CITY OF MATLOSANA

1 TO: MM BUDGET STEERING Date: 2021/09/16

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: [signature]

DATE: 2021/09/16

Received by Deputy Director: Administration

Date and Time: 17/9/2021

Signature: [signature]

Director: Corporate Support	**Date**	**COMMENTS:**
[signature] **Chief Financial Officer**	16/09/2021 **Date**	**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

[signature]

SIGNATURE **DATE** 17/9/2021

C:\Docs 2016\Mambas\New Blue Mamba.doc

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

CITY OF MATLOSANA
2021-09-16
RECEIVED BY MUNICIPAL MANAGER

CITY OF
MATLOSANA

QUALITY CERTIFICATE

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

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

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

Print name: T.S.R NKHUMISE

Accounting Officer of **City of Matlosana NW403**

Signature: ....

Date ....

MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 AUGUST 2021

TABLE OF CONTENTS

PART 1

PART 2

LIST OF TABLES

PART 1: IN-YEAR REPORT

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

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	**YTD Budget 2021/22**	**August 2021/22 Actual**	**YTD Actual 2021/22**	**Variance Favourable (Unfavourable)**
Total Revenue by Source	616,497,964	425,717,785	706,132,357	89,634,393
Total Operating Expenditure	615,427,400	156,440,049	238,949,024	(376,478,375)
SURPLUS/ (DEFICIT).	**1,070,564**	**269,277,736**	**467,183,333**	**466,112,769**

This is the second report for the 2021/2022 financial year that leads to expenditure of 38.83% against the year to date actuals.

Cash management

Bank Balances	R 11,389,143
Call Investments	R 216,916,668
Cash and Cash Investments	**R 228,305,811**

Debtors

Total Debtors Book	**R 5,745,522,206**
Debtors: Government	R 169,076,975
Debtors: Business	R 514,400,180
Debtors: Household	R 5,062,045,051

Capital grant expenditure

CAPITAL GRANT EXPENDITURE	BUDGET	AUG 2021	YTD ACTUALS	YTD%
MIG	87 923 450	12 785 936	13 090 236	14,89
NDPG	43 000 000	2 106 512	9 699 737	22,56
DME/INER	26 707 000		-	-
WSIG	10 000 000		200 506	2,01
	167 630 450	**14 892 448**	**22 990 478**	**13,71**

Capital grants expenditure is at 13.71% as at 31 August 2021.

2. IN – YEAR BUDGET STATEMENT MAIN TABLE

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

2.2 Table 2 C1: Monthly Budget Statement Summary

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

Description	2020/21	Budget Year 2021/22							
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	425 503	490 297	490 297	33 660	110 769	81 716	29 052	36%	490 297
Service charges	1 723 354	1 999 469	1 999 469	173 552	333 498	333 245	253	0%	1 999 469
Investment revenue	8 491	10 950	10 950	526	529	1 825	(1 296)	-71%	10 950
Transfers and subsidies	529 224	494 844	494 844	175 038	175 038	82 474	92 564	112%	494 844
Other own revenue	477 679	535 798	535 798	42 943	86 299	89 300	(3 001)	-3%	535 798
Total Revenue (excluding capital transfers and contributions)	**3 164 252**	**3 531 358**	**3 531 358**	**425 718**	**706 132**	**588 560**	**117 573**	**20%**	**3 531 358**
Employee costs	679 005	692 304	692 304	52 776	105 975	115 385	(9 409)	-8%	692 304
Remuneration of Councillors	36 496	37 223	37 223	2 464	5 432	6 204	(772)	-12%	37 223
Depreciation & asset impairment	324 127	366 774	366 774	–	–	61 129	(61 129)	-100%	366 774
Finance charges	2 198	2 300	2 300	142	285	383	(98)	-26%	2 300
Inventory consumed and bulk purchases	890 663	1 437 498	1 437 498	63 904	79 983	239 583	(159 600)	-67%	1 437 498
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 042 401	1 156 457	1 156 457	37 154	47 274	192 743	(145 470)	-75%	1 156 457
Total Expenditure	**2 974 890**	**3 692 555**	**3 692 555**	**156 440**	**238 949**	**615 427**	**(376 478)**	**-61%**	**3 692 555**
Surplus/(Deficit)	**189 362**	**(161 198)**	**(161 198)**	**269 278**	**467 183**	**(26 868)**	**494 051**	**-1839%**	**(161 198)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	176 569	167 630	167 630	–	–	27 938	### ###	-100%	167 630
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	**365 931**	**6 433**	**6 433**	**269 278**	**467 183**	**1 071**	**466 113**	**43539%**	**6 433**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**365 931**	**6 433**	**6 433**	**269 278**	**467 183**	**1 071**	**466 113**	**43539%**	**6 433**
Capital expenditure & funds sources									
Capital expenditure	**194 313**	**167 630**	**167 630**	**14 892**	**22 990**	**28 113**	**(5 122)**	**-18%**	**167 630**
Capital transfers recognised	186 853	167 630	167 630	14 892	22 990	28 113	(5 122)	-18%	167 630
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**7 460**	–	–	–	–	–	–		–
Total sources of capital funds	**194 313**	**167 630**	**167 630**	**14 892**	**22 990**	**28 113**	**(5 122)**	**-18%**	**167 630**
Financial position									
Total current assets	2 659 092	1 295 969	1 295 969		2 745 842				1 295 969
Total non current assets	4 828 759	4 556 286	4 556 286		4 851 749				4 556 286
Total current liabilities	4 227 976	1 524 363	1 524 363		2 974 209				1 524 363
Total non current liabilities	80 124	81 274	81 274		79 626				81 274
Community wealth/Equity	**4 053 803**	**4 240 185**	**4 240 185**		**4 347 427**				**4 240 185**
Cash flows									
Net cash from (used) operating	376 614	135 130	135 130	736 107	892 231	22 521	(869 710)	-3862%	135 130
Net cash from (used) investing	(143 182)	(167 598)	(167 630)	(14 892)	(22 990)	(27 933)	(4 942)	18%	(167 598)
Net cash from (used) financing	(1 824)	(30 676)	–	(253)	(62 257)	(15 405)	46 852	-304%	(92 430)
Cash/cash equivalents at the month/year end	**95 221**	**277 716**	**308 359**	–	**591 619**	**(20 817)**	**(612 436)**	**2942%**	**(124 897)**

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	242 300	208 985	123 825	5 170 412	–	–	–	–	5 745 522
Creditors Age Analysis									
Total Creditors	218 583	183 292	155 910	1 307 521	–	–	–	–	1 865 306

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

Actual operating revenue per source

The actual operating revenue per revenue source is set out in Table 3 below. From table 1 it can be seen that actual operating revenue raised (R 706,132,357) compares unfavourably with the pro rata budgeted figures (R 616,497,964) a positive variance of R 89,634,393 at the end of August 2021.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR AUGUST 2021

