cleansing		–	–	–	–	–	–	–		–
Vote 13 - Sewerage		4 527	4 467	22 716	3 479	19 258	20 892	(1 634)	-8%	22 716
Vote 14 - Market		2 888	19 296	7 545	–	4 754	7 037	(2 283)	-32%	7 545
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**69 923**	**76 497**	**198 290**	**21 004**	**116 399**	**171 938**	**(55 539)**	**-32%**	**198 290**
Single Year expenditure appropriation	2									
Vote 01 - Public Safety		–	–	–	–	–	–	–		–
Vote 02 - Health Services		–	–	–	–	–	–	–		–
Vote 03 - Community Services		–	–	–	–	–	–	–		–
Vote 04 - Housing		–	–	–	–	–	–	–		–
Vote 05 - Sport Arts And Culture		–	–	–	–	–	–	–		–
Vote 06 - Council General		(0)	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		14 467	28 000	6 200	–	5 366	6 826	(1 459)	-21%	6 200
Vote 08 - Water Section		–	–	5 350	1 237	3 412	4 535	(1 123)	-25%	5 350
Vote 09 - City Electrial Engineering		7 591	37 339	5 780	296	1 928	5 963	(4 035)	-68%	5 780
Vote 10 - Corporate Governane		–	–	–	–	–	–	–		–
Vote 11 - Budget And Treasury Office		4 863	–	–	–	–	–	–		–
Vote 12 - Cleansing		–	2 284	–	–	–	17	(17)	-100%	–
Vote 13 - Sewerage		1 037	18 680	18 811	2 341	13 306	20 069	(6 763)	-34%	18 811
Vote 14 - Market		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	27 958	86 303	36 141	3 874	24 013	37 411	**(13 398)**	**-36%**	36 141
Total Capital Expenditure		**97 881**	**162 800**	**234 431**	**24 879**	**140 412**	**209 349**	**(68 937)**	**-33%**	**234 431**
Capital Expenditure - Functional Classification										
Governance and administration		**4 863**	–	–	–	–	–	–		–
Executive and council		(0)	–	–	–	–	–	–		–
Finance and administration		4 863	–	–	–	–	–	–		–
Internal audit								–		
Community and public safety		**8 994**	**25 734**	**9 434**	**2 879**	**8 203**	**8 861**	(658)	-7%	**9 434**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		8 994	25 734	9 434	2 879	8 203	8 861	(658)	-7%	9 434
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		**18 494**	**40 648**	**60 102**	**6 738**	**47 065**	**52 510**	(5 445)	-10%	**60 102**
Planning and development		–	–	–	–	–	–	–		–
Road transport		18 494	40 648	60 102	6 738	47 065	52 510	(5 445)	-10%	60 102
Environmental protection								–		
Trading services		62 641	77 122	157 350	15 262	80 389	140 940	(60 551)	-43%	**157 350**
Energy sources		16 202	39 899	79 056	5 874	29 086	69 446	(40 360)	-58%	79 056
Water management		40 876	11 792	36 767	3 568	18 738	30 514	(11 776)	-39%	36 767
Waste water management		5 563	23 147	41 527	5 820	32 564	40 962	(8 397)	-21%	41 527
Waste management		–	2 284	–	–	–	17	(17)	-100%	–
Other		2 888	19 296	7 545	–	4 754	7 037	(2 283)	-32%	7 545
Total Capital Expenditure - Functional Classification	3	**97 881**	**162 800**	**234 431**	**24 879**	**140 412**	**209 349**	**(68 937)**	**-33%**	**234 431**

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

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Funded by:										
National Government		92 721	162 800	220 431	24 879	140 412	196 904	(56 493)	-29%	220 431
Provincial Government								–		
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–		–
Transfers recognised - capital		**92 721**	**162 800**	**220 431**	**24 879**	**140 412**	**196 904**	**(56 493)**	**-29%**	**220 431**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		5 160	–	14 000	–	–	12 444	(12 444)	-100%	14 000
Total Capital Funding		**97 881**	**162 800**	**234 431**	**24 879**	**140 412**	**209 349**	**(68 937)**	**-33%**	**234 431**



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	4044 277	10901 49	18259 41	24150 54	30104 10	63180 38	69389 76	82056 12	100789 6	115532 8	140411 5	–
YearTD budget	13566 69	27354 47	40899 04	58897 13	76895 22	94893 31	114329 9	132040 3	159183 9	184266 2	209348 5	234430 8

TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2019/20	Budget Year 2020/21			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		(437 659)	20 000	20 000	115 347	20 000
Call investment deposits		301 273	100 000	100 000	(121 087)	100 000
Consumer debtors		590 050	575 657	575 657	1 054 662	575 657
Other debtors		594 564	1 390	1 390	738 186	1 390
Current portion of long-term receivables		62	–	–	38	–
Inventory		(6)	–	–	–	–
Total current assets		**1 048 285**	**697 047**	**697 047**	**1 787 146**	**697 047**
Non current assets						
Long-term receivables		–	–	–	–	–
Investments						
Investment property		257 100	105 000	105 000	257 100	105 000
Investments in Associate						
Property, plant and equipment		4 800 897	4 552 350	4 623 981	4 616 856	4 623 981
Biological						
Intangible		1 297	1 000	1 000	1 297	1 000
Other non-current assets		(100 389)	–	–	(100 389)	–
Total non current assets		**4 958 906**	**4 658 350**	**4 729 981**	**4 774 865**	**4 729 981**
TOTAL ASSETS		**6 007 191**	**5 355 397**	**5 427 027**	**6 562 011**	**5 427 027**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		1 614	17 000	17 000	1 614	17 000
Consumer deposits		59 930	38 000	38 000	61 605	38 000
Trade and other payables		1 702 131	805 565	753 149	2 126 643	753 149
Provisions		495 371	400 000	400 000	495 582	400 000
Total current liabilities		**2 259 045**	**1 260 565**	**1 208 149**	**2 685 444**	**1 208 149**
Non current liabilities						
Borrowing		83 274	33 000	33 000	80 374	33 000
Provisions		–	–	–	–	–
Total non current liabilities		**83 274**	**33 000**	**33 000**	**80 374**	**33 000**
TOTAL LIABILITIES		**2 342 319**	**1 293 565**	**1 241 149**	**2 765 818**	**1 241 149**
NET ASSETS	2	**3 664 871**	**4 061 831**	**4 185 879**	**3 796 193**	**4 185 879**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 163 974	3 931 663	3 931 663	3 822 516	3 931 663
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 163 974**	**3 931 663**	**3 931 663**	**3 822 516**	**3 931 663**

