

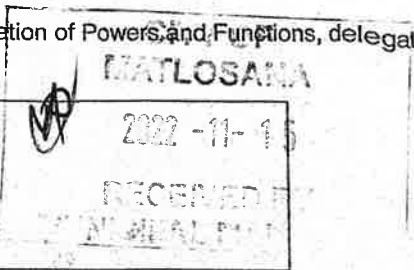

CITY OF MATLOSANA

Date: 2022/11/14

1 TO: mm

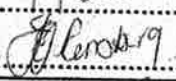
Author of the item: Leseego Molokc

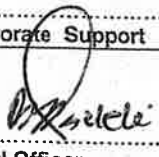
Attached hereto an item for you to consider in terms of the Delegation of Powers and Functions, delegated power serial number

HEAD OF DIVISION: TO SERGALA	
SIGNED: 	
DATE: 14/11/2022	

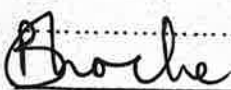
Received by Deputy Director: Administration

Date and Time: 14/11/2022

Signature: 

Director: Corporate Support	Date	COMMENTS:
	14/11/2022	
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

17/11/2022
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 31 OCTOBER 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 OCTOBER 2022

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	YTD Budget 2022/23	OCTOBER 2022/23 Actual	YTD Actual 2022/23	Variance Favourable (Unfavourable)
Total Revenue by Source	1,396,590,348	249,132,908	1,316,679,646	(79,910,702)
Total Operating Expenditure	1,418,513,195	134,652,816	811,699,264	(606,813,931)
SURPLUS/ (DEFICIT).	(21,922,847)	114,480,093	504,980,382	(526,903,229)

This is the fourth report for the 2022/2023 financial year that leads to expenditure of 57.22% against the year to date budget, and revenue of 94.28% against the year to date budget. The detailed reasons for the variances are outlined on table 18.

Cash management

Bank Balances	R 2,487,233
Call Investments	R 256,128,155
Cash and Cash Investments	R 258,615,388

Investment Portfolio: 31 October 2022

City of Matlosana

INSTITUTION	INTEREST RATE	OCTOBER 2022	EXPLANATION
Call Investment			
ABSA: 3854	3,73%	7 213 946,68	WSIG
ABSA: 5047	4,70%	8 666 425,62	INEP
ABSA: 6177	6,75%	38 608 007,21	MIG
ABSA: 2264	4,70%	38 692 444,30	own
ABSA: 4682	6,65%	50 361 489,11	NDPG
ABSA: 4063	1,55%	1 774 851,05	EEDSM
ABSA: 1223	6,75%	53 096 388,40	HSDG
INVESTEC	3,30%	7 346 300,18	
FNB		25 959 531,84	COVID
NEDBANK	5,40%	18 545 000,37	HSDG
NEDBANK	5,40%	5 863 770,08	HSDG
TOTAL Call Investment		256 128 154,84	

Note: The R210.1 million Call investment is ring-fenced for Conditional Grants

Collection Rate & Outstanding Debtors

Total Outstanding Debtors	R 7,184,763,564
Debtors: Government	R 107,945,266
Debtors: Business	R 648,083,281
Debtors: Household	R 6 428,735,017

Note: The detailed Debtors Age analysis is outlined on Table 12. The collection rate as at 31 October 2022 is 68.16% compared to 81.59% as at 30 September 2022. The decrease on the collection rate is due to the credit controls that were not put in place during October month.

Creditors

Total Outstanding Creditors	R 2,790,379,541
ESKOM	R 1,504,381,292
Midvaal	R 1,141,686,426
Trade Creditors	R 140,940,368
Auditor General	R 3,371,455

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

Capital grant expenditure

	BUDGET 2022/23	October Expenditure Incl VAT 2022/23	YTD ACTUALS Incl VAT	YTD % Incl VAT
CAPITAL GRANT EXPENDITURE				
MIG	95 177 651	3 274 810	16 383 188	17,21
NDPG	30 000 000	166 347	1 872 971	6,24
INEP	29 064 000		1 222 143	4,21
WSIG	15 676 000		-	-
TOTAL	169 917 651	3 441 157	19 478 302	11,46

Capital grants expenditure is at 11.46% as at 31 October 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 - M04 October

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	451 441	507 345	507 345	35 261	194 034	169 115	24 919	15%	507 345
Service charges	1 901 216	2 308 170	2 308 170	151 215	676 945	769 390	(92 445)	-12%	2 308 170
Investment revenue	10 685	9 270	9 270	2 515	4 300	3 090	1 210	39%	9 270
Transfers and subsidies	511 231	561 824	561 824	637	214 580	187 275	27 306	15%	561 824
Other own revenue	821 241	633 244	633 244	55 956	212 409	211 081	1 408	1%	633 244
Total Revenue (excluding capital transfers and contributions)	3 695 815	4 019 854	4 019 854	245 584	1 302 349	1 339 951	(37 602)	-3%	4 019 854
Employee costs	686 188	744 037	744 037	56 871	228 221	248 014	(19 792)	-8%	744 037
Remuneration of Councillors	34 189	39 456	39 456	2 965	11 859	13 152	(1 293)	-10%	39 456
Depreciation & asset impairment	383 480	440 000	440 000	–	90 776	146 667	(55 890)	-38%	440 000
Finance charges	117 080	10 123	10 123	108	443	3 375	(2 931)	-87%	10 123
Inventory consumed and bulk purchases	1 375 438	1 259 046	1 573 049	39 045	110 422	524 350	(413 928)	-79%	1 573 049
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	1 848 597	1 448 865	1 448 865	35 664	369 977	482 956	(112 979)	-23%	1 448 865
Total Expenditure	4 444 972	3 941 528	4 255 531	134 653	811 699	1 418 513	(606 814)	-43%	4 255 531
Surplus/(Deficit)	(749 157)	78 326	(235 677)	110 931	490 650	(78 562)	569 212	-725%	(235 677)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	156 811	169 918	169 918	3 549	14 331	56 639	(42 309)	-75%	169 918
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(592 346)	248 244	(65 759)	114 480	504 980	(21 923)	526 903	-2403%	(65 759)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(592 346)	248 244	(65 759)	114 480	504 980	(21 923)	526 903	-2403%	(65 759)
Capital expenditure & funds sources									
Capital expenditure	152 541	217 038	217 038	3 082	18 899	72 346	(53 447)	-74%	217 038
Capital transfers recognised	145 097	169 918	169 918	2 992	16 938	56 639	(39 702)	-70%	169 918
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	7 444	47 120	47 120	89	1 962	15 707	(13 745)	-88%	47 120
Total sources of capital funds	152 541	217 038	217 038	3 082	18 899	72 346	(53 447)	-74%	217 038
Financial position									
Total current assets	1 765 807	1 328 063	1 328 063	–	2 624 296	–	–	–	1 328 063
Total non current assets	5 565 160	5 066 938	5 066 938	–	5 493 062	–	–	–	5 066 938
Total current liabilities	4 036 245	1 831 731	2 145 734	–	4 320 590	–	–	–	2 145 734
Total non current liabilities	42 018	81 274	81 274	–	39 015	–	–	–	81 274
Community wealth/Equity	4 841 579	4 233 752	4 233 752	–	3 766 047	–	–	–	4 233 752
Cash flows									
Net cash from (used) operating	2 152 122	59 754	59 754	270 734	1 105 954	19 916	(1 086 038)	-5453%	59 754
Net cash from (used) investing	(152 541)	(217 005)	(217 038)	(3 082)	(18 899)	(72 335)	(53 436)	74%	(217 005)
Net cash from (used) financing	–	1 500	–	–	–	500	500	100%	1 500
Cash/cash equivalents at the month/year end	1 804 180	155 104	153 572	–	1 694 270	258 937	(1 435 333)	-554%	451 464
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	284 089	196 393	165 725	6 538 556	–	–	–	–	7 184 764
Creditors Age Analysis									
Total Creditors	190 262	137 778	205 065	2 257 274	–	–	–	–	2 790 380

