CITY OF MATLOSANA

Date: 2022/06/10

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: TD SEKGALA

SIGNED:..

DATE: 10/06/2022

Received by Deputy Director: Administration

Date and Time: 13/6/2022

Signature: ....

.... Director: Corporate Support Date	COMMENTS: ....
.... 10/06/2022 Chief Financial Officer Date	COMMENTS: ....
.... Director: Planning & Human Settlements Date	COMMENTS: ....
.... Director: Technical and Infrastructure Date	COMMENTS: ....
.... Director: Community Development Date	COMMENTS: ....
.... Director: Public Safety Date	COMMENTS: ....
.... Director: Local Economic Development Date	COMMENTS: ....

2 **MUNICIPAL MANAGER**

....

....

SIGNATURE DATE: 13/06/2022

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

MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 31 MAY 2022

TABLE OF CONTENTS

PART 1

PART 2

LIST OF TABLES

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 31 MAY 2022

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	**YTD Budget 2021/22**	**MAY 2021/22 Actual**	**YTD Actual 2021/22**	**Variance Favourable (Unfavourable)**
Total Revenue by Source	3,428,283,126	262,715,277	3,257,963,678	(170,319,448)
Total Operating Expenditure	3,571,407,705	154,389,100	2,232,906,667	(1,338,501,038)
SURPLUS/ (DEFICIT).	**(143,124,578)**	**108,326,177**	**1,025,057,011**	**(1,168,181,590)**

This is the Eleventh report for the 2021/2022 financial year that leads to expenditure of 62.52% against the year to date actuals.

Cash management

Bank Balances	R 9,514,701
Call Investments	R 207,933,170
Cash and Cash Investments	**R 217,447,817**

Debtors

Total Debtors Book	**R 6,516,034,043**
Debtors: Government	R 92,992,479
Debtors: Business	R 585,657,247
Debtors: Household	R 5,837,384,317

Capital grant expenditure

CAPITAL GRANT EXPENDITURE	BUDGET 2021/2022	MAY 2021/22	YTD ACTUALS	YTD%
MIG	92 923 449	4 210 211	71 132 920	76,55
NDPG	63 000 000	510 543	29 784 360	47,28
DME/INER		11 101	45 990	
WSIG	10 000 000	495 838	6 655 768	66,56
Municipal Disaster Relief Grant	11 718 242	6 105 486	6 651 219	56,76
	177 641 691	**11 333 178**	**114 270 257**	**64,33**

Capital grants expenditure is at 64.33% as at 31 May 2022.

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 - M11 May

Description	2020/21	Budget Year 2021/22							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	425 503	490 297	484 108	34 198	416 538	444 797	(28 259)	-6%	484 108
Service charges	1 766 526	1 999 469	2 034 428	166 559	1 719 719	1 859 065	(139 346)	-7%	2 034 428
Investment revenue	8 060	10 950	8 845	1 066	8 817	8 459	358	4%	8 845
Transfers and subsidies	530 448	494 844	494 844	1 860	480 777	453 607	27 171	6%	494 844
Other own revenue	869 728	535 798	563 678	48 802	519 923	512 058	7 866	2%	563 678
Total Revenue (excluding capital transfers and contributions)	3 600 265	3 531 358	3 585 902	252 485	3 145 774	3 277 985	(132 211)	-4%	3 585 902
Employee costs	711 929	692 304	717 502	57 479	628 650	653 513	(24 864)	-4%	717 502
Remuneration of Councillors	36 496	37 223	37 223	2 965	31 225	34 121	(2 896)	-8%	37 223
Depreciation & asset impairment	417 553	366 774	400 000	–	259 580	361 129	(101 549)	-28%	400 000
Finance charges	74 477	2 300	9 660	129	6 356	7 628	(1 272)	-17%	9 660
Inventory consumed and bulk purchases	1 182 468	1 437 498	1 492 296	40 972	765 413	1 359 494	(594 081)	-44%	1 492 296
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	1 627 125	1 156 457	1 291 022	52 844	541 683	1 155 522	(613 839)	-53%	1 291 022
Total Expenditure	4 050 048	3 692 555	3 947 702	154 389	2 232 907	3 571 408	(1 338 501)	-37%	3 947 702
Surplus/(Deficit)	(449 782)	(161 198)	(361 800)	98 095	912 868	(293 422)	1 206 290	-411%	(361 800)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	189 551	167 630	165 923	10 231	112 189	150 298	(38 108)	-25%	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	(195 876)	108 326	1 025 057	(143 125)	1 168 182	-816%	(195 876)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(260 232)	6 433	(195 876)	108 326	1 025 057	(143 125)	1 168 182	-816%	(195 876)
Capital expenditure & funds sources									
Capital expenditure	191 473	167 630	226 088	24 710	130 617	195 251	(64 633)	-33%	226 088
Capital transfers recognised	184 304	167 630	177 642	11 333	114 270	159 104	(44 834)	-28%	177 642
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	7 169	–	48 446	13 376	16 347	36 147	(19 800)	-55%	48 446
Total sources of capital funds	191 473	167 630	226 088	24 710	130 617	195 251	(64 633)	-33%	226 088
Financial position									
Total current assets	1 195 372	1 295 969	1 248 491		2 671 084				1 248 491
Total non current assets	5 390 070	4 556 286	5 314 744		5 261 107				5 314 744
Total current liabilities	2 827 375	1 524 363	2 437 651		3 155 811				2 437 651
Total non current liabilities	48 848	81 274	81 274		41 188				81 274
Community wealth/Equity	4 312 613	4 240 185	4 240 185		4 559 957				4 240 185
Cash flows									
Net cash from (used) operating	1 624 349	134 509	24 415	40 275	1 884 176	966	(1 883 209)	-194863%	24 415
Net cash from (used) investing	(140 342)	(167 598)	(226 088)	(24 710)	(130 617)	(207 217)	(76 600)	37%	(226 055)
Net cash from (used) financing	(1 824)	(30 676)	–	215	(63 849)	(84 727)	(20 878)	25%	(92 430)
Cash/cash equivalents at the month/year end	1 345 796	277 094	139 187	–	1 494 307	(290 978)	(1 785 285)	614%	(294 069)

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	232 237	152 000	132 838	5 998 959	–	–	–	–	6 516 034
Creditors Age Analysis									
Total Creditors	184 612	193 908	46 931	1 830 907	–	–	–	–	2 256 357

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 3,257,963,678) compares unfavourably with the pro rata budgeted figures (R 3,428,283,126) a negative variance of R 170,319,448 at the end of May 2022.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR MAY 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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	34 198	416 538	444 797	(28 259)	-6%	484 108
Service charges - electricity revenue		854 446	962 746	1 025 696	74 588	863 802	929 730	(65 928)	-7%	1 025 696
Service charges - water revenue		653 812	729 313	703 035	67 473	587 597	648 829	(61 232)	-9%	703 035
Service charges - sanitation revenue		118 205	130 918	129 205	10 515	114 717	118 723	(4 006)	-3%	129 205
Service charges - refuse revenue		140 063	176 491	176 491	13 983	153 603	161 784	(8 181)	-5%	176 491
Rental of facilities and equipment		365 557	7 158	7 734	659	7 411	6 993	418	6%	7 734
Interest earned - external investments		8 060	10 950	8 845	1 066	8 817	8 459	358	4%	8 845
Interest earned - outstanding debtors		424 070	441 687	492 409	45 386	459 927	442 921	17 006	4%	492 409
Dividends received								-		
Fines, penalties and forfeits		24 737	38 131	3 434	1 036	4 100	8 931	(4 831)	-54%	3 434
Licences and permits		9 228	9 273	9 908	739	8 550	8 977	(427)	-5%	9 908
Agency services		-	-	-	-	-	-	-		-
Transfers and subsidies		530 448	494 844	494 844	1 860	480 777	453 607	27 171	6%	494 844
Other revenue		53 658	39 548	50 192	982	39 229	44 236	(5 007)	-11%	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**	**252 485**	**3 145 774**	**3 277 985**	**(132 211)**	**-4%**	**3 585 902**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		189 551	167 630	165 923	10 231	112 189	150 298	(38 108)	**(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)		-	-	-	-	-	-	-		-

