

CITY OF MATLOSANA

Date: 2022/08/22

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: TO SEKGALLA
SIGNED: [Signature]
DATE: 22/08/2022

CITY OF MATLOSANA
2022-08-23
RECEIVED BY MUNICIPAL MANAGER

Received by Deputy Director: Administration

Date and Time: 23/8/2022

Signature: [Signature]

.....	COMMENTS:
Director: Corporate Support Date	COMMENTS:
[Signature] 22/08/2022 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]
SIGNATURE
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24/08/2022
DATE

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 JULY 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 JULY 2022

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	YTD Budget 2022/23	JULY 2022/23 Actual	YTD Actual 2022/23	Variance Favourable (Unfavourable)
Total Revenue by Source	349,147,587	309,046,186	309,046,186	(40,101,401)
Total Operating Expenditure	354,628,325	118,328,601	118,328,601	(236,299,724)
SURPLUS/ (DEFICIT).	(5,480,738)	(190,717,585)	(190,717,585)	(196,198,323)

This is the first report for the 2022/2023 financial year that leads to expenditure of 33.37% against the year to date actuals. The detailed reasons for the variances are outlined on table 18.

Cash management

Bank Balances	R 3,775,817
Call Investments	R 203,297,665
Cash and Cash Investments	R 207,073,482

Note: The R203 million Call investment is ring-fenced for Conditional Grants

Collection Rate & Outstanding Debtors

Total Outstanding Debtors	R 6,849,310,998
Debtors: Government	R 133,160,445
Debtors: Business	R 627,315,512
Debtors: Household	R 6,088,835,041

The YTD collection rate as at 31 July 2022 is 40.12%.

Creditors

Total Outstanding Creditors	R 2,462,308,326
ESKOM	R 1,226,074,492
Midvaal	R 1,096,516,742
Trade Creditors	R 139,714,726
Auditor General	R 2,366

Capital grant expenditure

	BUDGET 2022/23	July Expenditure Incl VAT 2022/23	YTD ACTUALS	YTD % Incl VAT
CAPITAL GRANT EXPENDITURE				
MIG	95 177 651	1 801 569	1 801 569	1,89
NDPG	30 000 000		-	-
DME/INER	29 064 000		-	-
WSIG	15 676 000		-	-
TOTAL	169 917 651	1 801 569	1 801 569	1,06

Capital grants expenditure is at 1.06% as at 31 July 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 - M01 July

Description	2021/22	Current Year 2022/23							
	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	450 241	507 345	507 345	84 696	84 696	42 279	42 417	100%	507 345
Service charges	1 900 666	2 308 170	2 308 170	172 594	172 594	192 348	(19 753)	-10%	2 308 170
Investment revenue	10 765	9 270	9 270	3	3	772	(769)	-100%	9 270
Transfers and subsidies	484 334	561 824	561 824	-	-	46 819	(46 819)	-100%	561 824
Other own revenue	578 039	633 244	633 244	51 753	51 753	52 770	(1 018)	-2%	633 244
Total Revenue (excluding capital transfers and contributions)	3 424 045	4 019 854	4 019 854	309 046	309 046	334 988	(25 942)	-8%	4 019 854
Employee costs	684 974	744 037	744 037	57 152	57 152	62 003	(4 851)	-8%	744 037
Remuneration of Councillors	34 189	39 456	39 456	2 965	2 965	3 288	(323)	-10%	39 456
Depreciation & asset impairment	259 580	440 000	440 000	-	-	36 667	(36 667)	-100%	440 000
Finance charges	6 482	10 123	10 123	116	116	844	(728)	-86%	10 123
Inventory consumed and bulk purchases	979 082	1 259 046	1 573 049	11 548	11 548	131 088	(119 539)	-91%	1 573 049
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	635 525	1 448 865	1 448 865	46 348	46 348	120 739	(74 191)	-61%	1 448 865
Total Expenditure	2 599 832	3 941 528	4 255 531	118 329	118 329	354 728	(236 300)	-67%	4 255 531
Surplus/(Deficit)	824 213	78 326	(235 677)	190 718	190 718	(19 641)	210 358	-1071%	(235 677)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	150 875	169 918	169 918	-	-	14 160	(14 160)	-100%	169 918
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	975 088	248 244	(65 759)	190 718	190 718	(5 481)	196 198	-3580%	(65 759)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	975 088	248 244	(65 759)	190 718	190 718	(5 481)	196 198	-3580%	(65 759)
Capital expenditure & funds sources									
Capital expenditure	174 997	217 038	217 038	1 500	1 500	18 086	(16 587)	-92%	217 038
Capital transfers recognised	145 151	169 918	169 918	1 567	1 567	14 160	(12 593)	-89%	169 918
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	29 845	47 120	47 120	(67)	(67)	3 927	(3 993)	-102%	47 120
Total sources of capital funds	174 997	217 038	217 038	1 500	1 500	18 086	(16 587)	-92%	217 038
Financial position									
Total current assets	2 587 346	1 328 063	1 328 063	-	2 898 564	-	-	-	1 328 063
Total non current assets	5 305 486	5 066 938	5 066 938	-	5 306 986	-	-	-	5 066 938
Total current liabilities	3 170 432	1 831 731	2 145 734	-	3 292 709	-	-	-	2 145 734
Total non current liabilities	39 715	81 274	81 274	-	39 439	-	-	-	81 274
Community wealth/Equity	4 704 126	4 233 752	4 233 752	-	4 874 633	-	-	-	4 233 752
Cash flows									
Net cash from (used) operating	1 631 807	59 754	59 754	159 978	159 978	4 979	(154 999)	-3113%	59 754
Net cash from (used) investing	(174 997)	(217 005)	(217 038)	(1 375)	(1 500)	(18 084)	(16 584)	92%	(217 005)
Net cash from (used) financing	-	1 500	-	125	-	125	125	100%	1 500
Cash/cash equivalents at the month/year end	1 261 409	155 104	153 572	-	40 467	297 876	257 409	86%	(273 763)
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	349 069	176 073	135 853	6 188 315	-	-	-	-	6 849 311
Creditors Age Analysis									
Total Creditors	404 077	44 577	129 638	1 884 017	-	-	-	-	2 462 308

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 1 below. From the table 1 it is clear that actual operating revenue amounts to (R 309,046,186) and compares unfavourably with the pro rata budgeted figure of (R 349,147,587) a negative variance of R 40,101,401 at the end of July 2022.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR JULY 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		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		450 241	507 345	507 345	84 696	84 696	42 279	42 417	100%	507 345
Service charges - electricity revenue		952 614	1 127 210	1 127 210	84 462	84 462	93 934	(9 472)	-10%	1 127 210
Service charges - water revenue		654 932	783 676	783 676	58 554	58 554	65 306	(6 752)	-10%	783 676
Service charges - sanitation revenue		125 308	173 864	173 864	12 405	12 405	14 489	(2 084)	-14%	173 864
Service charges - refuse revenue		167 812	223 421	223 421	17 173	17 173	18 618	(1 445)	-8%	223 421
Rental of facilities and equipment		8 569	8 105	8 105	880	880	675	204	30%	8 105
Interest earned - external investments		10 765	9 270	9 270	3	3	772	(769)	-100%	9 270
Interest earned - outstanding debtors		504 706	513 875	513 875	46 985	46 985	42 823	4 163	10%	513 875
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		4 930	4 523	4 523	183	183	377	(194)	-52%	4 523
Licences and permits		9 254	10 384	10 384	720	720	865	(145)	-17%	10 384
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		484 334	561 824	561 824	-	-	46 819	(46 819)	-100%	561 824
Other revenue		48 214	96 358	96 358	2 982	2 982	8 030	(5 047)	-63%	96 358
Gains		2 366	-	-	3	3	-	3	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		3 424 045	4 019 854	4 019 854	309 046	309 046	334 988	(25 942)	-8%	4 019 854
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		150 875	169 918	169 918	-	-	14 160	(14 160)	(0)	169 918
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)		-	-	-	-	-	-	-	-	-

