


Date: 2023/05/15

1 TO:

Author of the item: LESEGO MOLOKE

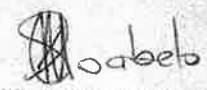
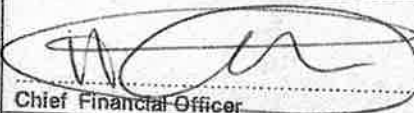
Attached hereto an item for you to consider in terms of the Delegation of Powers and Functions, delegated power serial number

HEAD OF DIVISION: <u>I O SEKGALLA</u>
SIGNED: 
DATE: <u>15/5/2023</u>


Received by Deputy Director: Administration

Date and Time: 16/5/2023

Signature: 

 Director: Corporate Support	<u>16/05/23</u> Date	COMMENTS: <u>Report noted.</u>
 Chief Financial Officer	<u>16/05/2023</u> Date	COMMENTS: <u>Supported.</u>
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

17/05/2023
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

CITY OF MATLOSANA
2023-05-17
RECEIVED BY MUNICIPAL MANAGER

MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 30 APRIL 2023

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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 APRIL 2023

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance					
Description	YTD Budget 2022/23	APRIL 2022/23 Actual	YTD Actual 2022/23	Variance Favourable (Unfavourable)	YTD Variance %
Total Revenue by Source	3,433,981,391	290 281 538	3,213,732,153	(220 249 238)	- 6,41%
Total Operating Expenditure	3,613,045,420	115 042 980	2,544,734,596	(1,068,310,824)	- 29,57%
SURPLUS/ (DEFICIT).	(179 064 029)	175,238,558	668,997,557	(848,061,586)	

Revenue

The revenue for the month of April amounts to R290 million and the year to date actual amounts to R3,213 billion. It reflects a negative variance of 6.41% when compared with the year-to date budget of R3,433 billion.

The negative revenue is also affected by the following factors:

- The revenue enhancement strategies as reflected in the budget funding plan has not yet been fully effective;
- Illegal connections
- Debtors' book that is increasing due to non-payment of debtors

Revenue billed is expected to increase as the municipality is enforcing revenue enhancement strategies and debt collection methods. The municipality has measures in place which seek to improve revenue and these measures will be implemented through the revised budget funding plan. The detailed reasons for the variances are outlined on table 18.

Expenditure

The operating expenditure for the month of April amounts to R115 million and the year-to date actual operating expenditure amounts to R2,545 billion. It reflects a negative variance of 29,57% when compared with the year-to date budget of R3.613 billion. The detailed reasons for the variances are outlined on table 18

Cash management

Bank Balances	R 7,925,025
Call Investments	R 187,171,718
Cash and Cash Investments	R 195,096,743

Investment Portfolio: 30 April 2023

City of Matlosana

INSTITUTION	INTEREST RATE	APRIL 2023	EXPLANATION
Call Investment			
ABSA: 3854	3,73%	9 464 653,71	WSIG
ABSA: 5047	4,70%	12 945 861,60	INEP
ABSA: 6177	6,75%	49 942 448,82	MIG
ABSA: 2264	4,70%	39 247 178,59	own
ABSA: 4682	6,65%	10 964 648,20	NDPG
ABSA: 4063	1,55%	3 034 099,04	EEDSM
ABSA: 1223	6,75%	91 494,97	HSDG
ABSA:5203		30 655 942,44	own (Salaries)
INVESTEC	3,30%	7 603 747,23	own
FNB		23 221 643,88	COVID
NEDBANK	5,40%	-	HSDG
NEDBANK	5,40%	-	HSDG
TOTAL Call Investment		187 171 718,48	

Note: The R109.7 million Call investment is ring-fenced for Conditional Grants

Collection Rate & Outstanding Debtors

Total Outstanding Debtors	R 7,726,257,145
Debtors: Government	R 103,866,059
Debtors: Business	R 619,132,685
Debtors: Household	R 7,003,258,401

Note: The detailed Debtors Age analysis is outlined on Table 12. The collection rate for the month ending 30 April 2023 is 47%. The collection rate has decreased by 47% from March month where 94% was achieved. The decrease on the collection rate is due to April being a short working month and the system was off for longer than expected. April only had 17 working days of which the system was offline for 5 of those working days.

Provincial education paid R68 million for all public schools in March which lead to a high collection rate

Creditors

Total Outstanding Creditors	R 3,111,829,706
ESKOM	R 1,729,320,857
Midvaal	R 1,244,196,082
Trade Creditors	R 138,274,848
Auditor General	R 37,919

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

Capital Grants expenditure

CAPITAL GRANT EXPENDITURE	BUDGET 2022/23	April Expenditur e Incl VAT 2022/23	4th Quarter Expenditure	YTD ACTUALS Incl VAT	YTD BUDGET	YTD % Incl VAT
MIG	95 177 651	3 791 778	3 791 778	36 302 998	71 383 238	38,14
NDPG	30 000 000		-	10 606 312	22 500 000	35,35
INEP	29 064 000	1 454 858	1 454 858	12 454 532	21 798 000	42,85
WSIG	15 676 000		-	1 755 104	11 757 000	11,20
TOTAL	169 917 651	5 246 636	5 246 636	61 118 946	127 438 238	35,97

Note: The total Capital grants budget amounts to R 169.9 million. The total expenditure for the month ending 30 April 2023 amounts to R 5.2 million, and the year-to-date actual expenditure amounts to R61.1 million representing 35.97% of the total Capital budget. The capital spending is relatively low as compared to the 75% of the Year to date budget.

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

NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M10 April

Description	2021/22	Budget Year							
	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	532 836	36 025	388 633	438 082	(49 449)	-11%	532 836
Service charges	1 901 216	2 308 170	2 205 332	186 334	1 667 787	1 861 772	(193 985)	-10%	2 205 332
Investment revenue	10 685	9 270	9 270	1 116	12 217	7 725	4 492	58%	9 270
Transfers and subsidies	511 231	561 824	561 978	2 332	547 285	468 279	79 006	17%	561 978
Other own revenue	821 241	633 244	684 977	54 417	538 938	516 526	22 412	4%	684 977
Total Revenue (excluding capital transfers and contributions)	3 695 815	4 019 854	3 994 393	280 225	3 154 859	3 292 383	(137 524)	-4%	3 994 393
Employee costs	686 188	744 037	742 907	58 877	583 067	619 586	(36 519)	-6%	742 907
Remuneration of Councillors	34 189	39 456	39 456	3 022	30 867	32 880	(2 013)	-6%	39 456
Depreciation & asset impairment	383 480	440 000	440 000	-	272 329	366 667	(94 338)	-26%	440 000
Finance charges	117 080	10 123	10 123	89	1 042	8 436	(7 395)	-88%	10 123
Inventory consumed and bulk purchases	1 375 438	1 259 046	1 608 387	25 927	642 830	1 331 685	(688 855)	-52%	1 608 387
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	1 877 514	1 448 865	1 525 928	27 128	1 014 600	1 253 791	(239 192)	-19%	1 525 928
Total Expenditure	4 473 890	3 941 528	4 366 801	115 043	2 544 735	3 613 045	(1 068 311)	-30%	4 366 801
Surplus/(Deficit)	(778 075)	78 326	(372 409)	165 182	610 124	(320 662)	930 786	-290%	(372 409)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	156 811	169 918	169 918	10 057	58 873	141 598	(82 725)	-58%	169 918
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(621 264)	248 244	(202 491)	175 239	668 998	(179 064)	848 062	-474%	(202 491)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(621 264)	248 244	(202 491)	175 239	668 998	(179 064)	848 062	-474%	(202 491)
Capital expenditure & funds sources									
Capital expenditure	152 541	217 038	230 651	5 806	68 813	189 033	(120 220)	-64%	230 651
Capital transfers recognised	145 097	169 918	169 918	4 562	55 661	141 598	(85 937)	-61%	169 918
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	7 444	47 120	60 733	1 244	13 152	47 435	(34 283)	-72%	60 734
Total sources of capital funds	152 541	217 038	230 651	5 806	68 813	189 033	(120 220)	-64%	230 651
Financial position									
Total current assets	1 734 431	1 328 063	1 390 616	-	2 919 963	-	-	-	1 390 616
Total non current assets	5 565 160	5 066 938	5 080 552	-	5 361 424	-	-	-	5 080 552
Total current liabilities	4 033 788	1 831 731	2 358 633	-	4 355 429	-	-	-	2 358 633
Total non current liabilities	42 018	81 274	81 274	-	33 485	-	-	-	81 274
Community wealth/Equity	4 841 579	4 233 752	4 233 752	-	3 913 844	-	-	-	4 233 752
Cash flows									
Net cash from (used) operating	2 152 140	59 754	59 754	43 514	1 791 603	49 791	(1 741 811)	-3498%	59 754
Net cash from (used) investing	(152 541)	(217 005)	(217 038)	(5 806)	(68 813)	(180 837)	(112 024)	62%	(217 005)
Net cash from (used) financing	-	1 500	-	-	-	1 250	1 250	100%	1 500
Cash/cash equivalents at the month/year end	1 804 197	155 104	153 572	-	1 947 710	181 059	(1 766 651)	-976%	69 170
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	303 815	185 763	162 440	7 074 239	-	-	-	-	7 226 257
Creditors Age Analysis									
Total Creditors	247 751	55 863	204 823	2 603 393	-	-	-	-	3 111 830

