

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

CONTENTS

Part 1

Section 1: Executive Summary.....

1.1 Performance against the approved budget

1.1.2 Capital Expenditure.....

1.2 Material variances from SDBIP

1.3 Remedial corrective steps

Section 2: In year budget monthly statement.....

2.1 Table C1: Monthly Budget Statement.....

2.2 Table C2: Financial Performance (standard classification).....

2.3 Table C3: Financial Performance (revenue & expenditure by vote).....

2.4 Table C4: Financial Performance (revenue & expenditure).....

2.5 Table C5: Capital Expenditure by Vote.....

2.6 Table C6: Financial Position.....

2.7 Table C7: Cash Flow.....

Part 2: Supporting Documents

Section 3: Performance Indicators

Section 4: Debtor's Analysis

4.1 Supporting Table SC3

Section 5: Creditor's Analysis.....

5.1 Supporting Table SC4

Section 6: Investment Portfolio Analysis.....

6.1 Table C5: Investments

Section 7: Allocation of grants receipts and expenditure

7.1 Supporting Table SC6

7.2 Supporting Table SC7.....

Section 8: Expenditure on councillor allowances

8.1 Supporting Table SC8

Section 9: Actual & Revised Targets for Cash Receipts

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

Section 10: Capital Programme Performance.....

10.1 Supporting Table SC12

10.2 Supporting Table SC13.....

10.2.1 Supporting Table SC13a

10.2.2 Supporting Table SC13b.....

10.2.3 Supporting Table SC13c.....

10.2.4 Supporting Table SC13d.....

10.2.5 Supporting Table SC13e.....

Section 11: Quality Certificate

MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2021

Section 1: Executive Summary

The executive summary of the monthly statement covers the following:

- a) The municipality's consolidated performance, in relation to both the approved annual budget and the latest approved adjustments budget, with specific reference to the in-year report tables, charts and explanations.
- b) Any material variances from service delivery and budget implementation plan.

1.1 Performance against the approved budget

ORIGINAL VS ACTUALS AS AT 31 JULY 2021 (R'000)					
OPERATING EXPENDITURE	ORIGINAL	YTD Actual	YTD Budget	YTD Variance	YTD VARIANCE %
	485 355	7 336	40 446	33 110	-81.8
OPERATING REVENUE	485 550	21 409	42 658	-21 249	-49.8%
CAPITAL EXPENDITURE	58 172	0	4 848	-4 848	-100%

Mainly Due to Covid-19 pandemic the municipality could not perform as expected as the institution had to suspend most services which were not deemed essential and given the challenges to access the system, the municipality managed to complete recording the transactions later than anticipated, as a result some figures picked up by the system are not accurate as will be stated below however for the purpose of providing realistic financial information MBRR will give actual financial performance.

This is the first report for the 2020/2021 financial year, that leads to the underperformance of 81% against the year to date expenditure actuals, this is due to municipal expenditure which is not fixed, challenges to record the first transactions of the financial year, the weak cash flow position which impacts on our expenditure patterns and measures put in place to contain institutional costs.

The municipality is still continuing to intensify revenue collection to meet its payment obligations and enhance service delivery given the challenges brought about by the lockdown.

Therefore strict expenditure control measures has been implemented to avoid irregular and fruitless and wasteful expenditure as well as ensuring that expenditure incurred is within the budget.

MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2021

Revenue has overperformed by 49.8% on the year to date budget thus indicating that it is not in line with the budget noting that within the stated revenue larger revenue component are grants receipts which will correct the projections on receipt during the financial period.

1.1.2 Capital Expenditure

Year to date capital expenditure has underperformed by 100% against the year to date budgeted expenditure, this is as a result of non implementation during the first month of the financial year.

1.2 Section 2- In-year budget statement tables

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the following tables:

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement- Financial Position
- (g) Table C7 Monthly Budget Statement Cash Flow

If a municipality does have one or more municipal entities, the adjustments budget tables must consist of -

- (a) The tables mentioned above, and
- (b) The tables in the Second Attachment to this Schedule, namely-
 - (i) Table C1 Consolidated Monthly Budget Statement Summary
 - (ii) Table C2 Consolidated Monthly Budget Statement -Financial Performance (standard classification)
 - (iii) Table C3 Consolidated Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

(iv) Table C4 Consolidated Monthly Budget Statement -Financial Performance
(revenue and expenditure)

(v) Table C5 Consolidated Monthly Budget Statement- Capital Expenditure
(municipal vote, standard classification and funding)

