CITY OF MATLOSANA

1 TO: MM: Budget Steering Date: 13/10/2021

Author of the item: Lesego Molokele

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

HEAD OF DIVISION: Tsaone Sekgala

SIGNED: ……

DATE: 13 October 2021

CITY OF MATLOSANA
2021-10-14
RECEIVED BY
MUNICIPAL MANAGER

Received by Deputy Director: Administration

Date and Time: 14/10/2021

Signature: ……

Director: Corporate Support — Date	COMMENTS:
Chief Financial Officer — Date 13/10/2021	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 14/10/2021

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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 30 SEPTEMBER 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 30 SEPTEMBER 2021

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	**YTD Budget 2021/22**	**September 2021/22 Actual**	**YTD Actual 2021/22**	**Variance Favourable (Unfavourable)**
Total Revenue by Source	924,746,946	290,083,323	996,215,680	71,468,734
Total Operating Expenditure	923,141,100	198,010,387	436,959,412	(486,181,688)
SURPLUS/ (DEFICIT).	**1,605,846**	**92,072,935**	**559,256,268**	**557,650,422**

This is the third report for the 2021/2022 financial year that leads to expenditure of 47.33% against the year to date actuals.

Cash management

Bank Balances	R 4,918,672
Call Investments	R 239,623,008
Cash and Cash Investments	**R 244,541,680**

Debtors

Total Debtors Book	**R 5,833,072,744**
Debtors: Government	R 113,799,410
Debtors: Business	R 563,483,500
Debtors: Household	R 5,155,789,834

Capital grant expenditure

CAPITAL GRANT EXPENDITURE	BUDGET	SEPT 2021	YTD ACTUALS	YTD%
MIG	87 923 450	11 439 971	24 530 208	27,90
NDPG	43 000 000	6 852 155	16 551 892	38,49
DME/INER	26 707 000		-	-
WSIG	10 000 000	289 799	490 305	4,90
	167 630 450	**18 581 925**	**41 572 404**	**24,80**

Capital grants expenditure is at 24,80% as at 30 September 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 - M03 September

Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	425 503	490 297	490 297	33 892	144 661	122 574	22 086	18%	490 297
Service charges	1 766 526	1 999 469	1 999 469	183 538	517 035	499 867	17 168	3%	1 999 469
Investment revenue	8 060	10 950	10 950	712	1 241	2 738	(1 496)	-55%	10 950
Transfers and subsidies	530 448	494 844	494 844	1 001	176 038	123 711	52 328	42%	494 844
Other own revenue	766 180	535 798	535 798	48 016	134 315	133 949	365	0%	535 798
Total Revenue (excluding capital transfers and contributions)	**3 496 717**	**3 531 358**	**3 531 358**	**267 158**	**973 290**	**882 839**	**90 451**	**10%**	**3 531 358**
Employee costs	711 929	692 304	692 304	54 017	159 992	173 077	(13 085)	-8%	692 304
Remuneration of Councillors	36 496	37 223	37 223	2 464	7 896	9 306	(1 410)	-15%	37 223
Depreciation & asset impairment	403 134	366 774	366 774	–	–	91 694	(91 694)	-100%	366 774
Finance charges	74 477	2 300	2 300	135	420	575	(155)	-27%	2 300
Inventory consumed and bulk purchases	1 182 468	1 437 498	1 437 498	89 766	169 749	359 375	(189 626)	-53%	1 437 498
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 626 929	1 156 457	1 156 457	51 628	98 902	289 115	(190 213)	-66%	1 156 457
Total Expenditure	**4 035 433**	**3 692 555**	**3 692 555**	**198 010**	**436 959**	**923 141**	**(486 182)**	**-53%**	**3 692 555**
Surplus/(Deficit)	**(538 716)**	**(161 198)**	**(161 198)**	**69 148**	**536 331**	**(40 302)**	**576 633**	**-1431%**	**(161 198)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	189 551	167 630	167 630	22 925	22 925	41 908	### ###	-45%	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	**(349 165)**	**6 433**	**6 433**	**92 073**	**559 256**	**1 606**	**557 650**	**34726%**	**6 433**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(349 165)**	**6 433**	**6 433**	**92 073**	**559 256**	**1 606**	**557 650**	**34726%**	**6 433**
Capital expenditure & funds sources									
Capital expenditure	**191 473**	**167 630**	**167 630**	**18 582**	**41 572**	**42 065**	**(492)**	**-1%**	**167 630**
Capital transfers recognised	184 304	167 630	167 630	18 582	41 572	42 065	(492)	-1%	167 630
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	7 169	–	–	–	–	–	–		–
Total sources of capital funds	**191 473**	**167 630**	**167 630**	**18 582**	**41 572**	**42 065**	**(492)**	**-1%**	**167 630**
Financial position									
Total current assets	2 106 556	1 295 969	1 295 969		2 878 979				1 295 969
Total non current assets	4 972 139	4 556 286	4 556 286		4 870 331				4 556 286
Total current liabilities	4 184 254	1 524 363	1 524 363		3 034 113				1 524 363
Total non current liabilities	48 848	81 274	81 274		79 368				81 274
Community wealth/Equity	3 983 615	4 240 185	4 240 185		4 441 188				4 240 185
Cash flows									
Net cash from (used) operating	376 454	135 130	135 130	351 202	1 243 433	33 782	#######	-3581%	135 130
Net cash from (used) investing	(143 182)	(167 598)	(167 630)	–	(22 990)	(41 899)	(18 909)	45%	(167 598)
Net cash from (used) financing	(1 824)	(30 676)	–	456	(62 178)	(23 107)	39 071	-169%	(92 430)
Cash/cash equivalents at the month/year end	95 061	277 718	308 359	–	942 899	(31 225)	(974 124)	3120%	(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	269 046	148 160	175 922	5 239 946	–	–	–	–	5 833 073
Creditors Age Analysis									
Total Creditors	163 353	177 194	187 331	1 441 374	–	–	–	–	1 969 251

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 996,215,680) compares favourably with the pro rata budgeted figures (R 924,746,946) a positive variance of R 71,468,734 at the end of September 2021.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR SEPTEMBER 2021

