

CITY OF MATLOSANA

Date:

1 TO:.....

Author of the item: Lerato Sikhakhane

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

HEAD OF DIVISION: <u>L.V. Moloke</u>
SIGNED:
DATE: <u>2022/12/19</u>

Received by Deputy Director: Administration

Date and Time: 20/12/2022

Signature:

Director: Corporate Support	Date	<u>COMMENTS:</u>
	<u>20/12/2022</u>	<u>COMMENTS:</u>
Director: Planning & Human Settlements	Date	<u>COMMENTS:</u>
Director: Technical and Infrastructure	Date	<u>COMMENTS:</u>
Director: Community Development	Date	<u>COMMENTS:</u>
Director: Public Safety	Date	<u>COMMENTS:</u>
Director: Local Economic Development	Date	<u>COMMENTS:</u>

2 **MUNICIPAL MANAGER**

The item is supported.

Moloke
SIGNATURE

20/12/2022
DATE

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

MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 30 NOVEMBER 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 30 NOVEMBER 2022

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	YTD Budget 2022/23	NOVEMBER 2022/23 Actual	YTD Actual 2022/23	Variance Favourable (Unfavourable)
Total Revenue by Source	1,745,737,935	283,869,408	1,600,549,055	(145,188,880)
Total Operating Expenditure	1,773,141,623	202,514,918	1,014,214,182	(758,927,441)
SURPLUS/ (DEFICIT).	(27,403,688)	81,354,490	586,334,873	613,738,561

This is the fifth report for the 2022/2023 financial year that leads to expenditure of 57.20% against the year to date budget. The detailed reasons for the variances are outlined on table 18.

Cash management

Bank Balances	R 3,292,493
Call Investments	R 298,711,460
Cash and Cash Investments	R 302,003,953

Investment Portfolio: 30 November 2022

City of Matlosana

INSTITUTION	INTEREST RATE	NOVEMBER 2022	EXPLANATION
Call Investment			
ABSA: 3854	3,73%	7 232 913,95	WSIG
ABSA: 5047	4,70%	16 707 416,37	INEP
ABSA: 6177	6,75%	67 781 659,49	MIG
ABSA: 2264	4,70%	34 208 387,36	own
ABSA: 4682	6,65%	59 621 755,14	NDPG
ABSA: 4063	1,55%	1 782 463,46	EEDSM
ABSA: 1223	6,75%	53 364 779,73	HSDG
INVESTEC	3,30%	7 384 038,02	
FNB		26 092 885,60	COVID
NEDBANK	5,40%	18 641 028,03	HSDG
NEDBANK	5,40%	5 894 133,26	HSDG
TOTAL Call Investment		298 711 460,41	

Note: The R257.1 million Call investment is ring-fenced for Conditional Grants

Collection Rate & Outstanding Debtors

Total Outstanding Debtors	R 7,324,739,777
Debtors: Government	R 109,452,734
Debtors: Business	R 646,948,976
Debtors: Household	R 6 568,338,067

Note: The detailed Debtors Age analysis is outlined on Table 12. The collection rate as at 30 November 2022 is 59.59% compared to 68.16% as at 31 October 2022.

Creditors

Total Outstanding Creditors	R 2,898,600,058
ESKOM	R 1,574,443,955
Midvaal	R 1,178,906,771
Trade Creditors	R 140,765,470
Auditor General	R 4,483,862

Note: The detailed Creditors Age analysis is outlined on Table 13

Capital grant expenditure

	BUDGET 2022/23	November Expenditure Incl VAT 2022/23	YTD ACTUALS Incl VAT	YTD % Incl VAT
CAPITAL GRANT EXPENDITURE				
MIG	95 177 651	3 226 063	19 609 251	20,60
NDPG	30 000 000	4 654 194	6 527 165	21,76
INEP	29 064 000	422 625	1 644 768	5,66
WSIG	15 676 000		-	-
TOTAL	169 917 651	8 302 882	27 781 184	16,35

Note: The total Capital grants budget amounts to R 169.9 million. The total expenditure as at 30 November 2022 amounts to R 27.8 million, representing 16.35% of the total Capital budget. The capital spending is relatively low as compared to the 41.67% of the Year to date budget. The municipality is running a risk of Grants being withheld in the next tranche.

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 - M05 November

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									
Properly rates	451 441	507 345	507 345	37 943	231 977	211 394	20 583	10%	507 345
Service charges	1 901 216	2 308 170	2 308 170	186 989	863 934	961 738	(97 804)	-10%	2 308 170
Investment revenue	10 685	9 270	9 270	1 328	5 629	3 862	1 766	46%	9 270
Transfers and subsidies	511 231	561 824	561 824	564	215 144	234 093	(18 949)	-8%	561 824
Other own revenue	821 241	633 244	633 244	53 604	266 093	263 852	2 241	1%	633 244
Total Revenue (excluding capital transfers and contributions)	3 695 815	4 019 854	4 019 854	280 428	1 582 777	1 674 939	(92 162)	-6%	4 019 854
Employee costs	686 188	744 037	744 037	60 101	288 322	310 017	(21 695)	-7%	744 037
Remuneration of Councillors	34 189	39 456	39 456	2 965	14 824	16 440	(1 616)	-10%	39 456
Depreciation & asset impairment	383 480	440 000	440 000	60 518	151 294	183 333	(32 040)	-17%	440 000
Finance charges	117 080	10 123	10 123	102	545	4 218	(3 673)	-87%	10 123
Inventory consumed and bulk purchases	1 375 438	1 259 046	1 573 112	29 977	140 399	855 446	(515 046)	-79%	1 573 112
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	1 877 514	1 448 865	1 448 802	48 852	418 830	603 687	(184 858)	-31%	1 448 802
Total Expenditure	4 473 890	3 941 528	4 255 531	202 515	1 014 214	1 773 141	(758 927)	-43%	4 255 531
Surplus/(Deficit)	(778 075)	78 326	(235 677)	77 913	568 563	(98 203)	666 766	-679%	(235 677)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	156 811	169 918	169 918	3 441	17 772	70 799	(53 027)	-75%	169 918
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(621 264)	248 244	(65 759)	81 354	586 335	(27 404)	613 738	-2240%	(65 759)
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(621 264)	248 244	(65 759)	81 354	586 335	(27 404)	613 738	-2240%	(65 759)
Capital expenditure & funds sources									
Capital expenditure	152 541	217 038	217 038	1 767	20 666	90 432	(69 766)	-77%	217 038
Capital transfers recognised	145 097	169 918	169 918	1 052	17 990	70 799	(52 809)	-75%	169 918
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	7 444	47 120	47 120	715	2 677	19 633	(16 957)	-86%	47 120
Total sources of capital funds	152 541	217 038	217 038	1 767	20 666	90 432	(69 766)	-77%	217 038
Financial position									
Total current assets	1 734 431	1 328 063	1 328 063	-	2 760 460	-	-	-	1 328 063
Total non current assets	5 565 160	5 066 938	5 066 938	-	5 434 312	-	-	-	5 066 938
Total current liabilities	4 033 788	1 831 731	2 145 734	-	4 346 863	-	-	-	2 145 734
Total non current liabilities	42 018	81 274	81 274	-	38 099	-	-	-	81 274
Community wealth/Equity	4 841 579	4 233 752	4 233 752	-	3 820 236	-	-	-	4 233 752
Cash flows									
Net cash from (used) operating	2 152 140	59 754	59 754	4 882	1 109 340	24 896	(1 084 444)	-4356%	59 754
Net cash from (used) investing	(152 541)	(217 005)	(217 038)	(1 767)	(20 666)	(90 419)	(69 752)	77%	(217 005)
Net cash from (used) financing	-	1 500	-	-	-	625	625	100%	1 500
Cash/cash equivalents at the month/year end	1 804 197	155 104	153 572	-	1 802 399	245 957	(1 556 442)	-633%	557 975
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	267 969	386 837	162 471	6 507 463	-	-	-	-	7 324 740
Creditors Age Analysis									
Total Creditors	270 274	131 887	83 735	2 412 703	-	-	-	-	2 898 600

