

CITY OF MATLOSANA

1 TO:

Date:

Author of the item: LESEGO MOLOKE

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

HEAD OF DIVISION: TO SERGALA

SIGNED: [Signature]

DATE: 2022/04/14

CITY OF
MATLOSANA

Received by Deputy Director: Administration

Date and Time: 20/4/2022

Signature: [Signature]

[Signature]

2022-04-20

RECEIVED BY
MUNICIPAL MANAGER

[Signature]
Director: Corporate Support Date 2020/04/20

COMMENTS:

[Signature]
Chief Financial Officer Date 19/04/2022

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]
SIGNATURE

21/4/2022
DATE

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

[Signature]

MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 31 MARCH 2022

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PART 1: IN-YEAR REPORT

1. EXECUTIVE SUMMARY ON THE IMPLEMENTATION OF THE BUDGET AND THE FINANCIAL PERFORMANCE OF THE MUNICIPALITY FOR THE PERIOD ENDED ON 31 MARCH 2022

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	YTD Budget 2021/22	MARCH 2021/22 Actual	YTD Actual 2021/22	Variance Favourable (Unfavourable)
Total Revenue by Source	2,781,200,057	231,286,354	2,621,042,737	(160,157,320)
Total Operating Expenditure	2,826,762,605	319,250,523	1,863,094,477	(963,668,128)
SURPLUS/ (DEFICIT).	(45,562,548)	(87,964,169)	757,948,260	(803,510,808)

This is the ninth report for the 2021/2022 financial year that leads to expenditure of 65.91% against the year to date actuals.

Cash management

Bank Balances	R 7,111,251
Call Investments	R 340,719,236
Cash and Cash Investments	R 347,830,487

Debtors

Total Debtors Book	R 6,331,589,500
Debtors: Government	R 89,650,862
Debtors: Business	R 572,066,122
Debtors: Household	R 5,669,872,527

Capital grant expenditure

	BUDGET 2021/2022	ADJUSTMENT BUDGET 2021/2022	MARCH 2021/22	YTD ACTUALS	YTD%
CAPITAL GRANT EXPENDITURE					
MIG	87 923 450	87 923 450	9 460 086	62 858 779	71,49
NDPG	43 000 000	43 000 000	223 190	24 646 324	57,32
DME/INER	26 707 000			34 889	
WSIG	10 000 000	10 000 000	3 609 699	5 647 249	56,47
Municipal Disaster Relief Grant		11 718 242	545 733	545 733	4,66
	167 630 450	152 641 692	13 838 708	93 732 973	55,92

Capital grants expenditure is at 55.92% as at 31 March 2022. It should be noted that National Treasury withheld R26.7 Million of INEP Grant due to non-performance

2. IN – YEAR BUDGET STATEMENT MAIN TABLE

2.1 Monthly budget statement summary. The table below provides a high- level summary of the Municipal's financial performance, capital expenditure, financial position, cash flow, debtors and creditors analysis

Table 2 C1: Monthly Budget Statement Summary

NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	425 503	490 297	484 108	33 513	348 439	366 176	(17 736)	-5%	484 108
Service charges	1 766 526	1 999 469	2 034 428	140 935	1 403 964	1 508 341	(104 377)	-7%	2 034 428
Investment revenue	8 060	10 950	8 845	863	6 760	7 686	(927)	-12%	8 845
Transfers and subsidies	530 448	494 844	494 844	1 451	356 624	371 133	(14 509)	-4%	494 844
Other own revenue	869 728	535 798	563 678	49 034	419 807	408 818	10 989	3%	563 678
Total Revenue (excluding capital transfers and contributions)	3 600 265	3 531 358	3 585 902	225 797	2 535 594	2 662 154	(126 560)	-5%	3 585 902
Employee costs	711 929	692 304	717 502	57 625	516 127	525 530	(9 403)	-2%	717 502
Remuneration of Councillors	36 496	37 223	37 223	2 965	25 295	27 917	(2 622)	-9%	37 223
Depreciation & asset impairment	417 553	366 774	400 000	64 895	259 580	283 387	(23 807)	-8%	400 000
Finance charges	74 477	2 300	9 660	136	6 108	3 565	2 543	71%	9 660
Inventory consumed and bulk purchases	1 182 468	1 437 498	1 494 757	135 259	632 882	1 092 477	(459 595)	-42%	1 494 757
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	1 627 125	1 156 457	1 262 772	58 370	423 102	893 887	(470 785)	-53%	1 262 772
Total Expenditure	4 050 048	3 692 555	3 921 913	319 251	1 863 094	2 826 763	(963 668)	-34%	3 921 913
Surplus/(Deficit)	(449 782)	(161 198)	(336 011)	(93 454)	672 500	(164 609)	837 108	-509%	(336 011)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	189 551	167 630	140 923	5 489	85 449	119 046	(33 597)	-28%	140 923
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(260 232)	6 433	(195 087)	(87 964)	757 948	(45 563)	803 511	-1764%	(195 087)
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(260 232)	6 433	(195 087)	(87 964)	757 948	(45 563)	803 511	-1764%	(195 087)
Capital expenditure & funds sources									
Capital expenditure	191 473	167 630	200 338	13 839	93 733	133 952	(40 219)	-30%	200 338
Capital transfers recognised	184 304	167 630	152 642	13 839	93 733	122 028	(28 295)	-23%	152 642
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	7 169	—	47 696	—	—	11 924	(11 924)	-100%	47 696
Total sources of capital funds	191 473	167 630	200 338	13 839	93 733	133 952	(40 219)	-30%	200 338
Financial position									
Total current assets	1 195 372	1 295 969	523 318		2 575 400				523 318
Total non current assets	5 390 070	4 556 286	4 588 994		5 224 223				4 588 994
Total current liabilities	2 827 375	1 524 363	985 940		3 290 126				985 940
Total non current liabilities	48 848	81 274	81 274		42 329				81 274
Community wealth/Equity	4 312 613	4 240 185	4 240 185		4 287 514				4 240 185
Cash flows									
Net cash from (used) operating	1 624 349	134 509	459 557	6 397	1 582 771	426 666	(1 156 105)	-271%	459 557
Net cash from (used) investing	(140 342)	(167 598)	(200 338)	(13 839)	(93 733)	(150 229)	(56 496)	38%	(200 305)
Net cash from (used) financing	(1 824)	(30 676)	—	232	(63 400)	(69 322)	(5 922)	9%	(92 430)
Cash/cash equivalents at the month/year end	1 345 796	277 094	799 220	—	1 230 236	207 115	(1 023 121)	-494%	166 823
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	231 466	146 434	140 900	5 812 789	—	—	—	—	6 331 590
Creditors Age Analysis									
Total Creditors	173 439	112 776	135 261	1 675 068	—	—	—	—	2 096 544

