CITY OF MATLOSANA

Date: 2022/05/12

1 TO:...

Author of the item: Lesego Moloke

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

HEAD OF DIVISION: H.S Rossouw

SIGNED:..

DATE: 2022/05/12

Received by Deputy Director: Administration

Date and Time: 17/5/2022

Signature:...

Director: Corporate Support .... Date 2022/05/18	COMMENTS:
Chief Financial Officer Mzelele .... Date 12/05/2022	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 18/05/2022

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Items will not be considered by the Municipal Manager unless the following signatures are reflecting: Director of Relev department, Chief Financial Officer and Director: Corporate Services

MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 30 APRIL 2022

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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 APRIL 2022

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	**YTD Budget 2021/22**	**APRIL 2021/22 Actual**	**YTD Actual 2021/22**	**Variance Favourable (Unfavourable)**
Total Revenue by Source	3,104,741,592	374,205,663	2,995,248,401	(109,493,191)
Total Operating Expenditure	3,195,104,714	215,423,089	2,078,517,566	(1,116,587,147)
SURPLUS/ (DEFICIT).	**(90,363,122)**	**(158,782,574)**	**916,730,834**	**(1,007,093,956)**

This is the tenth report for the 2021/2022 financial year that leads to expenditure of 65.05% against the year to date actuals.

Cash management

Bank Balances	R 10,904,634
Call Investments	R 218,384,765
Cash and Cash Investments	**R 229,289,401**

Debtors

Total Debtors Book	**R 6,437,730,293**
Debtors: Government	R 95,254,114
Debtors: Business	R 588,447,052
Debtors: Household	R 5,754,029,127

Capital grant expenditure

CAPITAL GRANT EXPENDITURE	BUDGET 2021/2022	APRIL 2021/22	YTD ACTUALS	YTD%
MIG	92 923 449	4 063 930	66 922 709	72,02
NDPG	63 000 000	4 627 494	29 273 817	46,47
DME/INER			34 889	
WSIG	10 000 000	512 681	6 159 930	61,60
Municipal Disaster Relief Grant	11 718 242		545 733	4,66
	177 641 691	**9 204 105**	**102 937 079**	**57,95**

Capital grants expenditure is at 57.95% as at 30 April 2022.

2. IN – YEAR BUDGET STATEMENT MAIN TABLE

2.1 Monthly budget statement summary.

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 - M10 April

Description	2020/21	Current 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	484 108	33 900	382 340	405 486	(23 147)	-6%	484 108
Service charges	1 766 526	1 999 469	2 034 428	149 196	1 553 160	1 683 703	(130 543)	-8%	2 034 428
Investment revenue	8 060	10 950	8 845	992	7 751	8 073	(321)	-4%	8 845
Transfers and subsidies	530 448	494 844	494 844	122 293	478 917	412 370	66 547	16%	494 844
Other own revenue	869 728	535 798	563 678	51 314	471 122	460 438	10 684	2%	563 678
Total Revenue (excluding capital transfers and contributions)	**3 600 265**	**3 531 358**	**3 585 902**	**357 696**	**2 893 290**	**2 970 070**	**(76 780)**	**-3%**	**3 585 902**
Employee costs	711 929	692 304	717 502	55 043	571 170	589 522	(18 351)	-3%	717 502
Remuneration of Councillors	36 496	37 223	37 223	2 965	28 260	31 019	(2 759)	-9%	37 223
Depreciation & asset impairment	417 553	366 774	400 000	–	259 580	322 258	(62 678)	-19%	400 000
Finance charges	74 477	2 300	9 660	119	6 227	5 597	630	11%	9 660
Inventory consumed and bulk purchases	1 182 468	1 437 498	1 494 876	91 560	724 441	1 226 610	(502 169)	-41%	1 494 876
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 627 125	1 156 457	1 272 520	65 737	488 839	1 020 099	(531 260)	-52%	1 272 520
Total Expenditure	**4 050 048**	**3 692 555**	**3 931 780**	**215 423**	**2 078 518**	**3 195 105**	**(1 116 587)**	**-35%**	**3 931 780**
Surplus/(Deficit)	**(449 782)**	**(161 198)**	**(345 878)**	**142 273**	**814 772**	**(225 035)**	**1 039 807**	**-462%**	**(345 878)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	189 551	167 630	165 923	16 510	101 959	134 672	(32 713)	-24%	165 923
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	**(260 232)**	**6 433**	**(179 955)**	**158 783**	**916 731**	**(90 363)**	**1 007 094**	**-1114%**	**(179 955)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(260 232)**	**6 433**	**(179 955)**	**158 783**	**916 731**	**(90 363)**	**1 007 094**	**-1114%**	**(179 955)**
Capital expenditure & funds sources									
Capital expenditure	**191 473**	**167 630**	**225 338**	**12 175**	**105 908**	**164 414**	**(58 506)**	**-36%**	**225 338**
Capital transfers recognised	184 304	167 630	177 642	9 204	102 937	140 566	(37 629)	-27%	177 642
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	7 169	–	47 696	2 971	2 971	23 848	(20 877)	-88%	47 696
Total sources of capital funds	**191 473**	**167 630**	**225 338**	**12 175**	**105 908**	**164 414**	**(58 506)**	**-36%**	**225 338**
Financial position									
Total current assets	1 195 372	1 295 969	1 248 491		2 700 846				1 248 491
Total non current assets	5 390 070	4 556 286	5 313 994		5 236 398				5 313 994
Total current liabilities	2 827 375	1 524 363	2 420 980		3 269 237				2 420 980
Total non current liabilities	48 848	81 274	81 274		42 057				81 274
Community wealth/Equity	4 312 613	4 240 185	4 240 185		4 448 778				4 240 185
Cash flows									
Net cash from (used) operating	1 624 349	134 509	24 415	253 983	1 839 029	6 122	(1 832 908)	-29941%	24 415
Net cash from (used) investing	(140 342)	(167 598)	(225 338)	(12 175)	(105 908)	(187 754)	(81 846)	44%	(225 305)
Net cash from (used) financing	(1 824)	(30 676)	–	(394)	(63 517)	(77 025)	(13 508)	18%	(92 430)
Cash/cash equivalents at the month/year end	**1 345 796**	**277 094**	**139 937**	–	**1 474 202**	**(258 657)**	**(1 732 859)**	**670%**	**(293 319)**

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	238 807	153 844	135 042	5 910 037	–	–	–	–	6 437 730
Creditors Age Analysis									
Total Creditors	243 584	49 987	133 583	1 731 213	–	–	–	–	2 158 367

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 2,995,248,401) compares unfavourably with the pro rata budgeted figures (R 3,104,741,592) a negative variance of R 109,493,191 at the end of April 2022.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR APRIL 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	484 108	33 900	382 340	405 486	(23 147)	-6%	484 108
Service charges - electricity revenue		854 446	962 746	1 025 696	75 919	789 214	833 764	(44 550)	-5%	1 025 696
Service charges - water revenue		653 812	729 313	703 035	48 799	520 124	594 622	(74 498)	-13%	703 035
Service charges - sanitation revenue		118 205	130 918	129 205	10 489	104 202	108 242	(4 039)	-4%	129 205
Service charges - refuse revenue		140 063	176 491	176 491	13 990	139 620	147 076	(7 456)	-5%	176 491
Rental of facilities and equipment		365 557	7 158	7 734	1 044	6 752	6 253	499	8%	7 734
Interest earned - external investments		8 060	10 950	8 845	992	7 751	8 073	(321)	-4%	8 845
Interest earned - outstanding debtors		424 070	441 687	492 409	44 019	414 541	393 433	21 108	5%	492 409
Dividends received								–		
Fines, penalties and forfeits		24 737	38 131	3 434	969	3 065	14 427	(11 363)	-79%	3 434
Licences and permits		9 228	9 273	9 908	535	7 811	8 045	(235)	-3%	9 908
Agency services		–	–	–	–	–	–	–		–
Transfers and subsidies		530 448	494 844	494 844	122 293	478 917	412 370	66 547	16%	494 844
Other revenue		53 658	39 548	50 192	4 747	38 247	38 279	(32)	0%	50 192
Gains		(7 522)	–	–	–	706	–	706	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		**3 600 265**	**3 531 358**	**3 585 902**	**357 696**	**2 893 290**	**2 970 070**	**(76 780)**	**-3%**	**3 585 902**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		189 551	167 630	165 923	16 510	101 959	134 672	(32 713)	(0)	165 923
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)		–	–	–	–	–	–	–		–

