

CITY OF MATLOSANA

1 TO: mm

Date: 2021/12/15

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: TO SEKGALA
 SIGNED: [Signature]
 DATE: 17 DECEMBER 2021

Received by Deputy Director: Administration

Date and Time: 17/12/2021

Signature: [Signature]

<u>[Signature]</u> Director: Corporate Support	<u>20/12/2021</u> Date	COMMENTS:
<u>[Signature]</u> Chief Financial Officer	<u>17/12/2021</u> 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:

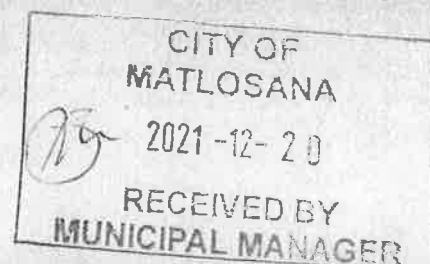
2 MUNICIPAL MANAGER

SIGNATURE

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DATE

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 30 NOVEMBER 2021

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PART 1: IN-YEAR REPORT

1. EXECUTIVE SUMMARY ON THE IMPLEMENTATION OF THE BUDGET AND THE FINANCIAL PERFORMANCE OF THE MUNICIPALITY FOR THE PERIOD ENDED ON 30 NOVEMBER 2021

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	YTD Budget 2021/22	November 2021/22 Actual	YTD Actual 2021/22	Variance Favourable (Unfavourable)
Total Revenue by Source	1,541,244,910	258,362,500	1,515,032,538	26,212,372
Total Operating Expenditure	1,538,568,500	136,798,532	916,283,552	(622,284,948)
SURPLUS/ (DEFICIT).	2,676,410	121,563,968	598,748,986	596,072,576

This is the fifth report for the 2021/2022 financial year that leads to expenditure of 59.55% against the year to date actuals.

Cash management

Bank Balances	R 18,349,299
Call Investments	R 344,079,252
Cash and Cash Investments	R 362,428,551

Debtors

Total Debtors Book	R 5,989,818,910
Debtors: Government	R 94,578,156
Debtors: Business	R 559,169,183
Debtors: Household	R 5,336,071,571

Capital grant expenditure

CAPITAL GRANT EXPENDITURE	BUDGET	NOV 2021/22	YTD ACTUALS	YTD%
MIG	87,923,450	6,875,268	36,226,605	41.20
NDPG	43,000,000	1,905,026	19,605,614	45.59
DME/INER	26,707,000	34,889	34,889	0.13
WSIG	10,000,000	105,833	734,378	7.34
	167,630,450	8,921,015	56,601,486	33.77

Capital grants expenditure is at 33.77% as at 30 November 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

Table 2 C1: Monthly Budget Statement Summary

NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M05 November

Description	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									
Financial Performance									
Property rates	425,503	490,297	490,297	34,312	212,855	204,291	8,564	4%	490,297
Service charges	1,766,526	1,999,469	1,999,469	164,115	839,780	833,112	6,668	1%	1,999,469
Investment revenue	8,060	10,950	10,950	1,146	2,997	4,563	(1,566)	-34%	10,950
Transfers and subsidies	530,448	494,844	494,844	164	176,310	206,185	(29,875)	-14%	494,844
Other own revenue	766,180	535,798	535,798	51,328	231,199	223,249	7,950	4%	535,798
Total Revenue (excluding capital transfers and contributions)	3,496,717	3,531,358	3,531,358	251,065	1,463,140	1,471,399	(8,259)	-1%	3,531,358
Employee costs	711,929	692,304	692,304	59,679	281,251	288,461	(7,211)	-2%	692,304
Remuneration of Councillors	36,496	37,223	37,223	2,488	13,380	15,509	(2,129)	-14%	37,223
Depreciation & asset impairment	403,134	366,774	366,774	—	129,790	152,823	(23,032)	-15%	366,774
Finance charges	74,477	2,300	2,300	131	688	958	(271)	-28%	2,300
Inventory consumed and bulk purchases	1,182,468	1,437,498	1,437,498	24,943	276,564	598,958	(322,394)	-54%	1,437,498
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	1,626,929	1,156,457	1,156,457	49,558	214,611	481,859	(267,248)	-55%	1,156,457
Total Expenditure	4,035,433	3,692,555	3,692,555	136,799	916,284	1,538,569	(622,285)	-40%	3,692,555
Surplus/(Deficit)	(538,716)	(161,198)	(161,198)	114,266	546,857	(67,170)	614,026	-914%	(161,198)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	189,551	167,630	167,630	7,297	51,892	69,846	####	-26%	167,630
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(349,165)	6,433	6,433	121,564	598,749	2,676	596,073	22271%	6,433
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(349,165)	6,433	6,433	121,564	598,749	2,676	596,073	22271%	6,433
Capital expenditure & funds sources									
Capital expenditure	191,473	167,630	167,630	8,921	56,601	69,968	(13,367)	-19%	167,630
Capital transfers recognised	184,304	167,630	167,630	8,921	56,601	69,968	(13,367)	-19%	167,630
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	7,169	—	—	—	—	—	—	—	—
Total sources of capital funds	191,473	167,630	167,630	8,921	56,601	69,968	(13,367)	-19%	167,630
Financial position									
Total current assets	2,106,556	1,295,969	1,295,969	—	2,833,253	—	—	—	1,295,969
Total non current assets	4,972,139	4,556,286	4,556,286	—	4,898,950	—	—	—	4,556,286
Total current liabilities	4,184,254	1,524,363	1,524,363	—	3,796,383	—	—	—	1,524,363
Total non current liabilities	48,848	81,274	81,274	—	45,784	—	—	—	81,274
Community wealth/Equity	3,983,615	4,240,185	4,240,185	—	3,701,577	—	—	—	4,240,185
Cash flows									
Net cash from (used) operating	376,454	135,130	135,130	161,666	1,773,998	56,303	#####	-3051%	135,130
Net cash from (used) investing	(143,182)	(167,598)	(167,630)	(8,921)	(56,601)	(69,032)	(13,231)	19%	(167,598)
Net cash from (used) financing	(1,824)	(30,676)	—	(367)	(62,180)	(38,512)	23,668	-61%	(92,430)
Cash/cash equivalents at the month/year end	95,061	277,716	308,359	—	1,459,823	(52,042)	#####	2905%	(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	267,919	145,476	147,703	5,428,721	—	—	—	—	5,989,819
Creditors Age Analysis									
Total Creditors	173,983	194,486	68,876	1,618,556	—	—	—	—	2,055,901

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 1,515,032,535) compares favourably with the pro rata budgeted figures (R 1,541,244,910) a negative variance of R 26,212,372 at the end of November 2021.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR NOVEMBER 2021