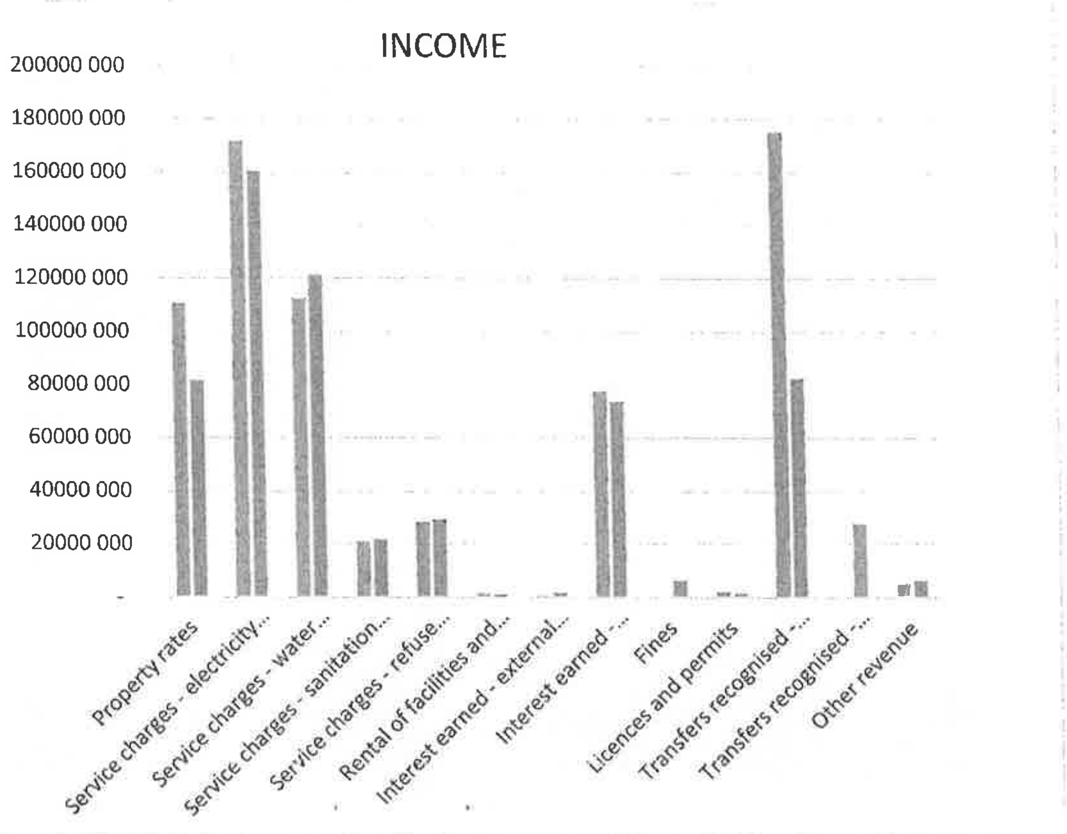
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
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		425 503	490 297	490 297	33 660	110 769	81 716	29 052	36%	490 297
Service charges - electricity revenue		817 575	962 746	962 746	95 655	171 714	160 458	11 256	7%	962 746
Service charges - water revenue		647 511	729 313	729 313	53 670	112 567	121 552	(8 985)	-7%	729 313
Service charges - sanitation revenue		118 205	130 918	130 918	10 251	20 949	21 820	(870)	-4%	130 918
Service charges - refuse revenue		140 063	176 491	176 491	13 977	28 268	29 415	(1 147)	-4%	176 491
Rental of facilities and equipment		5 754	7 158	7 158	849	1 462	1 193	269	23%	7 158
Interest earned - external investments		8 491	10 950	10 950	526	529	1 825	(1 296)	-71%	10 950
Interest earned - outstanding debtors		417 303	441 687	441 687	38 035	77 685	73 615	4 071	6%	441 687
Dividends received								–		
Fines, penalties and forfeits		2 071	38 131	38 131	250	318	6 355	(6 037)	-95%	38 131
Licences and permits		9 228	9 273	9 273	995	1 986	1 546	441	29%	9 273
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		529 224	494 844	494 844	175 038	175 038	82 474	92 564	112%	494 844
Other revenue		42 394	39 548	39 548	2 813	4 848	6 591	(1 743)	-26%	39 548
Gains		929	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**3 164 252**	**3 531 358**	**3 531 358**	**425 718**	**706 132**	**588 560**	**117 573**	**20%**	**3 531 358**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		176 569	167 630	167 630	–	–	27 938	(27 938)	**(0)**	167 630
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)		–	–	–	–	–	–	–		–

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR AUGUST 2021

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

Description	Ref	2020/21	Budget Year 2021/22							
		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		1 024 915	1 149 954	1 149 954	220 709	309 342	191 659	117 683	61%	1 149 954
Executive and council		3 399	1 829	1 829	285	489	305	184	60%	1 829
Finance and administration		1 021 515	1 148 125	1 148 125	220 424	308 853	191 354	117 499	61%	1 148 125
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		89 698	42 916	42 916	1 843	3 352	7 153	(3 801)	-53%	42 916
Community and social services		50 581	4 153	4 153	371	651	692	(42)	-6%	4 153
Sport and recreation		11 360	85	85	91	104	14	90	632%	85
Public safety		27 758	38 678	38 678	1 381	2 597	6 446	(3 849)	-60%	38 678
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		66 811	143 452	143 452	867	1 117	23 909	(22 792)	-95%	143 452
Planning and development		9 354	10 491	10 491	688	926	1 748	(823)	-47%	10 491
Road transport		57 240	132 709	132 709	156	163	22 118	(21 955)	-99%	132 709
Environmental protection		216	252	252	23	28	42	(14)	-34%	252
Trading services		2 137 019	2 346 524	2 346 524	200 578	388 892	391 087	(2 195)	-1%	2 346 524
Energy sources		911 010	1 057 233	1 057 233	97 809	177 728	176 205	1 522	1%	1 057 233
Water management		842 176	889 466	889 466	69 765	144 488	148 244	(3 757)	-3%	889 466
Waste water management		158 187	144 720	144 720	10 547	21 540	24 120	(2 580)	-11%	144 720
Waste management		225 646	255 105	255 105	22 456	45 137	42 517	2 619	6%	255 105
Other	4	22 379	16 142	16 142	1 721	3 430	2 690	740	27%	16 142
Total Revenue - Functional	2	3 340 821	3 698 988	3 698 988	425 718	706 132	616 498	89 634	15%	3 698 988



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 238,949,024 compares unfavourably with the pro rata budgeted expenditure of R 615,427,400 and a variance of R 376,478,375

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR AUGUST 2021

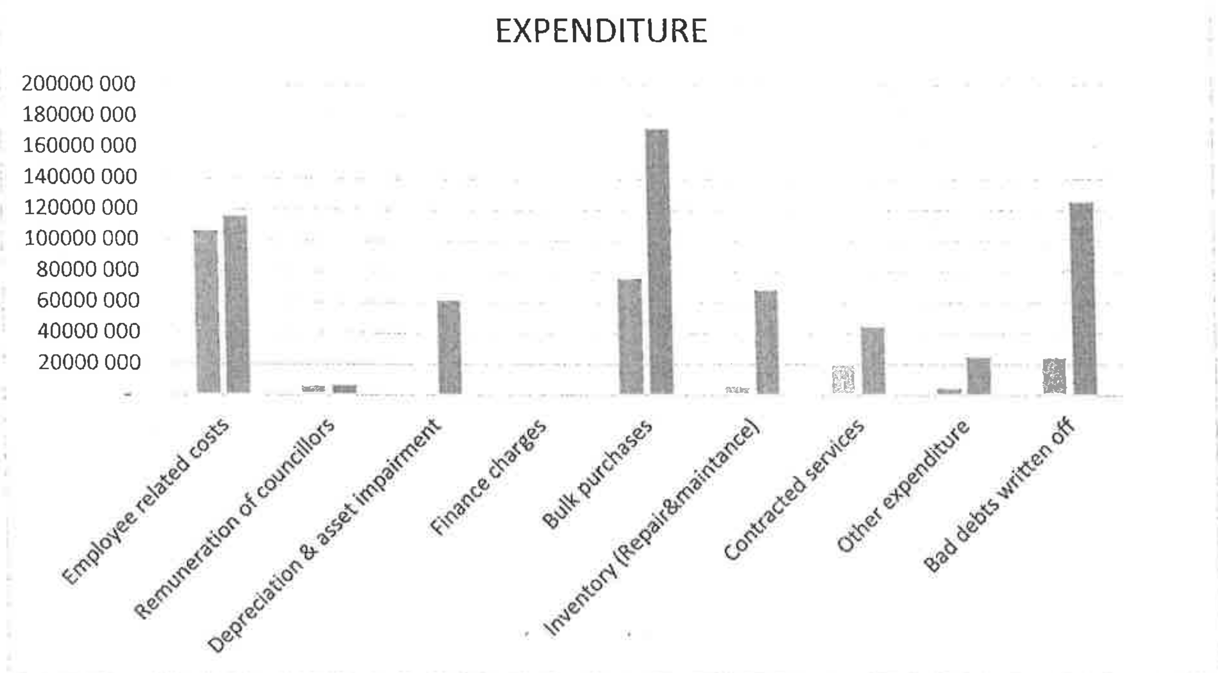
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
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		679 005	692 304	692 304	52 776	105 975	115 385	(9 409)	-8%	692 304
Remuneration of councillors		36 496	37 223	37 223	2 464	5 432	6 204	(772)	-12%	37 223
Debt impairment		639 689	746 930	746 930	23 197	23 832	124 488	(100 657)	-81%	746 930
Depreciation & asset impairment		324 127	366 774	366 774	–	–	61 129	(61 129)	-100%	366 774
Finance charges		2 198	2 300	2 300	142	285	383	(98)	-26%	2 300
Bulk purchases - electricity		789 737	1 032 353	1 032 353	60 870	75 043	172 059	(97 016)	-56%	1 032 353
Inventory consumed		100 926	405 145	405 145	3 035	4 940	67 524	(62 584)	-93%	405 145
Contracted services		252 414	262 292	262 292	11 519	19 391	43 715	(24 324)	-56%	262 292
Transfers and subsidies								–		
Other expenditure		149 087	147 235	147 235	2 438	4 051	24 540	(20 489)	-83%	147 235
Losses		1 211	–	–	–	–	–	–		–
Total Expenditure		**2 974 890**	**3 692 555**	**3 692 555**	**156 440**	**238 949**	**615 427**	**(376 478)**	**-61%**	**3 692 555**