2.2 Monthly Budget Statement – Financial Performance (Revenue per department)

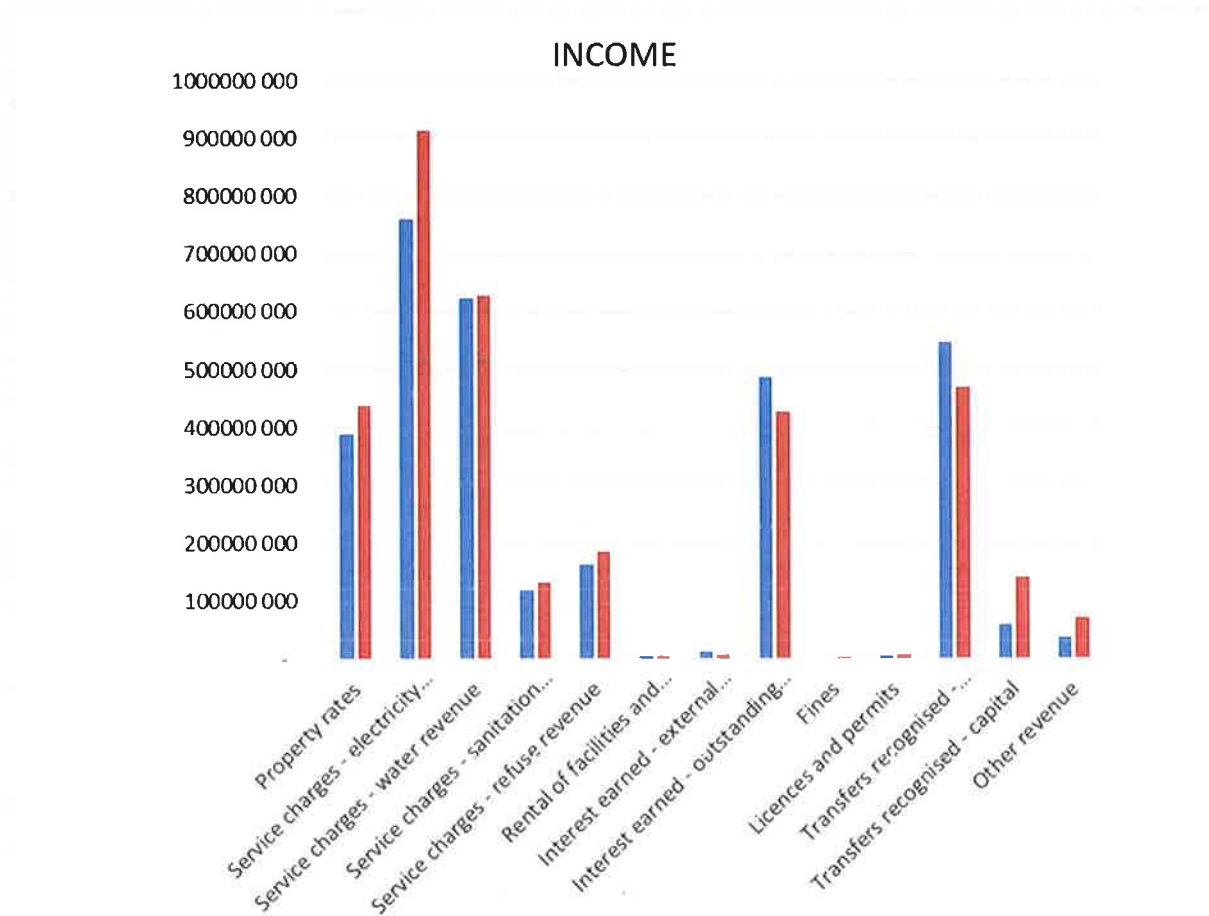
Actual operating revenue per source

The actual operating revenue per department is set out in Table 3 below. From table 1 it is clear that year to date actual operating revenue amounts to R3,213 billion and compares unfavourably with the pro rata budgeted figure of R3,433 billion a negative variance of R220 million for the month ending 30 April 2023.

TABLE 3: ACTUAL REVENUE PER SOURCE 30 April 2023

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	532 836	36 025	388 633	438 082	(49 449)	-11%	532 836
Service charges - electricity revenue		957 447	1 127 210	1 084 563	96 579	761 284	913 753	(152 470)	-17%	1 084 563
Service charges - water revenue		650 602	783 676	743 676	62 082	624 497	629 063	(4 566)	-1%	743 676
Service charges - sanitation revenue		125 356	173 864	153 673	11 484	118 195	132 772	(14 577)	-11%	153 673
Service charges - refuse revenue		167 812	223 421	223 421	16 189	163 811	186 184	(22 373)	-12%	223 421
Rental of facilities and equipment		251 709	8 105	8 833	367	6 930	7 191	(261)	-4%	8 833
Interest earned - external investments		10 685	9 270	9 270	1 116	12 217	7 725	4 492	58%	9 270
Interest earned - outstanding debtors		504 706	513 875	582 914	52 482	486 305	427 713	58 593	14%	582 914
Dividends received										
Fines, penalties and forfeits		7 356	4 523	4 523	31	2 456	3 769	(1 313)	-35%	4 523
Licences and permits		8 023	10 384	9 199	391	6 412	7 664	(1 252)	-16%	9 199
Agency services		-	-	-	-	-	-	-		-
Transfers and subsidies		511 231	561 824	561 978	2 332	547 285	468 279	79 006	17%	561 978
Other revenue		48 745	96 358	79 508	1 147	36 825	70 188	(33 363)	-48%	79 508
Gains		701	-	-	-	9	-	9	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		3 695 815	4 019 854	3 994 393	280 225	3 154 859	3 292 383	(137 524)	-4%	3 994 393
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		156 811	169 918	169 918	10 057	58 873	141 598	(82 725)	(0)	169 918
TOTAL		3 852 626	4 189 772	4 164 310	290 282	3 213 732	3 433 981	(220 249)	(0)	4 164 310



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

- **Service charges – Electricity revenue 11% less:** Less revenue billed on electricity than initially anticipated. The budget on electricity revenue was adjusted downwards with the February adjustment budget to bring it in line with the current trends. However, the municipality is enforcing the measures to reduce illegal connections and ensure that all properties consuming electricity are billed. The reduction on this line item can also be attributed to the current implementation of load shedding by ESKOM.
- **Service charges – Sanitation revenue 11% less:** Revenue was less than projected
- **Service charges – Refuse revenue 12% less:** Revenue was less than projected
- **Interest earned – External Investment 58% more:** Revenue was more than projected, mainly on interest earned on investments.

- **Interest earned – Outstanding debtors 14% 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 35% 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 was due to shortage of staff and vacant positions that are not filled to date. According the traffic department, they are in a process of advertising post of which changes will be seen in the coming months after the appointment of new staff
- **License and Permits 16% less:** One of the reasons for under collection is that members of the public can renew vehicle licences online using eNaTIS electronic system instead of going physically to municipality offices
- **Other Revenue 48% less:** The budgeted amount consists of numerous items (e.g. Commission: insurance, Commission: Transaction Handling fees, Plan printing and duplicate, etc.) in this instance under performance was mostly on the Sale of Property. The reason for under collection is that there has been delays in the issuing of clearance figures for property transfers.