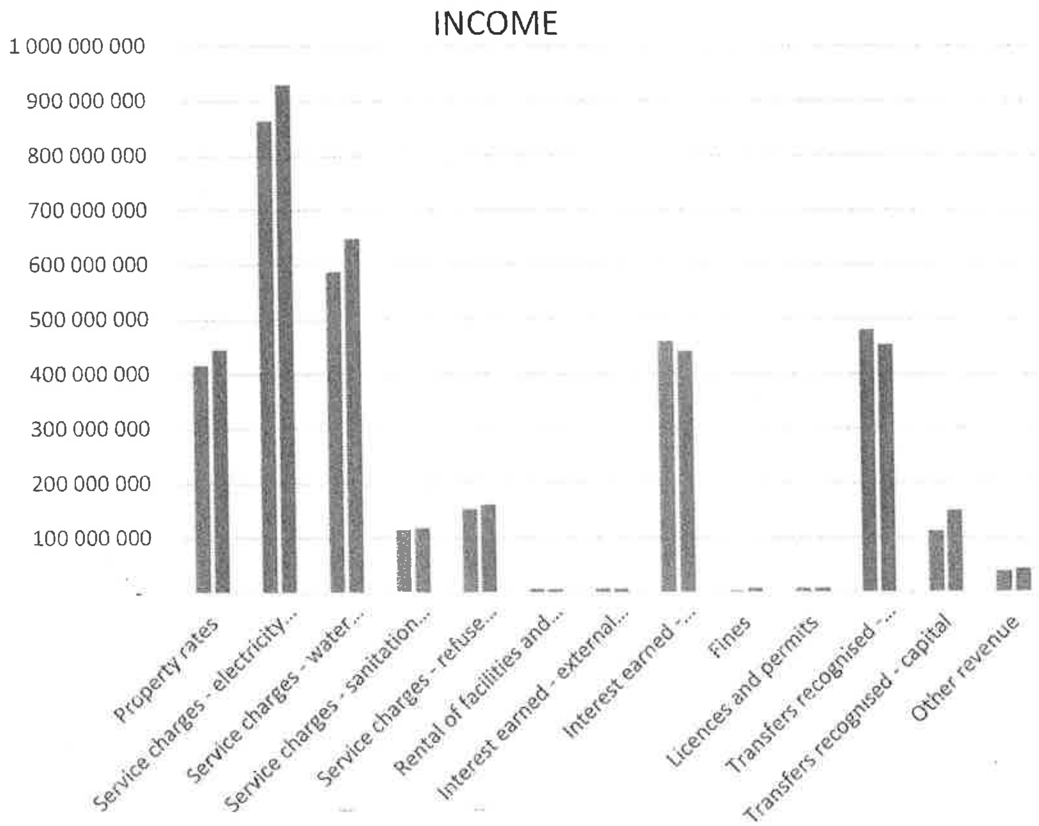
The YTD variance on revenue is mainly due to the following items:

- **Service Charges Water 9% less**: Revenue is slightly lower than budgeted due to the journals passed to rectify the estimated readings.
- **Rental on facilities and equipment 6% more**: Shows more improvement due to the review of COVID 19 regulations.
- **Transfers and subsidies – Operational 6% more**: The variance is due to the grant revenue which was recognised. Revenue on grant can only be recognized when conditions are met.
- **Licence & Permits 5% less**: Under collection can be attributed to the fact that vehicle licences can be renewed at the Post Office. Members of the public generally go to the closest convenient point in order to pay which may not always be City of Matlosana
- **Other Revenue**: Revenue was less than projected

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR MAY 2022

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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	50 027	1 038 132	1 038 960	(828)	0%	1 129 734
Executive and council		(5 518)	1 829	3 796	82	1 724	3 152	(1 428)	-45%	3 796
Finance and administration		1 036 886	1 148 125	1 125 938	49 945	1 036 408	1 035 808	600	0%	1 125 938
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		473 455	42 916	67 418	1 549	53 054	56 525	(3 471)	-6%	67 418
Community and social services		408 869	4 153	4 207	314	3 654	3 848	(193)	-5%	4 207
Sport and recreation		14 670	85	30 219	10	21 550	21 488	62	0%	30 219
Public safety		49 916	38 678	30 991	1 056	25 427	29 690	(4 263)	-14%	30 991
Housing		–	–	2 000	169	2 423	1 500	923	62%	2 000
Health		–	–	–	–	–	–	–		–
Economic and environmental services		67 003	143 452	76 895	8 469	54 025	80 583	(26 557)	-33%	76 895
Planning and development		9 354	10 491	10 118	1 036	8 120	9 337	(1 217)	-13%	10 118
Road transport		57 432	132 709	66 577	7 424	45 739	71 053	(25 314)	-36%	66 577
Environmental protection		216	252	200	8	166	192	(27)	-14%	200
Trading services		2 188 481	2 346 524	2 440 449	200 582	2 081 593	2 221 904	(140 311)	-6%	2 440 449
Energy sources		953 143	1 057 233	1 088 047	79 626	911 329	991 212	(79 882)	-8%	1 088 047
Water management		851 987	889 466	922 766	85 686	790 107	841 173	(51 066)	-6%	922 766
Waste water management		157 705	144 720	149 071	11 696	129 142	136 578	(7 436)	-5%	149 071
Waste management		225 646	255 105	280 564	23 574	251 015	252 941	(1 926)	-1%	280 564
Other	4	29 510	16 142	37 329	2 088	31 160	30 312	848	3%	37 329
Total Revenue - Functional	2	**3 789 816**	**3 698 988**	**3 751 825**	**262 715**	**3 257 964**	**3 428 283**	**(170 319)**	**-5%**	**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 2,232,906,667 compares unfavourably with the pro rata budgeted expenditure of R 3,571,407,705 and a variance of R 1,338,501,038

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR MAY 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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	57 479	628 650	653 513	(24 864)	-4%	717 502
Remuneration of councillors		36 496	37 223	37 223	2 965	31 225	34 121	(2 896)	-8%	37 223
Debt impairment		1 145 227	746 930	746 930	7 629	114 047	684 686	(570 639)	-83%	746 930
Depreciation & asset impairment		417 553	366 774	400 000	–	259 580	361 129	(101 549)	-28%	400 000
Finance charges		74 477	2 300	9 660	129	6 356	7 628	(1 272)	-17%	9 660
Bulk purchases - electricity		746 597	1 032 353	1 032 353	15 524	619 262	946 324	(327 062)	-35%	1 032 353
Inventory consumed		435 870	405 145	459 943	25 448	146 151	413 170	(267 019)	-65%	459 943
Contracted services		250 964	262 292	367 837	28 542	289 738	314 208	(24 470)	-8%	367 837
Transfers and subsidies								–		
Other expenditure		211 237	147 235	176 255	16 673	137 602	156 629	(19 027)	-12%	176 255
Losses		19 697	–	–	–	297	–	297	#DIV/0!	–
Total Expenditure		**4 050 048**	**3 692 555**	**3 947 702**	**154 389**	**2 232 907**	**3 571 408**	**########**	-37%	**3 947 702**