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 (R 1,316,679,646) and compares favourably with the pro rata budgeted figure of (R 1,396,590,348) a negative variance of R 79,910,702 at the end of October 2022.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR OCTOBER 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

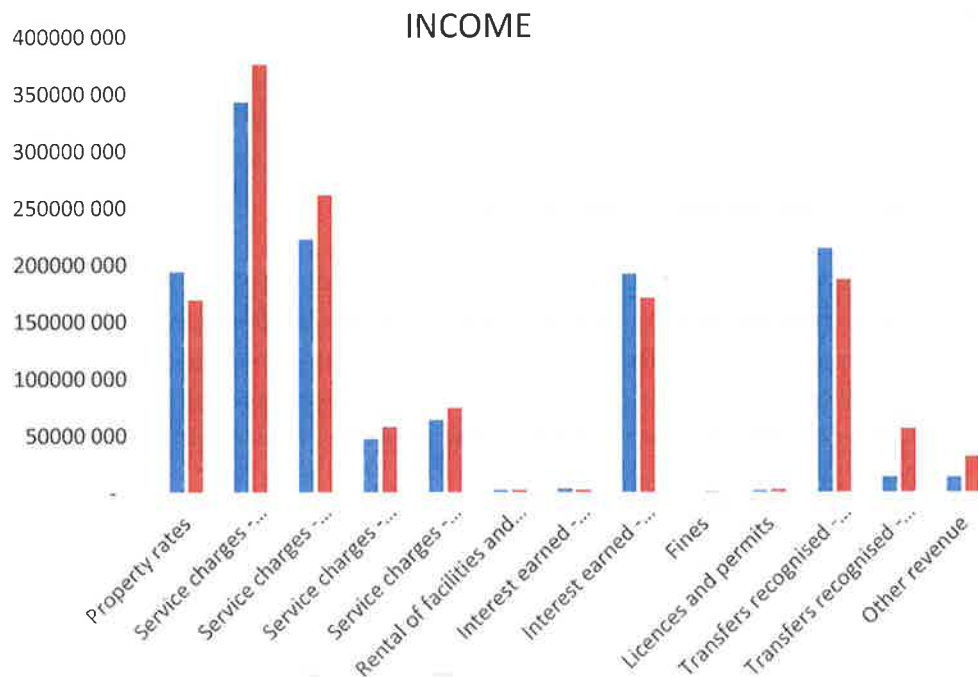
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		451 441	507 345	507 345	35 261	194 034	169 115	24 919	15%	507 345
Service charges - electricity revenue		957 447	1 127 210	1 127 210	80 263	342 876	375 737	(32 860)	-9%	1 127 210
Service charges - water revenue		650 602	783 676	783 676	47 429	222 389	261 225	(38 836)	-15%	783 676
Service charges - sanitation revenue		125 356	173 864	173 864	10 529	47 568	57 955	(10 387)	-18%	173 864
Service charges - refuse revenue		167 812	223 421	223 421	12 995	64 112	74 474	(10 362)	-14%	223 421
Rental of facilities and equipment		251 709	8 105	8 105	741	2 705	2 702	3	0%	8 105
Interest earned - external investments		10 685	9 270	9 270	2 515	4 300	3 090	1 210	39%	9 270
Interest earned - outstanding debtors		504 706	513 875	513 875	49 080	192 171	171 291	20 879	12%	513 875
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7 356	4 523	4 523	373	1 008	1 508	(500)	-33%	4 523
Licences and permits		8 023	10 384	10 384	784	2 652	3 461	(810)	-23%	10 384
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		511 231	561 824	561 824	637	214 580	187 275	27 306	15%	561 824
Other revenue		48 745	96 358	96 358	4 972	13 945	32 119	(18 174)	-57%	96 358
Gains		701	-	-	6	9	-	9	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		3 695 815	4 019 854	4 019 854	245 584	1 302 349	1 339 951	(37 602)	-3%	4 019 854
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		156 811	169 918	169 918	3 549	14 331	56 639	(42 309)	(0)	169 918

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

- **Property Rates 15% 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 - Water revenue 15% 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 18% less:** Revenue was less than projected
- **Service charges – Refuse revenue 14% less:** Revenue was less than projected
- **Interest earned – external investment 39% more:** The municipality has invested more funds than expected in the month of October.
- **Transfers and subsidies 15% more:** All Grants received were in line with the approved schedule from National Treasury in terms of the Division of Revenue Act.
- **License and Permits 23% 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.
- **Fines, penalties & forfeits 33% 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.

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR OCTOBER 2022
 NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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									
Revenue - Functional										
<i>Governance and administration</i>		1 103 392	1 220 631	1 220 631	52 972	469 176	406 877	62 299	15%	1 220 631
Executive and council		952	2 829	2 829	300	724	943	(219)	-23%	2 829
Finance and administration		1 102 440	1 217 802	1 217 802	52 672	468 452	405 934	62 518	15%	1 217 802
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		325 340	99 627	99 627	3 757	11 520	33 209	(21 689)	-65%	99 627
Community and social services		263 727	4 350	4 350	275	775	1 450	(675)	-47%	4 350
Sport and recreation		29 670	14 872	14 872	48	57	4 957	(4 901)	-99%	14 872
Public safety		28 136	33 404	33 404	2 856	8 549	11 135	(2 586)	-23%	33 404
Housing		3 808	47 000	47 000	578	2 140	15 867	(13 527)	-86%	47 000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		70 959	57 038	57 038	4 556	10 073	19 013	(8 939)	-47%	57 038
Planning and development		9 993	10 763	10 763	800	2 688	3 588	(900)	-25%	10 763
Road transport		60 814	46 065	46 065	3 708	7 295	15 355	(8 060)	-52%	46 065
Environmental protection		152	210	210	48	90	70	20	29%	210
<i>Trading services</i>		2 316 072	2 785 219	2 785 219	186 016	820 540	928 406	(107 866)	-12%	2 785 219
Energy sources		1 017 620	1 209 703	1 209 703	84 934	362 119	403 234	(41 115)	-10%	1 209 703
Water management		879 796	1 018 229	1 018 229	66 999	299 099	339 410	(40 310)	-12%	1 018 229
Waste water management		143 840	207 797	207 797	10 831	48 775	69 266	(20 491)	-30%	207 797
Waste management		274 817	349 489	349 489	23 252	110 546	116 496	(5 950)	-5%	349 489
<i>Other</i>	4	36 863	27 258	27 258	1 833	5 370	9 086	(3 716)	-41%	27 258
Total Revenue - Functional	2	3 852 626	4 189 772	4 189 772	249 133	1 316 680	1 396 590	(79 911)	-6%	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 811,699,264 compares unfavourably with the pro rata budgeted expenditure of R 1,418,513,195 a variance of R 606,813,931