TABLE 4: ACTUAL REVENUE PER DEPARTMENT 30 APRIL 2023

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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	1 268 994	52 901	1 078 698	1 046 210	32 488	3%	1 268 994
Executive and council		952	2 829	2 729	521	2 138	2 297	(159)	-7%	2 729
Finance and administration		1 102 440	1 217 802	1 266 266	52 380	1 076 560	1 043 913	32 647	3%	1 266 266
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		325 340	99 627	81 846	946	37 005	72 354	(35 349)	-49%	81 846
Community and social services		263 727	4 350	4 529	111	2 044	3 732	(1 688)	-45%	4 529
Sport and recreation		29 670	14 872	14 872	26	6 515	12 394	(5 879)	-47%	14 872
Public safety		28 136	33 404	32 444	566	21 873	27 261	(5 388)	-20%	32 444
Housing		3 808	47 000	30 000	242	6 572	28 967	(22 394)	-77%	30 000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		70 959	57 038	57 038	6 744	32 749	47 532	(14 783)	-31%	57 038
Planning and development		9 993	10 763	10 763	819	7 977	8 969	(992)	-11%	10 763
Road transport		60 814	46 065	46 065	5 914	24 500	38 387	(13 799)	-36%	46 065
Environmental protection		152	210	210	10	184	175	9	5%	210
<i>Trading services</i>		2 316 072	2 785 219	2 728 446	228 966	2 051 248	2 286 952	(235 704)	-10%	2 728 446
Energy sources		1 017 620	1 209 703	1 178 456	106 641	825 553	989 338	(163 784)	-17%	1 178 456
Water management		879 796	1 018 229	998 532	83 305	826 250	836 706	(10 456)	-1%	998 532
Waste water management		143 840	207 797	187 605	11 805	123 482	161 049	(37 567)	-23%	187 605
Waste management		274 817	349 489	363 853	27 214	275 963	299 859	(23 896)	-8%	363 853
<i>Other</i>	4	38 883	27 258	27 980	725	14 032	23 152	(9 119)	-39%	27 986
Total Revenue - Functional	2	3 852 626	4 189 772	4 164 310	290 282	3 213 732	3 476 199	(262 467)	-8%	4 164 310
Expenditure - Functional										
<i>Governance and administration</i>		1 206 014	746 226	730 518	33 131	494 873	611 486	(116 614)	-19%	730 518
Executive and council		279 619	431 089	401 261	20 181	257 808	341 333	(83 524)	-24%	401 261
Finance and administration		922 698	309 136	323 256	12 505	231 898	265 152	(33 255)	-13%	323 256
Internal audit		3 697	6 001	6 001	444	5 166	5 001	165	3%	6 001
<i>Community and public safety</i>		296 946	383 563	395 854	27 531	279 742	327 075	(47 334)	-14%	395 854
Community and social services		63 816	116 557	119 289	4 727	65 302	98 784	(33 482)	-34%	119 289
Sport and recreation		90 892	100 852	101 952	10 845	90 916	84 704	6 212	7%	101 952
Public safety		138 930	159 088	161 298	11 290	111 510	133 900	(22 390)	-17%	161 298
Housing		3 206	6 903	13 153	669	11 992	9 553	2 439	26%	13 153
Health		101	162	162	-	21	135	(114)	-85%	162
<i>Economic and environmental services</i>		246 223	284 751	293 197	19 472	201 041	242 312	(41 271)	-17%	293 197
Planning and development		84 720	69 467	69 412	4 206	47 324	57 807	(10 484)	-18%	69 412
Road transport		161 979	213 300	221 801	15 188	152 685	182 851	(30 166)	-16%	221 801
Environmental protection		(476)	1 984	1 984	78	1 032	1 653	(621)	-38%	1 984
<i>Trading services</i>		2 700 663	2 501 039	2 921 242	32 612	1 555 357	2 410 524	(855 167)	-35%	2 921 242
Energy sources		1 148 407	1 629 984	1 695 472	6 483	707 423	1 397 613	(690 190)	-49%	1 695 472
Water management		1 046 263	417 355	746 650	9 974	518 487	619 574	(101 087)	-16%	746 650
Waste water management		218 936	200 674	224 594	7 919	164 887	181 581	(16 693)	-9%	224 594
Waste management		287 057	253 026	254 526	8 235	164 560	211 756	(47 196)	-22%	254 526
<i>Other</i>		24 043	25 948	25 990	2 298	13 723	21 649	(7 926)	-37%	25 990
Total Expenditure - Functional	3	4 473 890	3 941 528	4 366 801	115 043	2 544 735	3 613 046	#####	-30%	4 366 801
Surplus/ (Deficit) for the year		(621 264)	248 244	(202 491)	175 239	668 998	(136 847)	805 844	-589%	(202 491)

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 2,545 billion compares unfavourably with the pro rata budgeted expenditure of R 3,613 billion a variance of R 1,068 billion

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR APRIL 2023

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	742 907	58 877	583 067	619 586	(36 519)	-6%	742 907	
Remuneration of councillors	34 189	39 456	39 456	3 022	30 867	32 880	(2 013)	-6%	39 456	
Debt impairment	1 302 816	788 344	788 344	405	591 898	656 954	(65 055)	-10%	788 344	
Depreciation & asset impairment	383 480	440 000	440 000	-	272 329	366 667	(94 338)	-26%	440 000	
Finance charges	117 080	10 123	10 123	89	1 042	8 436	(7 395)	-88%	10 123	
Bulk purchases - electricity	874 375	1 088 924	1 088 924	1 473	277 264	907 437	(630 173)	-69%	1 088 924	
Inventory consumed	501 063	170 122	519 463	24 454	365 566	424 248	(58 682)	-14%	519 463	
Contracted services	335 867	435 466	459 607	12 259	228 659	377 782	(149 124)	-39%	459 607	
Transfers and subsidies							-			
Other expenditure	216 986	225 054	277 976	14 464	194 043	219 055	(25 013)	-11%	277 976	
Losses	21 845	-	-	-	-	-	-		-	
Total Expenditure	4 473 890	3 941 528	4 366 801	115 043	2 544 735	3 613 045	(1 068 311)	-30%	4 366 801	

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

- **Finance charges 88% less:** The underspending is mainly on interest paid on overdue accounts, most of the journals for interest paid on overdue accounts are done at the end of the financial year.
- **Bulk Purchases 69% 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 39% less:** Mainly on Security service, repair and maintenance of fleet, repair and maintenance of buildings and equipment and Asset Register administration. Under performance can be attributed to the delay in payments of invoices due to financial constraints. Funds are committed and expenditure is expected to increase in the following months.

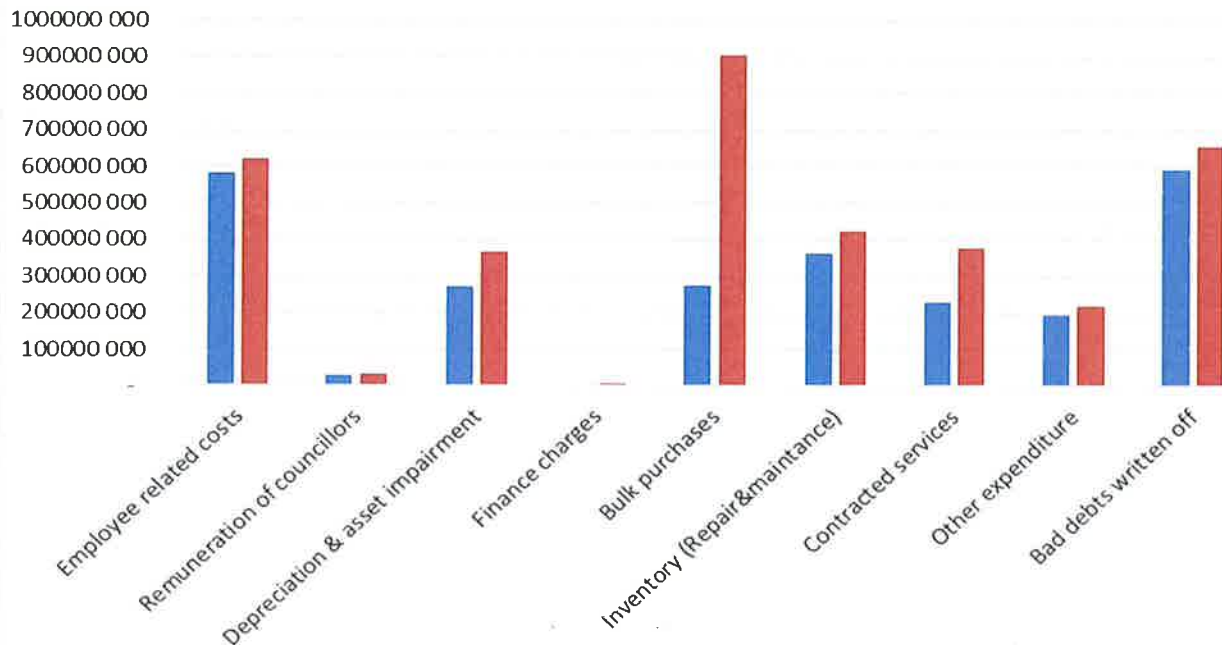
- **Inventory consumed 14% less:** Inventory consumed includes Bulk water expenditure is lower due to the outstanding Midvaal invoices, the Municipality is struggling to meet the obligation due to financial constraints.