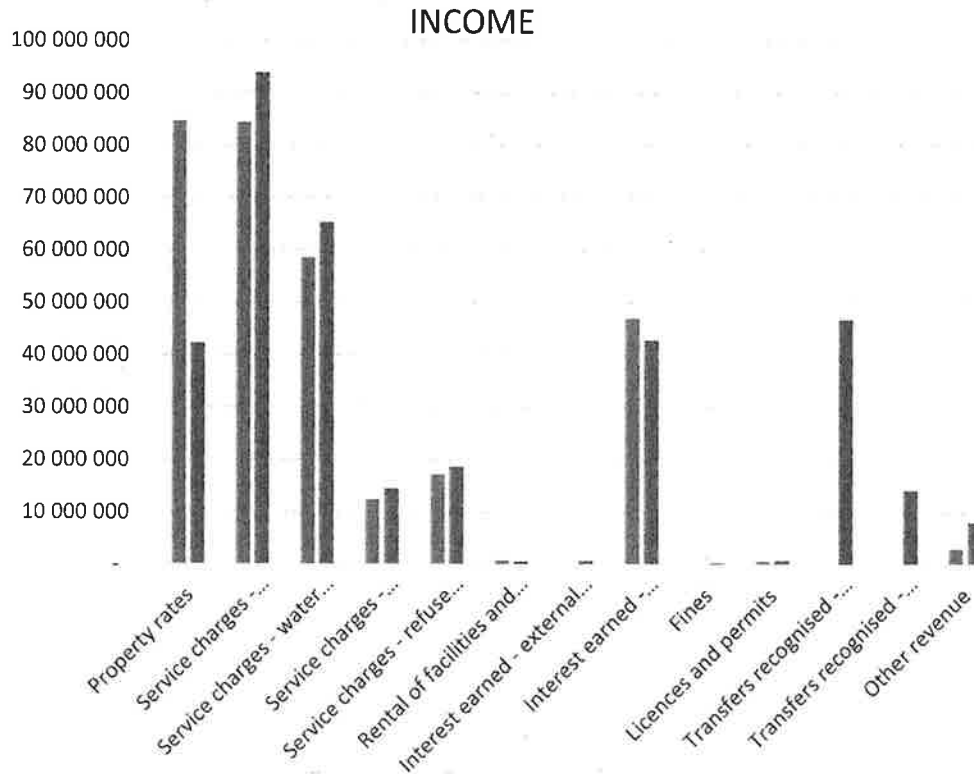
The YTD variance on revenue is mainly due to the following items:

- **Property Rates 100% more:** Property rates have realised more revenue due to the rates that have been raised for the full year in respect to Government Departments and the Farms who pay their accounts annually. The amount is raised in full in July as opposed to monthly instalments. The variance is expected to stabilise as the year progresses.
- **Service charges – Electricity revenue 10% less:** The electricity service charges have realised less revenue than projected due to the following:
 - The continued drive by Eskom to reduce electricity consumption
 - Increase in meter tampering
- **Service charges - Water revenue 10% less:** Water is slightly lower than budgeted due to the estimated readings caused by lack of access to some premises, the consumers are now bringing the correct readings.
- **Service charges – Sanitation revenue 10% less:** Revenue was less than projected
- **Service charges – Refuse revenue 14% less:** Revenue was less than projected
- **Rental of facilities & equipment 30% more:** more bookings were made in the municipality halls in the month of July which led to an increase in revenue.
- **Interest earned – external investment 100% less:** Most of the interest earned is realised at the end of financial year.
- **Interest earned - outstanding debtors 10% more:** The variance is as a result of the debtors' book that is increasing due to non-payment of debtors. The increase in the debtors result in an increase interest charges.
- **Transfers and subsidies 100% less:** The underperformance is caused by grant revenue which has not yet been recognized. Revenue on grants can only be recognized when conditions are met.
- **License and Permits 17% less:** Licence & Permits 7% 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.

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR JULY 2022

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		1 090 799	1 220 631	1 220 631	98 843	98 843	101 719	(2 876)	-3%	1 220 631
Executive and council		2 239	2 829	2 829	202	202	236	(34)	-14%	2 829
Finance and administration		1 088 560	1 217 802	1 217 802	98 641	98 641	101 483	(2 842)	-3%	1 217 802
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		67 597	99 627	99 627	2 116	2 116	8 302	(6 186)	-75%	99 627
Community and social services		4 087	4 350	4 350	204	204	363	(158)	-44%	4 350
Sport and recreation		29 717	14 872	14 872	-	-	1 239	(1 239)	-100%	14 872
Public safety		29 427	33 404	33 404	1 071	1 071	2 784	(1 713)	-62%	33 404
Housing		4 367	47 000	47 000	842	842	3 917	(3 075)	-79%	47 000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		69 983	57 038	57 038	401	401	4 753	(4 353)	-92%	57 038
Planning and development		9 818	10 763	10 763	386	386	897	(511)	-57%	10 763
Road transport		59 991	46 065	46 065	-	-	3 839	(3 839)	-100%	46 065
Environmental protection		174	210	210	14	14	18	(3)	-19%	210
<i>Trading services</i>		2 311 831	2 785 219	2 785 219	205 920	205 920	232 102	(26 182)	-11%	2 785 219
Energy sources		1 012 828	1 209 703	1 209 703	88 845	88 845	100 809	(11 964)	-12%	1 209 703
Water management		882 387	1 018 229	1 018 229	77 303	77 303	84 852	(7 549)	-9%	1 018 229
Waste water management		141 763	207 797	207 797	12 706	12 706	17 316	(4 611)	-27%	207 797
Waste management		274 854	349 489	349 489	27 066	27 066	29 124	(2 058)	-7%	349 489
<i>Other</i>	4	34 710	27 258	27 258	1 767	1 767	2 271	(505)	-22%	27 258
Total Revenue - Functional	2	3 574 920	4 189 772	4 189 772	309 046	309 046	349 148	(40 101)	-11%	4 189 772



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 118,328,601 compares unfavourably with the pro rata budgeted expenditure of R 354,628,325 a variance of R 236,299,724

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR JULY 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		684 974	744 037	744 037	57 152	57 152	62 003	(4 851)	-8%	744 037
Remuneration of councillors		34 189	39 456	39 456	2 965	2 965	3 288	(323)	-10%	39 456
Debt impairment		124 082	788 344	788 344	1 719	1 719	65 695	(63 976)	-97%	788 344
Depreciation & asset impairment		259 580	440 000	440 000	-	-	36 667	(36 667)	-100%	440 000
Finance charges		6 482	10 123	10 123	116	116	844	(728)	-86%	10 123
Bulk purchases - electricity		723 090	1 088 924	1 088 924	348	348	90 744	(90 395)	-100%	1 088 924
Inventory consumed		255 992	170 122	484 125	11 200	11 200	40 344	(29 144)	-72%	484 125
Contracted services		334 421	435 466	435 466	16 224	16 224	36 289	(20 065)	-55%	435 466
Transfers and subsidies										
Other expenditure		174 447	225 054	225 054	28 605	28 605	18 755	9 850	53%	225 054
Losses		2 575	-	-	-	-	-	-		-
Total Expenditure		2 599 832	3 941 528	4 255 531	118 329	118 329	354 628	(236 300)	-67%	4 255 531

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

- **Inventory consumed 72% less:** Inventory consumed includes Bulk Water, expenditure is lower due to the outstanding Midvaal invoices, the Municipality is struggling to meet the obligation due to financial constraints.
- **Bulk Purchases 100% less:** Expenditure is lower due to the outstanding Eskom invoices, it is difficult for the Municipality to meet the obligation due to the low collection rate.
- **Contracted services 55% less:** under performance can be due to the slow start of the financial year, the percentage will improve in the coming months
- **Other expenditure 53% more:** Other expenditure is made up of numerous miscellaneous items (e.g. printing & publications, membership fees & subscriptions, travel & accommodation, insurance premiums, etc.) in this instance over performance was due to the annual payment of Insurance premium.

