CITY OF MATLOSANA

Date: .....

1 TO: MM.....

Author of the item: LESEGO MOLOKE

Attached hereto an item for you to consider in terms of the Delegation of Powers and Functions, delegated power serial number .....

HEAD OF DIVISION: H.S. Rossouw

SIGNED: .....

DATE: 2020/10/16

CITY OF MATLOSANA
2020-10-22
RECEIVED BY MUNICIPAL MANAGER

Received by Deputy Director: Administration

Date and Time: 22/10/2020

Signature: .....

Director: Corporate Support Date	COMMENTS:
Chief Financial Officer Date 22/10/2020	COMMENTS:
Director: Planning & Human Settlements Date	COMMENTS:
Director: Technical and Infrastructure Date	COMMENTS:
Director: Community Development Date	COMMENTS:
Director: Public Safety Date	COMMENTS:
Director: Local Economic Development Date	COMMENTS:

2 MUNICIPAL MANAGER (MM not to sign a resolution without signature of the MMC for purpose of oversight role)

.....

.....

SIGNATURE

23/10/2020
DATE

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Items will not be considered by the Municipal Manager unless the following signatures are reflecting: Director of Relevant department, Chief Financial Officer and Director: Corporate Services

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MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 30 SEPTEMBER 2020

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PART 1: IN-YEAR REPORT

1. EXECUTIVE SUMMARY ON THE IMPLEMANTATION OF THE BUDGET AND THE FINACIAL PERFOMANCE OF THE MUNICIPALITY FOR THE PERIOD ENDED ON 30 SEPTEMBER 2020

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	**YTD Budget 2020/21**	**SEPTEMBER 2020/21 Actual**	**YTD Actual 2020/21**	**Variance Favourable (Unfavourable)**
Total Revenue by Source	890,605,491	209,366,837	883,309,266	(7,296,225)
Total Operating Expenditure	844,077,561	83,946,134	454,281,446	(389,796,482)
SURPLUS/ (DEFICIT).	**46,527,930**	**125,420,703**	**429,027,820**	**382,500,258**

This is the third report for the 2020/2021 financial year that leads expenditure of 13.49% against the year to date actuals.

Cash management

Bank balances		R 12,528,991
Call investments		R 202,139,675
Cash and cash investments		**R 214,668,666**

Debtors

Total debtors book	**R4,718,906,908**
Debtors: Government	R 148,845,890
Debtors: Business	R 441,329,996
Debtors: Household	R 4,128,731,022

Capital grant expenditure

CAPITAL GRANT EXPENDITURE	BUDGET	SEPT 2020	YTD ACTUALS	YTD%
MIG	82 549 300	1 113 160	3 912 226	4,74
NDPG	40 000 000	6 244 761	13 111 144	32,78
DME/INER	24 251 000		172 957	0,71
WSIG	16 000 000		1 063 088	
	162 800 300	**7 357 921**	**18 259 415**	**11,22**

Capital grants expenditure is at 11.22% as at 30 September 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 - M03 September

Description	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	329 609	480 060	480 060	32 350	138 079	120 015	18 064	15%	480 060
Service charges	1 634 650	1 941 587	1 870 216	148 307	462 187	478 260	(16 072)	-3%	1 870 216
Investment revenue	13 736	10 536	10 536	908	908	2 634	(1 726)	-66%	10 536
Transfers and subsidies	381 803	480 796	552 167	172	179 369	127 336	52 033	41%	552 167
Other own revenue	502 045	486 163	487 363	20 967	91 452	121 661	(30 209)	-25%	487 363
Total Revenue (excluding capital transfers and contributions)	**2 861 843**	**3 399 142**	**3 400 342**	**202 704**	**871 995**	**849 905**	**22 090**	**3%**	**3 400 342**
Employee costs	645 230	649 483	649 483	56 253	166 571	162 371	4 201	3%	649 483
Remuneration of Councillors	34 345	38 988	38 988	2 933	10 022	9 747	275	3%	38 988
Depreciation & asset impairment	268 597	420 711	420 711	1	1	105 178	(105 177)	-100%	420 711
Finance charges	2 293	3 537	3 537	184	521	884	(363)	-41%	3 537
Materials and bulk purchases	871 984	1 029 710	1 015 152	7 263	175 760	255 972	(80 212)	-31%	1 015 152
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 018 106	1 239 945	1 239 344	17 312	101 406	309 926	(208 520)	-67%	1 239 344
Total Expenditure	**2 840 555**	**3 382 374**	**3 367 215**	**83 946**	**454 281**	**844 078**	**(389 796)**	**-46%**	**3 367 215**
Surplus/(Deficit)	**21 288**	**16 768**	**33 127**	**118 757**	**417 714**	**5 828**	**411 886**	**7068%**	**33 127**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	123 785	162 800	162 800	6 663	11 314	40 700	### ###	-72%	162 800
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**145 073**	**179 568**	**195 927**	**125 421**	**429 028**	**46 528**	**382 500**	**822%**	**195 927**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**145 073**	**179 568**	**195 927**	**125 421**	**429 028**	**46 528**	**382 500**	**822%**	**195 927**
Capital expenditure & funds sources									
Capital expenditure	**112 697**	**162 800**	**162 800**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**
Capital transfers recognised	108 264	162 800	162 800	7 358	18 259	40 899	(22 640)	-55%	162 800
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**4 432**	–	–	–	–	–	–		–
Total sources of capital funds	**112 697**	**162 800**	**162 800**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**
Financial position									
Total current assets	1 314 037	746 447	746 447		1 999 153				746 447
Total non current assets	5 092 188	4 658 350	4 658 350		5 111 030				4 658 350
Total current liabilities	1 909 258	1 260 565	1 260 565		2 082 593				1 260 565
Total non current liabilities	85 169	33 000	33 000		88 620				33 000
Community wealth/Equity	**4 178 970**	**3 931 663**	**3 931 663**		**4 841 203**				**3 931 663**
Cash flows									
Net cash from (used) operating	–	182 150	182 150	(2 584)	30 423	45 537	15 115	33%	–
Net cash from (used) investing	–	(162 800)	(162 800)	(7 358)	(18 259)	(40 700)	(22 441)	55%	–
Net cash from (used) financing	–	(3 000)	(3 000)	(543)	(1 326)	(750)	576	-77%	(38 000)
Cash/cash equivalents at the month/year end	–	**52 063**	**52 063**	–	**225 506**	**4 087**	**(221 419)**	**-5417%**	**(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	210 903	152 898	162 069	4 193 037	–	–	–	–	4 718 907
Creditors Age Analysis									
Total Creditors	105 505	133 167	150 601	390 037	584 800	–	–	–	1 364 110

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 883,309,266) compares unfavourably with the pro rata budgeted figures (R 890,605,491) – a negative variance of R 7,296,225 at the end of September 2020.

The major revenue variances against the budget are:

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

TABLE 3: ACTUAL REVENUE PER SOURCE FOR SEPTEMBER 2020

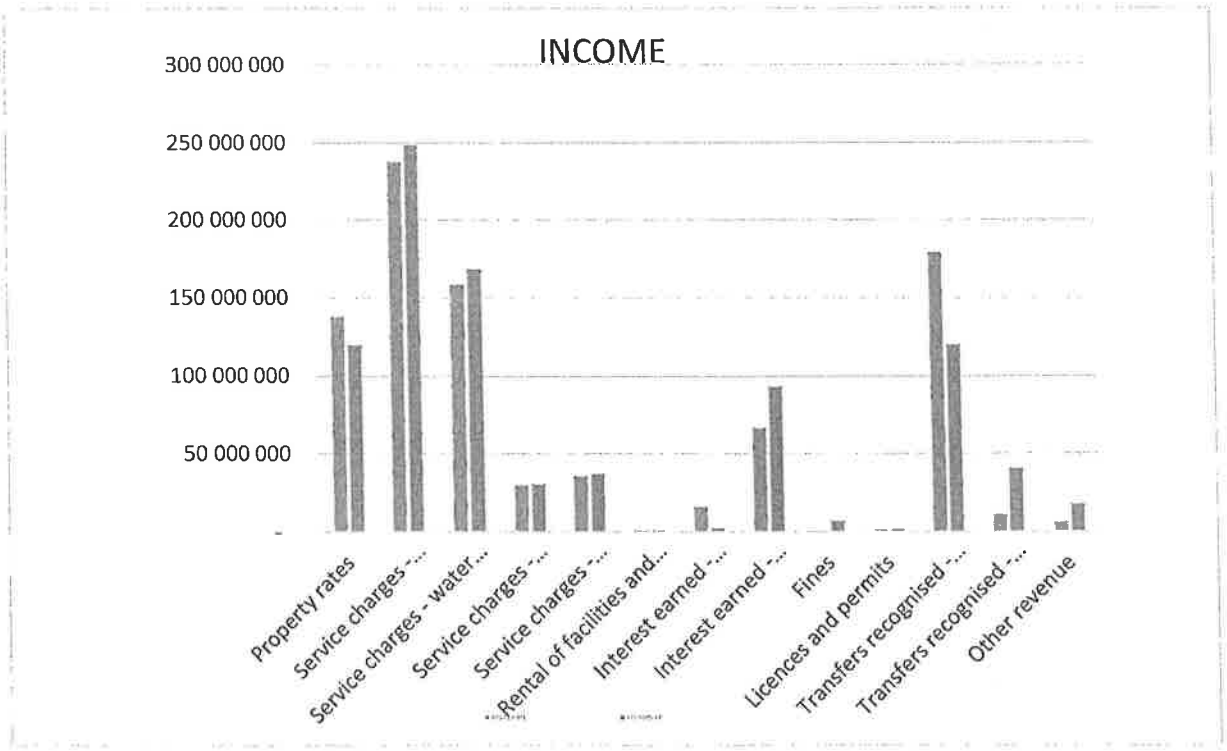
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		329 609	480 060	480 060	32 350	138 079	120 015	18 064	15%	480 060
Service charges - electricity revenue		786 755	994 684	994 684	69 577	237 595	248 671	(11 076)	-4%	994 684
Service charges - water revenue		598 067	674 306	633 239	56 616	158 739	164 470	(5 731)	-3%	633 239
Service charges - sanitation revenue		112 787	123 230	92 926	10 159	30 094	27 777	2 316	8%	92 926
Service charges - refuse revenue		137 040	149 367	149 367	11 956	35 760	37 342	(1 582)	-4%	149 367
Rental of facilities and equipment		4 918	5 593	5 593	443	1 190	1 398	(208)	-15%	5 593
Interest earned - external investments		13 736	10 536	10 536	908	908	2 634	(1 726)	-66%	10 536
Interest earned - outstanding debtors		352 476	372 714	372 714	15 992	81 792	93 178	(11 387)	-12%	372 714
Dividends received								–		
Fines, penalties and forfeits		1 771	28 684	28 684	119	170	7 171	(7 001)	-98%	28 684
Licences and permits		6 349	7 720	7 720	977	1 745	1 930	(185)	-10%	7 720
Agency services		–	0	0	–	–	0	(0)	-100%	0
Transfers and subsidies		381 803	480 796	552 167	172	179 369	127 336	52 033	41%	552 167
Other revenue		21 386	71 453	72 653	3 436	6 555	17 983	(11 428)	-64%	72 653
Gains		115 145	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**2 861 843**	**3 399 142**	**3 400 342**	**202 704**	**871 995**	**849 905**	**22 090**	**3%**	**3 400 342**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		123 785	162 800	162 800	6 663	11 314	40 700	(29 386)	(0)	162 800