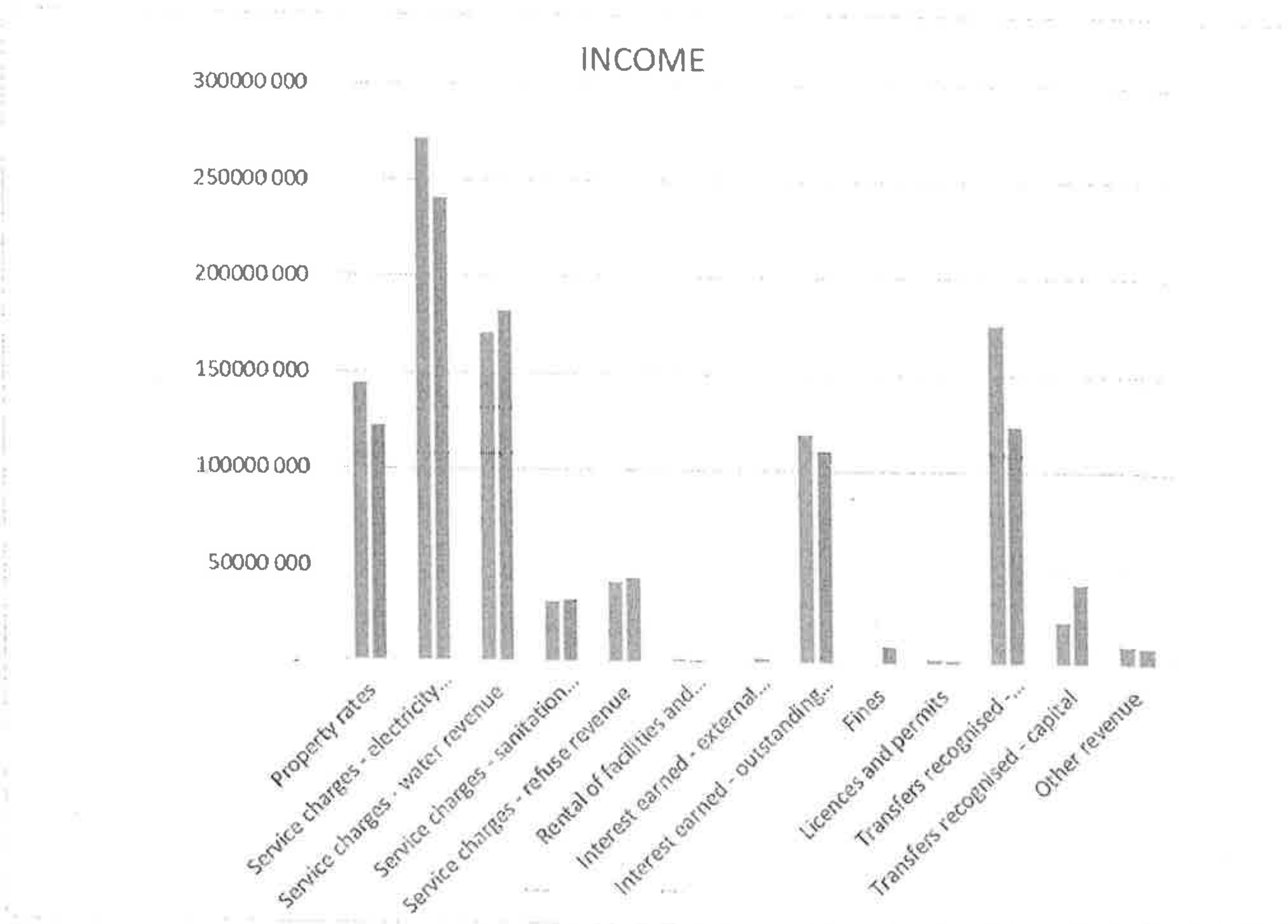
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		425 503	490 297	490 297	33 892	144 661	122 574	22 086	18%	490 297
Service charges - electricity revenue		854 446	962 746	962 746	100 351	272 065	240 687	31 378	13%	962 746
Service charges - water revenue		653 812	729 313	729 313	58 481	171 048	182 328	(11 281)	-6%	729 313
Service charges - sanitation revenue		118 205	130 918	130 918	10 593	31 542	32 729	(1 187)	-4%	130 918
Service charges - refuse revenue		140 063	176 491	176 491	14 113	42 381	44 123	(1 742)	-4%	176 491
Rental of facilities and equipment		290 008	7 158	7 158	590	2 052	1 790	262	15%	7 158
Interest earned - external investments		8 060	10 950	10 950	712	1 241	2 738	(1 496)	-55%	10 950
Interest earned - outstanding debtors		424 070	441 687	441 687	41 376	119 061	110 422	8 640	8%	441 687
Dividends received								–		
Fines, penalties and forfeits		24 737	38 131	38 131	75	392	9 533	(9 140)	-96%	38 131
Licences and permits		9 228	9 273	9 273	625	2 611	2 318	293	13%	9 273
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		530 448	494 844	494 844	1 001	176 038	123 711	52 328	42%	494 844
Other revenue		53 658	39 548	39 548	5 344	10 191	9 887	304	3%	39 548
Gains		(35 521)	–	–	7	7	–	7	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		**3 496 717**	**3 531 358**	**3 531 358**	**267 158**	**973 290**	**882 839**	**90 451**	**10%**	**3 531 358**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		189 551	167 630	167 630	22 925	22 925	41 908	(18 982)	(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 SEPTEMBER 2021

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

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		**1 003 369**	**1 149 954**	**1 149 954**	**47 451**	**356 793**	**287 489**	69 305	24%	**1 149 954**
Executive and council		(33 517)	1 829	1 829	298	787	457	330	72%	1 829
Finance and administration		1 036 886	1 148 125	1 148 125	47 153	356 006	287 031	68 975	24%	1 148 125
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**398 102**	**42 916**	**42 916**	**8 616**	**11 967**	**10 729**	1 238	12%	**42 916**
Community and social services		333 515	4 153	4 153	228	879	1 038	(159)	-15%	4 153
Sport and recreation		14 670	85	85	4 651	4 755	21	4 734	22182%	85
Public safety		49 916	38 678	38 678	3 736	6 333	9 669	(3 336)	-35%	38 678
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**67 003**	**143 452**	**143 452**	**7 276**	**8 393**	**35 863**	(27 470)	-77%	**143 452**
Planning and development		9 354	10 491	10 491	1 143	2 068	2 623	(554)	-21%	10 491
Road transport		57 432	132 709	132 709	6 127	6 291	33 177	(26 887)	-81%	132 709
Environmental protection		216	252	252	6	34	63	(29)	-46%	252
Trading services		**2 188 481**	**2 346 524**	**2 346 524**	**224 794**	**613 686**	**586 631**	27 055	5%	**2 346 524**
Energy sources		953 143	1 057 233	1 057 233	106 701	284 428	264 308	20 120	8%	1 057 23
Water management		851 987	889 466	889 466	83 475	227 962	222 367	5 596	3%	889 46
Waste water management		157 705	144 720	144 720	11 847	33 387	36 180	(2 793)	-8%	144 72
Waste management		225 646	255 105	255 105	22 771	67 908	63 776	4 132	6%	255 10
Other	4	**29 314**	**16 142**	**16 142**	**1 946**	**5 377**	**4 036**	**1 341**	**33%**	**16 14**
Total Revenue - Functional	2	**3 686 268**	**3 698 988**	**3 698 988**	**290 083**	**996 216**	**924 747**	**71 469**	**8%**	**3 698 98**


INCOME
300000 000
250000 000
200000 000
150000 000
100000 000
50000 000
-
Property rates
Service charges - electricity...
Service charges - water revenue
Service charges - sanitation...
Service charges - refuse revenue
Rental of facilities and...
Interest earned - external...
Interest earned - outstanding...
Fines
Licences and permits
Transfers recognised - ...
Transfers recognised - capital
Other revenue

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 436,959,412 compares unfavourably with the pro rata budgeted expenditure of R 923,141,100 and a variance of R 486,181,688