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR AUGUST 2021

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

Description	Ref	2020/21	Budget Year 2021/22							
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		**579 749**	**606 930**	**606 930**	**23 655**	**44 945**	**101 155**	(56 211)	-56%	**606 930**
Executive and council		299 440	325 590	325 590	11 228	24 918	54 265	(29 347)	-54%	325 590
Finance and administration		275 901	275 726	275 726	12 222	19 617	45 954	(26 337)	-57%	275 726
Internal audit		4 408	5 614	5 614	205	410	936	(526)	-56%	5 614
Community and public safety		**262 118**	**277 523**	**277 523**	**18 132**	**35 420**	**46 254**	(10 834)	-23%	**277 523**
Community and social services		63 468	78 883	78 883	3 348	6 974	13 147	(6 173)	-47%	78 883
Sport and recreation		72 389	68 604	68 604	5 076	9 980	11 434	(1 454)	-13%	68 604
Public safety		116 002	126 916	126 916	9 656	18 363	21 153	(2 790)	-13%	126 916
Housing		629	2 948	2 948	52	104	491	(388)	-79%	2 948
Health		9 630	173	173	–	–	29	(29)	-100%	173
Economic and environmental services		**209 251**	**223 963**	**223 963**	**8 788**	**16 263**	**37 327**	(21 065)	-56%	**223 963**
Planning and development		50 499	57 835	57 835	3 608	7 192	9 639	(2 448)	-25%	57 835
Road transport		157 415	164 680	164 680	5 090	8 901	27 447	(18 546)	-68%	164 680
Environmental protection		1 336	1 449	1 449	90	170	241	(71)	-30%	1 449
Trading services		**1 904 912**	**2 562 400**	**2 562 400**	**105 033**	**140 613**	**427 067**	(286 454)	-67%	**2 562 400**
Energy sources		1 017 254	1 503 969	1 503 969	69 715	89 252	250 662	(161 410)	-64%	1 503 969
Water management		551 411	678 794	678 794	16 017	19 655	113 132	(93 477)	-83%	678 794
Waste water management		156 573	190 024	190 024	6 105	10 353	31 671	(21 318)	-67%	190 024
Waste management		179 675	189 613	189 613	13 196	21 353	31 602	(10 249)	-32%	189 613
Other		**18 860**	**21 740**	**21 740**	**832**	**1 708**	**3 623**	**(1 916)**	**-53%**	**21 740**
Total Expenditure - Functional	**3**	**2 974 890**	**3 692 555**	**3 692 555**	**156 440**	**238 949**	**615 427**	**(376 478)**	**-61%**	**3 692 555**



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 AUGUST 2021

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

Vote Description	Ref	2020/21	Budget Year 2021/22							
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		12 532	15 285	15 285	4 039	4 039	2 548	1 491	59%	15 285
Vote 06 - Council General		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		45 357	55 012	55 012	7 912	10 283	9 169	1 114	12%	55 012
Vote 08 - Water Section		17 950	33 280	33 280	–	5 223	5 721	(498)	-9%	33 280
Vote 09 - City Electrial Engineering		46 077	32 707	32 707	–	–	5 451	(5 451)	-100%	32 707
Vote 10 - Corporate Governane		–	–	–	–	–	–	–		–
Vote 11 - Budget And Treasury Office		–	–	–	–	–	–	–		–
Vote 12 - Cleansing		–	–	–	–	–	–	–		–
Vote 13 - Sewerage		22 746	4 000	4 000	–	201	667	(466)	-70%	4 000
Vote 14 - Market		6 126	12 730	12 730	–	304	2 122	(1 817)	-86%	12 730
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**150 788**	**153 014**	**153 014**	**11 951**	**20 049**	**25 677**	**(5 628)**	**-22%**	**153 014**
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		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		5 366	–	–	–	–	–	–		–
Vote 08 - Water Section		9 977	–	–	–	–	–	–		–
Vote 09 - City Electrial Engineering		12 224	6 000	6 000	2 107	2 107	1 000	1 107	111%	6 000
Vote 10 - Corporate Governane		–	–	–	–	–	–	–		–
Vote 11 - Budget And Treasury Office		–	–	–	–	–	–	–		–
Vote 12 - Cleansing		–	–	–	–	–	–	–		–
Vote 13 - Sewerage		15 958	8 616	8 616	835	835	1 436	(601)	-42%	8 616
Vote 14 - Market		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	43 524	14 616	14 616	2 941	2 941	2 436	**505**	**21%**	14 616
Total Capital Expenditure		**194 313**	**167 630**	**167 630**	**14 892**	**22 990**	**28 113**	**(5 122)**	**-18%**	**167 630**
Capital Expenditure - Functional Classification										
Governance and administration		–	–	–	–	–	–	–		–
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	–	–	–	–	–	–		–
Internal audit								–		
Community and public safety		**12 532**	**15 285**	**15 285**	**4 039**	**4 039**	**2 548**	1 491	59%	**15 285**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		12 532	15 285	15 285	4 039	4 039	2 548	1 491	59%	15 285
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		**50 724**	**55 012**	**55 012**	**7 912**	**10 283**	**9 169**	1 114	12%	**55 012**
Planning and development								–		
Road transport		50 724	55 012	55 012	7 912	10 283	9 169	1 114	12%	55 012
Environmental protection								–		
Trading services		**124 931**	**84 603**	**84 603**	**2 941**	8 364	**14 275**	(5 910)	-41%	**84 603**
Energy sources		58 301	38 707	38 707	2 107	2 107	6 451	(4 345)	-67%	38 707
Water management		27 927	33 280	33 280	–	5 223	5 721	(498)	-9%	33 280
Waste water management		38 703	12 616	12 616	835	1 035	2 103	(1 067)	-51%	12 616
Waste management		–	–	–	–	–	–	–		–
Other		6 126	12 730	12 730	–	304	2 122	(1 817)	-86%	12 730
Total Capital Expenditure - Functional Classification	3	**194 313**	**167 630**	**167 630**	**14 892**	**22 990**	**28 113**	**(5 122)**	**-18%**	**167 630**

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

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

Vote Description	Ref	2020/21	Budget Year 2021/22							
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		186 853	167 630	167 630	14 892	22 990	28 113	(5 122)	-18%	167 630
Provincial Government								–		
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–		–
Transfers recognised - capital		**186 853**	**167 630**	**167 630**	**14 892**	**22 990**	**28 113**	**(5 122)**	**-18%**	**167 630**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7 460	–	–	–	–	–	–		–
Total Capital Funding		**194 313**	**167 630**	**167 630**	**14 892**	**22 990**	**28 113**	**(5 122)**	**-18%**	**167 630**