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 2,621,042,737) compares unfavourably with the pro rata budgeted figures (R 2,781,200,057) a negative variance of R 160,157,320 at the end of March 2022.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR MARCH 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		425 503	490 297	484 108	33 513	348 439	366 176	(17 736)	-5%	484 108
Service charges - electricity revenue		854 446	962 746	1 025 696	68 394	713 295	737 797	(24 503)	-3%	1 025 696
Service charges - water revenue		653 812	729 313	703 035	48 113	471 325	540 415	(69 090)	-13%	703 035
Service charges - sanitation revenue		118 205	130 918	129 205	10 451	93 714	97 760	(4 047)	-4%	129 205
Service charges - refuse revenue		140 063	176 491	176 491	13 977	125 630	132 368	(6 738)	-5%	176 491
Rental of facilities and equipment		365 557	7 158	7 734	586	5 708	5 513	196	4%	7 734
Interest earned - external investments		8 060	10 950	8 845	863	6 760	7 686	(927)	-12%	8 845
Interest earned - outstanding debtors		424 070	441 687	492 409	42 250	370 523	343 946	26 577	8%	492 409
Dividends received								-		
Fines, penalties and forfeits		24 737	38 131	3 434	598	2 096	19 924	(17 828)	-89%	3 434
Licences and permits		9 228	9 273	9 908	883	7 275	7 114	162	2%	9 908
Agency services		-	-	-	-	-	-	-		-
Transfers and subsidies		530 448	494 844	494 844	1 451	356 624	371 133	(14 509)	-4%	494 844
Other revenue		53 658	39 548	50 192	4 718	33 500	32 322	1 178	4%	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	225 797	2 535 594	2 662 154	(126 560)	-5%	3 585 902
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		189 551	167 630	140 923	5 489	85 449	119 046	(33 597)	(0)	140 923
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-

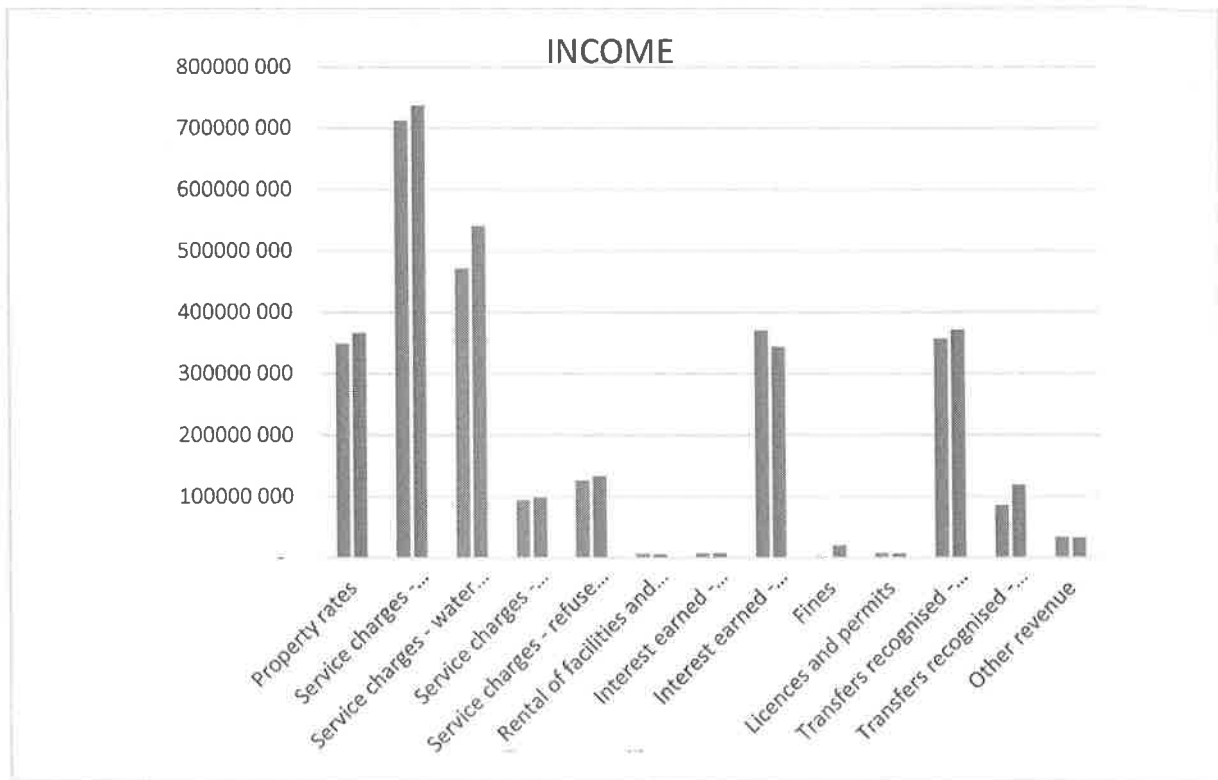
The YTD variance on revenue is mainly due to the following items:

- **Property Rates 5% less:** Revenue was less than projected
- **Service Charges Water 13% less:** Water 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.
- **Service Charges Refuse 5% less:** Revenue is below the 10% norm and need to be monitored.
- **Service Charges Sanitation 4% less:** Sanitation is slightly lower.
- **Rental on facilities and equipment 4% more:** Shows more improvement due to the review of COVID 19 regulations.
- **Interest earned - outstanding debtors 8% more:** The continuous increase of the debtors book results in the increase of interest earned on outstanding debtors
- **Interest earned – External Investment 12% less:** Most of the interest earned will only be realised at the end of financial year.
- **Transfers Recognised – Operational 4% less:** The variance is due to the offset of the unspent amount of R10.3 million by National Treasury on the following grants: Financial Management Grant, Neighbourhood Development Partnership Grant, Municipal Infrastructure Grant, Integrated National Electrification Programme, Efficiency Demand Side Management Grant, Water Services Infrastructure Grant and Expanded Public Works Programme.
- **Fines, penalties and forfeits 18% less:** Revenue less than projected. The budget was reviewed during Adjustment Budget due to non-collection.

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR MARCH 2022

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		1 031 368	1 149 954	1 129 734	46 899	819 278	857 411	(38 132)	-4%	1 129 734
Executive and council		(5 518)	1 829	3 796	23	1 628	1 863	(235)	-13%	3 796
Finance and administration		1 036 886	1 148 125	1 125 938	46 876	817 650	855 547	(37 897)	-4%	1 125 938
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		473 455	42 916	53 129	6 546	44 439	34 740	9 699	28%	53 129
Community and social services		408 869	4 153	4 207	166	2 664	3 128	(464)	-15%	4 207
Sport and recreation		14 670	85	15 930	2 142	17 280	4 025	13 255	329%	15 930
Public safety		49 916	38 678	30 991	2 665	22 327	27 087	(4 760)	-18%	30 991
Housing		-	-	2 000	1 573	2 169	500	1 669	334%	2 000
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		67 003	143 452	64 924	2 211	42 246	87 957	(45 711)	-52%	64 924
Planning and development		9 354	10 491	10 118	1 164	6 319	7 775	(1 456)	-19%	10 118
Road transport		57 432	132 709	54 606	1 034	35 784	80 006	(44 222)	-55%	54 606
Environmental protection		216	252	200	13	143	176	(33)	-19%	200
<i>Trading services</i>		2 188 481	2 346 524	2 446 209	172 751	1 693 102	1 784 814	(91 712)	-5%	2 446 209
Energy sources		953 143	1 057 233	1 075 703	70 435	751 694	797 542	(45 848)	-6%	1 075 703
Water management		851 987	889 466	933 013	65 919	636 057	677 986	(41 929)	-6%	933 013
Waste water management		157 705	144 720	156 928	13 316	101 304	111 592	(10 288)	-9%	156 928
Waste management		225 646	255 105	280 564	23 080	204 047	197 693	6 354	3%	280 564
<i>Other</i>	4	29 510	16 142	32 829	2 879	21 977	16 278	5 699	35%	32 829
Total Revenue - Functional	2	3 789 816	3 698 988	3 726 825	231 286	2 621 043	2 781 200	(160 157)	-6%	3 726 825



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 1,863,094,477 compares unfavourably with the pro rata budgeted expenditure of R 2,826,762,605 and a variance of R 963,668,128