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR SEPTEMBER 2021

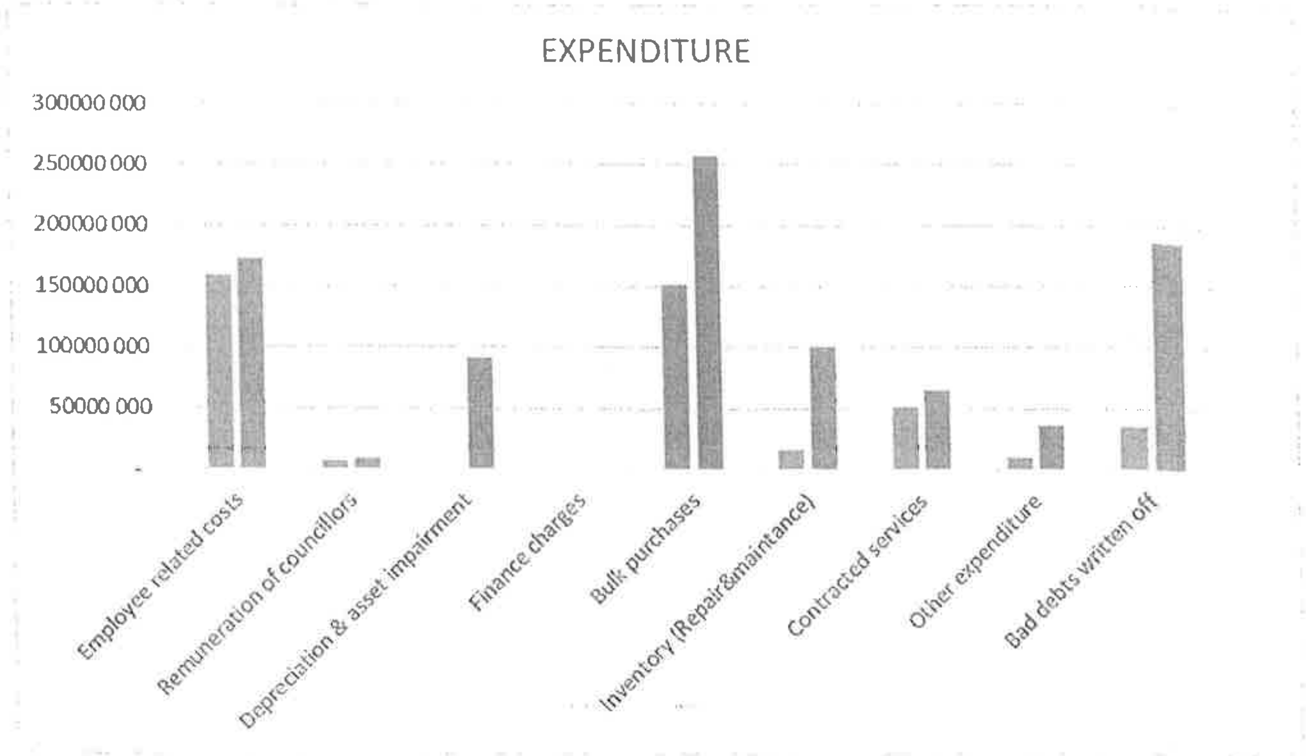
NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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
Employee related costs		711 929	692 304	692 304	54 017	159 992	173 077	(13 085)	-8%	692 304
Remuneration of councillors		36 496	37 223	37 223	2 464	7 896	9 306	(1 410)	-15%	37 223
Debt impairment		1 145 227	746 930	746 930	12 516	36 348	186 732	(150 385)	-81%	746 930
Depreciation & asset impairment		403 134	366 774	366 774	-	-	91 694	(91 694)	-100%	366 774
Finance charges		74 477	2 300	2 300	135	420	575	(155)	-27%	2 300
Bulk purchases - electricity		1 115 810	1 032 353	1 032 353	77 697	152 740	258 088	(105 348)	-41%	1 032 353
Inventory consumed		66 658	405 145	405 145	12 069	17 009	101 287	(84 278)	-83%	405 145
Contracted services		250 778	262 292	262 292	32 574	51 965	65 573	(13 608)	-21%	262 292
Transfers and subsidies								-		
Other expenditure		211 227	147 235	147 235	6 538	10 589	36 809	(26 221)	-71%	147 235
Losses		19 697	-	-	-	-	-	-		-
Total Expenditure		**4 035 433**	**3 692 555**	**3 692 555**	**198 010**	**436 959**	**923 141**	**(486 182)**	**-53%**	**3 692 555**

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR SEPTEMBER 2021

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

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		**768 874**	**606 930**	**606 930**	**33 285**	**78 230**	**151 733**	(73 504)	-48%	**606 930**
Executive and council		363 673	325 590	325 590	18 443	43 361	81 398	(38 037)	-47%	325 590
Finance and administration		400 800	275 726	275 726	14 505	34 122	68 932	(34 810)	-50%	275 726
Internal audit		4 401	5 614	5 614	337	747	1 404	(656)	-47%	5 614
Community and public safety		**267 540**	**277 523**	**277 523**	**21 355**	**56 775**	**69 381**	(12 606)	-18%	**277 523**
Community and social services		73 376	78 883	78 883	4 783	11 757	19 721	(7 964)	-40%	78 883
Sport and recreation		64 624	68 604	68 604	6 404	16 383	17 151	(768)	-4%	68 604
Public safety		115 134	126 916	126 916	10 112	28 475	31 729	(3 254)	-10%	126 916
Housing		4 777	2 948	2 948	57	160	737	(577)	-78%	2 948
Health		9 629	173	173	–	–	43	(43)	-100%	173
Economic and environmental services		**300 676**	**223 963**	**223 963**	**10 488**	**26 751**	**55 991**	(29 240)	-52%	**223 963**
Planning and development		51 378	57 835	57 835	4 320	11 512	14 459	(2 947)	-20%	57 835
Road transport		185 843	164 680	164 680	6 098	14 999	41 170	(26 171)	-64%	164 680
Environmental protection		63 455	1 449	1 449	70	240	362	(122)	-34%	1 449
Trading services		**2 666 491**	**2 562 400**	**2 562 400**	**131 278**	**271 891**	**640 601**	(368 710)	-58%	**2 562 400**
Energy sources		1 331 458	1 503 969	1 503 969	75 189	164 441	375 992	(211 551)	-56%	1 503 969
Water management		958 682	678 794	678 794	31 388	51 044	169 699	(118 655)	-70%	678 794
Waste water management		184 347	190 024	190 024	6 747	17 099	47 506	(30 407)	-64%	190 024
Waste management		192 003	189 613	189 613	17 953	39 306	47 403	(8 097)	-17%	189 613
Other		**31 852**	**21 740**	**21 740**	**1 605**	**3 313**	**5 435**	**(2 122)**	**-39%**	**21 740**
Total Expenditure - Functional	3	**4 035 433**	**3 692 555**	**3 692 555**	**198 010**	**436 959**	**923 141**	**(486 182)**	**-53%**	**3 692 555**


EXPENDITURE
300000 000
250000 000
200000 000
150000 000
100000 000
50000 000
-
Employee related costs
Remuneration of councillors
Depreciation & asset impairment
Finance charges
Bulk purchases
Inventory (Repair&maintance)
Contracted services
Other expenditure
Bad debts written off

2.4 Actual capital expenditure per vote and funding source

The actual capital expenditure per vote is set out in Table 7 below.

TABLE 7: ACTUAL CAPITAL EXPENDITURE PER VOTE SEPTEMBER 2021

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

Vote Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 01 - Public Safety		–	–	–	–	–	–	–		–
Vote 02 - Health Services		–	–	–	–	–	–	–		–
Vote 03 - Community Services		–	–	–	–	–	–	–		–
Vote 04 - Housing		–	–	–	–	–	–	–		–
Vote 05 - Sport Arts And Culture		12 193	15 285	15 285	2 028	6 067	3 821	2 246	59%	15 285
Vote 06 - Council General		–	–	–	–	–	–	–		–
Vote 07 - Civil Engineering		44 233	55 012	55 012	10 338	20 621	13 753	6 868	50%	55 012
Vote 08 - Water Section		18 037	33 280	33 280	1 933	7 155	8 477	(1 322)	-16%	33 280
Vote 09 - City Electrial Engineering		45 917	32 707	32 707	809	809	8 177	(7 368)	-90%	32 707
Vote 10 - Corporate Governane		–	–	–	–	–	–	–		–
Vote 11 - Budget And Treasury Office		–	–	–	–	–	–	–		–
Vote 12 - Cleansing		–	–	–	–	–	–	–		–
Vote 13 - Sewerage		22 746	4 000	4 000	290	490	1 000	(510)	-51%	4 000
Vote 14 - Market		6 126	12 730	12 730	3 184	3 488	3 182	306	10%	12 730
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**149 253**	**153 014**	**153 014**	**18 582**	**38 631**	**38 411**	**221**	**1%**	**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	1 500	607	40%	6 000
Vote 10 - Corporate Governane		–	–	–	–	–	–	–		–
Vote 11 - Budget And Treasury Office		–	–	–	–	–	–	–		–
Vote 12 - Cleansing		–	–	–	–	–	–	–		–
Vote 13 - Sewerage		15 958	8 616	8 616	–	835	2 154	(1 319)	-61%	8 616
Vote 14 - Market		–	–	–	–	–	–	–		–
Vote 15 - Other		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	42 220	14 616	14 616	–	2 941	3 654	**(713)**	**-20%**	14 616
Total Capital Expenditure		**191 473**	**167 630**	**167 630**	**18 582**	**41 572**	**42 065**	**(492)**	**-1%**	**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**	**2 028**	**6 067**	**3 821**	2 246	59%	**15 285**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		12 193	15 285	15 285	2 028	6 067	3 821	2 246	59%	15 285
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health								–		–
Economic and environmental services		**49 600**	**55 012**	**55 012**	**10 338**	**20 621**	**13 753**	6 868	50%	**55 012**
Planning and development								–		
Road transport		49 600	55 012	55 012	10 338	20 621	13 753	6 868	50%	55 012
Environmental protection								–		
Trading services		**123 554**	**84 603**	**84 603**	**3 031**	**11 396**	**21 308**	(9 912)	-47%	**84 603**
Energy sources		58 141	38 707	38 707	809	2 915	9 677	(6 761)	-70%	38 707
Water management		26 709	33 280	33 280	1 933	7 155	8 477	(1 322)	-16%	33 280
Waste water management		38 703	12 616	12 616	290	1 325	3 154	(1 829)	-58%	12 616
Waste management		–	–	–	–	–	–	–		–
Other		6 126	12 730	12 730	3 184	3 488	3 182	306	10%	12 730
Total Capital Expenditure - Functional Classification	3	**191 473**	**167 630**	**167 630**	**18 582**	**41 572**	**42 065**	**(492)**	**-1%**	**167 630**