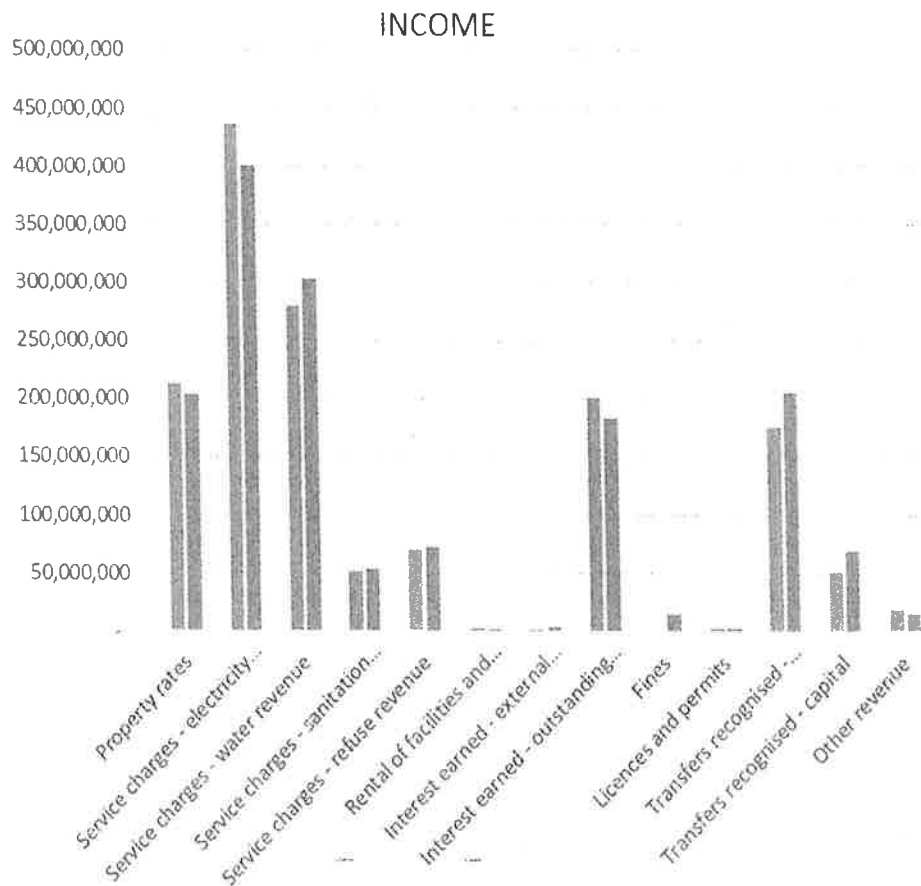
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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										
Revenue By Source										
Property rates		425,503	490,297	490,297	34,312	212,855	204,291	8,564	4%	490,297
Service charges - electricity revenue		854,446	962,746	962,746	80,590	436,443	401,144	35,299	9%	962,746
Service charges - water revenue		653,812	729,313	729,313	59,102	280,523	303,880	(23,358)	-8%	729,313
Service charges - sanitation revenue		118,205	130,918	130,918	10,458	52,449	54,549	(2,100)	-4%	130,918
Service charges - refuse revenue		140,063	176,491	176,491	13,966	70,364	73,538	(3,174)	-4%	176,491
Rental of facilities and equipment		290,008	7,158	7,158	802	3,554	2,983	572	19%	7,158
Interest earned - external investments		8,060	10,950	10,950	1,146	2,997	4,563	(1,566)	-34%	10,950
Interest earned - outstanding debtors		424,070	441,687	441,687	42,076	202,193	184,036	18,157	10%	441,687
Dividends received								-		
Fines, penalties and forfeits		24,737	38,131	38,131	269	975	15,888	(14,913)	-94%	38,131
Licences and permits		9,228	9,273	9,273	939	4,200	3,864	336	9%	9,273
Agency services		-	-	-	-	-	-	-		-
Transfers and subsidies		530,448	494,844	494,844	164	176,310	206,185	(29,875)	-14%	494,844
Other revenue		53,658	39,548	39,548	7,091	19,798	16,478	3,320	20%	39,548
Gains		(35,521)	-	-	151	480	-	480	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		3,496,717	3,531,358	3,531,358	251,065	1,463,140	1,471,399	(8,259)	-1%	3,531,358
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		189,551	167,630	167,630	7,297	51,892	69,846	(17,954)	(0)	167,630
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR NOVEMBER 2021

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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										
<i>Governance and administration</i>		1,003,369	1,149,954	1,149,954	48,353	452,770	479,148	(26,378)	-6%	1,149,954
Executive and council		(33,517)	1,829	1,829	541	1,563	762	801	105%	1,829
Finance and administration		1,036,886	1,148,125	1,148,125	47,812	451,207	478,386	(27,179)	-6%	1,148,125
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		398,102	42,916	42,916	5,917	21,417	17,882	3,535	20%	42,916
Community and social services		333,515	4,153	4,153	299	1,369	1,731	(362)	-21%	4,153
Sport and recreation		14,670	85	85	352	7,552	36	7,516	21130%	85
Public safety		49,916	38,678	38,678	5,235	12,465	16,116	(3,650)	-23%	38,678
Housing		-	-	-	31	31	-	31	#DIV/0!	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		67,003	143,452	143,452	7,317	28,467	59,772	(31,304)	-52%	143,452
Planning and development		9,354	10,491	10,491	571	3,073	4,371	(1,299)	-30%	10,491
Road transport		57,432	132,709	132,709	6,721	25,298	55,296	(29,998)	-54%	132,709
Environmental protection		216	252	252	25	97	105	(8)	-8%	252
<i>Trading services</i>		2,188,481	2,346,524	2,346,524	194,369	999,193	977,718	21,475	2%	2,346,524
Energy sources		953,143	1,057,233	1,057,233	84,788	456,631	440,514	16,118	4%	1,057,233
Water management		851,987	889,466	889,466	76,026	373,066	370,611	2,455	1%	889,466
Waste water management		157,705	144,720	144,720	10,750	56,137	60,300	(4,164)	-7%	144,720
Waste management		225,646	255,105	255,105	22,805	113,359	106,294	7,066	7%	255,105
<i>Other</i>	4	29,314	16,142	16,142	2,406	13,186	6,726	6,460	96%	16,142
Total Revenue - Functional	2	3,686,268	3,698,988	3,698,988	258,362	1,515,033	1,541,245	(26,212)	-2%	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 916,283,552 compares unfavourably with the pro rata budgeted expenditure of R 1538,568,500 and a variance of R 622,284,948