(vi) Table C6 Consolidated Monthly Budget Statement- Financial Position

(vii) Table C7 Consolidated Monthly Budget Statement -Cash Flow

Supporting information and explanations of trends and anomalies must be presented for each table where such presentation will assist with the information contained in the tables

2.1 Table C1 Monthly Statements Summary

MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2021

NW404 Maquassi Hills - Table C1 Monthly Budget Statement Summary - M01 July

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	43 139	44 380	44 380	4 357	4 357	3 698	659	18%	44 380
Service charges	188 939	189 056	189 056	13 460	13 460	15 755	(2 295)	-15%	189 056
Investment revenue	253	700	700	-	-	58	(58)	-100%	700
Transfers and subsidies	158 750	170 299	170 299	-	-	14 192	(14 192)	-100%	170 299
Other own revenue	97 567	107 462	107 462	3 592	3 592	8 955	(5 364)	-60%	107 462
Total Revenue (excluding capital transfers and contributions)	488 648	511 897	511 897	21 409	21 409	42 658	(21 249)	-50%	511 897
Employee costs	77 926	107 137	107 137	(17)	(17)	8 928	(8 945)	-100%	107 137
Remuneration of Councillors	9 030	10 028	10 028	-	-	836	(836)	-100%	10 028
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-
Finance charges	723	1 716	1 716	-	-	143	(143)	-100%	1 716
Materials and bulk purchases	111 145	21 325	21 325	-	-	1 777	(1 777)	-100%	21 325
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	41 678	27 883	27 883	(0)	(0)	2 324	(2 324)	-100%	27 883
Total Expenditure	240 502	168 089	168 089	(17)	(17)	14 008	(14 025)	-100%	168 089
Surplus/(Deficit)	248 146	343 808	343 808	21 426	21 426	28 651	(7 225)	-25%	343 808
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	3 485	332	332	-	-	28	(28)	-100%	332
Surplus/(Deficit) after capital transfers & contributions	251 631	344 140	344 140	21 426	21 426	28 678	(7 252)	-25%	344 140
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	251 631	344 140	344 140	21 426	21 426	28 678	(7 252)	-25%	344 140
Capital expenditure & funds sources									
Capital expenditure	29 019	58 172	58 172	-	-	4 848	(4 848)	-100%	58 172
Capital transfers recognised	26 793	58 074	58 074	-	-	4 840	(4 840)	-100%	58 074
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	2 225	98	98	-	-	8	(8)	-100%	98
Total sources of capital funds	29 019	58 172	58 172	-	-	4 848	(4 848)	-100%	58 172
Financial position									
Total current assets	524 932	641 778	641 778	-	548 805	-	-	-	641 778
Total non current assets	1 117 276	2 211 470	2 211 470	-	1 117 276	-	-	-	2 211 470
Total current liabilities	433 771	1 503 731	1 503 731	-	436 218	-	-	-	1 503 731
Total non current liabilities	60 199	60 199	60 199	-	60 199	-	-	-	60 199
Community wealth/Equity	1 201 996	945 177	945 177	-	1 169 664	-	-	-	945 177
Cash flows									
Net cash from (used) operating	202 153	(32 771)	(32 771)	-	-	2 731	2 731	100%	32 771
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	(89)	(111 637)	-	-	(2 350)	(9 499)	(7 149)	75%	(113 987)
Cash/cash equivalents at the month/year end	209 589	(136 884)	(25 248)	-	(34 476)	(6 768)	27 708	-409%	(81 215)
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	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2021

2.2- Table C2 Monthly Budget Statement-Financial Performance

(Standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications.

Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental and Trading Services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote.