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR APRIL 2023

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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		1 206 014	746 226	730 518	33 131	494 873	611 486	(116 614)	-19%	730 518
Executive and council		279 619	431 089	401 261	20 181	257 808	341 333	(83 524)	-24%	401 261
Finance and administration		922 698	309 136	323 256	12 505	231 898	265 152	(33 255)	-13%	323 256
Internal audit		3 697	6 001	6 001	444	5 166	5 001	165	3%	6 001
Community and public safety		296 946	383 563	395 854	27 531	279 742	327 075	(47 334)	-14%	395 854
Community and social services		63 816	116 557	119 289	4 727	65 302	98 784	(33 482)	-34%	119 289
Sport and recreation		90 892	100 852	101 952	10 845	90 916	84 704	6 212	7%	101 952
Public safety		138 930	159 088	161 298	11 290	111 510	133 900	(22 390)	-17%	161 298
Housing		3 206	6 903	13 153	669	11 992	9 553	2 439	26%	13 153
Health		101	162	162	-	21	135	(114)	-85%	162
Economic and environmental services		246 223	284 751	293 197	19 472	201 041	242 312	(41 271)	-17%	293 197
Planning and development		84 720	69 467	69 412	4 206	47 324	57 807	(10 484)	-18%	69 412
Road transport		161 979	213 300	221 801	15 188	152 685	182 851	(30 166)	-16%	221 801
Environmental protection		(476)	1 984	1 984	78	1 032	1 653	(621)	-38%	1 984
Trading services		2 700 663	2 501 039	2 921 242	32 612	1 555 357	2 410 524	(855 167)	-35%	2 921 242
Energy sources		1 148 407	1 629 984	1 695 472	6 483	707 423	1 397 613	(690 190)	-49%	1 695 472
Water management		1 046 263	417 355	746 650	9 974	518 487	619 574	(101 087)	-16%	746 650
Waste water management		218 936	200 674	224 594	7 919	164 887	181 581	(16 693)	-9%	224 594
Waste management		287 057	253 026	254 526	8 235	164 560	211 756	(47 196)	-22%	254 526
Other		24 043	25 948	25 990	2 298	13 723	21 649	(7 926)	-37%	25 990
Total Expenditure - Functional	3	4 473 890	3 941 528	4 366 801	115 043	2 544 735	3 613 046	#####	-30%	4 366 801
Surplus/ (Deficit) for the year		(621 264)	248 244	(202 491)	175 239	668 998	(136 847)	805 844	-589%	(202 491)

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 FOR APRIL 2023

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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	28 434	1 044	7 860	20 518	(12 658)	-62%	28 434
Executive and council		-	11 820	25 409	1 044	4 984	18 003	(13 019)	-72%	25 409
Finance and administration		-	3 000	3 025	-	2 876	2 515	361	14%	3 025
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		25 390	19 431	19 431	-	4 415	16 192	(11 778)	-73%	19 431
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		25 390	10 431	10 431	-	3 283	8 692	(5 410)	-62%	10 431
Public safety		-	3 000	3 000	-	1 132	2 500	(1 368)	-55%	3 000
Housing		-	6 000	6 000	-	-	5 000	(5 000)	-100%	6 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		50 195	57 182	61 004	69	18 803	49 181	(30 378)	-62%	61 004
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		50 195	57 182	61 004	69	18 803	49 181	(30 378)	-62%	61 004
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		63 277	116 241	112 419	4 693	35 048	95 338	(60 290)	-63%	112 419
Energy sources		24 609	55 544	55 544	1 465	18 780	46 287	(27 507)	-59%	55 544
Water management		24 327	28 715	32 680	551	6 536	27 072	(20 536)	-76%	32 680
Waste water management		14 342	21 535	11 569	721	1 127	11 966	(10 839)	-91%	11 569
Waste management		-	10 447	12 626	1 957	8 605	10 013	(1 409)	-14%	12 626
Other		13 678	9 364	9 364	-	2 689	7 803	(5 115)	-66%	9 364
Total Capital Expenditure - Functional Classification	3	152 541	217 038	230 651	5 806	68 813	189 033	(120 220)	-64%	230 651

NOTE: The total capital budget amounts to R 217 million. The year-to-date expenditure as at 30 April 2023 amounts to R 68 million.

TABLE 8: ACTUAL CAPITAL EXPENDITURE PER FUNDING SOURCE FOR APRIL 2023

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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	4 562	55 661	141 598	(85 937)	-61%	169 918
Provincial Government										
District Municipality										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private										
Transfers recognised - capital		145 097	169 918	169 918	4 562	55 661	141 598	(85 937)	-61%	169 918
Borrowing	6									
Internally generated funds		7 444	47 120	60 734	1 244	13 152	47 435	(34 283)	-72%	60 734
Total Capital Funding		152 541	217 038	230 651	5 806	68 813	189 033	(120 220)	-64%	230 651

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

MIG

1. Consultant delay in submitting variation order for the additional funding available for the Sewer Pump Stations in KOSH.
 - Contract period lapsed on 26 June 2022 and consultant failed to submit extension of time.
2. Slow rate of progress by the Contractors for:
 - Refurbishment of Electrical and Mechanical Equipment in the Water Pump Stations in KOSH. The contractor cited cash flow challenges as the main reason for non-performance.
 - Extension of National Fresh Produce Market in Klerksdorp Phase2
3. Delays in project registration by CoGTA:
 - Development of Cell 3 of the Klerksdorp Landfill Site (Phase 2)

NDPG

- 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.
- Not enough funds to complete all the works the contractor was appointed for and also pay additional professional fees for the Construction of Jouberton Taxi Rank.

WSIG

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 - M10 April

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	370 704	65 145
Call investment deposits		(1 606 285)	333 248	333 248	245 474	333 248
Consumer debtors		484 523	632 866	695 418	1 151 009	695 418
Other debtors		986 440	243 161	243 161	1 093 490	243 161
Current portion of long-term receivables		7	29	29	(17)	29
Inventory		38 539	53 615	53 615	59 304	53 615
Total current assets		1 734 431	1 328 063	1 390 616	2 919 963	1 390 616
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	4 811 660	5 628 488	4 811 660
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	5 080 552	5 361 424	5 080 552
TOTAL ASSETS		7 299 591	6 395 002	6 471 168	8 281 387	6 471 168
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		(5 042)	2 000	2 000	(5 042)	2 000
Consumer deposits		64 143	94 930	94 930	65 803	94 930
Trade and other payables		3 411 205	1 177 431	1 704 332	3 731 027	1 704 332
Provisions		563 482	557 371	557 371	563 642	557 371
Total current liabilities		4 033 788	1 831 731	2 358 633	4 355 429	2 358 633
Non current liabilities						
Borrowing		42 018	81 274	81 274	33 485	81 274
Provisions		-	-	-	-	-
Total non current liabilities		42 018	81 274	81 274	33 485	81 274
TOTAL LIABILITIES		4 075 805	1 913 005	2 439 907	4 388 914	2 439 907
NET ASSETS	2	3 223 786	4 481 996	4 031 261	3 892 472	4 031 261
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 841 579	4 233 752	4 233 752	3 913 844	4 233 752
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 841 579	4 233 752	4 233 752	3 913 844	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 April 2023 amounts to R3.8 billion

2.5 Monthly Budget Statement - Cash Flow Statement

Collection rate – collection rate for the month ending 30 April 2023 is 47%. The collection rate has decreased by 47% from March month where 94% was achieved.