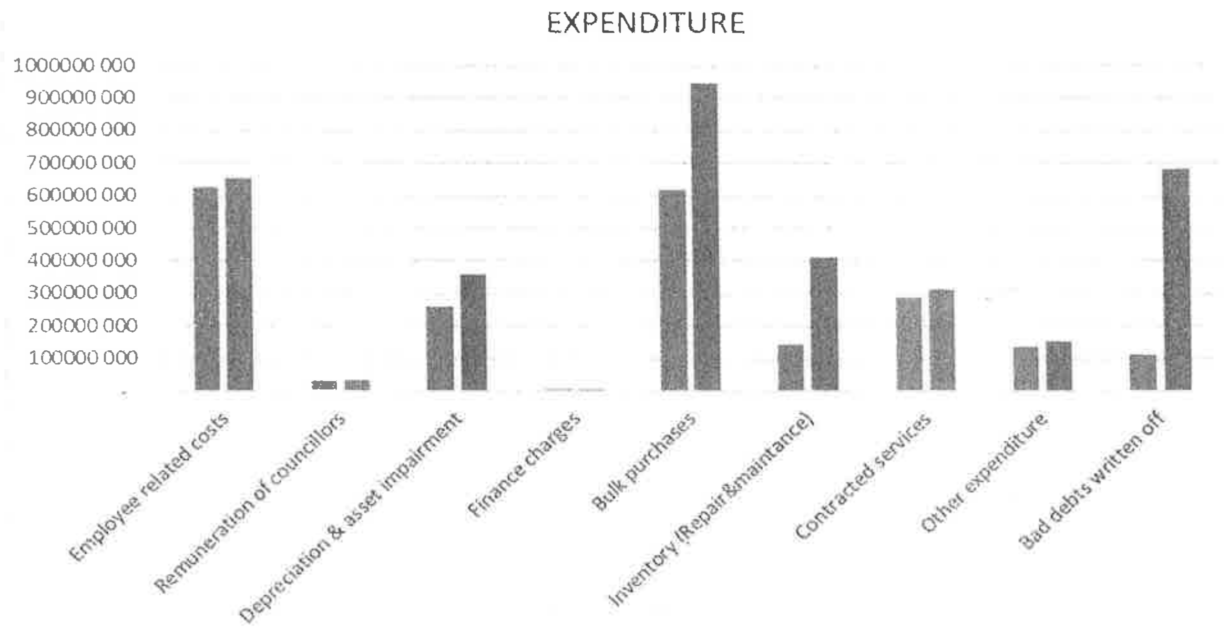
The variance on the expenditure against the YTD budget is mainly on the following items:

- **Debt impairment 83% less**: The provision for debt impairment journals are not done on a monthly basis
- **Inventory consumed 65% less**: Inventory consumed includes Bulk Water, expenditure is lower due to financial constraints.
- **Bulk Purchases 35% 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.
- **Depreciation & Asset Impairment 28% less:** The low expenditure was due to the insufficient budget. The budget has been adjusted therefore the journals will be in June.
- **Finance Charges 17% less:** Variance is due to the reduction in outstanding loans

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR MAY 2022

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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	24 883	402 874	586 301	(183 427)	-31%	641 517
Executive and council		363 638	325 590	336 621	11 962	252 439	310 948	(58 509)	-19%	336 621
Finance and administration		460 800	275 726	299 347	12 592	147 151	270 255	(123 104)	-46%	299 347
Internal audit		4 401	5 614	5 549	329	3 284	5 098	(1 814)	-36%	5 549
Community and public safety		267 596	277 523	315 076	21 767	264 325	282 517	(18 193)	-6%	315 076
Community and social services		73 405	78 883	84 457	4 709	62 687	76 445	(13 758)	-18%	84 457
Sport and recreation		64 624	68 604	78 899	6 399	75 628	70 609	5 020	7%	78 899
Public safety		115 161	126 916	143 010	10 515	121 426	128 411	(6 985)	-5%	143 010
Housing		4 777	2 948	5 574	52	4 482	4 672	(190)	-4%	5 574
Health		9 629	173	3 135	91	101	2 380	(2 279)	-96%	3 135
Economic and environmental services		237 682	223 963	268 136	12 964	183 567	238 123	(54 556)	-23%	268 136
Planning and development		51 412	57 835	59 343	4 014	47 353	54 100	(6 748)	-12%	59 343
Road transport		122 843	164 680	207 360	8 840	135 252	182 706	(47 455)	-26%	207 360
Environmental protection		63 427	1 449	1 434	109	963	1 317	(354)	-27%	1 434
Trading services		2 683 910	2 562 400	2 699 962	94 146	1 367 436	2 443 687	#####	-44%	2 699 962
Energy sources		1 334 458	1 503 969	1 535 571	31 156	807 335	1 401 682	(594 346)	-42%	1 535 571
Water management		961 313	678 794	726 686	41 082	267 202	652 106	(384 904)	-59%	726 686
Waste water management		196 135	190 024	205 130	9 947	122 075	183 908	(61 833)	-34%	205 130
Waste management		192 003	189 613	232 574	11 962	170 823	205 991	(35 167)	-17%	232 574
Other		32 021	21 740	23 012	629	14 704	20 778	(6 074)	-29%	23 012
Total Expenditure - Functional	3	**4 050 048**	**3 692 555**	**3 947 702**	**154 389**	**2 232 907**	**3 571 408**	#######	**-37%**	**3 947 702**



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 MAY 2022

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

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		–	–	31 259	13 376	13 376	23 256	(9 880)	-42%	31 259
Executive and council		–	–	29 009	12 423	12 423	21 756	(9 334)	-43%	29 009
Finance and administration		–	–	2 250	954	954	1 500	(546)	-36%	2 250
Internal audit								–		
Community and public safety		12 193	15 285	29 575	2 683	21 015	24 046	(3 031)	-13%	29 575
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		12 193	15 285	29 575	2 683	21 015	24 046	(3 031)	-13%	29 575
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health								–		
Economic and environmental services		49 600	55 012	61 878	511	40 639	54 635	(13 996)	-26%	61 878
Planning and development								–		
Road transport		49 600	55 012	61 878	511	40 639	54 635	(13 996)	-26%	61 878
Environmental protection								–		
Trading services		123 554	84 603	87 647	8 140	41 909	79 394	(37 485)	-47%	87 647
Energy sources		58 141	38 707	40 215	4 043	12 514	35 709	(23 195)	-65%	40 215
Water management		26 709	33 280	30 537	2 344	18 511	28 541	(10 030)	-35%	30 537
Waste water management		38 703	12 616	16 895	1 753	10 884	15 144	(4 259)	-28%	16 895
Waste management		–	–	–	–	–	–	–		–
Other		6 126	12 730	15 730	–	13 678	13 919	(241)	-2%	15 730
Total Capital Expenditure - Functional Classification	3	**191 473**	**167 630**	**226 088**	**24 710**	**130 617**	**195 251**	**(64 633)**	**-33%**	**226 088**