Please turn over

MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2021

2.2 Table C2: Financial Performance (Standard Classification)

NW404 Maquassi Hills - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		185 043	269 949	269 949	4 972	4 972	22 496	(17 524)	-78%	269 949
Executive and council		127 720	142 890	142 890	-	-	11 907	(11 907)	-100%	142 890
Finance and administration		57 322	127 059	127 059	4 972	4 972	10 588	(5 616)	-53%	127 059
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		3 747	332	332	-	-	28	(28)	-100%	332
Community and social services		3 515	332	332	-	-	28	(28)	-100%	332
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		232	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		43 371	52 892	52 892	28	28	4 408	(4 379)	-99%	52 892
Planning and development		28 334	28 042	28 042	28	28	2 337	(2 309)	-99%	28 042
Road transport		15 037	24 850	24 850	1	1	2 071	(2 070)	-100%	24 850
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		259 972	189 056	189 056	16 408	16 408	15 755	654	4%	189 056
Energy sources		62 364	65 274	65 274	5 788	5 788	5 439	348	6%	65 274
Water management		127 615	77 240	77 240	5 914	5 914	6 437	(522)	-8%	77 240
Waste water management		49 598	32 223	32 223	3 135	3 135	2 685	450	17%	32 223
Waste management		20 395	14 320	14 320	1 571	1 571	1 193	378	32%	14 320
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	492 133	512 229	512 229	21 409	21 409	42 686	(21 277)	-50%	512 229
Expenditure - Functional										
<i>Governance and administration</i>		72 455	81 982	81 982	(17)	(17)	6 832	(6 849)	-100%	81 982
Executive and council		22 228	27 276	27 276	(17)	(17)	2 273	(2 290)	-101%	27 276
Finance and administration		50 227	54 706	54 706	(0)	(0)	4 559	(4 559)	-100%	54 706
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		5 857	7 438	7 438	-	-	620	(620)	-100%	7 438
Community and social services		1 636	1 871	1 871	-	-	156	(156)	-100%	1 871
Sport and recreation		1 643	2 587	2 587	-	-	216	(216)	-100%	2 587
Public safety		-	-	-	-	-	-	-	-	-
Housing		2 419	2 816	2 816	-	-	235	(235)	-100%	2 816
Health		159	164	164	-	-	14	(14)	-100%	164
<i>Economic and environmental services</i>		25 366	34 174	34 174	-	-	2 848	(2 848)	-100%	34 174
Planning and development		2 537	4 087	4 087	-	-	341	(341)	-100%	4 087
Road transport		22 829	30 087	30 087	-	-	2 507	(2 507)	-100%	30 087
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		136 824	44 494	44 494	-	-	3 708	(3 708)	-100%	44 494
Energy sources		59 181	9 351	9 351	-	-	779	(779)	-100%	9 351
Water management		59 362	12 873	12 873	-	-	1 073	(1 073)	-100%	12 873
Waste water management		10 871	12 094	12 094	-	-	1 008	(1 008)	-100%	12 094
Waste management		7 410	10 176	10 176	-	-	848	(848)	-100%	10 176
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	240 502	168 089	168 089	(17)	(17)	14 008	(14 025)	-100%	168 089
Surplus/ (Deficit) for the year		251 631	344 140	344 140	21 426	21 426	28 678	(7 252)	-25%	344 140

MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2021

2.3 Table C3 Monthly Budget Statement-Financial Statement

(Revenue and expenditure by municipal vote)

Please turn over

NW404 Maquassi Hills - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue by Vote										
Vote 01 - Municipal Manager	1	127 846	142 890	142 890	28	28	11 907	(11 880)	-99.8%	142 890
Vote 02 - Finance		57 283	127 059	127 059	4 972	4 972	10 588	(5 616)	-53.0%	127 059
Vote 03 - Corporate Services		39	-	-	-	-	-	-	-	-
Vote 04 - Community Services		39 123	39 502	39 502	1 571	1 571	3 292	(1 720)	-52.3%	39 502
Vote 05 - Infrastructure		267 842	202 778	202 778	14 838	14 838	16 898	(2 061)	-12.2%	202 778
Vote 06 -		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	492 133	512 229	512 229	21 409	21 409	42 686	(21 277)	-49.8%	512 229
Expenditure by Vote										
Vote 01 - Municipal Manager	1	24 064	29 545	29 545	(17)	(17)	2 462	(2 479)	-100.7%	29 545
Vote 02 - Finance		35 573	26 389	26 389	(0)	(0)	2 199	(2 199)	-100.0%	26 389
Vote 03 - Corporate Services		14 654	28 318	28 318	-	-	2 360	(2 360)	-100.0%	28 318
Vote 04 - Community Services		27 921	38 913	38 913	-	-	3 243	(3 243)	-100.0%	38 913
Vote 05 - Infrastructure		138 290	44 925	44 925	-	-	3 744	(3 744)	-100.0%	44 925
Vote 06 -		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	240 502	168 089	168 089	(17)	(17)	14 008	(14 025)	-100.1%	168 089
Surplus/ (Deficit) for the year	2	251 631	344 140	344 140	21 426	21 426	28 678	(7 252)	-25.3%	344 140

The operating expenditure budget is approved by Council on a municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates:

Municipal Council, Office of the Accounting Officer, Corporate Services, Budget and Treasury, Technical/Infrastructure Services as well as Community Services.