TABLE 10: ACTUAL CASH FLOW APRIL 2023

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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		419 718	365 289	365 289	24 581	301 585	304 407	(2 822)	-1%	365 289
Service charges		1 351 237	1 685 932	1 685 932	70 072	868 905	1 404 944	(536 039)	-38%	1 685 932
Other revenue		3 785 551	237 037	237 037	290 396	2 995 534	197 531	#####	1416%	237 037
Transfers and Subsidies - Operational		479 886	561 824	561 824	-	547 682	468 187	79 495	17%	561 824
Transfers and Subsidies - Capital		170 551	169 918	169 918	(65 385)	150 412	141 598	8 814	6%	169 918
Interest		21	108 337	108 337	-	22	90 281	(90 258)	-100%	108 337
Dividends								-		
Payments										
Suppliers and employees		(4 054 823)	(3 068 583)	(3 068 583)	(276 150)	(3 072 538)	(2 557 156)	515 381	-20%	(3 068 583)
Finance charges								-		
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		2 152 140	59 754	59 754	43 514	1 791 603	49 791	#####	-3498%	59 754
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	33	-	-	-	27	(27)	-100%	33
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(152 541)	(217 038)	(217 038)	(5 806)	(68 813)	(180 865)	(112 051)	62%	(217 038)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(152 541)	(217 005)	(217 038)	(5 806)	(68 813)	(180 837)	(112 024)	62%	(217 005)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	1 500	-	-	-	1 250	(1 250)	-100%	1 500
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	1 500	-	-	-	1 250	1 250	100%	1 500
NET INCREASE/ (DECREASE) IN CASH HELD		1 999 599	(155 751)	(157 284)	37 708	1 722 789	(129 796)			(155 751)
Cash/cash equivalents at beginning:		(195 402)	310 855	310 855	(78 879)	224 921	310 855			224 921
Cash/cash equivalents at month/year end:		1 804 197	155 104	153 572		1 947 710	181 059			69 170

NOTE: The cash and call Investments for the month ending 30 April 2023 amounts to R195 million which consists of the following:

Bank balances: R7,9 million

Call investments: R187.2 million

2.6 Actual borrowings

The municipality's position on external loans is set out in Table 11 below. The municipality started the 2022/23 financial year with borrowing debt of R12,866,179 and after repayments R 2,893,647 were made, the total borrowings outstanding as at 30 April 2023 amounts to R 9,972,531

TABLE 11: ACTUAL BORROWING FOR APRIL 2023

ANNEXURE A

Borrowing Reference No	Start Date	End Date	Borrowing Period Original Loan Years	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 30/04/2023	
Monthly Payments												
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)		115 541,14	12 866 178,72	276 000,01		12 590 168,91	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)		113 044,24	12 590 169,91	278 371,02		12 311 798,89	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)		106 871,95	12 311 798,88	284 543,31		12 027 255,58	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)		107 882,33	12 027 255,58	283 532,91		11 743 722,67	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)		101 941,38	11 743 722,67	289 473,90		11 454 248,77	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)		101 048,64	11 454 248,77	288 671,97		11 165 576,80	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)		100 493,04	11 165 576,80	290 921,28		10 874 655,52	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)		88 105,08	10 874 655,52	303 310,04		10 571 345,48	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)		94 824,58	10 571 345,48	286 590,53		10 274 754,95	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)		88 191,48	10 274 754,95	302 223,63		9 972 531,32	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)			9 972 531,32			9 972 531,32	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)			9 972 531,32			9 972 531,32	
ANNUITY LOANS												
NW103677/1	1/11/2010	1/11/2025	15	35269978	Development Bank of SA	Provision of Infrastructure	14,75	1 018 944,68	12 866 178,72	2 893 647,40	0,00	9 972 531,32
TOTAL ANNUITIES								1 018 944,68	12 866 178,72	2 893 647,40		9 972 531,32

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 7,726,257,145 as at 30 April 2023 compared to R7,551,155,100 as at 31 March 2023.

Current to 30 days debt amounted to R 303,814,815 as at 30 April 2023 and has increased with R 39,262,720 compared to R 264,552,095 as at 31 March 2023.

31 to 60 days debt increased with R 11,059,777, 60 to 90 days decreased with R 10,479,979 and 91 days and older debt as at 30 April 2023 amounted to R 7,074,238,872 and has increased with R 114,299,568 compared to R6,959,939,304 as at 31 March 2023.

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

Debtors age analysis per debtor type

Government Debt R 103,866,059 (1,3%)

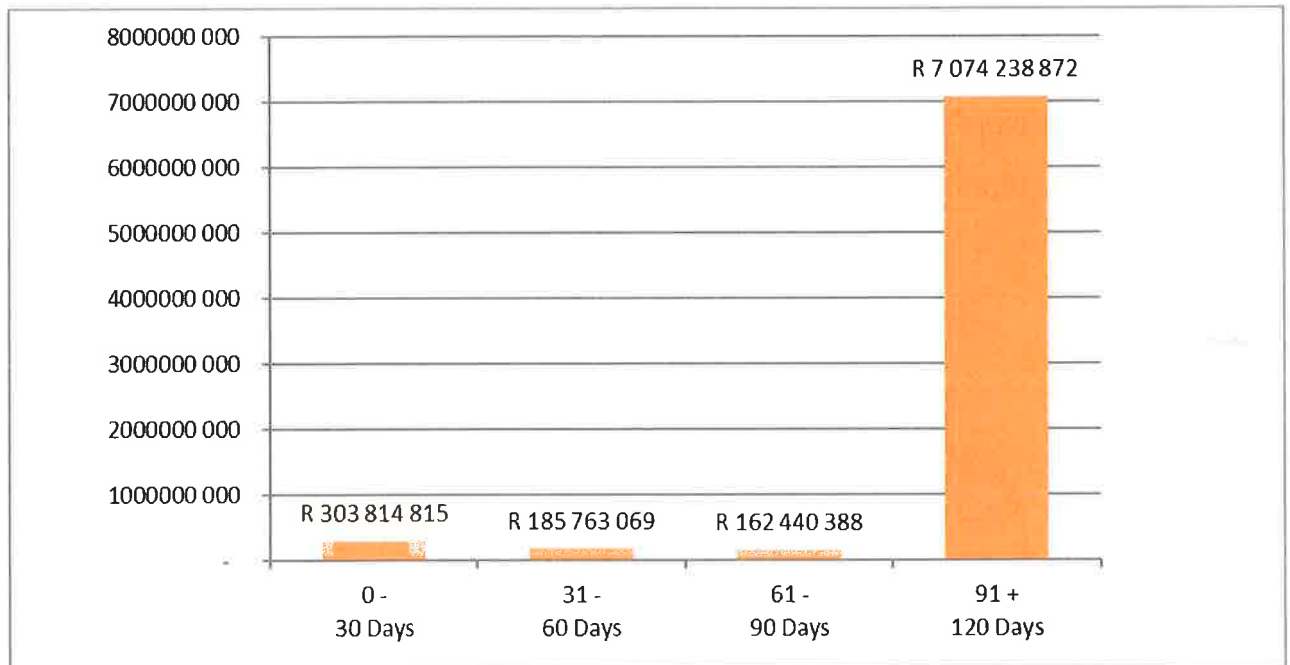
Business debtors' R 619,132,685 (8%)

Domestic debtors' R7,003,258,401 (90,6%)

TABLE 12: OUTSTANDING DEBTORS AS AT 30 APRIL 2023

DEBTOR'S AGE ANALYSIS - 30 April 2023

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total
Debtors Age Analysis By Income Source					
Water Tariffs	81 060 751	61 472 734	58 641 279	2 628 900 107	2 830 074 871
Electricity Tariffs	102 242 025	29 900 188	18 424 224	464 246 920	614 813 359
Rates (Property Rates)	32 985 588	16 160 484	11 967 552	380 607 031	441 720 655
Sewerage/ Sanitation	9 162 699	6 962 079	6 367 583	346 832 772	369 325 133
Refuse Removal Tariffs	17 832 814	14 168 629	13 205 910	693 441 785	738 649 139
Other	60 530 938	57 098 955	53 833 839	2 560 210 257	2 731 673 989
Total By Income Source	303 814 815	185 763 069	162 440 388	7 074 238 872	7 726 257 145
Debtors Age Analysis By Customer Group					
Government	9 243 476	4 289 674	2 728 126	87 604 783	103 866 059
Business	94 384 419	26 513 999	15 024 636	483 209 631	619 132 685
Households	200 186 920	154 959 396	144 687 626	6 503 424 458	7 003 258 401
Other	-	-	-	-	-
Total By Customer Group	303 814 815	185 763 069	162 440 388	7 074 238 872	7 726 257 145