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

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2020/21	Budget Year 2021/22							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Funded by:										
National Government		184 304	167 630	177 642	11 333	114 270	159 104	(44 834)	-28%	177 642
Provincial Government								–		
District Municipality								–		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		**184 304**	**167 630**	**177 642**	**11 333**	**114 270**	**159 104**	**(44 834)**	**-28%**	**177 642**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		7 169	–	48 446	13 376	16 347	36 147	(19 800)	-55%	48 446
Total Capital Funding		**191 473**	**167 630**	**226 088**	**24 710**	**130 617**	**195 251**	**(64 633)**	**-33%**	**226 088**

TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	1 541 445	130 135
Call investment deposits		(513 443)	131 273	133 245	(1 407 226)	133 245
Consumer debtors		584 223	689 812	689 812	1 610 040	689 812
Other debtors		773 223	243 161	243 161	885 479	243 161
Current portion of long-term receivables		35	29	29	10	29
Inventory		33 293	52 107	52 107	41 336	52 107
Total current assets		**1 195 372**	**1 295 969**	**1 248 491**	**2 671 084**	**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	5 046 372	5 570 282	5 046 372
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**	**5 314 744**	**5 261 107**	**5 314 744**
TOTAL ASSETS		**6 585 442**	**5 852 255**	**6 563 234**	**7 932 191**	**6 563 234**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		(1 539)	2 000	2 000	(1 539)	2 000
Consumer deposits		61 754	92 430	92 430	63 849	92 430
Trade and other payables		2 234 138	887 562	1 800 851	2 560 208	1 800 851
Provisions		533 021	542 371	542 371	533 293	542 371
Total current liabilities		**2 827 375**	**1 524 363**	**2 437 651**	**3 155 811**	**2 437 651**
Non current liabilities						
Borrowing		48 848	81 274	81 274	41 188	81 274
Provisions		–	–	–	–	–
Total non current liabilities		**48 848**	**81 274**	**81 274**	**41 188**	**81 274**
TOTAL LIABILITIES		**2 876 223**	**1 605 637**	**2 518 926**	**3 196 999**	**2 518 926**
NET ASSETS	2	**3 709 220**	**4 246 618**	**4 044 309**	**4 735 193**	**4 044 309**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 312 613	4 240 185	4 240 185	4 559 957	4 240 185
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**4 312 613**	**4 240 185**	**4 240 185**	**4 559 957**	**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 31 May 2022 amounts to R4.6 billion

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

- Cash flow from operating activities as at 31 May 2022 reflect an amount of R1.9 billion.
- Cash flow from investing activities as at 31 May 2022 amounts to R131 million
- Cash flow from financing activities as at 31 May 2022 amounts to R63.8 million
- Cash & Cash Equivalent as at 31 May 2022 amounts to R1.5 billion

- Collection rate – The collection rate for the month of May 2022 is 67.66% compared to 58.61% at the end of April 2022

TABLE 10: ACTUAL CASH FLOW MAY 2022

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	32 985	390 847	308 607	82 240	27%	336 662
Service charges		908 957	1 450 674	1 484 643	121 593	1 235 089	1 360 923	(125 834)	-9%	1 484 643
Other revenue		1 475 638	470 189	328 232	169 232	3 306 148	300 880	######	999%	328 232
Transfers and Subsidies - Operational		–	490 216	490 216	–	479 886	449 365	30 521	7%	490 216
Transfers and Subsidies - Capital		–	172 258	172 258	281	170 551	157 903	12 648	8%	172 258
Interest		4 448	750	(1 355)	–	12	(1 242)	1 254	-101%	(1 355)
Dividends								–		
Payments										
Suppliers and employees		(3 391 239)	(2 786 241)	(2 786 241)	(283 816)	(3 698 356)	(2 575 469)	######	-44%	(2 786 241)
Finance charges								–		
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**1 624 349**	**134 509**	**24 415**	**40 275**	**1 884 176**	**966**	**########**	**-194863%**	**24 415**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								–		
Decrease (increase) in non-current receivables		–	33	–	–	–	30	(30)	-100%	33
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(140 342)	(167 630)	(226 088)	(24 710)	(130 617)	(207 247)	(76 630)	37%	(226 088)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(140 342)**	**(167 598)**	**(226 088)**	**(24 710)**	**(130 617)**	**(207 217)**	**(76 600)**	**37%**	**(226 055)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing								–		
Increase (decrease) in consumer deposits		(1 824)	(30 676)	–	215	(63 849)	(84 727)	20 878	-25%	(92 430)
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(1 824)**	**(30 676)**	**–**	**215**	**(63 849)**	**(84 727)**	**(20 878)**	**25%**	**(92 430)**
NET INCREASE/ (DECREASE) IN CASH HELD		**1 482 182**	**(63 764)**	**(201 672)**	**15 781**	**1 689 709**	**(290 978)**			**(294 069)**
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	139 187		1 494 307	(290 978)			(294 069)

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 2,877,236 were made, the total borrowings outstanding as at 31 May 2022 amounts to R 13,143,503

TABLE 11: ACTUAL BORROWING FOR MAY 2022

Attached **ANNEXURE A**

ANNEXURE A
31 MAY 2022

Borrowing Reference No	Start Date	End Date	Borrowing Period Years	Orignal Loan	Lender	Purpose	% Interest Rate (2 dec) Per Annum	Interest Paid This quarter	Opening Balance 01/07/2021	Debt Repaid or Re-deemed	Additional Principal Accrued	Balance at 31/05/2022
						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	35269876	Development Bank of SA	Provision of Infrastructure	14,76	1 429 886,91	16 020 738,97	2 877 235,68	0,00	13 143 503,29
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								1 429 886,91	16 020 738,97	2 877 235,68	0,00	13 143 503,29

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 6,516,034,043 as at 31 May 2022 compared to R 6,437,730,294 as at 30 April 2022.

Current to 30 days debt amounted to R232,237,385 as at 31 May 2022 and has decreased with R 6,570,000 compared to R 238,807,385 as at 30 April 2022.

31 to 60 days debt decreased with R 1,843,842; 61 to 90 days decreased with R 2,203,849 and 91 days and older debt as at 31 May 2022 amounted to R 6,516,034,043 and has increased with R 78,303,749 compared to R 6,437,730,294 as at 30 April 2022.

Interest on debtors is also included in total debtors book.

Debtors age analysis per debtor type

Government Debt R 92,992,479 (1.4%)