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 is clear that year to date actual operating revenue amounts to R1,600,549,055 and compares unfavourably with the pro rata budgeted figure of R1,745,737,935 a negative variance of R145,188,880 at the end of November 2022.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR NOVEMBER 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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		451 441	507 345	507 345	37 943	231 977	211 394	20 583	10%	507 345
Service charges - electricity revenue		957 447	1 127 210	1 127 210	57 565	400 442	469 671	(69 229)	-15%	1 127 210
Service charges - water revenue		650 602	783 676	783 676	97 957	320 346	326 531	(6 185)	-2%	783 676
Service charges - sanitation revenue		125 356	173 864	173 864	12 297	59 865	72 443	(12 578)	-17%	173 864
Service charges - refuse revenue		167 812	223 421	223 421	19 169	83 281	93 092	(9 811)	-11%	223 421
Rental of facilities and equipment		251 709	8 105	8 105	1 077	3 782	3 377	405	12%	8 105
Interest earned - external investments		10 685	9 270	9 270	1 328	5 629	3 862	1 766	46%	9 270
Interest earned - outstanding debtors		504 706	513 875	513 875	47 861	240 032	214 114	25 917	12%	513 875
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7 356	4 523	4 523	171	1 179	1 885	(706)	-37%	4 523
Licences and permits		8 023	10 384	10 384	758	3 410	4 327	(917)	-21%	10 384
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		511 231	561 824	561 824	564	215 144	234 093	(18 949)	-8%	561 824
Other revenue		48 745	96 358	96 358	3 737	17 682	40 149	(22 467)	-56%	96 358
Gains		701	-	-	-	9	-	9	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		3 695 815	4 019 854	4 019 854	280 428	1 582 777	1 674 939	(92 162)	-6%	4 019 854
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		156 811	169 918	169 918	3 441	17 772	70 799	(53 027)	(0)	169 918

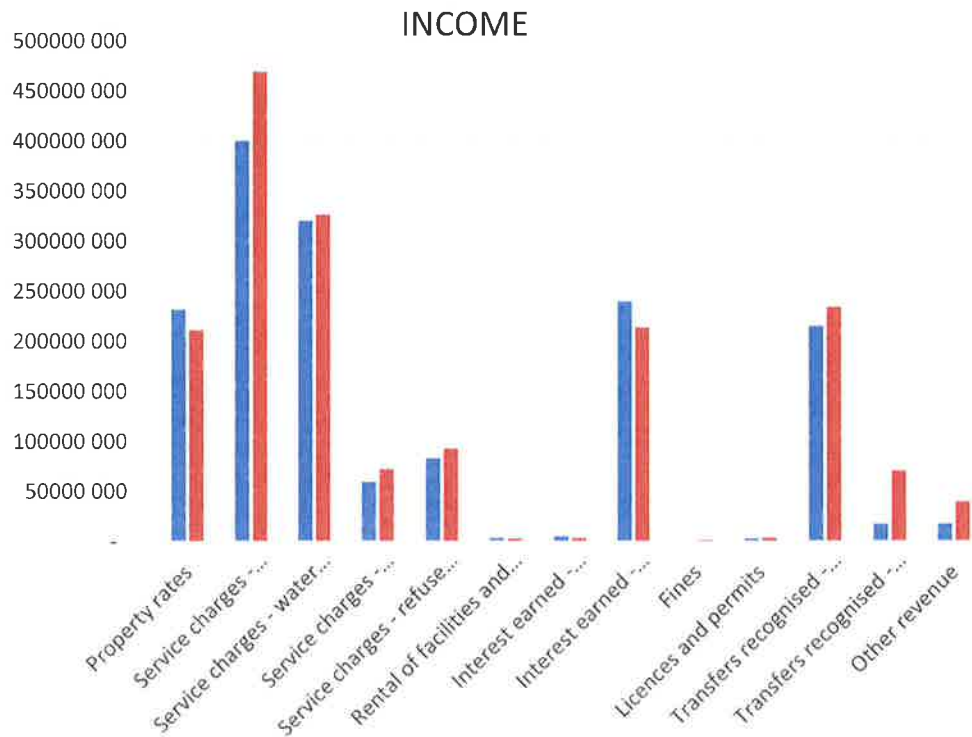
The YTD variance on revenue is mainly due to the following items:

- **Service charges – Electricity revenue 15% less:** The variance is as a result of the current implementation of load shedding by ESKOM
- **Service charges – Sanitation revenue 17% less:** Revenue was less than projected
- **Service charges – Refuse revenue 11% less:** Revenue was less than projected
- **Interest earned – Outstanding debtors 12% 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.
- **Fines, penalties & forfeits 37% less:** The budgeted amount consists of numerous items (e.g. traffic fines, court fines, illegal connection, etc.) in this instance under performance was mostly on non-collection of traffic fines which is due to lack of tools of trade (vehicles), shortage of staff and vacant positions that are not filled to date and also non-performance of appointed Back Office Service Provider.
- **License and Permits 21% less:** One of the reasons for under collection is 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 NOVEMBER 2022

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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									
Revenue - Functional										
<i>Governance and administration</i>		1 103 392	1 220 631	1 220 631	54 536	523 712	508 596	15 116	3%	1 220 631
Executive and council		952	2 829	2 829	107	831	1 179	(347)	-29%	2 829
Finance and administration		1 102 440	1 217 802	1 217 802	54 429	522 881	507 417	15 463	3%	1 217 802
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		325 340	99 627	99 627	2 585	14 105	41 511	(27 406)	-66%	99 627
Community and social services		263 727	4 350	4 350	92	866	1 813	(946)	-52%	4 350
Sport and recreation		29 670	14 872	14 872	46	103	6 197	(6 094)	-98%	14 872
Public safety		28 136	33 404	33 404	1 283	9 832	13 918	(4 086)	-29%	33 404
Housing		3 808	47 000	47 000	1 164	3 304	19 583	(16 280)	-83%	47 000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		70 959	57 038	57 038	3 473	13 546	23 766	(10 220)	-43%	57 038
Planning and development		9 993	10 763	10 763	1 035	3 723	4 485	(762)	-17%	10 763
Road transport		60 814	46 065	46 065	2 412	9 707	19 194	(9 486)	-49%	46 065
Environmental protection		152	210	210	25	116	88	28	32%	210
<i>Trading services</i>		2 316 072	2 785 219	2 785 219	220 367	1 040 907	1 160 508	(119 601)	-10%	2 785 219
Energy sources		1 017 620	1 209 703	1 209 703	62 307	424 427	504 043	(79 616)	-16%	1 209 703
Water management		879 796	1 018 229	1 018 229	115 827	414 926	424 262	(9 336)	-2%	1 018 229
Waste water management		143 840	207 797	207 797	12 775	61 550	86 582	(25 032)	-29%	207 797
Waste management		274 817	349 489	349 489	29 458	140 004	145 621	(5 617)	-4%	349 489
<i>Other</i>	4	36 863	27 258	27 258	2 910	8 279	11 357	(3 078)	-27%	27 258
Total Revenue - Functional	2	3 852 626	4 189 772	4 189 772	283 869	1 600 549	1 745 738	(145 189)	-8%	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. Year to date actual operating expenditure of R 1,014,214,182 compares unfavourably with the pro rata budgeted expenditure of R 1,773,141,623 a variance of R 758,927,441