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR NOVEMBER 2021

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

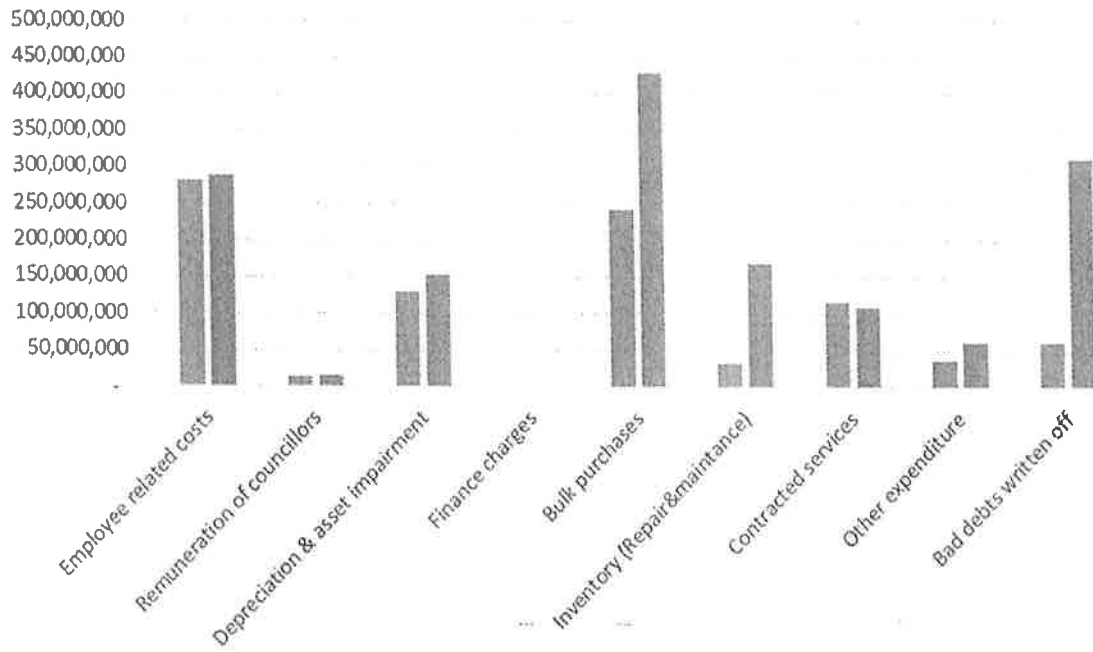
Description	Ref	2020/21	Budget Year 2021/22							
		Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands									%	
Expenditure By Type										
Employ ee related costs		711,929	692,304	692,304	59,679	281,251	288,461	(7,211)	-2%	692,304
Remuneration of councillors		36,496	37,223	37,223	2,488	13,380	15,509	(2,129)	-14%	37,223
Debt impairment		1,145,227	746,930	746,930	8,330	61,595	311,221	(249,625)	-80%	746,930
Depreciation & asset impairment		403,134	366,774	366,774	–	129,790	152,823	(23,032)	-15%	366,774
Finance charges		74,477	2,300	2,300	131	688	958	(271)	-28%	2,300
Bulk purchases - electricity		1,115,810	1,032,353	1,032,353	14,944	242,727	430,147	(187,420)	-44%	1,032,353
Inventory consumed		66,658	405,145	405,145	9,999	33,836	168,811	(134,975)	-80%	405,145
Contracted services		250,778	262,292	262,392	26,662	115,874	109,289	6,585	6%	262,392
Transfers and subsidies								–		
Other expenditure		211,227	147,235	147,135	14,566	36,849	61,349	(24,500)	-40%	147,135
Losses		19,697	–	–	–	293	–	293	#DIV/0!	–
Total Expenditure		4,035,433	3,692,555	3,692,555	136,799	916,284	1,538,569	(622,285)	-40%	3,692,555

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR NOVEMBER 2021

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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									
Expenditure - Functional										
<i>Governance and administration</i>		768,874	606,930	606,930	31,952	165,573	252,889	(87,315)	-35%	606,930
Executive and council		363,673	325,590	325,590	20,035	102,005	135,663	(33,659)	-25%	325,590
Finance and administration		400,800	275,726	275,726	11,639	62,154	114,886	(52,732)	-46%	275,726
Internal audit		4,401	5,614	5,614	278	1,414	2,339	(925)	-40%	5,614
<i>Community and public safety</i>		267,540	277,523	277,523	23,516	113,997	115,635	(1,639)	-1%	277,523
Community and social services		73,376	78,883	78,883	4,648	28,846	32,868	(4,021)	-12%	78,883
Sport and recreation		64,624	68,604	68,604	6,682	31,487	28,585	2,902	10%	68,604
Public safety		115,134	126,916	126,916	12,132	53,373	52,882	492	1%	126,916
Housing		4,777	2,948	2,948	53	290	1,229	(939)	-76%	2,948
Health		9,629	173	173	-	-	72	(72)	-100%	173
<i>Economic and environmental services</i>		300,676	223,963	223,963	11,225	82,738	93,318	(10,580)	-11%	223,963
Planning and development		51,378	57,835	57,835	4,600	21,065	24,098	(3,034)	-13%	57,835
Road transport		185,843	164,680	164,680	6,514	61,243	68,617	(7,373)	-11%	164,680
Environmental protection		63,455	1,449	1,449	111	430	604	(174)	-29%	1,449
<i>Trading services</i>		2,666,491	2,562,400	2,562,400	69,217	546,859	1,067,668	(520,809)	-49%	2,562,400
Energy sources		1,331,458	1,503,969	1,503,969	33,382	307,801	626,654	(318,853)	-51%	1,503,969
Water management		958,682	678,794	678,794	8,832	109,025	282,831	(173,806)	-61%	678,794
Waste water management		184,347	190,024	190,024	7,963	52,892	79,177	(26,285)	-33%	190,024
Waste management		192,003	189,613	189,613	19,040	77,142	79,006	(1,864)	-2%	189,613
<i>Other</i>		31,852	21,740	21,740	888	7,117	9,059	(1,941)	-21%	21,740
Total Expenditure - Functional	3	4,035,433	3,692,555	3,692,555	136,799	916,284	1,538,569	(622,285)	-40%	3,692,555
Surplus/ (Deficit) for the year		(349,165)	6,433	6,433	121,564	598,749	2,676	596,073	22271%	6,433

EXPENDITURE



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 NOVEMBER 2021

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote 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									
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		12,193	15,285	15,285	2,208	8,517	6,369	2,148	34%	15,285
Vote 06 - Council General		-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		44,233	55,012	55,012	3,014	28,876	22,922	5,954	26%	55,012
Vote 08 - Water Section		18,037	33,280	33,280	-	7,155	13,989	(6,833)	-49%	33,280
Vote 09 - City Electrial Engineering		45,917	32,707	32,707	35	874	13,628	(12,754)	-94%	32,707
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		22,746	4,000	4,000	106	734	1,667	(932)	-56%	4,000
Vote 14 - Market		6,126	12,730	12,730	1,794	5,740	5,304	436	8%	12,730
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	149,253	153,014	153,014	7,157	51,896	63,878	(11,982)	-19%	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		8,672	-	-	-	-	-	-	-	-
Vote 09 - City Electrial Engineering		12,224	6,000	6,000	-	2,107	2,500	(393)	-16%	6,000
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		15,958	8,616	8,616	1,764	2,599	3,590	(991)	-28%	8,616
Vote 14 - Market		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	42,220	14,616	14,616	1,764	4,705	6,090	(1,385)	-23%	14,616
Total Capital Expenditure		191,473	167,630	167,630	8,921	56,601	69,968	(13,367)	-19%	167,630
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12,193	15,285	15,285	2,208	8,517	6,369	2,148	34%	15,285
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		12,193	15,285	15,285	2,208	8,517	6,369	2,148	34%	15,285
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		49,600	55,012	55,012	3,014	28,876	22,922	5,954	26%	55,012
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		49,600	55,012	55,012	3,014	28,876	22,922	5,954	26%	55,012
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		123,554	84,603	84,603	1,905	13,469	35,373	(21,905)	-62%	84,603
Energy sources		58,141	38,707	38,707	35	2,980	16,128	(13,148)	-82%	38,707
Water management		26,709	33,280	33,280	-	7,155	13,989	(6,833)	-49%	33,280
Waste water management		38,703	12,616	12,616	1,870	3,333	5,257	(1,923)	-37%	12,616
Waste management		-	-	-	-	-	-	-	-	-
Other		6,126	12,730	12,730	1,794	5,740	5,304	436	8%	12,730
Total Capital Expenditure - Functional Classification	3	191,473	167,630	167,630	8,921	56,601	69,968	(13,367)	-19%	167,630

