

CITY OF MATLOSANA

Date: 2023/03/13

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: H.S. RASSOANW
SIGNED: [Signature]
DATE: 2023/03/13

CITY OF MATLOSANA
2023-03-20
RECEIVED BY MUNICIPAL MANAGER

Received by Deputy Director: Administration

Date and Time: 21/3/2023

Signature: [Signature]

[Signature]	27/03/2023	COMMENTS: Report noted.
Director: Corporate Support	Date	
[Signature]	2023/03/28	COMMENTS:
Chief Financial Officer	Date	
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] 29/03/2023
SIGNATURE 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

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MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED ON 28 FEBRUARY 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 28 February 2023

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance					
Description	YTD Budget 2022/23	FEBRUARY 2022/23 Actual	YTD Actual 2022/23	Variance Favourable (Unfavourable)	YTD Variance %
Total Revenue by Source	2,788,088,352	215,377,625	2,507,457,046	(280,631,306)	-10%
Total Operating Expenditure	2,859,280,534	309,671,955	1,832,150,268	(1,027,130,266)	-36%
SURPLUS/ (DEFICIT).	(71,192,181)	(94,294,330)	675,306,778	(746,498,959)	

Revenue

The revenue for the month of February amounts to R215 million and the year to date actual amounts to R2.507 billion. It reflects a negative variance of 10% when compared with the year-to date budget of R2.788 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 February amounts to R 309.7 million and the year-to date actual operating expenditure amounts to R1.832 billion. It reflects a negative variance of 36% when compared with the year-to date budget of R2.859 billion. The detailed reasons for the variances are outlined on table 18

Cash management

Bank Balances	R 11,486,503
Call Investments	R 203,437,634
Cash and Cash Investments	R 214,924,137

Investment Portfolio: 28 February 2023

City of Matlosana

INSTITUTION	INTEREST RATE	FEBRUARY 2023	EXPLANATION
Call Investment			
ABSA: 3854	3,73%	10 540 090,75	WSIG
ABSA: 5047	4,70%	16 137 424,78	INEP
ABSA: 6177	6,75%	59 269 379,28	MIG
ABSA: 2264	4,70%	291 408,34	own
ABSA: 4682	6,65%	54 732 870,14	NDPG
ABSA: 4063	1,55%	3 762 398,89	EEDSM
ABSA: 1223	6,75%	389 938,21	HSDG
ABSA:5203		2 903 550,60	own (Salaries)
INVESTEC	3,30%	7 511 148,55	own
FNB		22 938 849,97	COVID
NEDBANK	5,40%	18 964 243,57	HSDG
NEDBANK	5,40%	5 996 331,17	HSDG
TOTAL Call Investment		203 437 634,25	

Note: The R192.7 million Call investment is ring-fenced for Conditional Grants

Collection Rate & Outstanding Debtors

Total Outstanding Debtors	R 7,496,336,893
Debtors: Government	R 112,157,963
Debtors: Business	R 629,016,440
Debtors: Household	R 6,755,162,490

Note: The detailed Debtors Age analysis is outlined on Table 12. The collection rate as at 28 February 2023 is 78.85% compared to 67.10% as at 31 January 2023 and has increased by 12%. The increase on the collection rate is due to the credit controls that were put in place

Creditors

Total Outstanding Creditors	R 3,049,641,381
ESKOM	R 1,572,818,649
Midvaal	R 1,683,248,530
Trade Creditors	R 135,338,761
Auditor General	R 519,322

Note: The detailed Creditors Age analysis is outlined on Table 1

Capital Grants expenditure

	BUDGET	February	YTD	
CAPITAL GRANT EXPENDITURE	2022/23	Expenditure	ACTUALS Incl	YTD %
		Incl VAT	VAT	Incl VAT
		2022/23		
MIG	95 177 651	3 274 635	29 460 198	30,95
NDPG	30 000 000		6 527 165	21,76
INEP	29 064 000	2 407 468	11 074 207	38,10
WSIG	15 676 000		1 755 104	11,20
TOTAL	169 917 651	5 682 103	48 816 674	28,73

Note: The total Capital grants budget amounts to R 169.9 million. The total expenditure for the month of February 2023 amounts to R 5.7 million, and the year-to-date actual expenditure amounts to R48.8 million representing 28.73% of the total Capital budget. The capital spending is relatively low as compared to the 58% 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