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

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

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		184 304	167 630	167 630	18 582	41 572	42 065	(492)	-1%	167 630
Provincial Government								-		
District Municipality								-		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-		-
Transfers recognised - capital		**184 304**	**167 630**	**167 630**	**18 582**	**41 572**	**42 065**	**(492)**	**-1%**	**167 630**
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		7 169	-	-	-	-	-	-		-
Total Capital Funding		**191 473**	**167 630**	**167 630**	**18 582**	**41 572**	**42 065**	**(492)**	**-1%**	**167 630**

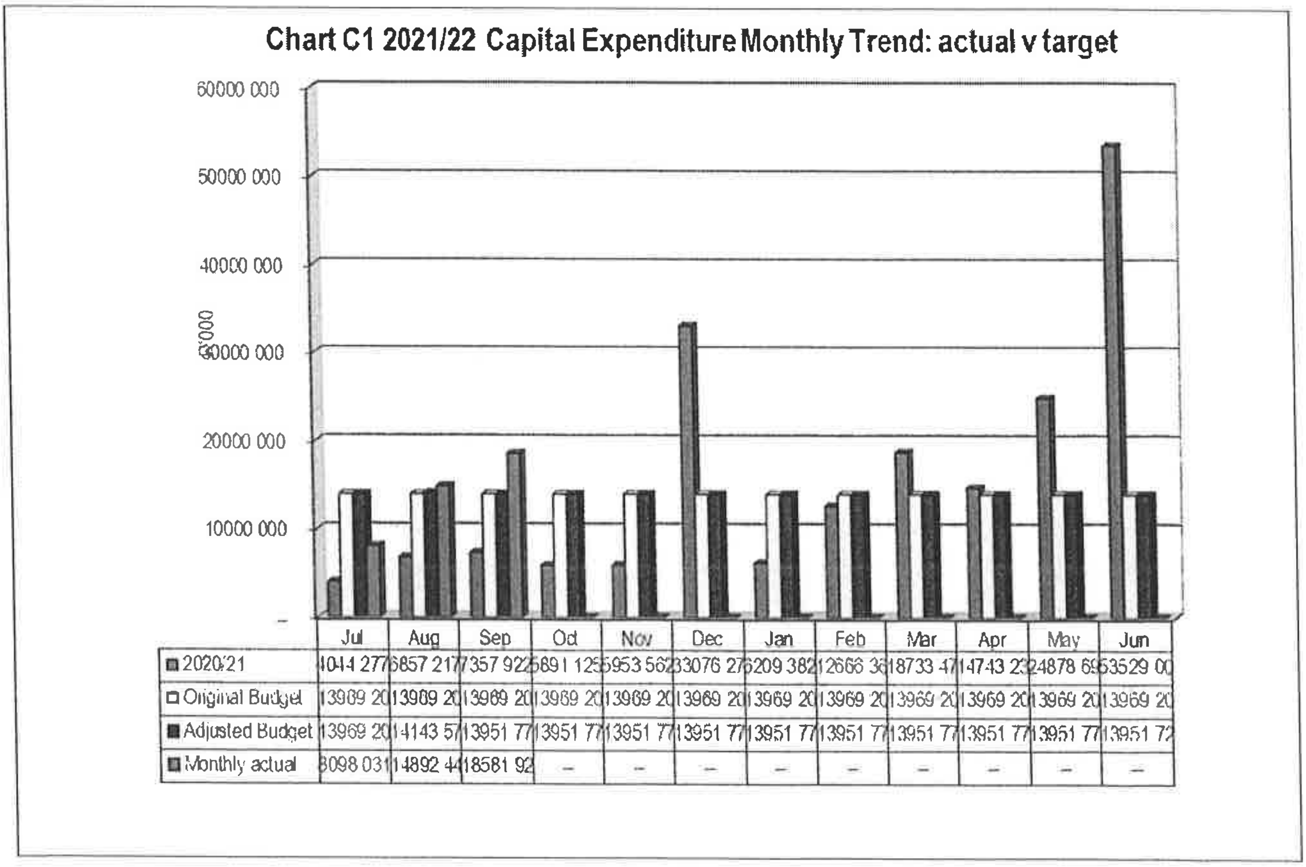


TABLE 9: FINANCIAL POSITION

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

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	626 515	179 586
Call investment deposits		(1 178 403)	131 273	131 273	(50 535)	131 273
Consumer debtors		584 223	689 812	689 812	1 470 107	689 812
Other debtors		773 223	243 161	243 161	786 928	243 161
Current portion of long-term receivables		35	29	29	29	29
Inventory		33 293	52 107	52 107	45 936	52 107
Total current assets		**2 106 556**	**1 295 969**	**1 295 969**	**2 878 979**	**1 295 969**
Non current assets						
Long-term receivables		–	33	33	–	33
Investments						
Investment property		256 971	257 100	257 100	257 100	257 100
Investments in Associate						
Property, plant and equipment		5 235 989	4 287 915	4 287 915	4 712 322	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	(100 389)	9 941
Total non current assets		**4 972 139**	**4 556 286**	**4 556 286**	**4 870 331**	**4 556 286**
TOTAL ASSETS		**7 078 695**	**5 852 255**	**5 852 255**	**7 749 310**	**5 852 255**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		(1 539)	2 000	2 000	1 614	2 000
Consumer deposits		61 754	92 430	92 430	62 178	92 430
Trade and other payables		3 591 018	887 562	887 562	2 474 694	887 562
Provisions		533 021	542 371	542 371	495 626	542 371
Total current liabilities		**4 184 254**	**1 524 363**	**1 524 363**	**3 034 113**	**1 524 363**
Non current liabilities						
Borrowing		48 848	81 274	81 274	79 368	81 274
Provisions		–	–	–	–	–
Total non current liabilities		**48 848**	**81 274**	**81 274**	**79 368**	**81 274**
TOTAL LIABILITIES		**4 233 103**	**1 605 637**	**1 605 637**	**3 113 481**	**1 605 637**
NET ASSETS	2	**2 845 593**	**4 246 618**	**4 246 618**	**4 635 829**	**4 246 618**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		3 983 615	4 240 185	4 240 185	4 441 188	4 240 185
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**3 983 615**	**4 240 185**	**4 240 185**	**4 441 188**	**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:

- There are issues with linkings on the Data Strings and the System Vendor is currently attending to it.
- Total cash receipts as at 30 September 2021 reflect an amount of R 238,933,541 included is the following grant received: MIG R20,000,000
- Total cash payments indicate an amount of R 222,697,672 as at 30 September 2021
- Collection rate – The year to date collection rate for the month ended 30 September 2021 is 71.19%

TABLE 10: ACTUAL CASH FLOW SEPTEMBER 2021

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

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
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		–	336 662	336 662	37 916	103 409	84 166	19 244	23%	336 662
Service charges		719 403	1 450 674	1 450 674	135 008	316 307	362 669	(46 362)	-13%	1 450 674
Other revenue		1 650 829	470 189	470 189	279 029	741 794	117 547	624 247	531%	470 189
Transfers and Subsidies - Operational		–	490 216	490 216	–	205 254	122 554	82 700	67%	490 216
Transfers and Subsidies - Capital		–	172 258	172 258	20 231	75 980	43 064	32 915	76%	172 258
Interest		4 880	750	750	–	–	188	(188)	-100%	750
Dividends								–		
Payments										
Suppliers and employees		(1 998 658)	(2 785 620)	(2 785 620)	(120 982)	(199 311)	(696 406)	(497 095)	71%	(2 785 620)
Finance charges								–		
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**376 454**	**135 130**	**135 130**	**351 202**	**1 243 433**	**33 782**	**#######**	**-3581%**	**135 130**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	33	–	–	–	8	(8)	-100%	33
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(143 182)	(167 630)	(167 630)	(18 582)	(41 572)	(41 908)	(335)	1%	(167 630)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(143 182)**	**(167 598)**	**(167 630)**	**(18 582)**	**(41 572)**	**(41 899)**	**(327)**	**1%**	**(167 598)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		(1 824)	(30 676)	–	456	(62 178)	(23 107)	(39 071)	169%	(92 430)
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(1 824)**	**(30 676)**	**–**	**456**	**(62 178)**	**(23 107)**	**39 071**	**-169%**	**(92 430)**
NET INCREASE/ (DECREASE) IN CASH HELD		**231 447**	**(63 143)**	**(32 500)**	**333 076**	**1 139 682**	**(31 225)**			**(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		944 289	(31 225)			(124 897)

NARRATION: It should be noted that all revenue receipts are reflected under Property Rates. A call is logged with the service provider to correct the allocation going forward.