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR SEPTEMBER 2020

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**933 643**	**1 130 128**	**1 202 699**	**39 474**	**342 714**	**289 789**	52 925	18%	**1 202 699**
Executive and council		660	26 541	27 741	730	813	6 755	(5 943)	-88%	27 741
Finance and administration		932 983	1 103 588	1 174 959	38 745	341 902	283 034	58 868	21%	1 174 959
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**34 937**	**32 792**	**32 792**	**3 214**	**6 698**	**8 198**	(1 500)	-18%	**32 792**
Community and social services		2 631	3 052	3 052	163	656	763	(107)	-14%	3 052
Sport and recreation		11 897	1 136	1 136	821	849	284	565	199%	1 136
Public safety		20 408	28 604	28 604	2 230	5 192	7 151	(1 958)	-27%	28 604
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**31 736**	**133 882**	**133 882**	**2 635**	**8 387**	**33 470**	(25 083)	-75%	**133 882**
Planning and development		8 775	8 797	8 797	344	1 051	2 199	(1 148)	-52%	8 797
Road transport		22 806	124 641	124 641	2 274	7 280	31 160	(23 880)	-77%	124 641
Environmental protection		156	444	444	17	56	111	(55)	-50%	444
Trading services		**1 977 953**	**2 244 958**	**2 173 587**	**162 605**	**524 071**	**554 102**	(30 031)	-5%	**2 173 587**
Energy sources		857 096	1 069 442	1 069 442	73 214	247 710	267 360	(19 651)	-7%	1 069 442
Water management		783 326	816 265	775 198	62 793	190 998	199 959	(8 962)	-4%	775 198
Waste water management		122 421	141 874	111 570	12 166	32 670	32 438	232	1%	111 570
Waste management		215 110	217 378	217 378	14 432	52 694	54 344	(1 651)	-3%	217 378
Other	4	**7 359**	**20 182**	**20 182**	**1 439**	**1 439**	**5 046**	**(3 607)**	**-71%**	**20 182**
Total Revenue - Functional	2	**2 985 628**	**3 561 942**	**3 563 142**	**209 367**	**883 309**	**890 605**	**(7 296)**	**-1%**	**3 563 142**



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 454,281,446 compares unfavourably with the pro rata budgeted expenditure of R 844,077,561 – a variance of R 389,796,115

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR SEPTEMBER 2020

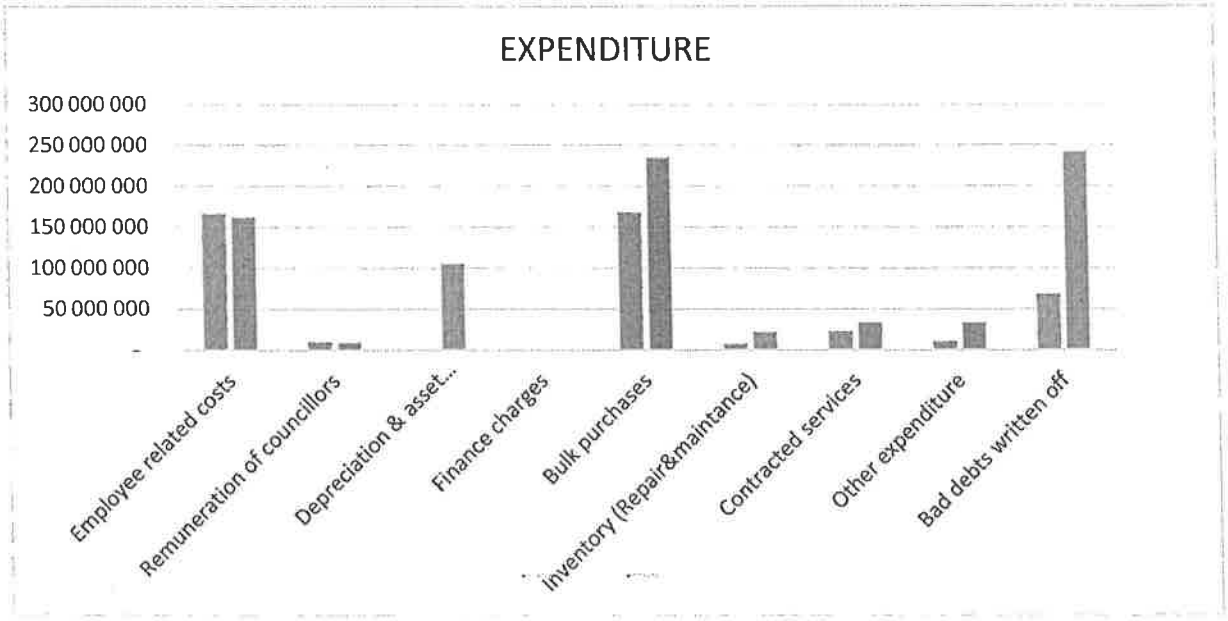
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		645 230	649 483	649 483	56 253	166 571	162 371	4 201	3%	649 483
Remuneration of councillors		34 345	38 988	38 988	2 933	10 022	9 747	275	3%	38 988
Debt impairment		553 434	968 659	968 659	522	67 760	242 165	(174 404)	-72%	968 659
Depreciation & asset impairment		268 597	420 711	420 711	1	1	105 178	(105 177)	-100%	420 711
Finance charges		2 293	3 537	3 537	184	521	884	(363)	-41%	3 537
Bulk purchases		789 689	940 553	925 553	5 030	167 891	233 638	(65 747)	-28%	925 553
Other materials		82 294	89 157	89 599	2 233	7 869	22 333	(14 464)	-65%	89 599
Contracted services		208 455	136 194	135 894	12 703	23 125	34 018	(10 893)	-32%	135 894
Transfers and subsidies								–		
Other expenditure		141 087	135 092	134 791	4 087	10 520	33 743	(23 223)	-69%	134 791
Losses		115 131	–	–	–	–	–	–		–
Total Expenditure		**2 840 555**	**3 382 374**	**3 367 215**	**83 946**	**454 281**	**844 078**	**(389 796)**	**-46%**	**3 367 215**

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR SEPTEMBER 2020

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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		**560 287**	**587 383**	**585 619**	**26 052**	**75 111**	**146 669**	(71 558)	-49%	**585 619**
Executive and council		251 628	258 876	257 926	16 536	43 450	64 624	(21 174)	-33%	257 926
Finance and administration		303 925	323 476	322 662	9 086	30 502	80 787	(50 285)	-62%	322 662
Internal audit		4 735	5 032	5 032	430	1 159	1 258	(99)	-8%	5 032
Community and public safety		**245 941**	**257 498**	**257 229**	**16 997**	**50 503**	**64 348**	(13 845)	-22%	**257 229**
Community and social services		58 411	77 439	77 439	3 094	9 155	19 360	(10 204)	-53%	77 439
Sport and recreation		74 460	66 763	66 844	5 056	14 506	16 699	(2 193)	-13%	66 844
Public safety		112 288	112 367	112 017	8 786	26 676	28 057	(1 381)	-5%	112 017
Housing		642	705	705	60	162	176	(14)	-8%	705
Health		140	224	224	–	4	56	(52)	-93%	224
Economic and environmental services		**193 466**	**238 954**	**239 793**	**7 669**	**23 397**	**59 822**	(36 426)	-61%	**239 793**
Planning and development		49 748	56 410	56 689	4 051	11 764	14 130	(2 367)	-17%	56 689
Road transport		142 492	180 732	181 292	3 511	11 311	45 239	(33 928)	-75%	181 292
Environmental protection		1 226	1 812	1 812	106	322	453	(131)	-29%	1 812
Trading services		**1 821 528**	**2 277 471**	**2 263 506**	**32 221**	**302 340**	**567 971**	(265 632)	-47%	**2 263 506**
Energy sources		874 727	1 182 974	1 175 394	10 014	188 270	294 985	(106 715)	-36%	1 175 394
Water management		581 952	756 451	751 451	9 600	62 286	188 613	(126 326)	-67%	751 451
Waste water management		152 752	170 257	169 437	4 172	17 628	42 482	(24 854)	-59%	169 437
Waste management		212 098	167 789	167 224	8 435	34 155	41 891	(7 736)	-18%	167 224
Other		**19 333**	**21 068**	**21 068**	**1 008**	**2 931**	**5 267**	**(2 336)**	**-44%**	**21 068**
Total Expenditure - Functional	**3**	**2 840 555**	**3 382 374**	**3 367 215**	**83 946**	**454 281**	**844 078**	**(389 796)**	**-46%**	**3 367 215**



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 SEPTEMBER 2020

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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		–	–	–	–	–	–	–		–
Vote 05 - Sport Arts And Culture		9 812	25 734	10 000	–	714	3 573	(2 859)	-80%	10 000
Vote 06 - Council General		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		4 027	12 648	32 279	6 525	11 046	6 843	4 202	61%	32 279
Vote 08 - Water Section		41 636	11 792	18 099	–	1 089	4 095	(3 005)	-73%	18 099
Vote 09 - City Electrial Engineering		22 217	2 560	37 779	–	303	7 043	(6 741)	-96%	37 779
Vote 10 - Corporate Governane		–	–	–	–	–	–	–		–
Vote 11 - Budget And Treasury Office		–	–	–	–	–	–	–		–
Vote 12 - Cleansing		–	–	–	–	–	–	–		–
Vote 13 - Sewerage		4 527	4 467	23 404	466	1 722	4 647	(2 925)	-63%	23 404
Vote 14 - Market		2 888	19 296	7 745	–	–	2 724	(2 724)	-100%	7 745
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**85 107**	**76 497**	**129 306**	**6 991**	**14 874**	**28 925**	**(14 051)**	**-49%**	**129 306**
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		928	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		14 467	28 000	7 385	–	1 369	3 252	(1 883)	-58%	7 385
Vote 08 - Water Section		–	–	–	–	–	–	–		–
Vote 09 - City Electrial Engineering		8 087	37 339	8 458	367	570	4 084	(3 514)	-86%	8 458
Vote 10 - Corporate Governane		–	–	–	–	–	–	–		–
Vote 11 - Budget And Treasury Office		3 071	–	–	–	–	–	–		–
Vote 12 - Cleansing		–	2 284	–	–	–	156	(156)	-100%	–
Vote 13 - Sewerage		1 037	18 680	17 652	–	1 447	4 483	(3 036)	-68%	17 652
Vote 14 - Market		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	27 590	86 303	33 495	367	3 385	11 974	**(8 589)**	**-72%**	33 495
Total Capital Expenditure		**112 697**	**162 800**	**162 800**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**
Capital Expenditure - Functional Classification										
Governance and administration		**3 999**	–	–	–	–	–	–		–
Executive and council		928	–	–	–	–	–	–		–
Finance and administration		3 071	–	–	–	–	–	–		–
Internal audit								–		
Community and public safety		**9 812**	**25 734**	**10 000**	–	**714**	**3 573**	(2 859)	-80%	**10 000**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		9 812	25 734	10 000	–	714	3 573	(2 859)	-80%	10 000
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		**18 494**	**40 648**	**39 664**	**6 525**	**12 414**	**10 095**	2 319	23%	**39 664**
Planning and development		–	–	–	–	–	–	–		–
Road transport		18 494	40 648	39 664	6 525	12 414	10 095	2 319	23%	39 664
Environmental protection								–		
Trading services		**77 503**	**77 122**	**105 391**	**833**	**5 131**	**24 507**	(19 376)	-79%	**105 391**
Energy sources		30 304	39 899	46 237	367	872	11 127	(10 255)	-92%	46 237
Water management		41 636	11 792	18 099	–	1 089	4 095	(3 005)	-73%	18 099
Waste water management		5 563	23 147	41 055	466	3 169	9 130	(5 961)	-65%	41 055
Waste management		–	2 284	–	–	–	156	(156)	-100%	–
Other		2 888	19 296	7 745	–	–	2 724	(2 724)	-100%	7 745
Total Capital Expenditure - Functional Classification	3	**112 697**	**162 800**	**162 800**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**