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

- The opening balance for the month of May 2021 amount to R 371,382,728 and the closing balance of R 267,183,587

- Total cash receipts by source reflect an amount of R 167,328,931 million for the period ended on 31 May 2021 included are the following grants received:

  - EPWP – R 268,000
  - INEP – R 11,246,000

- Total cash payments indicate an amount of R 271,528,072 million for the period ended on 31 May 2021.

- Collection rate
  The year to date collection rate for the period ended on 31 May 2021 is 78.8%

TABLE 10: ACTUAL CASH FLOW MAY 2021

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	288 036	291 205	41 648	440 551	266 938	173 613	65%	–
Service charges		–	1 164 952	1 214 192	78 059	822 890	1 113 010	(290 120)	-26%	–
Other revenue		–	86 069	44 221	35 748	642 381	40 536	601 844	1485%	–
Transfers and Subsidies - Operational			480 796	552 360	628	547 966	506 330	41 636	8%	
Transfers and Subsidies - Capital			162 800	171 734	11 246	171 074	157 423	13 651	9%	
Interest		–	229 950	233 140	–	5	213 712	(213 706)	-100%	–
Dividends								–		
Payments										
Suppliers and employees		–	(2 226 917)	(2 226 917)	(246 258)	(2 421 099)	(2 041 340)	379 758	-19%	–
Finance charges			(3 537)	(3 537)	(148)	(1 918)	(3 242)	(1 325)	41%	
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**182 150**	**276 400**	**(79 077)**	**201 850**	**253 366**	**51 516**	**20%**	–
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		–	(162 800)	(201 199)	(24 879)	(135 593)	(184 432)	(48 839)	26%	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(162 800)**	**(201 199)**	**(24 879)**	**(135 593)**	**(184 432)**	**(48 839)**	**26%**	–
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		–	–	–	–			–		(38 000)
Payments										
Repayment of borrowing		–	(3 000)	(3 000)	(243)	(2 900)	(2 750)	150	-5%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**(3 000)**	**(3 000)**	(243)	**(2 900)**	**(2 750)**	**150**	-5%	**(38 000)**
NET INCREASE/ (DECREASE) IN CASH HELD		–	16 350	72 201	**(104 199)**	63 357	66 184			(38 000)
Cash/cash equivalents at beginning:		–	35 714	35 714		(136 386)				
Cash/cash equivalents at month/year end:		–	52 063	107 914		(73 029)	66 184			(38 000)

2.6 Actual borrowings

The municipality's position on external loans is set out in Table 11 attached. The municipality started the 2020/2021 financial year with borrowing debt of R19,171,090 and after repayments (R 2,900, 161) were made, the total borrowings outstanding as at 31 May 2021 amounts to R 16,270,929

TABLE 11: ACTUAL BORROWING FOR MAY 2021
Attached **ANNEXURE A**

ANNEXURE A
31 MAY 2021

Borrowing Reference No	Start Date	End Date	Borrowing Period Years	Original Loan	Lender	Purpose	% Interest Rate (2 dec) Per Annum	Interest Paid This quarter	Opening Balance 01/07/2020	Debt Repaid or Re-deemed	Additional Principal Accrued	Balance at 31/05/2021
						ANNUITY LOANS						
NW11182	1/10/1998	30/09/2018	20	7435456	Development Bank of SA	Provision of Infrastructure	15,25	0,00	0,00	0,00	0,00	0,00
NW13637	1/10/2000	30/09/2020	20	3951600	Development Bank of SA	Provision of Infrastructure	15,6	24 370,62	311 590,19	311 590,18	0,00	0,01
NW103677/1	1/11/2010	1/11/2025	15	35269878	Development Bank of SA	Provision of Infrastructure	14,75	1 717 773,46	18 859 499,81	2 588 571,19	0,00	18 270 928,62
10906	30/09/1999	30/09/2019	20	5587000	Development Bank of SA	Provision of Infrastructure	15,25	0,00	0,00	0,00		0,00
10912	30/09/1999	30/09/2019	20	7477000	Development Bank of SA	Provision of Infrastructure	15,25	0,00	0,00	0,00		0,00
10913	30/09/1999	30/09/2019	20	5780000	Development Bank of SA	Provision of Infrastructure	15,25	0,00	0,00	0,00		0,00
					TOTAL ANNUITIES			1 742 144,08	19 171 090,00	2 900 161,37	0,00	18 270 928,63

PART 2 SUPPORTING DOCUMENTATION

3. IN -YEAR BUDGET STATEMENT SUPPORTING TABLES AND DOCUMENTATIONS

3.1 Debtor's age analysis

Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 5,411,322,264 as at 31 May 2021 compared to R 5,339,016,346 as at 30 April 2021.
Current to 30 days debt amounted to 225,545,588 as at 31 May 2021 and has increased with R 4,619,638 compared to R 220,925,950 as at 30 April 2021.
31 to 60 days debt decreased with R 3,383,185; 61 to 90 days decreased with R 15,975,241 and 91 days and older debt as at 31 May 2021 amounted to R 4,921,190,966 and has increased with R 87,044,706 compared to R 4,834,146,260 as at 30 April 2021.

Interest on debtors is also included in total debtors' book.