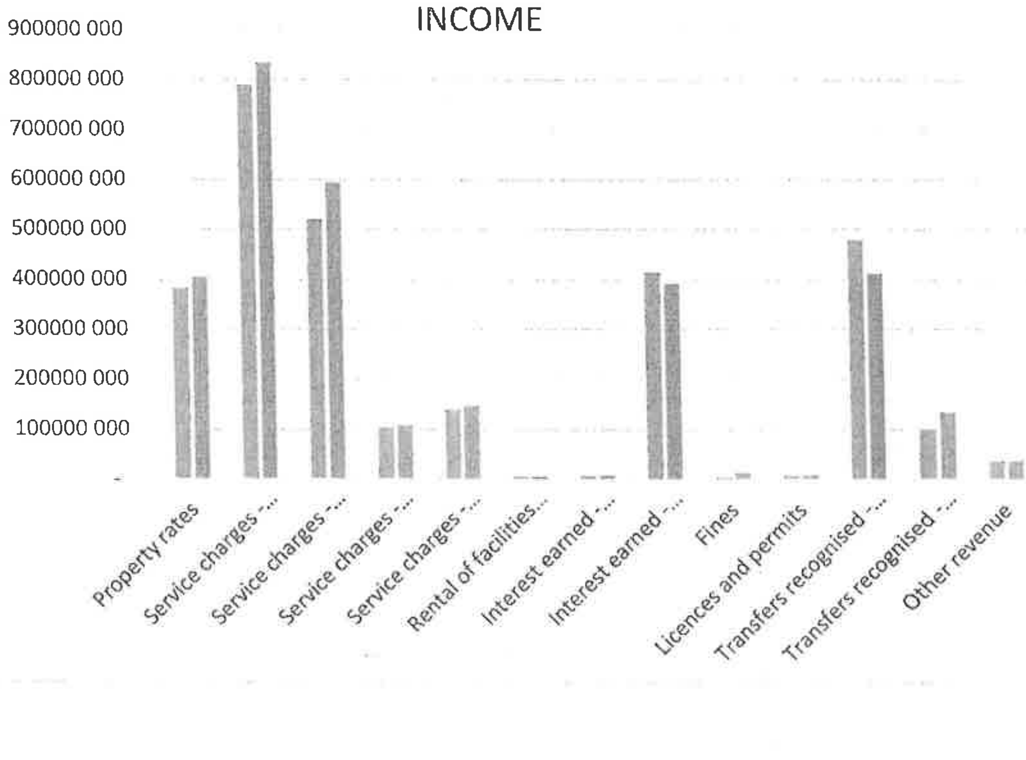
The YTD variance on revenue is mainly due to the following items:

- **Service Charges Water 13% less**: Revenue is slightly lower than budgeted due to the journals passed to rectify the estimated readings caused by lack of access to some premises, the consumers are now bringing the correct readings.
- **Rental on facilities and equipment 8% more**: Shows more improvement due to the review of COVID 19 regulations.
- **Transfers and subsidies – Operational 16% more**: The variance is due to the grant revenue which was recognised. Revenue on grant can only be recognized when conditions are met.
- **Fines, penalties and forfeits 79% less**: Revenue less than projected. The budget was reviewed during Adjustment Budget due to non-collection.

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR APRIL 2022

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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		**1 031 368**	**1 149 954**	**1 129 734**	**168 826**	**988 104**	**948 185**	39 919	4%	**1 129 734**
Executive and council		(5 518)	1 829	3 796	13	1 641	2 508	(866)	-35%	3 796
Finance and administration		1 036 886	1 148 125	1 125 938	168 813	986 463	945 678	40 785	4%	1 125 938
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**473 455**	**42 916**	**67 418**	**7 065**	**51 505**	**45 633**	5 872	13%	**67 418**
Community and social services		408 869	4 153	4 207	677	3 341	3 488	(147)	-4%	4 207
Sport and recreation		14 670	85	30 219	4 260	21 540	12 757	8 784	69%	30 219
Public safety		49 916	38 678	30 991	2 044	24 370	28 388	(4 018)	-14%	30 991
Housing		–	–	2 000	85	2 253	1 000	1 253	125%	2 000
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**67 003**	**143 452**	**76 895**	**3 310**	**45 556**	**84 270**	(38 713)	-46%	**76 895**
Planning and development		9 354	10 491	10 118	765	7 084	8 556	(1 472)	-17%	10 118
Road transport		57 432	132 709	66 577	2 532	38 315	75 530	(37 214)	-49%	66 577
Environmental protection		216	252	200	14	157	184	(27)	-15%	200
Trading services		**2 188 481**	**2 346 524**	**2 440 449**	**187 909**	**1 881 011**	**2 003 359**	(122 348)	-6%	**2 440 449**
Energy sources		953 143	1 057 233	1 088 047	80 010	831 704	894 377	(62 673)	-7%	1 088 047
Water management		851 987	889 466	922 766	68 363	704 420	759 580	(55 159)	-7%	922 766
Waste water management		157 705	144 720	149 071	16 142	117 446	124 085	(6 640)	-5%	149 071
Waste management		225 646	255 105	280 564	23 393	227 441	225 317	2 124	1%	280 564
Other	4	**29 510**	**16 142**	**37 329**	**7 095**	**29 073**	**23 295**	**5 777**	**25%**	**37 329**
Total Revenue - Functional	2	**3 789 816**	**3 698 988**	**3 751 825**	**374 206**	**2 995 248**	**3 104 742**	**(109 493)**	**-4%**	**3 751 825**



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 2,078,517,566 compares unfavourably with the pro rata budgeted expenditure of R 3,195,104,714 and a variance of R 1,116,587,147

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR APRIL 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		711 929	692 304	717 502	55 043	571 170	589 522	(18 351)	-3%	717 502
Remuneration of councillors		36 496	37 223	37 223	2 965	28 260	31 019	(2 759)	-9%	37 223
Debt impairment		1 145 227	746 930	746 930	18 538	106 418	622 442	(516 024)	-83%	746 930
Depreciation & asset impairment		417 553	366 774	400 000	-	259 580	322 258	(62 678)	-19%	400 000
Finance charges		74 477	2 300	9 660	119	6 227	5 597	630	11%	9 660
Bulk purchases - electricity		746 597	1 032 353	1 032 353	79 474	603 738	860 294	(256 556)	-30%	1 032 353
Inventory consumed		435 870	405 145	462 523	12 086	120 704	366 316	(245 613)	-67%	462 523
Contracted services		250 964	262 292	349 415	36 675	261 196	260 578	618	0%	349 415
Transfers and subsidies								-		
Other expenditure		211 237	147 235	176 175	10 523	120 929	137 079	(16 151)	-12%	176 175
Losses		19 697	-	-	-	297	-	297	#DIV/0!	-
Total Expenditure		**4 050 048**	**3 692 555**	**3 931 780**	**215 423**	**2 078 518**	**3 195 105**	**######**	**-35%**	**3 931 780**