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR NOVEMBER 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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										
Employee related costs		688 188	744 037	744 037	60 101	288 322	310 017	(21 695)	-7%	744 037
Remuneration of councillors		34 189	39 456	39 456	2 965	14 824	16 440	(1 616)	-10%	39 456
Debt impairment		1 302 816	788 344	788 344	18 201	225 982	328 477	(102 495)	-31%	788 344
Depreciation & asset impairment		383 480	440 000	440 000	60 518	151 294	183 333	(32 040)	-17%	440 000
Finance charges		117 080	10 123	10 123	102	545	4 218	(3 673)	-87%	10 123
Bulk purchases - electricity		874 375	1 088 924	1 088 924	9 471	26 636	453 718	(427 082)	-94%	1 088 924
Inventory consumed		501 063	170 122	484 188	20 507	113 763	201 727	(87 964)	-44%	484 188
Contracted services		335 867	435 466	435 296	21 269	103 198	181 424	(78 225)	-43%	435 296
Transfers and subsidies								-		
Other expenditure		216 986	225 054	225 161	9 382	89 650	93 787	(4 137)	-4%	225 161
Losses		21 845	-	-	-	-	-	-		-
Total Expenditure		4 473 890	3 941 528	4 255 531	202 515	1 014 214	1 773 141	(758 927)	-43%	4 255 531

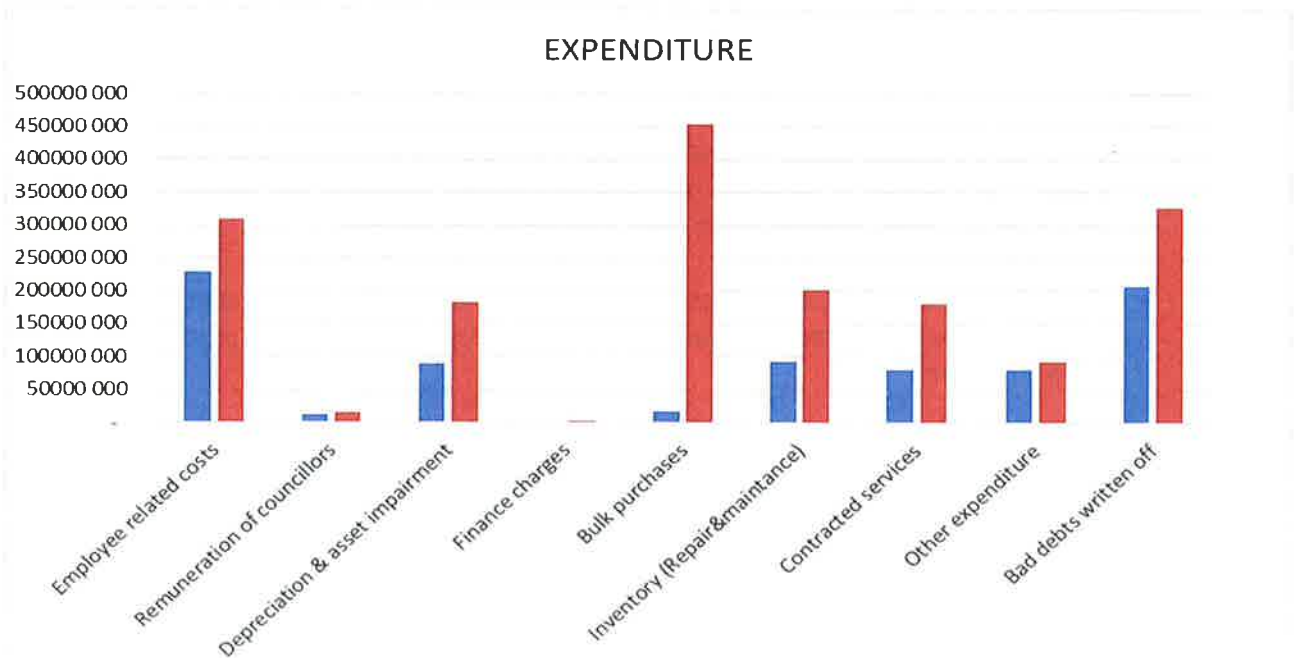
The variance on the expenditure against the YTD budget is mainly on the following items:

- **Inventory consumed 44% 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 94% 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 43% less:** under performance is due to the slow start of the financial year, the percentage will improve in the coming months
- **Debt Impairment 31% less:** Most of the Debt Impairment journals are done at the end of financial year.

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR NOVEMBER 2022

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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		1 206 014	746 226	746 226	59 298	253 981	310 929	(56 948)	-18%	746 226
Executive and council		279 619	431 089	431 089	26 366	129 050	179 621	(50 571)	-28%	431 089
Finance and administration		922 698	309 136	309 136	32 461	122 694	128 807	(6 112)	-5%	309 136
Internal audit		3 697	6 001	6 001	471	2 236	2 500	(265)	-11%	6 001
Community and public safety		296 946	383 563	383 813	41 224	139 430	159 894	(20 464)	-13%	383 813
Community and social services		63 816	116 557	116 557	11 660	32 816	48 566	(15 750)	-32%	116 557
Sport and recreation		90 892	100 852	100 852	15 581	44 506	42 022	2 484	6%	100 852
Public safety		138 930	159 088	159 088	12 636	55 051	66 287	(11 236)	-17%	159 088
Housing		3 206	6 903	7 153	1 347	7 047	2 951	4 096	139%	7 153
Health		101	162	162	-	10	67	(57)	-85%	162
Economic and environmental services		246 223	284 751	284 501	28 892	87 428	118 572	(31 144)	-26%	284 501
Planning and development		84 720	69 467	69 217	5 835	24 985	28 870	(3 885)	-13%	69 217
Road transport		161 979	213 300	213 300	22 980	61 912	88 875	(26 964)	-30%	213 300
Environmental protection		(476)	1 984	1 984	77	531	827	(296)	-36%	1 984
Trading services		2 700 663	2 501 039	2 815 042	71 074	527 181	1 172 935	(645 754)	-55%	2 815 042
Energy sources		1 148 407	1 629 984	1 629 984	16 131	187 128	679 160	(492 033)	-72%	1 629 984
Water management		1 046 263	417 355	731 358	20 647	187 230	304 733	(117 503)	-39%	731 358
Waste water management		218 936	200 674	200 674	19 994	76 882	83 614	(6 732)	-8%	200 674
Waste management		287 057	253 026	253 026	14 303	75 942	105 428	(29 486)	-28%	253 026
Other		24 043	25 948	25 948	2 028	6 195	10 812	(4 617)	-43%	25 948
Total Expenditure - Functional	3	4 473 890	3 941 528	4 255 531	202 515	1 014 214	1 773 142	(758 927)	-43%	4 255 531



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 NOVEMBER 2022

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

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										
Governance and administration		-	14 820	14 820	82	94	6 175	(6 081)	-98%	14 820
Executive and council		-	11 820	11 820	82	94	4 925	(4 831)	-98%	11 820
Finance and administration		-	3 000	3 000	-	-	1 250	(1 250)	-100%	3 000
Internal audit										
Community and public safety		25 390	19 431	19 431	633	782	8 096	(7 314)	-90%	19 431
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		25 390	10 431	10 431	-	-	4 346	(4 346)	-100%	10 431
Public safety		-	3 000	3 000	633	782	1 250	(468)	-37%	3 000
Housing		-	6 000	6 000	-	-	2 500	(2 500)	-100%	6 000
Health										
Economic and environmental services		50 195	57 182	53 682	685	9 768	22 553	(12 785)	-57%	53 682
Planning and development										
Road transport		50 195	57 182	53 682	685	9 768	22 553	(12 785)	-57%	53 682
Environmental protection										
Trading services		63 277	116 241	119 741	368	9 026	49 706	(40 681)	-82%	119 741
Energy sources		24 609	55 544	55 544	368	3 230	23 143	(19 913)	-86%	55 544
Water management		24 327	28 715	32 215	-	369	13 237	(12 868)	-97%	32 215
Waste water management		14 342	21 535	21 535	-	145	8 973	(8 828)	-98%	21 535
Waste management		-	10 447	10 447	-	5 282	4 353	929	21%	10 447
Other		13 678	9 364	9 364	-	996	3 902	(2 906)	-74%	9 364
Total Capital Expenditure - Functional Classification	3	152 541	217 038	217 038	1 767	20 666	90 432	(69 766)	-77%	217 038

NOTE: The total capital budget amounts to R 217 million. The expenditure as at 30 November 2022 amounts to R 20.7 million.