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

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Funded by:										
National Government		108 264	162 800	162 800	7 358	18 259	40 899	(22 640)	-55%	162 800
Provincial Government								–		
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private								–		
Transfers recognised - capital		**108 264**	**162 800**	**162 800**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		4 432	–	–	–	–	–	–		–
Total Capital Funding		**112 697**	**162 800**	**162 800**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**

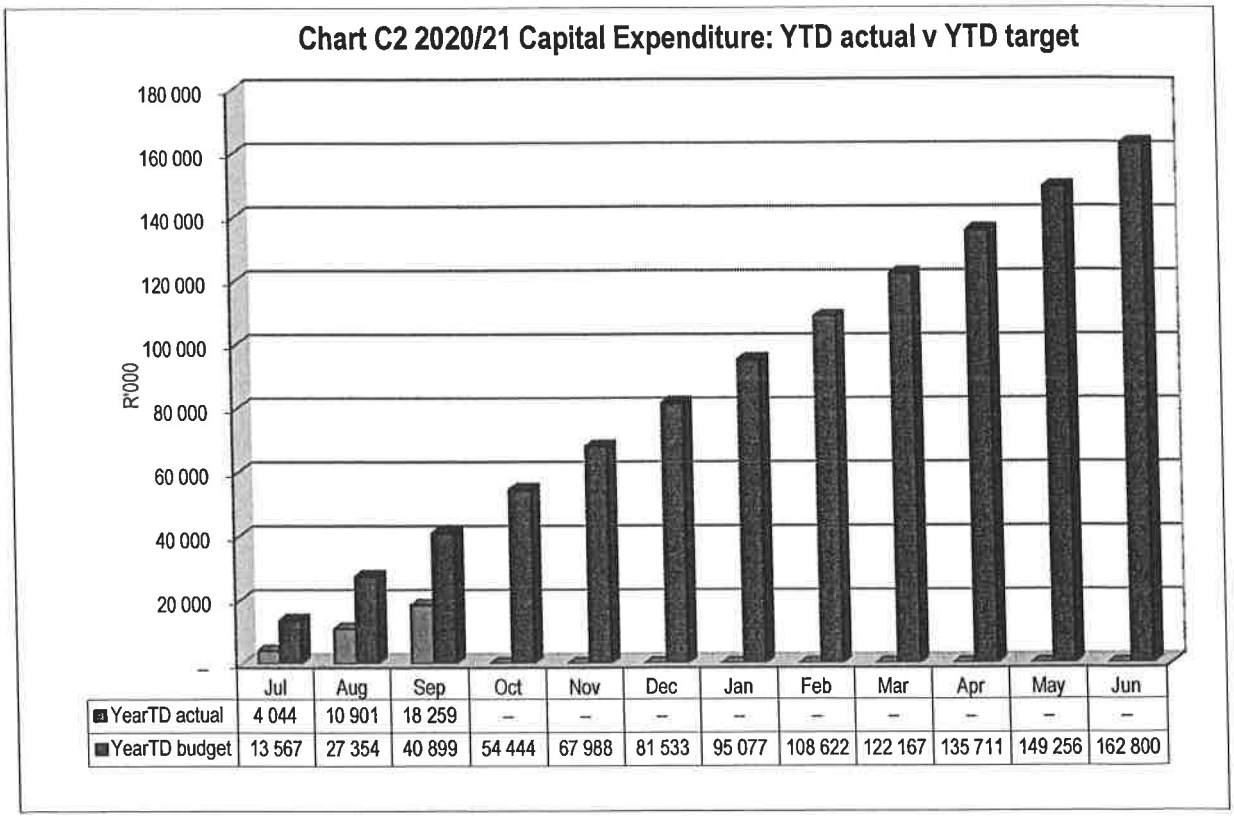


TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M03 September

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		(750 259)	20 000	20 000	(546 831)	20 000
Call investment deposits		547 200	100 000	100 000	704 176	100 000
Consumer debtors		916 417	575 657	575 657	1 211 273	575 657
Other debtors		552 340	1 390	1 390	582 884	1 390
Current portion of long-term receivables		59	–	–	53	–
Inventory		48 280	49 400	49 400	47 597	49 400
Total current assets		**1 314 037**	**746 447**	**746 447**	**1 999 153**	**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		4 932 471	4 552 350	4 552 350	4 951 312	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		**5 092 188**	**4 658 350**	**4 658 350**	**5 111 030**	**4 658 350**
TOTAL ASSETS		**6 406 225**	**5 404 797**	**5 404 797**	**7 110 182**	**5 404 797**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		4 452	17 000	17 000	–	17 000
Consumer deposits		67 852	38 000	38 000	68 182	38 000
Trade and other payables		1 328 399	805 565	805 565	1 505 811	805 565
Provisions		508 555	400 000	400 000	508 600	400 000
Total current liabilities		**1 909 258**	**1 260 565**	**1 260 565**	**2 082 593**	**1 260 565**
Non current liabilities						
Borrowing		85 169	33 000	33 000	88 620	33 000
Provisions		–	–	–	–	–
Total non current liabilities		**85 169**	**33 000**	**33 000**	**88 620**	**33 000**
TOTAL LIABILITIES		**1 994 428**	**1 293 565**	**1 293 565**	**2 171 213**	**1 293 565**
NET ASSETS	2	**4 411 798**	**4 111 231**	**4 111 231**	**4 938 970**	**4 111 231**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 178 970	3 931 663	3 931 663	4 841 203	3 931 663
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 178 970**	**3 931 663**	**3 931 663**	**4 841 203**	**3 931 663**

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

- The opening balance for the month of September 2020 amount to R 224,916,705 and the closing balance of R 214,668,666
- Total cash receipts by source reflect an amount of R 106,179,098 million as at 30 September 2020.
- Total cash payments indicate an amount of R 116,427,137 million, for the month of September 2020.
- Collection rate

The year to date collection rate for the month ended on 30 September 2020 is 56.76%

TABLE 10: ACTUAL CASH FLOW SEPTEMBER 2020

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	288 036	288 036	33 378	106 870	72 009	34 861	48%	–
Service charges		–	1 164 952	1 164 952	69 165	196 672	291 238	(94 566)	-32%	–
Other revenue		–	86 069	86 069	2 900	163 157	21 517	141 640	658%	–
Transfers and Subsidies - Operational			480 796	480 796	500	213 964	120 199	93 765	78%	
Transfers and Subsidies - Capital			162 800	162 800		34 852	40 700	(5 848)	-14%	
Interest			229 950	229 950		5	57 488	(57 482)	-100%	
Dividends								–		
Payments										
Suppliers and employees		–	(2 226 917)	(2 226 917)	(108 342)	(684 746)	(556 729)	128 017	-23%	–
Finance charges			(3 537)	(3 537)	(184)	(352)	(884)	(533)	60%	
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	182 150	182 150	(2 584)	30 423	45 537	15 115	33%	–
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)	(7 358)	(18 259)	(40 700)	(22 441)	55%	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(162 800)	(162 800)	(7 358)	(18 259)	(40 700)	(22 441)	55%	–
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)	(543)	(1 326)	(750)	576	-77%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(3 000)	(3 000)	(543)	(1 326)	(750)	576	-77%	(38 000)
NET INCREASE/ (DECREASE) IN CASH HELD		–	16 350	16 350	(10 485)	10 837	4 087			(38 000)
Cash/cash equivalents at beginning:		–	35 714	35 714		214 669				
Cash/cash equivalents at month/year end:		–	52 063	52 063		225 506	4 087			(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 989,713) were made, the total borrowings outstanding as at 30 September 2020 amounts to R 18,181,377

TABLE 11: ACTUAL BORROWING FOR SEPTEMBER 2020

Attached as **ANNEXURE A**

ANNEXURE A

Borrowing Reference No	Start Date	End Date	Borrowing Period Years	Original Loan	Lender	Purpose	% Interest Rate (2 dec) Per Annum	Interest Paid This quarter	Opening Balance 01/07/2020	Debt Repaid or Re-deemed	Additional Principal Accrued	Balance at 30/09/2020
						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	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	496 383,41	18 859 499,81	678 123,20	0,00	18 181 376,61
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			520 754,03	19 171 090,00	989 713,38	0,00	18 181 376,62

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 4,718,906,908 as at 30 September 2020 compared to R 4,623,715,479 as at 31 August 2020.

Current to 30 days debt decreased with R 13,725,358 as at 30 September 2020 compared to R 224,628,078 as at 31 August 2020.
31 to 60 days debt decreased with R 28,363,454; 61 to 90 days increased with R 57,403,852 and 91 days and older debt as at 30 September 2020 has increased with R 79,876,389 to R 4,193,036,934 compared to R 4,113,160,545 as at 31 August 2020.