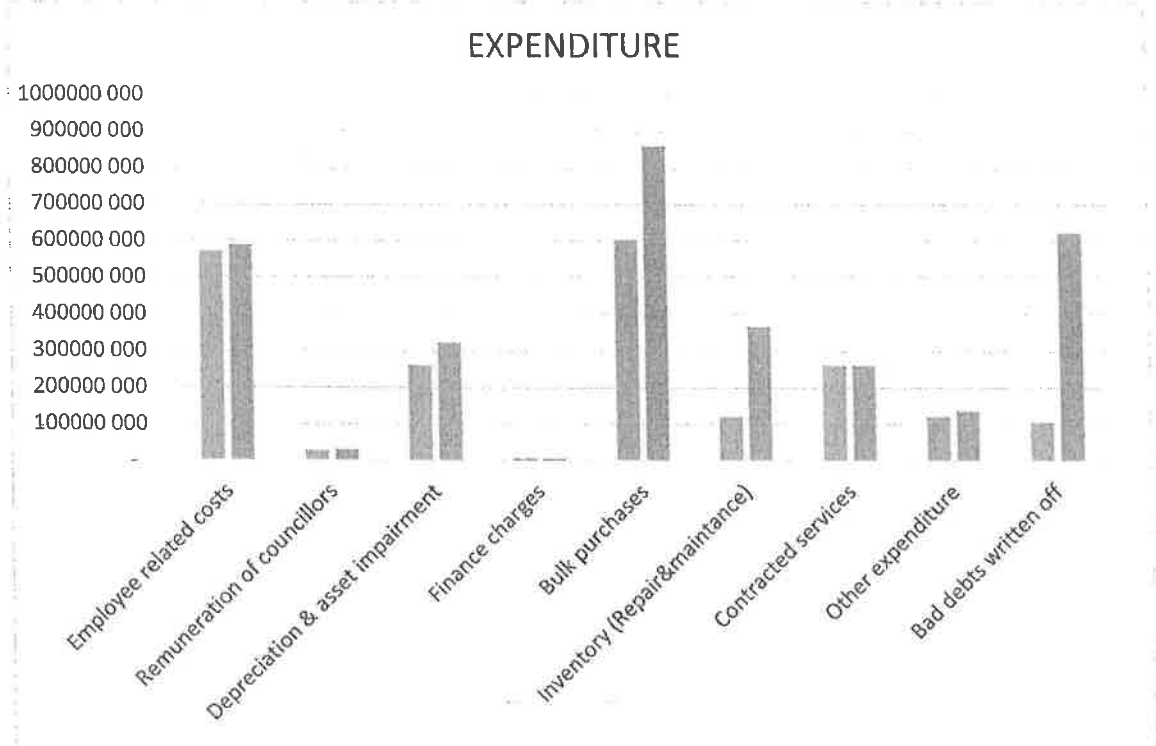
The variance on the expenditure against the YTD budget is mainly on the following items:

- **Debt impairment 83% less**: The provision for debt impairment journals are not done on a monthly basis
- **Inventory consumed 66% less**: Inventory consumed includes Bulk Water, expenditure is lower due to financial constraints.
- **Bulk Purchases 30% less**: Bulk Purchases includes Eskom, expenditure is lower than expected, it is difficult for the Municipality to meet the obligation due to the low collection rate.
- **Other expenditure 12% less**: The low expenditure is due to cash flow challenges and cost containment adherence.
- **Finance Charges 11% more:** The variance is due to payments made to Auditor General

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR APRIL 2022

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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		**828 839**	**606 930**	**641 517**	**34 955**	**377 991**	**531 083**	(153 092)	-29%	**641 517**
Executive and council		363 638	325 590	336 621	23 167	240 477	285 274	(44 797)	-16%	336 621
Finance and administration		460 800	275 726	299 347	11 507	134 560	241 163	(106 603)	-44%	299 347
Internal audit		4 401	5 614	5 549	281	2 955	4 646	(1 691)	-36%	5 549
Community and public safety		**267 596**	**277 523**	**315 076**	**24 343**	**242 558**	**249 957**	(7 400)	-3%	**315 076**
Community and social services		73 405	78 883	84 457	3 699	57 979	68 433	(10 455)	-15%	84 457
Sport and recreation		64 624	68 604	78 899	8 738	69 229	62 318	6 911	11%	78 899
Public safety		115 161	126 916	143 010	11 851	110 911	113 811	(2 900)	-3%	143 010
Housing		4 777	2 948	5 574	52	4 430	3 770	660	17%	5 574
Health		9 629	173	3 135	3	10	1 625	(1 615)	-99%	3 135
Economic and environmental services		**237 682**	**223 963**	**268 136**	**10 554**	**170 603**	**208 110**	(37 506)	-18%	**268 136**
Planning and development		51 412	57 835	59 343	4 167	43 338	48 857	(5 519)	-11%	59 343
Road transport		122 843	164 680	207 360	6 267	126 412	158 053	(31 641)	-20%	207 360
Environmental protection		63 427	1 449	1 434	120	853	1 200	(346)	-29%	1 434
Trading services		**2 683 910**	**2 562 400**	**2 684 040**	**144 805**	**1 273 290**	**2 187 410**	(914 119)	-42%	**2 684 040**
Energy sources		1 334 458	1 503 969	1 535 571	94 528	776 180	1 267 791	(491 611)	-39%	1 535 571
Water management		961 313	678 794	710 764	25 627	226 121	577 526	(351 405)	-61%	710 764
Waste water management		196 135	190 024	205 130	6 885	112 128	162 686	(50 558)	-31%	205 130
Waste management		192 003	189 613	232 574	17 765	158 862	179 407	(20 545)	-11%	232 574
Other		**32 021**	**21 740**	**23 012**	**766**	**14 075**	**18 545**	**(4 470)**	**-24%**	**23 012**
Total Expenditure - Functional	**3**	**4 050 048**	**3 692 555**	**3 931 780**	**215 423**	**2 078 518**	**3 195 105**	**######**	**-35%**	**3 931 780**


EXPENDITURE
1000000 000
900000 000
800000 000
700000 000
600000 000
500000 000
400000 000
300000 000
200000 000
100000 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 APRIL 2022

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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
Capital Expenditure - Functional Classification										
Governance and administration		–	–	30 509	–	–	15 254	(15 254)	-100%	30 509
Executive and council		–	–	29 009	–	–	14 504	(14 504)	-100%	29 009
Finance and administration		–	–	1 500	–	–	750	(750)	-100%	1 500
Internal audit								–		
Community and public safety		12 193	15 285	29 575	–	18 332	18 518	(186)	-1%	29 575
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		12 193	15 285	29 575	–	18 332	18 518	(186)	-1%	29 575
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		49 600	55 012	61 878	5 798	40 128	47 392	(7 264)	-15%	61 878
Planning and development								–		
Road transport		49 600	55 012	61 878	5 798	40 128	47 392	(7 264)	-15%	61 878
Environmental protection								–		
Trading services		123 554	84 603	87 647	4 561	33 769	71 141	(37 372)	-53%	87 647
Energy sources		58 141	38 707	40 215	3 789	8 471	31 203	(22 733)	-73%	40 215
Water management		26 709	33 280	30 537	1 418	16 167	26 545	(10 378)	-39%	30 537
Waste water management		38 703	12 616	16 895	(646)	9 132	13 393	(4 261)	-32%	16 895
Waste management		–	–	–	–	–	–	–		–
Other		6 126	12 730	15 730	1 815	13 678	12 108	1 570	13%	15 730
Total Capital Expenditure - Functional Classification	3	**191 473**	**167 630**	**225 338**	**12 175**	**105 908**	**164 414**	**(58 506)**	**-36%**	**225 338**

Note: The unfavourable variance of R58.5 million on the Capital expenditure against the Budget is mainly on the following items:

- WSIG: Hartbeesfontein WWTW-Delays in finalising variation order for SCADA and poor performance by the contractor

  : **Jouberton Reservoir**-Delays in appointment of the contractor. Contractor appointment finalised in December 2021