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR OCTOBER 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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		686 188	744 037	744 037	56 871	228 221	248 014	(19 792)	-8%	744 037
Remuneration of councillors		34 189	39 456	39 456	2 965	11 859	13 152	(1 293)	-10%	39 456
Debt impairment		1 273 898	788 344	788 344	3 595	207 781	262 781	(55 001)	-21%	788 344
Depreciation & asset impairment		383 480	440 000	440 000	-	90 776	146 667	(55 890)	-38%	440 000
Finance charges		117 080	10 123	10 123	108	443	3 375	(2 931)	-87%	10 123
Bulk purchases - electricity		874 375	1 088 924	1 088 924	8 303	17 166	362 975	(345 809)	-95%	1 088 924
Inventory consumed		501 063	170 122	484 125	30 742	93 256	161 375	(68 119)	-42%	484 125
Contracted services		335 867	435 466	435 466	19 148	81 929	145 156	(63 227)	-44%	435 466
Transfers and subsidies								-		
Other expenditure		216 986	225 054	225 054	12 921	80 268	75 019	5 249	7%	225 054
Losses		21 845	-	-	-	-	-	-		-
Total Expenditure		4 444 972	3 941 528	4 255 531	134 653	811 699	1 418 513	(606 814)	-43%	4 255 531

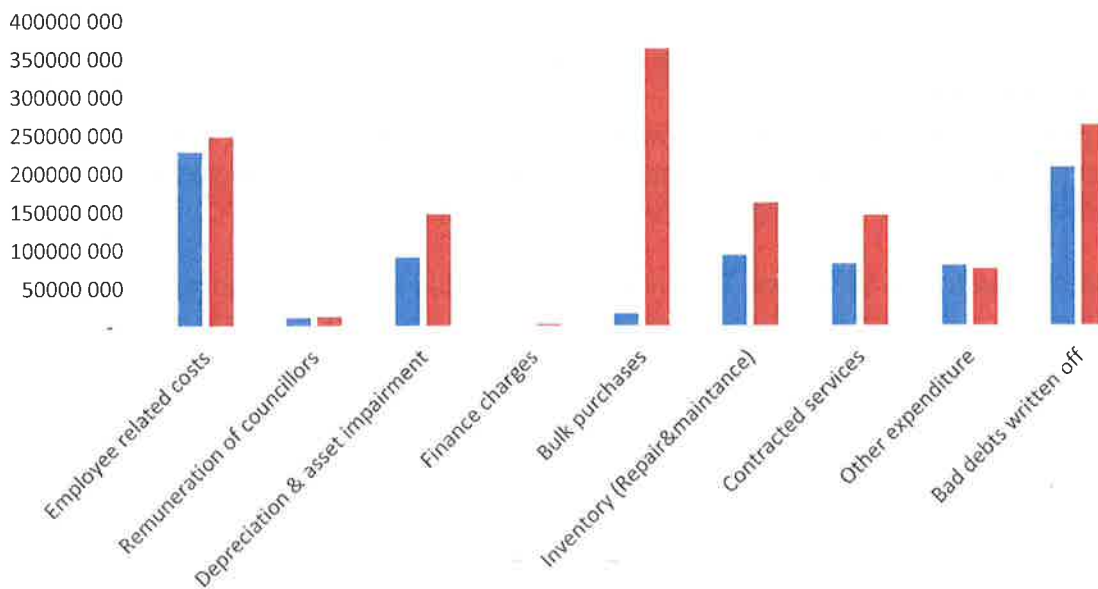
- **The variance on the expenditure against the YTD budget is mainly on the following items:**
- **Inventory consumed 42% less:** Inventory consumed includes Bulk Water, expenditure is lower due to the outstanding Midvaal invoices, the Municipality is struggling to meet the obligation due to financial constraints.
- **Bulk Purchases 95% 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 44% less:** under performance is due to the slow start of the financial year, the percentage will improve in the coming months
- **Debt Impairment 21% less:** Most of the Debt Impairment journals are done at the end of financial year.
- **Depreciation & Asset Impairment 38% less:** Under performance is due to the October journals that where not processed.

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR OCTOBER 2022

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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										
Expenditure - Functional											
Governance and administration		1 193 685	746 226	746 226	33 532	194 683	248 743	(54 060)	-22%	746 226	
Executive and council		279 619	431 089	431 089	18 850	102 684	143 697	(41 013)	-29%	431 089	
Finance and administration		910 369	309 136	309 136	14 226	90 234	103 046	(12 812)	-12%	309 136	
Internal audit		3 697	6 001	6 001	457	1 765	2 000	(235)	-12%	6 001	
Community and public safety		296 946	383 563	383 813	24 753	98 206	127 905	(29 699)	-23%	383 813	
Community and social services		63 816	116 557	116 557	4 231	21 156	38 853	(17 697)	-46%	116 557	
Sport and recreation		90 892	100 852	100 852	8 430	28 925	33 618	(4 693)	-14%	100 852	
Public safety		138 930	159 088	159 088	10 234	42 414	53 030	(10 615)	-20%	159 088	
Housing		3 206	6 903	7 153	1 855	5 700	2 351	3 349	142%	7 153	
Health		101	162	162	3	10	54	(44)	-81%	162	
Economic and environmental services		246 223	284 751	284 501	8 905	58 536	94 868	(36 332)	-38%	284 501	
Planning and development		84 720	69 467	69 217	4 081	19 151	23 106	(3 956)	-17%	69 217	
Road transport		161 979	213 300	213 300	4 723	38 932	71 100	(32 168)	-45%	213 300	
Environmental protection		(476)	1 984	1 984	101	454	661	(208)	-31%	1 984	
Trading services		2 684 075	2 501 039	2 815 042	66 641	456 107	938 348	(482 241)	-51%	2 815 042	
Energy sources		1 146 005	1 629 984	1 629 984	20 292	170 997	543 328	(372 332)	-69%	1 629 984	
Water management		1 036 161	417 355	731 358	26 135	166 583	243 786	(77 203)	-32%	731 358	
Waste water management		217 457	200 674	200 674	7 818	56 888	66 891	(10 004)	-15%	200 674	
Waste management		284 451	253 026	253 026	12 395	61 639	84 342	(22 703)	-27%	253 026	
Other		24 043	25 948	25 948	821	4 167	8 649	(4 482)	-52%	25 948	
Total Expenditure - Functional	3	4 444 972	3 941 528	4 255 531	134 653	811 699	1 418 513	(606 814)	-43%	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 OCTOBER 2022