Debtors age analysis per debtor type

Government owe the municipality R 148,845,890 (3.2%)

Business debtors R 441,329,996 (9.4%)

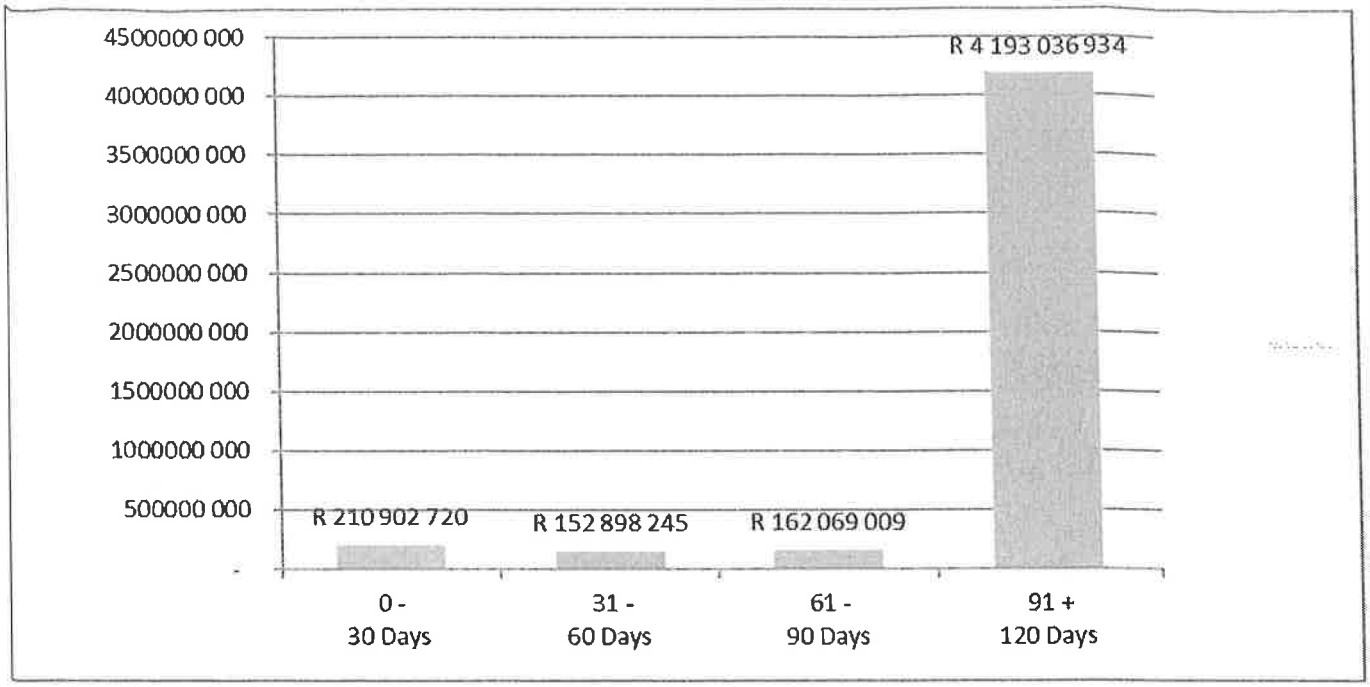
Domestic debtors R 4,128,731,022 (87.5%)

The total outstanding debt of R 4,718,906,908 is a great concern. Council appointed debt collectors, they started on January 2019, from January 2019 to 30 September 2020 they have collected R 42 million.

TABLE 12: OUTSTANDING DEBTORS AS AT 30 SEPTEMBER 2020

NW403 City Of Matlosana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

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	63 708	43 848	41 793	1 635 458					1 784 807	1 635 458		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	73 990	38 488	20 738	300 319					433 534	300 319		
Receivables from Non-exchange Transactions - Property Rates	1400	31 797	16 285	49 886	232 619					330 586	232 619		
Receivables from Exchange Transactions - Waste Water Management	1500	7 848	5 656	5 169	232 850					251 523	232 850		
Receivables from Exchange Transactions - Waste Management	1600	13 236	10 238	9 521	449 072					482 067	449 072		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	20 325	38 383	34 953	1 342 719					1 436 379	1 342 719		
Total By Income Source	2000	210 903	152 898	162 069	4 193 037	-	-	-	-	4 718 907	4 193 037	-	-
2019/20 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	10 014	9 863	37 891	91 078					148 846	91 078		
Commercial	2300	60 373	30 934	19 055	330 968					441 330	330 968		
Households	2400	140 516	112 101	105 123	3 770 991					4 128 731	3 770 991		
Other	2500									-	-		
Total By Customer Group	2600	210 903	152 898	162 069	4 193 037	-	-	-	-	4 718 907	4 193 037	-	-



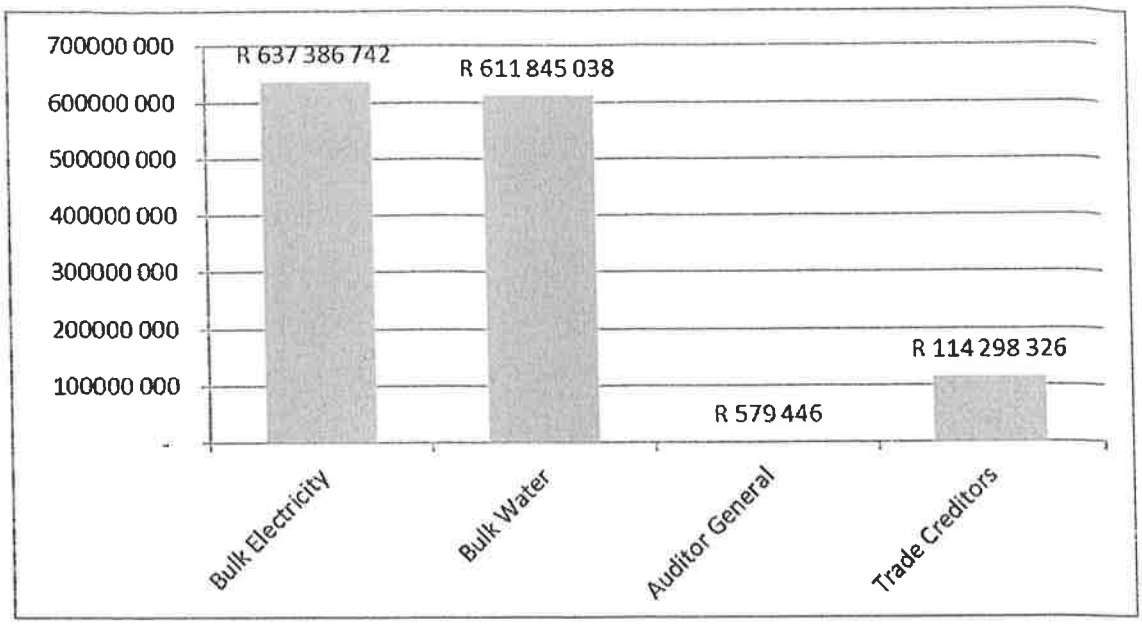
3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 1,364,109,552 as at 30 September 2020 compared with the R 1,398,849,174 as at 31 August 2020 and decreased with R 34,739,622

TABLE 13: CREDITOR'S AGE ANALYSIS AS AT 30 SEPTEMBER 2020

NW403 City Of Matlosana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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	58 861	104 010	122 177	352 340					637 387	
Bulk Water	0200	38 773	29 024	28 422	33 852	481 774				611 845	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	7 721		–	3 823	102 754				114 298	
Auditor General	0800	150	133	2	21	272				579	
Other	0900	–			–					–	
Total By Customer Type	**1000**	**105 505**	**133 167**	**150 601**	**390 037**	**584 800**	**–**	**–**	**–**	**1 364 110**	**–**



3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 30 September 2020 is as set out in Table14 below. The municipality started the beginning of the month with total investments of R 321,291,347 and after investments made of R 190,376,986 and withdrawals of R 299,873,600 closed with an investment balance of R 212,483,637 at the five listed local banks.

TABLE 14: INVESTMENTS AS AT 30 SEPTEMBER 2020

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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		275		162 513	(62 773)	100 015
INVESTEC		-	daily call		18		6 763		6 781
SANLAM		2yrs	Policy	2020/08/01	-		10 281		10 281
FNB		12months	Long term	2021/06/30	-		63		63
NEDBANK		-	daily call		396		41 295	53 654	95 344
NEDBANK		3months	fixed	2020/08/25	-		100 377	(100 377)	-
Municipality sub-total					689		321 291	(109 497)	212 484
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				689		321 291	(109 497)	212 484

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 5,995,118 as at 30 September 2020 and the Capital grants expenditure amounted to R 7,357,922 as at 30 September 2020.

TABLE 15: TRANSFER AND GRANT RECEIPTS

NW403 City Of Matlosana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

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:		380 851	479 973	551 344	172	179 369	127 130	52 239	41,1%	551 344
Energy Efficiency and Demand Side Management Grant		2 894	4 000	4 000	–	–	1 000	(1 000)	-100,0%	4 000
Equitable Share		369 400	466 536	537 907	–	178 883	123 771	55 112	44,5%	537 907
Expanded Public Works Programme Integrated Grant		1 386	2 092	2 092	152	466	523	(57)	-10,9%	2 092
Local Government Financial Management Grant		2 511	3 000	3 000	20	20	750	(730)	-97,3%	3 000
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant	3	4 660	4 345	4 345	–	–	1 086	(1 086)	-100,0%	4 345
Other transfers and grants [insert description]								–		
Provincial Government:		952	823	823	–	–	206	(206)	-100,0%	823
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Specify (Add grant description)		952	823	823	–	–	206	(206)	-100,0%	823
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	381 803	480 796	552 167	172	179 369	127 336	52 033	40,9%	552 167
Capital Transfers and Grants										
National Government:		123 785	162 800	162 800	6 663	11 314	40 700	(29 386)	-72,2%	162 800
Integrated National Electrification Programme Grant		3 869	24 251	24 251	199	199	6 063	(5 864)	-96,7%	24 251
Municipal Infrastructure Grant		81 769	82 549	82 549	1 645	3 219	20 637	(17 418)	-84,4%	82 549
Neighbourhood Development Partnership Grant		38 147	56 000	56 000	4 820	7 896	14 000	(6 104)	-43,6%	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	6 663	11 314	40 700	(29 386)	-72,2%	162 800
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	505 588	643 596	714 967	6 835	190 683	168 036	22 647	13,5%	714 967

TABLE 16: TRANSFER AND GRANT EXPENDITURE

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		69 727	70 663	74 754	5 995	15 617	18 075	(2 458)	-13,6%	74 754
								–		
Energy Efficiency and Demand Side Management Grant		2 516	1 500	4 000	1 201	1 201	625	576	92,1%	4 000
Equitable Share		58 762	62 066	61 566	4 131	12 506	15 466	(2 961)	-19,1%	61 566
Expanded Public Works Programme Integrated Grant		1 386	1 016	2 076	71	536	360	176	49,0%	2 076
Local Government Financial Management Grant		2 245	1 956	2 987	220	240	592	(352)	-59,5%	2 987
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		4 818	4 125	4 125	373	1 134	1 031	103	10,0%	4 125
Provincial Government:		952	633	1 033	–	–	198	(198)	-100,0%	1 033
								–		
Libraries; Archives and Museums		–	–	–	–	–	–	–		–
Specify (Add grant description)		952	633	1 033	–	–	198	(198)	-100,0%	1 033
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total operating expenditure of Transfers and Grants:		70 679	71 296	75 787	5 995	15 617	18 273	(2 656)	-14,5%	75 787
Capital expenditure of Transfers and Grants										
National Government:		108 264	162 800	162 800	7 358	18 259	40 899	(22 640)	-55,4%	162 800
Integrated National Electrification Programme Grant		3 365	24 251	24 251	–	173	6 063	(5 890)	-97,1%	24 251
Municipal Infrastructure Grant		71 131	82 549	82 549	1 113	3 912	20 749	(16 837)	-81,1%	82 549
Neighbourhood Development Partnership Grant		33 769	40 000	40 000	6 245	13 111	10 000	3 111	31,1%	40 000
Water Services Infrastructure Grant		–	16 000	16 000	–	1 063	4 087	(3 024)	-74,0%	16 000
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		108 264	162 800	162 800	7 358	18 259	40 899	(22 640)	-55,4%	162 800
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		178 943	234 096	238 587	13 353	33 876	59 172	(25 296)	-42,7%	238 587

The above attached table shows the expenditure per grant.

NB: City of Matlosana Local Municipality received an allocation of

R200, 000,000 for 2019/2020 Financial Year from the Provincial Department of Local Government and Housing for the development of Human Settlement in the KOSH area.