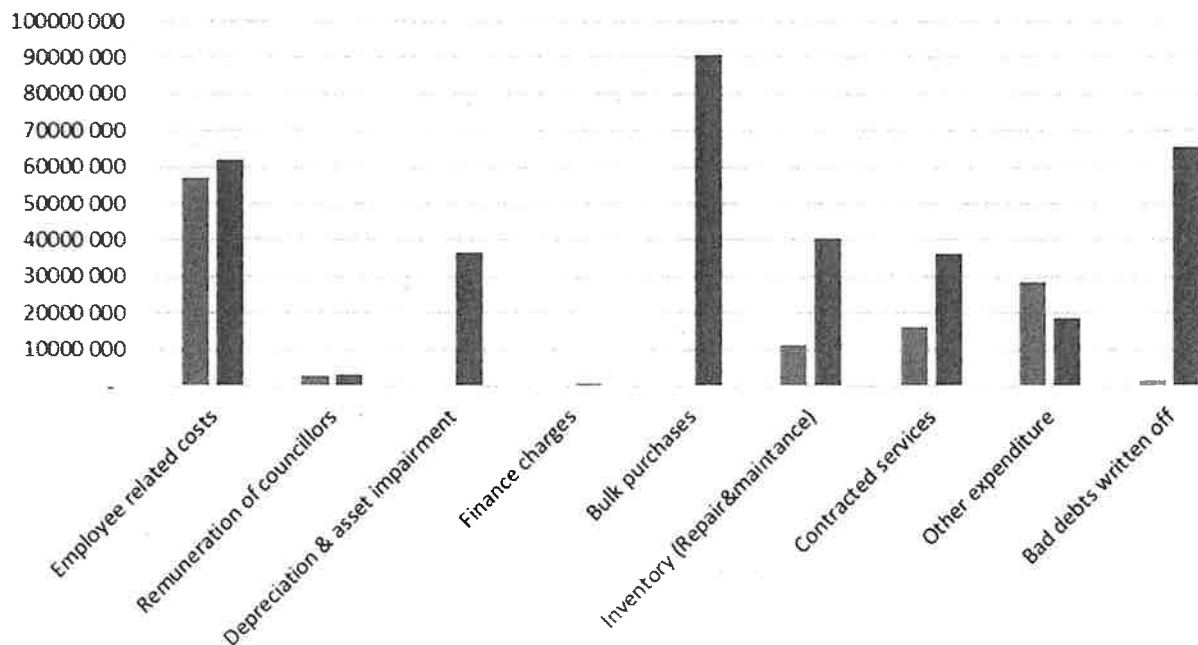
TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR JULY 2022
NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast

R thousands

Expenditure - Functional										
Governance and administration		460 450	746 226	746 226	46 284	46 284	62 186	(15 902)	-26%	746 226
Executive and council		281 094	431 089	431 089	33 893	33 893	35 924	(2 031)	-6%	431 089
Finance and administration		175 659	309 136	309 136	12 017	12 017	25 761	(13 745)	-53%	309 136
Internal audit		3 697	6 001	6 001	374	374	500	(126)	-25%	6 001
Community and public safety		316 522	383 563	383 563	18 487	18 487	31 964	(13 476)	-42%	383 563
Community and social services		71 148	116 557	116 557	3 276	3 276	9 713	(6 438)	-66%	116 557
Sport and recreation		98 374	100 852	100 852	5 806	5 806	8 404	(2 598)	-31%	100 852
Public safety		137 457	159 088	159 088	9 349	9 349	13 257	(3 909)	-29%	159 088
Housing		9 442	6 903	6 903	57	57	575	(519)	-90%	6 903
Health		101	162	162	-	-	13	(13)	-100%	162
Economic and environmental services		203 189	284 751	284 751	7 712	7 712	23 729	(16 017)	-68%	284 751
Planning and development		52 476	69 467	69 467	3 907	3 907	5 789	(1 882)	-33%	69 467
Road transport		149 673	213 300	213 300	3 650	3 650	17 775	(14 125)	-79%	213 300
Environmental protection		1 040	1 984	1 984	155	155	165	(10)	-6%	1 984
Trading services		1 601 101	2 501 039	2 815 042	45 246	45 246	234 587	(189 341)	-81%	2 815 042
Energy sources		915 272	1 629 984	1 629 984	11 144	11 144	135 832	(124 688)	-92%	1 629 984
Water management		359 618	417 355	731 358	16 085	16 085	60 947	(44 861)	-74%	731 358
Waste water management		139 743	200 674	200 674	8 375	8 375	16 723	(8 347)	-50%	200 674
Waste management		186 467	253 026	253 026	9 642	9 642	21 086	(11 444)	-54%	253 026
Other		18 569	25 948	25 948	599	599	2 162	(1 563)	-72%	25 948
Total Expenditure - Functional	3	2 599 832	3 941 528	4 255 531	118 329	118 329	354 628	(236 300)	-67%	4 255 531

EXPENDITURE



2.4 Actual capital expenditure (excluding vat) 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 JULY 2022

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01
July

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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>		22 414	14 820	14 820	(67)	(67)	1 235	(1 302)	-105%	14 820
Executive and council		20 283	11 820	11 820	(67)	(67)	985	(1 052)	-107%	11 820
Finance and administration		2 131	3 000	3 000	-	-	250	(250)	-100%	3 000
Internal audit										
<i>Community and public safety</i>		25 390	19 431	19 431	-	-	1 619	(1 619)	-100%	19 431
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		25 390	10 431	10 431	-	-	869	(869)	-100%	10 431
Public safety		-	3 000	3 000	-	-	250	(250)	-100%	3 000
Housing		-	6 000	6 000	-	-	500	(500)	-100%	6 000
Health										
<i>Economic and environmental services</i>		50 206	57 182	57 182	1 259	1 259	4 765	(3 506)	-74%	57 182
Planning and development										
Road transport		50 206	57 182	57 182	1 259	1 259	4 765	(3 506)	-74%	57 182
Environmental protection										
<i>Trading services</i>		63 308	116 241	116 241	-	-	9 687	(9 687)	-100%	116 241
Energy sources		24 596	55 544	55 544	-	-	4 629	(4 629)	-100%	55 544
Water management		24 542	28 715	28 715	-	-	2 393	(2 393)	-100%	28 715
Waste water management		14 170	21 535	21 535	-	-	1 795	(1 795)	-100%	21 535
Waste management		-	10 447	10 447	-	-	871	(871)	-100%	10 447
<i>Other</i>		13 678	9 364	9 364	307	307	780	(473)	-61%	9 364
Total Capital Expenditure - Functional Classification	3	174 997	217 038	217 038	1 500	1 500	18 086	(16 587)	-92%	217 038