2.4 Table C4: Financial Performance (revenue & expenditure)

MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2021

NW404 Maquassi Hills - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	Budget Year 2020/21								
		2019/20 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		43 139	44 380	44 380	4 357	4 357	3 698	659	18%	44 380
Service charges - electricity revenue		60 010	65 274	65 274	5 608	5 608	5 439	168	3%	65 274
Service charges - water revenue		88 467	77 240	77 240	4 309	4 309	6 437	(2 127)	-33%	77 240
Service charges - sanitation revenue		30 151	32 223	32 223	2 372	2 372	2 685	(313)	-12%	32 223
Service charges - refuse revenue		10 310	14 320	14 320	1 170	1 170	1 193	(23)	-2%	14 320
Rental of facilities and equipment		171	500	500	12	12	42	(29)	-70%	500
Interest earned - external investments		253	700	700	-	-	58	(58)	-100%	700
Interest earned - outstanding debtors		81 498	78 479	78 479	3 551	3 551	6 540	(2 989)	-46%	78 479
Dividends received		-	2	2	-	-	0	(0)	-100%	2
Fines, penalties and forfeits		7 002	7 500	7 500	-	-	625	(625)	-100%	7 500
Licences and permits		7 977	17 350	17 350	-	-	1 446	(1 446)	-100%	17 350
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		158 750	170 299	170 299	-	-	14 192	(14 192)	-100%	170 299
Other revenue		918	3 631	3 631	28	28	303	(274)	-91%	3 631
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		488 648	511 897	511 897	21 409	21 409	42 658	(21 249)	-50%	511 897
Expenditure By Type										
Employee related costs		77 926	107 137	107 137	(17)	(17)	8 928	(8 945)	-100%	107 137
Remuneration of councillors		9 030	10 028	10 028	-	-	836	(836)	-100%	10 028
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		-	-	-	-	-	-	-	-	-
Finance charges		723	1 716	1 716	-	-	143	(143)	-100%	1 716
Bulk purchases		100 976	-	-	-	-	-	-	-	-
Other materials		10 168	21 325	21 325	-	-	1 777	(1 777)	-100%	21 325
Contracted services		21 713	5 000	5 000	-	-	417	(417)	-100%	5 000
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		19 965	22 883	22 883	(0)	(0)	1 907	(1 907)	-100%	22 883
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		240 502	168 089	168 089	(17)	(17)	14 008	(14 025)	-100%	168 089
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		248 146	343 808	343 808	21 426	21 426	28 651	(7 225)	(0)	343 808
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		3 360	332	332	-	-	28	(28)	(0)	332
Transfers and subsidies - capital (in-kind - all)		125	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		251 631	344 140	344 140	21 426	21 426	28 678			344 140
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		251 631	344 140	344 140	21 426	21 426	28 678			344 140
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		251 631	344 140	344 140	21 426	21 426	28 678			344 140
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		251 631	344 140	344 140	21 426	21 426	28 678			344 140

Revenue

- (a) Maquassi hills is mostly dependent on grants at the moment, however a financial plan has been developed and adopted by council to enhance our revenue collection and financial viability and through MSIG treasury and COGTA has appointed a service provider to assist in realising an improved revenue collection.
- **Service Charges Water** revenue for the month was considerably low, the year to date budget versus actual which shows an under performance variance of 33%.

MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2021

- **Service Charges Sanitation** revenue for July has under performed by 12%, this is mainly due to the households in new extensions which has not formed a part of the municipality billing system but are already budgeted for and the service has not been performed fully due to resources and covid 19 challenges.
- **Rental of facilities** revenue projected is affected by Covid 19 regulations which are not favourable to large gatherings.
- **Dividends** revenue will only be realised at the end of the financial period R7,33 million against the year to date budget of
- **Transfers and subsidies** – the Municipality had not received grants at the end of the month

Expenditure

- **Employee related costs and remuneration of councillor** reflects an under performance of 100%, the amount however is not a true reflection. The municipality had not fully integrated the salaries payments to the system. Actual expenditure for the month amounts to R7,3 million which makes up 75% of year to date budget of R9,7 Million
- **Bulk purchases & other materials** will be reported on in month 2 once they are recorded complete on the system.
- **Debt Impairment and depreciation-** these line items will only be accounted for at the end of the financial period.

Contracted Services- will be reported on in month 2 once they are recorded complete on the system, however be it noted that the payment for contractors is not fixed, some of the expenses are paid only if the services has been rendered.