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

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	74	12	4 940	(4 928)	-100%	14 820
Executive and council		-	11 820	11 820	74	12	3 940	(3 928)	-100%	11 820
Finance and administration		-	3 000	3 000	-	-	1 000	(1 000)	-100%	3 000
Internal audit										
Community and public safety		25 390	19 431	19 431	-	150	6 477	(6 327)	-98%	19 431
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		25 390	10 431	10 431	-	-	3 477	(3 477)	-100%	10 431
Public safety		-	3 000	3 000	-	150	1 000	(850)	-85%	3 000
Housing		-	6 000	6 000	-	-	2 000	(2 000)	-100%	6 000
Health										
Economic and environmental services		50 195	57 182	53 682	2 091	9 083	18 106	(9 023)	-50%	53 682
Planning and development										
Road transport		50 195	57 182	53 682	2 091	9 083	18 106	(9 023)	-50%	53 682
Environmental protection										
Trading services		63 277	116 241	119 741	228	8 658	39 702	(31 043)	-78%	119 741
Energy sources		24 609	55 544	55 544	15	2 863	18 515	(15 652)	-85%	55 544
Water management		24 327	28 715	32 215	68	369	10 526	(10 157)	-96%	32 215
Waste water management		14 342	21 535	21 535	145	145	7 178	(7 034)	-98%	21 535
Waste management		-	10 447	10 447	-	5 282	3 482	1 799	52%	10 447
Other		13 678	9 364	9 364	689	996	3 121	(2 125)	-68%	9 364
Total Capital Expenditure - Functional Classification	3	152 541	217 038	217 038	3 082	18 899	72 346	(53 447)	-74%	217 038

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

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

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	2 992	16 938	56 639	(39 702)	-70%	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	2 992	16 938	56 639	(39 702)	-70%	169 918
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		7 444	47 120	47 120	89	1 962	15 707	(13 745)	-88%	47 120
Total Capital Funding		152 541	217 038	217 038	3 082	18 899	72 346	(53 447)	-74%	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:
 - Paving of Taxi Routes and Storm-Water Drainage in Khuma (Phase 9)
 - 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

5. Omission of the CPA provision on the BOQ for the Construction of New Sports Complex in Khuma

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.

INEP – Challenges

- Delays in SCM processes resulted in late appointment of Contractor and unsatisfactory expenditure on the project

TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M04 October

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		1 831 189	65 145	65 145	429 130	65 145
Call investment deposits		(1 606 285)	333 248	333 248	284 579	333 248
Consumer debtors		515 917	632 866	632 866	856 057	632 866
Other debtors		986 440	243 161	243 161	1 003 768	243 161
Current portion of long-term receivables		7	29	29	(2)	29
Inventory		38 539	53 615	53 615	50 765	53 615
Total current assets		1 765 807	1 328 063	1 328 063	2 624 296	1 328 063
Non current assets						
Long-term receivables		-	33	33	-	33
Investments						
Investment property		325 865	257 100	257 100	325 865	257 100
Investments in Associate						
Property, plant and equipment		5 832 224	4 798 047	4 798 047	5 760 126	4 798 047
Biological						
Intangible		1 297	1 817	1 817	1 297	1 817
Other non-current assets		(594 226)	9 941	9 941	(594 226)	9 941
Total non current assets		5 565 160	5 066 938	5 066 938	5 493 062	5 066 938
TOTAL ASSETS		7 330 967	6 395 002	6 395 002	8 117 358	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	64 943	94 930
Trade and other payables		3 413 663	1 177 431	1 491 434	3 697 138	1 491 434
Provisions		563 482	557 371	557 371	563 551	557 371
Total current liabilities		4 036 245	1 831 731	2 145 734	4 320 590	2 145 734
Non current liabilities						
Borrowing		42 018	81 274	81 274	39 015	81 274
Provisions		-	-	-	-	-
Total non current liabilities		42 018	81 274	81 274	39 015	81 274
TOTAL LIABILITIES		4 078 263	1 913 005	2 227 008	4 359 605	2 227 008
NET ASSETS	2	3 252 704	4 481 996	4 167 993	3 757 753	4 167 993
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 841 579	4 233 752	4 233 752	3 766 047	4 233 752
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 841 579	4 233 752	4 233 752	3 766 047	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 October 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 31 October 2022 is 68.16%. The collection rate has decreased by 13.44% from last month where 81.59% was achieved for the period ended 30 September 2022. The decrease on the collection rate is due to the credit controls that were not put in place during October month.

TABLE 10: ACTUAL CASH FLOW OCTOBER 2022

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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										
Properly rates		419 718	365 289	365 289	26 316	134 034	121 763	12 271	10%	365 289
Service charges		1 351 237	1 685 932	1 685 932	86 750	334 992	561 977	(226 986)	-40%	1 685 932
Other revenue		3 785 533	237 037	237 037	458 252	1 368 649	79 012	#####	1632%	237 037
Transfers and Subsidies - Operational		479 886	561 824	561 824	-	217 313	187 275	30 038	16%	561 824
Transfers and Subsidies - Capital		170 551	169 918	169 918	-	55 000	56 639	(1 639)	-3%	169 918
Interest		21	108 337	108 337	3	5	36 112	(36 107)	-100%	108 337
Dividends										
Payments										
Suppliers and employees		(4 054 823)	(3 068 583)	(3 068 583)	(300 586)	(1 004 039)	(1 022 862)	(18 823)	2%	(3 068 583)
Finance charges										
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		2 152 122	59 754	59 754	270 734	1 105 954	19 916	#####	-5453%	59 754
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables		-	33	-	-	-	11	(11)	-100%	33
Decrease (increase) in non-current investments										
Payments										
Capital assets		(152 541)	(217 038)	(217 038)	(3 082)	(18 899)	(72 346)	(53 447)	74%	(217 038)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(152 541)	(217 005)	(217 038)	(3 082)	(18 899)	(72 335)	(53 436)	74%	(217 005)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/ret financing										
Increase (decrease) in consumer deposits		-	1 500	-	-	-	500	(500)	-100%	1 500
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	1 500	-	-	-	500	500	100%	1 500
NET INCREASE/ (DECREASE) IN CASH HELD		1 999 582	(155 751)	(157 284)	267 652	1 087 055	(51 919)			(155 751)
Cash/cash equivalents at beginning:		(195 402)	310 855	310 855	106 493	607 215	310 855			607 215
Cash/cash equivalents at month/year end:		1 804 180	155 104	153 572		1 694 270	258 937			451 464

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 1,122,456 were made, the total borrowings outstanding as at 30 September 2022 amounts to R 11,743,723

TABLE 11: ACTUAL BORROWING FOR OCTOBER 2022

ANNEXURE A

ANNEXURE A
31 OCTOBER 2022

Borrowing Reference No	Start Date	End Date	Borrowing Period Years	Original Loan	Lender	Purpose	% Interest Rate (2 dec) Per Annum	Interest Paid This quarter	Opening Balance 01/07/2022	Debt Repaid or Re-deemed	Additional Principal Accrued	Balance at 31/10/2022
ANNUITY LOANS												
NW11182	1/10/1998	30/09/2018	20	7435456	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
NW13637	1/10/2000	30/09/2020	20	3951600	Development Bank of SA	Provision of Infrastructure	15.6	0.00	0.00	0.00	0.00	0.00
NW103627/1	1/11/2010	1/11/2025	15	35269878	Development Bank of SA	Provision of Infrastructure	14.75	443 339.68	12 866 178.72	1 122 486.05	0.00	11 743 722.67
10806	30/09/1999	30/09/2019	20	5597000	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
10812	30/09/1999	30/09/2019	20	7477000	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
10813	30/09/1999	30/09/2019	20	5780000	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
TOTAL ANNUITIES									12 866 178.72	1 122 486.05	0.00	11 743 722.67

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 7,184,763,564 as at 31 October 2022 compared to R 7,084,104,664 as at 30 September 2022.