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

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		145 151	169 918	169 918	1 567	1 567	14 160	(12 593)	-89%	169 918
Provincial Government								-		
District Municipality								-		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		145 151	169 918	169 918	1 567	1 567	14 160	(12 593)	-89%	169 918
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		29 845	47 120	47 120	(67)	(67)	3 927	(3 993)	-102%	47 120
Total Capital Funding		174 997	217 038	217 038	1 500	1 500	18 086	(16 587)	-92%	217 038

TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1 324 795	65 145	65 145	(383 185)	65 145
Call investment deposits		(1 442 806)	333 248	333 248	364 306	333 248
Consumer debtors		1 741 389	632 866	632 866	1 943 256	632 866
Other debtors		928 031	243 161	243 161	934 588	243 161
Current portion of long-term receivables		7	29	29	5	29
Inventory		35 930	53 615	53 615	39 595	53 615
Total current assets		2 587 346	1 328 063	1 328 063	2 898 564	1 328 063
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		5 614 661	4 798 047	4 798 047	5 616 161	4 798 047
Biological						
Intangible		1 297	1 817	1 817	1 297	1 817
Other non-current assets		(567 444)	9 941	9 941	(567 444)	9 941
Total non current assets		5 305 486	5 066 938	5 066 938	5 306 986	5 066 938
TOTAL ASSETS		7 892 832	6 395 002	6 395 002	8 205 550	6 395 002
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		(1 539)	2 000	2 000	(1 539)	2 000
Consumer deposits		64 143	94 930	94 930	64 579	94 930
Trade and other payables		2 574 504	1 177 431	1 491 434	2 696 323	1 491 434
Provisions		533 324	557 371	557 371	533 346	557 371
Total current liabilities		3 170 432	1 831 731	2 145 734	3 292 709	2 145 734
Non current liabilities						
Borrowing		39 715	81 274	81 274	39 439	81 274
Provisions		-	-	-	-	-
Total non current liabilities		39 715	81 274	81 274	39 439	81 274
TOTAL LIABILITIES		3 210 147	1 913 005	2 227 008	3 332 148	2 227 008
NET ASSETS	2	4 682 685	4 481 996	4 167 993	4 873 403	4 167 993
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 704 126	4 233 752	4 233 752	4 874 633	4 233 752
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 704 126	4 233 752	4 233 752	4 874 633	4 233 752

Note: The financial position as indicated in Table 9 above shows that the Net Assets of the City of Matlosana as at 31 July 2022 amounts to R4.9 billion

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

- Cash flow from operating activities as at 31 July 2022 reflect an amount of R160 million which includes the following Grant that the municipality received:
 - MIG: R28 million
 - NDPG: R12 million
 - INEP: R10 million
- Cash flow from investing activities as at 31 July 2022 amounts to R1.5 million excluding VAT
- Cash & Cash Equivalent as at 31 July 2022 amounts to R40.5 million
- Collection rate – The YTD collection rate as at 31 July 2022 is 40.12%. The collection rate has decreased by 16.11% from last month where 56.23% was achieved for the period ended 30 June 2022.

TABLE 10: ACTUAL CASH FLOW JULY 2022

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		421 884	365 289	365 289	24 800	24 800	30 441	(5 641)	-19%	365 289
Service charges		1 351 543	1 685 932	1 685 932	66 319	66 319	140 494	(74 175)	-53%	1 685 932
Other revenue		3 389 320	237 037	237 037	40 779	40 779	19 753	21 026	106%	237 037
Transfers and Subsidies - Operational		479 886	561 824	561 824	-	-	46 819	(46 819)	-100%	561 824
Transfers and Subsidies - Capital		170 551	169 918	169 918	50 000	50 000	14 160	35 840	253%	169 918
Interest		18	108 337	108 337	-	-	9 028	(9 028)	-100%	108 337
Dividends										
Payments										
Suppliers and employees		(4 181 395)	(3 068 583)	(3 068 583)	(21 921)	(21 921)	(255 716)	(233 795)	91%	(3 068 583)
Finance charges										
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 631 807	59 754	59 754	159 978	159 978	4 979	(154 999)	-3113%	59 754
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables		-	33	-	125	-	3	(3)	-100%	33
Decrease (increase) in non-current investments										
Payments										
Capital assets		(174 997)	(217 038)	(217 038)	(1 500)	(1 500)	(18 086)	(16 587)	92%	(217 038)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(174 997)	(217 005)	(217 038)	(1 375)	(1 500)	(18 084)	(16 584)	92%	(217 005)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		-	1 500	-	125	-	125	(125)	-100%	1 500
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	1 500	-	125	-	125	125	100%	1 500
NET INCREASE/ (DECREASE) IN CASH HELD		1 456 811	(155 751)	(157 284)	158 728	158 478	(12 980)			(155 751)
Cash/cash equivalents at beginning:		(195 402)	310 855	310 855	99 132	(118 011)	310 855			(118 011)
Cash/cash equivalents at month/year end:		1 261 409	155 104	153 572		40 467	297 876			(273 763)

2.6 Actual borrowings

The municipality's position on external loans is set out in Table 11 attached. The municipality started the 2022/23 financial year with borrowing debt of R12,866,179 and after repayments R 276,009 were made, the total borrowings outstanding as at 31 July 2022 amounts to R 12,590,170

TABLE 11: ACTUAL BORROWING FOR JULY 2022

Attached ANNEXURE A

ANNEXURE A
31 JULY 2022

Borrowing Reference No	Start Date	End Date	Borrowing Period Years	Original Loan	Lender	Purpose	% Interest Rate (per Annum)	Interest Paid This Quarter	Opening Balance 01/07/2022	Debt Repaid or Re-devised	Additional Principal Accrued	Balance at 30/06/2022	
ANNUITY LOANS													
NW11182	1/10/1988	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	3851600	Development Bank of SA	Provision of Infrastructure	15.6	0.00	0.00	0.00	0.00	0.00	
NW1038771	1/11/2010	1/11/2025	15	36288978	Development Bank of SA	Provision of Infrastructure	14.75	118 843.14	12 868 176.72	278 000.01	0.00	12 808 188.91	
10906	30/09/1988	30/09/2019	20	6897600	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00	
10912	30/09/1988	30/09/2019	20	7477600	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00	
10913	30/09/1999	30/09/2019	20	5760000	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00	
TOTAL ANNUITIES									118 843.14	12 868 176.72	278 000.01	0.00	12 808 188.91

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 6,849,310,998 as at 31 July 2022 compared to R 6,647,448,701 as at 30 June 2022.

Current to 30 days debt amounted to R349,069,401 as at 31 July 2022 and has increased with R 64,286,394 compared to R 284,783,007 as at 30 June 2022.

31 to 60 days debt increased with R 30,533,230; 61 to 90 days decreased with R 4,118,891 and 91 days and older debt as at 31 July 2022 amounted to R 6,188,315,207 and has increased with R 111,161,564 compared to R 6,077,153,643 as at 30 June 2022.

Interest on debtors is also included in total debtors book.