Opening balance as at 1 July 2019	R174, 190,524.
2019/2020 Allocation received	R200, 000,000
Total:	R374,190,524
Less Withdrawals (2019/2020)	(180,712,740)
Closing balance as at 30 June 2020	**R193,477,784**
Opening balance as at 01 July 2020	R193,477,784
Plus: Investment made	R 43,142,157
Less: Withdrawals as at 30 September 2020	(R 137,449,168)
Closing balance as at 30 September 2020	**R 99 170 776**

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 56 million spent as at September 2020
- Council Remuneration – R 2.9 million spent as at September 2020

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		21 035	22 979	22 979	1 812	6 342	5 745	597	10%	22 979
Pension and UIF Contributions		2 142	2 656	2 656	176	534	664	(130)	-20%	2 656
Medical Aid Contributions		17	123	123	1	4	31	(26)	-86%	123
Motor Vehicle Allowance								–		
Cellphone Allowance		3 419	3 841	3 841	281	844	960	(117)	-12%	3 841
Housing Allowances								–		
Other benefits and allowances		7 731	9 389	9 389	663	2 298	2 347	(49)	-2%	9 389
Sub Total - Councillors		**34 345**	**38 988**	**38 988**	**2 933**	**10 022**	**9 747**	**275**	**3%**	**38 988**
% increase	4		**13,5%**	**13,5%**						**13,5%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 521	9 975	9 975	474	1 462	2 494	(1 032)	-41%	9 975
Pension and UIF Contributions		9	17	17	1	2	4	(2)	-46%	17
Medical Aid Contributions		38	35	35	4	11	9	2	25%	35
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		560	1 036	1 036	47	140	259	(119)	-46%	1 036
Cellphone Allowance		24	111	111	2	6	28	(22)	-78%	111
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	7	7	–	–	2	(2)	-100%	7
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		**6 151**	**11 181**	**11 181**	**527**	**1 621**	**2 795**	**(1 174)**	**-42%**	**11 181**
% increase	4		**81,8%**	**81,8%**						**81,8%**
Other Municipal Staff										
Basic Salaries and Wages		398 088	423 258	423 258	34 978	104 815	105 814	(1 000)	-1%	423 258
Pension and UIF Contributions		83 994	83 474	83 474	7 339	22 048	20 869	1 180	6%	83 474
Medical Aid Contributions		37 548	41 899	41 899	3 233	9 735	10 475	(740)	-7%	41 899
Overtime		53 179	19 926	19 926	4 689	13 822	4 981	8 840	177%	19 926
Performance Bonus		31 437	30 915	30 915	2 763	6 571	7 729	(1 157)	-15%	30 915
Motor Vehicle Allowance								–		
Cellphone Allowance		1 003	1 152	1 152	86	254	288	(34)	-12%	1 152
Housing Allowances		6 697	6 832	6 832	578	1 740	1 708	32	2%	6 832
Other benefits and allowances		18 512	21 806	21 806	1 025	3 226	5 452	(2 225)	-41%	21 806
Payments in lieu of leave		8 620	9 040	9 040	1 034	2 739	2 260	479	21%	9 040
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**639 079**	**638 302**	**638 302**	**55 726**	**164 951**	**159 576**	**5 375**	**3%**	**638 302**
% increase	4		**-0,1%**	**-0,1%**						**-0,1%**
Total Parent Municipality		**679 575**	**688 471**	**688 471**	**59 186**	**176 594**	**172 118**	**4 476**	**3%**	**688 471**

TABLE: 18 MATERIAL VARIANCES

NW403 City Of Matlosana - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	Rental of facilities and equipment		Underperformance is caused by the halls and facilities which have not been hired out to the public due to lockdown protocols implemented to curb the spread of COVID 19	
	Licences and permits		With a 10% negative variance, less revenue was received than anticipated	
	Interest on investment		Negative variance is due to the Journals not yet been processed	
	Fines and Penalties		Underperformance was due to the Courts being closed due to Covid 19 lockdown, people couldn't pay their fines and warrant of arrests were not issued	
2	**Expenditure By Type**			
	Debt impairment		Variance is due to the fact that debt write offs 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	**Measureable performance**			
	Client elected not to populate this sheet			
7	**Municipal Entities**			
	Client elected not to populate this sheet			

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

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%	12,6%	0,1%	1,3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		33,9%	21,8%	21,8%	32,9%	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	68,8%	59,2%	59,2%	96,0%	59,2%
Liquidity Ratio	Monetary Assets/Current Liabilities		-10,6%	9,5%	9,5%	7,6%	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%	205,8%	17,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		22,5%	19,1%	19,1%	19,1%	19,1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4,7%	3,5%	3,5%	1,3%	3,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9,5%	12,5%	12,5%	0,1%	1,3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

TABLE: 20 CAPITAL EXPENDITURE PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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	13 788	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	13 545	–		54 444	–		
November	470	13 567	13 545	–		67 988	–		
December	25 149	13 567	13 545	–		81 533	–		
January	2 895	13 567	13 545	–		95 077	–		
February	6 127	13 567	13 545	–		108 622	–		
March	13 774	13 567	13 545	–		122 167	–		
April	–	13 567	13 545	–		135 711	–		
May	1 691	13 567	13 545	–		149 256	–		
June	37 003	13 567	13 545	–		162 800	–		
Total Capital expenditure	113 070	162 800	162 800	18 259					

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 - M03 September

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**	**129 055**	**7 358**	**16 482**	**28 862**	12 380	**42,9%**	**129 055**
Roads Infrastructure		18 494	40 648	39 664	6 525	12 414	10 095	(2 319)	-23,0%	39 664
Roads		18 494	40 648	39 664	6 525	12 414	10 095	(2 319)	-23,0%	39 664
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		26 506	15 648	46 237	367	872	9 474	8 601	**90,8%**	46 237
Power Plants								–		
HV Substations		13 605	–	8 000	–	–	1 455	1 455	**100,0%**	8 000
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		–	–	3 970	–	173	722	549	**76,0%**	3 970
MV Switching Stations								–		
MV Networks		6 645	13 088	20 369	367	367	4 596	4 229	**92,0%**	20 369
LV Networks		6 256	2 560	13 898	–	332	2 701	2 369	**87,7%**	13 898
Capital Spares								–		
Water Supply Infrastructure		41 636	11 792	18 099	–	1 089	4 095	3 005	**73,4%**	18 099
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains		4 965	9 797	5 797	–	1 089	1 722	633	**36,7%**	5 797
Distribution		36 671	1 995	12 302	–	–	2 373	2 373	**100,0%**	12 302
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		5 563	7 147	25 055	466	2 106	5 043	2 937	**58,2%**	25 055
Pump Station		455	–	7 207	–	142	1 310	1 168	**89,1%**	7 207
Reticulation		5 108	7 147	17 849	466	1 963	3 732	1 769	**47,4%**	17 849
Waste Water Treatment Works								–		
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	2 284	–	–	–	156	156	**100,0%**	–
Landfill Sites								–		
Waste Transfer Stations		–	2 284	–	–	–	156	156	**100,0%**	–
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		

Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines							–		
Rail Structures							–		
Rail Furniture							–		
Drainage Collection							–		
Storm water Conveyance							–		
Attenuation							–		
MV Substations							–		
LV Networks							–		
Capital Spares							–		
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps							–		
Piers							–		
Revetments							–		
Promenades							–		
Capital Spares							–		
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres							–		
Core Layers							–		
Distribution Layers							–		
Capital Spares							–		
Community Assets	**9 812**	**25 734**	**10 000**	**–**	**714**	**3 573**	**2 859**	**80,0%**	**10 000**
Community Facilities	–	–	–	–	–	–	–		–
Halls							–		
Centres	–	–	–	–	–	–	–		–
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums							–		
Galleries							–		
Theatres							–		
Libraries							–		
Cemeteries/Crematoria	–	–	–	–	–	–	–		–
Police							–		
Purls	–	–	–	–	–	–	–		–
Public Open Space	–	–	–	–	–	–	–		–
Nature Reserves							–		
Public Ablution Facilities							–		
Markets							–		
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	9 812	25 734	10 000	–	714	3 573	2 859	**80,0%**	10 000
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	9 812	25 734	10 000	–	714	3 573	2 859	80,0%	10 000
Capital Spares							–		
Heritage assets	–	–	–	–	–	–	–		–
Monuments							–		
Historic Buildings							–		
Works of Art							–		
Conservation Areas							–		
Other Heritage							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices	–	–	–	–	–	–	–		–
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops							–		
Yards							–		
Stores							–		
Laboratories							–		
Training Centres							–		
Manufacturing Plant							–		
Depots							–		
Capital Spares							–		
Housing	–	–	–	–	–	–	–		–

Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		3 071	–	–	–	–	–	–		–
Computer Equipment		3 071	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		1 361	–	–	–	–	–	–		–
Machinery and Equipment		1 361	–	–	–	–	–	–		–
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	106 444	103 254	139 055	7 358	17 196	32 435	15 238	47,0%	139 055

SUPPORTING TABLE SC13b

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		3 365	24 251	14 937	–	–	4 456	4 456	100,0%	14 937
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		3 365	24 251	–	–	–	1 653	1 653	100,0%	–
Power Plants								–		
HV Substations		3 365	24 251	–	–	–	1 653	1 653	100,0%	–
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	–	14 937	–	–	2 803	2 803	100,0%	14 937
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	–	14 937	–	–	2 803	2 803	100,0%	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	14 937	–	–	4 456	4 456	100,0%	14 937

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

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		**69 119**	**62 721**	**63 121**	**2 330**	**6 607**	**15 720**	**9 113**	**58,0%**	**63 121**
Roads Infrastructure		24 975	23 798	24 198	–	72	5 989	5 917	**98,8%**	24 198
Roads		24 880	23 515	23 515	–	72	5 879	5 807	**98,8%**	23 515
Road Structures								–		
Road Furniture		95	283	683	–	–	111	111	**100,0%**	683
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		31 425	26 703	26 703	1 597	4 804	6 676	1 872	**28,0%**	26 703
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		335	265	265	–	–	66	66	**100,0%**	265
MV Switching Stations		1 690	1 282	1 282	–	–	320	320	**100,0%**	1 282
MV Networks								–		
LV Networks		29 399	25 156	25 156	1 597	4 804	6 289	1 485	**23,6%**	25 156
Capital Spares								–		
Water Supply Infrastructure		10 418	9 396	9 396	547	1 546	2 349	803	**34,2%**	9 396
Dams and Weirs								–		
Boreholes								–		
Reservoirs		1 354	1 078	1 078	46	307	270	(38)	**-14,1%**	1 078
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		9 065	8 318	8 318	501	1 239	2 080	841	**40,4%**	8 318
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		2 301	2 824	2 824	186	186	706	520	**73,7%**	2 824
Pump Station								–		
Reticulation		2 033	2 524	2 524	186	186	631	445	**70,6%**	2 524
Waste Water Treatment Works		268	300	300	–	–	75	75	**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**	**9 299**	**228**	**641**	**2 280**	**1 639**	**71,9%**	**9 299**
Community Facilities	6 714	5 391	5 691	228	641	1 378	737	53,5%	5 691
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums	34	47	47	–	–	12	12	100,0%	47
Galleries							–		
Theatres							–		
Libraries	937	746	1 046	–	2	216	215	99,2%	1 046
Cemeteries/Crematoria	4 692	3 589	3 589	228	639	897	258	28,8%	3 589
Police							–		
Purls							–		
Public Open Space	–	4	4	–	–	1	1	100,0%	4
Nature Reserves	28	195	195	–	–	49	49	100,0%	195
Public Ablution Facilities							–		
Markets	1 022	810	810	–	–	203	203	100,0%	810
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	3 356	3 609	3 609	–	–	902	902	**100,0%**	3 609
Indoor Facilities	1 077	1 294	1 294	–	–	323	323	100,0%	1 294
Outdoor Facilities	2 279	2 315	2 315	–	–	579	579	100,0%	2 315
Capital Spares							–		
Heritage assets	173	176	176	–	–	44	44	100,0%	176
Monuments							–		
Historic Buildings							–		
Works of Art	–	3	3	–	–	1	1	100,0%	3
Conservation Areas	173	173	173	–	–	43	43	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**	**2 137**	**59**	**61**	**537**	**476**	**88,6%**	**2 137**
Operational Buildings	1 818	2 158	2 137	59	61	537	476	**88,6%**	2 137
Municipal Offices	1 796	2 060	2 039	59	61	513	452	88,1%	2 039
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops	19	47	47	–	–	12	12	100,0%	47
Yards							–		
Stores	3	52	52	–	–	13	13	100,0%	52
Laboratories							–		
Training Centres							–		
Manufacturing Plant							–		
Depots							–		
Capital Spares							–		
Housing	–	–	–	–	–	–	–		–
Staff Housing							–		
Social Housing							–		
Capital Spares							–		
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets							–		
Intangible Assets	**4 892**	**8 385**	**8 385**	**231**	**231**	**2 096**	**1 866**	89,0%	**8 385**
Servitudes							–		
Licences and Rights	4 892	8 385	8 385	231	231	2 096	1 866	**89,0%**	8 385
Water Rights							–		
Effluent Licenses							–		
Solid Waste Licenses							–		