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

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote 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									
Funded by:										
National Government		184,304	167,630	167,630	8,921	56,601	69,968	(13,367)	-19%	167,630
Provincial Government										
District Municipality										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Companies, Unincorporated)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		184,304	167,630	167,630	8,921	56,601	69,968	(13,367)	-19%	167,630
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		7,169	-	-	-	-	-	-	-	-
Total Capital Funding		191,473	167,630	167,630	8,921	56,601	69,968	(13,367)	-19%	167,630

Chart C1 2021/22 Capital Expenditure Monthly Trend: actual v target

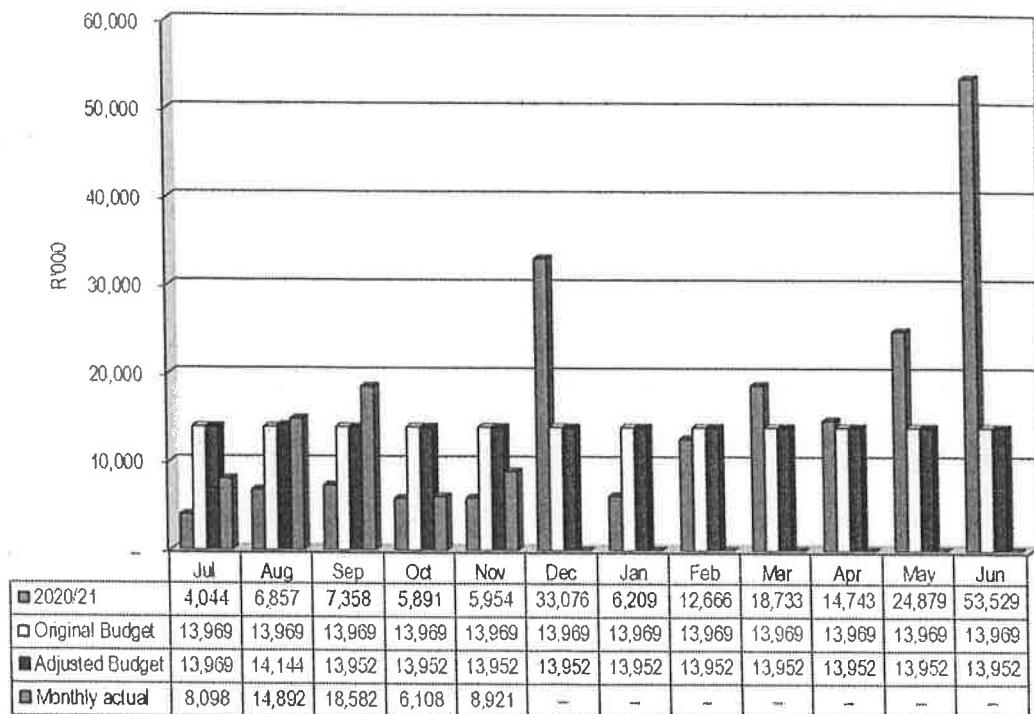


TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1,894,185	179,586	179,586	1,093,410	179,586
Call investment deposits		(1,178,403)	131,273	131,273	(186,405)	131,273
Consumer debtors		584,223	689,812	689,812	1,083,773	689,812
Other debtors		773,223	243,161	243,161	803,444	243,161
Current portion of long-term receivables		35	29	29	24	29
Inventory		33,293	52,107	52,107	39,007	52,107
Total current assets		2,106,556	1,295,969	1,295,969	2,833,253	1,295,969
Non current assets						
Long-term receivables		-	33	33	-	33
Investments						
Investment property		256,971	257,100	257,100	256,971	257,100
Investments in Associate						
Property, plant and equipment		5,235,989	4,287,915	4,287,915	5,162,801	4,287,915
Biological						
Intangible		1,297	1,297	1,297	1,297	1,297
Other non-current assets		(522,119)	9,941	9,941	(522,119)	9,941
Total non current assets		4,972,139	4,556,286	4,556,286	4,898,950	4,556,286
TOTAL ASSETS		7,078,695	5,852,255	5,852,255	7,732,204	5,852,255
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		(1,539)	2,000	2,000	(1,539)	2,000
Consumer deposits		61,754	92,430	92,430	62,180	92,430
Trade and other payables		3,591,018	887,562	887,562	3,202,625	887,562
Provisions		533,021	542,371	542,371	533,116	542,371
Total current liabilities		4,184,254	1,524,363	1,524,363	3,796,383	1,524,363
Non current liabilities						
Borrowing		48,848	81,274	81,274	45,784	81,274
Provisions		-	-	-	-	-
Total non current liabilities		48,848	81,274	81,274	45,784	81,274
TOTAL LIABILITIES		4,233,103	1,605,637	1,605,637	3,842,166	1,605,637
NET ASSETS	2	2,845,593	4,246,618	4,246,618	3,890,037	4,246,618
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3,983,615	4,240,185	4,240,185	3,701,577	4,240,185
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3,983,615	4,240,185	4,240,185	3,701,577	4,240,185

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

- Total cash receipts as at 30 November 2021 reflect an amount of R 186,744,557
- Total cash payments indicate an amount of R 238,450,195 as at 30 November 2021
- Collection rate – The year to date collection rate for the month ended 30 November 2021 is 80.74%

TABLE 10: ACTUAL CASH FLOW NOVEMBER 2021

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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	58,613	195,185	140,276	54,909	39%	336,662
Service charges		719,403	1,450,674	1,450,674	103,988	549,648	604,448	(54,799)	-9%	1,450,674
Other revenue		1,650,829	470,189	470,189	19,854	1,188,907	195,912	992,995	507%	470,189
Transfers and Subsidies - Operational		—	490,216	490,216	—	205,254	204,257	997	0%	490,216
Transfers and Subsidies - Capital		—	172,258	172,258	—	75,980	71,774	4,205	6%	172,258
Interest		4,880	750	750	3	3	313	(309)	-99%	750
Dividends		—	—	—	—	—	—	—	—	—
Payments										
Suppliers and employees		(1,998,658)	(2,785,620)	(2,785,620)	(20,792)	(440,979)	(1,160,677)	(719,698)	62%	(2,785,620)
Finance charges		—	—	—	—	—	—	—	—	—
Transfers and Grants		—	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) OPERATING ACTIVITIES		376,454	135,130	135,130	161,666	1,773,998	56,303	#####	-3051%	135,130
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		—	33	—	—	—	14	—	—	33
Decrease (increase) in non-current receivables		—	—	—	—	—	—	(14)	-100%	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—
Payments										
Capital assets		(143,182)	(167,630)	(167,630)	(8,921)	(56,601)	(69,846)	(13,245)	19%	(167,630)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(143,182)	(167,598)	(167,630)	(8,921)	(56,601)	(69,832)	(13,231)	19%	(167,598)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		(1,824)	(30,676)	—	(367)	(62,180)	(38,512)	(23,668)	61%	(92,430)
Payments										
Repayment of borrowing		—	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,824)	(30,676)	—	(367)	(62,180)	(38,512)	23,668	-61%	(92,430)
NET INCREASE/ (DECREASE) IN CASH HELD		231,447	(63,143)	(32,500)	152,378	1,655,216	(52,042)			(124,897)
Cash/cash equivalents at beginning:		(136,386)	340,859	340,859		(195,393)				
Cash/cash equivalents at month/year end:		95,061	277,716	308,359		1,459,823	(52,042)			(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 1,270,925 were made, the total borrowings outstanding as at 30 November 2021 amounts to R 14,749,814

TABLE 11: ACTUAL BORROWING FOR NOVEMBER 2021

Attached **ANNEXURE A**

ANNEXURE A

ANNUITY LOANS

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 5,989,818,910 as at 30 November 2021 compared to R 5,909,723,696 as at 31 October 2021.