2.5 Table C5: Capital Expenditure by Vote

MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2021

NW404 Maquassi Hills - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	Budget Year 2020/21								
		2019/20 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 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 02 - Finance		-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 04 - Community Services		-	-	-	-	-	-	-	-	-
Vote 05 - Infrastructure		-	-	-	-	-	-	-	-	-
Vote 06 -		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 01 - Municipal Manager		2 186	1 957	1 957	-	-	163	(163)	-100%	1 957
Vote 02 - Finance		1 040	700	700	-	-	58	(58)	-100%	700
Vote 03 - Corporate Services		29	-	-	-	-	-	-	-	-
Vote 04 - Community Services		1 814	332	332	-	-	28	(28)	-100%	332
Vote 05 - Infrastructure		23 949	55 183	55 183	-	-	4 599	(4 599)	-100%	55 183
Vote 06 -		-	-	-	-	-	-	-	-	-
Vote 07 -		-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	29 019	58 172	58 172	-	-	4 848	(4 848)	-100%	58 172
Total Capital Expenditure		29 019	58 172	58 172	-	-	4 848	(4 848)	-100%	58 172
Capital Expenditure - Functional Classification										
Governance and administration		3 256	700	700	-	-	58	(58)	-100%	700
Executive and council		2 186	-	-	-	-	-	-	-	-
Finance and administration		1 069	700	700	-	-	58	(58)	-100%	700
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1 814	332	332	-	-	28	(28)	-100%	332
Community and social services		1 814	332	332	-	-	28	(28)	-100%	332
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20 301	14 977	14 977	-	-	1 248	(1 248)	-100%	14 977
Planning and development		-	1 957	1 957	-	-	163	(163)	-100%	1 957
Road transport		20 301	13 020	13 020	-	-	1 085	(1 085)	-100%	13 020
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3 648	42 163	42 163	-	-	3 514	(3 514)	-100%	42 163
Energy sources		-	-	-	-	-	-	-	-	-
Water management		1 085	42 065	42 065	-	-	3 505	(3 505)	-100%	42 065
Waste water management		2 562	98	98	-	-	8	(8)	-100%	98
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	29 019	58 172	58 172	-	-	4 848	(4 848)	-100%	58 172
Funded by:										
National Government		23 371	57 742	57 742	-	-	4 812	(4 812)	-100%	57 742
Provincial Government		3 422	332	332	-	-	28	(28)	-100%	332
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		26 793	58 074	58 074	-	-	4 840	(4 840)	-100%	58 074
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		2 225	98	98	-	-	8	(8)	-100%	98
Total Capital Funding		29 019	58 172	58 172	-	-	4 848	(4 848)	-100%	58 172

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

- a) **The capital expenditure budgeted to date amounts to R4,8 million, and year to date expenditure amounts to R0 as no projects has began yet.**

2.6 Table C6: Financial Position

NW404 Maquassi Hills - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		(32 588)	7 076	7 076	(25 583)	7 076
Call investment deposits		462	448	448	462	448
Consumer debtors		360 605	444 298	444 298	377 474	444 298
Other debtors		195 939	189 294	189 294	195 939	189 294
Current portion of long-term receivables						
Inventory		514	662	662	514	662
Total current assets		524 932	641 778	641 778	548 805	641 778
Non current assets						
Long-term receivables						
Investments		–	–	–	–	–
Investment property		66 492	66 492	66 492	66 492	66 492
Investments in Associate						
Property, plant and equipment		1 050 784	2 144 978	2 144 978	1 050 784	2 144 978
Biological						
Intangible						
Other non-current assets						
Total non current assets		1 117 276	2 211 470	2 211 470	1 117 276	2 211 470
TOTAL ASSETS		1 642 208	2 853 248	2 853 248	1 666 081	2 853 248
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		25 002	25 002	25 002	25 002	25 002
Consumer deposits		2 350	113 987	113 987	2 350	113 987
Trade and other payables		383 191	1 341 514	1 341 514	385 638	1 341 514
Provisions		23 228	23 228	23 228	23 228	23 228
Total current liabilities		433 771	1 503 731	1 503 731	436 218	1 503 731
Non current liabilities						
Borrowing		25 606	25 606	25 606	25 606	25 606
Provisions		34 593	34 593	34 593	34 593	34 593
Total non current liabilities		60 199	60 199	60 199	60 199	60 199
TOTAL LIABILITIES		493 970	1 563 931	1 563 931	496 417	1 563 931
NET ASSETS	2	1 148 238	1 289 317	1 289 317	1 169 664	1 289 317
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 201 630	944 811	944 811	1 169 298	944 811
Reserves		365	365	365	365	365
TOTAL COMMUNITY WEALTH/EQUITY	2	1 201 996	945 177	945 177	1 169 664	945 177