Computer Equipment		**2 361**	**2 483**	**2 483**	**33**	**33**	**621**	**588**	**94,7%**	**2 483**
Computer Equipment		2 361	2 483	2 483	33	33	621	588	94,7%	2 483
Furniture and Office Equipment		**413**	**918**	**958**	**–**	**–**	**233**	**233**	**100,0%**	**958**
Furniture and Office Equipment		413	918	958	–	–	233	233	100,0%	958
Machinery and Equipment		**11 758**	**10 443**	**10 443**	**(107)**	**922**	**2 611**	**1 689**	**64,7%**	**10 443**
Machinery and Equipment		11 758	10 443	10 443	(107)	922	2 611	1 689	64,7%	10 443
Transport Assets		**35 174**	**23 742**	**22 642**	**894**	**2 620**	**5 825**	**3 206**	**55,0%**	**22 642**
Transport Assets		35 174	23 742	22 642	894	2 620	5 825	3 206	55,0%	22 642
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land								–		
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	**135 778**	**120 024**	**119 643**	**3 668**	**11 114**	**29 968**	**18 854**	**62,9%**	**119 643**

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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**	–	–	**82 357**	82 357	**100,0%**	**329 426**
Roads Infrastructure		67 091	110 269	110 269	–	–	27 567	27 567	**100,0%**	110 269
Roads		67 091	110 269	110 269	–	–	27 567	27 567	**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	–	–	15 243	15 243	**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	–	–	15 243	15 243	**100,0%**	60 971
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		72 635	95 475	95 475	–	–	23 869	23 869	**100,0%**	95 475
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		72 635	95 475	95 475	–	–	23 869	23 869	**100,0%**	95 475
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		40 058	62 711	62 711	–	–	15 678	15 678	**100,0%**	62 711
Pump Station								–		
Reticulation		40 058	62 711	62 711	–	–	15 678	15 678	**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**	–	–	**20 423**	**20 423**	**100,0%**	**81 691**
Operational Buildings	47 102	81 691	81 691	–	–	20 423	20 423	**100,0%**	81 691
Municipal Offices	47 102	81 691	81 691	–	–	20 423	20 423	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**	**–**	**–**	**642**	**642**	100,0%	**2 569**
Computer Equipment		607	2 569	2 569	–	–	642	642	100,0%	2 569
Furniture and Office Equipment		**1 582**	**3 409**	**3 409**	**1**	**1**	**852**	**851**	99,9%	**3 409**
Furniture and Office Equipment		1 582	3 409	3 409	1	1	852	851	99,9%	3 409
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		**1 888**	**3 616**	**3 616**	**–**	**–**	**904**	**904**	100,0%	**3 616**
Transport Assets		1 888	3 616	3 616	–	–	904	904	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**	**1**	**1**	**105 178**	**105 177**	**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	1 063	–	1 063	1 284	221	17,2%	1 063
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		–	16 000	1 063	–	1 063	1 284	221	17,2%	1 063
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		–	16 000	1 063	–	1 063	1 284	221	17,2%	1 063
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–

Sand Pumps							–		
Piers							–		
Revetments							–		
Promenades							–		
Capital Spares							–		
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres							–		
Core Layers							–		
Distribution Layers							–		
Capital Spares							–		
Community Assets	**2 888**	**19 296**	**7 745**	**–**	**–**	**2 724**	**2 724**	**100,0%**	**7 745**
Community Facilities	2 888	19 296	7 745	–	–	2 724	2 724	100,0%	7 745
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums							–		
Galleries							–		
Theatres							–		
Libraries							–		
Cemeteries/Crematoria							–		
Police							–		
Purls							–		
Public Open Space							–		
Nature Reserves							–		
Public Ablution Facilities							–		
Markets	2 888	19 296	7 745	–	–	2 724	2 724	100,0%	7 745
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Indoor Facilities							–		
Outdoor Facilities							–		
Capital Spares							–		
Heritage assets	–	–	–	–	–	–	–		–
Monuments							–		
Historic Buildings							–		
Works of Art							–		
Conservation Areas							–		
Other Heritage							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Other assets	–	–	–	–	–	–	–		–
Operational Buildings	–	–	–	–	–	–	–		–
Municipal Offices							–		
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops							–		
Yards							–		
Stores							–		
Laboratories							–		
Training Centres							–		
Manufacturing Plant							–		
Depots							–		
Capital Spares							–		
Housing	–	–	–	–	–	–	–		–
Staff Housing							–		
Social Housing							–		
Capital Spares							–		
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Biological or Cultivated Assets							–		

Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on upgrading of existing	1	**2 888**	**35 296**	**8 808**	**–**	**1 063**	**4 008**	**2 945**	**73,5%**	**8 808**

6.6 RECOMMENDATIONS

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

CITY OF
MATLOSANA

QUALITY CERTIFICATE

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

that-

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

For the month ended on 30 September 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 23/10/2020

SALGA

LGSETA

20 YEARS OF FREEDOM

NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M03 September

Description	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	329 609	480 060	480 060	32 350	138 079	120 015	18 064	15%	480 060
Service charges	1 634 650	1 941 587	1 870 216	148 307	462 187	478 260	(16 072)	-3%	1 870 216
Investment revenue	13 736	10 536	10 536	908	908	2 634	(1 726)	-66%	10 536
Transfers and subsidies	381 803	480 796	552 167	172	179 369	127 336	52 033	41%	552 167
Other own revenue	502 045	486 163	487 363	20 967	91 452	121 661	(30 209)	-25%	487 363
Total Revenue (excluding capital transfers and contributions)	**2 861 843**	**3 399 142**	**3 400 342**	**202 704**	**871 995**	**849 905**	**22 090**	**3%**	**3 400 342**
Employee costs	645 230	649 483	649 483	56 253	166 571	162 371	4 201	3%	649 483
Remuneration of Councillors	34 345	38 988	38 988	2 933	10 022	9 747	275	3%	38 988
Depreciation & asset impairment	268 597	420 711	420 711	1	1	105 178	(105 177)	-100%	420 711
Finance charges	2 293	3 537	3 537	184	521	884	(363)	-41%	3 537
Materials and bulk purchases	871 984	1 029 710	1 015 152	7 263	175 760	255 972	(80 212)	-31%	1 015 152
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 018 106	1 239 945	1 239 344	17 312	101 406	309 926	(208 520)	-67%	1 239 344
Total Expenditure	**2 840 555**	**3 382 374**	**3 367 215**	**83 946**	**454 281**	**844 078**	**(389 796)**	**-46%**	**3 367 215**
Surplus/(Deficit)	**21 288**	**16 768**	**33 127**	**118 757**	**417 714**	**5 828**	**411 886**	**7068%**	**33 127**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	123 785	162 800	162 800	6 663	11 314	40 700	########	-72%	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	**145 073**	**179 568**	**195 927**	**125 421**	**429 028**	**46 528**	**382 500**	**822%**	**195 927**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**145 073**	**179 568**	**195 927**	**125 421**	**429 028**	**46 528**	**382 500**	**822%**	**195 927**
Capital expenditure & funds sources									
Capital expenditure	**112 697**	**162 800**	**162 800**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**
Capital transfers recognised	108 264	162 800	162 800	7 358	18 259	40 899	(22 640)	-55%	162 800
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	4 432	–	–	–	–	–	–		–
Total sources of capital funds	**112 697**	**162 800**	**162 800**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**
Financial position									
Total current assets	1 314 037	746 447	746 447		1 999 153				746 447
Total non current assets	5 092 188	4 658 350	4 658 350		5 111 030				4 658 350
Total current liabilities	1 909 258	1 260 565	1 260 565		2 082 593				1 260 565
Total non current liabilities	85 169	33 000	33 000		88 620				33 000
Community wealth/Equity	**4 178 970**	**3 931 663**	**3 931 663**		**4 841 203**				**3 931 663**
Cash flows									
Net cash from (used) operating	–	182 150	182 150	(2 584)	30 423	45 537	15 115	33%	–
Net cash from (used) investing	–	(162 800)	(162 800)	(7 358)	(18 259)	(40 700)	(22 441)	55%	–
Net cash from (used) financing	–	(3 000)	(3 000)	(543)	(1 326)	(750)	576	-77%	(38 000
Cash/cash equivalents at the month/year end	–	**52 063**	**52 063**	–	**225 506**	**4 087**	**(221 419)**	**-5417%**	**(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	210 903	152 898	162 069	4 193 037	–	–	–	–	4 718 907
Creditors Age Analysis									
Total Creditors	105 505	133 167	150 601	390 037	584 800	–	–	–	1 364 11(

NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M03 September

Description	2019/20	Budget Year 2020/21							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	329 609	480 060	480 060	32 350	138 079	120 015	18 064	15%	480 060
Service charges	1 634 650	1 941 587	1 870 216	148 307	462 187	478 260	(16 072)	-3%	1 870 216
Investment revenue	13 736	10 536	10 536	908	908	2 634	(1 726)	-66%	10 536
Transfers and subsidies	381 803	480 796	552 167	172	179 369	127 336	52 033	41%	552 167
Other own revenue	502 045	486 163	487 363	20 967	91 452	121 661	(30 209)	-25%	487 363
Total Revenue (excluding capital transfers and contributions)	**2 861 843**	**3 399 142**	**3 400 342**	**202 704**	**871 995**	**849 905**	**22 090**	**3%**	**3 400 342**
Employee costs	645 230	649 483	649 483	56 253	166 571	162 371	4 201	3%	649 483
Remuneration of Councillors	34 345	38 988	38 988	2 933	10 022	9 747	275	3%	38 988
Depreciation & asset impairment	268 597	420 711	420 711	1	1	105 178	(105 177)	-100%	420 711
Finance charges	2 293	3 537	3 537	184	521	884	(363)	-41%	3 537
Materials and bulk purchases	871 984	1 029 710	1 015 152	7 263	175 760	255 972	(80 212)	-31%	1 015 152
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 018 106	1 239 945	1 239 344	17 312	101 406	309 926	(208 520)	-67%	1 239 344
Total Expenditure	**2 840 555**	**3 382 374**	**3 367 215**	**83 946**	**454 281**	**844 078**	**(389 796)**	**-46%**	**3 367 215**
Surplus/(Deficit)	**21 288**	**16 768**	**33 127**	**118 757**	**417 714**	**5 828**	**411 886**	**7068%**	**33 127**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	123 785	162 800	162 800	6 663	11 314	40 700	########	-72%	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	**145 073**	**179 568**	**195 927**	**125 421**	**429 028**	**46 528**	**382 500**	**822%**	**195 927**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**145 073**	**179 568**	**195 927**	**125 421**	**429 028**	**46 528**	**382 500**	**822%**	**195 927**
Capital expenditure & funds sources									
Capital expenditure	**112 697**	**162 800**	**162 800**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**
Capital transfers recognised	108 264	162 800	162 800	7 358	18 259	40 899	(22 640)	-55%	162 800
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	4 432	–	–	–	–	–	–		–
Total sources of capital funds	**112 697**	**162 800**	**162 800**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**
Financial position									
Total current assets	1 314 037	746 447	746 447		1 999 153				746 447
Total non current assets	5 092 188	4 658 350	4 658 350		5 111 030				4 658 350
Total current liabilities	1 909 258	1 260 565	1 260 565		2 082 593				1 260 565
Total non current liabilities	85 169	33 000	33 000		88 620				33 000
Community wealth/Equity	**4 178 970**	**3 931 663**	**3 931 663**		**4 841 203**				**3 931 663**
Cash flows									
Net cash from (used) operating	–	182 150	182 150	(2 584)	30 423	45 537	15 115	33%	–
Net cash from (used) investing	–	(162 800)	(162 800)	(7 358)	(18 259)	(40 700)	(22 441)	55%	–
Net cash from (used) financing	–	(3 000)	(3 000)	(543)	(1 326)	(750)	576	-77%	(38 000)
Cash/cash equivalents at the month/year end	–	**52 063**	**52 063**	–	**225 506**	**4 087**	**(221 419)**	**-5417%**	**(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	210 903	152 898	162 069	4 193 037	–	–	–	–	4 718 907
Creditors Age Analysis									
Total Creditors	105 505	133 167	150 601	390 037	584 800	–	–	–	1 364 110

NW403 City of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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		**933 643**	**1 130 128**	**1 202 699**	**39 474**	**342 714**	**289 789**	52 925	18%	**1 202 699**
Executive and council		660	26 541	27 741	730	813	6 755	(5 943)	-88%	27 741
Finance and administration		932 983	1 103 588	1 174 959	38 745	341 902	283 034	58 868	21%	1 174 959
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**34 937**	**32 792**	**32 792**	**3 214**	**6 698**	**8 198**	(1 500)	-18%	**32 792**
Community and social services		2 631	3 052	3 052	163	656	763	(107)	-14%	3 052
Sport and recreation		11 897	1 136	1 136	821	849	284	565	199%	1 136
Public safety		20 408	28 604	28 604	2 230	5 192	7 151	(1 958)	-27%	28 604
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**31 736**	**133 882**	**133 882**	**2 635**	**8 387**	**33 470**	(25 083)	-75%	**133 882**
Planning and development		8 775	8 797	8 797	344	1 051	2 199	(1 148)	-52%	8 797
Road transport		22 806	124 641	124 641	2 274	7 280	31 160	(23 880)	-77%	124 641
Environmental protection		156	444	444	17	56	111	(55)	-50%	444
Trading services		**1 977 953**	**2 244 958**	**2 173 587**	**162 605**	**524 071**	**554 102**	(30 031)	-5%	**2 173 587**
Energy sources		857 096	1 069 442	1 069 442	73 214	247 710	267 360	(19 651)	-7%	1 069 442
Water management		783 326	816 265	775 198	62 793	190 998	199 959	(8 962)	-4%	775 198
Waste water management		122 421	141 874	111 570	12 166	32 670	32 438	232	1%	111 570
Waste management		215 110	217 378	217 378	14 432	52 694	54 344	(1 651)	-3%	217 378
Other	4	**7 359**	**20 182**	**20 182**	**1 439**	**1 439**	**5 046**	**(3 607)**	**-71%**	**20 182**
Total Revenue - Functional	2	**2 985 628**	**3 561 942**	**3 563 142**	**209 367**	**883 309**	**890 605**	**(7 296)**	**-1%**	**3 563 142**
Expenditure - Functional										
Governance and administration		**560 287**	**587 383**	**585 619**	**26 052**	**75 111**	**146 669**	(71 558)	-49%	**585 619**
Executive and council		251 628	258 876	257 926	16 536	43 450	64 624	(21 174)	-33%	257 926
Finance and administration		303 925	323 476	322 662	9 086	30 502	80 787	(50 285)	-62%	322 662
Internal audit		4 735	5 032	5 032	430	1 159	1 258	(99)	-8%	5 032
Community and public safety		**245 941**	**257 498**	**257 229**	**16 997**	**50 503**	**64 348**	(13 845)	-22%	**257 229**
Community and social services		58 411	77 439	77 439	3 094	9 155	19 360	(10 204)	-53%	77 439
Sport and recreation		74 460	66 763	66 844	5 056	14 506	16 699	(2 193)	-13%	66 844
Public safety		112 288	112 367	112 017	8 786	26 676	28 057	(1 381)	-5%	112 017
Housing		642	705	705	60	162	176	(14)	-8%	705
Health		140	224	224	–	4	56	(52)	-93%	224
Economic and environmental services		**193 466**	**238 954**	**239 793**	**7 669**	**23 397**	**59 822**	(36 426)	-61%	**239 793**
Planning and development		49 748	56 410	56 689	4 051	11 764	14 130	(2 367)	-17%	56 689
Road transport		142 492	180 732	181 292	3 511	11 311	45 239	(33 928)	-75%	181 292
Environmental protection		1 226	1 812	1 812	106	322	453	(131)	-29%	1 812
Trading services		**1 821 528**	**2 277 471**	**2 263 506**	**32 221**	**302 340**	**567 971**	(265 632)	-47%	**2 263 506**
Energy sources		874 727	1 182 974	1 175 394	10 014	188 270	294 985	(106 715)	-36%	1 175 394
Water management		581 952	756 451	751 451	9 600	62 286	188 613	(126 326)	-67%	751 451
Waste water management		152 752	170 257	169 437	4 172	17 628	42 482	(24 854)	-59%	169 437
Waste management		212 098	167 789	167 224	8 435	34 155	41 891	(7 736)	-18%	167 224
Other		**19 333**	**21 068**	**21 068**	**1 008**	**2 931**	**5 267**	**(2 336)**	**-44%**	**21 068**
Total Expenditure - Functional	3	**2 840 555**	**3 382 374**	**3 367 215**	**83 946**	**454 281**	**844 078**	**(389 796)**	**-46%**	**3 367 215**
Surplus/ (Deficit) for the year		**145 073**	**179 568**	**195 927**	**125 421**	**429 028**	**46 528**	**382 500**	**822%**	**195 927**

NW403 City Of Matlosana - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

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		20 408	28 604	28 604	2 230	5 192	7 151	(1 958)	-27,4%	28 604
Vote 02 - Health Services		–	–	–	–	–	–	–		–
Vote 03 - Community Services		1 843	2 294	2 294	180	735	574	161	28,1%	2 294
Vote 04 - Housing		4 114	4 452	4 452	344	1 051	1 113	(62)	-5,5%	4 452
Vote 05 - Sport Arts And Culture		12 841	2 338	2 338	821	826	585	242	41,4%	2 338
Vote 06 - Council General		93	25 613	25 613	–	–	6 403	(6 403)	-100,0%	25 613
Vote 07 - Civil Engineering		27 466	128 986	128 986	2 274	7 280	32 246	(24 966)	-77,4%	128 986
Vote 08 - Water Section		783 519	816 517	775 450	62 821	191 078	200 022	(8 944)	-4,5%	775 450
Vote 09 - City Electrial Engineering		857 096	1 069 442	1 069 442	73 214	247 710	267 360	(19 651)	-7,3%	1 069 442
Vote 10 - Corporate Governane		567	928	2 128	730	813	352	461	130,9%	2 128
Vote 11 - Budget And Treasury Office		932 983	1 103 588	1 174 959	38 745	341 902	283 034	58 868	20,8%	1 174 959
Vote 12 - Cleansing		214 917	217 126	217 126	14 404	52 613	54 281	(1 668)	-3,1%	217 126
Vote 13 - Sewerage		122 421	141 874	111 570	12 166	32 670	32 438	232	0,7%	111 570
Vote 14 - Market		7 359	20 182	20 182	1 439	1 439	5 046	(3 607)	-71,5%	20 182
Vote 15 - Other		0	–	–	–	0	–	0	#DIV/0!	–
Total Revenue by Vote	2	**2 985 628**	**3 561 942**	**3 563 142**	**209 367**	**883 309**	**890 605**	**(7 296)**	**-0,8%**	**3 563 142**
Expenditure by Vote	1									
Vote 01 - Public Safety		163 181	165 928	164 028	10 023	32 437	41 292	(8 855)	-21,4%	164 028
Vote 02 - Health Services		9 316	10 242	10 242	335	1 118	2 560	(1 442)	-56,3%	10 242
Vote 03 - Community Services		90 324	94 793	94 274	4 894	14 297	23 646	(9 350)	-39,5%	94 274
Vote 04 - Housing		14 838	17 583	17 583	1 159	3 401	4 396	(995)	-22,6%	17 583
Vote 05 - Sport Arts And Culture		67 850	77 641	78 041	3 797	10 994	19 450	(8 456)	-43,5%	78 041
Vote 06 - Council General		135 713	134 551	134 751	12 216	27 983	33 658	(5 675)	-16,9%	134 751
Vote 07 - Civil Engineering		165 268	204 910	205 449	5 504	16 883	51 281	(34 398)	-67,1%	205 449
Vote 08 - Water Section		597 337	763 648	758 648	10 689	65 224	190 412	(125 188)	-65,7%	758 648
Vote 09 - City Electrial Engineering		874 727	1 182 974	1 175 394	10 014	188 270	294 985	(106 715)	-36,2%	1 175 394
Vote 10 - Corporate Governane		53 660	54 810	54 433	4 348	11 797	13 665	(1 868)	-13,7%	54 433
Vote 11 - Budget And Treasury Office		290 918	312 738	313 200	7 828	28 222	78 231	(50 008)	-63,9%	313 200
Vote 12 - Cleansing		196 712	160 616	160 051	7 346	31 218	40 098	(8 880)	-22,1%	160 051
Vote 13 - Sewerage		152 752	170 233	169 413	4 172	17 628	42 476	(24 848)	-58,5%	169 413
Vote 14 - Market		19 333	21 068	21 068	1 008	2 931	5 267	(2 336)	-44,4%	21 068
Vote 15 - Other		8 625	10 641	10 641	614	1 880	2 660	(781)	-29,3%	10 641
Total Expenditure by Vote	2	**2 840 555**	**3 382 374**	**3 367 215**	**83 946**	**454 281**	**844 078**	**(389 796)**	**-46,2%**	**3 367 215**
Surplus/ (Deficit) for the year	2	**145 073**	**179 568**	**195 927**	**125 421**	**429 028**	**46 528**	**382 500**	**822,1%**	**195 927**

