CITY OF MATLOSANA

Date: 2021/08/20

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: 2021/08/20

CITY OF MATLOSANA
2021-08-24
RECEIVED BY MUNICIPAL MANAGER

Received by Deputy Director: Administration

Date and Time: 23/8/2021

Signature: ……………………

Acting Director: Corporate Support	Date 23/08/2021	COMMENTS:
Chief Financial Officer	Date 25/8/21	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　　　DATE 24/8/2021

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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

MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED 31 JULY 2021

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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 JULY 2021**

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	**YTD Budget 2020/21**	**July 2020/21 Actual**	**YTD Actual 2020/21**	**Variance Favourable (Unfavourable)**
Total Revenue by Source	308,248,982	280,414,573	280,414,573	(27,834,409)
Total Operating Expenditure	307,713,700	82,508,976	82,508,976	(225,204,724)
SURPLUS/ (DEFICIT).	**535,282**	**197,905,597**	**197,905,597**	**197,370,315**

This is the first report for the 2021/2022 financial year that leads to expenditure of 26.81% against the year to date actuals.

Cash management

Bank Balances	R 4,550,178
Call Investments	R 278,885,154
Cash and Cash Investments	**R 283,435,332**

Debtors

Total Debtors Book	**R 5,664,320,489**
Debtors: Government	R 179,208,040
Debtors: Business	R 495,057,829
Debtors: Household	R 4,990,054,621

Capital grant expenditure

CAPITAL GRANT EXPENDITURE	BUDGET	JULY 2021	YTD ACTUALS	YTD%
MIG	87 923 450	304 300	304 300	0,35
NDPG	43 000 000	7 593 225	7 593 225	17,66
INEP	26 707 000		-	-
WSIG	10 000 000	200 506	200 506	2,01
	167 630 450	**8 098 031**	**8 098 031**	**4,83**

Capital grants expenditure is at 4.83% as at 31 July 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 - M01 July

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	77 109	77 109	40 858	36 251	89%	490 297
Service charges	1 723 354	1 999 469	1 999 469	159 945	159 945	166 622	(6 677)	-4%	1 999 469
Investment revenue	8 170	10 950	10 950	4	4	913	(909)	-100%	10 950
Transfers and subsidies	529 224	494 844	494 844	–	–	41 237	(41 237)	-100%	494 844
Other own revenue	470 682	535 798	535 798	43 357	43 357	44 650	(1 293)	-3%	535 798
Total Revenue (excluding capital transfers and contributions)	**3 156 933**	**3 531 358**	**3 531 358**	**280 415**	**280 415**	**294 280**	**(13 865)**	**-5%**	**3 531 358**
Employee costs	679 005	692 304	692 304	53 200	53 200	57 692	(4 493)	-8%	692 304
Remuneration of Councillors	36 496	37 223	37 223	2 968	2 968	3 102	(134)	-4%	37 223
Depreciation & asset impairment	324 127	366 774	366 774	–	–	30 565	(30 565)	-100%	366 774
Finance charges	2 198	2 300	2 300	144	144	192	(48)	-25%	2 300
Inventory consumed and bulk purchases	866 007	1 437 498	1 437 498	16 079	16 079	119 792	(103 713)	-87%	1 437 498
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 020 612	1 156 457	1 156 457	10 119	10 119	96 372	(86 252)	-89%	1 156 457
Total Expenditure	**2 928 446**	**3 692 555**	**3 692 555**	**82 509**	**82 509**	**307 714**	**(225 205)**	**-73%**	**3 692 555**
Surplus/(Deficit)	**228 487**	**(161 198)**	**(161 198)**	**197 906**	**197 906**	**(13 434)**	**211 340**	**-1573%**	**(161 198)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	176 569	167 630	167 630	–	–	13 969	### ###	-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	**405 057**	**6 433**	**6 433**	**197 906**	**197 906**	**535**	**197 370**	**36872%**	**6 433**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**405 057**	**6 433**	**6 433**	**197 906**	**197 906**	**535**	**197 370**	**36872%**	**6 433**
Capital expenditure & funds sources									
Capital expenditure	**193 941**	**167 630**	**167 630**	**8 098**	**8 098**	**13 969**	**(5 871)**	**-42%**	**167 630**
Capital transfers recognised	186 772	167 630	167 630	8 098	8 098	13 969	(5 871)	-42%	167 630
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	7 169	–	–	–	–	–	–		–
Total sources of capital funds	**193 941**	**167 630**	**167 630**	**8 098**	**8 098**	**13 969**	**(5 871)**	**-42%**	**167 630**
Financial position									
Total current assets	2 180 361	1 295 969	1 295 969		1 713 652				1 295 969
Total non current assets	4 828 394	4 556 286	4 556 286		4 836 492				4 556 286
Total current liabilities	3 756 563	1 524 363	1 524 363		2 156 459				1 524 363
Total non current liabilities	80 124	81 274	81 274		79 876				81 274
Community wealth/Equity	**4 053 803**	**4 240 185**	**4 240 185**		**4 313 809**				**4 240 185**
Cash flows									
Net cash from (used) operating	(43 002)	135 130	135 130	156 124	156 124	11 261	(144 863)	-1286%	135 130
Net cash from (used) investing	(131 408)	(167 598)	(167 630)	(8 098)	(8 098)	(13 966)	(5 868)	42%	(167 598)
Net cash from (used) financing	(1 824)	(30 676)	–	(125)	(61 879)	(7 702)	54 176	-703%	(92 430)
Cash/cash equivalents at the month/year end	**(312 621)**	**277 716**	**308 359**	–	**(454 702)**	**(10 408)**	**444 293**	**-4269%**	**(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	292 654	137 339	132 429	5 101 898	–	–	–	–	5 664 320
Creditors Age Analysis									
Total Creditors	228 415	153 320	114 260	1 286 101	–	–	–	–	1 782 096

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

Actual operating revenue per source

The actual operating revenue per revenue source is set out in Table 3 below. From table 1 it can be seen that actual operating revenue raised (R 280,414,573) compares unfavourably with the pro rata budgeted figures (R 308,248,982) a negative variance of R 27,834,409 at the end of July 2021.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR JULY 2021