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR MARCH 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2020/21	Budget Year 2021/22							
		Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands									%	
Expenditure By Type										
Employee related costs		711 929	692 304	717 502	57 625	516 127	525 530	(9 403)	-2%	717 502
Remuneration of councillors		36 496	37 223	37 223	2 965	25 295	27 917	(2 622)	-9%	37 223
Debt impairment		1 145 227	746 930	746 930	82	87 879	560 197	(472 318)	-84%	746 930
Depreciation & asset impairment		417 553	366 774	400 000	64 895	259 580	283 387	(23 807)	-8%	400 000
Finance charges		74 477	2 300	9 660	136	6 108	3 565	2 543	71%	9 660
Bulk purchases - electricity		746 597	1 032 353	1 032 353	119 323	524 264	774 265	(250 001)	-32%	1 032 353
Inventory consumed		435 870	405 145	462 404	15 936	108 618	318 212	(209 595)	-66%	462 404
Contracted services		250 964	262 292	339 763	23 197	224 521	216 159	8 362	4%	339 763
Transfers and subsidies								-		
Other expenditure		211 237	147 235	176 079	35 092	110 405	117 530	(7 125)	-6%	176 079
Losses		19 697	-	-	-	297	-	297	#DIV/0!	-
Total Expenditure		4 050 048	3 692 555	3 921 913	319 251	1 863 094	2 826 763	(963 668)	-34%	3 921 913

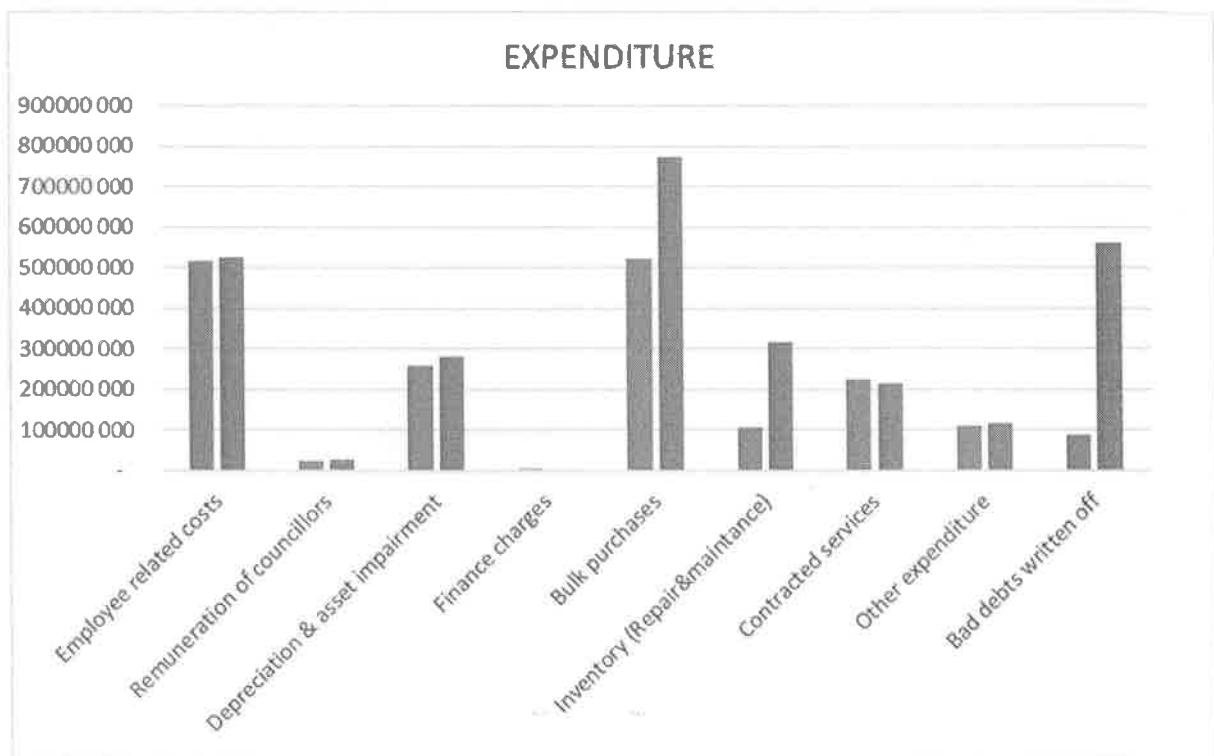
The variance on the expenditure against the YTD budget is mainly on the following items:

- **Debt impairment 84% 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 32% less:** Expenditure is lower than expected, it is difficult for the Municipality to meet the obligation due to the low collection rate.
- **Contracted Services 4% more:** Mainly on repair and maintenance of vehicles and buildings. Over expenditure was due to the accrual invoices that were paid on the current budget.
- **Other expenditure 6% less:** The low expenditure is due to cash flow challenges and cost containment adherence.

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR MARCH 2022

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Expenditure - Functional										
Governance and administration		828 839	606 930	689 590	56 735	343 036	475 864	(132 828)	-28%	689 590
Executive and council		363 638	325 590	387 213	45 858	217 310	259 600	(42 289)	-16%	387 213
Finance and administration		460 800	275 726	296 828	10 563	123 052	212 070	(89 018)	-42%	296 828
Internal audit		4 401	5 614	5 549	314	2 673	4 194	(1 521)	-36%	5 549
Community and public safety		267 596	277 523	314 537	29 091	218 215	217 397	817	0%	314 537
Community and social services		73 405	78 883	83 918	8 816	54 280	60 421	(6 142)	-10%	83 918
Sport and recreation		64 624	68 604	78 899	6 695	60 491	54 027	6 464	12%	78 899
Public safety		115 161	126 916	143 010	10 755	99 060	99 211	(151)	0%	143 010
Housing		4 777	2 948	5 574	2 825	4 377	2 868	1 509	53%	5 574
Health		9 629	173	3 135	-	7	870	(863)	-99%	3 135
Economic and environmental services		237 682	223 963	264 452	26 391	160 050	178 096	(18 046)	-10%	264 452
Planning and development		51 412	57 835	58 781	4 622	39 172	43 614	(4 442)	-10%	58 781
Road transport		122 843	164 680	204 237	21 696	120 145	133 399	(13 254)	-10%	204 237
Environmental protection		63 427	1 449	1 434	73	733	1 083	(350)	-32%	1 434
Trading services		2 683 910	2 562 400	2 631 568	205 474	1 128 485	1 939 094	(810 608)	-42%	2 631 568
Energy sources		1 334 458	1 503 969	1 527 662	147 660	681 652	1 133 900	(452 249)	-40%	1 527 662
Water management		961 313	678 794	686 039	29 017	200 494	510 907	(310 413)	-61%	686 039
Waste water management		196 135	190 024	185 804	17 128	105 243	141 464	(36 220)	-26%	185 804
Waste management		192 003	189 613	232 063	11 668	141 097	152 823	(11 726)	-8%	232 063
Other		32 021	21 740	21 766	1 560	13 309	16 312	(3 003)	-18%	21 766
Total Expenditure - Functional	3	4 050 048	3 692 555	3 921 913	319 251	1 863 094	2 826 763	(963 668)	-34%	3 921 913