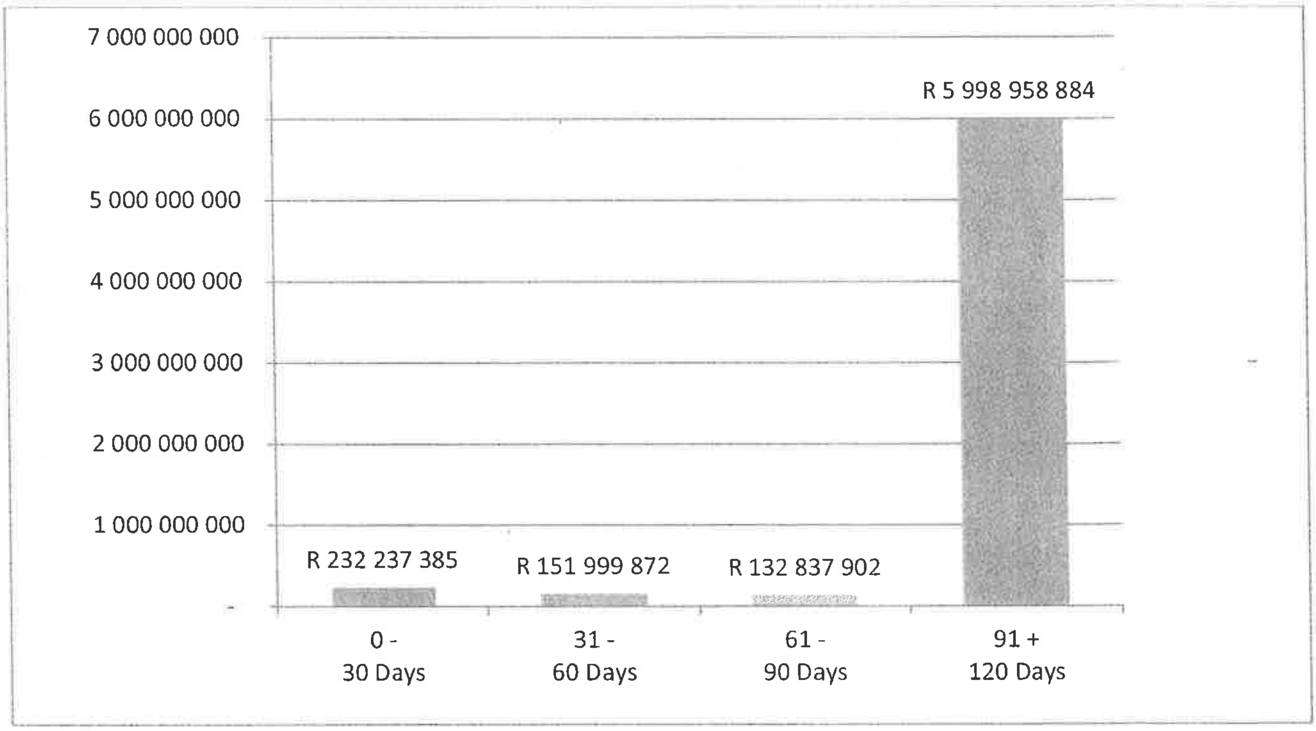
Business debtors R 585,657,247 (9%)

Domestic debtors R 5,837,384,317 (89.6%)

TABLE 12: OUTSTANDING DEBTORS AS AT 31 MAY 2022

DEBTOR'S AGE ANALYSIS - May 2022

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total -
Debtors Age Analysis By Income Source					
Water Tariffs	61 423 186	45 295 853	43 776 903	2 256 643 988	2 407 139 930
Electricity Tariffs	60 936 494	20 372 181	14 631 443	401 060 374	497 000 492
Rates (Property Rates)					-
Sewerage/ Sanitation	7 755 838	5 473 131	4 935 690	302 214 341	320 379 000
Refuse Removal Tariffs	14 965 687	11 267 374	10 604 676	597 156 907	633 994 644
Other	87 156 180	69 591 333	58 889 190	2 441 883 274	2 657 519 977
Total By Income Source	**232 237 385**	**151 999 872**	**132 837 902**	**5 998 958 884**	**6 516 034 043**
Debtors Age Analysis By Customer Group					
Government	5 987 156	3 567 438	2 848 882	80 589 003	92 992 479
Business	61 297 184	19 369 288	16 232 028	488 758 747	585 657 247
Households	164 953 045	129 063 146	113 756 992	5 429 611 134	5 837 384 317
Other					-
Total By Customer Group	**232 237 385**	**151 999 872**	**132 837 902**	**5 998 958 884**	**6 516 034 043**



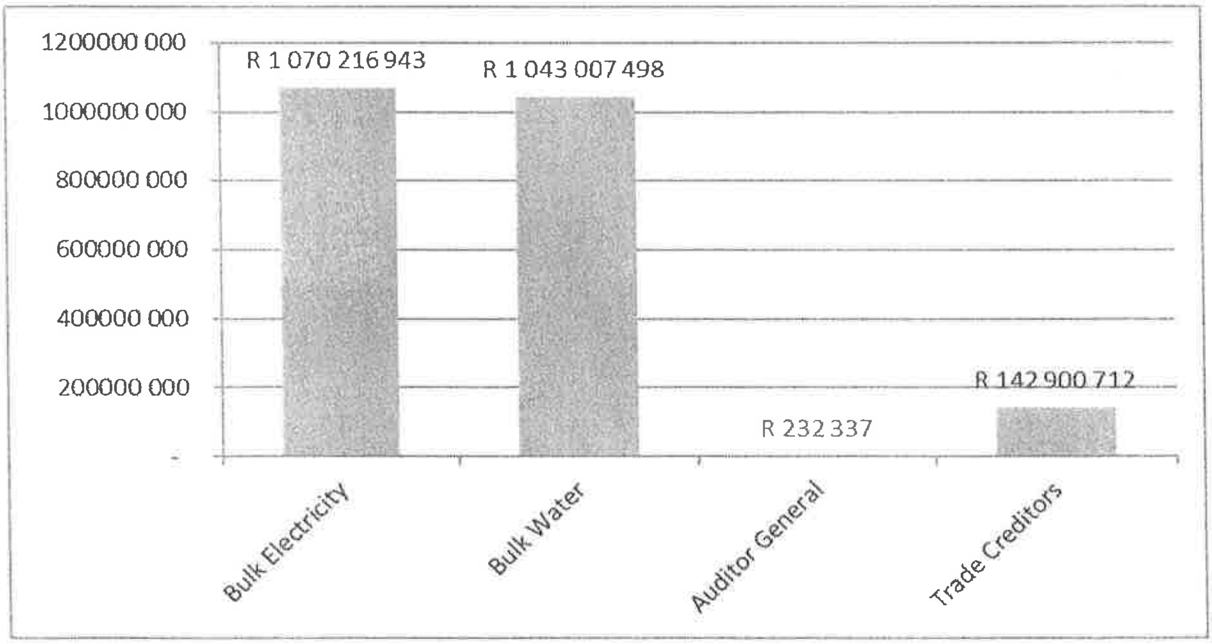
Note: According to the Debtors Age Analysis it is clear that the 89.6% of the total outstanding debt is owed by the Household.

3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 2,256,357,490 as at 31 May 2022 compared with the R 2,158,366,798 as at 30 April 2022 and increased with R 97,990,692

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

OUTSTANDING CREDITORS STATEMENT - MAY 2022						
Detail	**0 - 30 Days**	**31 - 60 Days**	**61 - 90 Days**	**91 - 120 Days**	**121 +Days/Arreas**	**Total -**
Bulk Electricity	78 732 498	140 337 067		851 147 378	-	1 070 216 943
Bulk Water	91 657 705	40 369 712	43 107 714	867 872 367	-	1 043 007 498
Auditor General	1 373			230 964	-	232 337
Trade Creditors	14 220 480	13 201 235	3 823 122	111 655 875	-	142 900 712
Total	**184 612 056**	**193 908 014**	**46 930 836**	**1 830 906 584**	**-**	**2 256 357 490**



Note: According to the above information the Municipality's highest outstanding creditor is ESKOM with the total outstanding amount of R1,070 billion followed by Midvaal with the total outstanding amount of R1,043 billion

3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 31 May 2022 is as set out in Table14 below.