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

2.7 Table C7: Cash Flow

NW404 Maquassi Hills - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	Budget Year 2020/21								
		2019/20 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								-		
Service charges								-		
Other revenue								-		
Transfers and Subsidies - Operational								-		
Transfers and Subsidies - Capital								-		
Interest								-		
Dividends								-		
Payments										
Suppliers and employees		202 153	(32 771)	(32 771)	-	-	2 731	2 731	100%	32 771
Finance charges								-		
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		202 153	(32 771)	(32 771)	-	-	2 731	2 731	100%	32 771
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets								-		
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-		-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		(89)	(111 637)	-	-	(2 350)	(9 499)	7 149	-75%	(113 987)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(89)	(111 637)	-	-	(2 350)	(9 499)	(7 149)	75%	(113 987)
NET INCREASE/ (DECREASE) IN CASH HELD		202 064	(144 408)	(32 771)	-	(2 350)	(6 768)			(81 215)
Cash/cash equivalents at beginning:		7 525	7 523	7 523		(32 126)				
Cash/cash equivalents at month/year end:		209 589	(136 884)	(25 248)		(34 476)	(6 768)			(81 215)

- (a) Municipality is facing a challenge while capturing their cash flow in the system (TRU) as it has just been integrated. Month two report will provide a cumulative projections and performance.
- (b) The challenge was discussed with the services provider and a more complete report will thus be produced.
- (c) The municipality is refraining from completing the statement manually to maintain alignment with the data strings.

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

Part 2: Supporting Documents

Section 3: Performance Indicators

Please turn over

MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2021

NW404 Maquassi Hills - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.3%	1.0%	1.0%	0.0%	7.0%
Borrowed funding of 'low n' 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		36.1%	147.3%	147.3%	37.3%	147.3%
Gearing	Long Term Borrowing/ Funds & Reserves		7006.4%	7006.4%	7006.4%	7006.4%	7006.4%
Liquidity							
Current Ratio	Current assets/current liabilities	1	121.0%	42.7%	42.7%	125.8%	42.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		-7.4%	0.5%	0.5%	-5.8%	0.5%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		113.9%	123.8%	123.8%	2678.4%	123.8%
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		15.9%	20.9%	20.9%	-0.1%	20.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.4%	2.2%	2.2%	0.0%	2.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.1%	0.3%	0.3%	0.0%	2.3%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

Calculations						
Borrowing		25 606	25 606	25 606	25 606	
Total Assets		1 642 208	2 853 248	2 853 248	1 666 081	2 853 248
Employee related costs		77 926	107 137	107 137	(17)	107 137
Repairs & Maintenance		6 800	11 078	11 078		11 078
Interest (finance charges)		723	1 716	1 716		1 716
Principal paid						
Depreciation						10 028
Operating expenditure		240 502	168 089	168 089	(17)	168 089
Total Capital Expenditure		29 019	58 172	58 172		58 172
Borrowed funding for capital						
Debt		433 798	1 392 122	1 392 122	436 246	1 392 122
Equity		1 201 996	945 177	945 177	1 169 664	945 177
Reserves		365	365	365	365	365
Borrowing		25 606	25 606	25 606	25 606	25 606
Current assets		524 932	641 778	641 778	548 805	641 778
Current liabilities		433 771	1 503 731	1 503 731	436 218	1 503 731
Monetary assets		(32 126)	7 523	7 523	(25 122)	7 523
Total Revenue (excluding capital transfers and contributions)		488 648	511 897	511 897	21 409	511 897
Transfers and subsidies		158 750	170 299	170 299		170 299
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)						
Debt service payments						
Outstanding debtors (receivables)		556 544	633 592	633 592	573 413	633 592
Annual services revenue		188 939	189 056	189 056	13 460	
Cash + investments	Including LT investments	(32 126)	7 523	7 523	(25 122)	7 523
Fixed operational expend. (monthly)						
Longstanding debtors outstanding						
Longstanding debtors recovered						
Attorney collections						

MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2021

Section 4- Debtor's Analysis

The debtor's analysis contains-

- (a) Debtors age analysis by income source
- (b) Debtors age analysis by customer group