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 MARCH 2022

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		—	—	30 509	—	—	7 627	(7 627)	-100%	30 509
Executive and council		—	—	29 009	—	—	7 252	(7 252)	-100%	29 009
Finance and administration		—	—	1 500	—	—	375	(375)	-100%	1 500
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		12 193	15 285	21 388	3 698	18 332	12 990	5 343	41%	21 388
Community and social services		—	—	—	—	—	—	—	—	—
Sport and recreation		12 193	15 285	21 388	3 698	18 332	12 990	5 343	41%	21 388
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		49 600	55 012	50 573	1 352	34 330	40 149	(5 819)	-14%	50 573
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		49 600	55 012	50 573	1 352	34 330	40 149	(5 819)	-14%	50 573
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		123 554	84 603	82 138	5 703	29 208	62 888	(33 681)	-54%	82 138
Energy sources		58 141	38 707	29 375	(2 227)	4 682	26 697	(22 015)	-82%	29 375
Water management		26 709	33 280	31 430	3 489	14 749	24 550	(9 801)	-40%	31 430
Waste water management		38 703	12 616	21 334	4 442	9 777	11 642	(1 864)	-16%	21 334
Waste management		—	—	—	—	—	—	—	—	—
<i>Other</i>		6 126	12 730	15 730	3 084	11 863	10 297	1 565	15%	15 730
Total Capital Expenditure - Functional Classification	3	191 473	167 630	200 338	13 839	93 733	133 952	(40 219)	-30%	200 338
Funded by:										
National Government		184 304	167 630	152 642	13 839	93 733	122 028	(28 295)	-23%	152 642
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	152 642	13 839	93 733	122 028	(28 295)	-23%	152 642
Borrowing	6	—	—	—	—	—	—	—	—	—
Internally generated funds		7 169	—	47 696	—	—	11 924	(11 924)	-100%	47 696
Total Capital Funding		191 473	167 630	200 338	13 839	93 733	133 952	(40 219)	-30%	200 338

The unfavourable variance of R40.2 million on the Capital expenditure against the Budget is mainly on the following items:

- **INEP:** Department of Energy has withdrawn funds on the project due to phase 1 being incomplete.
- **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 MARCH 2022

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Funded by:										
National Government		184 304	167 630	152 642	13 839	93 733	122 028	(28 295)	-23%	152 642
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	152 642	13 839	93 733	122 028	(28 295)	-23%	152 642
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		7 169	-	47 696	-	-	11 924	(11 924)	-100%	47 696
Total Capital Funding		191 473	167 630	200 338	13 839	93 733	133 952	(40 219)	-30%	200 338

TABLE 9: FINANCIAL POSITION
NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		318 041	179 586	(595 037)	1 212 639	(595 037)
Call investment deposits		(513 443)	131 273	133 245	(965 919)	133 245
Consumer debtors		584 223	689 812	689 812	1 425 587	689 812
Other debtors		773 223	243 161	243 161	858 611	243 161
Current portion of long-term receivables		35	29	29	14	29
Inventory		33 293	52 107	52 107	44 468	52 107
Total current assets		1 195 372	1 295 969	523 318	2 575 400	523 318
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	4 320 622	5 533 398	4 320 622
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	4 588 994	5 224 223	4 588 994
TOTAL ASSETS		6 585 442	5 852 255	5 112 312	7 799 623	5 112 312
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Borrowing		(1 539)	2 000	2 000	(1 539)	2 000
Consumer deposits		61 754	92 430	92 430	63 400	92 430
Trade and other payables		2 234 138	887 562	349 139	2 695 026	349 139
Provisions		533 021	542 371	542 371	533 240	542 371
Total current liabilities		2 827 375	1 524 363	985 940	3 290 126	985 940
Non current liabilities						
Borrowing		48 848	81 274	81 274	42 329	81 274
Provisions		—	—	—	—	—
Total non current liabilities		48 848	81 274	81 274	42 329	81 274
TOTAL LIABILITIES		2 876 223	1 605 637	1 067 214	3 332 455	1 067 214
NET ASSETS	2	3 709 220	4 246 618	4 045 098	4 467 168	4 045 098
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 312 613	4 240 185	4 240 185	4 287 514	4 240 185
Reserves		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	4 312 613	4 240 185	4 240 185	4 287 514	4 240 185

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

- Total cash receipts as at 31 March 2022 reflect an amount of R4.5 billion which includes the following grants received:
 - EPWP – R536 million.
 - Equitable Share – R121 million
 - MIG – R1.2 million
- Total cash payments indicate an amount of R2.9 billion as at 31 March 2022
- The cash flow from investing activities as at 31 March 2022 amounts to R93.7 million
- The cash flow from financing activities as at 31 March 2022 amounts to R63.4 million
- Collection rate – The collection rate for the month of March 2022 is 76.95%

TABLE 10: ACTUAL CASH FLOW MARCH 2022

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		2 626 546	336 662	336 662	35 320	327 925	334 285	(6 360)	-2%	336 662
Service charges		908 957	1 450 674	1 484 643	112 447	1 013 931	1 113 482	(99 551)	-9%	1 484 643
Other revenue		1 475 638	470 189	763 374	240 799	2 581 682	572 531	#####	351%	763 374
Transfers and Subsidies - Operational		-	490 216	490 216	121 560	478 886	367 662	111 224	30%	490 216
Transfers and Subsidies - Capital		-	172 258	172 258	180	114 544	129 193	(14 649)	-11%	172 258
Interest		4 448	750	(1 355)	2	5	(1 016)	1 022	-101%	(1 355)
Dividends										
Payments										
Suppliers and employees		(3 391 239)	(2 786 241)	(2 786 241)	(503 911)	(2 934 203)	(2 089 472)	844 731	-40%	(2 786 241)
Finance charges										
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 624 349	134 509	459 557	6 397	1 582 771	426 666	#####	-271%	459 557
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables		-	33	-	-	-	25	(25)	-100%	33
Decrease (increase) in non-current investments										
Payments										
Capital assets		(140 342)	(167 630)	(200 338)	(13 839)	(93 733)	(150 253)	(56 520)	38%	(200 338)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(140 342)	(167 598)	(200 338)	(13 839)	(93 733)	(150 229)	(56 496)	38%	(200 305)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		(1 824)	(30 676)	-	232	(63 400)	(69 322)	5 922	-9%	(92 430)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 824)	(30 676)	-	232	(63 400)	(69 322)	(5 922)	9%	(92 430)
NET INCREASE/ (DECREASE) IN CASH HELD		1 482 182	(63 764)	259 220	(7 210)	1 425 638	207 115			166 823
Cash/cash equivalents at beginning:		(136 386)	340 859	540 000	-	(195 402)				
Cash/cash equivalents at month/year end:		1 345 796	277 094	799 220		1 230 236	207 115			166 823

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 2,333,874 were made, the total borrowings outstanding as at 31 March 2022 amounts to R 13,686,865

TABLE 11: ACTUAL BORROWING FOR MARCH 2022

Attached **ANNEXURE A**

ANNAEXURE A
31 MARCH 2022

Borrowing Reference No	Start Date	End Date	Borrowing Period (Years)	Original Loan	Lender	Purpose	% Interest Rate (Z dies) per annum	Interest Paid This quarter	Opening Balance 01/07/2021	Debt Repaid or Re-deemed	Additional Principal Accrued	Balance at 31/03/2022
ANNUITY LOANS												
NW41182	1/10/1988	30/09/2018	20	7435455	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
NW13837	1/10/2000	30/09/2020	20	3851800	Development Bank of SA	Provision of Infrastructure	15.8	0.00	0.00	0.00	0.00	0.00
NW1038771	1/11/2010	1/11/2025	15	35288478	Development Bank of SA	Provision of Infrastructure	14.75	1 180 418.37	16 020 738.97	2 333 873.70	0.00	13 688 865.27
10806	30/09/1988	30/09/2019	20	5587000	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
10812	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	0.00
10813	30/09/1990	30/09/2019	20	8780000	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
TOTAL ANNUITIES									1 180 418.37	16 020 738.97	2 333 873.70	13 688 865.27

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 6,331,589,501 as at 31 March 2022 compared to R 6,247,688,890 as at 28 February 2022.

Current to 30 days debt amounted to R231,465,770 as at 31 March 2022 and has decreased with R 11,770,829 compared to R 243,236,599 as at 28 February 2022.