- NDPG: Turnkey project: Item on contract CPA awaiting Council Deliberation

TABLE 8: ACTUAL CAPITAL EXPENDITURE PER FUNDING SOURCE FOR APRIL 2022

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description R thousands	Ref 1	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
Funded by:										
National Government		184 304	167 630	177 642	9 204	102 937	140 566	(37 629)	-27%	177 642
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**	**177 642**	**9 204**	**102 937**	**140 566**	**(37 629)**	**-27%**	**177 642**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7 169	–	47 696	2 971	2 971	23 848	(20 877)	-88%	47 696
Total Capital Funding		**191 473**	**167 630**	**225 338**	**12 175**	**105 908**	**164 414**	**(58 506)**	**-36%**	**225 338**

TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2020/21	Budget Year 2021/22			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		318 041	179 586	130 135	1 463 305	130 135
Call investment deposits		(513 443)	131 273	133 245	(1 222 326)	133 245
Consumer debtors		584 223	689 812	689 812	1 531 736	689 812
Other debtors		773 223	243 161	243 161	884 396	243 161
Current portion of long-term receivables		35	29	29	12	29
Inventory		33 293	52 107	52 107	43 722	52 107
Total current assets		**1 195 372**	**1 295 969**	**1 248 491**	**2 700 846**	**1 248 491**
Non current assets						
Long-term receivables		–	33	33	–	33
Investments						
Investment property		256 971	257 100	257 100	256 971	257 100
Investments in Associate						
Property, plant and equipment		5 699 245	4 287 915	5 045 622	5 545 573	5 045 622
Biological						
Intangible		1 297	1 297	1 297	1 297	1 297
Other non-current assets		(567 444)	9 941	9 941	(567 444)	9 941
Total non current assets		**5 390 070**	**4 556 286**	**5 313 994**	**5 236 398**	**5 313 994**
TOTAL ASSETS		**6 585 442**	**5 852 255**	**6 562 484**	**7 937 244**	**6 562 484**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		(1 539)	2 000	2 000	(1 539)	2 000
Consumer deposits		61 754	92 430	92 430	63 517	92 430
Trade and other payables		2 234 138	887 562	1 784 179	2 673 998	1 784 179
Provisions		533 021	542 371	542 371	533 261	542 371
Total current liabilities		**2 827 375**	**1 524 363**	**2 420 980**	**3 269 237**	**2 420 980**
Non current liabilities						
Borrowing		48 848	81 274	81 274	42 057	81 274
Provisions		–	–	–	–	–
Total non current liabilities		**48 848**	**81 274**	**81 274**	**42 057**	**81 274**
TOTAL LIABILITIES		**2 876 223**	**1 605 637**	**2 502 254**	**3 311 293**	**2 502 254**
NET ASSETS	2	**3 709 220**	**4 246 618**	**4 060 230**	**4 625 950**	**4 060 230**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 312 613	4 240 185	4 240 185	4 448 778	4 240 185
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 312 613**	**4 240 185**	**4 240 185**	**4 448 778**	**4 240 185**

Note: The financial position as indicated in Table 9 above shows that the community wealth/equity of the City of Matlosana as at 30 April 2022 amounts to R4.4 billion

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

- Cash flow from operating activities as at 30 April 2022 reflect an amount of R1.8 billion.
- Cash flow from investing activities as at 30 April 2022 amounts to R106 million
- Cash flow from financing activities as at 30 April 2022 amounts to R63.5 million
- Cash & Cash Equivalent as at 30 April 2022 amounts to R1.5 billion

- Collection rate – The collection rate for the month of April 2022 is 58.61% compared to 76.95% at the end of March 2022

TABLE 10: ACTUAL CASH FLOW APRIL 2022

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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		2 626 546	336 662	336 662	29 936	357 862	280 552	77 310	28%	336 662
Service charges		908 957	1 450 674	1 484 643	99 565	1 113 496	1 237 203	(123 706)	-10%	1 484 643
Other revenue		1 475 638	470 189	328 232	555 234	3 136 916	273 527	#######	1047%	328 232
Transfers and Subsidies - Operational		–	490 216	490 216	1 000	479 886	408 513	71 373	17%	490 216
Transfers and Subsidies - Capital		–	172 258	172 258	55 726	170 270	143 548	26 722	19%	172 258
Interest		4 448	750	(1 355)	6	12	(1 129)	1 141	-101%	(1 355)
Dividends								–		
Payments										
Suppliers and employees		(3 391 239)	(2 786 241)	(2 786 241)	(487 485)	(3 419 413)	(2 336 092)	#######	-46%	(2 786 241)
Finance charges								–		
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**1 624 349**	**134 509**	**24 415**	**253 983**	**1 839 029**	**6 122**	**#######**	**-29941%**	**24 415**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	33	–	–	–	27	(27)	-100%	33
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(140 342)	(167 630)	(225 338)	(12 175)	(105 908)	(187 781)	(81 873)	44%	(225 338)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(140 342)**	**(167 598)**	**(225 338)**	**(12 175)**	**(105 908)**	**(187 754)**	**(81 846)**	**44%**	**(225 305)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		(1 824)	(30 676)	–	(394)	(63 517)	(77 025)	13 508	-18%	(92 430)
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(1 824)**	**(30 676)**	**–**	**(394)**	**(63 517)**	**(77 025)**	**(13 508)**	**18%**	**(92 430)**
NET INCREASE/ (DECREASE) IN CASH HELD		**1 482 182**	**(63 764)**	**(200 922)**	**241 414**	**1 669 604**	**(258 657)**			**(293 319)**
Cash/cash equivalents at beginning:		(136 386)	340 859	340 859	–	(195 402)				
Cash/cash equivalents at month/year end:		1 345 796	277 094	139 937		1 474 202	(258 657)			(293 319)

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 2,606,482 were made, the total borrowings outstanding as at 30 April 2022 amounts to R 13,414,257

TABLE 11: ACTUAL BORROWING FOR APRIL 2022

Attached **ANNEXURE A**

ANNEXURE A
30 APRIL 2022

Borrowing Reference No	Start Date	End Date	Borrowing Period Years	Original Loan	Lender	Purpose	% Interest Rate (2 dec) Per Annum	Interest Paid This quarter	Opening Balance 01/07/2021	Debt Repaid or Re-deemed	Additional Principal Accrued	Balance at 30/04/2022
						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	1 309 225,14	16 020 738,97	2 606 482,19	0,00	13 414 256,78
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			1 309 225,14	16 020 738,97	2 606 482,19	0,00	13 414 256,78

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 6,437,730,294 as at 30 April 2022 compared to R 6,331,589,51 as at 31 March 2022.

Current to 30 days debt amounted to R238,807,385 as at 30 April 2022 and has increased with R 7,341,615 compared to R 231,465,770 as at 31 March 2022.

31 to 60 days debt increased with R 7,409,300; 61 to 90 days decreased with R 5,858,570 and 91 days and older debt as at 30 April 2022 amounted to R 5,910,037,444 and has increased with R 97,248,448 compared to R 5,812,788,996 as at 31 March 2022.

Interest on debtors is also included in total debtors book.