Supporting Table SC6

NW404 Maquassi Hills - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		158 750	170 299	170 299	-	-	14 192	(14 192)	-100.0%	170 299
Community Library		-	-	-	-	-	-	-	-	-
Equitable Share		127 503	138 115	138 115	-	-	11 510	(11 510)	-100.0%	138 115
Expanded Public Works Programme Integrated Grant		-	1 142	1 142	-	-	95	(95)	-100.0%	1 142
Local Government Financial Management Grant		2 680	3 000	3 000	-	-	250	(250)	-100.0%	3 000
Municipal Disaster Relief Grant		358	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	28 209	28 042	28 042	-	-	2 337	(2 337)	-100.0%	28 042
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
National Library South Africa		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	158 750	170 299	170 299	-	-	14 192	(14 192)	-100.0%	170 299
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		3 485	332	332	-	-	28	(28)	-100.0%	332
[insert description]		-	-	-	-	-	-	-	-	-
Banking SETA		125	-	-	-	-	-	-	-	-
National Library South Africa		3 360	332	332	-	-	28	(28)	-100.0%	332
Total Capital Transfers and Grants	5	3 485	332	332	-	-	28	(28)	-100.0%	332
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	162 235	170 631	170 631	-	-	14 219	(14 219)	-100.0%	170 631

No grants were received for 2020.

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

Supporting Table SC7 (1)

NW404 Maquassi Hills - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		7 203	11 766	11 766	(17)	(17)	981	(998)	-101.8%	11 766
Equitable Share		7 203	11 766	11 766	(17)	(17)	981	(998)	-101.8%	11 766
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		7 203	11 766	11 766	(17)	(17)	981	(998)	-101.8%	11 766
Capital expenditure of Transfers and Grants										
National Government:		23 371	57 742	57 742	-	-	4 812	(4 812)	-100.0%	57 742
Municipal Infrastructure Grant		23 371	57 742	57 742	-	-	4 812	(4 812)	-100.0%	57 742
Provincial Government:		3 422	332	332	-	-	28	(28)	-100.0%	332
Specify (Add grant description)		3 422	332	332	-	-	28	(28)	-100.0%	332
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		26 793	58 074	58 074	-	-	4 840	(4 840)	-100.0%	58 074
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		33 996	69 840	69 840	(17)	(17)	5 820	(5 837)	-100.3%	69 840

-The above attached table shows the expenditure per grant.

-Municipality will have to check their mapping since the report does not give the true reflection of the spending due to lack or no movements on some grants.

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

Supporting Table SC7 (2) Monthly Budget Statement-Expenditure against approved rollovers-

NW404 Maquassi Hills - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July

Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Provincial Government:		-	-	-	-	
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

-The municipality did not apply for any roll over

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

Section 8- Expenditure on councillor and board members allowances and employee benefits

8.1 Supporting Table SC8

The disclosure on councillor and board members allowances and employee benefits must include a comparison of actual

Expenditure and budgeted expenditure on -

(a) Councillor allowances

(b) Board member allowances; and

(c) Employee benefits

MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2021

NW404 Maquassi Hills - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21						Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		YTD variance %
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages										
Pension and UIF Contributions		353	386	386	-	-	32	(32)	-100%	386
Medical Aid Contributions		212	216	216	-	-	18	(18)	-100%	216
Motor Vehicle Allowance										
Cellphone Allowance		963	1 038	1 038	-	-	86	(86)	-100%	1 038
Housing Allowances										
Other benefits and allowances		7 502	8 389	8 389	-	-	699	(699)	-100%	8 389
Sub Total - Councillors		9 030	10 028	10 028	-	-	836	(836)	-100%	10 028
% increase	4		11.1%	11.1%						11.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 173	3 820	3 820	-	-	318	(318)	-100%	3 820
Pension and UIF Contributions		8	10	10	-	-	1	(1)	-100%	10
Medical Aid Contributions		35	46	46	-	-	4	(4)	-100%	46
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	721	721	-	-	60	(60)	-100%	721
Motor Vehicle Allowance		1 047	1 272	1 272	-	-	106	(106)	-100%	1 272
Cellphone Allowance		142	155	155	-	-	13	(13)	-100%	155
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	1	1	-	-	0	(0)	-100%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 405	6 024	6 024	-	-	502	(502)	-100%	6 024
% increase	4		36.8%	36.8%						36.8%
Other Municipal Staff										
Basic Salaries and Wages		43 428	62 267	62 267	-	-	5 189	(5 189)	-100%	62 267
Pension and UIF Contributions		8 565	12 470	12 470	-	-	1 039	(1 039)	-100%	12 470
Medical Aid Contributions		4 248	6 259	6 259	-	-	522	(522)	-100%	6 259
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		3 472	5 079	5 079	-	-	423	(423)	-100%	5 079
Motor Vehicle Allowance		3 227	5 706	5 706	-	-	476	(476)	-100%	5 706
Cellphone Allowance		260	477	477	-	-	40	(40)	-100%	477
Housing Allowances		478	1 022	1 022	-	-	85	(85)	-100%	1 022
Other benefits and allowances		8 169	6 807	6 807	-	-	567	(567)	-100%	6 807
Payments in lieu of leave		1 262	-	-	-	-	-	-	-	-
Long service awards		516	246	246	-	-	20	(20)	-100%	246
Post-retirement benefit obligations		(105)	779	779	(17)	(17)	65	(82)	-127%	779
Sub Total - Other Municipal Staff		73 521	101 112	101 112	(17)	(17)	8 426	(8 443)	-100%	101 112
% increase	4		37.5%	37.5%						37.5%
Total Parent Municipality		86 956	117 165	117 165	(17)	(17)	9 764	(9 781)	-100%	117 165
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Board Members of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Senior Managers of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Sub Total - Other Staff of Entities	2	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		86 956	117 165	117 165	(17)	(17)	9 764	(9 781)	-100%	117 165
% increase	4		34.7%	34.7%						34.7%
TOTAL MANAGERS AND STAFF		77 926	107 137	107 137	(17)	(17)	8 928	(8 945)	-100%	107 137