Current to 30 days debt amounted to 267,918,839 as at 30 November 2021 and has increased with R 20,802,399 compared to R 247,116,440 as at 31 October 2021.

31 to 60 days debt decreased with R 20,804,319; 61 to 90 days increased with R 17,338,318 and 91 days and older debt as at 30 November 2021 amounted to R 5,428,720,697 and has increased with R 62,758,816 compared to R 5,365,961,881 as at 31 November 2021.

Interest on debtors is also included in total debtors book.

Debtors age analysis per debtor type

Government Debt R 94,578,156 (1.6%)

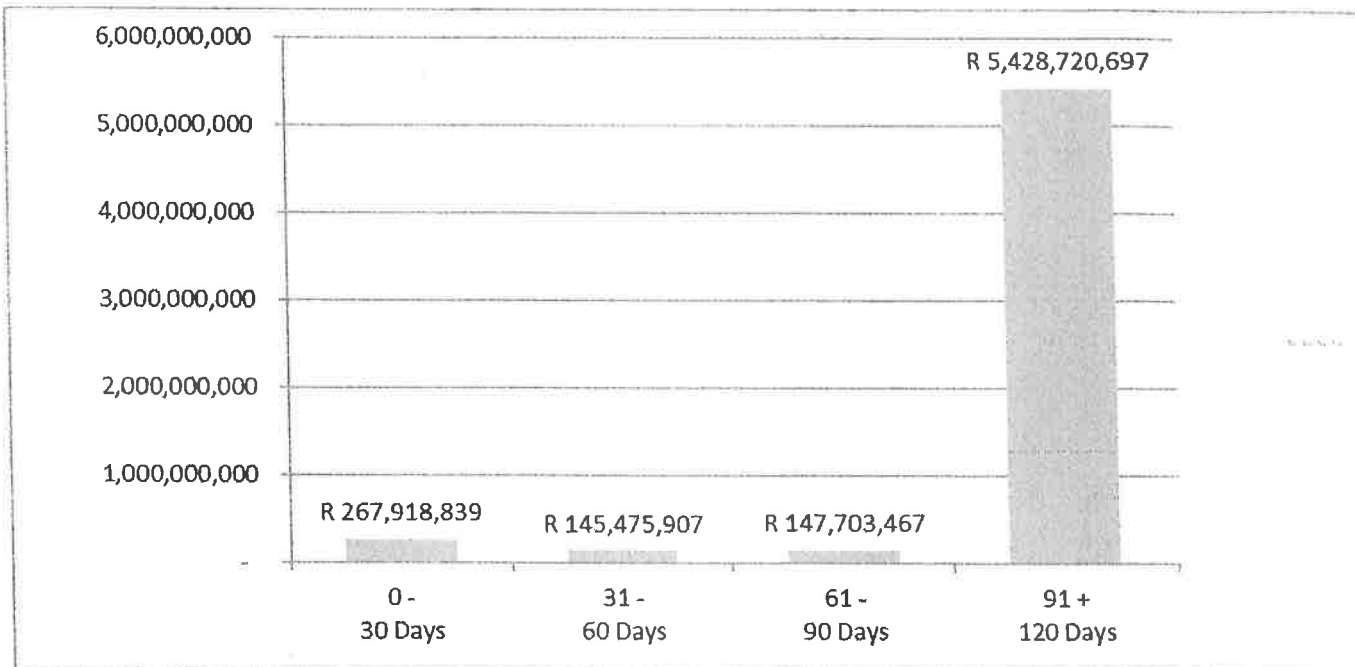
Business debtors R 559,169,183 (9.3%)

Domestic debtors R 5,336,071,571 (89.1%)

TABLE 12: OUTSTANDING DEBTORS AS AT 30 NOVEMBER 2021

NW403 City Of Matlosana - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2021/22												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
		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				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	72,181	42,830	45,548	2,082,316					2,242,875	2,082,316				
Trade and Other Receivables from Exchange Transactions - Electricity	1300	71,562	23,540	21,438	371,352					487,892	371,352				
Receivables from Non-exchange Transactions - Property Rates	1400	31,831	13,464	10,118	312,134					367,548	312,134				
Receivables from Exchange Transactions - Waste Water Management	1500	7,932	5,891	5,041	280,833					299,697	280,833				
Receivables from Exchange Transactions - Waste Management	1600	15,428	11,729	10,684	548,087					585,927	548,087				
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-				
Interest on Arrear Debtor Accounts	1810									-	-				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-				
Other	1900	68,985	48,021	54,874	1,833,999					2,005,879	1,833,999				
Total By Income Source	2000	267,919	145,476	147,703	5,428,721	-	-	-	-	5,989,819	5,428,721	-	-		
2020/21 - totals only										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	5,702	7,172	6,398	75,306					94,578	75,306				
Commercial	2300	64,702	20,892	17,293	456,282					568,169	456,282				
Households	2400	197,515	117,412	124,012	4,897,132					5,336,072	4,897,132				
Other	2500									-	-				
Total By Customer Group	2600	267,919	145,476	147,703	5,428,721	-	-	-	-	5,989,819	5,428,721	-	-		



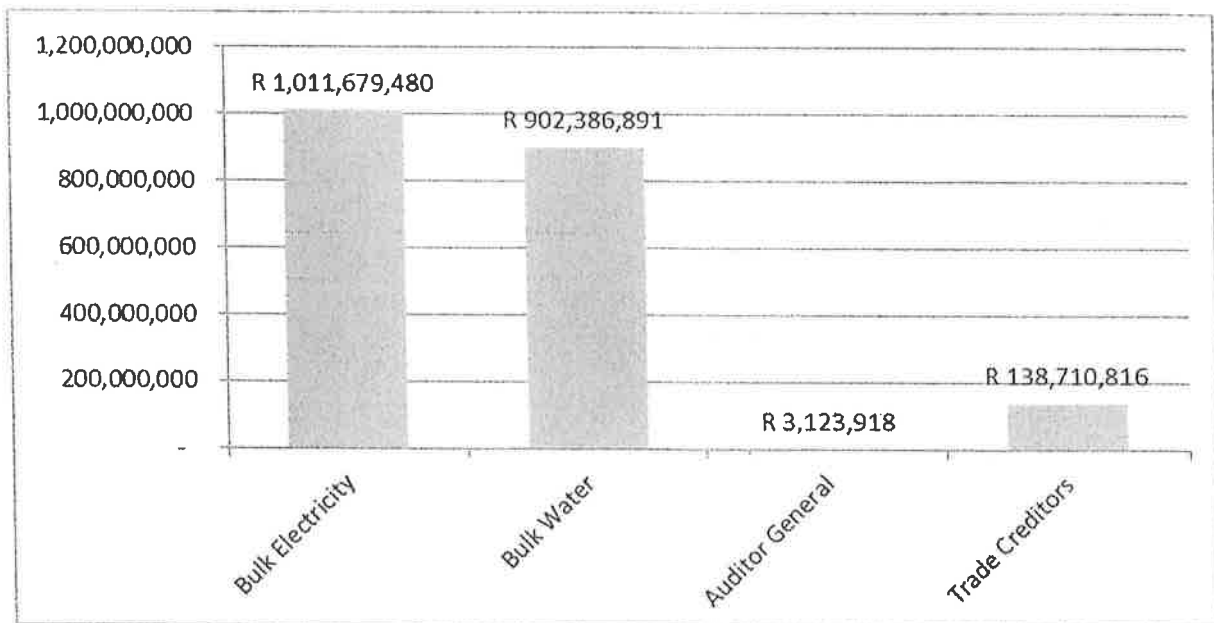
3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 2,055,901,105 as at 30 November 2021 compared with the R 2,024,582,139 as at 31 October 2021 and increased with R 31,318,966