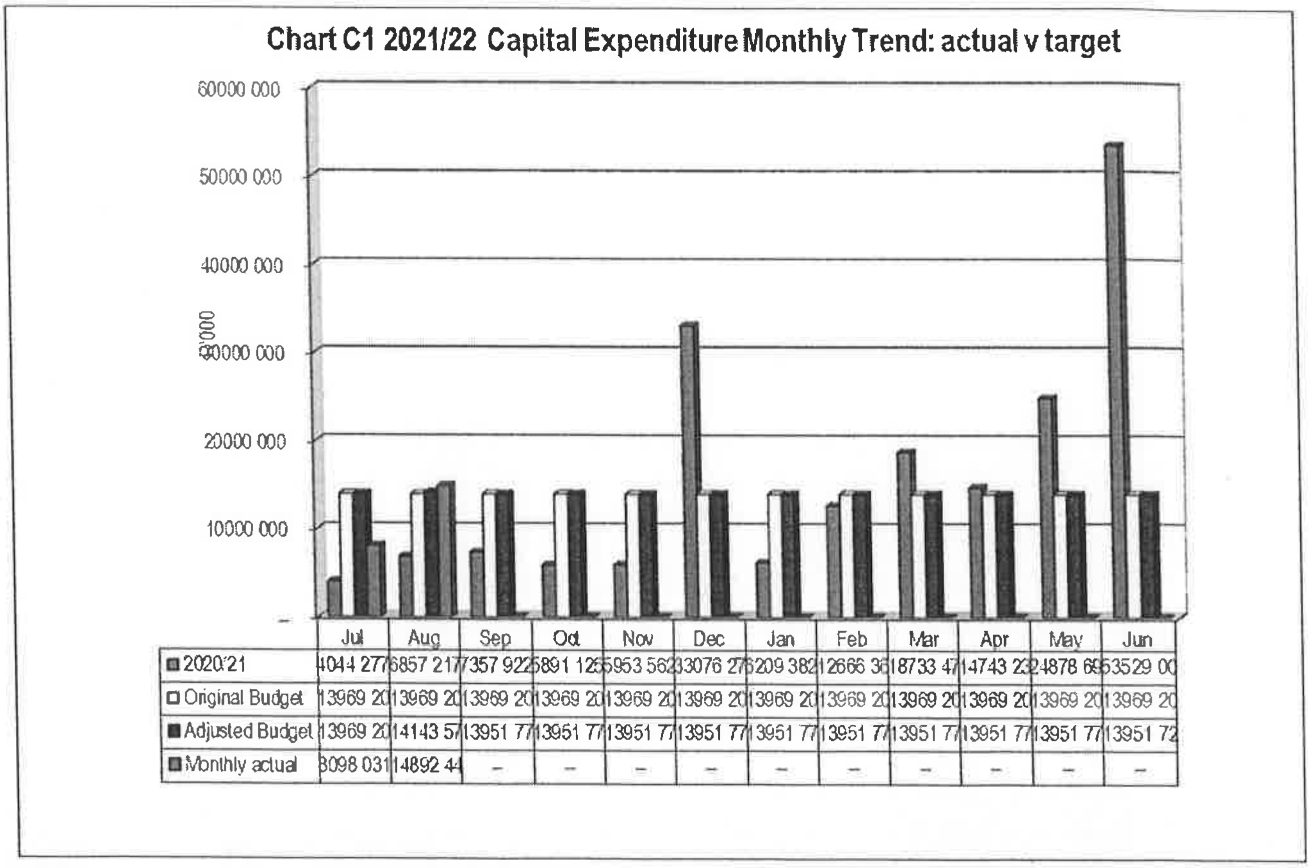


TABLE 9: FINANCIAL POSITION

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

Description	Ref	2020/21	Budget Year 2021/22			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		1 526 484	179 586	179 586	(481 909)	179 586
Call investment deposits		(1 178 403)	131 273	131 273	598 693	131 273
Consumer debtors		1 127 320	689 812	689 812	1 303 540	689 812
Other debtors		767 559	243 161	243 161	766 788	243 161
Current portion of long-term receivables		35	29	29	35	29
Inventory		49 371	52 107	52 107	61 747	52 107
Total current assets		**2 292 367**	**1 295 969**	**1 295 969**	**2 248 894**	**1 295 969**
Non current assets						
Long-term receivables		–	33	33	–	33
Investments						
Investment property		257 100	257 100	257 100	257 100	257 100
Investments in Associate						
Property, plant and equipment		4 670 757	4 287 915	4 287 915	4 693 375	4 287 915
Biological						
Intangible		1 297	1 297	1 297	1 297	1 297
Other non-current assets		(100 389)	9 941	9 941	(100 389)	9 941
Total non current assets		**4 828 766**	**4 556 286**	**4 556 286**	**4 851 384**	**4 556 286**
TOTAL ASSETS		**7 121 133**	**5 852 255**	**5 852 255**	**7 100 279**	**5 852 255**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		1 614	2 000	2 000	1 614	2 000
Consumer deposits		61 754	92 430	92 430	61 879	92 430
Trade and other payables		3 504 701	887 562	887 562	2 041 301	887 562
Provisions		495 583	542 371	542 371	495 610	542 371
Total current liabilities		**4 063 653**	**1 524 363**	**1 524 363**	**2 600 404**	**1 524 363**
Non current liabilities						
Borrowing		80 124	81 274	81 274	79 626	81 274
Provisions		–	–	–	–	–
Total non current liabilities		**80 124**	**81 274**	**81 274**	**79 626**	**81 274**
TOTAL LIABILITIES		**4 143 776**	**1 605 637**	**1 605 637**	**2 680 030**	**1 605 637**
NET ASSETS	2	**2 977 357**	**4 246 618**	**4 246 618**	**4 420 248**	**4 246 618**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 053 803	4 240 185	4 240 185	4 386 758	4 240 185
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 053 803**	**4 240 185**	**4 240 185**	**4 386 758**	**4 240 185**

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

The Cash Flow figures are not complete due to the following reasons:

- Balances from the previous year are not yet brought forward as the Annual Financial Statements are not yet finalised and submitted
- There are issues with linkings on the Data Strings and the System Vendor is currently attending to it.
- Total cash receipts as at 31 August 2021 reflect an amount of R 189,500,249, included are the following grants received:

  FMG: R 3,100,000

  EPWP: R 477,000

- Total cash payments indicate an amount of R 244,629,770 as at 31 August 2021
- Collection rate – The year to date collection rate for the month ended 31 August 2021 is 60.69%

TABLE 10: ACTUAL CASH FLOW AUGUST 2021

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

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	336 662	336 662	36 484	65 493	56 110	9 383	17%	336 662
Service charges		719 403	1 450 674	1 450 674	101 656	181 299	241 779	(60 480)	-25%	1 450 674
Other revenue		1 650 829	470 189	470 189	440 120	462 765	78 365	384 401	491%	470 189
Transfers and Subsidies - Operational		–	490 216	490 216	205 254	205 254	81 703	123 551	151%	490 216
Transfers and Subsidies - Capital		–	172 258	172 258	33 173	55 749	28 710	27 039	94%	172 258
Interest		4 880	750	750	–	–	125	(125)	-100%	750
Dividends								–		
Payments										
Suppliers and employees		(1 998 498)	(2 785 620)	(2 785 620)	(80 579)	(78 329)	(464 271)	(385 942)	83%	(2 785 620)
Finance charges								–		
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**376 614**	**135 130**	**135 130**	**736 107**	**892 231**	**22 521**	**(869 710)**	**-3862%**	**135 130**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	33	–	–	–	5	(5)	-100%	33
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(143 182)	(167 630)	(167 630)	(14 892)	(22 990)	(27 938)	(4 948)	18%	(167 630)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(143 182)**	**(167 598)**	**(167 630)**	**(14 892)**	**(22 990)**	**(27 933)**	**(4 942)**	**18%**	**(167 598)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		(1 824)	(30 676)	–	(253)	(62 257)	(15 405)	(46 852)	304%	(92 430)
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(1 824)**	**(30 676)**	**–**	**(253)**	**(62 257)**	**(15 405)**	**46 852**	**-304%**	**(92 430)**
NET INCREASE/ (DECREASE) IN CASH HELD		**231 607**	**(63 143)**	**(32 500)**	**720 962**	**806 984**	**(20 817)**			**(124 897)**
Cash/cash equivalents at beginning:		(136 386)	340 859	340 859		(215 365)				
Cash/cash equivalents at month/year end:		95 221	277 716	308 359		591 619	(20 817)			(124 897)