Debtors age analysis per debtor type

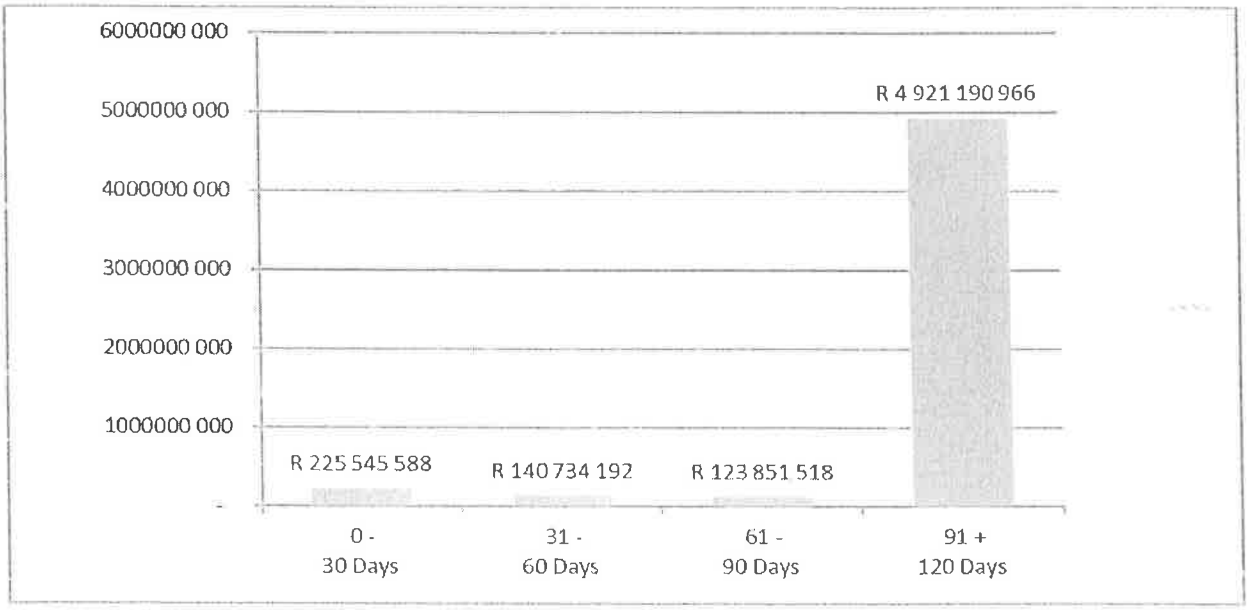
Government Debt R 152,251,413 (2.8%)
Business debtors R 468,353,626 (8.7%)
Domestic debtors R 4,790,717,225 (88.5%)

The total outstanding debt of R 5,411,322,264 is a great concern. Council appointed debt collectors, they started on January 2019, from January 2019 to 31 May 2021 they have collected R 53.3 million.

TABLE 12: OUTSTANDING DEBTORS AS AT 31 MAY 2021

NW403 City Of Matlosana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description R thousands	NT Code	Budget Year 2020/21 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	60 875	46 190	41 750	1 898 964					2 047 779	1 898 964		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	56 665	25 397	14 065	354 263					450 389	354 263		
Receivables from Non-exchange Transactions - Property Rates	1400	28 271	12 687	9 795	290 214					340 966	290 214		
Receivables from Exchange Transactions - Waste Water Management	1500	7 575	5 257	4 754	260 541					278 127	260 541		
Receivables from Exchange Transactions - Waste Management	1600	12 688	9 670	9 073	506 076					537 507	506 076		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	59 472	41 533	44 415	1 611 134					1 756 553	1 611 134		
Total By Income Source	2000	225 546	140 734	123 852	4 921 191	-	-	-	-	5 411 322	4 921 191	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	8 728	8 200	5 843	129 481					152 251	129 481		
Commercial	2300	52 831	22 986	12 337	380 200					468 354	380 200		
Households	2400	163 987	109 549	105 672	4 411 509					4 790 717	4 411 509		
Other	2500									-	-		
Total By Customer Group	2600	225 546	140 734	123 852	4 921 191	-	-	-	-	5 411 322	4 921 191	-	-



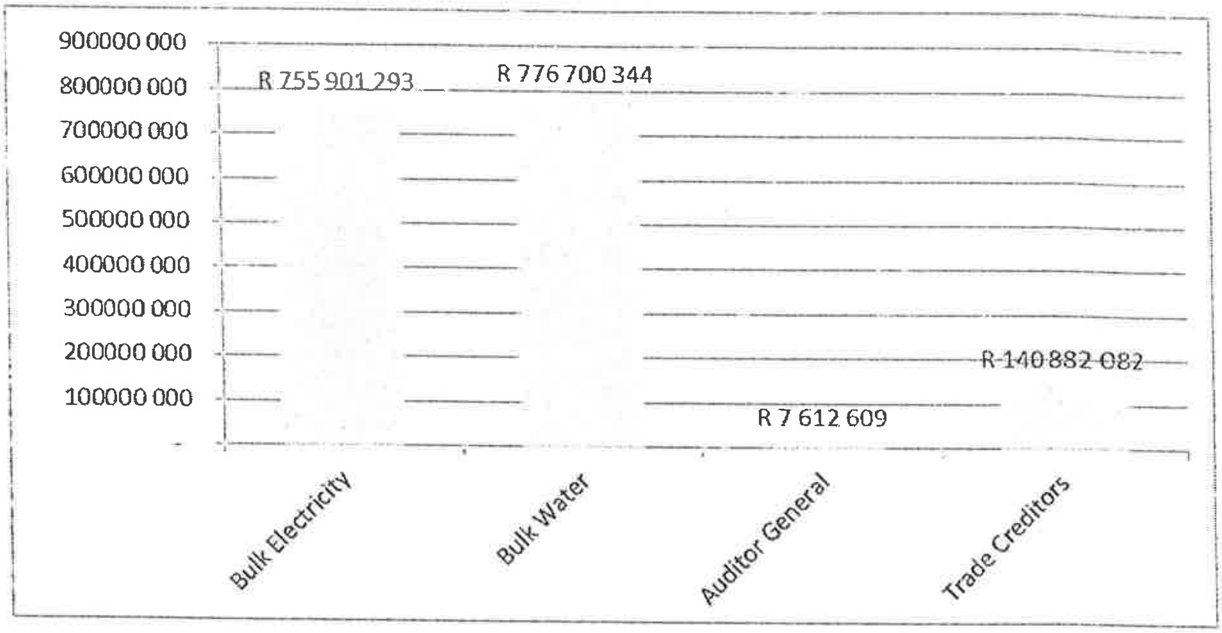
3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 1,681,096,328 as at 31 May 2021 compared with the R 1,585,738,638 as at 30 April 2021 and increased with R 95,357,690.