31 to 60 days debt decreased with R 10,099,780; 61 to 90 days increased with R 8 038,023 and 91 days and older debt as at 31 March 2022 amounted to R 5,812,788,996 and has increased with R 97,733,197 compared to R 5,715,055,799 as at 28 February 2022.

Interest on debtors is also included in total debtors book.

Debtors age analysis per debtor type

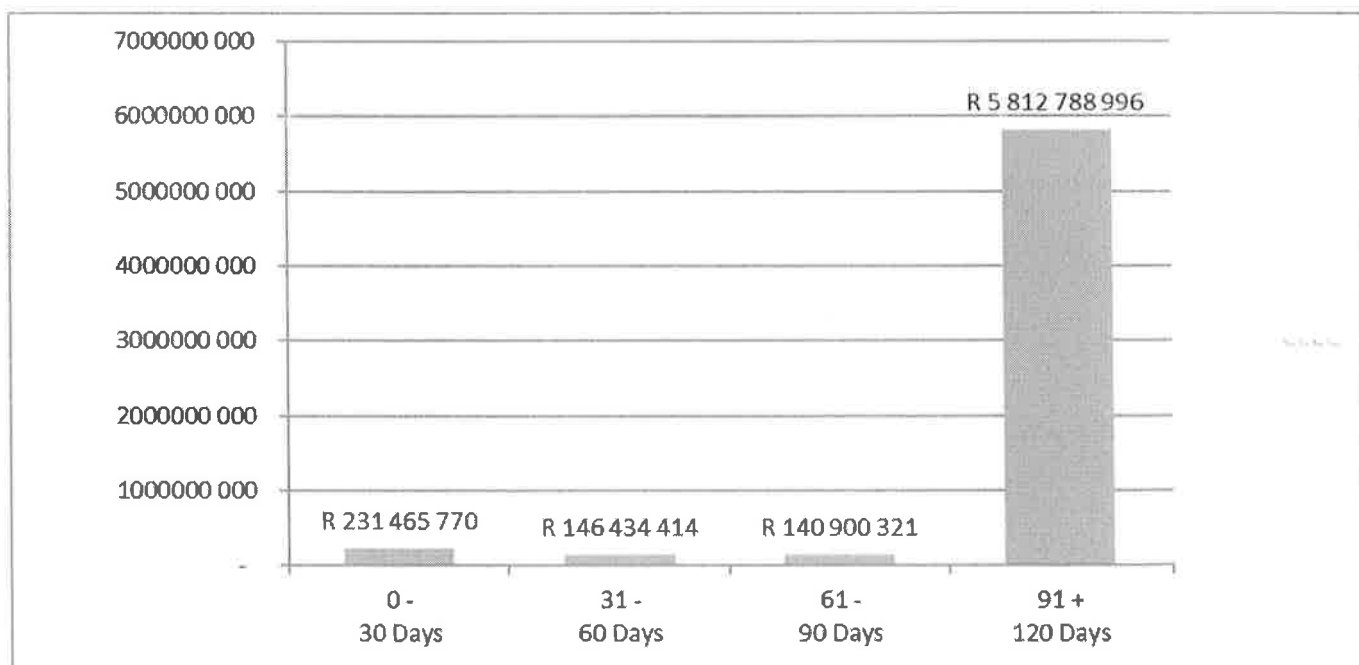
Government Debt R 89,650,852 (1.4%)

Business debtors R 572,066,122 (9%)

Domestic debtors R 5,669,872,527 (89.5%)

TABLE 12: OUTSTANDING DEBTORS AS AT 31 MARCH 2022

DEBTOR'S AGE ANALYSIS - March 2022					
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total
Debtors Age Analysis By Income Source					
Water Tariffs	63 265 567	50 201 310	40 735 795	2 199 416 960	2 353 619 632
Electricity Tariffs	64 045 096	19 954 186	16 007 178	392 612 862	492 619 322
Rates (Property Rates)	30 466 801	12 472 204	10 256 031	326 344 412	379 539 448
Sewerage/ Sanitation	7 788 052	5 595 384	4 977 327	295 570 777	313 931 540
Refuse Removal Tariffs	15 025 415	11 402 905	10 701 639	581 669 012	618 798 971
Other	50 874 839	46 808 425	58 222 351	2 017 174 973	2 173 080 588
Total By Income Source	231 465 770	146 434 414	140 900 321	5 812 788 996	6 331 589 501
Debtors Age Analysis By Customer Group					
Government	3 887 207	2 846 034	2 897 863	80 019 748	89 650 852
Business	64 363 570	19 565 044	17 379 831	470 757 677	572 066 122
Households	163 214 993	124 023 336	120 622 627	5 262 011 571	5 669 872 527
Other					-
Total By Customer Group	231 465 770	146 434 414	140 900 321	5 812 788 996	6 331 589 501



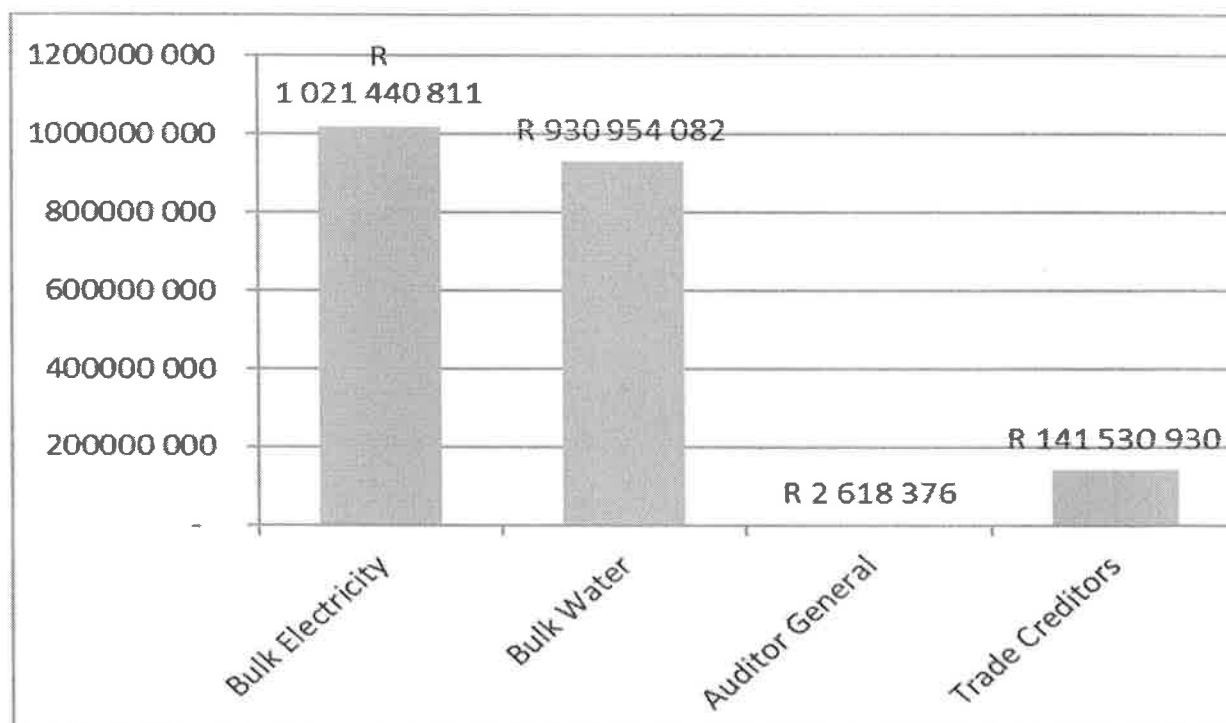
According to the Debtors Age Analysis it is clear that the 89% of the total outstanding debt is owed by the Household.