Debtors age analysis per debtor type

Government Debt R 133,160,445 (1.9%)

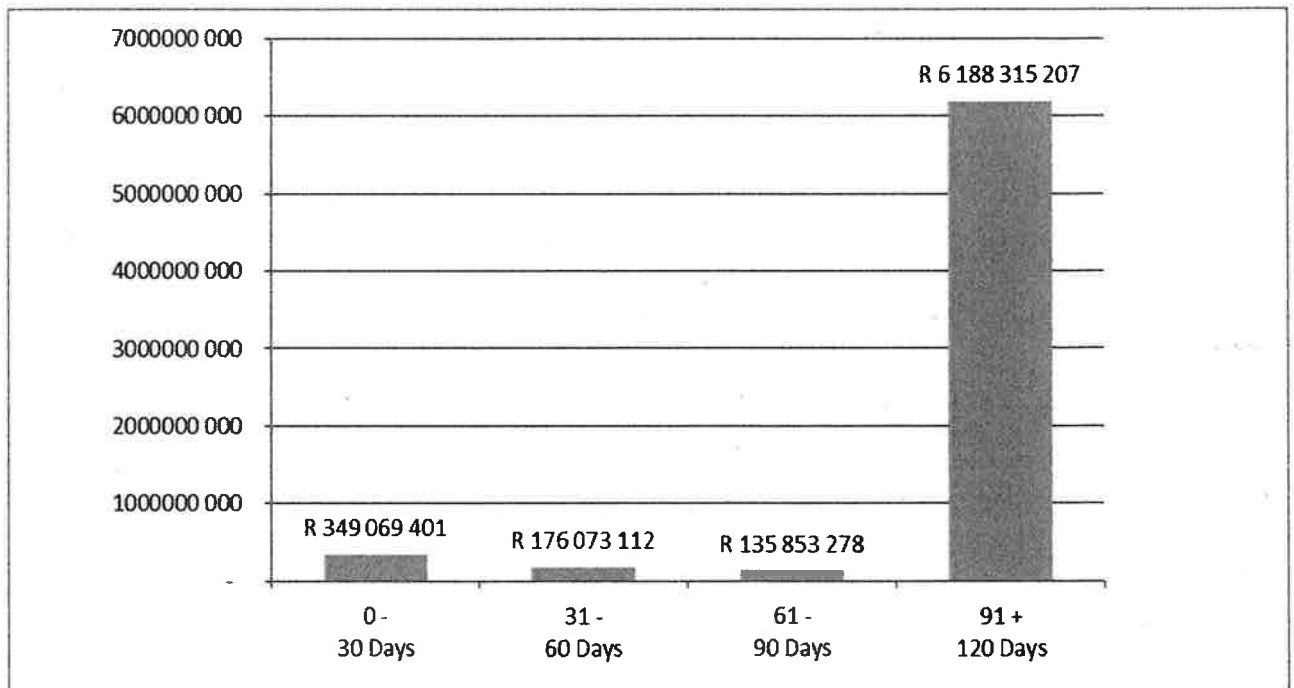
Business debtors R 627,315,512 (9.2%)

Domestic debtors R 6,088,835,041 (88.9%)

TABLE 12: OUTSTANDING DEBTORS AS AT 31 JULY 2022

DEBTOR'S AGE ANALYSIS - July 2022

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total
Debtors Age Analysis By Income Source					
Water Tariffs	90 808 779	48 660 542	43 571 603	2 316 687 446	2 499 728 370
Electricity Tariffs	86 144 057	29 516 101	15 055 510	412 961 931	543 677 599
Rates (Property Rates)	88 445 343	12 623 415	9 916 963	333 832 557	444 818 278
Sewerage/ Sanitation	10 024 503	5 387 081	5 001 875	309 914 677	330 328 136
Refuse Removal Tariffs	18 976 671	11 177 374	10 705 757	615 001 107	655 860 909
Other	54 670 048	68 708 599	51 601 570	2 199 917 489	2 374 897 706
Total By Income Source	349 069 401	176 073 112	135 853 278	6 188 315 207	6 849 310 998
Debtors Age Analysis By Customer Group					
Government	41 386 084	4 160 161	2 914 463	84 699 737	133 160 445
Business	90 320 612	26 406 562	16 692 661	493 895 677	627 315 512
Households	217 362 705	145 506 389	116 246 154	5 609 719 793	6 088 835 041
Other	-	-	-	-	-
Total By Customer Group	349 069 401	176 073 112	135 853 278	6 188 315 207	6 849 310 998



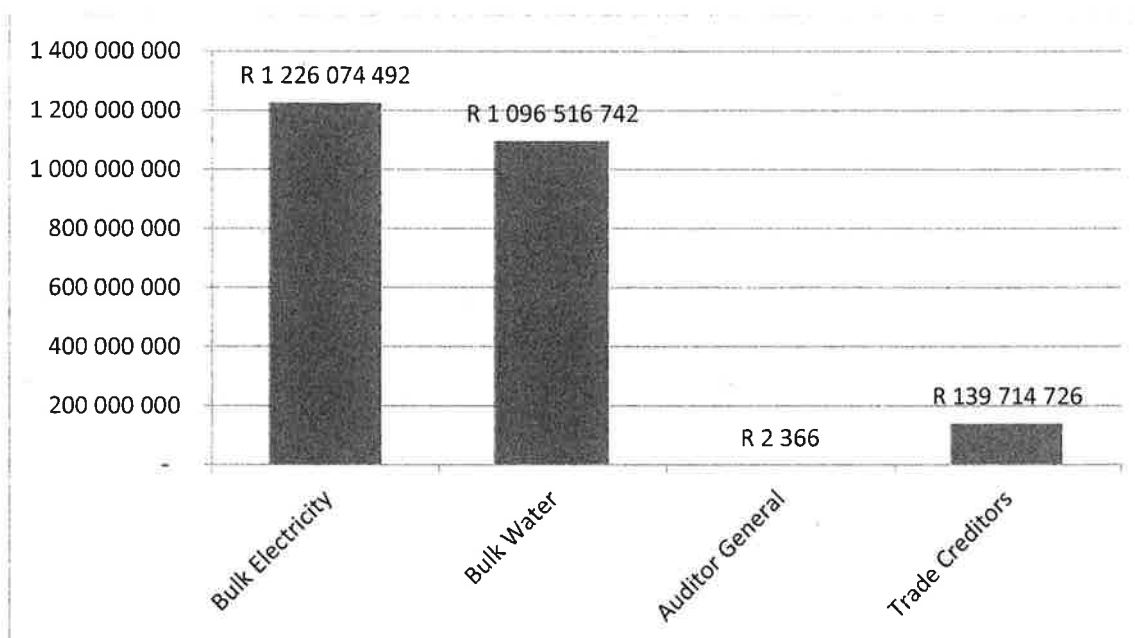
Note: According to the Debtors Age Analysis it is clear that the 88.9% of the total outstanding debt is owed by the Household.

3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 2,462,308,326 as at 31 July 2022 compared with the R 2,406,643,976 as at 30 June 2022 and increased with R 55,664,350

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

OUTSTANDING CREDITORS STATEMENT - JULY 2022						
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 +Days/Arreas	Total
Bulk Electricity	274 512 696	-	78 732 498	872 829 298	-	1 226 074 492
Bulk Water	83 509 244	44 575 563	47 082 142	921 349 793	-	1 096 516 742
Auditor General	(229 972)	1 373	-	230 965	-	2 366
Trade Creditors	46 284 676	-	3 823 122	89 606 928	-	139 714 726
Total	404 076 644	44 576 936	129 637 762	1 884 016 984	-	2 462 308 326



Note: According to the above information the Municipality's highest outstanding creditor is ESKOM with the total outstanding amount of R1,226 billion followed by Midvaal with the total outstanding amount of R1,096 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 July 2022 is as set out in Table 14 below.