TABLE 13: CREDITOR'S AGE ANALYSIS AS AT 31 May 2021

NW403 City Of Matlosana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	65 614	112 276	–	578 012					755 901	
Bulk Water	0200	82 883	37 830	38 073	617 914					776 700	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	17 137	779	25 694	97 272					140 882	
Auditor General	0800	1 547	1 592	1 571	2 903					7 613	
Other	0900									–	
Total By Customer Type	1000	167 180	152 477	65 338	1 296 101	–	–	–	–	1 681 096	–



3.3] Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 31 May 2021 is as set out in Table14 below. The municipality started the beginning of the month with total investments of R 374,324,658 and after investments made of R 76,000,000 and withdrawals of R 180,018,910 closed with an investment balance of R 271,160,815 at the five listed local banks.

TABLE 14: INVESTMENTS AS AT 31 MAY 2021

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of Institution & Investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ‡	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA		-	daily call	yes	Variable		-			188 186	447	(128 809)	76 000	135 824
INVESTEC		-	daily call	yes	Variable		-			6 912	19	-		6 931
SANLAM		2yrs	Policy	yes	Variable		-		2024/08/01	10 281		-		10 281
FNB		12months	Long term	yes	Variable		-		2021/06/30	63		-		63
FNB		-	dailoy call	yes	Variable					60 560	171	(415)		60 316
NEDBANK		-	daily call	yes	Variable		-			108 323	217	(50 795)		57 745
														-
Municipality sub-total										374 325	855	(180 019)	76 000	271 161
Entities														
														-
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									374 325	855	(180 019)	76 000	271 161

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 4,859,216 as at 31 May 2021 and the Capital grants expenditure amounted to R 24,878,691 as at 31 May 2021.

TABLE 15: TRANSFER AND GRANT RECEIPTS

NW403 City Of Matlosana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**442 416**	**479 973**	**551 344**	**2 167**	**188 504**	**504 209**	**(315 705)**	**-62,6%**	**551 344**
Energy Efficiency and Demand Side Management Grant		2 894	4 000	4 000	–	1 420	3 667	(2 247)	-61,3%	4 000
Equitable Share		429 953	466 536	537 907	–	178 883	491 892	(313 009)	-63,6%	537 907
Expanded Public Works Programme Integrated Grant		1 386	2 092	2 092	144	1 942	1 918	24	1,3%	2 092
Local Government Financial Management Grant		2 511	3 000	3 000	1 612	2 232	2 750	(518)	-18,8%	3 000
Municipal Disaster Relief Grant		1 013	–	–	–	–	–	–		–
Municipal Infrastructure Grant	3	4 660	4 345	4 345	410	4 026	3 983	44	1,1%	4 345
Other transfers and grants [insert description]								–		
Provincial Government:		**952**	**823**	**1 016**	–	–	**899**	**(899)**	**-100,0%**	**1 016**
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Specify (Add grant description)		952	823	1 016	–	–	899	(899)	-100,0%	1 016
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	**443 368**	**480 796**	**552 360**	**2 167**	**188 504**	**505 108**	**(316 604)**	**-62,7%**	**552 360**
Capital Transfers and Grants										
National Government:		123 785	162 800	161 734	6 483	92 725	148 434	(55 709)	**-37,5%**	161 734
Integrated National Electrification Programme Grant		3 869	24 251	24 251	1 406	12 980	22 230	(9 250)	-41,6%	24 251
Municipal Infrastructure Grant		81 769	82 549	71 483	1 915	42 906	67 371	(24 465)	-36,3%	71 483
Neighbourhood Development Partnership Grant		38 147	56 000	66 000	3 163	36 839	58 833	(21 995)	-37,4%	66 000
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	**14 000**	–	–	**12 444**	(12 444)	-100,0%	**14 000**
[insert description]								–		
Developers Contribution		–	–	14 000	–	–	12 444	(12 444)	-100,0%	14 000
Unspecified		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	**123 785**	**162 800**	**175 734**	**6 483**	**92 725**	**160 879**	**(68 154)**	**-42,4%**	**175 734**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	567 154	643 596	728 094	8 650	281 229	665 987	(384 758)	-57,8%	728 094

TABLE 16: TRANSFER AND GRANT EXPENDITURE

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description R thousands	Ref	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		69 874	70 663	121 525	4 794	63 339	109 825	(46 486)	-42,3%	121 525
								–		
Energy Efficiency and Demand Side Management Grant		2 516	1 500	4 106	–	2 790	3 705	(915)	-24,7%	4 106
Equitable Share		58 968	62 066	62 345	4 232	50 152	57 028	(6 875)	-12,1%	62 345
Expanded Public Works Programme Integrated Grant		1 386	1 016	2 673	140	2 082	2 333	(251)	-10,8%	2 673
Local Government Financial Management Grant		2 220	1 956	2 987	(452)	1 574	2 721	(1 147)	-42,2%	2 987
Municipal Disaster Relief Grant		–	–	45 289	400	2 186	40 257	(38 071)	-94,6%	45 289
Municipal Infrastructure Grant		4 784	4 125	4 125	474	4 554	3 781	773	20,4%	4 125
Provincial Government:		952	633	1 016	65	97	928	(831)	-89,6%	1 016
								–		
Libraries; Archives and Museums		–	–	–	–	–	–	–		–
Specify (Add grant description)		952	633	1 016	65	97	928	(831)	-89,6%	1 016
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total operating expenditure of Transfers and Grants:		70 826	71 296	122 541	4 859	63 436	110 752	(47 317)	-42,7%	122 541
Capital expenditure of Transfers and Grants										
National Government:		92 721	162 800	220 431	24 879	140 412	196 904	(56 493)	-28,7%	220 431
Integrated National Electrification Programme Grant		3 365	24 251	24 342	346	11 649	22 298	(10 649)	-47,8%	24 342
Municipal Disaster Relief Grant		–	–	26 082	2 651	6 507	23 184	(16 677)	-71,9%	26 082
Municipal Infrastructure Grant		70 285	82 549	101 355	15 667	68 734	90 590	(21 855)	-24,1%	101 355
Neighbourhood Development Partnership Grant		19 071	40 000	52 653	3 604	39 416	46 156	(6 740)	-14,6%	52 653
Water Services Infrastructure Grant		–	16 000	16 000	2 611	14 105	14 676	(572)	-3,9%	16 000
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
Developers Contribution		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		92 721	162 800	220 431	24 879	140 412	196 904	(56 493)	-28,7%	220 431
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		163 547	234 096	342 972	29 738	203 847	307 657	(103 809)	-33,7%	342 972