TABLE 14: INVESTMENTS AS AT 31 MAY 2022

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission on 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		-			151 939	601	(111 759)	106 092	146 873
INVESTEC		-	daily call	yes	Variable		-			7 159	26	-		7 186
SANLAM		2yrs	Policy	yes	Variable		-		2024/08/01	10 776		-		10 776
FNB		12months	Long term	yes	Variable		-		2022/06/30	66		-		66
FNB		-	dailoy call	yes	Variable					35 504	120	(5 619)		30 005
NEDBANK		-	daily call	yes	Variable		-			23 782	88			23 870
Municipality sub-total										229 227	834	(117 378)	106 092	218 775
Entities														
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTE	2									229 227	834	(117 378)	106 092	218 775

Note: The municipality started the beginning of the month with total investments of R 229,227,052 and after investments made of R 106,092,400 and withdrawals of R 117,378,108 closed with an investment balance of R 218,775,454 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 - M11 May

Description	Ref	2020/21	Budget Year 2021/22							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		529 969	493 610	493 610	1 781	479 596	452 475	27 121	6,0%	493 610
Energy Efficiency and Demand Side Management Grant		5 974	–	–	–	–	–	–		–
Equitable Share		466 536	484 096	484 096	1 035	473 766	443 755	30 011	6,8%	484 096
Expanded Public Works Programme Integrated Grant		2 452	1 786	1 786	214	1 539	1 637	(98)	-6,0%	1 786
Local Government Financial Management Grant		2 929	3 100	3 100	152	1 118	2 842	(1 724)	-60,7%	3 100
Municipal Disaster Relief Grant		47 222	–	–	–	–	–	–		–
Municipal Infrastructure Grant	3	4 857	4 628	4 628	379	3 173	4 242	(1 069)	-25,2%	4 628
Other transfers and grants [insert description]								–		
Provincial Government:		478	1 234	1 234	79	1 181	1 131	50	4,4%	1 234
Capacity Building and Other Grants		478	1 234	1 234	79	1 181	1 131	50	4,4%	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**	**1 860**	**480 777**	**453 607**	**27 171**	6,0%	**494 844**
Capital Transfers and Grants										
National Government:		189 551	167 630	165 923	10 231	112 189	150 298	(38 108)	-25,4%	165 923
Integrated National Electrification Programme Grant		21 022	26 707	–	–	40	4 451	(4 411)	-99,1%	–
Municipal Infrastructure Grant		100 789	87 923	92 923	4 317	71 562	83 930	(12 368)	-14,7%	92 923
Neighbourhood Development Partnership Grant		49 063	53 000	63 000	5 324	33 503	54 417	(20 913)	-38,4%	63 000
Water Services Infrastructure Grant		18 678	–	10 000	590	7 084	7 500	(416)	-5,5%	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**	**10 231**	**112 189**	**150 298**	**(38 108)**	-25,4%	**165 923**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	719 998	662 474	660 767	12 091	592 966	603 904	(10 938)	-1,8%	660 767

Note: The underperformance on Capital Transfers is caused by grant revenue which has not yet been recognized. Revenue on grants can only be recognized when conditions are met.

TABLE 16: TRANSFER AND GRANT EXPENDITURE

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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**	**100 692**	**7 200**	**76 995**	**89 615**	**(12 620)**	**-14,1%**	**100 692**
								–		
Energy Efficiency and Demand Side Management Grant		5 162	4 340	4 340	–	–	3 979	(3 979)	-100,0%	4 340
Equitable Share		65 087	69 020	73 927	5 948	63 346	66 950	(3 605)	-5,4%	73 927
Expanded Public Works Programme Integrated Grant		1 920	2 574	2 577	210	1 966	2 362	(396)	-16,8%	2 577
Local Government Financial Management Grant		35 277	3 300	3 106	80	1 718	2 880	(1 161)	-40,3%	3 106
Municipal Disaster Relief Grant		19 400	924	12 431	518	5 476	9 477	(4 002)	-42,2%	12 431
Municipal Infrastructure Grant		4 889	4 404	4 311	444	4 489	3 968	522	13,2%	4 311
Provincial Government:		**372**	**1 234**	**1 771**	**147**	**1 307**	**1 534**	**(227)**	**-14,8%**	**1 771**
								–		
Capacity Building and Other Grants		372	1 234	1 771	147	1 307	1 534	(227)	-14,8%	1 771
Libraries; Archives and Museums		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
Total operating expenditure of Transfers and Grants:		**132 107**	**85 796**	**102 464**	**7 347**	**78 302**	**91 149**	**(12 847)**	**-14,1%**	**102 464**
Capital expenditure of Transfers and Grants										
National Government:		184 304	167 630	177 642	11 333	114 270	159 104	(44 834)	-28,2%	177 642
Integrated National Electrification Programme Grant		18 316	26 707	–	11	46	4 451	(4 405)	-99,0%	–
Municipal Disaster Relief Grant		19 422	–	11 718	6 105	6 651	8 789	(2 137)	-24,3%	11 718
Municipal Infrastructure Grant		86 086	87 923	92 923	4 210	71 133	83 947	(12 814)	-15,3%	92 923
Neighbourhood Development Partnership Grant		44 238	43 000	63 000	511	29 784	52 750	(22 966)	-43,5%	63 000
Water Services Infrastructure Grant		16 242	10 000	10 000	496	6 656	9 167	(2 511)	-27,4%	10 000
Provincial Government:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
Developers Contribution		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		**184 304**	**167 630**	**177 642**	**11 333**	**114 270**	**159 104**	**(44 834)**	**-28,2%**	**177 642**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**316 410**	**253 426**	**280 105**	**18 681**	**192 572**	**250 253**	**(57 681)**	**-23,0%**	**280 105**

Note: The table reflect the actual expenditure incurred amounting to R192.6 million, against the YTD budget of R250 million. A variance of R57.7 million as at 31 May 2022.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 629 million spent as at 31 May 2022
- Council Remuneration – R 31.2 million spent as at 31 May 2022

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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	1 880	19 828	21 237	(1 409)	-7%	23 167
Pension and UIF Contributions		2 112	2 119	2 119	130	1 255	1 943	(688)	-35%	2 119
Medical Aid Contributions		17	17	17	–	6	16	(10)	-64%	17
Motor Vehicle Allowance								–		
Cellphone Allowance		3 393	2 697	2 697	285	3 105	2 472	633	26%	2 697
Housing Allowances								–		
Other benefits and allowances		8 291	9 222	9 222	670	7 031	8 454	(1 422)	-17%	9 222
Sub Total - Councillors		**36 496**	**37 223**	**37 223**	**2 965**	**31 225**	**34 121**	**(2 896)**	**-8%**	**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	363	4 969	9 342	(4 373)	-47%	10 192
Pension and UIF Contributions		9	15	15	1	10	14	(4)	-29%	15
Medical Aid Contributions		46	47	47	5	53	43	9	21%	47
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		596	1 287	1 287	36	623	1 180	(557)	-47%	1 287
Cellphone Allowance		24	199	199	–	20	182	(162)	-89%	199
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	7	7	–	–	7	(7)	-100%	7
Payments in lieu of leave		–	–	–	100	100	–	100	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		**6 363**	**11 747**	**11 747**	**504**	**5 774**	**10 768**	**(4 994)**	**-46%**	**11 747**
% increase	4		84,6%	84,6%						84,6%
Other Municipal Staff										
Basic Salaries and Wages		423 593	444 606	440 208	35 174	389 680	404 257	(14 577)	-4%	440 208
Pension and UIF Contributions		87 079	90 097	90 536	7 170	79 879	82 918	(3 040)	-4%	90 536
Medical Aid Contributions		39 093	41 323	41 537	3 186	35 109	38 040	(2 932)	-8%	41 537
Overtime		55 737	24 732	49 030	6 101	55 649	40 895	14 754	36%	49 030
Performance Bonus		33 169	35 720	35 814	2 166	30 473	32 834	(2 361)	-7%	35 814
Motor Vehicle Allowance								–		
Cellphone Allowance		984	1 172	1 329	118	872	1 192	(320)	-27%	1 329
Housing Allowances		6 858	7 415	7 415	531	6 018	6 797	(779)	-11%	7 415
Other benefits and allowances		16 830	24 341	26 506	1 843	14 679	23 917	(9 238)	-39%	26 506
Payments in lieu of leave		12 747	11 152	13 381	686	10 517	11 894	(1 377)	-12%	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	**56 975**	**622 876**	**642 745**	**(19 869)**	**-3%**	**705 755**
% increase	4		-3,5%	0,0%						0,0%
Total Parent Municipality		**748 425**	**729 527**	754 724	**60 444**	**659 874**	**687 634**	**(27 760)**	-4%	**754 724**