Current to 30 days debt amounted to R 284,089,125 as at 31 October 2022 and has increased with R 403,560 compared to R 283,685,565 as at 30 September 2022.

31 to 60 days debt increased with R 11,101,093; 61 to 90 days decreased with R 50,785,188 and 91 days and older debt as at 31 October 2022 amounted to R 6,538,555,629 and has increased with R 139,939,435 compared to R 7,084,104,664 as at 30 September 2022.

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

Debtors age analysis per debtor type

Government Debt R107,945,266 (1.5%)

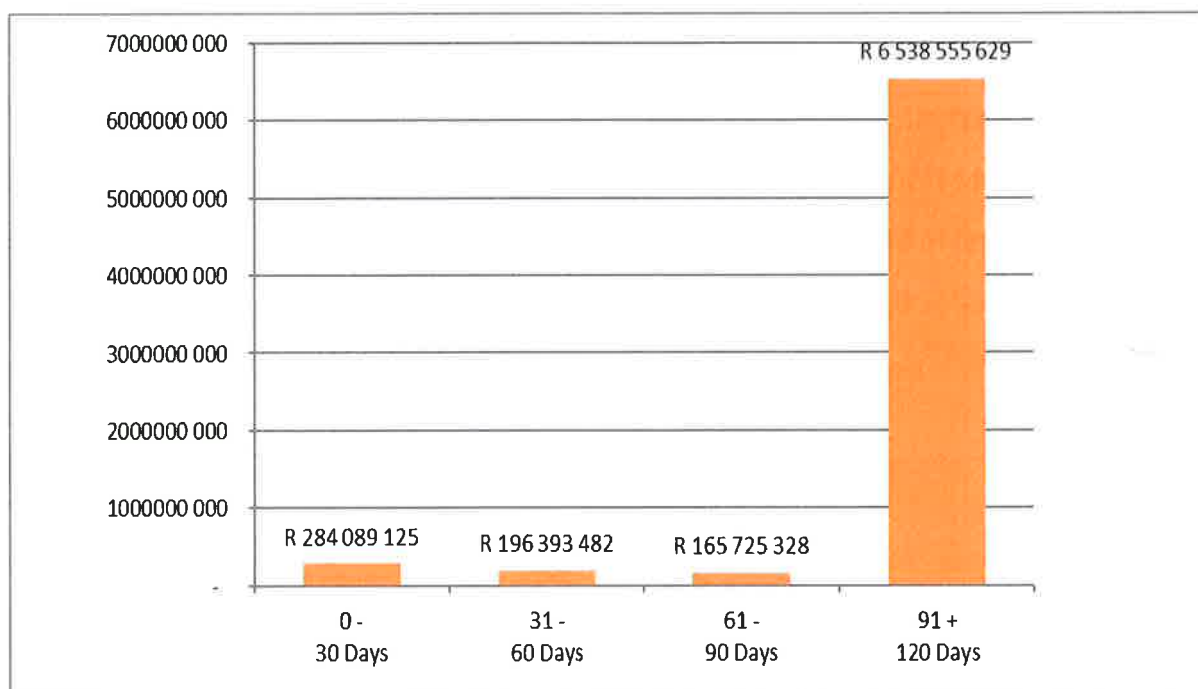
Business debtors' R 648,083,281 (9%)

Domestic debtors' R 6,428,735,017 (89.5%)

TABLE 12: OUTSTANDING DEBTORS AS AT 31 OCTOBER 2022

**ANNEXURE D
DEBTOR'S AGE ANALYSIS - October 2022**

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total
Debtors Age Analysis By Income Source					
Water Tariffs	74 625 291	57 761 839	54 067 075	2 425 269 477	2 611 723 682
Electricity Tariffs	76 840 746	45 965 996	22 989 968	439 081 735	584 878 445
Rates (Property Rates)	35 904 594	16 861 334	14 398 165	368 817 172	435 981 265
Sewerage/ Sanitation	9 800 839	7 351 283	6 767 857	322 439 895	346 359 874
Refuse Removal Tariffs	18 675 669	14 859 918	13 884 958	642 040 761	689 461 306
Other	68 241 986	53 593 113	53 617 305	2 340 906 589	2 516 358 992
Total By Income Source	284 089 125	196 393 482	165 725 328	6 538 555 629	7 184 763 564
Debtors Age Analysis By Customer Group					
Government	6 875 477	6 291 663	5 621 801	89 156 324	107 945 266
Business	65 217 009	36 083 537	18 898 902	527 883 834	648 083 281
Households	211 996 639	154 018 282	141 204 625	5 921 515 470	6 428 735 017
Other					
Total By Customer Group	284 089 125	196 393 482	165 725 328	6 538 555 629	7 184 763 564



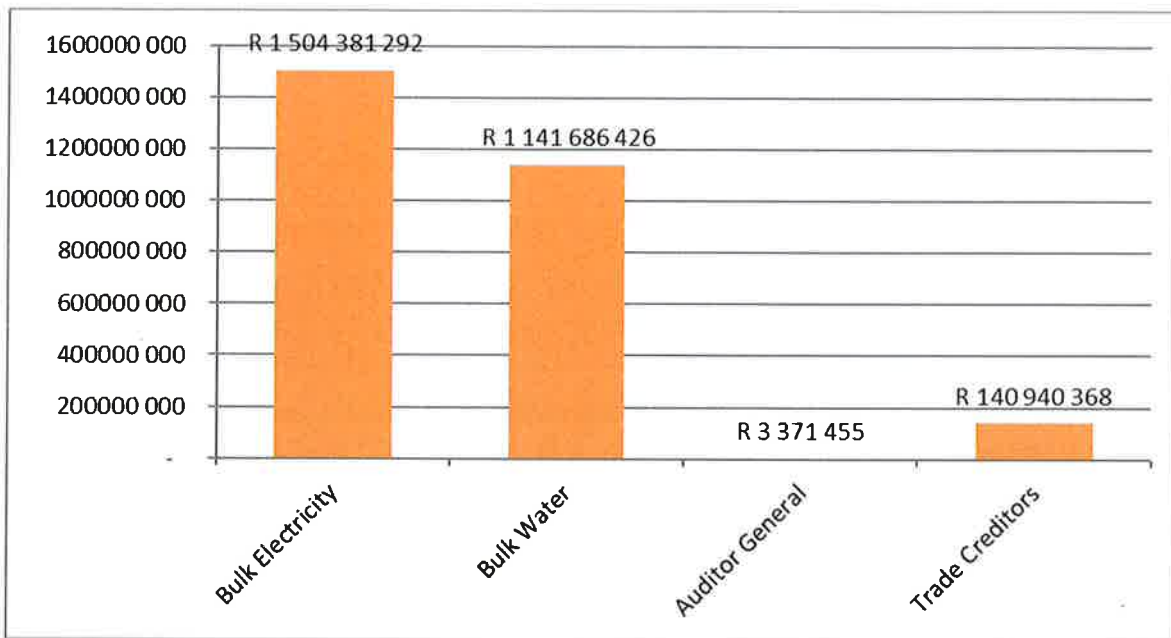
Note: According to the Debtors Age Analysis it is clear that the 89.5% of the total outstanding debt is owed by the Household.