Debtors age analysis per debtor type

Government Debt R 95,254,115 (1.5%)

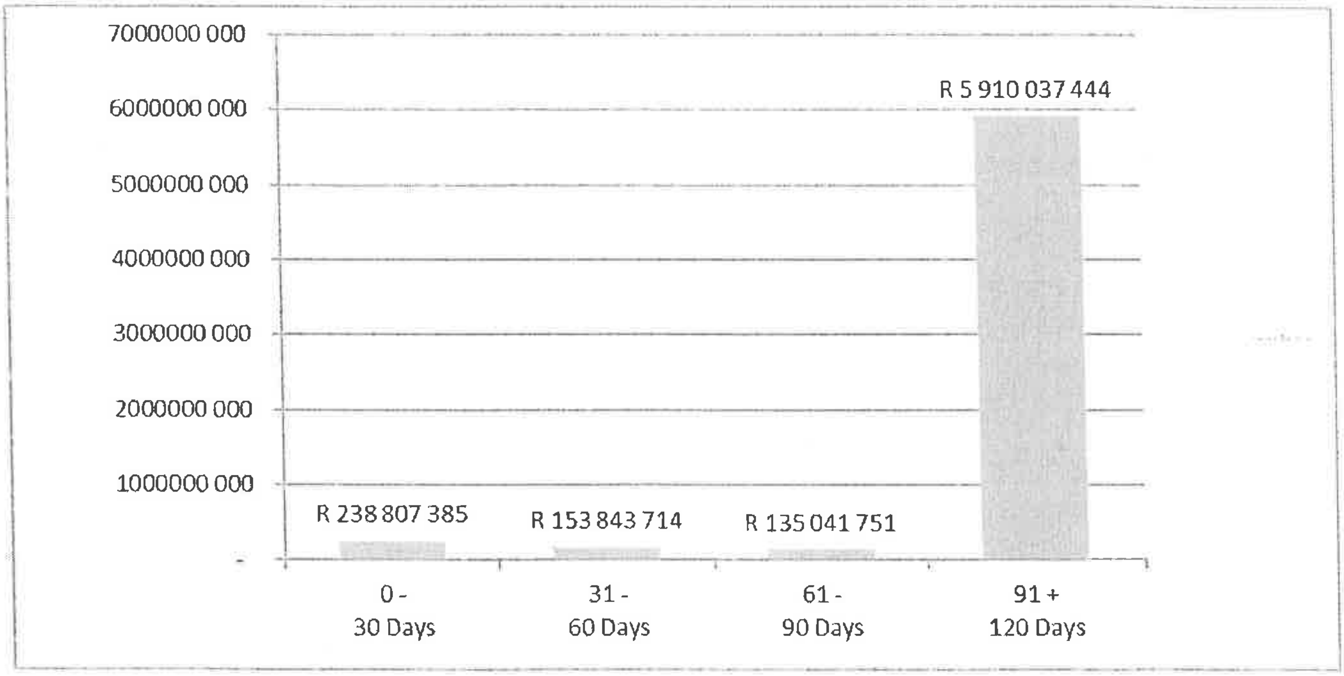
Business debtors R 588,447,052 (9.1%)

Domestic debtors R 5,754,029,127 (89.4%)

TABLE 12: OUTSTANDING DEBTORS AS AT 30 APRIL 2022

DEBTOR'S AGE ANALYSIS - April 2022

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total -
Debtors Age Analysis By Income Source					
Water Tariffs	60 960 610	47 788 707	47 215 743	2 223 979 255	2 379 944 315
Electricity Tariffs	64 962 681	26 386 961	15 589 153	400 081 027	507 019 822
Rates (Property Rates)					-
Sewerage/ Sanitation	7 695 517	5 647 928	4 974 824	298 740 661	317 058 930
Refuse Removal Tariffs	15 078 469	11 388 376	10 694 794	589 056 842	626 218 481
Other	90 110 108	62 631 742	56 567 237	2 398 179 659	2 607 488 746
Total By Income Source	**238 807 385**	**153 843 714**	**135 041 751**	**5 910 037 444**	**6 437 730 294**
Debtors Age Analysis By Customer Group					
Government	5 880 787	3 614 534	2 844 485	82 914 309	95 254 115
Business	61 948 327	27 203 949	16 469 519	482 825 257	588 447 052
Households	170 978 271	123 025 231	115 727 747	5 344 297 878	5 754 029 127
Other					-
Total By Customer Group	**238 807 385**	**153 843 714**	**135 041 751**	**5 910 037 444**	**6 437 730 294**



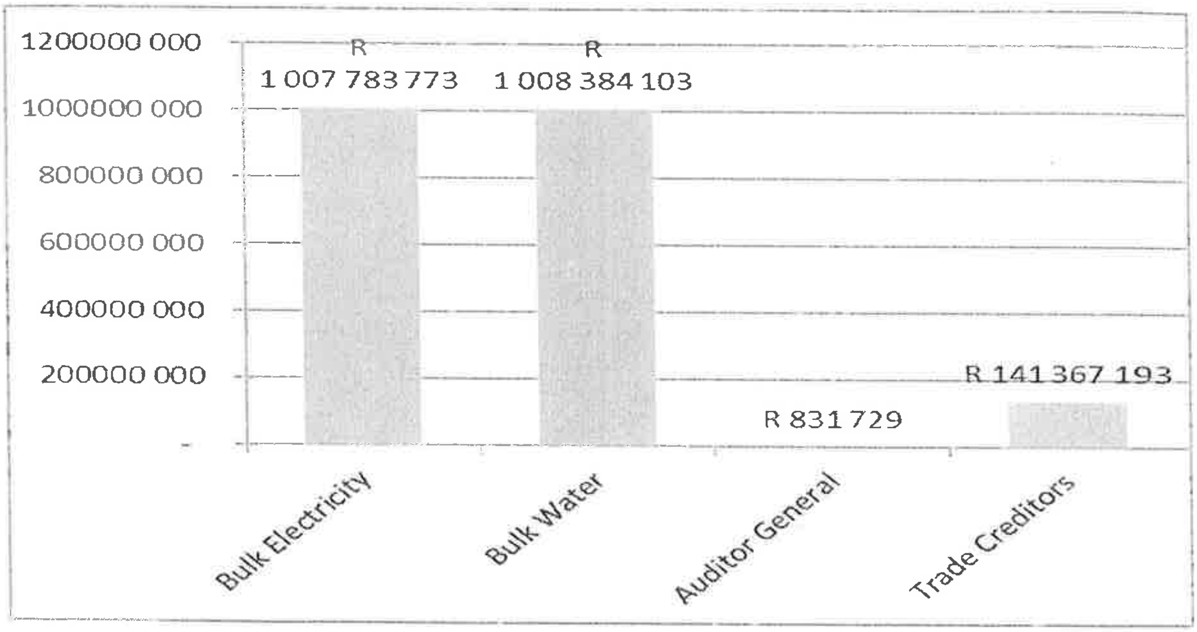
Note: According to the Debtors Age Analysis it is clear that the 89% of the total outstanding debt is owed by the Household.

3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 2,158,366,798 as at 30 April 2022 compared with the R 2,096,544,199 as at 31 March 2022 and increased with R 61,822,599

TABLE 13: CREDITOR'S AGE ANALYSIS AS AT 30 APRIL 2022

OUTSTANDING CREDITORS STATEMENT - APRIL 2022					
Detail	**0 - 30 Days**	**31 - 60 Days**	**61 - 90 Days**	**91 - 120 Days**	**Total -**
Bulk Electricity	140 337 067	-	66 429 906	801 016 800	1 007 783 773
Bulk Water	87 404 022	43 107 714	42 273 962	835 598 405	1 008 384 103
Auditor General	96 739	504 025	11 342	219 623	831 729
Trade Creditors	15 746 256	6 375 161	24 868 070	94 377 706	141 367 193
Total	**243 584 084**	**49 986 900**	**133 583 280**	**1 731 212 534**	**2 158 366 798**



Note: According to the above information the Municipality's highest outstanding creditor is Midvaal with the total outstanding amount of R1,008 billion followed by ESKOM with the total outstanding amount of R1,007 billion

3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 30 April 2022 is as set out in Table14 below.

TABLE 14: INVESTMENTS AS AT 30 APRIL 2022

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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 ª	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		-			274 498	840	(163 399)	40 000	**151 939**
INVESTEC		-	daily call	yes	Variable		-			7 135	24	–		**7 159**
SANLAM		2yrs	Policy	yes	Variable		-		2024/08/0	10 776		–		**10 776**
FNB		12months	Long term	yes	Variable		-		2022/06/3	66		–		**66**
FNB		-	dailoy call	yes	Variable					35 385	119			**35 504**
NEDBANK		-	daily call	yes	Variable		-			23 701	81			**23 782**
Municipality sub-total										**351 562**	**1 065**	**(163 399)**	**40 000**	**229 227**
Entities														
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND IN	2									**351 562**	**1 065**	**(163 399)**	**40 000**	**229 227**

Note: The municipality started the beginning of the month with total investments of R 351,561,522 and after investments made of R 40,000,000 and withdrawals of R 163,399,065 closed with an investment balance of R 229,227,052 at the five listed local banks.