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		329 609	480 060	480 060	32 350	138 079	120 015	18 064	15%	480 060
Service charges - electricity revenue		786 755	994 684	994 684	69 577	237 595	248 671	(11 076)	-4%	994 684
Service charges - water revenue		598 067	674 306	633 239	56 616	158 739	164 470	(5 731)	-3%	633 239
Service charges - sanitation revenue		112 787	123 230	92 926	10 159	30 094	27 777	2 316	8%	92 926
Service charges - refuse revenue		137 040	149 367	149 367	11 956	35 760	37 342	(1 582)	-4%	149 367
Rental of facilities and equipment		4 918	5 593	5 593	443	1 190	1 398	(208)	-15%	5 593
Interest earned - external investments		13 736	10 536	10 536	908	908	2 634	(1 726)	-66%	10 536
Interest earned - outstanding debtors		352 476	372 714	372 714	15 992	81 792	93 178	(11 387)	-12%	372 714
Dividends received								–		
Fines, penalties and forfeits		1 771	28 684	28 684	119	170	7 171	(7 001)	-98%	28 684
Licences and permits		6 349	7 720	7 720	977	1 745	1 930	(185)	-10%	7 720
Agency services		–	0	0	–	–	0	(0)	-100%	0
Transfers and subsidies		381 803	480 796	552 167	172	179 369	127 336	52 033	41%	552 167
Other revenue		21 386	71 453	72 653	3 436	6 555	17 983	(11 428)	-64%	72 653
Gains		115 145	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**2 861 843**	**3 399 142**	**3 400 342**	**202 704**	**871 995**	**849 905**	**22 090**	**3%**	**3 400 342**
Expenditure By Type										
Employee related costs		645 230	649 483	649 483	56 253	166 571	162 371	4 201	3%	649 483
Remuneration of councillors		34 345	38 988	38 988	2 933	10 022	9 747	275	3%	38 988
Debt impairment		553 434	968 659	968 659	522	67 760	242 165	(174 404)	-72%	968 659
Depreciation & asset impairment		268 597	420 711	420 711	1	1	105 178	(105 177)	-100%	420 711
Finance charges		2 293	3 537	3 537	184	521	884	(363)	-41%	3 537
Bulk purchases		789 689	940 553	925 553	5 030	167 891	233 638	(65 747)	-28%	925 553
Other materials		82 294	89 157	89 599	2 233	7 869	22 333	(14 464)	-65%	89 599
Contracted services		208 455	136 194	135 894	12 703	23 125	34 018	(10 893)	-32%	135 894
Transfers and subsidies								–		
Other expenditure		141 087	135 092	134 791	4 087	10 520	33 743	(23 223)	-69%	134 791
Losses		115 131	–	–	–	–	–	–		–
Total Expenditure		**2 840 555**	**3 382 374**	**3 367 215**	**83 946**	**454 281**	**844 078**	**(389 796)**	**-46%**	**3 367 215**
Surplus/(Deficit)		**21 288**	**16 768**	**33 127**	**118 757**	**417 714**	**5 828**	**411 886**	**0**	**33 127**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		123 785	162 800	162 800	6 663	11 314	40 700	(29 386)	(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		**145 073**	**179 568**	**195 927**	**125 421**	**429 028**	**46 528**			**195 927**
Taxation								–		
Surplus/(Deficit) after taxation		**145 073**	**179 568**	**195 927**	**125 421**	**429 028**	**46 528**			**195 927**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**145 073**	**179 568**	**195 927**	**125 421**	**429 028**	**46 528**			**195 927**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**145 073**	**179 568**	**195 927**	**125 421**	**429 028**	**46 528**			**195 927**

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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		9 812	25 734	10 000	–	714	3 573	(2 859)	-80%	10 000
Vote 06 - Council General		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		4 027	12 648	32 279	6 525	11 046	6 843	4 202	61%	32 279
Vote 08 - Water Section		41 636	11 792	18 099	–	1 089	4 095	(3 005)	-73%	18 099
Vote 09 - City Electrial Engineering		22 217	2 560	37 779	–	303	7 043	(6 741)	-96%	37 779
Vote 10 - Corporate Governane		–	–	–	–	–	–	–		–
Vote 11 - Budget And Treasury Office		–	–	–	–	–	–	–		–
Vote 12 - Cleansing		–	–	–	–	–	–	–		–
Vote 13 - Sewerage		4 527	4 467	23 404	466	1 722	4 647	(2 925)	-63%	23 404
Vote 14 - Market		2 888	19 296	7 745	–	–	2 724	(2 724)	-100%	7 745
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**85 107**	**76 497**	**129 306**	**6 991**	**14 874**	**28 925**	**(14 051)**	**-49%**	**129 306**
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		928	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		14 467	28 000	7 385	–	1 369	3 252	(1 883)	-58%	7 385
Vote 08 - Water Section		–	–	–	–	–	–	–		–
Vote 09 - City Electrial Engineering		8 087	37 339	8 458	367	570	4 084	(3 514)	-86%	8 458
Vote 10 - Corporate Governane		–	–	–	–	–	–	–		–
Vote 11 - Budget And Treasury Office		3 071	–	–	–	–	–	–		–
Vote 12 - Cleansing		–	2 284	–	–	–	156	(156)	-100%	–
Vote 13 - Sewerage		1 037	18 680	17 652	–	1 447	4 483	(3 036)	-68%	17 652
Vote 14 - Market		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	27 590	86 303	33 495	367	3 385	11 974	**(8 589)**	**-72%**	33 495
Total Capital Expenditure		**112 697**	**162 800**	**162 800**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**
Capital Expenditure - Functional Classification										
Governance and administration		**3 999**	–	–	–	–	–	–		–
Executive and council		928	–	–	–	–	–	–		–
Finance and administration		3 071	–	–	–	–	–	–		–
Internal audit								–		
Community and public safety		**9 812**	**25 734**	**10 000**	**–**	**714**	**3 573**	(2 859)	-80%	**10 000**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		9 812	25 734	10 000	–	714	3 573	(2 859)	-80%	10 000
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		**18 494**	**40 648**	**39 664**	**6 525**	**12 414**	**10 095**	2 319	23%	**39 664**
Planning and development		–	–	–	–	–	–	–		–
Road transport		18 494	40 648	39 664	6 525	12 414	10 095	2 319	23%	39 664
Environmental protection								–		
Trading services		**77 503**	**77 122**	**105 391**	**833**	**5 131**	**24 507**	(19 376)	-79%	**105 391**
Energy sources		30 304	39 899	46 237	367	872	11 127	(10 255)	-92%	46 237
Water management		41 636	11 792	18 099	–	1 089	4 095	(3 005)	-73%	18 099
Waste water management		5 563	23 147	41 055	466	3 169	9 130	(5 961)	-65%	41 055
Waste management		–	2 284	–	–	–	156	(156)	-100%	–
Other		2 888	19 296	7 745	–	–	2 724	(2 724)	-100%	7 745
Total Capital Expenditure - Functional Classification	3	**112 697**	**162 800**	**162 800**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**
Funded by:										
National Government		108 264	162 800	162 800	7 358	18 259	40 899	(22 640)	-55%	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**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		4 432	–	–	–	–	–	–		–
Total Capital Funding		**112 697**	**162 800**	**162 800**	**7 358**	**18 259**	**40 899**	**(22 640)**	**-55%**	**162 800**

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M03 September

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		(750 259)	20 000	20 000	(546 831)	20 000
Call investment deposits		547 200	100 000	100 000	704 176	100 000
Consumer debtors		916 417	575 657	575 657	1 211 273	575 657
Other debtors		552 340	1 390	1 390	582 884	1 390
Current portion of long-term receivables		59	–	–	53	–
Inventory		48 280	49 400	49 400	47 597	49 400
Total current assets		**1 314 037**	**746 447**	**746 447**	**1 999 153**	**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		4 932 471	4 552 350	4 552 350	4 951 312	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		**5 092 188**	**4 658 350**	**4 658 350**	**5 111 030**	**4 658 350**
TOTAL ASSETS		**6 406 225**	**5 404 797**	**5 404 797**	**7 110 182**	**5 404 797**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		4 452	17 000	17 000	–	17 000
Consumer deposits		67 852	38 000	38 000	68 182	38 000
Trade and other payables		1 328 399	805 565	805 565	1 505 811	805 565
Provisions		508 555	400 000	400 000	508 600	400 000
Total current liabilities		**1 909 258**	**1 260 565**	**1 260 565**	**2 082 593**	**1 260 565**
Non current liabilities						
Borrowing		85 169	33 000	33 000	88 620	33 000
Provisions		–	–	–	–	–
Total non current liabilities		**85 169**	**33 000**	**33 000**	**88 620**	**33 000**
TOTAL LIABILITIES		**1 994 428**	**1 293 565**	**1 293 565**	**2 171 213**	**1 293 565**
NET ASSETS	2	**4 411 798**	**4 111 231**	**4 111 231**	**4 938 970**	**4 111 231**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 178 970	3 931 663	3 931 663	4 841 203	3 931 663
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 178 970**	**3 931 663**	**3 931 663**	**4 841 203**	**3 931 663**

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2019/20	Budget Year 2020/21							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	288 036	288 036	33 378	106 870	72 009	34 861	48%	–
Service charges		–	1 164 952	1 164 952	69 165	196 672	291 238	(94 566)	-32%	–
Other revenue		–	86 069	86 069	3 137	163 157	21 517	141 640	658%	–
Transfers and Subsidies - Operational			480 796	480 796	500	213 964	120 199	93 765	78%	
Transfers and Subsidies - Capital			162 800	162 800		34 852	40 700	(5 848)	-14%	
Interest			229 950	229 950		5	57 488	(57 482)	-100%	
Dividends								–		
Payments										
Suppliers and employees		–	(2 226 917)	(2 226 917)	(108 342)	(684 913)	(556 729)	128 184	-23%	–
Finance charges			(3 537)	(3 537)	(184)	(521)	(884)	(363)	41%	
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**182 150**	**182 150**	**(2 347)**	**30 086**	**45 537**	**15 451**	**34%**	–
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)	(7 358)	(18 259)	(40 700)	(22 441)	55%	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(162 800)**	**(162 800)**	**(7 358)**	**(18 259)**	**(40 700)**	**(22 441)**	**55%**	–
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)	(543)	(990)	(750)	240	-32%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	**(3 000)**	**(3 000)**	**(543)**	**(990)**	**(750)**	**240**	**-32%**	**(38 000)**
NET INCREASE/ (DECREASE) IN CASH HELD		–	**16 350**	**16 350**	**(10 248)**	**10 837**	**4 087**			**(38 000)**
Cash/cash equivalents at beginning:		–	35 714	35 714		214 669				
Cash/cash equivalents at month/year end:		–	52 063	52 063		225 506	4 087			(38 000)