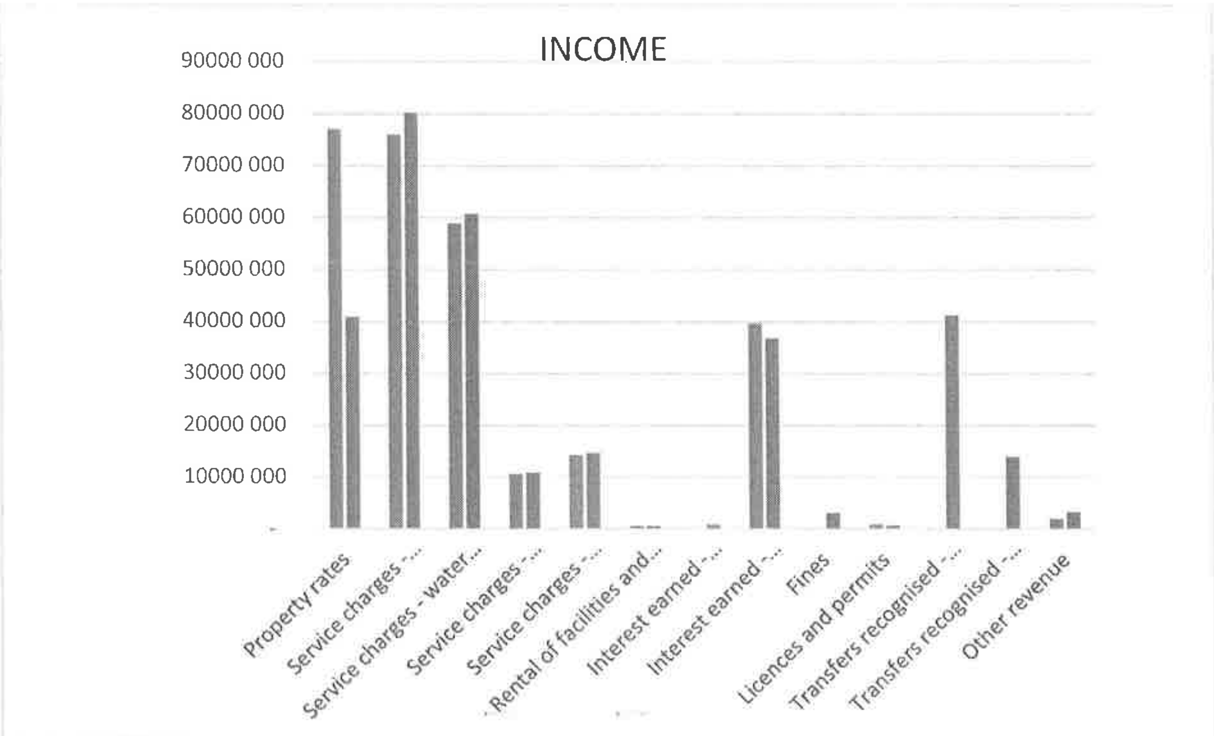
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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	77 109	77 109	40 858	36 251	89%	490 297
Service charges - electricity revenue		815 796	962 746	962 746	76 059	76 059	80 229	(4 170)	-5%	962 746
Service charges - water revenue		647 511	729 313	729 313	58 897	58 897	60 776	(1 879)	-3%	729 313
Service charges - sanitation revenue		118 205	130 918	130 918	10 698	10 698	10 910	(211)	-2%	130 918
Service charges - refuse revenue		140 063	176 491	176 491	14 291	14 291	14 708	(416)	-3%	176 491
Rental of facilities and equipment		5 754	7 158	7 158	613	613	597	16	3%	7 158
Interest earned - external investments		8 170	10 950	10 950	4	4	913	(909)	-100%	10 950
Interest earned - outstanding debtors		417 303	441 687	441 687	39 651	39 651	36 807	2 843	8%	441 687
Dividends received								–		
Fines, penalties and forfeits		2 071	38 131	38 131	68	68	3 178	(3 110)	-98%	38 131
Licences and permits		9 218	9 273	9 273	991	991	773	218	28%	9 273
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		529 224	494 844	494 844	–	–	41 237	(41 237)	-100%	494 844
Other revenue		35 407	39 548	39 548	2 035	2 035	3 296	(1 261)	-38%	39 548
Gains		929	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**3 155 155**	**3 531 358**	**3 531 358**	**280 415**	**280 415**	**294 280**	**(13 865)**	**-5%**	**3 531 358**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		176 569	167 630	167 630	–	–	13 969	(13 969)	**(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 JULY 2021

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

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
Revenue - Functional										
Governance and administration		**1 024 173**	**1 149 954**	**1 149 954**	**88 633**	**88 633**	**95 830**	(7 197)	-8%	**1 149 954**
Executive and council		2 979	1 829	1 829	204	204	152	51	34%	1 829
Finance and administration		1 021 194	1 148 125	1 148 125	88 429	88 429	95 677	(7 248)	-8%	1 148 125
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**89 687**	**42 916**	**42 916**	**1 509**	**1 509**	**3 576**	(2 067)	-58%	**42 916**
Community and social services		50 581	4 153	4 153	280	280	346	(66)	-19%	4 153
Sport and recreation		11 360	85	85	13	13	7	6	89%	85
Public safety		27 747	38 678	38 678	1 216	1 216	3 223	(2 007)	-62%	38 678
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**66 759**	**143 452**	**143 452**	**249**	**249**	**11 954**	(11 705)	-98%	**143 452**
Planning and development		9 303	10 491	10 491	238	238	874	(636)	-73%	10 491
Road transport		57 240	132 709	132 709	7	7	11 059	(11 052)	-100%	132 709
Environmental protection		216	252	252	4	4	21	(17)	-79%	252
Trading services		**2 135 241**	**2 346 524**	**2 346 524**	**188 314**	**188 314**	**195 544**	(7 229)	-4%	**2 346 524**
Energy sources		909 231	1 057 233	1 057 233	79 918	79 918	88 103	(8 184)	-9%	1 057 233
Water management		842 176	889 466	889 466	74 723	74 723	74 122	600	1%	889 466
Waste water management		158 187	144 720	144 720	10 993	10 993	12 060	(1 067)	-9%	144 720
Waste management		225 646	255 105	255 105	22 681	22 681	21 259	1 422	7%	255 105
Other	4	**15 863**	**16 142**	**16 142**	**1 709**	**1 709**	**1 345**	**364**	**27%**	**16 142**
Total Revenue - Functional	2	**3 331 724**	**3 698 988**	**3 698 988**	**280 415**	**280 415**	**308 249**	**(27 834)**	**-9%**	**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 82,508,976 compares unfavourably with the pro rata budgeted expenditure of R 307,713,700 and a variance of R 225,204,724