3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 2,096,544,199 as at 31 March 2022 compared with the R 2,169,924,360 as at 28 February 2022 and decreased with R 73,380,161

TABLE 13: CREDITOR'S AGE ANALYSIS AS AT 31 MARCH 2022

OUTSTANDING CREDITORS STATEMENT - MARCH 2022					
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	Total
Bulk Electricity	71 264 869	66 429 907	68 710 220	815 035 815	1 021 440 811
Bulk Water	83 451 427	42 273 962	38 211 514	767 017 179	930 954 082
Auditor General	2 134 658	96 569	177 582	209 567	2 618 376
Trade Creditors	16 588 000	3 975 581	28 161 879	92 805 470	141 530 930
Total	173 438 954	112 776 019	135 261 195	1 675 068 031	2 096 544 199



According to the above information the Municipality's highest outstanding creditor is ESKOM with the total outstanding amount of R1.02 billion followed by Midvaal with the total outstanding amount of R931 million

3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 31 March 2022 is as set out in Table 14 below. The municipality started the beginning of the month with total investments of R 317,444,818 and after investments made of R 239,040,000 and withdrawals of R 204,664,265 closed with an investment balance of R 351,561,621 at the five listed local banks.

TABLE 14: INVESTMENTS AS AT 31 MARCH 2022

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA			daily call	yes	Variable					239 359	764	(204 664)	239 040	274 498
INVESTEC			daily call	yes	Variable					7 112	24	-		7 135
SANLAM		2yrs	Policy	yes	Variable				2024/08/01	10 776		-		10 776
FNB		12months	Long term	yes	Variable				2022/06/30	66		-		66
FNB			daily call	yes	Variable					36 510	119	(1 244)		35 385
NEDBANK			daily call	yes	Variable					23 622	79			23 701
Municipality sub-total										317 445	985	(205 908)	239 040	351 562
Entities														
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									317 445	985	(205 908)	239 040	351 562

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 - M09 March

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		529 969	493 610	493 610	1 451	356 089	370 207	(14 118)	-3,8%	493 610
Energy Efficiency and Demand Side Management Grant		5 974	–	–	–	–	–	–	–	–
Equitable Share		466 536	484 096	484 096	–	351 707	363 072	(11 365)	-3,1%	484 096
Expanded Public Works Programme Integrated Grant		2 452	1 786	1 786	217	1 109	1 339	(231)	-17,2%	1 786
Local Government Financial Management Grant		2 929	3 100	3 100	482	857	2 325	(1 468)	-63,1%	3 100
Municipal Disaster Relief Grant		47 222	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant	3	4 857	4 628	4 628	751	2 417	3 471	(1 054)	-30,4%	4 628
Other transfers and grants [insert description]								–		
Provincial Government:		478	1 234	1 234	–	534	925	(391)	-42,3%	1 234
Capacity Building and Other Grants		478	1 234	1 234	–	534	925	(391)	-42,3%	1 234
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]								–		
Total Operating Transfers and Grants	5	530 448	494 844	494 844	1 451	356 624	371 133	(14 509)	-3,9%	494 844
Capital Transfers and Grants										
National Government:		189 551	167 630	140 923	5 489	85 449	119 046	(33 597)	-28,2%	140 923
Integrated National Electrification Programme Grant		21 022	26 707	–	–	40	13 353	(13 313)	-99,7%	–
Municipal Infrastructure Grant		100 789	87 923	87 923	4 327	56 366	65 943	(9 577)	-14,5%	87 923
Neighbourhood Development Partnership Grant		49 063	53 000	43 000	376	27 922	37 250	(9 328)	-25,0%	43 000
Water Services Infrastructure Grant		18 678	–	10 000	787	1 120	2 500	(1 380)	-55,2%	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	140 923	5 489	85 449	119 046	(33 597)	-28,2%	140 923
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	719 998	662 474	635 767	6 940	442 072	490 179	(48 106)	-9,8%	635 767

TABLE 16: TRANSFER AND GRANT EXPENDITURE

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		131 735	84 562	100 700	21 111	65 477	67 456	(1 980)	-2,9%	100 700
Energy Efficiency and Demand Side Management Grant		5 162	4 340	4 340	–	–	3 255	(3 255)	-100,0%	4 340
Equitable Share		65 087	69 020	73 934	19 996	53 993	52 994	999	1,9%	73 934
Expanded Public Works Programme Integrated Grant		1 920	2 574	2 577	216	1 542	1 931	(389)	-20,2%	2 577
Local Government Financial Management Grant		35 277	3 300	3 106	122	1 497	2 427	(930)	-38,3%	3 106
Municipal Disaster Relief Grant		19 400	924	12 431	391	4 782	3 570	1 212	33,9%	12 431
Municipal Infrastructure Grant		4 889	4 404	4 311	386	3 663	3 280	383	11,7%	4 311
Provincial Government:		372	1 234	1 771	535	1 104	1 060	44	4,2%	1 771
Capacity Building and Other Grants		372	1 234	1 771	535	1 104	1 060	44	4,2%	1 771
Libraries; Archives and Museums		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		132 107	85 796	102 471	21 646	66 581	68 516	(1 935)	-2,8%	102 471
Capital expenditure of Transfers and Grants										
National Government:		184 304	167 630	152 642	13 839	93 733	122 028	(28 295)	-23,2%	152 642
Integrated National Electrification Programme Grant		18 316	26 707	–	–	35	13 354	(13 319)	-99,7%	–
Municipal Disaster Relief Grant		19 422	–	11 718	546	546	2 930	(2 384)	-81,4%	11 718
Municipal Infrastructure Grant		86 086	87 923	87 923	9 460	62 859	65 995	(3 136)	-4,8%	87 923
Neighbourhood Development Partnership Grant		44 238	43 000	43 000	223	24 646	32 250	(7 604)	-23,6%	43 000
Water Services Infrastructure Grant		16 242	10 000	10 000	3 610	5 647	7 500	(1 853)	-24,7%	10 000
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Developers Contribution		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		184 304	167 630	152 642	13 839	93 733	122 028	(28 295)	-23,2%	152 642
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		316 410	253 426	255 113	35 485	160 314	190 544	(30 230)	-15,9%	255 113

The table reflect the actual expenditure incurred amounting to R160.3 million, against the YTD budget of R190.5 million. A variance of R30.2 million is reflected mainly due to underspending on the infrastructure grants.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 516 million spent as at 31 March 2022
- Council Remuneration – R 25.3 million spent as at 31 March 2022