3.4 Allocations received and Actual expenditure on allocations received

The municipality's position with regard to grant allocation received and the actual expenditure on the grant allocations received are set out in Table 15 and 16 below.

TABLE 15: TRANSFER AND GRANT RECEIPTS

NW403 City Of Matlosana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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**	**121 726**	**477 815**	**411 341**	**66 474**	**16,2%**	**493 610**
Energy Efficiency and Demand Side Management Grant		5 974	–	–	–	–	–	–		–
Equitable Share		466 536	484 096	484 096	121 024	472 731	403 413	69 318	17,2%	484 096
Expanded Public Works Programme Integrated Grant		2 452	1 786	1 786	216	1 325	1 488	(163)	-11,0%	1 786
Local Government Financial Management Grant		2 929	3 100	3 100	108	965	2 583	(1 618)	-62,6%	3 100
Municipal Disaster Relief Grant		47 222	–	–	–	–	–	–		–
Municipal Infrastructure Grant	3	4 857	4 628	4 628	377	2 794	3 856	(1 062)	-27,5%	4 628
Other transfers and grants [insert description]								–		
Provincial Government:		**478**	**1 234**	**1 234**	**567**	**1 102**	**1 028**	**73**	**7,1%**	**1 234**
Capacity Building and Other Grants		478	1 234	1 234	567	1 102	1 028	73	7,1%	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**	**122 293**	**478 917**	**412 370**	**66 547**	**16,1%**	**494 844**
Capital Transfers and Grants										
National Government:		189 551	167 630	165 923	16 510	101 959	134 672	(32 713)	-24,3%	165 923
Integrated National Electrification Programme Grant		21 022	26 707	–	–	40	8 902	(8 862)	-99,5%	–
Municipal Infrastructure Grant		100 789	87 923	92 923	10 879	67 245	74 936	(7 691)	-10,3%	92 923
Neighbourhood Development Partnership Grant		49 063	53 000	63 000	257	28 179	45 833	(17 654)	-38,5%	63 000
Water Services Infrastructure Grant		18 678	–	10 000	5 374	6 494	5 000	1 494	29,9%	10 000
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**	**165 923**	**16 510**	**101 959**	**134 672**	**(32 713)**	**-24,3%**	**165 923**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	719 998	662 474	660 767	138 803	580 875	547 041	33 834	6,2%	660 767

TABLE 16: TRANSFER AND GRANT EXPENDITURE

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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:		**131 735**	**84 562**	**100 700**	**4 318**	**69 795**	**78 538**	**(8 743)**	**-11,1%**	**100 700**
								–		
Energy Efficiency and Demand Side Management Grant		5 162	4 340	4 340	–	–	3 617	(3 617)	-100,0%	4 340
Equitable Share		65 087	69 020	73 934	3 405	57 397	59 974	(2 576)	-4,3%	73 934
Expanded Public Works Programme Integrated Grant		1 920	2 574	2 577	214	1 756	2 146	(391)	-18,2%	2 577
Local Government Financial Management Grant		35 277	3 300	3 106	141	1 638	2 653	(1 015)	-38,3%	3 106
Municipal Disaster Relief Grant		19 400	924	12 431	175	4 957	6 524	(1 566)	-24,0%	12 431
Municipal Infrastructure Grant		4 889	4 404	4 311	383	4 046	3 624	422	11,7%	4 311
Provincial Government:		**372**	**1 234**	**1 771**	**56**	**1 160**	**1 297**	**(137)**	**-10,6%**	**1 771**
								–		
Capacity Building and Other Grants		372	1 234	1 771	56	1 160	1 297	(137)	-10,6%	1 771
Libraries; Archives and Museums		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total operating expenditure of Transfers and Grants:		**132 107**	**85 796**	**102 471**	**4 374**	**70 955**	**79 835**	**(8 880)**	**-11,1%**	**102 471**
Capital expenditure of Transfers and Grants										
National Government:		184 304	167 630	177 642	9 204	102 937	140 566	(37 629)	-26,8%	177 642
Integrated National Electrification Programme Grant		18 316	26 707	–	–	35	8 902	(8 867)	-99,6%	–
Municipal Disaster Relief Grant		19 422	–	11 718	–	546	5 859	(5 313)	-90,7%	11 718
Municipal Infrastructure Grant		86 086	87 923	92 923	4 064	66 923	74 971	(8 048)	-10,7%	92 923
Neighbourhood Development Partnership Grant		44 238	43 000	63 000	4 627	29 274	42 500	(13 226)	-31,1%	63 000
Water Services Infrastructure Grant		16 242	10 000	10 000	513	6 160	8 333	(2 173)	-26,1%	10 000
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
Developers Contribution		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		**184 304**	**167 630**	**177 642**	**9 204**	**102 937**	**140 566**	**(37 629)**	**-26,8%**	**177 642**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**316 410**	**253 426**	**280 113**	**13 578**	**173 892**	**220 400**	**(46 509)**	**-21,1%**	**280 113**

Note: The table reflect the actual expenditure incurred amounting to R173.9 million, against the YTD budget of R220 million. A variance of R46.5 million as at 30 April 2022.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 571 million spent as at 30 April 2022
- Council Remuneration – R 28.3 million spent as at 30 April 2022

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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	1 886	17 948	19 306	(1 358)	-7%	23 167
Pension and UIF Contributions		2 112	2 119	2 119	124	1 124	1 766	(642)	-36%	2 119
Medical Aid Contributions		17	17	17	–	6	14	(9)	-60%	17
Motor Vehicle Allowance								–		
Cellphone Allowance		3 393	2 697	2 697	285	2 820	2 247	573	26%	2 697
Housing Allowances								–		
Other benefits and allowances		8 291	9 222	9 222	670	6 361	7 685	(1 324)	-17%	9 222
Sub Total - Councillors		**36 496**	**37 223**	**37 223**	**2 965**	**28 260**	**31 019**	**(2 759)**	-9%	**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	4 606	8 493	(3 887)	-46%	10 192
Pension and UIF Contributions		9	15	15	1	9	12	(4)	-29%	15
Medical Aid Contributions		46	47	47	5	48	39	8	21%	47
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		596	1 287	1 287	59	587	1 072	(485)	-45%	1 287
Cellphone Allowance		24	199	199	2	20	166	(146)	-88%	199
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	7	7	–	–	6	(6)	-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**	**5 270**	**9 789**	**(4 520)**	**-46%**	**11 747**
% increase	4		**84,6%**	**84,6%**						**84,6%**
Other Municipal Staff										
Basic Salaries and Wages		423 593	444 606	440 208	34 792	354 506	368 306	(13 800)	-4%	440 208
Pension and UIF Contributions		87 079	90 097	90 536	7 163	72 709	75 301	(2 592)	-3%	90 536
Medical Aid Contributions		39 093	41 323	41 537	3 187	31 923	34 543	(2 621)	-8%	41 537
Overtime		55 737	24 732	49 030	5 382	49 547	32 759	16 788	51%	49 030
Performance Bonus		33 169	35 720	35 894	1 475	28 307	29 854	(1 547)	-5%	35 894
Motor Vehicle Allowance								–		
Cellphone Allowance		984	1 172	1 329	72	754	1 055	(301)	-28%	1 329
Housing Allowances		6 858	7 415	7 415	532	5 487	6 179	(692)	-11%	7 415
Other benefits and allowances		16 830	24 341	26 426	1 247	12 836	21 327	(8 491)	-40%	26 426
Payments in lieu of leave		12 747	11 152	13 381	665	9 831	10 408	(576)	-6%	13 381
Long service awards		(2 189)	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	31 664	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**705 566**	**680 557**	**705 755**	**54 516**	**565 901**	**579 732**	**(13 832)**	-2%	**705 755**
% increase	4		**-3,5%**	**0,0%**						**0,0%**
Total Parent Municipality		**748 425**	**729 527**	**754 724**	**58 008**	**599 430**	**620 541**	**(21 110)**	-3%	**754 724**