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR JULY 2021

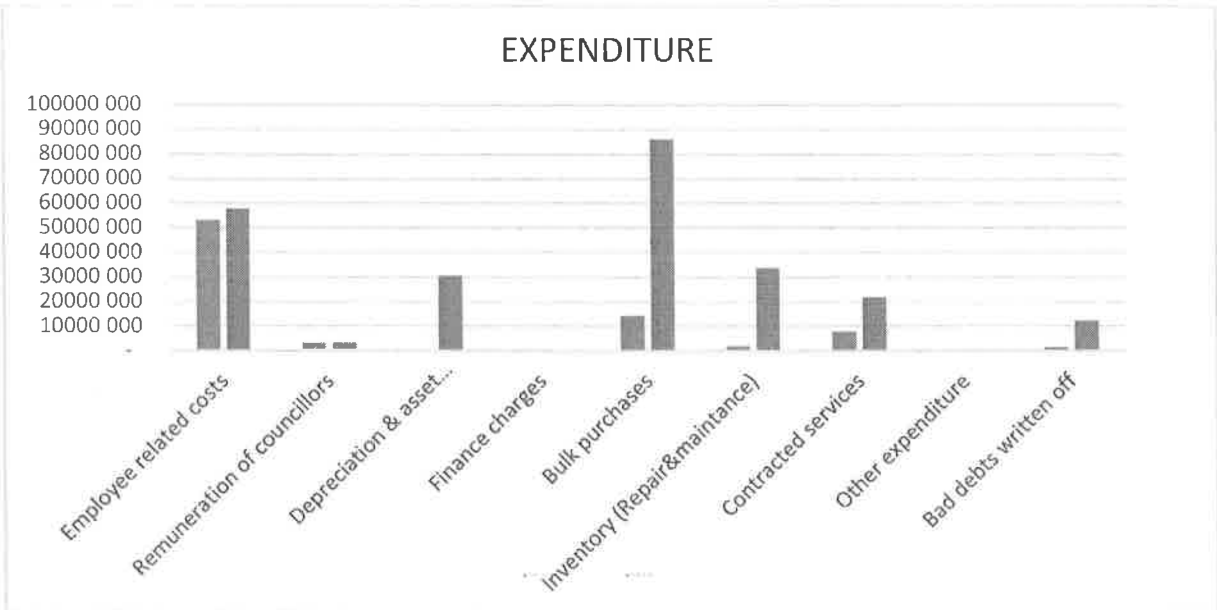
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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	53 200	53 200	57 692	(4 493)	-8%	692 304
Remuneration of councillors		36 496	37 223	37 223	2 968	2 968	3 102	(134)	-4%	37 223
Debt impairment		639 689	746 930	746 930	634	634	62 244	(61 610)	-99%	746 930
Depreciation & asset impairment		324 127	366 774	366 774	–	–	30 565	(30 565)	-100%	366 774
Finance charges		2 198	2 300	2 300	144	144	192	(48)	-25%	2 300
Bulk purchases - electricity		765 865	1 032 353	1 032 353	14 173	14 173	86 029	(71 856)	-84%	1 032 353
Inventory consumed		100 142	405 145	405 145	1 905	1 905	33 762	(31 857)	-94%	405 145
Contracted services		249 034	262 292	262 292	7 872	7 872	21 858	(13 985)	-64%	262 292
Transfers and subsidies								–		
Other expenditure		128 694	147 235	147 235	1 613	1 613	12 270	(10 657)	-87%	147 235
Losses		1 211	–	–	–	–	–	–		–

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR JULY 2021

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

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		**574 436**	**606 930**	**606 930**	**21 290**	**21 290**	**50 578**	(29 288)	-58%	**606 930**
Executive and council		297 358	325 590	325 590	13 690	13 690	27 133	(13 442)	-50%	325 590
Finance and administration		272 671	275 726	275 726	7 394	7 394	22 977	(15 583)	-68%	275 726
Internal audit		4 408	5 614	5 614	205	205	468	(263)	-56%	5 614
Community and public safety		**259 218**	**277 523**	**277 523**	**17 288**	**17 288**	**23 127**	(5 839)	-25%	**277 523**
Community and social services		62 828	78 883	78 883	3 626	3 626	6 574	(2 948)	-45%	78 883
Sport and recreation		71 469	68 604	68 604	4 904	4 904	5 717	(813)	-14%	68 604
Public safety		114 663	126 916	126 916	8 707	8 707	10 576	(1 870)	-18%	126 916
Housing		629	2 948	2 948	52	52	246	(194)	-79%	2 948
Health		9 630	173	173	–	–	14	(14)	-100%	173
Economic and environmental services		**207 214**	**223 963**	**223 963**	**7 475**	**7 475**	**18 664**	(11 189)	-60%	**223 963**
Planning and development		50 405	57 835	57 835	3 584	3 584	4 820	(1 236)	-26%	57 835
Road transport		155 473	164 680	164 680	3 811	3 811	13 723	(9 912)	-72%	164 680
Environmental protection		1 336	1 449	1 449	80	80	121	(41)	-34%	1 449
Trading services		**1 866 801**	**2 562 400**	**2 562 400**	**35 580**	**35 580**	**213 534**	(177 953)	-83%	**2 562 400**
Energy sources		989 874	1 503 969	1 503 969	19 537	19 537	125 331	(105 794)	-84%	1 503 969
Water management		545 670	678 794	678 794	3 638	3 638	56 566	(52 928)	-94%	678 794
Waste water management		155 236	190 024	190 024	4 248	4 248	15 835	(11 587)	-73%	190 024
Waste management		176 021	189 613	189 613	8 157	8 157	15 801	(7 644)	-48%	189 613
Other		**18 791**	**21 740**	**21 740**	**876**	**876**	**1 812**	**(935)**	**-52%**	**21 740**
Total Expenditure - Functional	**3**	**2 926 462**	**3 692 555**	**3 692 555**	**82 509**	**82 509**	**307 714**	**(225 205)**	**-73%**	**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 JULY 2021

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

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		12 532	15 285	15 285	–	–	1 274	(1 274)	-100%	15 285
Vote 05 - Sport Arts And Culture		–	–	–	–	–	–	–		–
Vote 06 - Council General		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		–	–	–	–	–	–	–		–
Vote 08 - Water Section		6 126	12 730	12 730	304	304	1 061	(757)	-71%	12 730
Vote 09 - City Electrial Engineering		–	–	–	–	–	–	–		–
Vote 10 - Corporate Governane		45 705	32 707	32 707	–	–	2 726	(2 726)	-100%	32 707
Vote 11 - Budget And Treasury Office		17 950	33 280	33 280	5 223	5 223	2 773	2 449	88%	33 280
Vote 12 - Cleansing		22 746	4 000	4 000	201	201	333	(133)	-40%	4 000
Vote 13 - Sewerage		–	–	–	–	–	–	–		–
Vote 14 - Market		45 357	55 012	55 012	2 371	2 371	4 584	(2 214)	-48%	55 012
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**150 416**	**153 014**	**153 014**	**8 098**	**8 098**	**12 751**	**(4 653)**	**-36%**	**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		–	–	–	–	–	–	–		–
Vote 08 - Water Section		–	–	–	–	–	–	–		–
Vote 09 - City Electrial Engineering		–	–	–	–	–	–	–		–
Vote 10 - Corporate Governane		12 224	6 000	6 000	–	–	500	(500)	-100%	6 000
Vote 11 - Budget And Treasury Office		9 977	–	–	–	–	–	–		–
Vote 12 - Cleansing		15 958	8 616	8 616	–	–	718	(718)	-100%	8 616
Vote 13 - Sewerage		–	–	–	–	–	–	–		–
Vote 14 - Market		5 366	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	43 524	14 616	14 616	–	–	1 218	**(1 218)**	**-100%**	14 616
Total Capital Expenditure		**193 941**	**167 630**	**167 630**	**8 098**	**8 098**	**13 969**	**(5 871)**	**-42%**	**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**	–	–	**1 274**	(1 274)	-100%	**15 285**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		12 532	15 285	15 285	–	–	1 274	(1 274)	-100%	15 285
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		**50 724**	**55 012**	**55 012**	**2 371**	**2 371**	**4 584**	(2 214)	-48%	**55 012**
Planning and development								–		
Road transport		50 724	55 012	55 012	2 371	2 371	4 584	(2 214)	-48%	55 012
Environmental protection								–		
Trading services		**124 558**	**84 603**	**84 603**	**5 423**	**5 423**	**7 050**	(1 627)	-23%	**84 603**
Energy sources		57 928	38 707	38 707	–	–	3 226	(3 226)	-100%	38 707
Water management		27 927	33 280	33 280	5 223	5 223	2 773	2 449	88%	33 280
Waste water management		38 703	12 616	12 616	201	201	1 051	(851)	-81%	12 616
Waste management		–	–	–	–	–	–	–		–
Other		6 126	12 730	12 730	304	304	1 061	(757)	-71%	12 730
Total Capital Expenditure - Functional Classification	3	**193 941**	**167 630**	**167 630**	**8 098**	**8 098**	**13 969**	**(5 871)**	**-42%**	**167 630**