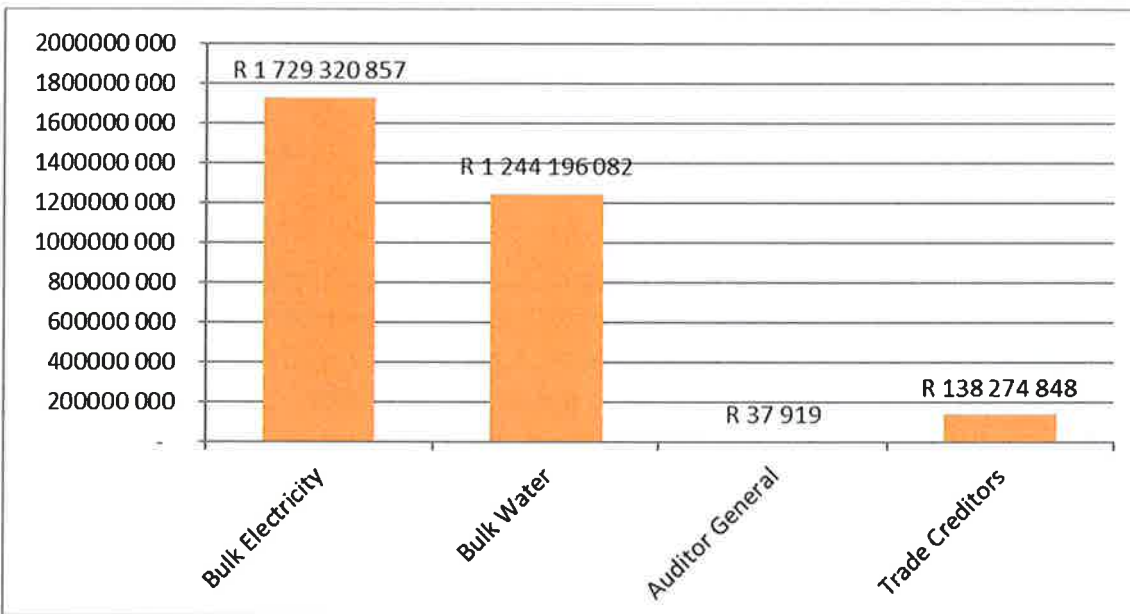
Note: According to the Debtors Age Analysis it is clear that the 90.6% of the total outstanding debt is owed by the Household

3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 3,111,829,706 as at 30 April 2023 compared with R 2,916,997,386 as at 31 March 2023 and has increased with R 194,832,320

TABLE 13: CREDITOR'S AGE ANALYSIS AS AT 30 April 2023

OUTSTANDING CREDITORS STATEMENT - 30 APRIL 2023						
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 +Days/Arreas	Total
Bulk Electricity	146 947 353	-	140 429 881	1 441 943 623	-	1 729 320 857
Bulk Water	97 661 315	50 010 356	52 934 056	1 043 590 355	-	1 244 196 082
Auditor General	37 899	20	-	-	-	37 919
Trade Creditors	3 104 713	5 852 215	11 459 178	117 858 742	-	138 274 848
Total	247 751 280	55 862 591	204 823 115	2 603 392 720	-	3 111 829 706



Note: According to the above information, the Municipality's highest outstanding creditor is ESKOM with the total outstanding amount of R1,729 billion followed by Midvaal with the total outstanding amount of R1,244 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 April 2023 is as set out in Table 14 below.

TABLE 14: INVESTMENTS AS AT 30 APRIL 2023

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	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		186 061	955	(104 670)	74 000	158 346
INVESTEC		-	daily call	yes	Variable		7 557	47	-		7 604
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		23 077	144			23 222
NEDBANK		-	daily call	yes	Variable		25 112	132	(25 244)		(0)
Municipality sub-total							253 213	1 278	(129 914)	74 000	198 577
Entities											
											-
											-
											-
											-
											-
Entities sub-total							-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2						253 213	1 278	(129 914)	74 000	198 577

Note: The municipality started the beginning of the month with total investments of R253,213,082 and after investment made of R74,000,000 and withdrawals of R129,913,825 closed with an investment balance of R198,577,251 which 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 - M10 April

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		509 661	560 590	560 590	2 332	546 944	467 159	79 785	17,1%	560 590
Energy Efficiency and Demand Side Management Grant		-	5 000	5 000	1 651	1 651	4 167	(2 515)	-60,4%	5 000
Equitable Share		484 096	545 300	545 300	-	538 013	454 417	83 596	18,4%	545 300
Expanded Public Works Programme Integrated Grant		1 756	2 181	2 181	193	1 808	1 818	(10)	-0,5%	2 181
Local Government Financial Management Grant		3 123	3 100	3 100	54	1 723	2 583	(860)	-33,3%	3 100
Municipal Disaster Relief Grant		15 897	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4 789	5 009	5 009	434	3 749	4 174	(426)	-10,2%	5 009
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 570	1 234	1 388	-	341	1 121	(780)	-69,6%	1 388
Capacity Building and Other Grants		1 570	1 234	1 388	-	341	1 121	(780)	-69,6%	1 388
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	561 978	2 332	547 285	468 279	79 006	16,9%	561 978
Capital Transfers and Grants										
National Government:		156 811	169 918	169 918	10 057	58 873	141 598	(82 725)	-58,4%	169 918
Integrated National Electrification Programme Grant		-	29 064	29 064	2 333	13 407	24 220	(10 813)	-44,6%	29 064
Municipal Infrastructure Grant		92 568	95 178	95 178	4 150	33 610	79 315	(45 704)	-57,6%	95 178
Neighbourhood Development Partnership Grant		55 743	30 000	30 000	3 573	10 101	25 000	(14 899)	-59,6%	30 000
Water Services Infrastructure Grant		8 500	15 676	15 676	-	1 755	13 063	(11 308)	-86,6%	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	10 057	58 873	141 598	(82 725)	-58,4%	169 918
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	668 042	731 742	731 896	12 388	606 158	609 877	(3 719)	-0,6%	731 896

Note: The table reflect the YTD actual revenue amounts to R 606,1 million, against the YTD budget of R609,8 million as at 30 April 2023. 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 - M10 April

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	104 277	5 951	80 535	86 155	(5 620)	-6,5%	104 277
Energy Efficiency and Demand Side Management Grant		22	4 549	5 000	870	2 521	4 061	(1 540)	-37,9%	5 000
Equitable Share		71 877	86 606	88 906	4 356	70 134	73 322	(3 188)	-4,3%	88 906
Expanded Public Works Programme Integrated Grant		1 968	2 701	2 201	186	1 993	1 951	42	2,2%	2 201
Local Government Financial Management Grant		21 708	3 100	3 100	102	1 680	2 583	(903)	-35,0%	3 100
Municipal Disaster Relief Grant		8 661	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 103	5 124	5 069	438	4 207	4 237	(30)	-0,7%	5 069
Provincial Government:		755	1 256	2 038	532	1 083	1 516	(432)	-28,5%	2 038
Capacity Building and Other Grants		755	1 256	2 038	532	1 083	1 516	(432)	-28,5%	2 038
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		110 095	103 335	106 315	6 483	81 619	87 671	(6 052)	-6,9%	106 315
Capital expenditure of Transfers and Grants										
National Government:		145 097	169 918	169 918	4 562	55 661	141 598	(85 937)	-60,7%	169 918
Integrated National Electrification Programme Grant		-	29 064	29 064	1 265	12 923	24 220	(11 297)	-46,6%	29 064
Municipal Disaster Relief Grant		9 663	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		79 512	95 178	95 178	3 297	32 312	79 315	(47 003)	-59,3%	95 178
Neighbourhood Development Partnership Grant		48 530	30 000	30 000	-	8 900	25 000	(16 100)	-64,4%	30 000
Water Services Infrastructure Grant		7 391	15 676	15 676	-	1 526	13 063	(11 537)	-88,3%	15 676
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		145 097	169 918	169 918	4 562	55 661	141 598	(85 937)	-60,7%	169 918
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		255 191	273 253	276 232	11 045	137 280	229 269	(91 989)	-40,1%	276 232

Note: The table reflect the YTD actual expenditure incurred amounting to R137.2 million, against the YTD budget of R229,2 million as at 30 April 2023.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 583 million spent as at 30 April 2023
- Council Remuneration – R 30,8 million spent as at 30 April 2023