TABLE: 18 MATERIAL VARIANCES

		NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M11 May 2022			
Ref	Description	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands				
1	Revenue By Source				
	Service Charges: Water	**(61,232,053)**	**-9%**	**Revenue is slightly lower than budgeted due to the journals passed to rectify the estimated readings**	
	Transfers Recognised - Operational	**27,170,510**	**6%**	**The variance is due to the grant revenue which was recognised. Revenue on grant can only be recognized when conditions are met.**	
	Licenses & Permits	**(426,904)**	**-5%**	**Under collection can be attributed to the fact that vehicle licences can be renewed at the Post Office. Members of the public generally go to the closest convenient point in order to pay which may not always be City of Matlosana**	
	Other Revenue	**(5,006,508)**	**-11%**	**Revenue was less than projected.**	
2	Expenditure by Type				
	Debt impairment	**(570,638,925)**	**-83%**	**The provision for debt impairment journals are not done on a monthly basis.**	**Journal should be passed on a monthly basis**
	Inventory consumed	**(267,019,003)**	**-65%**	**Inventory consumed includes Bulk Water, expenditure is lower than expected. It is still difficult for the Municipality to meet the obligation due to low collection rate.**	
	Bulk Purchases - electricity	**(327,061,802)**	**-35%**	**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	**(1,272,480)**	**-17%**	**Variance is due to the reduction in outstanding loans.**	
	Other Expenditure	**(19,026,788)**	**-12%**	**The low expenditure is due to Cash Flow challenges and cost containment adherence.**	
	Depreciation & Asset Impairment	**(101,548,749)**	**-28%**	**The low expenditure was due to the insufficient budget. The budget has been adjusted therefore the journals will be passed in June.**	

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

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%	44,4%	57,0%	44,4%
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%	51,2%	84,6%	51,2%
Liquidity Ratio	Monetary Assets/Current Liabilities		-6,9%	20,4%	10,8%	4,3%	10,8%
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%	79,3%	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%	20,0%	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						

TABLE: 20 CAPITAL EXPENDITURE PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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	30 837	24 710	130 617	195 251	64 633	33,1%	0
June	53 529	13 969	30 837	-		226 088	-		
Total Capital expenditure	**193 941**	**167 630**	**226 088**	**130 617**					

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 31 May 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under Act.

Print name: LESEGO SEAMETSO

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

Signature: ....

Date 13/06/2022

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 - M11 May

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**	**8 155**	**77 800**	**128 621**	50 820	39,5%	**143 203**
Roads Infrastructure		49 600	55 012	61 878	511	40 639	54 635	13 996	25,6%	61 878
Roads		49 600	55 012	61 878	511	40 639	54 635	13 996	25,6%	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	11	8 482	32 196	23 715	73,7%	35 531
Power Plants								–		
HV Substations		12 103	–	17 187	11	2 982	12 891	9 909	76,9%	17 187
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		2 674	–	–	–	–	–	–		–
MV Switching Stations								–		
MV Networks		14 820	38 707	18 344	–	5 500	19 306	13 806	71,5%	18 344
LV Networks		21 108	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		34 145	33 280	35 221	6 376	22 543	32 054	9 511	29,7%	35 221
Dams and Weirs								–		
Boreholes								–		
Reservoirs								–		
Pump Stations		7 436	–	4 684	4 032	4 032	3 513	(519)	-14,8%	4 684
Water Treatment Works								–		
Bulk Mains		8 896	7 500	24 638	1 528	15 241	22 967	7 727	33,6%	24 638
Distribution		17 813	25 780	5 899	816	3 270	5 574	2 304	41,3%	5 899
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		22 462	8 616	10 572	1 257	6 137	9 735	3 598	37,0%	10 572
Pump Station		6 261	–	4 593	–	3 811	4 816	1 005	20,9%	4 593
Reticulation		16 201	8 616	5 979	1 257	2 326	4 920	2 594	52,7%	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**	**2 683**	**21 015**	**24 046**	**3 031**	**12,6%**	**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	2 683	21 015	24 046	3 031	12,6%	29 575
Indoor Facilities	-	-	-	-	-	-	-		-
Outdoor Facilities	12 193	15 285	29 575	2 683	21 015	24 046	3 031	12,6%	29 575
Capital Spares							-		
Heritage assets	-	-	-	-	-	-	-		-
Monuments							-		
Historic Buildings							-		
Works of Art							-		
Conservation Areas							-		
Other Heritage							-		
Investment properties	-	-	-	-	-	-	-		-
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		–	–	**2 250**	**954**	**954**	**1 500**	**546**	36,4%	**2 250**
Computer Equipment		–	–	2 250	954	954	1 500	546	36,4%	2 250
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	**200**	–	–	**150**	**150**	100,0%	**200**
Machinery and Equipment		–	–	200	–	–	150	150	100,0%	200
Transport Assets		–	–	**28 809**	**12 423**	**12 423**	**21 606**	9 184	42,5%	**28 809**
Transport Assets		–	–	28 809	12 423	12 423	21 606	9 184	42,5%	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**	**204 036**	**24 214**	**112 192**	**175 923**	**63 732**	**36,2%**	**204 036**

SUPPORTING TABLE SC13b

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

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**	**496**	**4 748**	**5 408**	661	12,2%	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	496	4 748	5 408	661	12,2%	6 322
Pump Station								–		
Reticulation								–		
Waste Water Treatment Works		16 242	4 000	6 322	496	4 748	5 408	661	12,2%	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								-		

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 assets	1	16 242	4 000	6 322	496	4 748	5 408	661	12,2%	6 322