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

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

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		186 772	167 630	167 630	8 098	8 098	13 969	(5 871)	-42%	167 630
Provincial Government								–		
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–		–
Transfers recognised - capital		**186 772**	**167 630**	**167 630**	**8 098**	**8 098**	**13 969**	**(5 871)**	**-42%**	**167 630**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7 169	–	–	–	–	–	–		–
Total Capital Funding		**193 941**	**167 630**	**167 630**	**8 098**	**8 098**	**13 969**	**(5 871)**	**-42%**	**167 630**

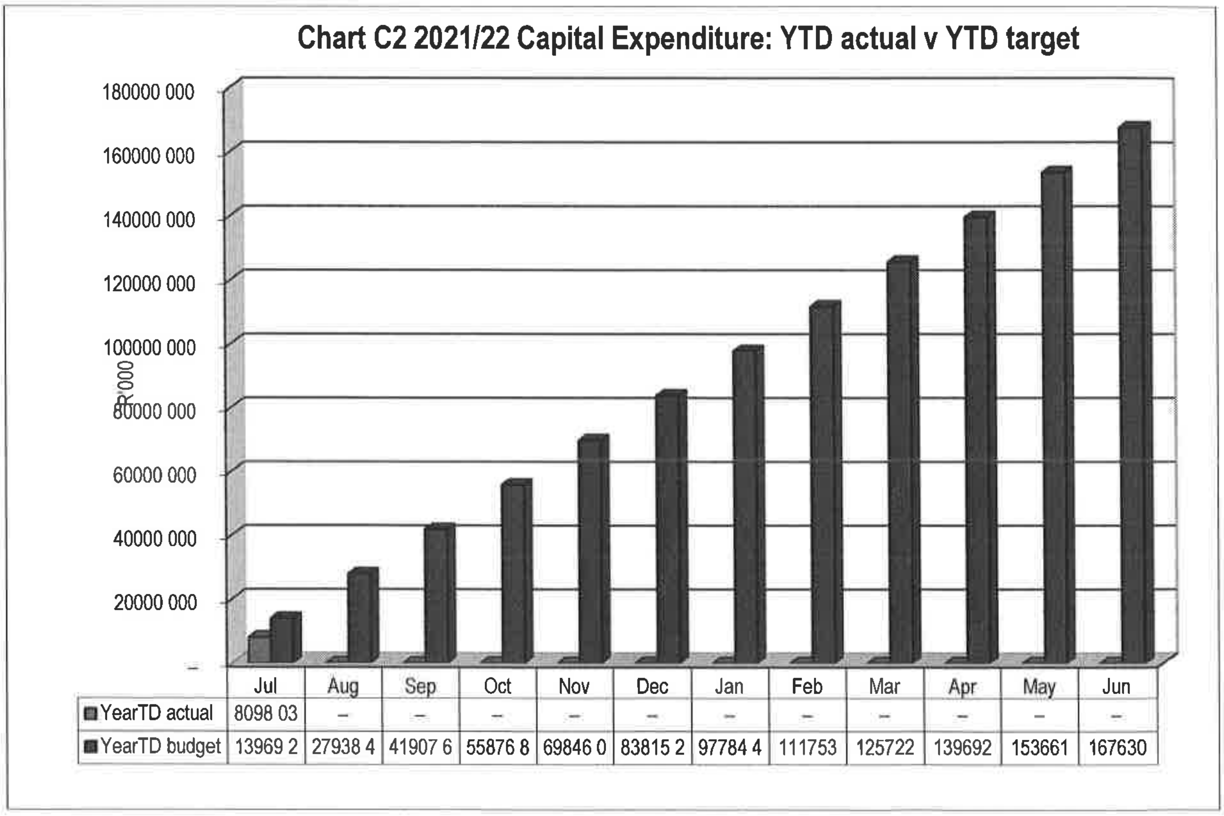


TABLE 9: FINANCIAL POSITION

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

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		1 399 190	179 586	179 586	(680 922)	179 586
Call investment deposits		(1 171 723)	131 273	131 273	255 931	131 273
Consumer debtors		1 127 320	689 812	689 812	1 303 540	689 812
Other debtors		767 079	243 161	243 161	774 219	243 161
Current portion of long-term receivables		35	29	29	35	29
Inventory		60 923	52 107	52 107	60 849	52 107
Total current assets		**2 182 824**	**1 295 969**	**1 295 969**	**1 713 652**	**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		4 670 385	4 287 915	4 287 915	4 678 483	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		**4 828 394**	**4 556 286**	**4 556 286**	**4 836 492**	**4 556 286**
TOTAL ASSETS		**7 011 218**	**5 852 255**	**5 852 255**	**6 550 144**	**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		3 210 829	887 562	887 562	1 597 369	887 562
Provisions		495 583	542 371	542 371	495 597	542 371
Total current liabilities		**3 769 781**	**1 524 363**	**1 524 363**	**2 156 459**	**1 524 363**
Non current liabilities						
Borrowing		80 124	81 274	81 274	79 876	81 274
Provisions		–	–	–	–	–
Total non current liabilities		**80 124**	**81 274**	**81 274**	**79 876**	**81 274**
TOTAL LIABILITIES		**3 849 904**	**1 605 637**	**1 605 637**	**2 236 335**	**1 605 637**
NET ASSETS	2	**3 161 314**	**4 246 618**	**4 246 618**	**4 313 809**	**4 246 618**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 053 803	4 240 185	4 240 185	4 313 809	4 240 185
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 053 803**	**4 240 185**	**4 240 185**	**4 313 809**	**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.