2.6 Actual borrowings

The municipality's position on external loans is set out in Table 11 attached. The municipality started the 2021/22 financial year with borrowing debt of R16,020,739 and after repayments R 497,447 were made, the total borrowings outstanding as at 31 August 2021 amounts to R 15,523,291

TABLE 11: ACTUAL BORROWING FOR AUGUST 2021

Attached **ANNEXURE A**

ANNEXURE A
31 AUGUST 2021

Borrowing Reference No	Start Date	End Date	Borrowing Period Years	Original Loan	Lender	Purpose	% Interest Rate (2 dec) Per Annum	Interest Paid This quarter	Opening Balance 01/07/2021	Debt Repaid or Re-deemed	Additional Principal Accrued	Balance at 31/08/2021
						ANNUITY LOANS						
NW11182	1/10/1998	30/09/2018	20	7435456	Development Bank of SA	Provision of Infrastructure	15,25	0,00	0,00	0,00	0,00	0,00
NW13637	1/10/2000	30/09/2020	20	3951600	Development Bank of SA	Provision of Infrastructure	15,6	0,00	0,00	0,00	0,00	0,00
NW103877/1	1/11/2010	1/11/2025	15	35269878	Development Bank of SA	Provision of Infrastructure	14,75	285 377,26	16 020 738,97	497 447,56	0,00	15 523 291,41
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			285 377,26	16 020 738,97	497 447,56	0,00	15 523 291,41

PART 2 SUPPORTING DOCUMENTATION

3. IN -YEAR BUDGET STATEMENT SUPPORTING TABLES AND DOCUMENTATIONS

3.1 Debtor's age analysis

Debtors age analysis per service

The municipality's total outstanding debtors amounted to R 5,745,522,206 as at 31 August 2021 compared to R 5,664,320,489 as at 31 July 2021.

Current to 30 days debt amounted to 242,300,002 as at 31 August 2021 and has decreased with R 50,353,558 compared to R 292,653,560 as at 31 July 2021.
31 to 60 days debt increased with R 71,645,811; 61 to 90 days decreased with R 8,604,154 and 91 days and older debt as at 31 August 2021 amounted to R 5,170,411,675 and has increased with R 68,513,618 compared to R 5,101,898,057 as at 31 July 2021.

Interest on debtors is also included in total debtors book.

Debtors age analysis per debtor type

Government Debt R 169,076,975 (2.9%)

Business debtors R 514,400,180 (9.0%)

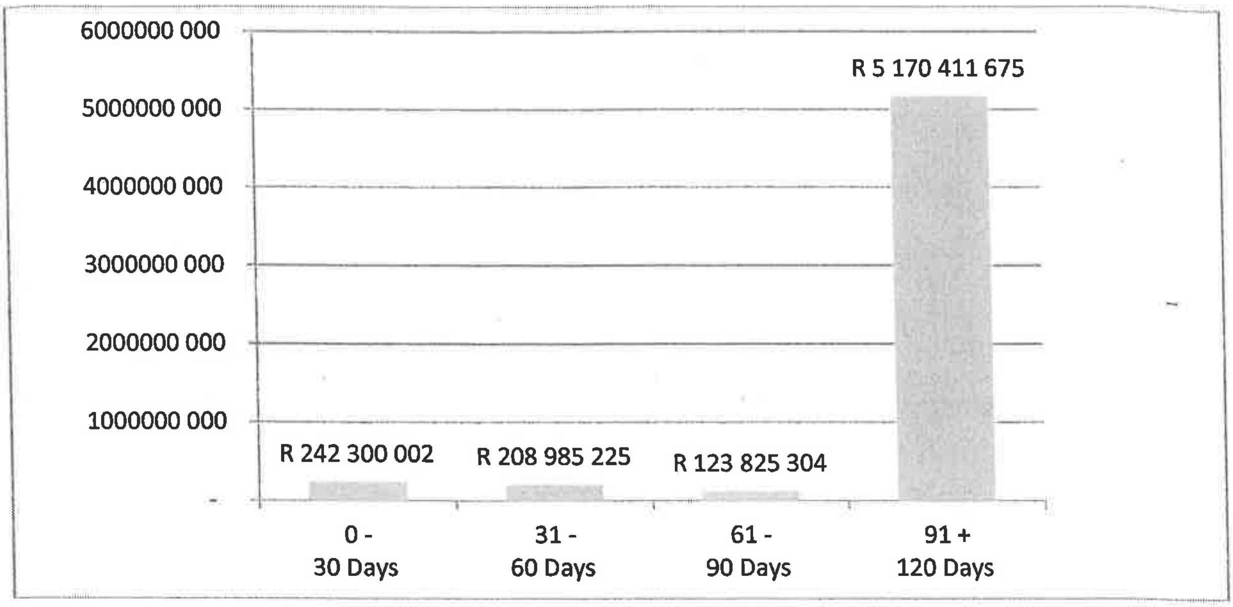
Domestic debtors R 5,062,045,051 (88.1%)

The total outstanding debt of R 5,745,522,206 is a great concern. Council appointed debt collectors, they started on January 2019, from January 2019 to 31 August 2021 they have collected R 57.4 million.

TABLE 12: OUTSTANDING DEBTORS AS AT 31 AUGUST 2021

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

Description	NT Code	Budget Year 2021/22											
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	60 917	44 577	41 632	1 968 044					2 115 170	1 968 044		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	79 125	40 219	14 851	359 424					493 620	359 424		
Receivables from Non-exchange Transactions - Property Rates	1400	31 396	52 913	9 749	293 741					387 800	293 741		
Receivables from Exchange Transactions - Waste Water Management	1500	7 948	6 336	4 732	270 936					289 953	270 936		
Receivables from Exchange Transactions - Waste Management	1600	15 438	11 674	9 093	526 313					562 517	526 313		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	47 475	53 266	43 769	1 751 952					1 896 462	1 751 952		
Total By Income Source	2000	242 300	208 985	123 825	5 170 412	–	–	–	–	5 745 522	5 170 412	–	–
2020/21 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	11 511	40 198	6 300	111 068					169 077	111 068		
Commercial	2300	68 189	34 797	13 107	398 307					514 400	398 307		
Households	2400	162 600	133 990	104 418	4 661 037					5 062 045	4 661 037		
Other	2500									–	–		
Total By Customer Group	2600	242 300	208 985	123 825	5 170 412	–	–	–	–	5 745 522	5 170 412	–	–



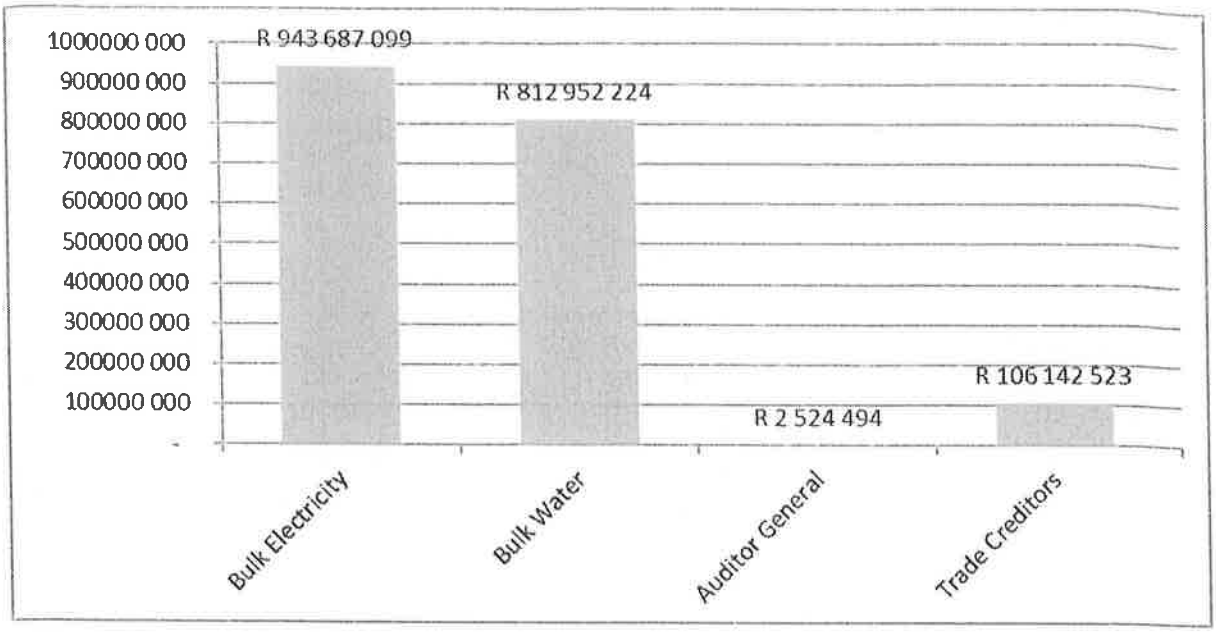
3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 1,865,306,340 as at 31 August 2021 compared with the R 1,782,095,941 as at 31 July 2021 and increased with R 83,210,399