The above attached table shows the expenditure per grant.

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

Opening balance as at 1 July 2019	R174, 190,524
2019/2020 Allocation received	R200, 000,000
Total:	R374,190,524
Less Withdrawals (2019/2020)	(180,712,740)
Closing balance as at 30 June 2020	R193,477,784
Opening balance as at 01 July 2020	R193,477,784
Plus: Investment made	R 243,142,157
Less: Withdrawals as at 31 May 2021	(R 379,777,016)
Closing balance as at 31 May 2021	**R 56,842,925**

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 622.9 million spent as at 31 May 2021
- Council Remuneration – R 33.6 million spent as at 31 May 2021

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration R thousands	Ref	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		21 035	22 979	22 979	1 744	20 895	21 064	(169)	-1%	22 979
Pension and UIF Contributions		2 373	2 656	2 656	176	1 940	2 435	(495)	-20%	2 656
Medical Aid Contributions		17	123	123	1	16	113	(97)	-86%	123
Motor Vehicle Allowance								–		
Cellphone Allowance		3 419	3 841	3 841	278	3 112	3 521	(409)	-12%	3 841
Housing Allowances								–		
Other benefits and allowances		7 731	9 389	9 389	656	7 637	8 607	(969)	-11%	9 389
Sub Total - Councillors		**34 575**	**38 988**	**38 988**	**2 855**	**33 600**	**35 739**	**(2 139)**	**-6%**	**38 988**
% increase	4		**12,8%**	**12,8%**						**12,8%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 521	9 975	9 975	461	5 227	9 144	(3 917)	-43%	9 975
Pension and UIF Contributions		9	17	17	1	8	15	(7)	-46%	17
Medical Aid Contributions		38	35	35	5	41	32	9	28%	35
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		560	1 036	1 036	59	537	950	(412)	-43%	1 036
Cellphone Allowance		24	111	111	2	22	102	(80)	-78%	111
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	7	7	–	–	6	(6)	-100%	7
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		**6 151**	**11 181**	**11 181**	**527**	**5 836**	**10 249**	**(4 413)**	**-43%**	**11 181**
% increase	4		**81,8%**	**81,8%**						**81,8%**
Other Municipal Staff										
Basic Salaries and Wages		398 088	423 258	423 258	34 354	389 731	387 986	1 745	0%	423 258
Pension and UIF Contributions		83 994	83 474	83 474	7 168	79 921	76 518	3 403	4%	83 474
Medical Aid Contributions		37 548	41 899	41 899	3 270	35 863	38 407	(2 544)	-7%	41 899
Overtime		53 207	19 946	20 571	5 195	51 205	18 753	32 453	173%	20 571
Performance Bonus		31 478	30 915	30 915	2 263	30 844	28 339	2 505	9%	30 915
Motor Vehicle Allowance								–		
Cellphone Allowance		1 003	1 152	1 152	80	904	1 056	(152)	-14%	1 152
Housing Allowances		6 697	6 832	6 832	567	6 296	6 263	33	1%	6 832
Other benefits and allowances		18 117	21 786	21 736	1 537	13 691	19 933	(6 243)	-31%	21 736
Payments in lieu of leave		22 659	9 040	9 040	492	8 581	8 287	294	4%	9 040
Long service awards		(566)	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	(15 428)	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**636 798**	**638 302**	**638 877**	**54 926**	**617 037**	**585 542**	**31 495**	**5%**	**638 877**
% increase	4		**0,2%**	**0,3%**						**0,3%**
Total Parent Municipality		**677 524**	**688 471**	**689 046**	**58 308**	**656 472**	**631 529**	**24 943**	**4%**	**689 046**

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations - M11 May				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property Rates	(50,033,902)	Actual income received was less than the projection	
	Service charges - electricity revenue	(204,258,351)	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 - sanitation revenue	(25,887,821)	Actual income received was less than the projection	
	Service charges – refuse removal	(8, 637,146)	Actual income received was less than the projection	
	Rental of facilities and equipment	(1,920,376)	Underperformance of rental of facilities and equipment is caused by halls and facilities which have not been hired out to the public due to lockdown protocols implemented to curb the spread of covid-19.	
	Interest earned - external investments	(3,656,796)	The variance is due to the fact that other interests are capitalised only at year end.	
	Interest earned - outstanding debtors	26,170,980	The variance is as a result of the debtors' book that is increasing due to non-payment of debtors. The increase in debtors result in an increase in interest charges	
	Fines, penalties and forfeits	(24,042,553)	Underperformance was due to the Courts being closed due to Covid 19 lockdown, people couldn't pay their fines and warrant of arrests were not issued.	
2	Expenditure By Type			
	Debt impairment	(185,906,958)	Variance is due to the fact that debt write offs are not done on a monthly basis.	
	Finance charges	(1,324,629)	Reduction in outstanding loans. There was a R 25 million loan settled in September 2020 that reduced the expenditure on financial charges.	
	Bulk purchases	(248,766,854)	The variance on bulk purchases is due to outstanding invoices.	
	Other materials	(49,298,453)	Underperformance of other expenditure can be as a result of the COVID 19 pandemic which continues to negatively affect operations. It is expected that the expenditure will increase during this month last the financial year as operations come to conclusion.	