TABLE 14: INVESTMENTS AS AT 31 JULY 2022

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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					129 818	564	(275 646)	291 667	146 403
INVESTEC		-	daily call	yes	Variable					7 213	30	-		7 242
SANLAM		2yrs	Poicy	yes	Variable				2024/08/01	10 776	561	-		11 338
FNB		12months	Long term	yes	Variable				2022/06/30	66	2	-		68
FNB		-	daily call	yes	Variable					28 823	116	(3 346)		25 592
NEDBANK		-	daily call	yes	Variable					23 961	100			24 060
Municipality sub-total										200 657	1 372	(278 993)	291 667	214 703
Entities														
														-
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									200 657	1 372	(278 993)	291 667	214 703

Note: The municipality started the beginning of the month with total investments of R200,656,564 and after investments made of R291,667,000 and withdrawals of R278,992,530 closed with an investment balance of R214,703,198 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 - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		482 981	560 590	560 590	-	-	46 716	(46 716)	-100,0%	560 590
Energy Efficiency and Demand Side Management Grant		-	5 000	5 000	-	-	417	(417)	-100,0%	5 000
Equitable Share		473 766	545 300	545 300	-	-	45 442	(45 442)	-100,0%	545 300
Expanded Public Works Programme Integrated Grant		1 756	2 181	2 181	-	-	182	(182)	-100,0%	2 181
Local Government Financial Management Grant		3 030	3 100	3 100	-	-	258	(258)	-100,0%	3 100
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4 430	5 009	5 009	-	-	417	(417)	-100,0%	5 009
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 353	1 234	1 234	-	-	103	(103)	-100,0%	1 234
Capacity Building and Other Grants		1 353	1 234	1 234	-	-	103	(103)	-100,0%	1 234
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	484 334	561 824	561 824	-	-	46 819	(46 819)	-100,0%	561 824
Capital Transfers and Grants										
National Government:		150 875	169 918	169 918	-	-	14 160	(14 160)	-100,0%	169 918
Integrated National Electrification Programme Grant		40	29 064	29 064	-	-	2 422	(2 422)	-100,0%	29 064
Municipal Infrastructure Grant		86 687	95 178	95 178	-	-	7 931	(7 931)	-100,0%	95 178
Neighbourhood Development Partnership Grant		55 647	30 000	30 000	-	-	2 500	(2 500)	-100,0%	30 000
Water Services Infrastructure Grant		8 500	15 676	15 676	-	-	1 306	(1 306)	-100,0%	15 676
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	150 875	169 918	169 918	-	-	14 160	(14 160)	-100,0%	169 918
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	635 209	731 742	731 742	-	-	60 978	(60 978)	-100,0%	731 742

NOTE: It should be noted that during the month of July 2022 Grants revenue were not 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 - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		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:		85 616	102 079	102 079	23 668	23 668	8 507	15 161	178,2%	102 079
Energy Efficiency and Demand Side Management Grant		-	4 549	4 549	-	-	379	(379)	-100,0%	4 549
Equitable Share		69 663	86 606	86 606	23 045	23 045	7 217	15 828	219,3%	86 606
Expanded Public Works Programme Integrated Grant		1 968	2 701	2 701	215	215	225	(10)	-4,4%	2 701
Local Government Financial Management Grant		2 920	3 100	3 100	53	53	258	(206)	-79,6%	3 100
Municipal Disaster Relief Grant		6 234	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		4 831	5 124	5 124	355	355	427	(72)	-16,9%	5 124
Provincial Government:		1 544	1 256	1 256	-	-	105	(105)	-100,0%	1 256
Capacity Building and Other Grants		1 544	1 256	1 256	-	-	105	(105)	-100,0%	1 256
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		87 159	103 335	103 335	23 668	23 668	8 611	15 057	174,8%	103 335
Capital expenditure of Transfers and Grants										
National Government:		145 151	169 918	169 918	1 567	1 567	14 160	(12 593)	-88,9%	169 918
Integrated National Electrification Programme Grant		-	29 064	29 064	-	-	2 422	(2 422)	-100,0%	29 064
Municipal Disaster Relief Grant		9 663	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		79 567	95 178	95 178	1 567	1 567	7 931	(6 365)	-80,2%	95 178
Neighbourhood Development Partnership Grant		48 530	30 000	30 000	-	-	2 500	(2 500)	-100,0%	30 000
Water Services Infrastructure Grant		7 391	15 676	15 676	-	-	1 306	(1 306)	-100,0%	15 676
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		145 151	169 918	169 918	1 567	1 567	14 160	(12 593)	-88,9%	169 918
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		232 311	273 253	273 253	25 235	25 235	22 771	2 464	10,8%	273 253

Note: The table reflect the YTD actual expenditure incurred amounting to R25.2 million, against the YTD budget of R22.8 million as at 31 July 2022.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 56.7 million spent as at 31 July 2022
- Council Remuneration – R 2.9 million spent as at 31 July 2022

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		21 698	24 558	24 558	1 870	1 870	2 046	(176)	-9%	24 558
Pension and UIF Contributions		1 394	2 246	2 246	140	140	187	(47)	-25%	2 246
Medical Aid Contributions		6	18	18	-	-	2	(2)	-100%	18
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 390	2 858	2 858	285	285	238	47	20%	2 858
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		7 701	9 775	9 775	670	670	815	(145)	-18%	9 775
Sub Total - Councillors		34 189	39 456	39 456	2 965	2 965	3 288	(323)	-10%	39 456
% increase	4		15,4%	15,4%						15,4%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 333	10 803	10 803	363	363	900	(537)	-60%	10 803
Pension and UIF Contributions		10	16	16	1	1	1	(1)	-46%	16
Medical Aid Contributions		57	50	50	5	5	4	1	20%	50
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		659	1 364	1 364	36	36	114	(78)	-68%	1 364
Cellphone Allowance		20	211	211	-	-	18	(18)	-100%	211
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	8	8	-	-	1	(1)	-100%	8
Payments in lieu of leave		100	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 179	12 452	12 452	405	405	1 038	(633)	-61%	12 452
% increase	4		101,5%	101,5%						101,5%
Other Municipal Staff										
Basic Salaries and Wages		424 493	476 456	476 456	36 235	36 235	39 705	(3 470)	-9%	476 456
Pension and UIF Contributions		87 036	95 974	95 974	7 468	7 468	7 998	(530)	-7%	95 974
Medical Aid Contributions		38 294	44 045	44 045	3 207	3 207	3 670	(463)	-13%	44 045
Overtime		61 810	25 944	25 944	5 645	5 645	2 162	3 483	161%	25 944
Performance Bonus		33 073	38 047	38 047	1 586	1 586	3 171	(1 585)	-50%	38 047
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		996	1 410	1 410	111	111	118	(7)	-6%	1 410
Housing Allowances		6 549	7 861	7 861	538	538	655	(117)	-18%	7 861
Other benefits and allowances		15 555	27 666	27 666	1 024	1 024	2 306	(1 281)	-56%	27 666
Payments in lieu of leave		10 990	14 184	14 184	934	934	1 182	(248)	-21%	14 184
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		678 796	731 586	731 586	56 747	56 747	60 966	(4 218)	-7%	731 586
% increase	4		7,8%	7,8%						7,8%
Total Parent Municipality		719 164	783 493	783 493	60 117	60 117	65 291	(5 174)	-8%	783 493