TABLE 13: CREDITOR'S AGE ANALYSIS AS AT 30 NOVEMBER 2021

NW403 City Of Matlosana - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2021/22									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	69,202	147,688	-	794,789					1,011,679	
Bulk Water	0200	87,778	41,656	41,552	731,400					902,387	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	14,079	5,132	27,309	92,192					138,711	
Auditor General	0800	2,924	9	15	175					3,124	
Other	0900									-	
Total By Customer Type	1000	173,983	194,486	68,876	1,618,556	-	-	-	-	2,055,901	-



3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 30 November 2021 is as set out in Table 14 below. The municipality started the beginning of the month with total investments of R 420,697,784 and after investments made of R 42,000,000 and withdrawals of R 108,708,080 closed with an investment balance of R 354,921,536 at the five listed local banks.

TABLE 14: INVESTMENTS AS AT 30 NOVEMBER 2021

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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 *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<u>Municipality</u>														
ABSA		-	daily call	yes	Variable					340,889	845	(108,708)	42,000	275,026
INVESTEC		-	daily call	yes	Variable					7,028	20	-		7,047
SANLAM		2yrs	Policy	yes	Variable				2024/08/01	10,776		-		10,776
FNB		12months	Long term	yes	Variable				2022/06/30	66		-		66
FNB		-	daily call	yes	Variable					38,600				38,600
NEDBANK		-	daily call	yes	Variable					23,338	67			23,405
Municipality sub-total										420,698	932	(108,708)	42,000	354,922
<u>Entities</u>														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									420,698		(108,708)	42,000	354,922

3.4 Allocations received and actual expenditure on allocations received

The municipality's position with regard to grant allocation received and the actual expenditure on the grant allocations received are set out in Table 15 and 16 below. The Operating grants expenditure amounted to R 6,779,676 as at 30 November 2021 and the Capital grants expenditure amounted to R 8,921,015 at 30 November 2021.

TABLE 15: TRANSFER AND GRANT RECEIPTS

NW403 City Of Matlosana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		529,969	493,610	493,610	164	176,310	205,671	(29,360)	-14.3%	493,610
Energy Efficiency and Demand Side Management Grant		5,974	—	—	—	—	—	—	—	—
Equitable Share		466,536	484,096	484,096	—	174,895	201,707	(26,811)	-13.3%	484,096
Expanded Public Works Programme Integrated Grant		2,452	1,786	1,786	107	456	744	(289)	-38.8%	1,786
Local Government Financial Management Grant		2,929	3,100	3,100	57	185	1,292	(1,107)	-85.7%	3,100
Municipal Disaster Relief Grant		47,222	—	—	—	—	—	—	—	—
Municipal Infrastructure Grant	3	4,857	4,628	4,628	—	774	1,928	(1,154)	-59.8%	4,628
Other transfers and grants [insert description]								—		
Provincial Government:		478	1,234	1,234	—	—	514	(514)	-100.0%	1,234
Capacity Building and Other Grants		478	1,234	1,234	—	—	514	(514)	-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	530,448	494,844	494,844	164	176,310	206,185	(29,875)	-14.5%	494,844
Capital Transfers and Grants										
National Government:		189,551	167,630	167,630	7,297	51,892	69,846	(17,954)	-25.7%	167,630
Integrated National Electrification Programme Grant		21,022	26,707	26,707	—	—	11,128	(11,128)	-100.0%	26,707
Municipal Infrastructure Grant		100,789	87,923	87,923	5,959	31,331	36,635	(5,304)	-14.5%	87,923
Neighbourhood Development Partnership Grant		49,063	53,000	53,000	1,338	20,228	22,083	(1,855)	-8.4%	53,000
Water Services Infrastructure Grant		18,678	—	—	—	333	—	333	—	—
Provincial Government:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
[insert description]		—	—	—	—	—	—	—	—	—
Developers Contribution		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	189,551	167,630	167,630	7,297	51,892	69,846	(17,954)	-25.7%	167,630
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	719,998	662,474	662,474	7,461	228,202	276,031	(47,828)	-17.3%	662,474

TABLE 16: TRANSFER AND GRANT EXPENDITURE

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		132,424	84,562	84,562	6,780	25,753	35,234	(9,481)	-26.9%	84,562
Energy Efficiency and Demand Side Management Grant		5,162	4,340	4,340	—	—	1,808	(1,808)	-100.0%	4,340
Equitable Share		65,087	69,020	69,020	5,636	21,289	28,758	(7,469)	-26.0%	69,020
Expanded Public Works Programme Integrated Grant		2,609	2,574	2,574	218	674	1,072	(398)	-37.2%	2,574
Local Government Financial Management Grant		35,277	3,300	3,300	94	644	1,375	(731)	-53.2%	3,300
Municipal Disaster Relief Grant		19,400	924	924	339	1,165	385	779	202.4%	924
Municipal Infrastructure Grant		4,889	4,404	4,404	492	1,982	1,835	147	8.0%	4,404
Provincial Government:		372	1,234	1,234	—	534	514	20	3.9%	1,234
Capacity Building and Other Grants		372	1,234	1,234	—	534	514	20	3.9%	1,234
Libraries; Archives and Museums		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
Total operating expenditure of Transfers and Grants:		132,796	85,796	85,796	6,780	26,288	35,748	(9,461)	-26.5%	85,796
Capital expenditure of Transfers and Grants										
National Government:		184,304	167,630	167,630	8,921	56,601	69,968	(13,367)	-19.1%	167,630
Integrated National Electrification Programme Grant		18,316	26,707	26,707	35	35	11,128	(11,093)	-99.7%	26,707
Municipal Disaster Relief Grant		19,422	—	—	—	—	—	—	—	—
Municipal Infrastructure Grant		86,086	87,923	87,923	6,875	36,227	36,757	(530)	-1.4%	87,923
Neighbourhood Development Partnership Grant		44,238	43,000	43,000	1,905	19,606	17,917	1,689	9.4%	43,000
Water Services Infrastructure Grant		16,242	10,000	10,000	106	734	4,167	(3,432)	-82.4%	10,000
Provincial Government:		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Developers Contribution		—	—	—	—	—	—	—	—	—
Total capital expenditure of Transfers and Grants		184,304	167,630	167,630	8,921	56,601	69,968	(13,367)	-19.1%	167,630
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		317,100	253,426	253,426	15,701	82,889	105,717	(22,827)	-21.6%	253,426