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

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

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		145 097	169 918	169 918	1 052	17 990	70 799	(52 809)	-75%	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		145 097	169 918	169 918	1 052	17 990	70 799	(52 809)	-75%	169 918
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		7 444	47 120	47 120	715	2 677	19 633	(16 957)	-86%	47 120
Total Capital Funding		152 541	217 038	217 038	1 767	20 666	90 432	(69 766)	-77%	217 038

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

MIG - Challenges

1. Delays from DWS to issue recommendation letter for Refurbishment of Sewer Pump Stations in KOSH AFA and there are not enough funds for critical and omitted scope of work as well as professional fees.

2. Slow rate of progress by the Contractors for:
 - Refurbishment of Electrical and Mechanical Equipment in the Water Pump Stations in KOSH
 - Extension of National Fresh Produce Market in Klerksdorp Phase2

3. Delays in SCM processes will resulting in late appointment of Contractors and unsatisfactory expenditure on the following projects for 2022/23 FY:
 - Jouberton Hot Spot areas HML (Phase 4) (9)
 - Alabama HML Ext. 4 & 5 (Phase 1) (5)

4. Delays in project registration for:
- Upgrading of Outfall Sewer in Jouberton and Alabama Extensions.
 - Development of Cell 3 of the Klerksdorp Landfill Site (Phase 2)
 - Jouberton/Kanana Bulk Water Supply (Phase 1) - Bulk Water Line

NDPG – Challenges

- Approved amount of professional fees has been depleted on the Construction of Jouberton Taxi Rank and not able to make any payment to the Consultant. Further, some of the key professional have partially suspended their services due to non-payment by the Municipality.

EEDSM – Challenges

- Delays in SCM processes will result in late appointment of Contractors and unsatisfactory expenditure on the following projects for 2022/23 FY:
Retrofit of Street Lighting with LED Lights (Phase 4)

WSIG – Challenges

- Poor performance by the Contractor on the Refurbishment of Jouberton Reservoir.

TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M05 November

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		1 831 206	65 145	65 145	334 729	65 145
Call investment deposits		(1 606 285)	333 248	333 248	398 028	333 248
Consumer debtors		484 523	632 866	632 866	964 754	632 866
Other debtors		986 440	243 161	243 161	1 010 032	243 161
Current portion of long-term receivables		7	29	29	(5)	29
Inventory		38 539	53 615	53 615	52 921	53 615
Total current assets		1 734 431	1 328 063	1 328 063	2 760 460	1 328 063
Non current assets						
Long-term receivables		-	33	33	-	33
Investments						
Investment property		349 865	257 100	257 100	349 865	257 100
Investments in Associate						
Property, plant and equipment		5 832 224	4 798 047	4 798 047	5 701 376	4 798 047
Biological						
Intangible		1 297	1 817	1 817	1 297	1 817
Other non-current assets		(618 226)	9 941	9 941	(618 226)	9 941
Total non current assets		5 565 160	5 066 938	5 066 938	5 434 312	5 066 938
TOTAL ASSETS		7 299 591	6 395 002	6 395 002	8 194 772	6 395 002
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		(5 042)	2 000	2 000	(5 042)	2 000
Consumer deposits		64 143	94 930	94 930	65 179	94 930
Trade and other payables		3 411 205	1 177 431	1 491 434	3 723 157	1 491 434
Provisions		563 482	557 371	557 371	563 570	557 371
Total current liabilities		4 033 788	1 831 731	2 145 734	4 346 863	2 145 734
Non current liabilities						
Borrowing		42 018	81 274	81 274	38 099	81 274
Provisions		-	-	-	-	-
Total non current liabilities		42 018	81 274	81 274	38 099	81 274
TOTAL LIABILITIES		4 075 805	1 913 005	2 227 008	4 384 962	2 227 008
NET ASSETS	2	3 223 786	4 481 996	4 167 993	3 809 810	4 167 993
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 841 579	4 233 752	4 233 752	3 820 236	4 233 752
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 841 579	4 233 752	4 233 752	3 820 236	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 30 November 2022 amounts to R3.8 billion

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

Cash Flow Statement doesn't show a true reflection due to the issues relating to the linkings on the Data Strings. The system Vendor is currently attending to it

Collection rate – The YTD collection rate as at 30 November 2022 is 59.59%. The collection rate has decreased by 8.57% from last month where 68.16% was achieved for the period ended 31 October 2022.

TABLE 10: ACTUAL CASH FLOW NOVEMBER 2022

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		419 736	365 289	365 289	26 708	160 742	152 204	8 539	6%	365 289
Service charges		1 351 237	1 685 932	1 685 932	89 217	424 208	702 472	(278 263)	-40%	1 685 932
Other revenue		3 785 533	237 037	237 037	87 509	1 456 159	98 765	#####	1374%	237 037
Transfers and Subsidies - Operational		479 886	561 824	561 824	-	217 313	234 093	(16 780)	-7%	561 824
Transfers and Subsidies - Capital		170 551	169 918	169 918	47 133	102 133	70 799	31 334	44%	169 918
Interest		21	108 337	108 337	3	8	45 140	(45 132)	-100%	108 337
Dividends										
Payments										
Suppliers and employees		(4 054 823)	(3 068 583)	(3 068 583)	(245 688)	(1 251 224)	(1 278 578)	(27 354)	2%	(3 068 583)
Finance charges										
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		2 152 140	59 754	59 754	4 882	1 109 340	24 896	#####	-4356%	59 754
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables		-	33	-	-	-	14	(14)	-100%	33
Decrease (increase) in non-current investments										
Payments										
Capital assets		(152 541)	(217 038)	(217 038)	(1 767)	(20 666)	(90 432)	(69 766)	77%	(217 038)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(152 541)	(217 005)	(217 038)	(1 767)	(20 666)	(90 419)	(69 752)	77%	(217 005)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/ refinancing										
Increase (decrease) in consumer deposits		-	1 500	-	-	-	625	(825)	-100%	1 500
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	1 500	-	-	-	625	625	100%	1 500
NET INCREASE/(DECREASE) IN CASH HELD		1 999 599	(155 751)	(157 284)	3 115	1 088 673	(64 898)			(155 751)
Cash/cash equivalents at beginning:		(195 402)	310 855	310 855	19 031	713 726	310 855			713 726
Cash/cash equivalents at month/year end:		1 804 197	155 104	153 572		1 802 399	245 957			557 975

NOTE: The cash and call Investments as at 30 November 2022 amounted to R302 million which consists of the following:

Bank balances: R3.3 million

Call investments: R298.7 million

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 1,411,930 were made, the total borrowings outstanding as at 30 November 2022 amounts to R 11,454,249

TABLE 11: ACTUAL BORROWING FOR NOVEMBER 2022

ANNEXURE A

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 7,324,739,777 as at 30 November 2022 compared to R 7,184,763,564 as at 31 October 2022.