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11

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	15 109	88 654	106 798	18 145	17,0%	124 850
Roads Infrastructure		6 017	16 585	46 160	3 659	22 012	37 397	15 385	41,1%	46 160
Roads		5 833	16 132	45 557	3 610	21 813	36 856	15 044	40,8%	45 557
Road Structures								–		
Road Furniture		185	453	603	49	199	540	341	63,2%	603
Capital Spares								–		
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection								–		
Storm water Conveyance								–		
Attenuation								–		
Electrical Infrastructure		35 985	25 888	42 627	5 523	42 199	36 285	(5 913)	-16,3%	42 627
Power Plants								–		
HV Substations								–		
HV Switching Station								–		
HV Transmission Conductors								–		
MV Substations		217	266	266	–	–	243	243	100,0%	266
MV Switching Stations		1 139	260	110	–	3	126	123	97,9%	110
MV Networks								–		
LV Networks		34 629	25 362	42 252	5 523	42 196	35 916	(6 280)	-17,5%	42 252
Capital Spares								–		
Water Supply Infrastructure		2 292	13 530	16 459	5 136	15 249	14 579	(670)	-4,6%	16 459
Dams and Weirs								–		
Boreholes								–		
Reservoirs		13	2 817	3 334	534	2 376	2 970	594	20,0%	3 334
Pump Stations								–		
Water Treatment Works								–		
Bulk Mains								–		
Distribution		2 279	10 713	13 125	4 603	12 872	11 608	(1 264)	-10,9%	13 125
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		1 496	23 009	19 604	790	9 195	18 538	9 343	50,4%	19 604
Pump Station								–		
Reticulation		1 432	12 009	10 396	790	7 639	9 799	2 159	22,0%	10 396
Waste Water Treatment Works		64	11 000	9 208	–	1 555	8 739	7 184	82,2%	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**	**1 135**	**10 924**	**10 977**	**53**	0,5%	**12 597**
Community Facilities	649	4 568	5 903	648	5 036	5 198	161	3,1%	5 903
Halls							–		
Centres							–		
Crèches							–		
Clinics/Care Centres							–		
Fire/Ambulance Stations							–		
Testing Stations							–		
Museums	39	49	57	–	28	51	24	46,3%	57
Galleries							–		
Theatres							–		
Libraries	208	912	1 424	12	1 082	1 227	145	11,8%	1 424
Cemeteries/Crematoria	175	2 905	3 708	636	3 605	3 267	(338)	-10,3%	3 708
Police							–		
Purls							–		
Public Open Space	–	4	4	–	–	4	4	100,0%	4
Nature Reserves	–	58	69	–	42	61	18	30,4%	69
Public Ablution Facilities							–		
Markets	226	641	641	–	279	588	308	52,5%	641
Stalls							–		
Abattoirs							–		
Airports							–		
Taxi Ranks/Bus Terminals							–		
Capital Spares							–		
Sport and Recreation Facilities	1 120	4 547	6 695	487	5 888	5 779	(109)	-1,9%	6 695
Indoor Facilities	147	1 504	2 223	109	1 748	1 918	170	8,9%	2 223
Outdoor Facilities	973	3 043	4 472	378	4 139	3 861	(279)	-7,2%	4 472
Capital Spares							–		
Heritage assets	163	164	160	–	79	147	68	46,3%	160
Monuments							–		
Historic Buildings							–		
Works of Art	–	4	–	–	–	1	1	100,0%	–
Conservation Areas	**163**	160	160	–	79	147	68	46,1%	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**	**103**	1 128	2 869	**1 741**	60,7%	3 295
Operational Buildings	1 075	2 458	3 295	103	1 128	2 869	1 741	60,7%	3 295
Municipal Offices	1 042	2 353	3 242	103	1 099	2 812	1 713	60,9%	3 242
Pay/Enquiry Points							–		
Building Plan Offices							–		
Workshops	26	48	44	–	26	41	15	35,5%	44
Yards							–		
Stores	8	57	9	–	2	16	14	85,3%	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**	**27**	**1 161**	**2 769**	**1 608**	58,1%	**2 979**
Servitudes								–		
Licences and Rights		17 063	3 211	2 979	27	1 161	2 769	1 608	**58,1%**	2 979
Water Rights								–		
Effluent Licenses								–		
Solid Waste Licenses								–		
Computer Software and Applications		17 063	3 211	2 979	27	1 161	2 769	1 608	58,1%	2 979
Load Settlement Software Applications								–		
Unspecified								–		
Computer Equipment		**1 835**	**2 812**	**3 865**	**31**	**2 859**	**3 367**	**508**	15,1%	**3 865**
Computer Equipment		1 835	2 812	3 865	31	2 859	3 367	508	15,1%	3 865
Furniture and Office Equipment		**243**	**627**	**1 128**	**66**	**151**	**949**	**798**	84,0%	**1 128**
Furniture and Office Equipment		243	627	1 128	66	151	949	798	84,0%	1 128
Machinery and Equipment		**7 212**	**21 416**	**21 607**	**3 209**	**11 325**	**19 773**	**8 448**	42,7%	**21 607**
Machinery and Equipment		7 212	21 416	21 607	3 209	11 325	19 773	8 448	42,7%	21 607
Transport Assets		**50 418**	**76 366**	**16 318**	**(10 225)**	**2 409**	**19 167**	**16 758**	87,4%	**16 318**
Transport Assets		50 418	76 366	16 318	(10 225)	2 409	19 167	16 758	87,4%	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**	**9 454**	**118 691**	**166 817**	**48 126**	28,8%	**186 799**

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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**	**283 748**	76 586	27,0%	**320 342**
Roads Infrastructure		25 314	91 851	94 973	–	60 880	86 278	25 398	29,4%	94 973
Roads		25 314	91 851	94 973	–	60 880	86 278	25 398	29,4%	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	48 656	11 614	23,9%	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	48 656	11 614	23,9%	55 094
LV Networks		–	–	–	–	–	–	–		–
Capital Spares								–		
Water Supply Infrastructure		108 329	89 199	105 365	–	68 566	92 543	23 977	25,9%	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	92 543	23 977	25,9%	105 365
Distribution Points								–		
PRV Stations								–		
Capital Spares								–		
Sanitation Infrastructure		75 041	55 106	64 910	–	40 675	56 271	15 596	27,7%	64 910
Pump Station								–		
Reticulation		49 423	55 106	64 910	–	40 675	56 271	15 596	27,7%	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**	**69 720**	**19 411**	27,8%	**75 813**
Operational Buildings		22 112	77 965	75 813	–	50 309	69 720	19 411	27,8%	75 813
Municipal Offices		22 112	77 965	75 813	–	50 309	69 720	19 411	27,8%	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**	**1 221**	**516**	42,3%	**1 229**
Computer Equipment		21 532	1 949	1 229	-	705	1 221	516	42,3%	1 229
Furniture and Office Equipment		**36 226**	**1 831**	**1 529**	**-**	**947**	**1 413**	**466**	33,0%	**1 529**
Furniture and Office Equipment		36 226	1 831	1 529	-	947	1 413	466	33,0%	1 529
Machinery and Equipment		**657**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Machinery and Equipment		657	-	-	-	-	-	-		-
Transport Assets		**68 619**	**1 167**	**1 087**	**-**	**458**	**5 027**	**4 569**	90,9%	**1 087**
Transport Assets		68 619	1 167	1 087	-	458	5 027	4 569	90,9%	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**	**361 129**	**101 549**	28,1%	**400 000**

SUPPORTING TABLE SC13e

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

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

Sand Pumps							–		
Piers							–		
Revetments							–		
Promenades							–		
Capital Spares							–		
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres							–		
Core Layers							–		
Distribution Layers							–		
Capital Spares							–		
Community Assets	**6 126**	**12 730**	**15 730**	**–**	**13 678**	**13 919**	**241**	**1,7%**	**15 730**
Community Facilities	6 126	12 730	15 730	–	13 678	13 919	241	1,7%	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	–	13 678	13 919	241	1,7%	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							–		

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 assets	1	**6 126**	**12 730**	**15 730**	–	**13 678**	**13 919**	**241**	1,7%	**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 May 2022 as per section 71 of the MFMA.