TABLE: 18 MATERIAL VARIANCES

		NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M10 April 2022			
Ref	Description	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands				
1	**Revenue By Source**				
	Service Charges: Water	**(74,498,182)**	**-13%**	**Revenue is slightly lower than budgeted due to the journals passed to rectify the estimated readings caused by lack of access to some premises, the consumers are now bringing the correct readings.**	
	Transfers Recognised - Operational	**66,547,273**	**16%**	**The variance is due to the grant revenue which was recognised. Revenue on grant can only be recognized when conditions are met.**	
	Fines, penalties and forfeits	**(11,362,858)**	**-79%**	**Revenue was less than projected. The Budget was reviewed during adjustment budget due to non-collection**	
2	**Expenditure by Type**				
	Debt impairment	**(516,024,026)**	**-83%**	**The provision for debt impairment journals are not done on a monthly basis.**	**Journal should be passed On a monthly basis**
	Inventory consumed	**(245,612,740)**	**-67%**	**Inventory consumed includes Bulk Water, expenditure is lower due to financial constraints.**	**Review the budget**
	Bulk Purchases - electricity	**(256,556,479)**	**-30%**	**Bulk Purchases includes Eskom; expenditure is lower than expected. It is still difficult for the Municipality to meet the obligation due to low collection rate.**	**Implement revenue enhancement And debt collection rate strategies.**
	Finance Charges	**630,455**	**11%**	**The variance is due to the payments made to the Auditor General.**	
	Other Expenditure	**(16,150,516)**	**-12%**	**The low expenditure is due to Cash Flow challenges and cost containment adherence.**	

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

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%	10,4%	0,3%	1,2%
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		52,9%	22,9%	44,0%	61,0%	44,0%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	42,3%	85,0%	51,6%	82,6%	51,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		-6,9%	20,4%	10,9%	7,4%	10,9%
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		37,7%	26,4%	26,0%	83,5%	26,0%
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	34,0%	0,0%	0,0%	0,0%	0,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	42,0%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/Total Revenue - capital revenue		19,8%	19,6%	20,0%	19,7%	20,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3,5%	5,5%	5,2%	3,8%	5,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13,7%	10,5%	11,4%	0,2%	1,3%
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

TABLE: 20 CAPITAL EXPENDITURE PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month R thousands	2020/21 Audited Outcome	Budget Year 2021/22 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	4 044	13 969	13 969	8 098	8 098	13 969	5 871	42,0%	5%
August	6 857	13 969	14 144	14 892	22 990	28 113	5 122	18,2%	14%
September	7 358	13 969	13 952	18 582	41 572	42 065	492	1,2%	25%
October	5 891	13 969	13 952	6 108	47 680	56 016	8 336	14,9%	28%
November	5 954	13 969	13 952	8 921	56 601	69 968	13 367	19,1%	34%
December	33 076	13 969	13 952	16 794	73 396	83 920	10 524	12,5%	44%
January	6 209	13 969	13 952	1 023	74 419	97 872	23 453	24,0%	44%
February	12 666	13 969	13 952	5 475	79 894	111 823	31 929	28,6%	48%
March	18 733	13 969	22 129	13 839	93 733	133 952	40 219	30,0%	56%
April	14 743	13 969	30 462	12 175	105 908	164 414	58 506	35,6%	0
May	24 879	13 969	30 462	–		194 876	–		
June	53 529	13 969	30 462	–		225 338	–		
Total Capital expenditure	**193 941**	**167 630**	**225 338**	**105 908**					

CITY OF
MATLOSANA

QUALITY CERTIFICATE

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

that-

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

For the month ended on 30 April 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under Act.

Print name: L. SEAMETSO

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

Signature: ....

Date 18/05/2022

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 - M10 April

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	143 203	9 847	69 646	114 039	44 393	38,9%	143 203
Roads Infrastructure		49 600	55 012	61 878	5 798	40 128	47 392	7 264	15,3%	61 878
Roads		49 600	55 012	61 878	5 798	40 128	47 392	7 264	15,3%	61 878
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		50 705	38 707	35 531	3 789	8 471	28 861	20 391	70,7%	35 531
Power Plants								–		
HV Substations		12 103	–	17 187	2 971	2 971	8 594	5 623	65,4%	17 187
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		2 674	–	–	–	–	–	–		–
MV Switching Stations								–		
MV Networks		14 820	38 707	18 344	818	5 500	20 268	14 768	72,9%	18 344
LV Networks		21 108	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		34 145	33 280	35 221	1 418	16 167	28 887	12 720	44,0%	35 221
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations		7 435	–	4 684	–	–	2 342	2 342	100,0%	4 684
Water Treatment Works								–		
Bulk Mains		8 896	7 500	24 638	1 418	13 713	21 296	7 583	35,6%	24 638
Distribution		17 813	25 780	5 899	–	2 454	5 249	2 795	53,2%	5 899
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		22 462	8 616	10 572	(1 156)	4 880	8 898	4 018	45,2%	10 572
Pump Station		6 261	–	4 593	–	3 811	5 038	1 227	24,4%	4 593
Reticulation		16 201	8 616	5 979	(1 156)	1 069	3 860	2 791	72,3%	5 979
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**	**29 575**	**–**	**18 332**	**18 518**	**186**	**1,0%**	**29 575**
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	29 575	–	18 332	18 518	186	1,0%	29 575
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	12 193	15 285	29 575	–	18 332	18 518	186	1,0%	29 575
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		–	–	**1 500**	–	–	**750**	**750**	100,0%	**1 500**
Computer Equipment		–	–	1 500	–	–	750	750	100,0%	1 500
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	**200**	–	–	**100**	**100**	100,0%	**200**
Machinery and Equipment		–	–	200	–	–	100	100	100,0%	200
Transport Assets		–	–	**28 809**	–	–	**14 404**	**14 404**	100,0%	**28 809**
Transport Assets		–	–	28 809	–	–	14 404	14 404	100,0%	28 809
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**	**203 286**	**9 847**	**87 978**	**147 811**	**59 833**	**40,5%**	**203 286**

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**	**6 322**	**513**	**4 252**	**4 494**	243	**5,4%**	**6 322**
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	6 322	513	4 252	4 494	243	**5,4%**	6 322
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		16 242	4 000	6 322	513	4 252	4 494	243	**5,4%**	6 322
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**	**6 322**	**513**	**4 252**	**4 494**	**243**	**5,4%**	**6 322**