The above attached table shows the expenditure per grant.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 281 million spent as at 30 November 2021
- Council Remuneration – R 13.4 million spent as at 30 November 2021

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		22,682	23,167	23,167	1,611	8,293	9,653	(1,360)	-14%	23,167
Pension and UIF Contributions		2,112	2,119	2,119	47	683	883	(200)	-23%	2,119
Medical Aid Contributions		17	17	17	-	6	7	(1)	-20%	17
Motor Vehicle Allowance										
Cellphone Allowance		3,393	2,697	2,697	278	1,402	1,124	279	25%	2,697
Housing Allowances										
Other benefits and allowances		8,291	9,222	9,222	553	2,995	3,843	(847)	-22%	9,222
Sub Total - Councillors		36,496	37,223	37,223	2,488	13,380	15,509	(2,129)	-14%	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	2,303	4,247	(1,943)	-46%	10,192
Pension and UIF Contributions		9	15	15	1	4	6	(2)	-29%	15
Medical Aid Contributions		46	47	47	5	24	20	4	21%	47
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		596	1,287	1,287	59	293	536	(243)	-45%	1,287
Cellphone Allowance		24	199	199	2	10	83	(73)	-88%	199
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	7	7	-	-	3	(3)	-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	2,635	4,895	(2,260)	-46%	11,747
% increase	4		84.6%	84.6%						84.6%
Other Municipal Staff										
Basic Salaries and Wages		423,593	444,606	444,606	35,074	174,855	185,253	(10,398)	-6%	444,606
Pension and UIF Contributions		87,079	90,097	90,097	7,339	36,940	37,541	(600)	-2%	90,097
Medical Aid Contributions		39,093	41,323	41,323	3,137	15,982	17,218	(1,237)	-7%	41,323
Overtime		55,737	24,732	24,732	5,107	23,333	10,305	13,028	126%	24,732
Performance Bonus		33,169	35,720	35,720	4,875	14,439	14,883	(444)	-3%	35,720
Motor Vehicle Allowance										
Cellphone Allowance		984	1,172	1,172	77	396	488	(93)	-19%	1,172
Housing Allowances		6,858	7,415	7,415	551	2,783	3,090	(307)	-10%	7,415
Other benefits and allowances		16,830	24,341	24,341	1,583	5,796	10,142	(4,346)	-43%	24,341
Payments in lieu of leave		12,747	11,152	11,152	1,407	4,093	4,647	(553)	-12%	11,152
Long service awards		(2,189)	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	31,664	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		705,566	680,557	680,557	59,152	278,616	283,567	(4,951)	-2%	680,557
% increase	4		-3.5%	-3.5%						-3.5%
Total Parent Municipality		748,425	729,527	729,527	62,167	294,631	303,971	(9,340)	-3%	729,527

TABLE: 18 MATERIAL VARIANCES

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M05 NOVEMBER				
Ref	Description	Variance	Reasons for material deviations	Remedial corrective steps/re
	R thousands			
1	<u>Revenue By Source</u>			
	Property Rates	8,564,166	Revenue was better than projected.	
	Rental of facilities & equipment	571,564	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	18,156,533	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	(14,913,399)	<p><u>"The material variance in Fines & Penalties is caused by the following factors:</u></p> <ul style="list-style-type: none"> - 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	<u>Expenditure By Type</u>			
	Debt impairment	(249,625,441)	Variance is due to the fact that debt write offs are not done on a monthly basis.	
	Finance charges	(270,554)	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.	
	Inventory consumed	(134,974,558)	Actual Expenditure incurred was less than the projection.	
	Bulk Purchases - electricity	(187,419,747)	Variance is due to the outstanding ESKOM invoices	

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.8%	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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		91.3%	22.9%	22.9%	87.7%	22.9%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	50.3%	85.0%	85.0%	74.6%	85.0%
Liquidity Ratio	Monetary Assets/Current Liabilities		17.1%	20.4%	20.4%	23.9%	20.4%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		38.8%	26.4%	26.4%	129.0%	26.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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		20.4%	19.6%	19.6%	19.2%	19.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.6%	5.5%	4.5%	3.0%	4.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.7%	10.5%	10.5%	0.0%	1.1%
<u>IDP regulation financial viability indicators</u>							
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 - M05 November

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
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	18,582	41,572	42,065	492	1.2%	25%
October	5,891	13,969	13,952	6,108	47,680	56,016	8,336	14.9%	28%
November	5,954	13,969	13,952	8,921	56,601	69,968	13,367	19.1%	34%
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	56,601					

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 - M05 November

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 new assets by Asset Class/Sub-class										
Infrastructure		156,912	135,615	135,615	4,813	41,610	56,628	15,018	26.5%	135,615
Roads Infrastructure		49,600	55,012	55,012	3,014	28,876	22,922	(5,954)	-26.0%	55,012
Roads		49,600	55,012	55,012	3,014	28,876	22,922	(5,954)	-26.0%	55,012
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		50,705	38,707	38,707	35	2,980	16,128	13,148	81.5%	38,707
Power Plants										
HV Substations		12,103								
HV Switching Station										
HV Transmission Conductors										
MV Substations		2,674								
MV Switching Stations										
MV Networks		14,820	38,707	38,707	35	2,950	16,128	13,178	81.7%	38,707
LV Networks		21,108				30		(30)	#DIV/0!	
Capital Spares										
Water Supply Infrastructure		34,145	33,280	33,280		7,155	13,989	6,833	48.8%	33,280
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations		7,436								
Water Treatment Works										
Bulk Mains		8,896	7,500	27,280		7,155	10,440	3,284	31.5%	27,280
Distribution		17,813	25,780	6,000			3,549	3,549	100.0%	6,000
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		22,462	8,616	8,616	1,764	2,599	3,590	991	27.6%	8,616
Pump Station		6,261		8,616	1,764	2,599	3,133	534	17.1%	8,616
Reticulation		16,201	8,616				457	457	100.0%	
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										

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	12,193	15,285	15,285	2,208	8,517	6,369	(2,148)	-33.7%	15,285
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	12,193	15,285	15,285	2,208	8,517	6,369	(2,148)	-33.7%	15,285
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	12,193	15,285	15,285	2,208	8,517	6,369	(2,148)	-33.7%	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	-	-	-	-	-	-	-	-	-

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 new assets	1	169,105	150,901	150,901	7,021	50,127	62,997	12,870	20.4%	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	106	734	1,667	932	55.9%	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	106	734	1,667	932	55.9%	4,000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		16,242	4,000	4,000	106	734	1,667	932	55.9%	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		-	-	-	-	-	-	-	-	-
Revelments		-	-	-	-	-	-	-	-	-

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									
Parks									
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	-	-	-	-	-	-	-	-	-	-
Local 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	106	734	1,667	932	55.9%	4,000