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 755,540 were made, the total borrowings outstanding as at 30 September 2021 amounts to R 15,265,199

TABLE 11: ACTUAL BORROWING FOR SEPTEMBER 2021

Attached **ANNEXURE A**

ANNEXURE A
OCTOBER 2021

Borrowing Reference No	Start Date	End Date	Borrowing Period Years	Orignal Loan	Lender	Purpose	% Interest Rate (2 dec) Per Annum	Interest Paid This quarter	Opening Balance 01/07/2021	Debt Repaid or Re-deemed	Additional Principal Accrued	Balance at 30/09/2021
						ANNUITY LOANS						
NW11182	1/10/1998	30/09/2018	20	7435456	Development Bank of SA	Provision of Infrastructure	15,25	0,00	0,00	0,00	0,00	0,00
NW13637	1/10/2000	30/09/2020	20	3951600	Development Bank of SA	Provision of Infrastructure	15,6	0,00	0,00	0,00	0,00	0,00
NW103677/1	1/11/2010	1/11/2025	15	35269878	Development Bank of SA	Provision of Infrastructure	14,75	420 260,22	16 020 738,97	755 540,26	0,00	15 265 198,71
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			420 260,22	16 020 738,97	755 540,26	0,00	15 265 198,71

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 5,833,072,744 as at 30 September 2021 compared to R 5,745,522,206 as at 31 August 2021.

Current to 30 days debt amounted to 269,045,968 as at 30 September 2021 and has increased with R 26,745,966 compared to R 242,300,002 as at 31 August 2021. 31 to 60 days debt decreased with R 60,825,541; 61 to 90 days increased with R 52,096,280 and 91 days and older debt as at 30 September 2021 amounted to R 5,239,945,508 and has increased with R 69,533,833 compared to R 5,170,411,675 as at 31 September 2021.

Interest on debtors is also included in total debtors book.

Debtors age analysis per debtor type

Government Debt R 113,799,410 (2%)

Business debtors R 563,483,500 (9.7%)

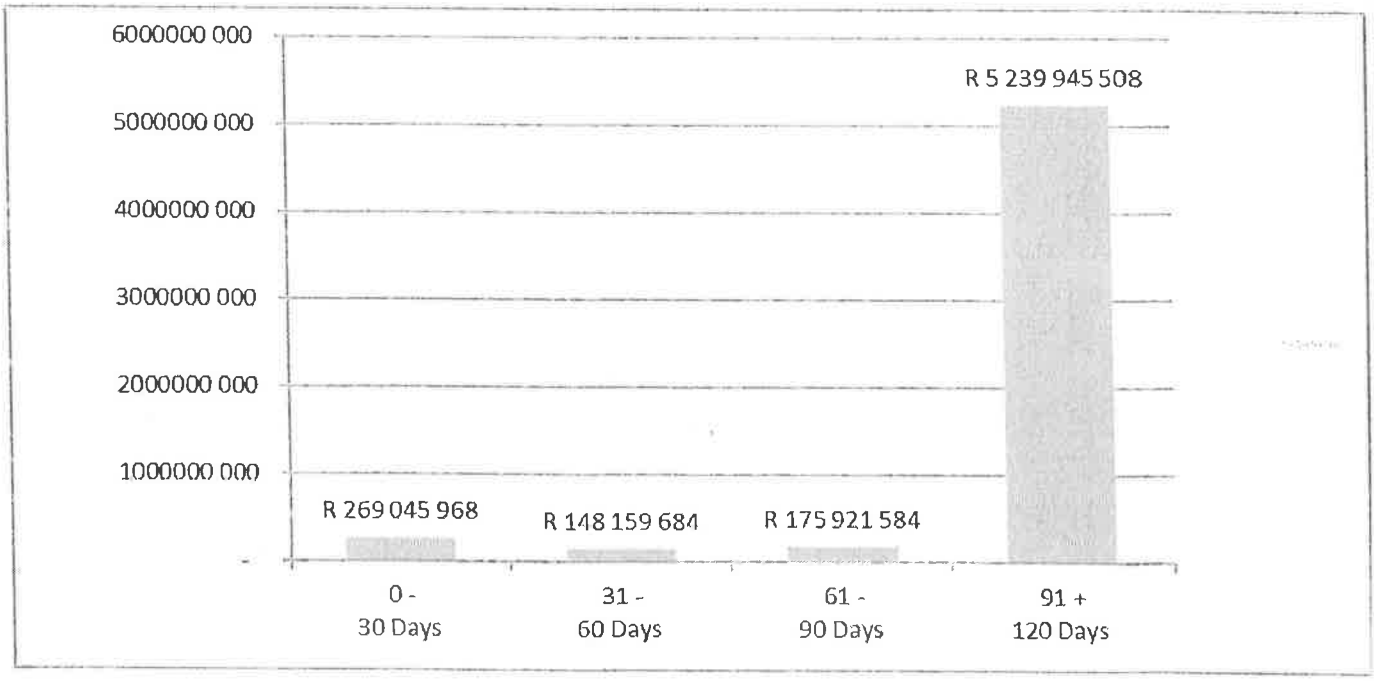
Domestic debtors R 5,155,789,834 (88.4%)

The total outstanding debt of R 5,833,072,744 is a great concern. Council appointed debt collectors, they started on January 2019, from January 2019 to 31 August 2021 they have collected R 57.4 million.

TABLE 12: OUTSTANDING DEBTORS AS AT 30 SEPTEMBER 2021

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

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	68 335	45 097	45 449	2 020 093					2 178 974	2 020 093		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	86 964	27 334	19 573	359 169					493 040	359 169		
Receivables from Non-exchange Transactions - Property Rates	1400	32 178	13 127	48 429	291 503					385 237	291 503		
Receivables from Exchange Transactions - Waste Water Management	1500	8 061	5 643	5 471	273 813					292 988	273 813		
Receivables from Exchange Transactions - Waste Management	1600	15 495	11 550	10 680	532 857					570 582	532 857		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	58 013	45 409	46 321	1 762 510					1 912 252	1 762 510		
Total By Income Source	**2000**	**269 046**	**148 160**	**175 922**	**5 239 946**	**-**	**-**	**-**	**-**	**5 833 073**	**5 239 946**	**-**	**-**
2020/21 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	7 877	7 003	34 308	64 612					113 799	64 612		
Commercial	2300	75 052	23 183	20 409	444 840					563 484	444 840		
Households	2400	186 117	117 974	121 205	4 730 494					5 155 790	4 730 494		
Other	2500									-	-		
Total By Customer Group	**2600**	**269 046**	**148 160**	**175 922**	**5 239 946**	**-**	**-**	**-**	**-**	**5 833 073**	**5 239 946**	**-**	**-**