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

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	124 850	8 260	73 545	88 746	15 201	17,1%	124 850
Roads Infrastructure		6 017	16 585	46 160	2 644	18 353	28 633	10 280	35,9%	46 160
Roads		5 833	16 132	45 557	2 644	18 203	28 156	9 953	35,3%	45 557
Road Structures								–		
Road Furniture		185	453	603	–	150	478	328	68,6%	603
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		35 985	25 888	42 627	3 652	36 675	29 943	(6 732)	-22,5%	42 627
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		217	266	266	–	–	221	221	100,0%	266
MV Switching Stations		1 139	260	110	–	3	141	139	98,1%	110
MV Networks								–		
LV Networks		34 629	25 362	42 252	3 652	36 673	29 580	(7 093)	-24,0%	42 252
Capital Spares								–		
Water Supply Infrastructure		2 292	13 530	16 459	1 284	10 112	12 698	2 586	20,4%	16 459
Dams and Weirs								–		
Boreholes								–		
Reservoirs		13	2 817	3 334	82	1 843	2 606	764	29,3%	3 334
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		2 279	10 713	13 125	1 202	8 270	10 092	1 822	18,1%	13 125
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		1 496	23 009	19 604	681	8 405	17 472	9 067	51,9%	19 604
Pump Station								–		
Reticulation		1 432	12 009	10 396	410	6 849	9 201	2 352	25,6%	10 396
Waste Water Treatment Works		64	11 000	9 208	270	1 555	8 271	6 716	81,2%	9 208
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**	**12 597**	**1 092**	**9 789**	**9 356**	**(433)**	**-4,6%**	**12 597**
Community Facilities	649	4 568	5 903	306	4 389	4 493	104	**2,3%**	5 903
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums	39	49	57	2	28	45	18	38,9%	57
Galleries							–		
Theatres							–		
Libraries	208	912	1 424	30	1 070	1 030	(40)	-3,9%	1 424
Cemeteries/Crematoria	175	2 905	3 708	274	2 969	2 827	(142)	-5,0%	3 708
Police							–		
Purls							–		
Public Open Space	–	4	4	–	–	3	3	100,0%	4
Nature Reserves	–	56	69	–	42	53	11	20,2%	69
Public Ablution Facilities							–		
Markets	226	641	641	–	279	534	255	47,7%	641
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	1 120	4 547	6 695	786	5 400	4 863	(537)	**-11,1%**	6 695
Indoor Facilities	147	1 504	2 223	–	1 639	1 613	(26)	-1,6%	2 223
Outdoor Facilities	973	3 043	4 472	786	3 762	3 250	(511)	-15,7%	4 472
Capital Spares							–		
Heritage assets	163	164	160	20	79	135	55	41,2%	160
Monuments							–		
Historic Buildings							–		
Works of Art	–	4	–	–	–	1	1	100,0%	–
Conservation Areas	**163**	160	160	20	79	133	54	40,7%	160
Other Heritage							–		
Investment properties	–	–	–	–	–	–	–		–
Revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Non-revenue Generating	–	–	–	–	–	–	–		–
Improved Property							–		
Unimproved Property							–		
Other assets	**1 075**	**2 458**	**3 295**	**102**	**1 025**	**2 443**	**1 417**	**58,0%**	**3 295**
Operational Buildings	1 075	2 458	3 295	102	1 025	2 443	1 417	**58,0%**	3 295
Municipal Offices	1 042	2 353	3 242	95	997	2 381	1 385	58,2%	3 242
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops	26	48	44	7	26	38	12	30,4%	44
Yards							–		
Stores	8	57	9	–	2	23	21	89,9%	9
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**	**2 979**	**32**	**1 135**	**2 560**	**1 425**	55,7%	**2 979**
Servitudes								–		
Licences and Rights		17 063	3 211	2 979	32	1 135	2 560	1 425	**55,7%**	2 979
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		17 063	3 211	2 979	32	1 135	2 560	1 425	55,7%	2 979
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**1 835**	**2 812**	**3 865**	**404**	**2 828**	**2 870**	**42**	1,5%	**3 865**
Computer Equipment		1 835	2 812	3 865	404	2 828	2 870	42	1,5%	3 865
Furniture and Office Equipment		**243**	**627**	**1 128**	**37**	**86**	**770**	**684**	88,9%	**1 128**
Furniture and Office Equipment		243	627	1 128	37	86	770	684	88,9%	1 128
Machinery and Equipment		**7 212**	**21 416**	**21 607**	**685**	**8 115**	**17 938**	**9 822**	54,8%	**21 607**
Machinery and Equipment		7 212	21 416	21 607	685	8 115	17 938	9 822	54,8%	21 607
Transport Assets		**50 418**	**76 366**	**16 318**	**4 980**	**12 634**	**22 016**	**9 382**	42,6%	**16 318**
Transport Assets		50 418	76 366	16 318	4 980	12 634	22 016	9 382	42,6%	16 318
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Repairs and Maintenance Expenditure	1	**125 569**	**195 181**	**186 799**	**15 611**	**109 237**	**146 833**	**37 596**	**25,6%**	**186 799**

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

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		**264 259**	**283 862**	**320 342**	–	**207 162**	**247 154**	39 992	**16,2%**	**320 342**
Roads Infrastructure		25 314	91 851	94 973	–	60 880	77 583	16 703	**21,5%**	94 973
Roads		25 314	91 851	94 973	–	60 880	77 583	16 703	**21,5%**	94 973
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		55 562	47 707	55 094	–	37 042	42 218	5 176	**12,3%**	55 094
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks		55 562	47 707	55 094	–	37 042	42 218	5 176	**12,3%**	55 094
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		108 329	89 199	105 365	–	68 566	79 721	11 155	**14,0%**	105 365
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works		(58 176)	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		166 505	89 199	105 365	–	68 566	79 721	11 155	**14,0%**	105 365
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		75 041	55 106	64 910	–	40 675	47 632	6 957	**14,6%**	64 910
Pump Station								–		
Reticulation		49 423	55 106	64 910	–	40 675	47 632	6 957	**14,6%**	64 910
Waste Water Treatment Works		25 618	–	–	–	–	–	–		–
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	**22 112**	**77 965**	**75 813**	–	**50 309**	**63 626**	**13 318**	**20,9%**	**75 813**
Operational Buildings	22 112	77 965	75 813	–	50 309	63 626	13 318	20,9%	75 813
Municipal Offices	22 112	77 965	75 813	–	50 309	63 626	13 318	20,9%	75 813
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**	**1 229**	–	**705**	**1 213**	**508**	41,9%	**1 229**
Computer Equipment		21 532	1 949	1 229	–	705	1 213	508	41,9%	1 229
Furniture and Office Equipment		**36 226**	**1 831**	**1 529**	–	**947**	**1 297**	**350**	27,0%	**1 529**
Furniture and Office Equipment		36 226	1 831	1 529	–	947	1 297	350	27,0%	1 529
Machinery and Equipment		**657**	–	–	–	–	–	–		–
Machinery and Equipment		657	–	–	–	–	–	–		–
Transport Assets		**68 619**	**1 167**	**1 087**	–	**458**	**8 968**	**8 510**	94,9%	**1 087**
Transport Assets		68 619	1 167	1 087	–	458	8 968	8 510	94,9%	1 087
Land		–	–	–	–	–	–	–		–
Land								–		
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals								–		
Total Depreciation	1	**417 553**	**366 774**	**400 000**	–	**259 580**	**322 258**	**62 678**	19,4%	**400 000**

SUPPORTING TABLE SC13e

NW403 City Of Matlosana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		(0)	–	–	–	–	–	–		–
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads								–		
Road Structures								–		
Road Furniture								–		
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations								–		
MV Switching Stations								–		
MV Networks								–		
LV Networks								–		
Capital Spares								–		
Water Supply Infrastructure		–	–	–	–	–	–	–		–
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution								–		
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		(0)	–	–	–	–	–	–		–
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		(0)	–	–	–	–	–	–		–
Outfall Sewers								–		
Toilet Facilities								–		
Capital Spares								–		
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Landfill Sites								–		
Waste Transfer Stations								–		
Waste Processing Facilities								–		
Waste Drop-off Points								–		
Waste Separation Facilities								–		
Electricity Generation Facilities								–		
Capital Spares								–		
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines								–		
Rail Structures								–		
Rail Furniture								–		
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
MV Substations								–		
LV Networks								–		
Capital Spares								–		
Coastal Infrastructure		–	–	–	–	–	–	–		–

Sand Pumps							–		
Piers							–		
Revetments							–		
Promenades							–		
Capital Spares							–		
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres							–		
Core Layers							–		
Distribution Layers							–		
Capital Spares							–		
Community Assets	**6 126**	**12 730**	**15 730**	**1 815**	**13 678**	**12 108**	**(1 570)**	**-13,0%**	**15 730**
Community Facilities	6 126	12 730	15 730	1 815	13 678	12 108	(1 570)	-13,0%	15 730
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	15 730	1 815	13 678	12 108	(1 570)	-13,0%	15 730
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**	**15 730**	**1 815**	**13 678**	**12 108**	**(1 570)**	**-13,0%**	**15 730**

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 April 2022 as per section 71 of the MFMA.