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		22 682	23 167	23 167	1 906	16 062	17 376	(1 314)	-8%	23 167
Pension and UIF Contributions		2 112	2 119	2 119	104	1 001	1 589	(589)	-37%	2 119
Medical Aid Contributions		17	17	17	-	6	13	(7)	-56%	17
Motor Vehicle Allowance										
Cellphone Allowance		3 393	2 697	2 697	285	2 535	2 022	513	25%	2 697
Housing Allowances										
Other benefits and allowances		8 291	9 222	9 222	670	5 691	6 917	(1 225)	-18%	9 222
Sub Total - Councillors		36 496	37 223	37 223	2 965	25 295	27 917	(2 622)	-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	4 146	7 644	(3 498)	-46%	10 192
Pension and UIF Contributions		9	15	15	1	8	11	(3)	-29%	15
Medical Aid Contributions		46	47	47	5	43	35	8	21%	47
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		596	1 287	1 287	59	528	965	(437)	-45%	1 287
Cellphone Allowance		24	199	199	2	18	149	(131)	-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	4 743	8 810	(4 068)	-46%	11 747
% increase	4		84,6%	84,6%						84,6%
Other Municipal Staff										
Basic Salaries and Wages		423 593	444 606	440 208	35 080	319 715	332 355	(12 641)	-4%	440 208
Pension and UIF Contributions		87 079	90 097	90 536	7 146	65 545	67 683	(2 137)	-3%	90 536
Medical Aid Contributions		39 093	41 323	41 537	3 200	28 735	31 046	(2 311)	-7%	41 537
Overtime		55 737	24 732	49 030	5 258	44 165	24 624	19 542	79%	49 030
Performance Bonus		33 169	35 720	35 894	3 603	26 832	26 833	(2)	0%	35 894
Motor Vehicle Allowance										
Cellphone Allowance		984	1 172	1 329	70	682	918	(236)	-26%	1 329
Housing Allowances		6 858	7 415	7 415	541	4 955	5 561	(607)	-11%	7 415
Other benefits and allowances		16 830	24 341	26 426	1 078	11 588	18 777	(7 189)	-38%	26 426
Payments in lieu of leave		12 747	11 152	13 381	1 121	9 167	8 921	245	3%	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	57 098	511 385	516 720	(5 335)	-1%	705 755
% increase	4		-3,5%	0,0%						0,0%
Total Parent Municipality		748 425	729 527	754 724	60 590	541 422	553 447	(12 025)	-2%	754 724

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M09 MARCH 2022					
Ref	Description	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands				
1	Revenue By Source				
	Property Rates	(17,736,270)	-5%	Revenue was less than projected.	
	Service Charges: Water	(69,090,358)	-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.	
	Service Charges: Refuse	(6,737,961)	-5%	Refuse revenue is below the 10% norm and need to be monitored.	
	Service Charges: Sanitation	(4,046,526)	-4%	Sanitation is slightly lower	
	Rental of facilities and equipment	195,572	4%	Rentals show more improvement due to the review of COVID 19 regulations.	
	Interest earned - outstanding debtors	26,576,712	8%	The continuous increase of the debtors book results in the increase of interest earned on outstanding debtors balances.	• Appoint Debt collectors • Ward Councillors to educate and encourage the community to pay the services • Full implementation of Credit control measures
	Interest earned - External Investment	-926,505	-12%	Most of the interest earned will only be realised at the end of financial year.	The percentage will increase towards The end of financial year
	Transfers Recognised - Operational	-14,508,959	-4%	The variance is due to the offset of the unspent amount of R10.3 million by National Treasury on the following grants: Financial Management Grant, Neighbourhood Development Partnership Grant, Municipal Infrastructure Grant, Integrated National Electrification Programme, Efficiency Demand Side Management Grant, Water Services Infrastructure Grant and Expanded Public Works Programme.	
	Fines, penalties and forfeits	(478,889)	-18%	Revenue was less than projected. The Budget was reviewed during adjustment budget due to non-collection	

2	Expenditure by Type				
	Debt impairment	(472,318,207)	-84%	The provision for debt impairment journals are not done on a monthly basis.	Journal should be passed On a monthly basis
	Inventory consumed	(209,594,634)	-66%	Inventory consumed includes Bulk Water, expenditure is lower due to financial constraints.	Review the budget
	Bulk Purchases - electricity	(250,000,713)	-32%	It is still difficult to meet the obligation; this is due to low collection rate.	Implement revenue enhancement And debt collection rate strategies.
	Contracted Services	8,361,610	4%	Mainly on repair and maintenance of vehicles and buildings. Over expenditure was due to the accrual invoices that were paid on the current budget.	
	Other Expenditure	(7,124,610)	-6%	The low expenditure is due to Cash Flow challenges and cost containment adherence.	Need to take adopted Financial plan Into consideration so that it can improve our cash flow and reduce excessive spending

TABLE 19: FINANCIAL PERFORMANCE
NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1,8%	10,0%	10,4%	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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		52,9%	22,9%	10,2%	63,8%	10,2%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	42,3%	85,0%	53,1%	78,3%	53,1%
Liquidity Ratio	Monetary Assets/Current Liabilities		-6,9%	20,4%	-46,8%	7,5%	-46,8%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		37,7%	26,4%	26,0%	90,1%	26,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		19,8%	19,6%	20,0%	20,4%	20,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3,5%	5,5%	5,2%	3,7%	5,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13,7%	10,5%	11,4%	0,2%	1,3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

TABLE: 20 CAPITAL EXPENDITURE PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	4 044	13 969	13 969	8 098	8 098	13 969	5 871	42,0%	5%
August	6 857	13 969	14 144	14 892	22 990	28 113	5 122	18,2%	14%
September	7 358	13 969	13 952	18 582	41 572	42 065	492	1,2%	25%
October	5 891	13 969	13 952	6 108	47 680	56 016	8 336	14,9%	28%
November	5 954	13 969	13 952	8 921	56 601	69 968	13 367	19,1%	34%
December	33 076	13 969	13 952	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	22 129	-		156 081	-		
May	24 879	13 969	22 129	-		178 209	-		
June	53 529	13 969	22 129	-		200 338	-		
Total Capital expenditure	193 941	167 630	200 338	93 733					



CITY OF
MATLOSANA

QUALITY CERTIFICATE

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

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

For the month ended on 31 March 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under Act.

Print name: TS-R NKHUMISE

Accounting Officer of **City of Matlosana NW403**

Signature: TS-R NKHUMISE

Date: 21/04/2022



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 - M09 March

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		156 912	135 615	126 389	4 841	59 799	99 457	39 658	39,9%	126 389
Roads Infrastructure		49 600	55 012	50 573	1 352	34 330	40 149	5 819	14,5%	50 573
Roads		49 600	55 012	50 573	1 352	34 330	40 149	5 819	14,5%	50 573
Road Structures								-		
Road Furniture								-		
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		50 705	38 707	24 691	(2 227)	4 682	25 526	20 844	81,7%	24 691
Power Plants								-		
HV Substations		12 103	-	17 187	-	-	4 297	4 297	100,0%	17 187
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations		2 674	-	-	-	-	-	-		-
MV Switching Stations								-		
MV Networks		14 820	38 707	7 504	(2 227)	4 682	21 230	16 548	77,9%	7 504
LV Networks		21 108	-	-	-	-		-		-
Capital Spares								-		
Water Supply Infrastructure		34 145	33 280	36 113	3 489	14 749	25 721	10 972	42,7%	36 113
Dams and Weirs								-		
Boreholes								-		
Reservoirs								-		
Pump Stations		7 436	-	4 684	-	-	1 171	1 171	100,0%	4 684
Water Treatment Works								-		
Bulk Mains		8 896	7 500	25 531	1 548	12 295	19 625	7 331	37,4%	25 531
Distribution		17 813	25 780	5 899	1 941	2 454	4 924	2 470	50,2%	5 899
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		22 462	8 616	15 011	2 227	6 038	8 061	2 023	25,1%	15 011
Pump Station		6 261	-	4 593	-	3 811	5 261	1 449	27,6%	4 593
Reticulation		16 201	8 616	10 418	2 227	2 227	2 800	573	20,5%	10 418
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	21 388	3 698	18 332	12 990	(5 343)	-41,1%	21 388
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	12 193	15 285	21 388	3 698	18 332	12 990	(5 343)	-41,1%	21 388
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	12 193	15 285	21 388	3 698	18 332	12 990	(5 343)	-41,1%	21 388
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			375	375	100,0%		1 500
Computer Equipment			1 500			375	375	100,0%		1 500
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment			200			50	50	100,0%		200
Machinery and Equipment			200			50	50	100,0%		200
Transport Assets			28 809			7 202	7 202	100,0%		28 809
Transport Assets			28 809			7 202	7 202	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	178 286	8 540	78 131	120 074	41 943	34,9%	178 286