Current to 30 days debt amounted to R 267,969,208 as at 30 November 2022 and has decreased with R 16,119,917 compared to R 284,089,125 as at 31 October 2022.

31 to 60 days debt increased with R 190,443,416; 61 to 90 days decreased with R 3,254,313 and 91 days and older debt as at 30 November 2022 amounted to R 6,507,462,656 and has decreased with R 31,092,973 compared to R 6,538,555,629 as at 31 November 2022.

Interest on debtors is also included in total debtors' book.

Debtors age analysis per debtor type

Government Debt R109,452,734 (1.5%)

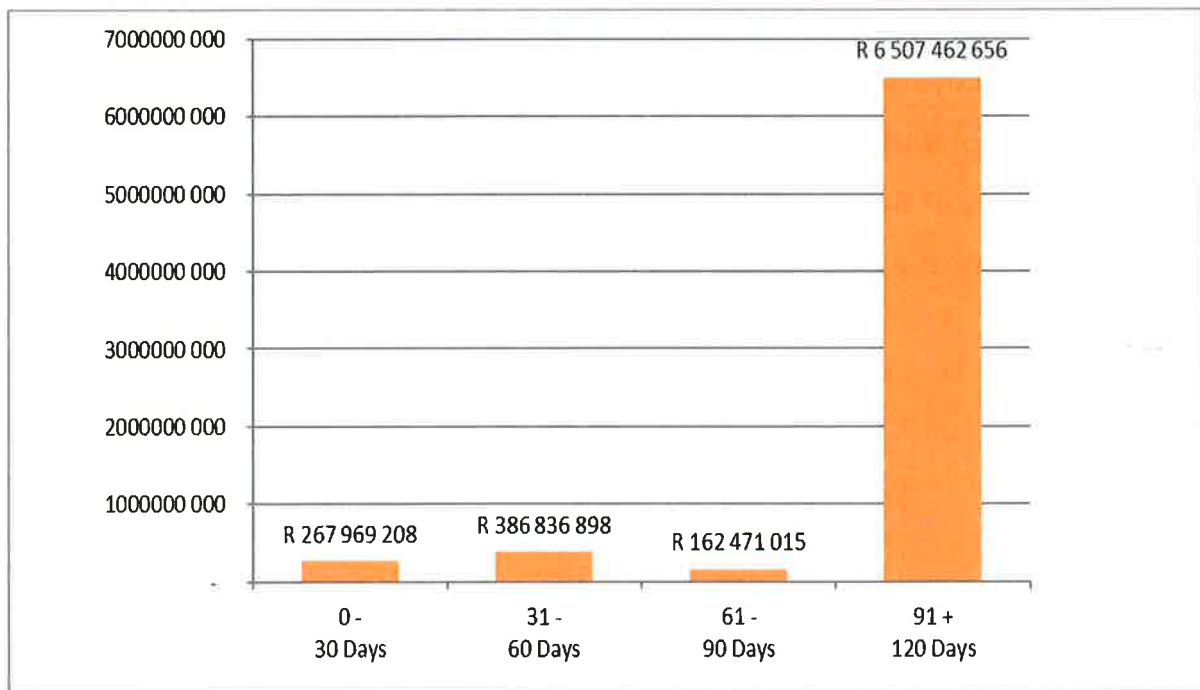
Business debtors' R 646,948,976 (8.8%)

Domestic debtors' R 6,568,338,067 (89.7%)

TABLE 12: OUTSTANDING DEBTORS AS AT 30 NOVEMBER 2022

DEBTOR'S AGE ANALYSIS - November 2022

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total
Debtors Age Analysis By Income Source					
Water Tariffs	87 091 890	259 060 472	51 546 131	2 295 739 157	2 693 437 651
Electricity Tariffs	66 797 240	35 328 577	25 513 797	445 795 896	573 435 510
Rates (Property Rates)	33 975 403	18 452 291	13 500 051	377 720 814	443 648 559
Sewerage/ Sanitation	9 282 400	7 016 706	6 495 856	329 042 742	351 837 703
Refuse Removal Tariffs	18 096 854	14 700 946	13 666 532	657 288 254	703 752 586
Other	52 725 421	52 277 906	51 748 649	2 401 875 792	2 558 627 769
Total By Income Source	267 969 208	386 836 898	162 471 015	6 507 462 656	7 324 739 777
Debtors Age Analysis By Customer Group					
Government	5 339 777	6 316 934	6 132 459	91 663 565	109 452 734
Business	63 674 634	34 047 421	17 836 190	531 390 731	646 948 976
Households	198 954 797	346 472 543	138 502 367	5 884 408 360	6 568 338 067
Other	-	-	-	-	-
Total By Customer Group	267 969 208	386 836 898	162 471 015	6 507 462 656	7 324 739 777



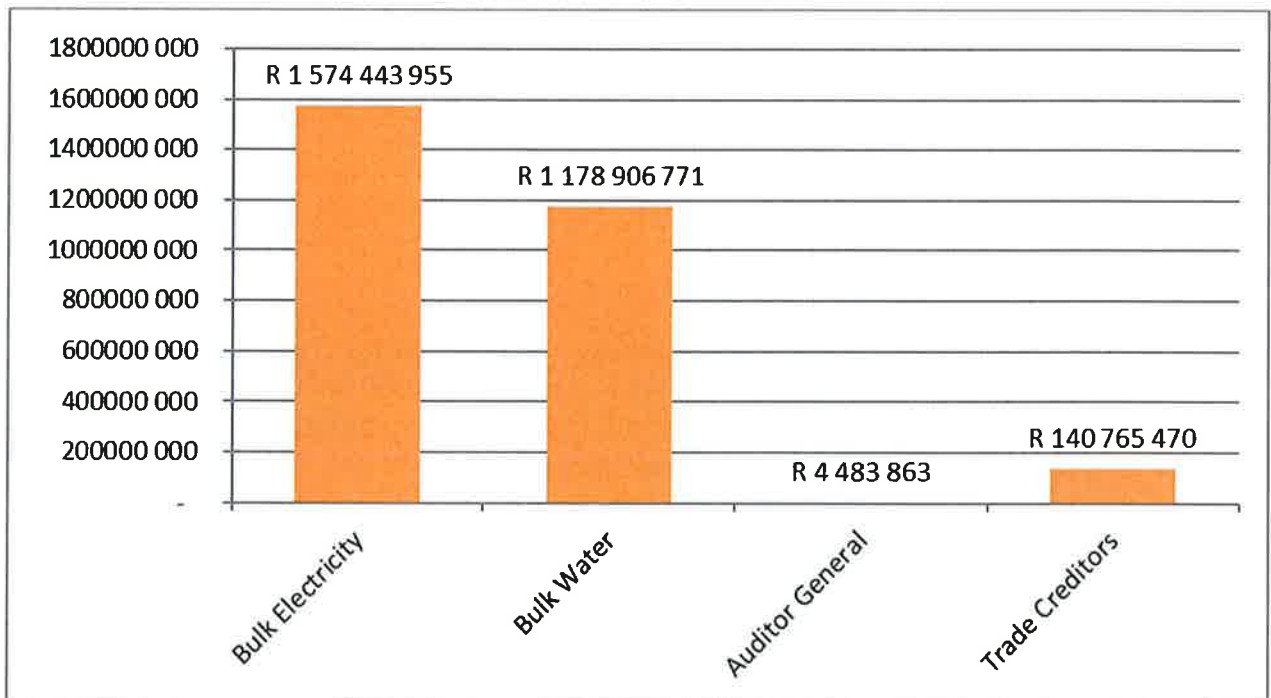
Note: According to the Debtors Age Analysis it is clear that the 89.7% of the total outstanding debt is owed by the Household.