Receipts as at 31 July 2021 - R 376,041,451

Payments as at 31 July 2021 - R 330,955,080

TABLE 10: ACTUAL CASH FLOW JULY 2021

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

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	29 010	29 010	28 055	954	3%	336 662
Service charges		560 658	1 450 674	1 450 674	79 643	79 643	120 890	(41 247)	-34%	1 450 674
Other revenue		1 431 128	470 189	470 189	22 645	22 645	39 182	(16 537)	-42%	470 189
Transfers and Subsidies - Operational		–	490 216	490 216	–	–	40 851	(40 851)	-100%	490 216
Transfers and Subsidies - Capital		–	172 258	172 258	22 576	22 576	14 355	8 221	57%	172 258
Interest		4 558	750	750	–	–	63	(63)	-100%	750
Dividends								–		
Payments										
Suppliers and employees		(2 039 347)	(2 785 620)	(2 785 620)	2 250	2 250	(232 135)	(234 386)	101%	(2 785 620)
Finance charges								–		
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(43 002)**	**135 130**	**135 130**	**156 124**	**156 124**	**11 261**	**(144 863)**	**-1286%**	**135 130**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	33	–	–	–	3	(3)	-100%	33
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(131 408)	(167 630)	(167 630)	(8 098)	(8 098)	(13 969)	(5 871)	42%	(167 630)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(131 408)**	**(167 598)**	**(167 630)**	**(8 098)**	**(8 098)**	**(13 966)**	**(5 868)**	**42%**	**(167 598)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		(1 824)	(30 676)	–	(125)	(61 879)	(7 702)	(54 176)	703%	(92 430)
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(1 824)**	**(30 676)**	**–**	**(125)**	**(61 879)**	**(7 702)**	**54 176**	**-703%**	**(92 430)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(176 235)**	**(63 143)**	**(32 500)**	**147 901**	**86 147**	**(10 408)**			**(124 897)**
Cash/cash equivalents at beginning:		(136 386)	340 859	340 859		(540 849)				
Cash/cash equivalents at month/year end:		(312 621)	277 716	308 359		(454 702)	(10 408)			(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 247,726 were made, the total borrowings outstanding as at 31 July 2021 amounts to R 15,773,013

TABLE 11: ACTUAL BORROWING FOR JULY 2021

Attached **ANNEXURE A**

ANNEXURE A
31 JULY 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 Redeemed	Additional Principal Accrued	Balance at 31/07/2021
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
NW103677/1	1/11/2010	1/11/2025	15	35269878	Development Bank of SA	Provision of Infrastructure	14,75	143 686,29	16 020 738,97	247 726,12	0,00	15 773 012,85
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								143 886,29	16 020 738,97	247 726,12	0,00	15 773 012,85

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 5,664,320,489 as at 31 July 2021 compared to R 5,490,298,312 as at 30 June 2021.

Current to 30 days debt amounted to 292,653,560 as at 31 July 2021 and has decreased with R 71,736,854 compared to R 220,916,706 as at 30 June 2021. 31 to 60 days debt decreased with R 9,973,693; 61 to 90 days increased with R 13,207,911 and 91 days and older debt as at 31 July 2021 amounted to R 5,101,898,057 and has increased with R 99,051,105 compared to R 5,002,846,952 as at 30 June 2021.

Interest on debtors is also included in total debtors book.

Debtors age analysis per debtor type

Government Debt R 179,208,040 (3.2%)

Business debtors R 495,057,829 (8.7%)

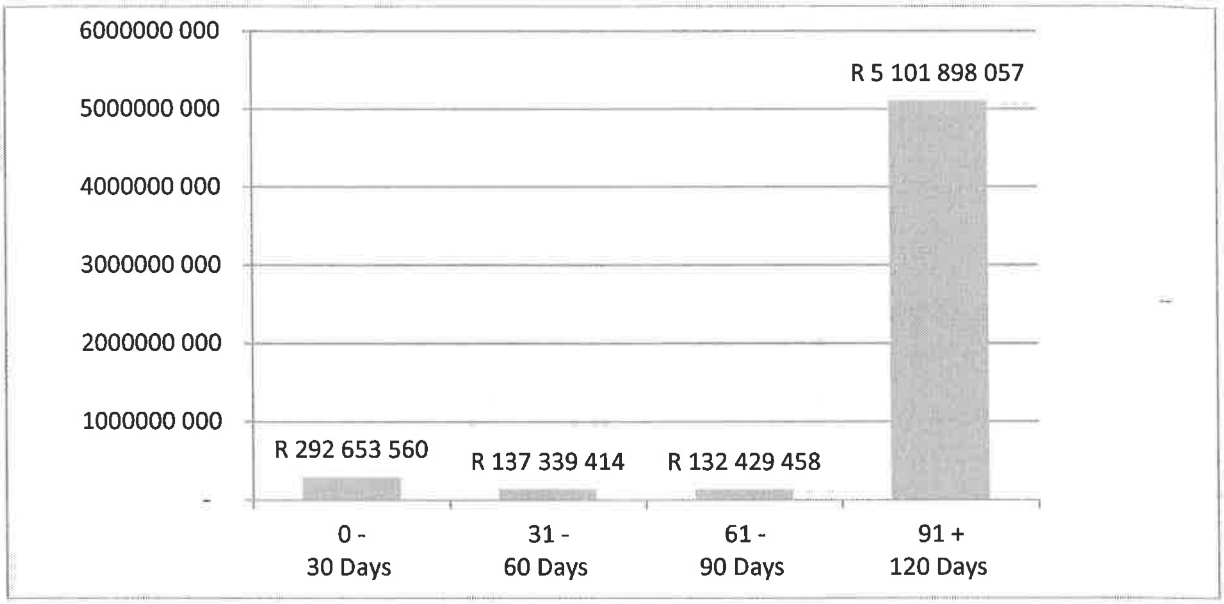
Domestic debtors R 4,990,054,621 (88.1%)

The total outstanding debt of R 5,664,320,489 is a great concern. Council appointed debt collectors, they started on January 2019, from January 2019 to 31 July 2021 they have collected R 55.2 million.

TABLE 12: OUTSTANDING DEBTORS AS AT 31 JULY 2021

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

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	66 128	44 577	41 632	1 968 044					2 120 381	1 968 044		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	80 587	20 290	14 030	363 593					478 500	363 593		
Receivables from Non-exchange Transactions - Property Rates	1400	71 562	12 443	9 533	291 759					385 298	291 759		
Receivables from Exchange Transactions - Waste Water Management	1500	8 673	5 130	4 825	268 433					287 060	268 433		
Receivables from Exchange Transactions - Waste Management	1600	15 368	9 676	8 941	521 487					555 471	521 487		
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	50 336	45 224	53 468	1 688 582					1 837 611	1 688 582		
Total By Income Source	**2000**	**292 654**	**137 339**	**132 429**	**5 101 898**	–	–	–	–	**5 664 320**	**5 101 898**	–	–
2020/21 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	42 827	7 324	5 542	123 515					179 208	123 515		
Commercial	2300	72 390	17 684	12 968	392 016					495 058	392 016		
Households	2400	177 437	112 331	113 920	4 586 367					4 990 055	4 586 367		
Other	2500									–	–		
Total By Customer Group	**2600**	**292 654**	**137 339**	**132 429**	**5 101 898**	–	–	–	–	**5 664 320**	**5 101 898**	–	–