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

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

Description R thousands	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	128 855	145 394	112 434	557 003					943 687	
Bulk Water	0200	82 355	37 897	39 652	653 048					812 952	
PAYE deductions	0300									–	
VAT (output less Input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	7 341		3 823	94 978					106 143	
Auditor General	0800	33		–	2 492					2 524	
Other	0900									–	
Total By Customer Type	**1000**	**218 583**	**183 292**	**155 910**	**1 307 521**	–	–	–	–	**1 865 306**	–



3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 31 August 2021 is as set out in Table14 below. The municipality started the beginning of the month with total investments of R 289,727,437 and after investments made of R 73,600,000 and withdrawals of R 136,274,903 closed with an investment balance of R 227,758,953 at the five listed local banks.

TABLE 14: INVESTMENTS AS AT 31 AUGUST 2021

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

Investments by maturity Name of institution & Investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ›	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA		-	daily call	yes	Variable		-			210 500	511	(136 275)	73 600	148 336
INVESTEC		-	daily call	yes	Variable		-			6 970	20	-		6 989
SANLAM		2yrs	Policy	yes	Variable		-		2024/08/01	10 776		-		10 776
FNB		12months	Long term	yes	Variable		-		2022/08/30	66		-		66
FNB		-	dailoy call	yes	Variable					38 276	109			38 385
NEDBANK		-	daily call	yes	Variable		-			23 139	67			23 206
														-
														-
Municipality sub-total										289 727	706	(136 275)	73 600	227 759
Entities														
														-
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									289 727		(136 275)	73 600	227 759

3.2 Allocations received and actual expenditure on allocations received

The municipality's position with regard to grant allocation received and the actual expenditure on the grant allocations received are set out in Table 15 and 16 below. The Operating grants expenditure amounted to R 4,257,363 as at 31 August 2021 and the Capital grants expenditure amounted to R 14,892,448 as at 31 August 2021.

TABLE 15: TRANSFER AND GRANT RECEIPTS

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

Description	Ref	2020/21	Budget Year 2021/22							
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:		**528 745**	**493 610**	**493 610**	**175 038**	**175 038**	**82 268**	**92 769**	**112,8%**	**493 610**
Energy Efficiency and Demand Side Management Grant		7 399	–	–	–	–	–	–		–
Equitable Share		463 887	484 096	484 096	174 895	174 895	80 683	94 213	116,8%	484 096
Expanded Public Works Programme Integrated Grant		2 452	1 786	1 786	142	142	298	(155)	-52,2%	1 786
Local Government Financial Management Grant		2 929	3 100	3 100	–	–	517	(517)	-100,0%	3 100
Municipal Disaster Relief Grant		47 222	–	–	–	–	–	–		–
Municipal Infrastructure Grant	3	4 857	4 628	4 628	–	–	771	(771)	-100,0%	4 628
Other transfers and grants [insert description]								–		
Provincial Government:		**478**	**1 234**	**1 234**	–	–	**206**	**(206)**	**-100,0%**	**1 234**
Capacity Building and Other Grants		478	1 234	1 234	–	–	206	(206)	-100,0%	1 234
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	**529 224**	**494 844**	**494 844**	**175 038**	**175 038**	**82 474**	**92 564**	**112,2%**	**494 844**
Capital Transfers and Grants										
National Government:		176 569	167 630	167 630	–	–	27 938	(27 938)	**-100,0%**	167 630
Integrated National Electrification Programme Grant		19 612	26 707	26 707	–	–	4 451	(4 451)	-100,0%	26 707
Municipal Infrastructure Grant		87 728	87 923	87 923	–	–	14 654	(14 654)	-100,0%	87 923
Neighbourhood Development Partnership Grant		50 553	53 000	53 000	–	–	8 833	(8 833)	-100,0%	53 000
Water Services Infrastructure Grant		18 678	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Developers Contribution		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	**176 569**	**167 630**	**167 630**	–	–	**27 938**	**(27 938)**	**-100,0%**	**167 630**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	705 793	662 474	662 474	175 038	175 038	110 412	64 625	58,5%	662 474

TABLE 16: TRANSFER AND GRANT EXPENDITURE

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

Description	Ref	2020/21	Budget Year 2021/22							
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:		**102 607**	**84 562**	**84 562**	**4 257**	**8 350**	**14 094**	**(5 744)**	**-40,8%**	**84 562**
Energy Efficiency and Demand Side Management Grant		5 189	4 340	4 340	–	–	723	(723)	-100,0%	4 340
Equitable Share		65 390	69 020	69 020	3 747	6 739	11 503	(4 765)	-41,4%	69 020
Expanded Public Works Programme Integrated Grant		2 609	2 574	2 574	141	284	429	(145)	-33,9%	2 574
Local Government Financial Management Grant		2 668	3 300	3 300	42	85	550	(465)	-84,5%	3 300
Municipal Disaster Relief Grant		21 827	924	924	–	469	154	315	204,2%	924
Municipal Infrastructure Grant		4 924	4 404	4 404	327	774	734	40	5,5%	4 404
Provincial Government:		**1 013**	**1 234**	**1 234**	**–**	**–**	**206**	**(206)**	**-100,0%**	**1 234**
Capacity Building and Other Grants		1 013	1 234	1 234	–	–	206	(206)	-100,0%	1 234
Libraries; Archives and Museums		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		**103 620**	**85 796**	**85 796**	**4 257**	**8 350**	**14 299**	**(5 949)**	**-41,6%**	**85 796**
Capital expenditure of Transfers and Grants										
National Government:		186 853	167 630	167 630	14 892	22 990	28 113	(5 122)	-18,2%	167 630
Integrated National Electrification Programme Grant		18 356	26 707	26 707	–	–	4 451	(4 451)	-100,0%	26 707
Municipal Disaster Relief Grant		20 726	–	–	–	–	–	–		–
Municipal Infrastructure Grant		87 290	87 923	87 923	12 786	13 090	14 828	(1 738)	-11,7%	87 923
Neighbourhood Development Partnership Grant		44 238	43 000	43 000	2 107	9 700	7 167	2 533	35,3%	43 000
Water Services Infrastructure Grant		16 242	10 000	10 000	–	201	1 667	(1 466)	-88,0%	10 000
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Developers Contribution		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		**186 853**	**167 630**	**167 630**	**14 892**	**22 990**	**28 113**	**(5 122)**	**-18,2%**	**167 630**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**290 473**	**253 426**	**253 426**	**19 150**	**31 341**	**42 412**	**(11 072)**	**-26,1%**	**253 426**

The above attached table shows the expenditure per grant.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 106 million spent as at 31 August 2021
- Council Remuneration – R 5.4 million spent as at 31 August 2021