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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	1 919	19 913	20 465	(552)	-3%	24 558
Pension and UIF Contributions		1 394	2 246	2 246	151	1 481	1 872	(391)	-21%	2 246
Medical Aid Contributions		6	18	18	-	-	15	(15)	-100%	18
Motor Vehicle Allowance										
Cellphone Allowance		3 390	2 858	2 858	262	2 343	2 382	(39)	-2%	2 858
Housing Allowances										
Other benefits and allowances		7 701	9 775	9 775	690	7 131	8 146	(1 015)	-12%	9 775
Sub Total - Councillors		34 189	39 456	39 456	3 022	30 867	32 880	(2 013)	-6%	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	-	(2 811)	9 003	(11 814)	-131%	10 803
Pension and UIF Contributions		10	16	16	-	5	13	(9)	-65%	16
Medical Aid Contributions		57	50	50	-	33	42	(8)	-20%	50
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		659	1 364	1 364	-	192	1 137	(945)	-83%	1 364
Cellphone Allowance		20	211	211	-	-	176	(176)	-100%	211
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	8	8	-	-	7	(7)	-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	-	(2 581)	10 377	(12 958)	-125%	12 452
% increase	4		101,5%	101,5%						101,5%
Other Municipal Staff										
Basic Salaries and Wages		424 493	476 456	460 844	36 778	365 968	387 886	(21 918)	-6%	460 844
Pension and UIF Contributions		87 036	95 974	95 974	7 502	74 743	79 979	(5 235)	-7%	95 974
Medical Aid Contributions		38 294	44 045	44 045	3 412	32 720	36 704	(3 985)	-11%	44 045
Overtime		61 810	25 944	30 224	6 265	56 254	24 212	32 041	132%	30 224
Performance Bonus		33 145	38 047	38 047	1 642	28 581	31 706	(3 125)	-10%	38 047
Motor Vehicle Allowance										
Cellphone Allowance		996	1 410	1 410	163	1 184	1 175	8	1%	1 410
Housing Allowances		6 549	7 861	7 861	521	5 275	6 551	(1 276)	-19%	7 861
Other benefits and allowances		15 497	27 666	37 868	1 272	14 668	29 177	(14 509)	-50%	37 868
Payments in lieu of leave		3 902	14 184	14 184	1 323	6 256	11 820	(5 563)	-47%	14 184
Long service awards		(501)	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		8 790	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		680 010	731 586	730 456	58 877	585 649	609 209	(23 561)	-4%	730 456
% increase	4		7,8%	7,4%						7,4%
Total Parent Municipality		720 378	783 493	782 363	61 899	613 935	652 466	(38 531)	-6%	782 363

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M10 April 2023					
Ref	Description	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands				
1	Revenue By Source				
	Service Charges: Electricity	(152,469,600)	-17%	Less revenue billed on electricity than initially anticipated. The budget on electricity revenue was adjusted downwards with the February adjustment budget to bring it in line with the current trends. The reduction on this line item can also be attributed to the current implementation of load shedding by ESKOM.	The municipality has to enforce measures to reduce illegal connections and ensure that all properties consuming electricity are billed.
	Service Charges: Sanitation	(14,576,825)	-11%	Revenue was less than projected	
	Service Charges: Refuse	(22,373,249)	-12%	Revenue was less than projected	
	Interest earned – external investment	4,492,286	58%	Revenue was more than projected, mainly on interest earned on investments.	
	Interest earned – outstanding debtors	58,592,610	14%	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	(1,252,103)	-16%	One of the reasons for under collection is that members of the public can renew vehicle licences online using eNaTIS electronic system instead of going physically to municipality offices	
	Fines, penalties and forfeits	(1,312,750)	-35%	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 was due to shortage of staff and vacant positions that are not filled to date. According the traffic department they are in a process of advertising post of which changes will be seen in the coming months after the appointment of new staff	
	Other revenue	(33,363,259)	-48%	The budgeted amount consists of numerous items (e.g. Commission: insurance, Commission: Transaction Handling fees, Plan printing and duplicate, etc.) in this instance under performance was mostly on the Sale of Property. The reason for under collection is that there has been delays in the issuing of clearance figures for property transfers.	

2	Expenditure by Type				
	Bulk Purchases - electricity	(630,172,630)	-69%	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	(149,123,588)	-39%	Mainly on Security service, repair and maintenance of fleet, repair and maintenance of buildings and equipment and Asset Register administration. Under performance can be attributed to the delay in payments of invoices due to financial constraints. Funds are committed and expenditure is expected to increase in the following months	
	Finance Charges	(7,394,781)	-88%	The underspending is mainly on interest paid on overdue accounts, most of the journals for interest paid on overdue accounts are done at the end of the financial year.	
	Inventory Consumed	(58,682,375)	-14%	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.	

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

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%	10,3%	0,0%	1,1%
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%	42,2%	96,1%	42,2%
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%	59,0%	67,0%	59,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		5,6%	21,7%	16,9%	14,1%	16,9%
<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%	23,5%	71,1%	23,5%
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%	18,6%	18,5%	18,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3,1%	5,6%	6,6%	5,3%	6,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13,5%	11,2%	11,3%	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 - M10 April

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	18 549	39 215	108 519	69 303	63,9%	18%
January	12 712	18 086	18 086	1 982	41 197	126 605	85 408	67,5%	19%
February	12 712	18 086	20 809	8 542	49 739	147 415	97 676	66,3%	23%
March	12 712	18 086	20 809	13 268	63 007	168 224	105 217	62,5%	29%
April	12 712	18 086	20 809	5 806	68 813	189 033	120 220	63,6%	0
May	12 712	18 086	20 809	-		209 842	-		
June	12 712	18 086	20 809	-		230 651	-		
Total Capital expenditure	152 541	217 038	230 651	68 813					

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 - M10 April

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 new assets by Asset Class/Sub-class											
Infrastructure			107 989	171 357	164 197	4 762	46 575	139 264	92 689	66,6%	164 197
Roads Infrastructure			50 195	57 182	61 004	69	18 803	49 181	30 378	61,8%	61 004
Roads			50 195	57 182	61 004	69	18 803	49 181	30 378	61,8%	61 004
Road Structures											
Road Furniture											
Capital Spares											
Storm water Infrastructure			-	-	-	-	-	-	-		-
Drainage Collection											
Storm water Conveyance											
Attenuation											
Electrical Infrastructure			20 538	53 944	53 944	1 465	18 153	44 953	26 801	59,6%	53 944
Power Plants											
HV Substations			7 444	22 000	22 000	200	4 160	18 333	14 173	77,3%	22 000
HV Switching Station											
HV Transmission Conductors											
MV Substations			-	-	-	-	-	-	-		-
MV Switching Stations											
MV Networks			13 093	29 064	29 064	1 265	12 923	24 220	11 297	46,6%	29 064
LV Networks			-	2 880	2 880	-	1 069	2 400	1 331	55,5%	2 880
Capital Spares											
Water Supply Infrastructure			28 398	28 715	32 680	551	6 536	27 072	20 536	75,9%	32 680
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations			4 071	-	-	-	-	-	-		-
Water Treatment Works											
Bulk Mains			20 668	13 504	17 004	551	5 010	14 117	9 107	64,5%	17 004
Distribution			3 659	15 210	15 676	-	1 526	12 955	11 428	88,2%	15 676
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure			8 858	21 069	11 569	721	1 127	11 858	10 731	90,5%	11 569
Pump Station			3 659	-	5 569	721	982	4 177	3 194	76,5%	5 569
Reticulation			5 199	21 069	6 000	-	145	7 681	7 536	98,1%	6 000
Waste Water Treatment Works											
Outfall Sewers			-	-	-	-	-	-	-		-
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure			-	10 447	5 000	1 957	1 957	6 200	4 244	68,4%	5 000
Landfill Sites											
Waste Transfer Stations			-	10 447	5 000	1 957	1 957	6 200	4 244	68,4%	5 000
Community Assets			25 390	15 431	15 431	-	3 283	12 859	9 577	74,5%	15 431
Community Facilities			-	5 000	5 000	-	-	4 167	4 167	100,0%	5 000
Public Open Space			-	5 000	5 000	-	-	4 167	4 167	100,0%	5 000
Sport and Recreation Facilities			25 390	10 431	10 431	-	3 283	8 692	5 410	62,2%	10 431
Indoor Facilities			-	-	-	-	-	-	-		-
Outdoor Facilities			25 390	10 431	10 431	-	3 283	8 692	5 410	62,2%	10 431
Capital Spares											

Intangible Assets										
Servitudes	-	520	520	-	-	433	433	100,0%	520	
Licences and Rights	-	520	520	-	-	433	433	100,0%	520	
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>	-	520	520	-	-	433	433	100,0%	520	
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
Computer Equipment	-	-	25	-	-	15	15	100,0%	25	
Computer Equipment	-	-	25	-	-	15	15	100,0%	25	
Furniture and Office Equipment	-	2 000	2 000	112	318	1 667	1 349	80,9%	2 000	
Furniture and Office Equipment	-	2 000	2 000	112	318	1 667	1 349	80,9%	2 000	
Machinery and Equipment	-	4 600	4 600	932	1 076	3 833	2 757	71,9%	4 600	
Machinery and Equipment	-	4 600	4 600	932	1 076	3 833	2 757	71,9%	4 600	
Transport Assets	-	7 000	28 214	-	10 238	17 799	7 561	42,5%	28 214	
Transport Assets	-	7 000	28 214	-	10 238	17 799	7 561	42,5%	28 214	
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	214 987	5 806	61 490	175 871	114 381	65,0%	214 987