3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 2,898,600,058 as at 30 November 2022 compared with the R 2,790,379,541 as at 31 October 2022 and increased with R 108,220,518

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

OUTSTANDING CREDITORS STATEMENT - NOVEMBER 2022						
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 +Days/Arreas	Total
Bulk Electricity	154 621 335	75 861 944	1 343 960 676	-	-	1 574 443 955
Bulk Water	104 421 039	50 710 868	51 528 860	972 246 004	-	1 178 906 771
Auditor General	4 481 463	18	17	2 365	-	4 483 863
Trade Creditors	6 750 611	5 314 163	32 206 496	96 494 200	-	140 765 470
Total	270 274 448	131 886 993	1 427 696 049	1 068 742 569	-	2 898 600 059



Note: According to the above information, the Municipality's highest outstanding creditor is ESKOM with the total outstanding amount of R1, 574 billion followed by Midvaal with the total outstanding amount of R1, 179 billion

3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 30 November 2022 is as set out in Table 14 below.

TABLE 14: INVESTMENTS AS AT 30 NOVEMBER 2022

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	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
Municipality														
ABSA		-	daily call	yes	Variable		-			198 414	720	(81 968)	123 533	240 699
INVESTEC		-	daily call	yes	Variable		-			7 346	38	-		7 384
SANLAM		2yrs	Policy	yes	Variable		-		2024/08/01	11 338		-		11 338
FNB		12months	Long term	yes	Variable		-		2022/06/30	68		-		68
FNB		-	daily call	yes	Variable		-			25 960	133			26 093
NEDBANK		-	daily call	yes	Variable		-			24 409	126			24 535
Municipality sub-total										267 534	1 018	(81 968)	123 533	310 117
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									267 534	1 018	(81 968)	123 533	310 117

Note: The municipality started the beginning of the month with total investments of R267,533,686 and after investments made of R123,533,000 and withdrawals of R81,967,676 closed with an investment balance of R310,116,992 includes collateral and long term investment 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 - M05 November

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:	1,2									
Operating Transfers and Grants										
National Government:		509 661	560 590	560 590	564	215 144	233 579	(18 435)	-7,9%	560 590
Energy Efficiency and Demand Side Management Grant		-	5 000	5 000	-	-	2 083	(2 083)	-100,0%	5 000
Equitable Share		484 096	545 300	545 300	-	212 667	227 208	(14 541)	-6,4%	545 300
Expanded Public Works Programme Integrated Grant		1 756	2 181	2 181	-	624	909	(285)	-31,3%	2 181
Local Government Financial Management Grant		3 123	3 100	3 100	53	293	1 292	(999)	-77,3%	3 100
Municipal Disaster Relief Grant		15 897	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4 789	5 009	5 009	511	1 560	2 087	(527)	-25,3%	5 009
Other transfers and grants [insert description]										
Provincial Government:		1 570	1 234	1 234	-	-	514	(514)	-100,0%	1 234
Capacity Building and Other Grants		1 570	1 234	1 234	-	-	514	(514)	-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	511 231	561 824	561 824	564	215 144	234 093	(18 949)	-8,1%	561 824
Capital Transfers and Grants										
National Government:		156 811	169 918	169 918	3 441	17 772	70 799	(53 027)	-74,9%	169 918
Integrated National Electrification Programme Grant		-	29 064	29 064	-	1 222	12 110	(10 888)	-89,9%	29 064
Municipal Infrastructure Grant		92 568	95 178	95 178	3 275	16 383	39 657	(23 274)	-58,7%	95 178
Neighbourhood Development Partnership Grant		55 743	30 000	30 000	166	166	12 500	(12 334)	-98,7%	30 000
Water Services Infrastructure Grant		8 500	15 676	15 676	-	-	6 532	(6 532)	-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	156 811	169 918	169 918	3 441	17 772	70 799	(53 027)	-74,9%	169 918
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	668 042	731 742	731 742	4 005	232 916	304 892	(71 977)	-23,6%	731 742

Note: The table reflect the YTD actual revenue amounts to R232.9million, against the YTD budget of R304.9million as at 30 November 2022. 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 - M05 November

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:		109 339	102 079	102 079	5 087	46 209	42 533	3 675	8,6%	102 079
Energy Efficiency and Demand Side Management Grant		22	4 549	4 549	-	-	1 895	(1 895)	-100,0%	4 549
Equitable Share		71 877	86 606	86 606	4 229	42 765	36 086	6 679	18,5%	86 606
Expanded Public Works Programme Integrated Grant		1 968	2 701	2 701	198	822	1 125	(303)	-27,0%	2 701
Local Government Financial Management Grant		21 708	3 100	3 100	47	447	1 292	(845)	-65,4%	3 100
Municipal Disaster Relief Grant		8 661	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 103	5 124	5 124	613	2 175	2 135	40	1,9%	5 124
Provincial Government:		755	1 256	1 256	-	2	523	(521)	-99,6%	1 256
Capacity Building and Other Grants		755	1 256	1 256	-	2	523	(521)	-99,6%	1 256
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		110 095	103 335	103 335	5 087	46 211	43 056	3 155	7,3%	103 335
Capital expenditure of Transfers and Grants										
National Government:		145 097	169 918	169 918	1 052	17 990	70 799	(52 809)	-74,6%	169 918
Integrated National Electrification Programme Grant		-	29 064	29 064	368	1 430	12 110	(10 680)	-88,2%	29 064
Municipal Disaster Relief Grant		9 663	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		79 512	95 178	95 178	685	14 931	39 657	(24 727)	-62,4%	95 178
Neighbourhood Development Partnership Grant		48 530	30 000	30 000	-	1 629	12 500	(10 871)	-87,0%	30 000
Water Services Infrastructure Grant		7 391	15 676	15 676	-	-	6 532	(6 532)	-100,0%	15 676
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		145 097	169 918	169 918	1 052	17 990	70 799	(52 809)	-74,6%	169 918
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		255 191	273 253	273 253	6 139	64 201	113 856	(49 655)	-43,6%	273 253

Note: The table reflect the YTD actual expenditure incurred amounting to R64.2 million, against the YTD budget of R113.8million as at 30 November 2022.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 288.3 million spent as at 30 November 2022
- Council Remuneration – R 14.8 million spent as at 30 November 2022