3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 2,790,379,541 as at 31 October 2022 compared with the R 2,671,910,352 as at 30 October 2022 and increased with R 118,469,189

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

OUTSTANDING CREDITORS STATEMENT - OCTOBER 2022						
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 +Days/Arreas	Total
Bulk Electricity	77 063 399	75 861 944	141 649 237	1 209 806 712	-	1 504 381 292
Bulk Water	102 911 562	51 528 860	51 955 308	935 290 696	-	1 141 686 426
Auditor General	3 369 073	17	1 638	727	-	3 371 455
Trade Creditors	6 917 477	10 387 360	11 459 178	112 176 353	-	140 940 368
Total	190 261 511	137 778 181	205 065 361	2 257 274 488	-	2 790 379 541



Note: According to the above information, the Municipality's highest outstanding creditor is ESKOM with the total outstanding amount of R1, 504 billion followed by Midvaal with the total outstanding amount of R1, 142 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 October 2022 is as set out in Table 14 below.

TABLE 14: INVESTMENTS AS AT 31 OCTOBER 2022

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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		-			158 882	893	(121 476)	160 000	198 280
INVESTEC		-	daily call	yes	Variable		-			7 308	38	-		7 346
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		-			25 826	134			25 960
WEDBANK		-	daily call	yes	Variable		-			24 282	127			24 409
Municipality sub-total										227 684	1 192	(121 476)	160 000	267 400
Entities														
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									227 684	1 192	(121 476)	160 000	267 400

Note: The municipality started the beginning of the month with total investments of R227,683,845 and after investments made of R160,000,000 and withdrawals of R121,475,513 closed with an investment balance of R267,399,888 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 - M04 October

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	637	214 580	186 863	27 717	14,8%	560 590
Energy Efficiency and Demand Side Management Grant		-	5 000	5 000	-	-	1 667	(1 667)	-100,0%	5 000
Equitable Share		484 096	545 300	545 300	-	212 667	181 767	30 900	17,0%	545 300
Expanded Public Works Programme Integrated Grant		1 756	2 181	2 181	197	624	727	(103)	-14,2%	2 181
Local Government Financial Management Grant		3 123	3 100	3 100	101	240	1 033	(793)	-76,8%	3 100
Municipal Disaster Relief Grant		15 897	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4 789	5 009	5 009	339	1 049	1 670	(621)	-37,2%	5 009
Other transfers and grants [insert description]										
Provincial Government:		1 570	1 234	1 234	-	-	411	(411)	-100,0%	1 234
Capacity Building and Other Grants		1 570	1 234	1 234	-	-	411	(411)	-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	637	214 580	187 275	27 306	14,6%	561 824
Capital Transfers and Grants										
National Government:		156 811	169 918	169 918	3 549	14 331	56 639	(42 309)	-74,7%	169 918
Integrated National Electrification Programme Grant		-	29 064	29 064	-	1 222	9 698	(8 466)	-87,4%	29 064
Municipal Infrastructure Grant		92 568	95 178	95 178	3 549	13 108	31 726	(18 617)	-58,7%	95 178
Neighbourhood Development Partnership Grant		55 743	30 000	30 000	-	-	10 000	(10 000)	-100,0%	30 000
Water Services Infrastructure Grant		8 500	15 676	15 676	-	-	5 225	(5 225)	-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	3 549	14 331	56 639	(42 309)	-74,7%	169 918
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	668 042	731 742	731 742	4 186	228 911	243 914	(15 003)	-6,2%	731 742

Note: The table reflect the YTD actual revenue amounts to R228.9million, against the YTD budget of R243.9 as at 31 October 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 - M04 October

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	6 919	41 122	34 027	7 095	20,9%	102 079
Energy Efficiency and Demand Side Management Grant	22	4 549	4 549	-	-	1 516	(1 516)	-100,0%	4 549	
Equitable Share	71 877	86 606	86 606	6 340	38 536	28 869	9 667	33,5%	86 606	
Expanded Public Works Programme Integrated Grant	1 968	2 701	2 701	-	624	900	(276)	-30,7%	2 701	
Local Government Financial Management Grant	21 708	3 100	3 100	69	400	1 033	(633)	-61,3%	3 100	
Municipal Disaster Relief Grant	8 661	-	-	-	-	-	-	-	-	
Municipal Infrastructure Grant	5 103	5 124	5 124	510	1 562	1 708	(146)	-8,5%	5 124	
Provincial Government:		755	1 256	1 256	-	2	419	(416)	-99,4%	1 256
Capacity Building and Other Grants	755	1 256	1 256	-	2	419	(416)	-99,4%	1 256	
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		110 095	103 335	103 335	6 919	41 124	34 445	6 679	19,4%	103 335
Capital expenditure of Transfers and Grants										
National Government:		145 097	169 918	169 918	2 992	16 938	56 639	(39 702)	-70,1%	169 918
Integrated National Electrification Programme Grant	-	29 064	29 064	-	1 063	9 688	(8 625)	-89,0%	29 064	
Municipal Disaster Relief Grant	9 663	-	-	-	-	-	-	-	-	
Municipal Infrastructure Grant	79 512	95 178	95 178	2 848	14 246	31 726	(17 480)	-55,1%	95 178	
Neighbourhood Development Partnership Grant	48 530	30 000	30 000	145	1 629	10 000	(8 371)	-83,7%	30 000	
Water Services Infrastructure Grant	7 391	15 676	15 676	-	-	5 225	(5 225)	-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	2 992	16 938	56 639	(39 702)	-70,1%	169 918
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		255 191	273 253	273 253	9 912	58 062	91 084	(33 022)	-36,3%	273 253

Note: The table reflect the YTD actual expenditure incurred amounting to R58 million, against the YTD budget of R91 million as at 31 October 2022.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 228.2 million spent as at 31 October 2022
- Council Remuneration – R 11.8 million spent as at 31 October 2022