SUPPORTING TABLE SC13b

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

Description	Ref	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	1 600	-	627	1 442	815	56,5%	1 600	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	
Roads		-	-	-	-	-	-	-	-	-	
Road Structures		-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	1 600	1 600	-	627	1 333	706	52,9%	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	-	627	1 333	706	52,9%	1 600	
Capital Spares		-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		5 483	466	-	-	-	109	109	100,0%	-	
Pump Station		-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		5 483	466	-	-	-	109	109	100,0%	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing ass	1	5 483	2 066	1 600	-	627	1 442	815	56,5%	1 600	

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

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	190 294	16 215	136 615	150 194	13 579	9,0%	190 294
Roads Infrastructure		14 286	48 376	63 326	11 312	48 178	49 300	1 123	2,3%	63 326
Roads		14 034	47 744	62 444	11 285	47 755	48 606	851	1,8%	62 444
Road Structures								-		
Road Furniture		251	632	882	26	422	694	272	39,2%	882
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		45 970	69 691	86 691	3 036	57 355	68 276	10 921	16,0%	86 691
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations		330	278	778	-	261	532	271	50,9%	778
MV Switching Stations		3	115	115	-	-	96	96	100,0%	115
MV Networks								-		
LV Networks		45 637	69 298	85 798	3 036	57 094	67 648	10 554	15,6%	85 798
Capital Spares								-		
Water Supply Infrastructure		25 146	17 565	19 965	127	13 797	15 657	1 861	11,9%	19 965
Dams and Weirs								-		
Boreholes								-		
Reservoirs		945	3 494	3 494	127	3 517	2 912	(605)	-20,8%	3 494
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution		24 201	14 070	16 470	-	10 280	12 745	2 466	19,3%	16 470
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		7 415	20 553	20 312	1 740	17 286	16 961	(325)	-1,9%	20 312
Pump Station								-		
Reticulation		5 540	10 903	10 662	-	10 171	8 919	(1 252)	-14,0%	10 662
Waste Water Treatment Works		1 875	9 650	9 650	1 740	7 114	8 042	927	11,5%	9 650
Community Assets		2 500	13 208	13 928	1 134	11 826	11 439	(388)	-3,4%	13 928
Community Facilities		415	6 181	6 901	564	5 374	5 583	209	3,8%	6 901
Museums		28	104	119	-	81	96	15	15,6%	119
Galleries								-		
Theatres								-		
Libraries		417	980	985	343	760	819	60	7,3%	985
Cemeteries/Crematoria		(209)	3 916	4 616	220	4 421	3 683	(738)	-20,0%	4 616
Police								-		
Parks								-		
Public Open Space		-	4	4	-	-	4	4	100,0%	4
Nature Reserves		90	505	505	-	109	421	312	74,1%	505
Public Ablution Facilities								-		
Markets		89	672	672	2	3	560	557	99,5%	672
Sport and Recreation Facilities		2 085	7 026	7 026	569	6 453	5 855	(597)	-10,2%	7 026
Indoor Facilities		670	2 330	2 330	39	1 940	1 942	1	0,1%	2 330
Outdoor Facilities		1 415	4 696	4 696	531	4 512	3 914	(599)	-15,3%	4 696
Capital Spares								-		
Heritage assets		79	168	188	-	-	152	152	100,0%	188
Monuments								-		
Historic Buildings								-		
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		79	168	188	-	-	152	152	100,0%	188
Other Heritage								-		

Other assets		1 131	5 127	7 505	205	1 845	5 707	3 862	67,7%	7 505
Operational Buildings		1 131	5 127	7 505	205	1 845	5 707	3 862	67,7%	7 505
Municipal Offices		1 102	5 070	7 448	205	1 821	5 659	3 839	67,8%	7 448
Pay/Enquiry Points										
Building Plan Offices										
Workshops		26	48	48	-	24	40	16	40,3%	48
Yards										
Stores		2	9	9	-	-	8	8	100,0%	9
Intangible Assets		1 337	3 931	3 971	18	2 270	3 320	1 049	31,6%	3 971
Servitudes										
Licences and Rights		1 337	3 931	3 971	18	2 270	3 320	1 049	31,6%	3 971
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications		1 337	3 931	3 971	18	2 270	3 320	1 049	31,6%	3 971
Load Settlement Software Applications										
Unspecified										
Computer Equipment		3 389	4 065	4 065	137	1 208	3 387	2 179	64,3%	4 065
Computer Equipment		3 389	4 065	4 065	137	1 208	3 387	2 179	64,3%	4 065
Furniture and Office Equipment		427	1 199	2 216	122	596	1 623	1 027	63,3%	2 216
Furniture and Office Equipment		427	1 199	2 216	122	596	1 623	1 027	63,3%	2 216
Machinery and Equipment		11 385	24 213	24 233	997	13 432	20 190	6 758	33,5%	24 233
Machinery and Equipment		11 385	24 213	24 233	997	13 432	20 190	6 758	33,5%	24 233
Transport Assets		2 557	15 894	15 814	-	188	13 197	13 009	98,6%	15 814
Transport Assets		2 557	15 894	15 814	-	188	13 197	13 009	98,6%	15 814
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	262 212	18 827	167 980	209 209	41 229	19,7%	262 212

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		281 187	287 692	322 692	-	209 380	260 744	51 363	19,7%	322 692
Roads Infrastructure		92 856	96 260	96 260	-	65 071	80 216	15 146	18,9%	96 260
Roads		92 856	96 260	96 260	-	65 071	80 216	15 146	18,9%	96 260
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		56 338	49 997	59 997	-	41 794	47 664	5 870	12,3%	59 997
Power Plants		567	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		55 771	49 997	59 997	-	41 794	47 664	5 870	12,3%	59 997
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		130 774	93 480	93 480	-	55 326	77 900	22 574	29,0%	93 480
Dams and Weirs		84	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		130 690	93 480	93 480	-	55 326	77 900	22 574	29,0%	93 480
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1 219	47 956	72 956	-	47 190	54 963	7 773	14,1%	72 956
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		232	47 956	72 956	-	47 190	54 963	7 773	14,1%	72 956
Waste Water Treatment Works		987	-	-	-	-	-	-	-	-
Community Assets		213	-	-	-	-	-	-	-	-
Community Facilities		213	-	-	-	-	-	-	-	-
Other assets		78 177	77 763	79 263	-	58 633	65 702	7 069	10,8%	79 263
Operational Buildings		78 177	77 763	79 263	-	58 633	65 702	7 069	10,8%	79 263
Municipal Offices		78 177	77 763	79 263	-	58 633	65 702	7 069	10,8%	79 263
Computer Equipment		716	963	1 763	-	735	1 282	547	42,7%	1 763
Computer Equipment		716	963	1 763	-	735	1 282	547	42,7%	1 763
Furniture and Office Equipment		22 139	1 117	2 617	-	1 326	1 831	505	27,6%	2 617
Furniture and Office Equipment		22 139	1 117	2 617	-	1 326	1 831	505	27,6%	2 617
Machinery and Equipment		954	-	-	-	-	-	-	-	-
Machinery and Equipment		954	-	-	-	-	-	-	-	-
Transport Assets		94	72 466	33 666	-	2 255	37 108	34 853	93,9%	33 666
Transport Assets		94	72 466	33 666	-	2 255	37 108	34 853	93,9%	33 666
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	-	272 329	366 667	94 338	25,7%	440 000

SUPPORTING TABLE SC13e

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

Description	Ref	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	-	3 821	9 220	5 400	58,6%	11 064
Community Facilities		13 678	11 064	11 064	-	3 821	9 220	5 400	58,6%	11 064
Testing Stations		-	3 000	3 000	-	1 132	2 500	1 368	54,7%	3 000
Markets		13 678	8 064	8 064	-	2 689	6 720	4 032	60,0%	8 064
Other assets		-	3 000	3 000	-	2 876	2 500	(376)	-15,0%	3 000
Operational Buildings		-	3 000	3 000	-	2 876	2 500	(376)	-15,0%	3 000
Municipal Offices		-	3 000	3 000	-	2 876	2 500	(376)	-15,0%	3 000
Total Capital Expenditure on upgrading of existing	1	13 678	14 064	14 064	-	6 696	11 720	5 024	42,9%	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 April 2023 as per section 71 of the MFMA.