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05

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		45,791	79,012	79,012	7,947	33,315	32,922	(393)	-1.2%	79,012
Roads Infrastructure		6,017	16,585	16,585	969	5,986	6,910	925	13.4%	16,585
Roads		5,833	16,132	16,132	969	5,934	6,721	788	11.7%	16,132
Road Structures										
Road Furniture		185	453	453	-	52	189	137	72.4%	453
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		35,985	25,888	25,888	4,957	17,884	10,787	(7,097)	-65.8%	25,888
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		217	266	266	-	-	111	111	100.0%	266
MV Switching Stations		1,139	260	260	-	-	108	108	100.0%	260
MV Networks										
LV Networks		34,629	25,362	25,362	4,957	17,884	10,568	(7,316)	-69.2%	25,362
Capital Spares										
Water Supply Infrastructure		2,292	13,530	13,530	721	5,250	5,637	388	6.9%	13,530
Dams and Weirs										
Boreholes										
Reservoirs		13	2,817	2,817	502	1,478	1,174	(304)	-25.9%	2,817
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		2,279	10,713	10,713	219	3,772	4,464	692	15.5%	10,713
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		1,496	23,009	23,009	1,300	4,196	9,587	5,391	56.2%	23,009
Pump Station										
Reticulation		1,432	12,009	12,009	1,175	3,681	5,004	1,323	26.4%	12,009
Waste Water Treatment Works		64	11,000	11,000	125	515	4,583	4,068	88.8%	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	1,768	9,114	9,114	897	5,108	3,798	(1,311)	-34.5%	9,114
Community Facilities	649	4,568	4,568	325	2,172	1,903	(268)	-14.1%	4,568
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums	39	49	49	-	-	21	21	100.0%	49
Galleries									
Theatres									
Libraries	208	912	912	-	495	380	(115)	-30.4%	912
Cemeteries/Crematoria	175	2,905	2,905	284	1,634	1,210	(423)	-35.0%	2,905
Police									
Purts									
Public Open Space	-	4	4	-	-	2	2	100.0%	4
Nature Reserves	-	56	56	41	42	24	(19)	-80.4%	56
Public Ablution Facilities									
Markets	226	641	641	-	-	267	267	100.0%	641
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	1,120	4,547	4,547	572	2,937	1,894	(1,042)	-55.0%	4,547
Indoor Facilities	147	1,504	1,504	261	490	627	137	21.8%	1,504
Outdoor Facilities	973	3,043	3,043	310	2,447	1,268	(1,179)	-93.0%	3,043
Capital Spares									
Heritage assets	163	164	164	-	-	68	68	100.0%	164
Monuments									
Historic Buildings									
Works of Art	-	4	4	-	-	1	1	100.0%	4
Conservation Areas	163	160	160	-	-	67	67	100.0%	160
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
Other assets	1,075	2,458	2,458	223	352	1,024	672	65.6%	2,458
Operational Buildings	1,075	2,458	2,458	223	352	1,024	672	65.6%	2,458
Municipal Offices	1,042	2,353	2,353	210	331	981	649	66.2%	2,353
Pay/Enquiry Points									
Building Plan Offices									
Workshops	26	48	48	13	19	20	1	5.1%	48
Yards									
Stores	8	57	57	-	2	24	22	91.1%	57
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing									
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-

Intangible Assets		17,063	3,211	3,211	46	833	1,338	505	37.7%	3,211
Servitudes								-		
Licences and Rights		17,063	3,211	3,211	46	833	1,338	505	37.7%	3,211
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications		17,063	3,211	3,211	46	833	1,338	505	37.7%	3,211
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		1,835	2,812	2,812	38	990	1,172	182	15.5%	2,812
Computer Equipment		1,835	2,812	2,812	38	990	1,172	182	15.5%	2,812
Furniture and Office Equipment		243	627	627	20	33	261	228	87.3%	627
Furniture and Office Equipment		243	627	627	20	33	261	228	87.3%	627
Machinery and Equipment		7,026	21,416	21,416	1,161	2,097	8,924	6,826	76.5%	21,416
Machinery and Equipment		7,026	21,416	21,416	1,161	2,097	8,924	6,826	76.5%	21,416
Transport Assets		50,418	76,366	41,320	199	1,511	17,217	15,706	91.2%	41,320
Transport Assets		50,418	76,366	41,320	199	1,511	17,217	15,706	91.2%	41,320
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	125,383	195,181	160,134	10,531	44,240	66,723	22,483	33.7%	160,134

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		312,840	283,862	283,862	-	103,581	118,276	14,695	12.4%	283,862
Roads Infrastructure		88,314	91,851	91,851	-	30,440	38,271	7,831	20.5%	91,851
Roads		88,314	91,851	91,851	-	30,440	38,271	7,831	20.5%	91,851
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		55,562	47,707	47,707	-	18,521	19,878	1,357	6.8%	47,707
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		55,562	47,707	47,707	-	18,521	19,878	1,357	6.8%	47,707
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		105,698	89,199	89,199	-	34,283	37,166	2,883	7.8%	89,199
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		(58,176)	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		163,874	89,199	89,199	-	34,283	37,166	2,883	7.8%	89,199
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		63,253	55,106	55,106	-	20,337	22,961	2,623	11.4%	55,106
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		49,423	55,106	55,106	-	20,337	22,961	2,623	11.4%	55,106
Waste Water Treatment Works		13,830	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		12	-	-	-	-	-	-	-	-
Landfill Sites		12	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-

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	21 532	1 949	1 949	352	352	650	297	45,8%		1 949
Computer Equipment	21 532	1 949	1 949	352	352	650	297	45,8%		1 949
Furniture and Office Equipment	36 226	1 831	1 831	474	474	610	137	22,4%		1 831
Furniture and Office Equipment	36 226	1 831	1 831	474	474	610	137	22,4%		1 831
Machinery and Equipment	657	-	-	-	-	-	-	-		-
Machinery and Equipment	657	-	-	-	-	-	-	-		-
Transport Assets	68 619	1 167	1 167	229	229	389	160	41,1%		1 167
Transport Assets	68 619	1 167	1 167	229	229	389	160	41,1%		1 167
Land	-	-	-	-	-	-	-	-		-
Land										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	403 134	366 774	366 774	129 790	129 790	122 258	(7 532)	-6,2%	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							-		
Revelments							-		
Promenades							-		
Capital Spares							-		
Information and Communication Infrastructure	-	-	-	-	-	-	-		-
Data Centres							-		
Core Layers							-		
Distribution Layers							-		
Capital Spares							-		
Community Assets	6,126	12,730	12,730	1,794	5,740	5,304	(436)	-8.2%	12,730
Community Facilities	6,126	12,730	12,730	1,794	5,740	5,304	(436)	-8.2%	12,730
Halls							-		
Centres							-		
Crèches							-		
Clinics/Care Centres							-		
Fire/Ambulance Stations							-		
Testing Stations							-		
Museums							-		
Galleries							-		
Theatres							-		
Libraries							-		
Cemeteries/Crematoria							-		
Police							-		
Parks							-		
Public Open Space							-		
Nature Reserves							-		
Public Ablution Facilities							-		
Markets	6,126	12,730	12,730	1,794	5,740	5,304	(436)	-8.2%	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	1,794	5,740	5,304	(436)	-8.2%	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 November 2021 as per section 71 of the MFMA.



CITY OF
MATLOSANA

QUALITY CERTIFICATE

I **LESEGO SEAMETSO** the Acting Accounting Officer of **City of Matlosana NW403** hereby certify that-

- ✓ **The Monthly Budget Statement**
Quarterly report
Mid-year Budget & Performance Assessment

For the month ended on 30 November 2021 has been prepared in accordance with the Municipal Finance Management Act and Regulations made under Act.

Print name: LESEGO SEAMETSO

Acting Accounting Officer of **City of Matlosana NW403**

Signature: [Handwritten Signature]

Date: 20/12/2021