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

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	1 861	7 467	8 186	(719)	-9%	24 558
Pension and UIF Contributions		1 394	2 246	2 246	148	573	749	(176)	-23%	2 246
Medical Aid Contributions		6	18	18	-	-	6	(6)	-100%	18
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 390	2 858	2 858	285	1 140	953	187	20%	2 858
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		7 701	9 775	9 775	670	2 680	3 258	(579)	-18%	9 775
Sub Total - Councillors		34 189	39 456	39 456	2 965	11 859	13 152	(1 293)	-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	(602)	(516)	3 601	(4 117)	-114%	10 803
Pension and UIF Contributions		10	16	16	1	3	5	(3)	-49%	16
Medical Aid Contributions		57	50	50	5	20	17	3	20%	50
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		659	1 364	1 364	24	120	455	(335)	-74%	1 364
Cellphone Allowance		20	211	211	-	-	70	(70)	-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		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 179	12 452	12 452	(573)	(373)	4 151	(4 524)	-109%	12 452
% increase	4		101,5%	101,5%						101,5%
Other Municipal Staff										
Basic Salaries and Wages		424 493	476 456	476 456	36 382	144 619	158 819	(14 200)	-9%	476 456
Pension and UIF Contributions		87 036	95 974	95 974	7 434	29 769	31 991	(2 222)	-7%	95 974
Medical Aid Contributions		38 294	44 045	44 045	3 206	12 808	14 682	(1 874)	-13%	44 045
Overtime		61 810	25 944	25 944	4 658	21 105	8 648	12 456	144%	25 944
Performance Bonus		33 145	38 047	38 047	3 367	9 221	12 683	(3 461)	-27%	38 047
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		996	1 410	1 410	111	444	470	(26)	-6%	1 410
Housing Allowances		6 549	7 861	7 861	530	2 131	2 620	(489)	-19%	7 861
Other benefits and allowances		15 497	27 666	27 666	1 084	5 862	9 222	(3 360)	-36%	27 666
Payments in lieu of leave		3 902	14 184	14 184	673	2 636	4 728	(2 092)	-44%	14 184
Long service awards		(501)	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		8 790	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		680 010	731 586	731 586	57 444	228 594	243 863	(15 269)	-6%	731 586
% increase	4		7,6%	7,6%						7,6%
Total Parent Municipality		720 378	783 493	783 493	59 836	240 080	261 166	(21 085)	-8%	783 493

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M04 October 2022					
Ref	Description				
		Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands				
1	Revenue By Source				
	Property Rates	24,919,406	15%	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: Water	(38,836,150)	-15%	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	(10,386,909)	-15%	Revenue was less than projected	
	Service Charges: Refuse	(10,361,569)	-14%	Revenue was less than projected	
	Interest earned – external investment	1,210,456	39%	The Municipality has invested more funds than expected.	
	Transfers and subsidies	27,305,576	15%	All Grants received were in line with the approved schedule form National Treasury in terms of the Division of Revenue Act	
	License and Permits	(809,663)	-23%	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	(499,822)	-33%	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	(68,119,314)	-42%	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	(345,808,927)	-95%	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	(63,226,707)	-44%	Under performance is due to the slow start of the financial year, the percentage will improve in the next coming months	
	Debt Impairment	(55,000,865)	-21%	Most of the Debt Impairment journals are done at the end of the financial year	
	Depreciation & Asset Impairment	(55,890,447)	-38%	Under performance is due to the October journals that where not processed.	

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

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		71,3%	29,8%	37,2%	99,1%	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	43,7%	72,5%	61,9%	60,7%	61,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		5,6%	21,7%	18,6%	16,5%	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		40,7%	21,8%	21,8%	142,8%	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%	17,5%	18,5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3,1%	5,6%	5,6%	3,4%	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 - M04 October

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	-		90 432	-		
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	18 899					

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 - M04 October

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	2 319	17 742	57 119	39 377	68,9%	171 357
Roads Infrastructure		50 195	57 182	53 682	2 091	9 083	18 106	9 023	49,8%	53 682
Roads		50 195	57 182	53 682	2 091	9 083	18 106	9 023	49,8%	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	15	2 863	17 981	15 119	84,1%	53 944
Power Plants										
HV Substations		7 444	22 000	22 000	15	1 800	7 333	5 533	75,5%	22 000
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		13 093	29 064	29 064		1 063	9 688	8 625	89,0%	29 064
LV Networks			2 880	2 880			960	960	100,0%	2 880
Capital Spares										
Water Supply Infrastructure		28 398	28 715	32 215	68	369	10 526	10 157	96,5%	32 215
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations		4 071								
Water Treatment Works										
Bulk Mains		20 668	13 504	17 004	68	369	5 456	5 087	93,2%	17 004
Distribution		3 659	15 210	15 210			5 070	5 070	100,0%	15 210
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		8 858	21 069	21 069	145	145	7 023	6 878	97,9%	21 069
Pump Station		3 659								
Reticulation		5 199	21 069	21 069	145	145	7 023	6 878	97,9%	21 069
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure			10 447	10 447		5 282	3 482	(1 799)	-51,7%	10 447
Landfill Sites										
Waste Transfer Stations			10 447	10 447		5 282	3 482	(1 799)	-51,7%	10 447
Community Assets		25 390	15 431	15 431			5 144	5 144	100,0%	15 431
Community Facilities			5 000	5 000			1 667	1 667	100,0%	5 000
Public Open Space			5 000	5 000			1 667	1 667	100,0%	5 000
Intangible Assets			520	520			173	173	100,0%	520
Servitudes										
Licences and Rights			520	520			173	173	100,0%	520
Sport and Recreation Facilities		25 390	10 431	10 431			3 477	3 477	100,0%	10 431
Indoor Facilities										
Outdoor Facilities		25 390	10 431	10 431			3 477	3 477	100,0%	10 431
Computer Software and Applications			520	520			173	173	100,0%	520
Furniture and Office Equipment			2 000	2 000	6	12	667	654	98,2%	2 000
Furniture and Office Equipment			2 000	2 000	6	12	667	654	98,2%	2 000
Machinery and Equipment			4 600	4 600	68		1 533	1 533	100,0%	4 600
Machinery and Equipment			4 600	4 600	68		1 533	1 533	100,0%	4 600
Transport Assets			7 000	7 000			2 333	2 333	100,0%	7 000
Transport Assets			7 000	7 000			2 333	2 333	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	2 393	17 754	66 969	49 216	73,5%	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	-	-	689	689	100,0%	2 066
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Stormwater Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 600	1 600	-	-	533	533	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	-	-	533	533	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	-	-	155	155	100,0%	466
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		5 483	466	466	-	-	155	155	100,0%	466
Total Capital Expenditure on renewal of existing assets	1	5 483	2 066	2 066	-	-	689	689	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 - M04