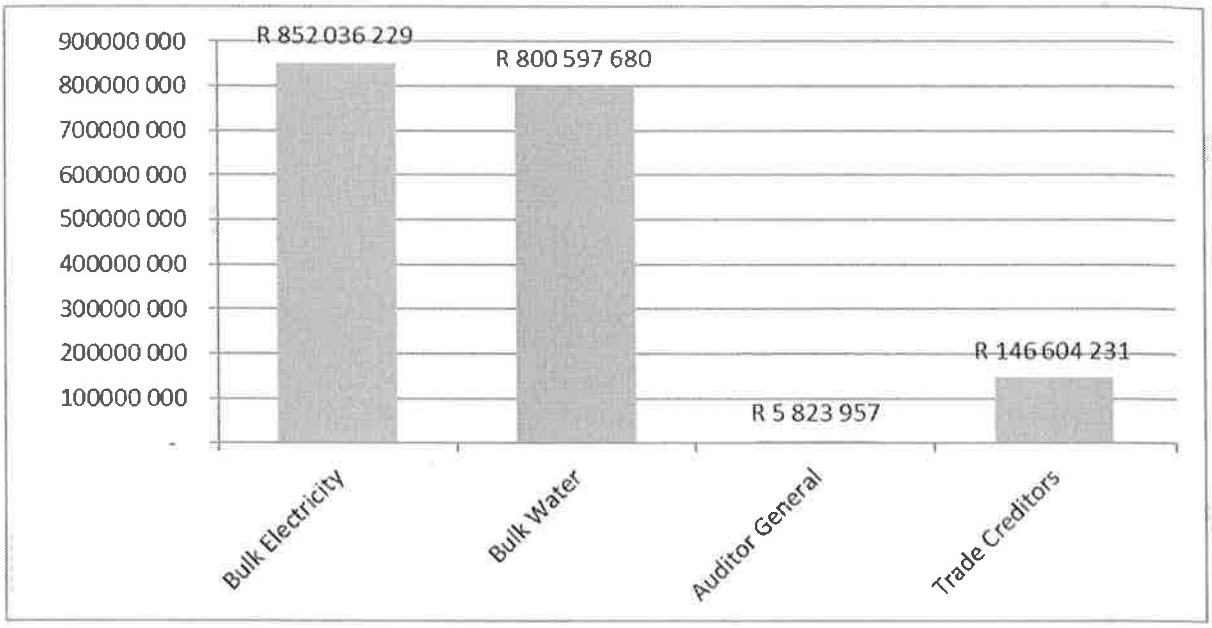
3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 1,782,095,941 as at 31 July 2021 compared with the R 1,805,062,097 as at 30 June 2021 and decreased with R 22,966,156

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

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

Description	NT Code	Budget Year 2021/22									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	145 394	112 434	65 614	557 689					**881 131**	
Bulk Water	0200	75 173	39 652	43 230	629 818					**787 873**	
PAYE deductions	0300									–	
VAT (output less Input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	7 341	–	3 823	96 104					**107 268**	
Auditor General	0800	507	1 233	1 592	2 492					**5 824**	
Other	0900									–	
Total By Customer Type	**1000**	**228 415**	**153 320**	**114 260**	**1 286 101**	–	–	–	–	**1 782 096**	–



3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 31 July 2021 is as set out in Table14 below. The municipality started the beginning of the month with total investments of R 249,489,616 and after investments made of R 339,156,000 and withdrawals of R 300,651,915 closed with an investment balance of R 289,727,437 at the five listed local banks.

TABLE 14: INVESTMENTS AS AT 31 JULY 2021

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

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		-			113 987	1 512	(244 155)	339 156	210 500
INVESTEC		-	daily call	yes	Variable		-			6 950	19	–		6 970
SANLAM		2yrs	Policy	yes	Variable		-		2024/08/01	10 776		–		10 776
FNB		12months	Long term	yes	Variable		-		2022/06/30	66		–		66
FNB		-	dailoy call	yes	Variable					59 788	132	(21 644)		38 276
NEDBANK		-	daily call	yes	Variable		-			57 922	70	(34 853)		23 139
Municipality sub-total										249 490	1 734	(300 652)	339 156	289 727
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									249 490		(300 652)	339 156	289 727

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 4,092,804 as at 31 July 2021 and the Capital grants expenditure amounted to R 8,098,031 as at 31 July 2021.

TABLE 15: TRANSFER AND GRANT RECEIPTS

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

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**	–	–	**41 134**	**(41 134)**	**-100,0%**	**493 610**
Energy Efficiency and Demand Side Management Grant		7 399	–	–	–	–	–	–		–
Equitable Share		463 887	484 096	484 096	–	–	40 341	(40 341)	-100,0%	484 096
Expanded Public Works Programme Integrated Grant		2 452	1 786	1 786	–	–	149	(149)	-100,0%	1 786
Local Government Financial Management Grant		2 929	3 100	3 100	–	–	258	(258)	-100,0%	3 100
Municipal Disaster Relief Grant		47 222	–	–	–	–	–	–		–
Municipal Infrastructure Grant	3	4 857	4 628	4 628	–	–	386	(386)	-100,0%	4 628
Other transfers and grants [insert description]								–		
Provincial Government:		**478**	**1 234**	**1 234**	–	–	**103**	**(103)**	**-100,0%**	**1 234**
Capacity Building and Other Grants		478	1 234	1 234	–	–	103	(103)	-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**	–	–	**41 237**	**(41 237)**	**-100,0%**	**494 844**
Capital Transfers and Grants										
National Government:		176 569	167 630	167 630	–	–	13 969	(13 969)	**-100,0%**	167 630
Integrated National Electrification Programme Grant		19 612	26 707	26 707	–	–	2 226	(2 226)	-100,0%	26 707
Municipal Infrastructure Grant		87 728	87 923	87 923	–	–	7 327	(7 327)	-100,0%	87 923
Neighbourhood Development Partnership Grant		50 553	53 000	53 000	–	–	4 417	(4 417)	-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**	–	–	**13 969**	**(13 969)**	**-100,0%**	**167 630**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	705 793	662 474	662 474	–	–	55 206	(55 206)	-100,0%	662 474

TABLE 16: TRANSFER AND GRANT EXPENDITURE

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

Description	Ref	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:		**102 446**	**84 562**	**84 562**	**4 093**	**4 093**	**7 047**	**(2 954)**	**-41,9%**	**84 562**
								–		
Energy Efficiency and Demand Side Management Grant		5 189	4 340	4 340	–	–	362	(362)	-100,0%	4 340
Equitable Share		65 386	69 020	69 020	2 992	2 992	5 752	(2 760)	-48,0%	69 020
Expanded Public Works Programme Integrated Grant		2 452	2 574	2 574	142	142	214	(72)	-33,7%	2 574
Local Government Financial Management Grant		2 668	3 300	3 300	42	42	275	(233)	-84,5%	3 300
Municipal Disaster Relief Grant		21 827	924	924	469	469	77	392	508,4%	924
Municipal Infrastructure Grant		4 924	4 404	4 404	448	448	367	81	22,0%	4 404
Provincial Government:		**478**	**1 234**	**1 234**	–	–	**103**	**(103)**	**-100,0%**	**1 234**
								–		
Capacity Building and Other Grants		478	1 234	1 234	–	–	103	(103)	-100,0%	1 234
Libraries; Archives and Museums		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total operating expenditure of Transfers and Grants:		**102 924**	**85 796**	**85 796**	**4 093**	**4 093**	**7 150**	**(3 057)**	**-42,8%**	**85 796**
Capital expenditure of Transfers and Grants										
National Government:		186 772	167 630	167 630	8 098	8 098	13 969	(5 871)	**-42,0%**	167 630
Integrated National Electrification Programme Grant		18 275	26 707	26 707	–	–	2 226	(2 226)	-100,0%	26 707
Municipal Disaster Relief Grant		20 726	–	–	–	–	–	–		–
Municipal Infrastructure Grant		87 290	87 923	87 923	304	304	7 327	(7 023)	-95,8%	87 923
Neighbourhood Development Partnership Grant		44 238	43 000	43 000	7 593	7 593	3 583	4 010	111,9%	43 000
Water Services Infrastructure Grant		16 242	10 000	10 000	201	201	833	(633)	-75,9%	10 000
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
Developers Contribution		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		**186 772**	**167 630**	**167 630**	**8 098**	**8 098**	**13 969**	**(5 871)**	**-42,0%**	**167 630**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**289 696**	**253 426**	**253 426**	**12 191**	**12 191**	**21 119**	**(8 928)**	**-42,3%**	**253 426**