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M01 July 2022					
Ref	Description	Variance	%	Reasons for material deviations	Remedial or corrective steps/remed
1	Revenue By Source				
	Property Rates	42,417,388	100%	Property rates have realised more revenue due to the rates that have been raised for the full year in respect to Government Departments and the Farms who pay their accounts annually. The amount is raised in full in July as opposed to monthly instalments. The variance is expected to stabilise as the year progresses	
	Service Charges: Electricity	(9,471,988)	-10%	The electricity service charges have realised less revenue than projected due to the following: <ul style="list-style-type: none"> • The continued drive by Eskom to reduce electricity consumption • Increase in meter tampering 	
	Service Charges: Water	(6,752,129)	-10%	Water is slightly lower than budgeted due to the estimated readings caused by lack of access to some premises, the consumers are now bringing the correct readings.	
	Service Charges: Sanitation	(2,083,815)	-14%	Revenue was less than projected	
	Service Charges: Refuse	(1,445,471)	-8%	Revenue was less than projected	
	Rental of facilities & equipment	204,108	30%	more bookings were made in the municipality halls in the month of July which led to an increase in revenue.	
	Interest earned – external investment	(769,301)	-100%	Most of the interest earned is realised at the end of financial year.	
	Interest earned - outstanding debtors	4,162,624	10%	The variance is as a result of the debtors' book that is increasing due to non-payment of debtors. The increase in the debtors result in an increase interest charges.	
	Transfers and subsidies	(46,818,693)	-100%	The underperformance is caused by grant revenue which has not yet been recognized. Revenue on grants can only be recognized when conditions are met.	
	License and Permits	(145,116)	-17%	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.	

	Fines, penalties and forfeits				
2	<u>Expenditure by Type</u>				
	Inventory consumed	(29,144,099)	-72%	Inventory consumed includes Bulk Water, expenditure is lower due to the outstanding Midvaal invoices, the Municipality is struggling to meet the obligation due to financial constraints.	
	Bulk Purchases - electricity	(90,395,397)	-100%	Expenditure is lower due to the outstanding Eskom invoices, it is difficult for the Municipality to meet the obligation due to the low collection rate.	Implement revenue enhancement And debt collection rate strategies
	Contracted services	(20,064,983)	-55%	under performance can be due to the slow start of the financial year, the percentage will improve in the next coming months	
	Other expenditure	9,850,291	53%	Other expenditure is made up of numerous miscellaneous items (e.g. printing & publications, membership fees & subscriptions, travel & accommodation, insurance premiums, etc. in this instance over performance was due to the annual payment of Insurance premium.	

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			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		0,2%	11,4%	10,6%	0,1%	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		55,5%	29,8%	37,2%	56,1%	37,2%
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	81,6%	72,5%	61,9%	88,0%	61,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		-3,7%	21,7%	18,6%	-0,6%	18,6%
<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		78,0%	21,8%	21,8%	931,2%	21,8%
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	0,0%	25,0%	25,0%	0,0%	25,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%	23,0%	23,0%	0,0%	23,0%
Employee costs	Employee costs/Total Revenue - capital revenue		20,0%	18,5%	18,5%	18,5%	18,5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4,3%	5,6%	5,6%	2,0%	5,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7,8%	11,2%	11,2%	0,0%	1,2%
<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 - M01 July

Month	2021/22	Budget Year 2022/23							
	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	14 583	18 086	18 086	1 500	1 500	18 086	16 587	91,7%	1%
August	14 583	18 086	18 086	-		36 173	-		
September	14 583	18 086	18 086	-		54 259	-		
October	14 583	18 086	18 086	-		72 346	-		
November	14 583	18 086	18 086	-		90 432	-		
December	14 583	18 086	18 086	-		108 519	-		
January	14 583	18 086	18 086	-		126 605	-		
February	14 583	18 086	18 086	-		144 692	-		
March	14 583	18 086	18 086	-		162 778	-		
April	14 583	18 086	18 086	-		180 865	-		
May	14 583	18 086	18 086	-		198 951	-		
June	14 583	18 086	18 086	-		217 038	-		
Total Capital expenditure	174 997	217 038	217 038	1 500					

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 - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		108 031	171 357	171 357	1 259	1 259	14 280	13 021	91,2%	171 357
Roads Infrastructure		50 206	57 182	57 182	1 259	1 259	4 765	3 506	73,6%	57 182
Roads	50-206	50 206	57 182	57 182	1 259	1 259	4 765	3 506	73,6%	57 182
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		20 525	53 944	53 944	-	-	4 495	4 495	100,0%	53 944
Power Plants										
HV Substations	7 431	22 000	22 000	-	-	1 833	1 833	100,0%	22 000	
HV Switching Station										
HV Transmission Conductors										
MV Substations	-	-	-	-	-	-	-	-		-
MV Switching Stations										
MV Networks	13 093	29 064	29 064	-	-	2 422	2 422	100,0%	29 064	
LV Networks	-	2 880	2 880	-	-	240	240	100,0%	2 880	
Capital Spares										
Water Supply Infrastructure		28 613	28 715	28 715	-	-	2 393	2 393	100,0%	28 715
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations	4 071	-	-	-	-	-	-	-		-
Water Treatment Works										
Bulk Mains	20 883	13 504	13 504	-	-	1 125	1 125	100,0%	13 504	
Distribution	3 659	15 210	15 210	-	-	1 268	1 268	100,0%	15 210	
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		8 687	21 069	21 069	-	-	1 756	1 756	100,0%	21 069
Pump Station	3 488	-	-	-	-	-	-	-		-
Reticulation	5 199	21 069	21 069	-	-	1 756	1 756	100,0%	21 069	
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	10 447	10 447	-	-	871	871	100,0%	10 447
Landfill Sites										
Waste Transfer Stations	-	10 447	10 447	-	-	871	871	100,0%	10 447	
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	25 390	15 431	15 431	-	-	1 286	1 286	100,0%	15 431
Community Facilities	-	5 000	5 000	-	-	417	417	100,0%	5 000
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	5 000	5 000	-	-	417	417	100,0%	5 000
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	25 390	10 431	10 431	-	-	869	869	100,0%	10 431
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	25 390	10 431	10 431	-	-	869	869	100,0%	10 431
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	-	520	520	-	-	43	43	100,0%	520	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	520	520	-	-	43	43	100,0%	520	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	520	520	-	-	43	43	100,0%	520	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	2 131	-	-	-	-	-	-	-	-	
Computer Equipment	2 131	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	2 000	2 000	-	-	167	167	100,0%	2 000	
Furniture and Office Equipment	-	2 000	2 000	-	-	167	167	100,0%	2 000	
Machinery and Equipment	-	4 600	4 600	(67)	(67)	383	450	117,4%	4 600	
Machinery and Equipment	-	4 600	4 600	(67)	(67)	383	450	117,4%	4 600	
Transport Assets	20 283	7 000	7 000	-	-	583	583	100,0%	7 000	
Transport Assets	20 283	7 000	7 000	-	-	583	583	100,0%	7 000	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	155 835	200 908	200 908	1 193	1 193	16 742	15 550	92,9%	200 908

SUPPORTING TABLE SC13b

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

Description	Ref	2021/22		Budget Year 2022/23						
		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		5 483	2 066	2 066	-	-	172	172	100,0%	2 066
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 600	1 600	-	-	133	133	100,0%	1 600
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1 600	1 600	-	-	133	133	100,0%	1 600
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		5 483	466	466	-	-	39	39	100,0%	466
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		5 483	466	466	-	-	39	39	100,0%	466
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									