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	156 185	13 107	35 734	52 062	16 328	31,4%	156 185
Roads Infrastructure		14 286	48 376	48 376	803	1 984	16 125	14 141	87,7%	48 376
Roads		14 034	47 744	47 744	803	1 984	15 915	13 931	87,5%	47 744
Road Structures										
Road Furniture		251	632	632	-	-	211	211	100,0%	632
Capital Spares										
Stormwater Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		45 970	69 691	69 691	6 955	20 661	23 230	2 569	11,1%	69 691
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		330	278	278	152	228	93	(135)	-146,0%	278
MV Switching Stations		3	115	115	-	-	38	38	100,0%	115
MV Networks										
LV Networks		45 637	69 298	69 298	6 803	20 433	23 099	2 666	11,5%	69 298
Capital Spares										
Water Supply infrastructure		25 146	17 565	17 565	2 932	5 842	5 855	13	0,2%	17 565
Dams and Weirs										
Boreholes										
Reservoirs		945	3 494	3 494	689	1 358	1 165	(193)	-16,6%	3 494
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		24 201	14 070	14 070	2 243	4 484	4 690	207	4,4%	14 070
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		7 415	20 553	20 553	2 416	7 247	6 851	(396)	-5,8%	20 553
Pump Station										
Reticalation		5 540	10 903	10 903	1 756	6 587	3 634	(2 952)	-81,2%	10 903
Waste Water Treatment Works		1 875	9 650	9 650	660	660	3 217	2 556	79,5%	9 650
Heritage assets		79	168	168	-	-	42	42	100,0%	168
Monuments										
Historic Buildings										
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		79	168	168	-	-	42	42	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	5 127	132	340	1 282	942	73,5%	5 127
Operational Buildings		1 131	5 127	5 127	132	340	1 282	942	73,5%	5 127
Municipal Offices		1 102	5 070	5 070	120	328	1 268	939	74,1%	5 070
Pay/Enquiry Points										
Building Plan Offices										
Workshops		26	48	48	11	11	12	1	6,5%	48
Yards										
Stores		2	9	9	-	-	2	2	100,0%	9
Laboratories										

Community Assets	2 500	13 208	13 208	1 287	3 675	4 403	728	16,5%	13 208
Community Facilities	415	6 181	6 181	500	1 613	2 060	448	21,7%	6 181
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums	28	104	104	8	36	35	(1)	-2,8%	104
Galleries									
Theatres									
Libraries	417	980	980	-	24	327	302	92,5%	980
Cemeteries/Crematoria	(209)	3 916	3 916	467	1 481	1 305	(175)	-13,4%	3 916
Police									
Parks									
Public Open Space	-	4	4	-	-	1	1	100,0%	4
Nature Reserves	90	505	505	25	72	168	96	57,2%	505
Public Ablution Facilities									
Markets	89	672	672	-	-	224	224	100,0%	672
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	2 085	7 026	7 026	787	2 062	2 342	280	11,9%	7 026
Indoor Facilities	670	2 330	2 330	241	246	777	531	68,4%	2 330
Outdoor Facilities	1 415	4 696	4 696	545	1 817	1 565	(251)	-16,0%	4 696
Capital Spares									
Heritage assets	79	168	168	-	-	56	56	100,0%	168
Monuments									
Historic Buildings									
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	79	168	168	-	-	56	56	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	5 127	135	475	1 709	1 235	72,2%	5 127
Operational Buildings	1 131	5 127	5 127	135	475	1 709	1 235	72,2%	5 127
Municipal Offices	1 102	5 070	5 070	123	451	1 690	1 239	73,3%	5 070
Pay/Enquiry Points									
Building Plan Offices									
Workshops	26	48	48	13	24	16	(8)	-49,4%	48
Yards									
Stores	2	9	9	-	-	3	3	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	1 337	3 931	3 931	20	487	1 310	824	62,9%	3 931
Servitudes									
Licences and Rights	1 337	3 931	3 931	20	487	1 310	824	62,9%	3 931
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	1 337	3 931	3 931	20	487	1 310	824	62,9%	3 931
Load Settlement Software Applications									
Unspecified									
Computer Equipment	3 389	4 065	4 065	25	511	1 355	844	62,3%	4 065
Computer Equipment	3 389	4 065	4 065	25	511	1 355	844	62,3%	4 065

Furniture and Office Equipment		427	1 199	1 199	-	-	400	400	100,0%	1 199
Furniture and Office Equipment		427	1 199	1 199	-	-	400	400	100,0%	1 199
Machinery and Equipment		11 385	24 213	24 213	1 385	3 848	8 071	4 223	52,3%	24 213
Machinery and Equipment		11 385	24 213	24 213	1 385	3 848	8 071	4 223	52,3%	24 213
Transport Assets		2 557	15 894	15 894	166	160	5 298	5 138	97,0%	15 894
Transport Assets		2 557	15 894	15 894	166	160	5 298	5 138	97,0%	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	223 989	16 123	44 888	74 664	29 775	39,9%	223 989

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		281 187	287 692	287 692	-	69 793	95 897	26 104	27,2%	287 692
Roads Infrastructure		92 856	96 260	96 260	-	21 690	32 087	10 396	32,4%	96 260
Roads		92 856	96 260	96 260	-	21 690	32 087	10 396	32,4%	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	-	13 931	16 666	2 734	16,4%	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	-	13 931	16 666	2 734	16,4%	49 997
LV Networks										
Capital Spares										
Water Supply Infrastructure		130 774	93 480	93 480	-	18 442	31 160	12 718	40,8%	93 480
Dams and Weirs		84	-	-	-	-	-	-	-	-
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		130 690	93 480	93 480	-	18 442	31 160	12 718	40,8%	93 480
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		1 219	47 956	47 956	-	15 730	15 985	255	1,6%	47 956
Pump Station										
Reticulation		232	47 956	47 956	-	15 730	15 985	255	1,6%	47 956
Waste Water Treatment Works		987	-	-	-	-	-	-	-	-
Outfall Sewers										
Other assets		78 177	77 763	77 763	-	19 544	25 921	6 377	24,6%	77 763
Operational Buildings		78 177	77 763	77 763	-	19 544	25 921	6 377	24,6%	77 763
Municipal Offices		78 177	77 763	77 763	-	19 544	25 921	6 377	24,6%	77 763
Computer Equipment		716	963	963	-	245	321	76	23,6%	963
Computer Equipment		716	963	963	-	245	321	76	23,6%	963
Furniture and Office Equipment		22 139	1 117	1 117	-	442	372	(70)	-18,7%	1 117
Furniture and Office Equipment		22 139	1 117	1 117	-	442	372	(70)	-18,7%	1 117
Machinery and Equipment		954	-	-	-	-	-	-	-	-
Machinery and Equipment		954	-	-	-	-	-	-	-	-
Transport Assets		94	72 466	72 466	-	752	24 155	23 404	96,9%	72 466
Transport Assets		94	72 466	72 466	-	752	24 155	23 404	96,9%	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	-	90 776	146 667	55 890	38,1%	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	689	1 146	3 688	2 543	68,9%	11 064	
Community Facilities		13 678	11 064	11 064	689	1 146	3 688	2 543	68,9%	11 064	
Halls								-			
Centres								-			
Crèches								-			
Clinics/Care Centres								-			
Fire/Ambulance Stations								-			
Testing Stations		-	3 000	3 000	-	150	1 000	850	85,0%	3 000	
Museums								-			
Markets		13 678	8 064	8 064	689	996	2 688	1 692	63,0%	8 064	
Stalls								-			
Other assets		-	3 000	3 000	-	-	1 000	1 000	100,0%	3 000	
Operational Buildings		-	3 000	3 000	-	-	1 000	1 000	100,0%	3 000	
Municipal Offices		-	3 000	3 000	-	-	1 000	1 000	100,0%	3 000	
Total Capital Expenditure on upgrading of existing assets	1	13 678	14 064	14 064	689	1 146	4 688	3 543	75,6%	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 October 2022 as per section 71 of the MFMA.