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		21 698	24 558	24 558	1 861	9 328	10 232	(904)	-9%	24 558
Pension and UIF Contributions		1 394	2 246	2 246	148	721	936	(215)	-23%	2 246
Medical Aid Contributions		6	18	18	-	-	8	(8)	-100%	18
Mobv Vehicle Allowance										
Cellphone Allowance		3 390	2 858	2 858	285	1 425	1 191	234	20%	2 858
Housing Allowances										
Other benefits and allowances		7 701	9 775	9 775	670	3 350	4 073	(723)	-18%	9 775
Sub Total - Councillors		34 189	39 456	39 456	2 965	14 824	16 440	(1 616)	-10%	39 456
% increase	4		15,4%	15,4%						15,4%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	5 333	10 803	10 803	257	(259)	4 501	(4 760)	-106%	10 803
Pension and UIF Contributions		10	16	16	1	3	7	(3)	-52%	16
Medical Aid Contributions		57	50	50	5	25	21	4	20%	50
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Mobv Vehicle Allowance		659	1 364	1 364	24	144	568	(424)	-75%	1 364
Cellphone Allowance		20	211	211	-	-	88	(88)	-100%	211
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	8	8	-	-	3	(3)	-100%	8
Payments in lieu of leave		100	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 179	12 452	12 452	287	(86)	5 188	(5 275)	-102%	12 452
% increase	4		101,5%	101,5%						101,5%
Other Municipal Staff										
Basic Salaries and Wages		424 493	476 456	476 296	36 644	181 263	198 503	(17 240)	-9%	476 296
Pension and UIF Contributions		87 036	95 974	95 974	7 446	37 216	39 989	(2 774)	-7%	95 974
Medical Aid Contributions		38 294	44 045	44 045	3 202	16 010	18 352	(2 342)	-13%	44 045
Overtime		61 810	25 944	26 104	5 521	26 625	10 830	15 795	146%	26 104
Performance Bonus		33 145	38 047	38 047	4 794	14 015	15 853	(1 838)	-12%	38 047
Mobv Vehicle Allowance										
Cellphone Allowance		996	1 410	1 410	111	554	588	(33)	-6%	1 410
Housing Allowances		6 549	7 861	7 861	528	2 659	3 275	(616)	-19%	7 861
Other benefits and allowances		15 497	27 666	27 666	1 112	6 974	11 528	(4 554)	-40%	27 666
Payments in lieu of leave		3 902	14 184	14 184	456	3 092	5 910	(2 818)	-48%	14 184
Long service awards		(501)	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	8 790	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		680 010	731 586	731 586	59 814	288 409	304 829	(16 420)	-5%	731 586
% increase	4		7,6%	7,6%						7,6%
Total Parent Municipality		720 378	783 493	783 493	63 066	303 146	326 457	(23 311)	-7%	783 493

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M05 November 2022					
Ref	Description	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands					
1	Revenue By Source				
	Service Charges: Electricity	(69,229,165)	-15%	The variance is as a result of the current implementation of load shedding by Eskom	
	Service Charges: Sanitation	(12,578,187)	-17%	Revenue was less than projected	
	Service Charges: Refuse	(9,811,333)	-11%	Revenue was less than projected	
	Interest earned – external investment	1,766,356	46%	The Municipality has invested more funds than expected.	
	Interest earned – outstanding debtors	25,917,439	12%	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.	
	License and Permits	(916,649)	-21%	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	(705,909)	-37%	The budget made up of numerous items (e.g. traffic fines, court fines, illegal connection, etc.) in this instance under performance was mostly on non-collection of traffic fines which is due to lack of tools of trade (vehicles), shortage of staff and vacant positions that are not filled to date and also non-performance of appointed Back Office Service Provider.	
2	Expenditure by Type				
	Inventory consumed	(87,964,366)	-44%	Inventory consumed includes Bulk Water, expenditure is lower due to the outstanding Midvaal invoices, the Municipality is struggling to meet the obligation due to low collection rate.	
	Bulk Purchases - electricity	(427,081,892)	-94%	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	(78,225,500)	-43%	Actual expenditure incurred was less than projection	
	Debt Impairment	(102,494,919)	-31%	Most of the Debt Impairment journals are done at the end of the financial year	

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November

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		2,6%	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		71,2%	29,8%	37,2%	98,3%	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	43,0%	72,5%	61,9%	63,5%	61,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		5,6%	21,7%	18,6%	16,9%	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		39,8%	21,8%	21,8%	124,8%	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		18,6%	18,5%	18,5%	18,2%	18,5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3,1%	5,6%	5,6%	3,9%	5,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13,5%	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 - M05 November

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	12 712	18 086	18 086	1 500	1 500	18 086	16 587	91,7%	1%
August	12 712	18 086	18 086	7 809	9 309	36 173	26 864	74,3%	4%
September	12 712	18 086	18 086	6 509	15 818	54 259	38 442	70,8%	7%
October	12 712	18 086	18 086	3 082	18 899	72 346	53 447	73,9%	9%
November	12 712	18 086	18 086	1 767	20 666	90 432	69 766	77,1%	10%
December	12 712	18 086	18 086	-		108 519	-		
January	12 712	18 086	18 086	-		126 605	-		
February	12 712	18 086	18 086	-		144 692	-		
March	12 712	18 086	18 086	-		162 778	-		
April	12 712	18 086	18 086	-		180 865	-		
May	12 712	18 086	18 086	-		198 951	-		
June	12 712	18 086	18 086	-		217 038	-		
Total Capital expenditure	152 541	217 038	217 038	20 666					

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 - M05

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	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		107 989	171 357	171 357	1 052	18 794	71 399	52 605	73,7%	171 357
Roads Infrastructure		50 195	57 182	53 682	685	9 768	22 553	12 785	56,7%	53 682
Roads		50 195	57 182	53 682	685	9 768	22 553	12 785	56,7%	53 682
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		20 538	53 944	53 944	368	3 230	22 477	19 247	85,6%	53 944
Power Plants										
HV Substations		7 444	22 000	22 000	-	1 800	9 167	7 367	80,4%	22 000
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		13 093	29 064	29 064	368	1 430	12 110	10 680	88,2%	29 064
LV Networks			2 880	2 880	-		1 200	1 200	100,0%	2 880
Capital Spares										
Water Supply Infrastructure		28 398	28 715	32 215	-	369	13 237	12 868	97,2%	32 215
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations		4 071	-	-	-	-	-	-	-	-
Water Treatment Works										
Bulk Mains		20 668	13 504	17 004	-	369	6 900	6 530	94,7%	17 004
Distribution		3 659	15 210	15 210	-	-	6 338	6 338	100,0%	15 210
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		8 858	21 069	21 069	-	145	8 779	8 634	98,4%	21 069
Pump Station		3 659	-	5 569	-	-	696	696	100,0%	5 569
Reticulation		5 199	21 069	15 500	-	145	8 083	7 938	98,2%	15 500
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	10 447	10 447	-	5 282	4 353	(929)	-21,3%	10 447
Landfill Sites										
Waste Transfer Stations			10 447	10 447	-	5 282	4 353	(929)	-21,3%	10 447
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Community Assets		25 390	15 431	15 431	-	-	6 430	6 430	100,0%	15 431
Community Facilities		-	5 000	5 000	-	-	2 083	2 083	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	-	-	2 083	2 083	100,0%	5 000
Nature Reserves										

Sport and Recreation Facilities	25 390	10 431	10 431	-	-	4 346	4 346	100,0%	10 431	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	25 390	10 431	10 431	-	-	4 346	4 346	100,0%	10 431	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	520	520	-	-	217	217	100,0%	520	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	520	520	-	-	217	217	100,0%	520	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	520	520	-	-	217	217	100,0%	520	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	2 000	2 000	47	59	833	774	92,9%	2 000	
Furniture and Office Equipment	-	2 000	2 000	47	59	833	774	92,9%	2 000	
Machinery and Equipment	-	4 600	4 600	35	35	1 917	1 881	98,2%	4 600	
Machinery and Equipment	-	4 600	4 600	35	35	1 917	1 881	98,2%	4 600	
Transport Assets	-	7 000	7 000	-	-	2 917	2 917	100,0%	7 000	
Transport Assets	-	7 000	7 000	-	-	2 917	2 917	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	133 379	200 908	200 908	1 134	18 888	83 712	64 823	77,4%	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	-	-	861	861	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	-	-	667	667	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	-	-	667	667	100,0%	1 600	
Capital Spares											
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		5 483	466	466	-	-	194	194	100,0%	466	
Pump Station											
Reticulation											
Waste Water Treatment Works		5 483	466	466	-	-	194	194	100,0%	466	
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	-	-	861	861	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 - M05