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	5 483	2 066	2 066	-	-	172	172	100,0%	2 066

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01

Description	Ref	2021/22	Budget Year 2022/23							
		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		114 222	156 185	156 185	5 717	5 717	13 015	7 298	56,1%	156 185
Roads Infrastructure		32 455	48 376	48 376	-	-	4 031	4 031	100,0%	48 376
Roads		32 204	47 744	47 744	-	-	3 979	3 979	100,0%	47 744
Road Structures										
Road Furniture		251	632	632	-	-	53	53	100,0%	632
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		51 543	69 691	69 691	2 173	2 173	5 808	3 635	62,6%	69 691
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		330	278	278	-	-	23	23	100,0%	278
MV Switching Stations		3	115	115	-	-	10	10	100,0%	115
MV Networks										
LV Networks		51 210	69 298	69 298	2 173	2 173	5 775	3 602	62,4%	69 298
Capital Spares										
Water Supply Infrastructure		17 078	17 565	17 565	334	334	1 464	1 129	77,2%	17 565
Dams and Weirs										
Boreholes										
Reservoirs		3 042	3 494	3 494	110	110	291	181	62,1%	3 494
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		14 036	14 070	14 070	224	224	1 173	949	80,9%	14 070
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		13 146	20 553	20 553	3 210	3 210	1 713	(1 497)	-87,4%	20 553
Pump Station										
Reticulation		10 261	10 903	10 903	3 210	3 210	909	(2 302)	-253,3%	10 903
Waste Water Treatment Works		2 885	9 650	9 650	-	-	804	804	100,0%	9 650
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	11 319	13 208	13 208	149	149	1 101	951	86,4%	13 208
Community Facilities	5 100	6 181	6 181	149	149	515	366	71,0%	6 181
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums	28	104	104	-	-	9	9	100,0%	104
Galleries									
Theatres									
Libraries	1 146	980	980	-	-	82	82	100,0%	980
Cemeteries/Crematoria	3 605	3 916	3 916	102	102	326	224	68,9%	3 916
Police									
Parks									
Public Open Space	-	4	4	-	-	0	0	100,0%	4
Nature Reserves	42	505	505	47	47	42	(5)	-12,4%	505
Public Ablution Facilities									
Markets	279	672	672	-	-	56	56	100,0%	672
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	6 219	7 026	7 026	-	-	586	586	100,0%	7 026
Indoor Facilities	2 050	2 330	2 330	-	-	194	194	100,0%	2 330
Outdoor Facilities	4 169	4 696	4 696	-	-	391	391	100,0%	4 696
Capital Spares									
Heritage assets	79	168	168	-	-	14	14	100,0%	168
Monuments									
Historic Buildings									
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	79	168	168	-	-	14	14	100,0%	168
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
Other assets	1 321	5 127	5 127	200	200	427	227	53,2%	5 127
Operational Buildings	1 321	5 127	5 127	200	200	427	227	53,2%	5 127
Municipal Offices	1 292	5 070	5 070	200	200	423	223	52,7%	5 070
Pay/Enquiry Points									
Building Plan Offices									
Workshops	26	46	46	-	-	4	4	100,0%	46
Yards									
Stores	2	9	9	-	-	1	1	100,0%	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		1 975	3 931	3 931	7	7	328	321	98,0%	3 931
Servitudes								-		
Licences and Rights		1 975	3 931	3 931	7	7	328	321	98,0%	3 931
Water Rights								-		
Effluent Licenses								-		
Solid Waste Licenses								-		
Computer Software and Applications		1 975	3 931	3 931	7	7	328	321	98,0%	3 931
Load Settlement Software Applications								-		
Unspecified								-		
Computer Equipment		3 503	4 065	4 065	23	23	339	316	93,2%	4 065
Computer Equipment		3 503	4 065	4 065	23	23	339	316	93,2%	4 065
Furniture and Office Equipment		444	1 199	1 199	-	-	100	100	100,0%	1 199
Furniture and Office Equipment		444	1 199	1 199	-	-	100	100	100,0%	1 199
Machinery and Equipment		15 402	24 213	24 213	-	-	2 018	2 018	100,0%	24 213
Machinery and Equipment		15 402	24 213	24 213	-	-	2 018	2 018	100,0%	24 213
Transport Assets		219	15 894	15 894	(3)	(3)	1 325	1 328	100,2%	15 894
Transport Assets		219	15 894	15 894	(3)	(3)	1 325	1 328	100,2%	15 894
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	148 484	223 989	223 989	6 093	6 093	18 666	12 573	67,4%	223 989

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		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		207 162	287 692	287 692	-	-	23 974	23 974	100,0%	287 692
Roads Infrastructure		60 880	96 260	96 260	-	-	8 022	8 022	100,0%	96 260
Roads		60 880	96 260	96 260	-	-	8 022	8 022	100,0%	96 260
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		37 042	49 997	49 997	-	-	4 166	4 166	100,0%	49 997
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		37 042	49 997	49 997	-	-	4 166	4 166	100,0%	49 997
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		68 566	93 480	93 480	-	-	7 790	7 790	100,0%	93 480
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		68 566	93 480	93 480	-	-	7 790	7 790	100,0%	93 480
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		40 675	47 956	47 956	-	-	3 996	3 996	100,0%	47 956
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		40 675	47 956	47 956	-	-	3 996	3 996	100,0%	47 956
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-

Rail Lines									
Rail Structures									
Rail Furniture									
Drainage Collection									
Storm water Conveyance									
Attenuation									
MV Substations									
LV Networks									
Capital Spares									
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps									
Piers									
Revetments									
Promenades									
Capital Spares									
Information and Communication Infrastructure									
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers									
Distribution Layers									
Capital Spares									
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities									
Halls	-	-	-	-	-	-	-	-	-
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating									
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property									
Non-revenue Generating									
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property									
Other assets	50 309	77 763	77 763	-	-	6 480	6 480	100,0%	77 763
Operational Buildings	50 309	77 763	77 763	-	-	6 480	6 480	100,0%	77 763
Municipal Offices	50 309	77 763	77 763	-	-	6 480	6 480	100,0%	77 763
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
	-	-	-	-	-	-	-	-	-

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	705	963	963	-	-	80	80	100,0%	963	
Furniture and Office Equipment										
Furniture and Office Equipment	947	1 117	1 117	-	-	93	93	100,0%	1 117	
Machinery and Equipment										
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets										
Transport Assets	458	72 466	72 466	-	-	6 039	6 039	100,0%	72 466	
Land										
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	259 580	440 000	440 000	-	-	36 667	36 667	100,0%	440 000

SUPPORTING TABLE SC13e

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

Description	Ref	2021/22	Budget Year 2022/23								
		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		-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-

Sand Pumps									
Piers									
Revetments									
Promenades									
Capital Spares									
Information and Communication Infrastructure									
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									
Community Assets	13 678	11 064	11 064	307	307	922	615	66,7%	11 064
Community Facilities	13 678	11 064	11 064	307	307	922	615	66,7%	11 064
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations	-	3 000	3 000	-	-	250	250	100,0%	3 000
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets	13 678	8 064	8 064	307	307	572	365	54,3%	8 064
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	-	3 000	3 000	-	-	250	250	100,0%	3 000
Operational Buildings		3 000	3 000			250	250	100,0%	3 000
Municipal Offices		3 000	3 000			250	250	100,0%	3 000
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		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>										
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
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	13 678	14 064	14 064	307	307	1 172	865	73,8%	14 064

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 July 2022 as per section 71 of the MFMA.