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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		16 242	4 000	6 322	2 215	3 739	3 581	(159)	-4,4%	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	2 215	3 739	3 581	(159)	-4,4%	6 322
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		16 242	4 000	6 322	2 215	3 739	3 581	(159)	-4,4%	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									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities									
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets									
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									

Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1	16 242	4 000	6 322	2 215	3 739	3 581	(159)	-4,4%	6 322

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		45 791	79 012	124 600	10 033	65 285	70 694	5 408	7,7%	124 600
Roads Infrastructure		6 017	16 585	46 160	2 304	15 709	19 870	4 161	20,9%	46 160
Roads		5 833	16 132	45 557	2 258	15 559	19 455	3 896	20,0%	45 557
Road Structures								-		
Road Furniture		185	453	603	45	150	415	265	63,9%	603
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		35 985	25 888	42 627	5 955	33 024	23 601	(9 423)	-39,9%	42 627
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations		217	266	266	-	-	199	199	100,0%	266
MV Switching Stations		1 139	260	110	-	3	157	155	98,3%	110
MV Networks								-		
LV Networks		34 629	25 362	42 252	5 955	33 021	23 244	(9 777)	-42,1%	42 252
Capital Spares								-		
Water Supply Infrastructure		2 292	13 530	16 209	782	8 829	10 817	1 989	18,4%	16 209
Dams and Weirs								-		
Boreholes								-		
Reservoirs		13	2 817	3 334	201	1 761	2 242	481	21,5%	3 334
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution		2 279	10 713	12 875	581	7 068	8 575	1 507	17,6%	12 875
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		1 496	23 009	19 604	992	7 724	16 406	8 682	52,9%	19 604
Pump Station								-		
Reticulation		1 432	12 009	10 396	905	6 439	8 604	2 165	25,2%	10 396
Waste Water Treatment Works		64	11 000	9 208	87	1 285	7 802	6 517	83,5%	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									
Revelments									
Promenades									
Capital Spares									
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									
Community Assets	1 768	9 114	12 711	880	8 697	7 735	(962)	-12,4%	12 711
Community Facilities	649	4 568	6 016	714	4 083	3 788	(295)	-7,8%	6 016
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums	39	49	57	-	26	39	13	34,3%	57
Galleries									
Theatres									
Libraries	208	912	1 508	496	1 040	833	(207)	-24,9%	1 508
Cemeteries/Crematoria	175	2 905	3 737	209	2 695	2 387	(308)	-12,9%	3 737
Police									
Purls									
Public Open Space	-	4	4	-	-	3	3	100,0%	4
Nature Reserves	-	56	69	-	42	45	3	6,5%	69
Public Ablution Facilities									
Markets	226	641	641	9	279	481	202	41,9%	641
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	1 120	4 547	6 695	166	4 615	3 947	(668)	-16,9%	6 695
Indoor Facilities	147	1 504	2 223	157	1 639	1 308	(331)	-25,3%	2 223
Outdoor Facilities	973	3 043	4 472	10	2 976	2 639	(337)	-12,7%	4 472
Capital Spares									
Heritage assets	163	164	160	-	59	122	62	51,2%	160
Monuments									
Historic Buildings									
Works of Art	-	4	-	-	-	2	2	100,0%	-
Conservation Areas	163	160	160	-	59	120	61	50,5%	160
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
Other assets	1 075	2 458	3 149	51	923	2 016	1 093	54,2%	3 149
Operational Buildings	1 075	2 458	3 149	51	923	2 016	1 093	54,2%	3 149
Municipal Offices	1 042	2 353	3 096	51	902	1 951	1 049	53,8%	3 096
Pay/Enquiry Points									
Building Plan Offices									
Workshops	26	48	44	-	19	35	16	45,7%	44
Yards									
Stores	8	57	9	-	2	31	28	92,3%	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	11	1 103	2 350	1 247	53,1%	2 979
Servitudes								-		
Licences and Rights		17 063	3 211	2 979	11	1 103	2 350	1 247	53,1%	2 979
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications		17 063	3 211	2 979	11	1 103	2 350	1 247	53,1%	2 979
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		1 835	2 812	3 865	374	2 424	2 372	(52)	-2,2%	3 865
Computer Equipment		1 835	2 812	3 865	374	2 424	2 372	(52)	-2,2%	3 865
Furniture and Office Equipment		243	627	1 111	15	49	592	543	91,8%	1 111
Furniture and Office Equipment		243	627	1 111	15	49	592	543	91,8%	1 111
Machinery and Equipment		7 212	21 416	21 578	1 605	7 431	16 103	8 672	53,9%	21 578
Machinery and Equipment		7 212	21 416	21 578	1 605	7 431	16 103	8 672	53,9%	21 578
Transport Assets		50 418	76 366	16 818	4 267	7 653	24 865	17 211	69,2%	16 818
Transport Assets		50 418	76 366	16 818	4 267	7 653	24 865	17 211	69,2%	16 818
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	186 971	17 236	93 625	126 849	33 223	26,2%	186 971

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		264 259	283 862	274 515	51 790	207 162	210 560	3 398	1,6%	274 515
Roads Infrastructure		25 314	91 851	91 851	15 220	60 880	68 888	8 008	11,6%	91 851
Roads		25 314	91 851	91 851	15 220	60 880	68 888	8 008	11,6%	91 851
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		55 562	47 707	47 707	9 260	37 042	35 780	(1 261)	-3,5%	47 707
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		55 562	47 707	47 707	9 260	37 042	35 780	(1 261)	-3,5%	47 707
LV Networks										
Capital Spares										
Water Supply Infrastructure		108 329	89 199	89 199	17 141	68 566	66 899	(1 667)	-2,5%	89 199
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		(58 170)								
Bulk Mains										
Distribution		166 505	89 199	89 199	17 141	68 566	66 899	(1 667)	-2,5%	89 199
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		75 041	55 106	45 759	10 169	40 675	38 993	(1 682)	-4,3%	45 759
Pump Station										
Reticulation		49 423	55 106	45 759	10 169	40 675	38 993	(1 682)	-4,3%	45 759
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									
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	22 112	77 965	74 201	12 577	50 309	57 533	7 224	12,6%	74 201
Operational Buildings	22 112	77 965	74 201	12 577	50 309	57 533	7 224	12,6%	74 201
Municipal Offices	22 112	77 965	74 201	12 577	50 309	57 533	7 224	12,6%	74 201
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	919	176	705	1 204	500	41,5%	919
Computer Equipment	21 532	1 949	919	176	705	1 204	500	41,5%	919
Furniture and Office Equipment	36 226	1 831	1 066	237	947	1 182	235	19,8%	1 066
Furniture and Office Equipment	36 226	1 831	1 066	237	947	1 182	235	19,8%	1 066
Machinery and Equipment	657								
Machinery and Equipment	657								
Transport Assets	68 619	1 167	49 300	114	458	12 908	12 450	96,5%	49 300
Transport Assets	68 619	1 167	49 300	114	458	12 908	12 450	96,5%	49 300
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	64 895	259 580	283 387	23 807	8,4%

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	3 084	11 863	10 297	(1 565)	-15,2%	15 730
Community Facilities	6 126	12 730	15 730	3 084	11 863	10 297	(1 565)	-15,2%	15 730
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets	6 126	12 730	15 730	3 084	11 863	10 297	(1 565)	-15,2%	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	3 084	11 863	10 297	(1 565)	-15,2%	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 March 2022 as per section 71 of the MFMA.