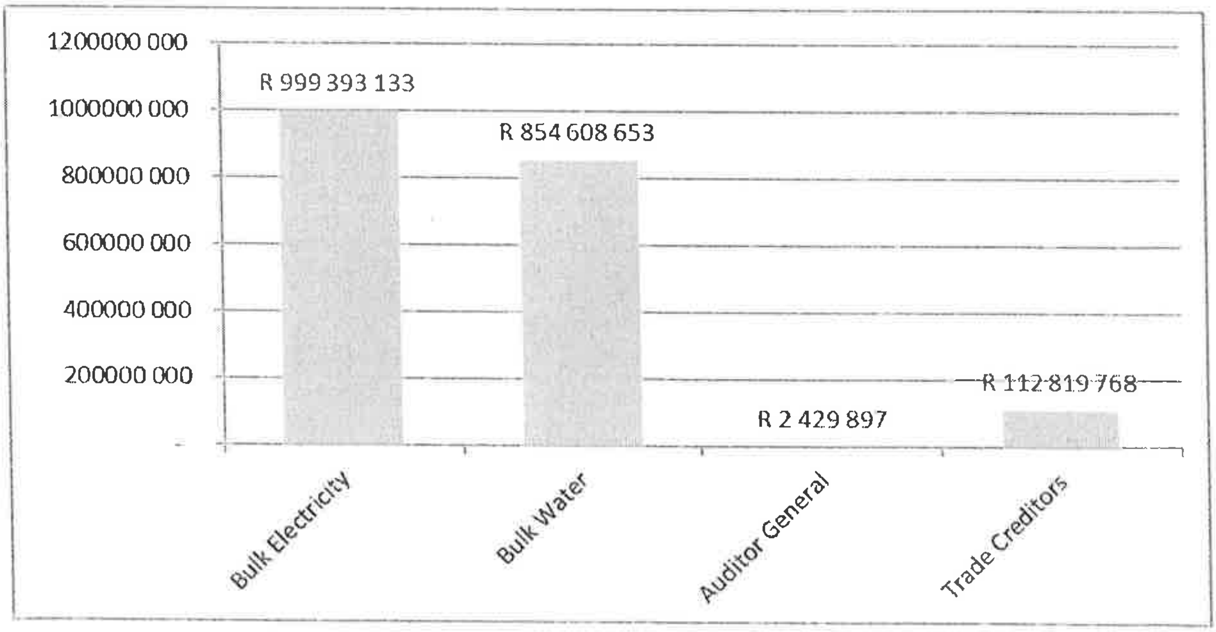
3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 1,969,251,451 as at 30 September 2021 compared with the R 1,865,306,340 as at 31 August 2021 and increased with R 103,945,111

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

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

Description R thousands	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	72 005	128 855	145 394	653 138					999 393	
Bulk Water	0200	83 208	40 803	37 897	692 700					854 609	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	7 341	7 518	4 039	93 922					112 820	
Auditor General	0800	798	18	–	1 614					2 430	
Other	0900									–	
Total By Customer Type	**1000**	**163 353**	**177 194**	**187 331**	**1 441 374**	–	–	–	–	**1 969 251**	–



3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 30 September 2021 is as set out in Table14 below. The municipality started the beginning of the month with total investments of R 227,758,953 and after investments made of R 106,900,000 and withdrawals of R 84,800,301 closed with an investment balance of R 250,465,295 at the five listed local banks.

TABLE 14: INVESTMENTS AS AT 30 SEPTEMBER 2021

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

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 [3]	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		-			148 336	417	(84 800)	106 900	170 853
INVESTEC		-	daily call	yes	Variable		-			6 989	19	-		7 008
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					38 385	106			38 491
NEDBANK		-	daily call	yes	Variable		-			23 206	65			23 271
Municipality sub-total										**227 759**	**607**	**(84 800)**	**106 900**	**250 465**
Entities														
														-
														-
														-
														-
														-
														-
														-
Entities sub-total										**-**		**-**	**-**	**-**
TOTAL INVESTMENTS AND INTEREST	2									**227 759**		**(84 800)**	**106 900**	**250 465**

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 14,000,037 as at 30 September 2021 and the Capital grants expenditure amounted to R 41,572,404 as at 30 September 2021.

TABLE 15: TRANSFER AND GRANT RECEIPTS

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

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:		**529 969**	**493 610**	**493 610**	**1 001**	**176 038**	**123 402**	**52 636**	**42,7%**	**493 610**
Energy Efficiency and Demand Side Management Grant		5 974	–	–	–	–	–	–		–
Equitable Share		466 536	484 096	484 096	–	174 895	121 024	53 871	44,5%	484 096
Expanded Public Works Programme Integrated Grant		2 452	1 786	1 786	141	284	446	(163)	-36,5%	1 786
Local Government Financial Management Grant		2 929	3 100	3 100	85	85	775	(690)	-89,0%	3 100
Municipal Disaster Relief Grant		47 222	–	–	–	–	–	–		–
Municipal Infrastructure Grant	3	4 857	4 628	4 628	774	774	1 157	(383)	-33,1%	4 628
Other transfers and grants [insert description]								–		
Provincial Government:		**478**	**1 234**	**1 234**	**–**	**–**	**308**	**(308)**	**-100,0%**	**1 234**
Capacity Building and Other Grants		478	1 234	1 234	–	–	308	(308)	-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**	**1 001**	**176 038**	**123 711**	**52 328**	**42,3%**	**494 844**
Capital Transfers and Grants										
National Government:		189 551	167 630	167 630	22 925	22 925	41 908	(18 982)	**-45,3%**	167 630
Integrated National Electrification Programme Grant		21 022	26 707	26 707	–	–	6 677	(6 677)	-100,0%	26 707
Municipal Infrastructure Grant		100 789	87 923	87 923	11 889	11 889	21 981	(10 092)	-45,9%	87 923
Neighbourhood Development Partnership Grant		49 063	53 000	53 000	11 036	11 036	13 250	(2 214)	-16,7%	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	**189 551**	**167 630**	**167 630**	**22 925**	**22 925**	**41 908**	**(18 982)**	**-45,3%**	**167 630**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	719 998	662 474	662 474	23 926	198 964	165 618	33 345	20,1%	662 474

TABLE 16: TRANSFER AND GRANT EXPENDITURE

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

Description	Ref	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:		**132 424**	**84 562**	**84 562**	**5 116**	**13 466**	**21 141**	**(7 675)**	**-36,3%**	**84 562**
								–		
Energy Efficiency and Demand Side Management Grant		5 162	4 340	4 340	–	–	1 085	(1 085)	-100,0%	4 340
Equitable Share		65 087	69 020	69 020	4 502	11 240	17 255	(6 015)	-34,9%	69 020
Expanded Public Works Programme Integrated Grant		2 609	2 574	2 574	65	349	643	(294)	-45,8%	2 574
Local Government Financial Management Grant		35 277	3 300	3 300	42	127	825	(698)	-84,5%	3 300
Municipal Disaster Relief Grant		19 400	924	924	179	647	231	416	180,1%	924
Municipal Infrastructure Grant		4 889	4 404	4 404	328	1 102	1 101	1	0,1%	4 404
Provincial Government:		**372**	**1 234**	**1 234**	**534**	**534**	**309**	**226**	**73,2%**	**1 234**
								–		
Capacity Building and Other Grants		372	1 234	1 234	534	534	309	226	73,2%	1 234
Libraries; Archives and Museums		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total operating expenditure of Transfers and Grants:		**132 796**	**85 796**	**85 796**	**5 650**	**14 000**	**21 449**	**(7 449)**	**-34,7%**	**85 796**
Capital expenditure of Transfers and Grants										
National Government:		184 304	167 630	167 630	18 582	41 572	42 065	(492)	-1,2%	167 630
Integrated National Electrification Programme Grant		18 316	26 707	26 707	–	–	6 677	(6 677)	-100,0%	26 707
Municipal Disaster Relief Grant		19 422	–	–	–	–	–	–		–
Municipal Infrastructure Grant		86 086	87 923	87 923	11 440	24 530	22 138	2 392	10,8%	87 923
Neighbourhood Development Partnership Grant		44 238	43 000	43 000	6 852	16 552	10 750	5 802	54,0%	43 000
Water Services Infrastructure Grant		16 242	10 000	10 000	290	490	2 500	(2 010)	-80,4%	10 000
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
Developers Contribution		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		**184 304**	**167 630**	**167 630**	**18 582**	**41 572**	**42 065**	**(492)**	**-1,2%**	**167 630**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**317 100**	**253 426**	**253 426**	**24 232**	**55 572**	**63 514**	**(7 941)**	**-12,5%**	**253 426**