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	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		92 816	156 185	156 035	14 272	50 006	65 058	15 052	23,1%	156 035
Roads Infrastructure		14 286	48 376	48 376	5 038	7 022	20 157	13 134	65,2%	48 376
Roads		14 034	47 744	47 744	4 840	6 824	19 893	13 069	65,7%	47 744
Road Structures										
Road Furniture		251	632	632	198	198	263	65	24,7%	632
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		45 970	69 691	69 691	5 574	26 236	29 038	2 802	9,7%	69 691
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		330	278	278	-	228	116	(112)	-96,8%	278
MV Switching Stations		3	115	115	-	-	48	48	100,0%	115
MV Networks										
LV Networks		45 637	69 298	69 298	5 574	26 007	28 874	2 867	9,9%	69 298
Capital Spares										
Water Supply Infrastructure		25 146	17 565	17 565	1 846	7 688	7 319	(369)	-5,0%	17 565
Dams and Weirs										
Boreholes										
Reservoirs		945	3 494	3 494	857	2 215	1 456	(759)	-52,1%	3 494
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		24 201	14 070	14 070	989	5 473	5 863	390	6,6%	14 070
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		7 415	20 553	20 403	1 813	9 061	8 545	(515)	-6,0%	20 403
Pump Station										
Reticulation		5 540	10 903	10 753	195	6 782	4 524	(2 258)	-49,9%	10 753
Waste Water Treatment Works		1 875	9 650	9 650	1 618	2 278	4 021	1 742	43,3%	9 650
Outfall Sewers										

Community Assets	2 500	13 208	13 208	1 113	4 788	5 503	716	13,0%	13 208
Community Facilities	415	6 181	6 181	140	1 753	2 576	823	31,9%	6 181
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums	28	104	104	-	36	43	8	17,7%	104
Galleries									
Theatres									
Libraries	417	980	980	52	77	408	332	81,3%	980
Cemeteries/Crematoria	(209)	3 916	3 916	88	1 569	1 632	63	3,9%	3 916
Police									
Parks									
Public Open Space	-	4	4	-	-	2	2	100,0%	4
Nature Reserves	90	505	505	-	72	211	138	65,7%	505
Public Ablution Facilities									
Markets	89	672	672	-	-	280	280	100,0%	672
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	2 085	7 026	7 026	972	3 034	2 928	(107)	-3,8%	7 026
Indoor Facilities	670	2 330	2 330	219	465	971	506	52,1%	2 330
Outdoor Facilities	1 415	4 696	4 696	753	2 570	1 957	(613)	-31,3%	4 696
Capital Spares									
Heritage assets	79	168	168	-	-	70	70	100,0%	168
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas	79	168	168	-	-	70	70	100,0%	168
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
Other assets	1 131	5 127	5 177	92	567	2 143	1 576	73,5%	5 177
Operational Buildings	1 131	5 127	5 177	92	567	2 143	1 576	73,5%	5 177
Municipal Offices	1 102	5 070	5 120	92	543	2 119	1 576	74,4%	5 120
Pay/Enquiry Points									
Building Plan Offices									
Workshops	26	48	48	-	24	20	(4)	-19,5%	48
Yards									
Stores	2	9	9	-	-	4	4	100,0%	9
Laboratories									
Intangible Assets	1 337	3 931	3 931	11	497	1 638	1 140	69,6%	3 931
Servitudes									
Licences and Rights	1 337	3 931	3 931	11	497	1 638	1 140	69,6%	3 931
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	1 337	3 931	3 931	11	497	1 638	1 140	69,6%	3 931
Load Settlement Software Applications									
Unspecified									
Computer Equipment	3 389	4 065	4 065	65	576	1 694	1 118	66,0%	4 065
Computer Equipment	3 389	4 065	4 065	65	576	1 694	1 118	66,0%	4 065
Furniture and Office Equipment	427	1 199	1 199	1 002	1 002	500	(503)	-100,6%	1 199
Furniture and Office Equipment	427	1 199	1 199	1 002	1 002	500	(503)	-100,6%	1 199
Machinery and Equipment	11 385	24 213	24 213	220	4 068	10 089	6 021	59,7%	24 213
Machinery and Equipment	11 385	24 213	24 213	220	4 068	10 089	6 021	59,7%	24 213
Transport Assets	2 557	15 894	15 894	-	160	6 623	6 463	97,6%	15 894
Transport Assets	2 557	15 894	15 894	-	160	6 623	6 463	97,6%	15 894
Land	-	-	-	-	-	-	-	-	-
Land									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Repairs and Maintenance Expenditure	1	115 619	223 989	223 889	16 775	61 683	93 317	33,9%	223 889

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	Ref	2021/22			Budget Year 2022/23					Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		281 187	287 692	287 692	46 529	116 322	119 872	3 549	3,0%	287 692
Roads Infrastructure		92 856	96 260	96 260	14 460	36 150	40 108	3 958	9,9%	96 260
Roads		92 856	96 260	96 260	14 460	36 150	40 108	3 958	9,9%	96 260
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		56 338	49 997	49 997	9 288	23 219	20 832	(2 387)	-11,5%	49 997
Power Plants		567	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		55 771	49 997	49 997	9 288	23 219	20 832	(2 387)	-11,5%	49 997
LV Networks		-	-	-	-	-	-	-		-
Capital Spares										
Water Supply Infrastructure		130 774	93 480	93 480	12 295	30 737	38 950	8 214	21,1%	93 480
Dams and Weirs		84	-	-	-	-	-	-		-
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		130 690	93 480	93 480	12 295	30 737	38 950	8 214	21,1%	93 480
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		1 219	47 956	47 956	10 487	26 217	19 981	(6 235)	-31,2%	47 956
Pump Station										
Reticulation		232	47 956	47 956	10 487	26 217	19 981	(6 235)	-31,2%	47 956
Waste Water Treatment Works		987	-	-	-	-	-	-		-
Outfall Sewers										
Other assets		78 177	77 763	77 763	13 030	32 574	32 401	(173)	-0,5%	77 763
Operational Buildings		78 177	77 763	77 763	13 030	32 574	32 401	(173)	-0,5%	77 763
Municipal Offices		78 177	77 763	77 763	13 030	32 574	32 401	(173)	-0,5%	77 763
Computer Equipment		716	963	963	163	408	401	(7)	-1,8%	963
Computer Equipment		716	963	963	163	408	401	(7)	-1,8%	963
Furniture and Office Equipment		22 139	1 117	1 117	295	737	465	(271)	-58,3%	1 117
Furniture and Office Equipment		22 139	1 117	1 117	295	737	465	(271)	-58,3%	1 117
Machinery and Equipment		954	-	-	-	-	-	-		-
Machinery and Equipment		954	-	-	-	-	-	-		-
Transport Assets		94	72 466	72 466	501	1 253	30 194	28 941	95,9%	72 466
Transport Assets		94	72 466	72 466	501	1 253	30 194	28 941	95,9%	72 466
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Depreciation	1	383 480	440 000	440 000	60 518	151 294	183 333	32 040	17,5%	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									
Community Assets		13 678	11 064	11 064	633	1 778	4 610	2 832	61,4%	11 064
Community Facilities		13 678	11 064	11 064	633	1 778	4 610	2 832	61,4%	11 064
Halls								-		
Centres								-		
Crèches								-		
Clinics/Care Centres								-		
Fire/Ambulance Stations								-		
Testing Stations		-	3 000	3 000	633	782	1 250	468	37,4%	3 000
Markets		13 678	8 064	8 064	-	996	3 360	2 364	70,4%	8 064
Other assets		-	3 000	3 000	-	-	1 250	1 250	100,0%	3 000
Operational Buildings		-	3 000	3 000	-	-	1 250	1 250	100,0%	3 000
Municipal Offices		-	3 000	3 000	-	-	1 250	1 250	100,0%	3 000
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	633	1 778	5 860	4 082	69,7%	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 November 2022 as per section 71 of the MFMA.