The above attached table shows the expenditure per grant.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 53.2 million spent as at 31 July 2021
- Council Remuneration – R 2.96 million spent as at 31 July 2021

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

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

Summary of Employee and Councillor remuneration 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	1 837	1 837	1 931	(94)	-5%	23 167
Pension and UIF Contributions		2 112	2 119	2 119	176	176	177	(1)	0%	2 119
Medical Aid Contributions		17	17	17	1	1	1	–		17
Motor Vehicle Allowance								–		
Cellphone Allowance		3 393	2 697	2 697	281	281	225	56	25%	2 697
Housing Allowances								–		
Other benefits and allowances		8 291	9 222	9 222	673	673	769	(96)	-12%	9 222
Sub Total - Councillors		**36 496**	**37 223**	**37 223**	**2 968**	**2 968**	**3 102**	**(134)**	**-4%**	**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	461	849	(389)	-46%	10 192
Pension and UIF Contributions		9	15	15	1	1	1	(0)	-29%	15
Medical Aid Contributions		46	47	47	5	5	4	1	21%	47
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		596	1 287	1 287	59	59	107	(49)	-45%	1 287
Cellphone Allowance		24	199	199	2	2	17	(15)	-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**	**527**	**979**	**(452)**	**-46%**	**11 747**
% increase	4		**84,6%**	**84,6%**						**84,6%**
Other Municipal Staff										
Basic Salaries and Wages		423 593	444 606	444 606	33 674	33 674	37 051	(3 376)	-9%	444 606
Pension and UIF Contributions		87 079	90 097	90 097	7 156	7 156	7 508	(352)	-5%	90 097
Medical Aid Contributions		39 093	41 323	41 323	3 213	3 213	3 444	(230)	-7%	41 323
Overtime		55 963	24 732	24 732	4 571	4 571	2 061	2 510	122%	24 732
Performance Bonus		33 278	35 720	35 720	1 471	1 471	2 977	(1 506)	-51%	35 720
Motor Vehicle Allowance								–		
Cellphone Allowance		984	1 172	1 172	79	79	98	(19)	-19%	1 172
Housing Allowances		6 858	7 415	7 415	558	558	618	(60)	-10%	7 415
Other benefits and allowances		16 505	24 341	24 341	993	993	2 028	(1 036)	-51%	24 341
Payments in lieu of leave		9 288	11 152	11 152	957	957	929	28	3%	11 152
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**672 642**	**680 557**	**680 557**	**52 673**	**52 673**	**56 713**	**(4 041)**	**-7%**	**680 557**
% increase	4		**1,2%**	**1,2%**						**1,2%**
Total Parent Municipality		**715 501**	**729 527**	**729 527**	**56 167**	**56 167**	**60 794**	**(4 627)**	**-8%**	**729 527**

TABLE: 18 MATERIAL VARIANCES

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M01 July				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property Rates	36,250,916	The variance is due to the billing of Government Departments and the Farms which is done once in a year.	
	License and Permits	218,043	Actual income received was less than the projection	
	Interest earned - outstanding debtors	2,843,246	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	(3,109,845)	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.	
	Transfers and subsidies	(55,206,164)	The underperformance is caused by grant revenue which has not yet been recognized. Revenue on grants can only be recognized when conditions are met.	
2	Expenditure By Type			
	Debt impairment	(610,609,736)	Variance is due to the fact that debt write offs are not done on a monthly basis.	
	Finance charges	(47,962)	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	(31,857,003)	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 - M01 July

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%	0,2%	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		81,2%	22,9%	22,9%	38,9%	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	57,9%	85,0%	85,0%	79,5%	85,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		6,0%	20,4%	20,4%	-19,7%	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		60,0%	26,4%	26,4%	741,0%	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%	19,0%	19,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5,2%	5,5%	4,5%	0,4%	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 - M01 July

Month R thousands	2020/21 Audited Outcome	Budget Year 2021/22 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	13 969	–		27 938	–		
September	7 358	13 969	13 969	–		41 908	–		
October	5 891	13 969	13 969	–		55 877	–		
November	5 954	13 969	13 969	–		69 846	–		
December	33 076	13 969	13 969	–		83 815	–		
January	6 209	13 969	13 969	–		97 784	–		
February	12 666	13 969	13 969	–		111 754	–		
March	18 733	13 969	13 969	–		125 723	–		
April	14 743	13 969	13 969	–		139 692	–		
May	24 879	13 969	13 969	–		153 661	–		
June	53 529	13 969	13 969	–		167 630	–		
Total Capital expenditure	**193 941**	**167 630**	**167 630**	**8 098**					

3.6 OTHER SUPPORTING DOCUMENTS

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

SUPPORTING TABLE SC13a:

NW403 City Of Matlosana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	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		**159 041**	**135 615**	**135 615**	**7 593**	**7 593**	**11 301**	3 708	**32,8%**	**135 615**
Roads Infrastructure		50 724	55 012	55 012	2 371	2 371	4 584	2 214	**48,3%**	55 012
Roads		50 724	55 012	55 012	2 371	2 371	4 584	2 214	**48,3%**	55 012
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		50 493	38 707	38 707	–	–	3 226	3 226	**100,0%**	38 707
Power Plants								–		
HV Substations		12 103	–	–	–	–	–	–		–
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		2 670	–	–	–	–	–	–		–
MV Switching Stations								–		
MV Networks		14 783	38 707	38 707	–	–	3 226	3 226	**100,0%**	38 707
LV Networks		20 936	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		35 362	33 280	33 280	5 223	5 223	2 773	(2 449)	**-88,3%**	33 280
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations		7 436	–	–	–	–	–	–		–
Water Treatment Works								–		
Bulk Mains		8 896	7 500	7 500	5 223	5 223	625	(4 598)	**-735,6%**	7 500
Distribution		19 031	25 780	25 780	–	–	2 148	2 148	**100,0%**	25 780
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		22 462	8 616	8 616	–	–	718	718	**100,0%**	8 616
Pump Station		6 261	–	–	–	–	–	–		–
Reticulation		16 201	8 616	8 616	–	–	718	718	**100,0%**	8 616
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**	**–**	**–**	**1 274**	**1 274**	**100,0%**	**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	–	–	1 274	1 274	**100,0%**	15 285
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		12 532	15 285	15 285	–	–	1 274	1 274	100,0%	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								–		