The above attached table shows the expenditure per grant.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 160 million spent as at 30 September 2021
- Council Remuneration – R 7.9 million spent as at 30 September 2021

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

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

Summary of Employee and Councillor remuneration R thousands	Ref	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		22 682	23 167	23 167	1 494	4 824	5 792	(968)	-17%	23 167
Pension and UIF Contributions		2 112	2 119	2 119	145	466	530	(64)	-12%	2 119
Medical Aid Contributions		17	17	17	1	4	4	–		17
Motor Vehicle Allowance								–		
Cellphone Allowance		3 393	2 697	2 697	278	836	674	162	24%	2 697
Housing Allowances								–		
Other benefits and allowances		8 291	9 222	9 222	547	1 766	2 306	(540)	-23%	9 222
Sub Total - Councillors		**36 496**	**37 223**	**37 223**	**2 464**	**7 896**	**9 306**	**(1 410)**	**-15%**	**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	1 382	2 548	(1 166)	-46%	10 192
Pension and UIF Contributions		9	15	15	1	3	4	(1)	-29%	15
Medical Aid Contributions		46	47	47	5	14	12	3	21%	47
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		596	1 287	1 287	59	176	322	(146)	-45%	1 287
Cellphone Allowance		24	199	199	2	6	50	(44)	-88%	199
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	7	7	–	–	2	(2)	-100%	7
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		**6 363**	**11 747**	**11 747**	**527**	**1 581**	**2 937**	**(1 356)**	**-46%**	**11 747**
% increase	4		**84,6%**	**84,6%**						**84,6%**
Other Municipal Staff										
Basic Salaries and Wages		423 593	444 606	444 606	33 818	101 246	111 152	(9 906)	-9%	444 606
Pension and UIF Contributions		87 079	90 097	90 097	7 161	21 478	22 524	(1 046)	-5%	90 097
Medical Aid Contributions		39 093	41 323	41 323	3 214	9 651	10 331	(680)	-7%	41 323
Overtime		55 737	24 732	24 732	4 505	13 128	6 183	6 945	112%	24 732
Performance Bonus		33 169	35 720	35 720	2 660	5 971	8 930	(2 959)	-33%	35 720
Motor Vehicle Allowance								–		
Cellphone Allowance		984	1 172	1 172	81	239	293	(54)	-19%	1 172
Housing Allowances		6 858	7 415	7 415	567	1 681	1 854	(173)	-9%	7 415
Other benefits and allowances		16 830	24 341	24 341	1 056	3 038	6 085	(3 047)	-50%	24 341
Payments in lieu of leave		12 747	11 152	11 152	427	1 980	2 788	(808)	-29%	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**	**53 490**	**158 411**	**170 140**	**(11 729)**	**-7%**	**680 557**
% increase	4		**-3,5%**	**-3,5%**						**-3,5%**
Total Parent Municipality		**748 425**	**729 527**	**729 527**	**56 481**	**167 888**	**182 383**	**(14 494)**	**-8%**	**729 527**

TABLE: 18 MATERIAL VARIANCES

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M03 SEPTEMBER				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property Rates	22,086,385	The variance is due to the billing of Government Departments and the Farms which is done once in a year.	
	License and Permits	292,608	Actual income received was more than the projection	
	Rental of facilities & equipment	262,406	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	8,639,541	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	(9,141,373)	"The material variance in Fines & Penalties is caused by the following factors: - Covid-19 has adversely affected the payments of fines due to regulations in place in terms of social distancing, etc. - After a certain period, the notices for summonses/warrants are struck off the court roll in with Public Prosecutions guidelines. - Process servers not fully functional as the limitations of Covid-19 regulations to serve summonses on offenders is problematic. - Fines reductions due to the Covid-19 pandemic which has placed financial strain on the offenders who are unable to afford to pay their fines due to unemployment and retrenchment. Cognizance should be noted due to the complexity of the indicator,	
2	Expenditure By Type			
	Debt impairment	(150,384,777)	Variance is due to the fact that debt write offs are not done on a monthly basis.	
	Finance charges	(97,927)	Variance is due to the reduction in outstanding loans. There was a R 25 million loan settled in September 2020 that reduced the expenditure on financial charges.	
	Inventory consumed	(84,277,746)	Actual Expenditure incurred was less than the projection.	

TABLE 19: FINANCIAL PERFORMANCE

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

Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		91,3%	22,9%	22,9%	57,5%	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	50,3%	85,0%	85,0%	94,9%	85,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		17,1%	20,4%	20,4%	19,0%	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		38,8%	26,4%	26,4%	231,9%	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		20,4%	19,6%	19,6%	16,4%	19,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3,6%	5,5%	4,5%	2,2%	4,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13,7%	10,5%	10,5%	0,0%	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 - M03 September

Month	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	4 044	13 969	13 969	8 098	8 098	13 969	5 871	42,0%	5%
August	6 857	13 969	14 144	14 892	22 990	28 113	5 122	18,2%	14%
September	7 358	13 969	13 952	18 582	41 572	42 065	492	1,2%	25%
October	5 891	13 969	13 952	–		56 016	–		
November	5 954	13 969	13 952	–		69 968	–		
December	33 076	13 969	13 952	–		83 920	–		
January	6 209	13 969	13 952	–		97 872	–		
February	12 666	13 969	13 952	–		111 823	–		
March	18 733	13 969	13 952	–		125 775	–		
April	14 743	13 969	13 952	–		139 727	–		
May	24 879	13 969	13 952	–		153 679	–		
June	53 529	13 969	13 952	–		167 630	–		
Total Capital expenditure	**193 941**	**167 630**	**167 630**	**41 572**					

CITY OF
MATLOSANA

QUALITY CERTIFICATE

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

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

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

Print name: T.S.R NKHUMISE

Accounting Officer of **City of Matlosana NW403**

Signature: ....

Date 14/10/2021

SALGA

LGSETA

3.6 OTHER SUPPORTING DOCUMENTS

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

SUPPORTING TABLE SC13a:

NW403 City Of Matlosana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	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		156 912	135 615	135 615	13 080	31 526	34 061	2 534	7,4%	135 615
Roads Infrastructure		49 600	55 012	55 012	10 338	20 621	13 753	(6 868)	-49,9%	55 012
Roads		49 600	55 012	55 012	10 338	20 621	13 753	(6 868)	-49,9%	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	809	2 915	9 677	6 761	69,9%	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	809	2 915	9 677	6 761	69,9%	38 707
LV Networks		21 108	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		34 145	33 280	33 280	1 933	7 155	8 477	1 322	15,6%	33 280
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations		7 436	–	–	–	–	–	–		–
Water Treatment Works								–		
Bulk Mains		8 896	7 500	27 280	1 933	7 155	5 628	(1 527)	-27,1%	27 280
Distribution		17 813	25 780	6 000	–	–	2 849	2 849	100,0%	6 000
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		22 462	8 616	8 616	–	835	2 154	1 319	61,2%	8 616
Pump Station		6 261	–	8 616	–	835	1 567	732	46,7%	8 616
Reticulation		16 201	8 616	–	–	–	587	587	100,0%	–
Waste Water Treatment Works								–		
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities								–		
Capital Spares								–		

Solid Waste Infrastructure	–	–	–	–	–	–	–		–
Landfill Sites							–		
Waste Transfer Stations	–	–	–	–	–	–	–		–
Waste Processing Facilities							–		
Waste Drop-off Points							–		
Waste Separation Facilities							–		
Electricity Generation Facilities							–		
Capital Spares							–		
Rail Infrastructure	–	–	–	–	–	–	–		–
Rail Lines							–		
Rail Structures							–		
Rail Furniture							–		
Drainage Collection							–		
Storm water Conveyance							–		
Attenuation							–		
MV Substations							–		
LV Networks							–		
Capital Spares							–		
Coastal Infrastructure	–	–	–	–	–	–	–		–
Sand Pumps							–		
Piers							–		
Revetments							–		
Promenades							–		
Capital Spares							–		
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres							–		
Core Layers							–		
Distribution Layers							–		
Capital Spares							–		
Community Assets	**12 193**	**15 285**	**15 285**	**2 028**	**6 067**	**3 821**	**(2 246)**	**-58,8%**	**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	12 193	15 285	15 285	2 028	6 067	3 821	(2 246)	**-58,8%**	15 285
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	12 193	15 285	15 285	2 028	6 067	3 821	(2 246)	-58,8%	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**	**15 108**	**37 594**	**37 882**	**288**	**0,8%**	**150 901**