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

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

Summary of Employee and Councillor remuneration R thousands	Ref	2020/21 Audited Outcome	Budget Year 2021/22 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		22 682	23 167	23 167	1 494	3 330	3 861	(531)	-14%	23 167
Pension and UIF Contributions		2 112	2 119	2 119	145	321	353	(32)	-9%	2 119
Medical Aid Contributions		17	17	17	1	3	3	–		17
Motor Vehicle Allowance								–		
Cellphone Allowance		3 393	2 697	2 697	278	559	449	109	24%	2 697
Housing Allowances								–		
Other benefits and allowances		8 291	9 222	9 222	547	1 219	1 537	(318)	-21%	9 222
Sub Total - Councillors		**36 496**	**37 223**	**37 223**	**2 464**	**5 432**	**6 204**	**(772)**	**-12%**	**37 223**
% increase	4		**2,0%**	**2,0%**						**2,0%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 688	10 192	10 192	461	921	1 699	(777)	-46%	10 192
Pension and UIF Contributions		9	15	15	1	2	2	(1)	-29%	15
Medical Aid Contributions		46	47	47	5	10	8	2	21%	47
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		596	1 287	1 287	59	117	214	(97)	-45%	1 287
Cellphone Allowance		24	199	199	2	4	33	(29)	-88%	199
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	7	7	–	–	1	(1)	-100%	7
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		**6 363**	**11 747**	**11 747**	**527**	**1 054**	**1 958**	**(904)**	**-46%**	**11 747**
% increase	4		**84,6%**	**84,6%**						**84,6%**
Other Municipal Staff										
Basic Salaries and Wages		423 593	444 606	444 606	33 754	67 428	74 101	(6 673)	-9%	444 606
Pension and UIF Contributions		87 079	90 097	90 097	7 161	14 317	15 016	(699)	-5%	90 097
Medical Aid Contributions		39 093	41 323	41 323	3 224	6 437	6 887	(450)	-7%	41 323
Overtime		55 737	24 732	24 732	4 051	8 622	4 122	4 500	109%	24 732
Performance Bonus		33 278	35 720	35 720	1 840	3 310	5 953	(2 643)	-44%	35 720
Motor Vehicle Allowance								–		
Cellphone Allowance		984	1 172	1 172	79	157	195	(38)	-19%	1 172
Housing Allowances		6 858	7 415	7 415	556	1 114	1 236	(122)	-10%	7 415
Other benefits and allowances		16 731	24 341	24 341	989	1 982	4 057	(2 075)	-51%	24 341
Payments in lieu of leave		9 288	11 152	11 152	596	1 553	1 859	(305)	-16%	11 152
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**672 642**	**680 557**	**680 557**	**52 249**	**104 921**	**113 427**	**(8 505)**	**-7%**	**680 557**
% increase	4		**1,2%**	**1,2%**						**1,2%**
Total Parent Municipality		**715 501**	**729 527**	**729 527**	**55 240**	**111 407**	**121 588**	**(10 181)**	**-8%**	**729 527**

TABLE: 18 MATERIAL VARIANCES

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M02 August				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property Rates	29,052,494	The variance is due to the billing of Government Departments and the Farms which is done once in a year.	
	License and Permits	440,508	Actual income received was more than the projection	
	Rental of facilities & equipment	268,974	Variance is due to the easing of lockdown restrictions by the President. The community has now started to rent out the facilities	
	Interest earned - outstanding debtors	4,070,822	The variance is as a result of the debtors' book that is increasing due to non-payment of debtors. The increase in debtors result in an increase in interest charges	
	Fines, penalties and forfeits	(6,037,439)	"The material variance in Fines & Penalties is caused by the following factors: - Covid-19 has adversely affected the payments of fines due to regulations in place in terms of social distancing, etc. - After a certain period, the notices for summonses/warrants are struck off the court roll in with Public Prosecutions guidelines. - Process servers not fully functional as the limitations of Covid-19 regulations to serve summonses on offenders is problematic. - Fines reductions due to the Covid-19 pandemic which has placed financial strain on the offenders who are unable to afford to pay their fines due to unemployment and retrenchment. Cognizance should be noted due to the complexity of the indicator,	
2	Expenditure By Type			
	Debt impairment	(100,656,791)	Variance is due to the fact that debt write offs are not done on a monthly basis.	
	Finance charges	(97,927)	Variance is due to the reduction in outstanding loans. There was a R 25 million loan settled in September 2020 that reduced the expenditure on financial charges.	
	Other materials	(62,584,351)	Under expenditure on other materials can be attributed to the slow start of the financial year.	

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,1%	10,0%	10,0%	0,1%	1,1%
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		88,5%	22,9%	22,9%	48,4%	22,9%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	56,4%	85,0%	85,0%	86,5%	85,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		8,6%	20,4%	20,4%	4,5%	20,4%
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		59,9%	26,4%	26,4%	426,8%	26,4%
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		21,5%	19,6%	19,6%	21,8%	19,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5,2%	5,5%	4,5%	1,0%	4,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10,3%	10,5%	10,5%	0,1%	1,1%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

TABLE: 20 CAPITAL EXPENDITURE PERFORMANCE

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

Month	2020/21	Budget Year 2021/22							
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	4 044	13 969	13 969	8 098	8 098	13 969	5 871	42,0%	5%
August	6 857	13 969	14 144	14 892	22 990	28 113	5 122	18,2%	14%
September	7 358	13 969	13 952	–		42 065	–		
October	5 891	13 969	13 952	–		56 016	–		
November	5 954	13 969	13 952	–		69 968	–		
December	33 076	13 969	13 952	–		83 920	–		
January	6 209	13 969	13 952	–		97 872	–		
February	12 666	13 969	13 952	–		111 823	–		
March	18 733	13 969	13 952	–		125 775	–		
April	14 743	13 969	13 952	–		139 727	–		
May	24 879	13 969	13 952	–		153 679	–		
June	53 529	13 969	13 952	–		167 630	–		
Total Capital expenditure	193 941	167 630	167 630	22 990					

3.6 OTHER SUPPORTING DOCUMENTS

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

SUPPORTING TABLE SC13a:

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

Description	Ref	2020/21	Budget Year 2021/22							
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		**159 413**	**135 615**	**135 615**	**10 853**	**18 447**	**22 777**	4 330	**19,0%**	**135 615**
Roads Infrastructure		50 724	55 012	55 012	7 912	10 283	9 169	(1 114)	**-12,2%**	55 012
Roads		50 724	55 012	55 012	7 912	10 283	9 169	(1 114)	**-12,2%**	55 012
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		50 865	38 707	38 707	2 107	2 107	6 451	4 345	**67,3%**	38 707
Power Plants								–		
HV Substations		12 476	–	–	–	–	–	–		–
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		2 670	–	–	–	–	–	–		–
MV Switching Stations								–		
MV Networks		14 783	38 707	38 707	2 107	2 107	6 451	4 345	**67,3%**	38 707
LV Networks		20 936	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		35 362	33 280	33 280	–	5 223	5 721	498	**8,7%**	33 280
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations		7 436	–	–	–	–	–	–		–
Water Treatment Works								–		
Bulk Mains		8 896	7 500	27 280	–	5 223	3 223	(2 000)	**-62,1%**	27 280
Distribution		19 031	25 780	6 000	–	–	2 498	2 498	**100,0%**	6 000
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		22 462	8 616	8 616	835	835	1 436	601	**41,9%**	8 616
Pump Station		6 261	–	8 616	835	835	783	(51)	**-6,6%**	8 616
Reticulation		16 201	8 616	–	–	–	653	653	**100,0%**	–
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	**12 532**	**15 285**	**15 285**	**4 039**	**4 039**	**2 548**	**(1 491)**	**-58,5%**	**15 285**
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	12 532	15 285	15 285	4 039	4 039	2 548	(1 491)	-58,5%	15 285
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	12 532	15 285	15 285	4 039	4 039	2 548	(1 491)	-58,5%	15 285
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							–		

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 new assets	1	**171 945**	**150 901**	**150 901**	**14 892**	**22 486**	**25 324**	**2 839**	**11,2%**	**150 901**

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	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		16 242	4 000	4 000	–	201	667	466	69,9%	4 000
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		16 242	4 000	4 000	–	201	667	466	69,9%	4 000
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		16 242	4 000	4 000	–	201	667	466	69,9%	4 000
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps								–		
Piers								–		
Revetments								–		

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

Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Non-revenue Generating		–	–	–	–	–	–	–		–
Improved Property								–		
Unimproved Property								–		
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Municipal Offices								–		
Pay/Enquiry Points								–		
Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications								–		
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment								–		
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment								–		
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment								–		
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets								–		
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Capital Expenditure on renewal of existing ass	1	16 242	4 000	4 000	–	201	667	466	69,9%	4 000