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2,2%	12,5%	12,3%	0,1%	1,2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		42,9%	21,8%	20,4%	57,8%	20,4%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	46,4%	55,3%	57,7%	66,5%	57,7%
Liquidity Ratio	Monetary Assets/Current Liabilities		-6,0%	9,5%	9,9%	-0,2%	9,9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		41,6%	17,0%	16,1%	69,1%	16,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		22,6%	19,1%	18,2%	24,0%	18,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5,0%	3,5%	4,3%	4,9%	4,3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		17,2%	12,5%	11,9%	0,1%	1,2%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

TABLE: 20 CAPITAL EXPENDITURE PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month R thousands	2019/20 Audited Outcome	Budget Year 2020/21 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	13 567	13 567	4 044	4 044	13 567	9 522	70,2%	2%
August	2 225	13 567	13 788	6 857	10 901	27 354	16 453	60,1%	7%
September	10 464	13 567	13 545	7 358	18 259	40 899	22 640	55,4%	11%
October	13 272	13 567	17 998	5 891	24 151	58 897	34 747	59,0%	15%
November	470	13 567	17 998	5 954	30 104	76 895	46 791	60,9%	18%
December	25 149	13 567	17 998	33 076	63 180	94 893	31 713	33,4%	39%
January	2 895	13 567	19 437	6 209	69 390	114 330	44 940	39,3%	43%
February	6 127	13 567	17 710	12 666	82 056	132 040	49 984	37,9%	50%
March	13 774	13 567	27 144	18 733	100 790	159 184	58 394	36,7%	62%
April	–	13 567	25 082	14 743	115 533	184 266	68 733	37,3%	0
May	1 691	13 567	25 082	24 879	140 412	209 349	68 937	32,9%	0
June	37 003	13 567	25 082	–		234 431	–		
Total Capital expenditure	**113 070**	**162 800**	**234 431**	**140 412**					

3.6 OTHER SUPPORTING DOCUMENTS

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

CITY OF
MATLOSANA

QUALITY CERTIFICATE

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

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

For the month ended on 31 May 2021 has been prepared in accordance with the Municipal Finance Management Act and regulations made under Act.

Print name: T.S.R NKHUMISE

Accounting Officer of **City of Matlosana NW403**

Signature: ....

Date ....

SUPPORTING TABLE SC13a:

NW403 City Of Matlosana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**77 474**	**77 520**	**199 735**	**19 389**	**113 349**	**177 077**	63 728	**36,0%**	**199 735**
Roads Infrastructure		18 494	40 648	60 102	6 738	47 065	52 510	5 445	**10,4%**	60 102
Roads		18 494	40 648	60 102	6 738	47 065	52 510	5 445	**10,4%**	60 102
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		12 541	15 648	68 013	5 874	28 938	60 428	31 491	**52,1%**	68 013
Power Plants								–		
HV Substations		–	–	22 000	78	1 930	19 717	17 787	**90,2%**	22 000
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		–	–	3 970	188	2 266	3 609	1 343	**37,2%**	3 970
MV Switching Stations								–		
MV Networks		6 285	13 088	17 011	80	8 707	16 098	7 391	**45,9%**	17 011
LV Networks		6 256	2 560	25 032	5 528	16 035	21 004	4 969	**23,7%**	25 032
Capital Spares								–		
Water Supply Infrastructure		40 876	11 792	47 720	3 568	18 886	39 281	20 394	**51,9%**	47 720
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations		–	–	10 953	–	148	8 766	8 618	**98,3%**	10 953
Water Treatment Works								–		
Bulk Mains		4 232	9 797	10 230	2 173	8 896	8 741	(155)	**-1,8%**	10 230
Distribution		36 643	1 995	26 537	1 395	9 842	21 774	11 931	**54,8%**	26 537
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		5 563	7 147	23 901	3 209	18 460	24 840	6 381	**25,7%**	23 901
Pump Station		455	–	7 207	–	5 417	7 246	1 829	**25,2%**	7 207
Reticulation		5 108	7 147	16 694	3 209	13 043	17 594	4 552	**25,9%**	16 694
Waste Water Treatment Works								–		
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	2 284	–	–	–	17	17	**100,0%**	–
Landfill Sites								–		
Waste Transfer Stations		–	2 284	–	–	–	17	17	**100,0%**	–
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		

Rail Infrastructure	–	–	–	–	–	–	–	
Rail Lines							–	
Rail Structures							–	
Rail Furniture							–	
Drainage Collection							–	
Storm water Conveyance							–	
Attenuation							–	
MV Substations							–	
LV Networks							–	
Capital Spares							–	
Coastal Infrastructure	–	–	–	–	–	–	–	
Sand Pumps							–	
Piers							–	
Revetments							–	
Promenades							–	
Capital Spares							–	
Information and Communication Infrastructure	–	–	–	–	–	–	–	
Data Centres							–	
Core Layers							–	
Distribution Layers							–	
Capital Spares							–	
Community Assets	**8 994**	**25 734**	**9 434**	**2 879**	**8 203**	**8 861**	**658**	**7,4%**
Community Facilities	–	–	–	–	–	–	–	
Halls							–	
Centres	–	–	–	–	–	–	–	
Crèches							–	
Clinics/Care Centres							–	
Fire/Ambulance Stations							–	
Testing Stations							–	
Museums							–	
Galleries							–	
Theatres							–	
Libraries							–	
Cemeteries/Crematoria	–	–	–	–	–	–	–	
Police							–	
Purls	–	–	–	–	–	–	–	
Public Open Space	–	–	–	–	–	–	–	
Nature Reserves							–	
Public Ablution Facilities							–	
Markets							–	
Stalls							–	
Abattoirs							–	
Airports							–	
Taxi Ranks/Bus Terminals							–	
Capital Spares							–	
Sport and Recreation Facilities	8 994	25 734	9 434	2 879	8 203	8 861	658	7,4%
Indoor Facilities	–	–	–	–	–	–	–	
Outdoor Facilities	8 994	25 734	9 434	2 879	8 203	8 861	658	7,4%
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							–	

Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**4 863**	–	–	–	–	–	–		–
Computer Equipment		4 863	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		**297**	–	–	–	–	–	–		–
Machinery and Equipment		297	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on new assets	1	**91 628**	**103 254**	**209 169**	**22 267**	**121 553**	**185 938**	**64 386**	**34,6%**	**209 169**

SUPPORTING TABLE SC13b

NW403 City Of Matlosana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -

Description	Ref	2019/20	Budget Year 2020/21							
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	15 027	2 611	14 105	13 929	(176)	-1,3%	15 027
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		3 365	24 251	91	–	–	252	252	100,0%	91
Power Plants								–		
HV Substations		3 365	24 251	91	–	–	252	252	100,0%	91
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	–	14 937	2 611	14 105	13 677	(427)	-3,1%	14 937
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	–	14 937	2 611	14 105	13 677	(427)	-3,1%	14 937
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		

Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls								–		
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		–	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities								–		
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		

Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices								–		
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on renewal of existing ass	1	**3 365**	**24 251**	**15 027**	**2 611**	**14 105**	**13 929**	**(176)**	**-1,3%**	**15 027**

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**66 413**	**62 721**	**73 472**	**6 637**	**59 618**	**65 618**	6 000	**9,1%**	**73 472**
Roads Infrastructure		24 973	23 798	24 198	2 529	14 937	22 174	7 238	**32,6%**	24 198
Roads		24 878	23 515	23 515	2 477	14 833	21 555	6 723	**31,2%**	23 515
Road Structures								–		
Road Furniture		95	283	683	52	104	619	515	**83,2%**	683
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		29 346	26 703	35 435	3 092	32 891	31 027	(1 864)	**-6,0%**	35 435
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		335	265	265	–	–	243	243	**100,0%**	265
MV Switching Stations		1 636	1 282	1 282	–	–	1 175	1 175	**100,0%**	1 282
MV Networks								–		
LV Networks		27 374	25 156	33 888	3 092	32 891	29 609	(3 282)	**-11,1%**	33 888
Capital Spares								–		
Water Supply Infrastructure		9 985	9 396	11 016	783	9 841	9 828	(13)	**-0,1%**	11 016
Dams and Weirs								–		
Boreholes								–		
Reservoirs		1 169	1 078	1 132	226	1 088	1 028	(60)	**-5,8%**	1 132
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		8 816	8 318	9 884	557	8 752	8 799	47	**0,5%**	9 884
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		2 110	2 824	2 824	234	1 950	2 589	639	**24,7%**	2 824
Pump Station								–		
Reticulation		1 790	2 524	2 524	214	1 843	2 314	470	**20,3%**	2 524
Waste Water Treatment Works		320	300	300	20	106	275	169	**61,3%**	300
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–

Sand Pumps							–		
Piers							–		
Revetments							–		
Promenades							–		
Capital Spares							–		
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres							–		
Core Layers							–		
Distribution Layers							–		
Capital Spares							–		
Community Assets	**9 124**	**8 999**	**9 829**	**1 121**	**7 833**	**8 917**	**1 084**	**12,2%**	**9 829**
Community Facilities	5 602	5 391	5 389	842	3 674	4 985	1 311	26,3%	5 389
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums	34	47	50	10	31	45	15	32,3%	50
Galleries							–		
Theatres							–		
Libraries	857	746	741	32	58	725	667	92,0%	741
Cemeteries/Crematoria	3 696	3 589	3 589	800	3 204	3 290	86	2,6%	3 589
Police							–		
Purls							–		
Public Open Space	–	4	4	–	–	4	4	100,0%	4
Nature Reserves	28	195	195	–	30	179	149	83,4%	195
Public Ablution Facilities							–		
Markets	986	810	810	–	352	743	391	52,6%	810
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	3 522	3 609	4 440	280	4 159	3 932	(228)	-5,8%	4 440
Indoor Facilities	737	1 294	1 617	89	1 509	1 428	(80)	-5,6%	1 617
Outdoor Facilities	2 785	2 315	2 823	191	2 651	2 503	(147)	-5,9%	2 823
Capital Spares							–		
Heritage assets	173	176	173	24	132	159	27	16,8%	173
Monuments							–		
Historic Buildings							–		
Works of Art	–	3	–	–	–	1	1	100,0%	–
Conservation Areas	173	173	173	24	132	159	26	16,5%	173
Other Heritage							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Other assets	**1 635**	**2 158**	**2 209**	**153**	**1 180**	**2 013**	**833**	**41,4%**	**2 209**
Operational Buildings	1 635	2 158	2 209	153	1 180	2 013	833	41,4%	2 209
Municipal Offices	1 613	2 060	2 104	153	1 148	1 918	770	40,1%	2 104
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops	19	47	53	–	24	47	23	48,7%	53
Yards							–		
Stores	3	52	52	–	8	48	40	83,8%	52
Laboratories							–		
Training Centres							–		
Manufacturing Plant							–		
Depots							–		
Capital Spares							–		
Housing	–	–	–	–	–	–	–		–
Staff Housing							–		
Social Housing							–		
Capital Spares							–		
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets							–		

Intangible Assets		**13 937**	**8 385**	**8 793**	**225**	**2 898**	**7 992**	**5 094**	63,7%	**8 793**
Servitudes								–		
Licences and Rights		13 937	8 385	8 793	225	2 898	7 992	5 094	**63,7%**	8 793
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		13 937	8 385	8 793	225	2 898	7 992	5 094	63,7%	8 793
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**(2 589)**	**2 483**	**2 983**	**8**	**2 002**	**2 651**	**649**	24,5%	**2 983**
Computer Equipment		(2 589)	2 483	2 983	8	2 002	2 651	649	24,5%	2 983
Furniture and Office Equipment		**413**	**918**	**1 018**	**52**	**276**	**922**	**646**	70,1%	**1 018**
Furniture and Office Equipment		413	918	1 018	52	276	922	646	70,1%	1 018
Machinery and Equipment		**16 942**	**10 443**	**10 210**	**725**	**7 856**	**9 398**	**1 542**	16,4%	**10 210**
Machinery and Equipment		16 942	10 443	10 210	725	7 856	9 398	1 542	16,4%	10 210
Transport Assets		**35 174**	**23 742**	**45 571**	**7 825**	**46 577**	**37 970**	**(8 606)**	-22,7%	**45 571**
Transport Assets		35 174	23 742	45 571	7 825	46 577	37 970	(8 606)	-22,7%	45 571
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	**141 223**	**120 024**	**154 257**	**16 771**	**128 373**	**135 640**	**7 267**	5,4%	**154 257**