SUPPORTING TABLE SC13b

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

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**16 242**	**4 000**	**4 000**	**290**	**490**	**1 000**	510	**51,0%**	**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	290	490	1 000	510	**51,0%**	4 000
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		16 242	4 000	4 000	290	490	1 000	510	**51,0%**	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**	**290**	**490**	**1 000**	**510**	**51,0%**	**4 000**

SUPPORTING TABLE SC13c

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

Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**45 791**	**79 012**	**79 012**	**13 196**	**17 350**	**19 753**	2 403	**12,2%**	**79 012**
Roads Infrastructure		6 017	16 585	16 585	1 518	2 223	4 146	1 923	**46,4%**	16 585
Roads		5 833	16 132	16 132	1 492	2 197	4 033	1 836	**45,5%**	16 132
Road Structures								–		
Road Furniture		185	453	453	26	26	113	87	**77,0%**	453
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		35 985	25 888	25 888	7 340	9 974	6 472	(3 502)	**-54,1%**	25 888
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		217	266	266	–	–	66	66	**100,0%**	266
MV Switching Stations		1 139	260	260	–	–	65	65	**100,0%**	260
MV Networks								–		
LV Networks		34 629	25 362	25 362	7 340	9 974	6 341	(3 633)	**-57,3%**	25 362
Capital Spares								–		
Water Supply Infrastructure		2 292	13 530	13 530	2 896	3 164	3 382	219	**6,5%**	13 530
Dams and Weirs								–		
Boreholes								–		
Reservoirs		13	2 817	2 817	89	89	704	615	**87,3%**	2 817
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		2 279	10 713	10 713	2 807	3 075	2 678	(396)	**-14,8%**	10 713
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		1 496	23 009	23 009	1 443	1 990	5 752	3 763	**65,4%**	23 009
Pump Station								–		
Reticulation		1 432	12 009	12 009	1 443	1 599	3 002	1 403	**46,7%**	12 009
Waste Water Treatment Works		64	11 000	11 000	–	390	2 750	2 360	**85,8%**	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**	**1 840**	**2 606**	**2 279**	**(328)**	**-14,4%**	**9 114**
Community Facilities	649	4 568	4 568	926	1 420	1 142	(278)	**-24,3%**	4 568
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums	39	49	49	–	–	12	12	100,0%	49
Galleries							–		
Theatres							–		
Libraries	208	912	912	483	483	228	(255)	-111,8%	912
Cemeteries/Crematoria	175	2 905	2 905	442	935	726	(209)	-28,8%	2 905
Police							–		
Purls							–		
Public Open Space	–	4	4	–	–	1	1	100,0%	4
Nature Reserves	–	56	56	1	1	14	13	89,5%	56
Public Ablution Facilities							–		
Markets	226	641	641	–	–	160	160	100,0%	641
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	1 120	4 547	4 547	914	1 187	1 137	(50)	-4,4%	4 547
Indoor Facilities	147	1 504	1 504	–	–	376	376	100,0%	1 504
Outdoor Facilities	973	3 043	3 043	914	1 187	761	(426)	-56,0%	3 043
Capital Spares							–		
Heritage assets	163	164	164	–	–	41	41	100,0%	164
Monuments							–		
Historic Buildings							–		
Works of Art	–	4	4	–	–	1	1	100,0%	4
Conservation Areas	163	160	160	–	–	40	40	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**	**25**	**25**	**615**	**590**	**96,0%**	**2 458**
Operational Buildings	1 075	2 458	2 458	25	25	615	590	**96,0%**	2 458
Municipal Offices	1 042	2 353	2 353	23	23	588	566	96,2%	2 353
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops	26	48	48	–	–	12	12	100,0%	48
Yards							–		
Stores	8	57	57	2	2	14	12	85,2%	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		**17 063**	**3 211**	**3 211**	**571**	**578**	**803**	**225**	28,0%	**3 211**
Servitudes								–		
Licences and Rights		17 063	3 211	3 211	571	578	803	225	**28,0%**	3 211
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		17 063	3 211	3 211	571	578	803	225	28,0%	3 211
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**1 835**	**2 812**	**2 812**	**3**	**3**	**703**	**700**	99,6%	**2 812**
Computer Equipment		1 835	2 812	2 812	3	3	703	700	99,6%	2 812
Furniture and Office Equipment		**243**	**627**	**627**	**13**	**13**	**157**	**144**	91,7%	**627**
Furniture and Office Equipment		243	627	627	13	13	157	144	91,7%	627
Machinery and Equipment		**7 026**	**21 416**	**21 416**	**512**	**512**	**5 354**	**4 842**	90,4%	**21 416**
Machinery and Equipment		7 026	21 416	21 416	512	512	5 354	4 842	90,4%	21 416
Transport Assets		**50 418**	**76 366**	**41 320**	–	–	**10 330**	**10 330**	100,0%	**41 320**
Transport Assets		50 418	76 366	41 320	–	–	10 330	10 330	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	**125 383**	**195 181**	**160 134**	**16 160**	**21 087**	**40 034**	**18 947**	**47,3%**	**160 134**

SUPPORTING TABLE SC13d

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

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		**312 840**	**283 862**	**283 862**	–	–	**70 966**	70 966	**100,0%**	**283 862**
Roads Infrastructure		88 314	91 851	91 851	–	–	22 963	22 963	**100,0%**	91 851
Roads		88 314	91 851	91 851	–	–	22 963	22 963	**100,0%**	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	–	–	11 927	11 927	**100,0%**	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	–	–	11 927	11 927	**100,0%**	47 707
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		105 698	89 199	89 199	–	–	22 300	22 300	**100,0%**	89 199
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		(58 176)	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		163 874	89 199	89 199	–	–	22 300	22 300	**100,0%**	89 199
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		63 253	55 106	55 106	–	–	13 776	13 776	**100,0%**	55 106
Pump Station								–		
Reticulation		49 423	55 106	55 106	–	–	13 776	13 776	**100,0%**	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	–	–	–	–	–	–	–		–
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	**4 148**	–	–	–	–	–	–		–
Community Facilities	4 148	–	–	–	–	–	–		–
Halls	4 148	–	–	–	–	–	–		–
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	**(40 888)**	**77 965**	**77 965**	–	–	**19 491**	**19 491**	**100,0%**	**77 965**
Operational Buildings	(40 888)	77 965	77 965	–	–	19 491	19 491	100,0%	77 965
Municipal Offices	(40 888)	77 965	77 965	–	–	19 491	19 491	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		**21 532**	**1 949**	**1 949**	**–**	**–**	**487**	**487**	100,0%	**1 949**
Computer Equipment		21 532	1 949	1 949	–	–	487	487	100,0%	1 949
Furniture and Office Equipment		**36 226**	**1 831**	**1 831**	**–**	**–**	**458**	**458**	100,0%	**1 831**
Furniture and Office Equipment		36 226	1 831	1 831	–	–	458	458	100,0%	1 831
Machinery and Equipment		**657**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		657	–	–	–	–	–	–		–
Transport Assets		**68 619**	**1 167**	**1 167**	**–**	**–**	**292**	**292**	100,0%	**1 167**
Transport Assets		68 619	1 167	1 167	–	–	292	292	100,0%	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**	**–**	**–**	**91 694**	**91 694**	**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							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		(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**	**3 184**	**3 488**	**3 182**	**(306)**	**-9,6%**	**12 730**
Community Facilities	6 126	12 730	12 730	3 184	3 488	3 182	(306)	**-9,6%**	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	3 184	3 488	3 182	(306)	-9,6%	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**	**3 184**	**3 488**	**3 182**	**(306)**	**-9,6%**	**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 September 2021 as per section 71 of the MFMA.