SUPPORTING TABLE SC13c

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

Description	Ref	2020/21	Budget Year 2021/22							
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		**76 599**	**79 012**	**79 012**	**3 168**	**4 154**	**13 169**	9 014	68,5%	**79 012**
Roads Infrastructure		20 089	16 585	16 585	706	706	2 764	2 058	**74,5%**	16 585
Roads		19 904	16 132	16 132	706	706	2 689	1 983	**73,8%**	16 132
Road Structures								–		
Road Furniture		185	453	453	–	–	76	76	**100,0%**	453
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		40 870	25 888	25 888	2 038	2 634	4 315	1 681	**38,9%**	25 888
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		217	266	266	–	–	44	44	**100,0%**	266
MV Switching Stations		1 139	260	260	–	–	43	43	**100,0%**	260
MV Networks								–		
LV Networks		39 514	25 362	25 362	2 038	2 634	4 227	1 593	**37,7%**	25 362
Capital Spares								–		
Water Supply Infrastructure		13 271	13 530	13 530	268	268	2 255	1 987	**88,1%**	13 530
Dams and Weirs								–		
Boreholes								–		
Reservoirs		1 705	2 817	2 817	–	–	470	470	**100,0%**	2 817
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		11 566	10 713	10 713	268	268	1 785	1 517	**85,0%**	10 713
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		2 370	23 009	23 009	156	546	3 835	3 289	**85,8%**	23 009
Pump Station								–		
Reticulation		2 173	12 009	12 009	77	156	2 002	1 845	**92,2%**	12 009
Waste Water Treatment Works		196	11 000	11 000	79	390	1 833	1 443	**78,7%**	11 000
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–

Sand Pumps							–		
Piers							–		
Revetments							–		
Promenades							–		
Capital Spares							–		
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres							–		
Core Layers							–		
Distribution Layers							–		
Capital Spares							–		
Community Assets	**8 932**	**9 114**	**9 114**	**555**	**766**	**1 519**	**753**	**49,6%**	**9 114**
Community Facilities	4 707	4 568	4 568	284	493	761	268	**35,2%**	4 568
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums	39	49	49	–	–	8	8	100,0%	49
Galleries							–		
Theatres							–		
Libraries	693	912	912	–	–	152	152	100,0%	912
Cemeteries/Crematoria	3 560	2 905	2 905	284	493	484	(9)	-1,9%	2 905
Police							–		
Purls							–		
Public Open Space	–	4	4	–	–	1	1	100,0%	4
Nature Reserves	30	56	56	–	–	9	9	100,0%	56
Public Ablution Facilities							–		
Markets	386	641	641	–	–	107	107	100,0%	641
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	4 225	4 547	4 547	271	273	758	485	**64,0%**	4 547
Indoor Facilities	1 560	1 504	1 504	–	–	251	251	100,0%	1 504
Outdoor Facilities	2 665	3 043	3 043	271	273	507	234	46,2%	3 043
Capital Spares							–		
Heritage assets	163	**164**	**164**	–	–	27	27	**100,0%**	**164**
Monuments							–		
Historic Buildings							–		
Works of Art	–	4	4	–	–	1	1	100,0%	4
Conservation Areas	**163**	160	160	–	–	27	27	100,0%	160
Other Heritage							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Other assets	**1 277**	**2 458**	**2 458**	–	–	**410**	**410**	**100,0%**	**2 458**
Operational Buildings	1 277	2 458	2 458	–	–	410	410	**100,0%**	2 458
Municipal Offices	1 244	2 353	2 353	–	–	392	392	100,0%	2 353
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops	26	48	48	–	–	8	8	100,0%	48
Yards							–		
Stores	8	57	57	–	–	9	9	100,0%	57
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		**10 229**	**3 211**	**3 211**	–	**7**	535	**529**	98,8%	**3 211**
Servitudes								–		
Licences and Rights		10 229	3 211	3 211	–	7	535	529	**98,8%**	3 211
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		10 229	3 211	3 211	–	7	535	529	98,8%	3 211
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**2 035**	**2 812**	**2 812**	–	–	**469**	**469**	100,0%	**2 812**
Computer Equipment		2 035	2 812	2 812	–	–	469	469	100,0%	2 812
Furniture and Office Equipment		**691**	**627**	**627**	–	–	**105**	**105**	100,0%	**627**
Furniture and Office Equipment		691	627	627	–	–	105	105	100,0%	627
Machinery and Equipment		**9 606**	**21 416**	**21 416**	–	–	**3 569**	**3 569**	100,0%	**21 416**
Machinery and Equipment		9 606	21 416	21 416	–	–	3 569	3 569	100,0%	21 416
Transport Assets		**54 594**	**76 366**	**41 320**	–	–	**6 887**	**6 887**	100,0%	**41 320**
Transport Assets		54 594	76 366	41 320	–	–	6 887	6 887	100,0%	41 320
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	**164 127**	**195 181**	**160 134**	**3 723**	**4 927**	**26 689**	**21 762**	**81,5%**	**160 134**

SUPPORTING TABLE SC13d

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

Description	Ref	2020/21	Budget Year 2021/22							
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		**257 595**	**283 862**	**283 862**	–	–	**47 310**	47 310	**100,0%**	**283 862**
Roads Infrastructure		79 530	91 851	91 851	–	–	15 308	15 308	**100,0%**	91 851
Roads		79 530	91 851	91 851	–	–	15 308	15 308	**100,0%**	91 851
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		46 284	47 707	47 707	–	–	7 951	7 951	**100,0%**	47 707
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks		46 284	47 707	47 707	–	–	7 951	7 951	**100,0%**	47 707
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		79 563	89 199	89 199	–	–	14 866	14 866	**100,0%**	89 199
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		79 563	89 199	89 199	–	–	14 866	14 866	**100,0%**	89 199
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		52 218	55 106	55 106	–	–	9 184	9 184	**100,0%**	55 106
Pump Station								–		
Reticulation		52 218	55 106	55 106	–	–	9 184	9 184	**100,0%**	55 106
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	**62 532**	**77 965**	**77 965**	–	–	**12 994**	**12 994**	**100,0%**	**77 965**
Operational Buildings	62 532	77 965	77 965	–	–	12 994	12 994	**100,0%**	77 965
Municipal Offices	62 532	77 965	77 965	–	–	12 994	12 994	100,0%	77 965
Pay/Enquiry Points							–		

Building Plan Offices								–		
Workshops								–		
Yards								–		
Stores								–		
Laboratories								–		
Training Centres								–		
Manufacturing Plant								–		
Depots								–		
Capital Spares								–		
Housing		–	–	–	–	–	–	–		–
Staff Housing								–		
Social Housing								–		
Capital Spares								–		
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets								–		
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes								–		
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications								–		
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		**1 563**	**1 949**	**1 949**	**–**	**–**	**325**	**325**	100,0%	**1 949**
Computer Equipment		1 563	1 949	1 949	–	–	325	325	100,0%	1 949
Furniture and Office Equipment		**1 468**	**1 831**	**1 831**	**–**	**–**	**305**	**305**	100,0%	**1 831**
Furniture and Office Equipment		1 468	1 831	1 831	–	–	305	305	100,0%	1 831
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		**968**	**1 167**	**1 167**	**–**	**–**	**194**	**194**	100,0%	**1 167**
Transport Assets		968	1 167	1 167	–	–	194	194	100,0%	1 167
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land								–		
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals								–		
Total Depreciation	1	**324 127**	**366 774**	**366 774**	**–**	**–**	**61 129**	**61 129**	**100,0%**	**366 774**

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	2020/21	Budget Year 2021/22							
		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		(0)	–	–	–	–	–	–		–
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		(0)	–	–	–	–	–	–		–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		(0)	–	–	–	–	–	–		–
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	**6 126**	**12 730**	**12 730**	**–**	**304**	**2 122**	**1 817**	**85,7%**	**12 730**
Community Facilities	6 126	12 730	12 730	–	304	2 122	1 817	85,7%	12 730
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	6 126	12 730	12 730	–	304	2 122	1 817	85,7%	12 730
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	**6 126**	**12 730**	**12 730**	**–**	**304**	**2 122**	**1 817**	**85,7%**	**12 730**

6.6 RECOMMENDATIONS

Based on the contents of this report, it is recommended that the Accounting Officer submits to the Executive Mayor this report for August 2021 as per section 71 of the MFMA.