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	**171 573**	**150 901**	**150 901**	**7 593**	**7 593**	**12 575**	**4 982**	**39,6%**	**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							
		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		**16 242**	**4 000**	**4 000**	**201**	**201**	**333**	133	**39,8%**	**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	201	333	133	**39,8%**	4 000
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		16 242	4 000	4 000	201	201	333	133	**39,8%**	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**	**201**	**333**	**133**	**39,8%**	**4 000**

SUPPORTING TABLE SC13c

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

Description	Ref	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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		76 368	79 012	79 012	987	987	6 584	5 598	85,0%	79 012
Roads Infrastructure		20 089	16 585	16 585	–	–	1 382	1 382	100,0%	16 585
Roads		19 904	16 132	16 132	–	–	1 344	1 344	100,0%	16 132
Road Structures								–		
Road Furniture		185	453	453	–	–	38	38	100,0%	453
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		40 639	25 888	25 888	596	596	2 157	1 561	72,4%	25 888
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		217	266	266	–	–	22	22	100,0%	266
MV Switching Stations		1 139	260	260	–	–	22	22	100,0%	260
MV Networks								–		
LV Networks		39 282	25 362	25 362	596	596	2 114	1 517	71,8%	25 362
Capital Spares								–		
Water Supply Infrastructure		13 271	13 530	13 530	–	–	1 127	1 127	100,0%	13 530
Dams and Weirs								–		
Boreholes								–		
Reservoirs		1 705	2 817	2 817	–	–	235	235	100,0%	2 817
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		11 566	10 713	10 713	–	–	893	893	100,0%	10 713
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		2 370	23 009	23 009	390	390	1 917	1 527	79,6%	23 009
Pump Station								–		
Reticulation		2 173	12 009	12 009	79	79	1 001	921	92,1%	12 009
Waste Water Treatment Works		196	11 000	11 000	311	311	917	606	66,1%	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	**8 479**	**9 114**	**9 114**	**211**	**211**	**760**	**548**	**72,2%**	**9 114**
Community Facilities	4 254	4 568	4 568	209	209	381	172	**45,1%**	4 568
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums	39	49	49	–	–	4	4	100,0%	49
Galleries							–		
Theatres							–		
Libraries	240	912	912	–	–	76	76	100,0%	912
Cemeteries/Crematoria	3 560	2 905	2 905	209	209	242	33	13,6%	2 905
Police							–		
Purls							–		
Public Open Space	–	4	4	–	–	0	0	100,0%	4
Nature Reserves	30	56	56	–	–	5	5	100,0%	56
Public Ablution Facilities							–		
Markets	386	641	641	–	–	53	53	100,0%	641
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	4 225	4 547	4 547	2	2	379	377	**99,5%**	4 547
Indoor Facilities	1 560	1 504	1 504	–	–	125	125	100,0%	1 504
Outdoor Facilities	2 665	3 043	3 043	2	2	254	252	99,2%	3 043
Capital Spares							–		
Heritage assets	163	164	164	–	–	14	14	100,0%	164
Monuments							–		
Historic Buildings							–		
Works of Art	–	4	4	–	–	0	0	100,0%	4
Conservation Areas	**163**	160	160	–	–	13	13	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**	–	–	**205**	**205**	**100,0%**	**2 458**
Operational Buildings	1 277	2 458	2 458	–	–	205	205	**100,0%**	2 458
Municipal Offices	1 244	2 353	2 353	–	–	196	196	100,0%	2 353
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops	26	48	48	–	–	4	4	100,0%	48
Yards							–		
Stores	8	57	57	–	–	5	5	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		**10 206**	**3 211**	**3 211**	**7**	**7**	**268**	**261**	97,6%	**3 211**
Servitudes								–		
Licences and Rights		10 206	3 211	3 211	7	7	268	261	**97,6%**	3 211
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		10 206	3 211	3 211	7	7	268	261	97,6%	3 211
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**2 035**	**2 812**	**2 812**	–	–	234	**234**	100,0%	**2 812**
Computer Equipment		2 035	2 812	2 812	–	–	234	234	100,0%	2 812
Furniture and Office Equipment		**678**	**627**	627	–	–	**52**	**52**	100,0%	**627**
Furniture and Office Equipment		678	627	627	–	–	52	52	100,0%	627
Machinery and Equipment		**9 606**	**21 416**	**21 416**	–	–	**1 785**	**1 785**	100,0%	**21 416**
Machinery and Equipment		9 606	21 416	21 416	–	–	1 785	1 785	100,0%	21 416
Transport Assets		**54 594**	**76 366**	**41 320**	–	–	**3 443**	**3 443**	100,0%	**41 320**
Transport Assets		54 594	76 366	41 320	–	–	3 443	3 443	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	**163 407**	**195 181**	**160 134**	**1 204**	**1 204**	**13 345**	**12 140**	**91,0%**	**160 134**

SUPPORTING TABLE SC13d

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

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**	–	–	**23 655**	23 655	**100,0%**	**283 862**
Roads Infrastructure		79 530	91 851	91 851	–	–	7 654	7 654	**100,0%**	91 851
Roads		79 530	91 851	91 851	–	–	7 654	7 654	**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	–	–	3 976	3 976	**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	–	–	3 976	3 976	**100,0%**	**47 707**
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		79 563	89 199	89 199	–	–	7 433	7 433	**100,0%**	89 199
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		79 563	89 199	89 199	–	–	7 433	7 433	**100,0%**	89 199
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		52 218	55 106	55 106	–	–	4 592	4 592	**100,0%**	55 106
Pump Station								–		
Reticulation		52 218	55 106	55 106	–	–	4 592	4 592	**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**	–	–	**6 497**	**6 497**	**100,0%**	**77 965**
Operational Buildings	62 532	77 965	77 965	–	–	6 497	6 497	100,0%	77 965
Municipal Offices	62 532	77 965	77 965	–	–	6 497	6 497	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**	–	–	**162**	162	100,0%	**1 949**
Computer Equipment		1 563	1 949	1 949	–	–	162	162	100,0%	1 949
Furniture and Office Equipment		**1 468**	**1 831**	**1 831**	–	–	**153**	153	100,0%	**1 831**
Furniture and Office Equipment		1 468	1 831	1 831	–	–	153	153	100,0%	1 831
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		**968**	**1 167**	**1 167**	–	–	**97**	97	100,0%	**1 167**
Transport Assets		968	1 167	1 167	–	–	97	97	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**	–	–	**30 565**	**30 565**	**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**	**304**	**1 061**	**757**	**71,3%**	**12 730**
Community Facilities	6 126	12 730	12 730	304	304	1 061	757	**71,3%**	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	304	1 061	757	71,3%	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**	**304**	**1 061**	**757**	71,3%	**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 July 2021 as per section 71 of the MFMA.

CITY OF
MATLOSANA

QUALITY CERTIFICATE

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

that-

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

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

Print name: T.S.R NKHUMISO

Accounting Officer of **City of Matlosana NW403**

Signature: ....

Date 24/8/2021