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

Section 10: Capital Programme Performance

10.1 Supporting table SC12

NW404 Maquassi Hills - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2019/20	Budget Year 2020/21							% spend of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Monthly expenditure performance trend									
July	-	4 848	4 848	-		4 848	-		
August	3 438	4 848	4 848	-		9 695	-		
September	2 042	4 848	4 848	-		14 543	-		
October	4 829	4 848	4 848	-		19 391	-		
November	4 898	4 848	4 848	-		24 238	-		
December	4 786	4 848	4 848	-		29 086	-		
January	2 367	4 848	4 848	-		33 934	-		
February	1 981	4 848	4 848	-		38 781	-		
March	626	4 848	4 848	-		43 629	-		
April	-	4 848	4 848	-		48 477	-		
May	-	4 848	4 848	-		53 324	-		
June	4 050	4 848	4 848	-		58 172	-		
Total Capital expenditure	29 019	58 172	58 172	-					

10.2 Supporting Table SC13

Supporting Table SC13 include the following:

- (a) SC13a: Capital Expenditure on new assets by asset class
- (b) SC13b: Capital Expenditure on renewal of existing assets by asset class
- (c) SC13c: Expenditure on repairs and maintenance by asset class
- (d) SC13d: Expenditure on depreciation by asset class
- (e) SC13e: Expenditure on upgrading of existing assets by asset class

10.2.1 Supporting Table SC13a

Please turn over

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

10.2.2 Supporting Table SC13b

Please turn over

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

10.2.3 Supporting Table SC13c

Please turn over

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

10.2.3 Supporting Table SC13d

Please turn over

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**

10.2.3 Supporting Table SC13e

Please turn over

MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET STATEMENT JULY 2021

NW404 Maquassi Hills - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -												
Description		Ref	2019/20	Original	Adjusted	Monthly	Budget Year 2020/21	YearTD	YTD	YTD	Full Year	
R thousands		1	Audited	Budget	Budget	actual	actual	budget	variance	variance	Forecast	
			Outcome							%		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure												
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												
Pump Station												
Reticulation												
Waste Water Treatment Works												
Outfall Sewers												
Toilet Facilities												
Capital Spares												
Solid Waste Infrastructure												
Landfill Sites												
Waste Transfer Stations												
Waste Processing Facilities												
Waste Drop-off Points												
Waste Separation Facilities												
Electricity Generation Facilities												
Capital Spares												
Rail Infrastructure												
Rail Lines												
Rail Structures												
Rail Furniture												
Drainage Collection												
Storm water Conveyance												
Attenuation												
MV Substations												
LV Networks												
Capital Spares												
Coastal Infrastructure												
Sand Pumps												
Piers												
Revetments												
Promenades												
Capital Spares												
Information and Communication Infrastructure												
Data Centres												
Core Layers												
Distribution Layers												
Capital Spares												
Community Assets												
Community Facilities												
Halls												
Centres												
Crèches												
Clinics/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Police												
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												
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	4 000	332	332	-	-	28	28	100.0%	332

**MAQUASSI HILLS LOCAL MUNICIPALITY: MONTHLY BUDGET
STATEMENT JULY 2021**