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**332 147**	**329 426**	**329 426**	**51 519**	**257 595**	**301 974**	44 378	**14,7%**	**329 426**
Roads Infrastructure		92 642	110 269	110 269	15 906	79 530	101 080	21 549	**21,3%**	110 269
Roads		92 642	110 269	110 269	15 906	79 530	101 080	21 549	**21,3%**	110 269
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		55 541	60 971	60 971	9 257	46 284	55 890	9 606	**17,2%**	60 971
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks		55 541	60 971	60 971	9 257	46 284	55 890	9 606	**17,2%**	60 971
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		119 269	95 475	95 475	15 913	79 563	87 519	7 956	**9,1%**	95 475
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		119 269	95 475	95 475	15 913	79 563	87 519	7 956	**9,1%**	95 475
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		64 695	62 711	62 711	10 444	52 218	57 485	5 267	**9,2%**	62 711
Pump Station								–		
Reticulation		41 662	62 711	62 711	10 444	52 218	57 485	5 267	**9,2%**	62 711
Waste Water Treatment Works		23 033	–	–	–	–	–	–		–
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites		–	–	–	–	–	–	–		–
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		

Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		
Promenades								–		
Capital Spares								–		
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres								–		
Core Layers								–		
Distribution Layers								–		
Capital Spares								–		
Community Assets		**1 518**	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres								–		
Crèches								–		
Clinics/Care Centres								–		
Fire/Ambulance Stations								–		
Testing Stations								–		
Museums								–		
Galleries								–		
Theatres								–		
Libraries								–		
Cemeteries/Crematoria								–		
Police								–		
Purls								–		
Public Open Space								–		
Nature Reserves								–		
Public Ablution Facilities								–		
Markets								–		
Stalls								–		
Abattoirs								–		
Airports								–		
Taxi Ranks/Bus Terminals								–		
Capital Spares								–		
Sport and Recreation Facilities		1 518	–	–	–	–	–	–		–
Indoor Facilities								–		
Outdoor Facilities		1 518	–	–	–	–	–	–		–
Capital Spares								–		
Heritage assets		–	–	–	–	–	–	–		–
Monuments								–		
Historic Buildings								–		
Works of Art								–		
Conservation Areas								–		
Other Heritage								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		**73 521**	**81 691**	**81 691**	**12 506**	**62 532**	**74 884**	**12 351**	**16,5%**	**81 691**
Operational Buildings		73 521	81 691	81 691	12 506	62 532	74 884	12 351	**16,5%**	81 691
Municipal Offices		73 521	81 691	81 691	12 506	62 532	74 884	12 351	16,5%	81 691
Pay/Enquiry Points								–		

Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications								–		
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**1 876**	**2 569**	**2 569**	**313**	**1 563**	**2 355**	**791**	33,6%	**2 569**
Computer Equipment		1 876	2 569	2 569	313	1 563	2 355	791	33,6%	2 569
Furniture and Office Equipment		**1 761**	**3 409**	**3 409**	**293**	**1 468**	**3 125**	**1 657**	53,0%	**3 409**
Furniture and Office Equipment		1 761	3 409	3 409	293	1 468	3 125	1 657	53,0%	3 409
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		**1 123**	**3 616**	**3 616**	**187**	**968**	**3 315**	**2 346**	70,8%	**3 616**
Transport Assets		1 123	3 616	3 616	187	968	3 315	2 346	70,8%	3 616
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Depreciation	1	**411 946**	**420 711**	**420 711**	**64 819**	**324 127**	**385 652**	**61 525**	**16,0%**	**420 711**

SUPPORTING TABLE SC13e

NW403 City Of Matlosana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	16 000	2 689	–	(0)	2 444	2 444	100,0%	2 689
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	16 000	2 689	–	(0)	2 444	2 444	100,0%	2 689
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	16 000	2 689	–	(0)	2 444	2 444	100,0%	2 689
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–

Sand Pumps							–		
Piers							–		
Revetments							–		
Promenades							–		
Capital Spares							–		
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres							–		
Core Layers							–		
Distribution Layers							–		
Capital Spares							–		
Community Assets	**2 888**	**19 296**	**7 545**	**–**	**4 754**	**7 037**	**2 283**	**32,4%**	**7 545**
Community Facilities	2 888	19 296	7 545	–	4 754	7 037	2 283	32,4%	7 545
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums							–		
Galleries							–		
Theatres							–		
Libraries							–		
Cemeteries/Crematoria							–		
Police							–		
Purls							–		
Public Open Space							–		
Nature Reserves							–		
Public Ablution Facilities							–		
Markets	2 888	19 296	7 545	–	4 754	7 037	2 283	32,4%	7 545
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities							–		
Outdoor Facilities							–		
Capital Spares							–		
Heritage assets	–	–	–	–	–	–	–		–
Monuments							–		
Historic Buildings							–		
Works of Art							–		
Conservation Areas							–		
Other Heritage							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices							–		
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops							–		
Yards							–		
Stores							–		
Laboratories							–		
Training Centres							–		
Manufacturing Plant							–		
Depots							–		
Capital Spares							–		
Housing	–	–	–	–	–	–	–		–
Staff Housing							–		
Social Housing							–		
Capital Spares							–		
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets							–		

Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on upgrading of existing	1	**2 888**	**35 296**	**10 234**	–	**4 754**	**9 481**	**4 727**	**49,9%**	**10 234**

6.6 RECOMMENDATIONS

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