Table 2 C1: Monthly Budget Statement Summary

NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M08 February

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	532 836	10 517	315 341	343 328	(27 987)	-8%	532 836
Service charges	1 901 216	2 308 170	2 205 332	153 228	1 319 448	1 518 212	(198 764)	-13%	2 205 332
Investment revenue	10 685	9 270	9 270	1 337	9 810	6 180	3 631	59%	9 270
Transfers and subsidies	511 231	561 824	561 978	1 599	391 058	374 580	16 478	4%	561 978
Other own revenue	821 241	633 244	684 977	44 844	427 113	432 509	(5 396)	-1%	684 977
Total Revenue (excluding capital transfers and contributions)	3 695 815	4 019 854	3 994 393	211 524	2 462 771	2 674 810	(212 039)	-8%	3 994 393
Employee costs	686 188	744 037	745 207	59 566	466 162	496 261	(30 099)	-6%	745 207
Remuneration of Councillors	34 189	39 456	39 456	3 022	24 823	26 304	(1 481)	-6%	39 456
Depreciation & asset impairment	383 480	440 000	440 000	–	211 811	293 333	(81 522)	-28%	440 000
Finance charges	117 080	10 123	10 123	94	846	6 749	(5 903)	-87%	10 123
Inventory consumed and bulk purchases	1 375 438	1 259 046	1 604 187	57 588	433 843	1 054 981	(621 138)	-59%	1 604 187
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	1 877 514	1 448 865	1 527 828	189 402	694 664	981 652	(286 988)	-29%	1 527 828
Total Expenditure	4 473 890	3 941 528	4 366 801	309 672	1 832 150	2 859 281	(1 027 130)	-36%	4 366 801
Surplus/(Deficit)	(778 075)	78 326	(372 409)	(98 148)	630 621	(184 471)	815 091	-442%	(372 409)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	156 811	169 918	169 918	3 853	44 686	113 278	(68 592)	-61%	169 918
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(621 264)	248 244	(202 491)	(94 294)	675 307	(71 192)	746 499	-1049%	(202 491)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(621 264)	248 244	(202 491)	(94 294)	675 307	(71 192)	746 499	-1049%	(202 491)
Capital expenditure & funds sources									
Capital expenditure	152 541	217 038	217 038	1 982	41 197	126 605	(85 408)	-67%	217 038
Capital transfers recognised	145 097	169 918	169 918	4 958	40 023	113 278	(73 256)	-65%	169 918
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	7 444	47 120	60 734	3 584	9 716	34 136	(24 420)	-72%	60 734
Total sources of capital funds	152 541	217 038	230 651	8 542	49 739	147 415	(97 676)	-66%	230 651
Financial position									
Total current assets	1 734 431	1 328 063	2 470 612	–	2 935 634	–	–	–	2 470 612
Total non current assets	5 565 160	5 066 938	5 080 552	–	5 402 867	–	–	–	5 080 552
Total current liabilities	4 033 788	1 831 731	2 296 080	–	4 404 382	–	–	–	2 296 080
Total non current liabilities	42 018	81 274	81 274	–	35 337	–	–	–	81 274
Community wealth/Equity	4 841 579	4 233 752	4 233 752	–	3 916 758	–	–	–	4 233 752
Cash flows									
Net cash from (used) operating	2 152 140	59 754	3 314 468	124 285	1 541 366	39 833	(1 501 533)	-3770%	3 314 468
Net cash from (used) investing	(152 541)	(217 005)	(217 038)	(8 542)	(49 739)	(144 670)	(94 931)	66%	(217 005)
Net cash from (used) financing	–	1 500	–	–	–	1 000	1 000	100%	1 500
Cash/cash equivalents at the month/year end	1 804 197	155 104	3 408 286	–	2 172 181	207 018	(1 965 163)	-949%	3 779 517
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	260 426	172 097	161 549	6 902 265	–	–	–	–	7 496 337
Creditors Age Analysis									
Total Creditors	256 530	117 943	63 680	2 611 489	–	–	–	–	3 049 641

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

Actual operating revenue per department

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 R2,507,457,046 and compares unfavourably with the pro rata budgeted figure of R2,788,088,352 a negative variance of R280,631,306 at the end of February 2023.

TABLE 3: ACTUAL REVENUE PER DEPARTMENT FOR FEBRUARY 2023

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

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	1 268 994	16 030	819 334	823 426	(4 092)	0%	1 268 994
Executive and council		952	2 829	2 729	140	1 551	1 866	(315)	-17%	2 729
Finance and administration		1 102 440	1 217 802	1 266 266	15 890	817 784	821 561	(3 777)	0%	1 266 266
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		325 340	99 627	81 846	4 397	32 349	62 861	(30 512)	-49%	81 846
Community and social services		263 727	4 350	4 529	144	1 335	2 936	(1 601)	-55%	4 529
Sport and recreation		29 670	14 872	14 872	53	6 450	9 915	(3 465)	-35%	14 872
Public safety		28 136	33 404	32 444	2 807	18 470	22 077	(3 608)	-16%	32 444
Housing		3 808	47 000	30 000	1 393	6 094	27 933	(21 839)	-78%	30 000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		70 959	57 038	57 038	3 646	25 676	38 026	(12 349)	-32%	57 038
Planning and development		9 993	10 763	10 763	1 212	6 693	7 176	(483)	-7%	10 763
Road transport		60 814	46 065	46 065	2 423	18 823	30 710	(11 887)	-39%	46 065
Environmental protection		152	210	210	11	160	140	20	15%	210
<i>Trading services</i>		2 316 072	2 785 219	2 728 446	192 224	1 618 829	1 845 458	(226 629)	-12%	2 728 446
Energy sources		1 017 620	1 209 703	1 178 456	68 410	641 822	800 219	(158 398)	-20%	1 178 456
Water management		879 796	1 018 229	998 532	83 708	654 298	674 880	(20 582)	-3%	998 532
Waste water management		143 840	207 797	187 605	12 151	99 483	134 493	(35 010)	-26%	187 605
Waste management		274 817	349 489	363 853	27 955	223 227	235 866	(12 639)	-5%	363 853
<i>Other</i>	4	36 863	27 258	27 986	(920)	11 268	18 317	(7 049)	-38%	27 986
Total Revenue - Functional	2	3 852 626	4 189 772	4 164 310	215 378	2 507 457	2 788 088	(280 631)	-10%	4 164 310

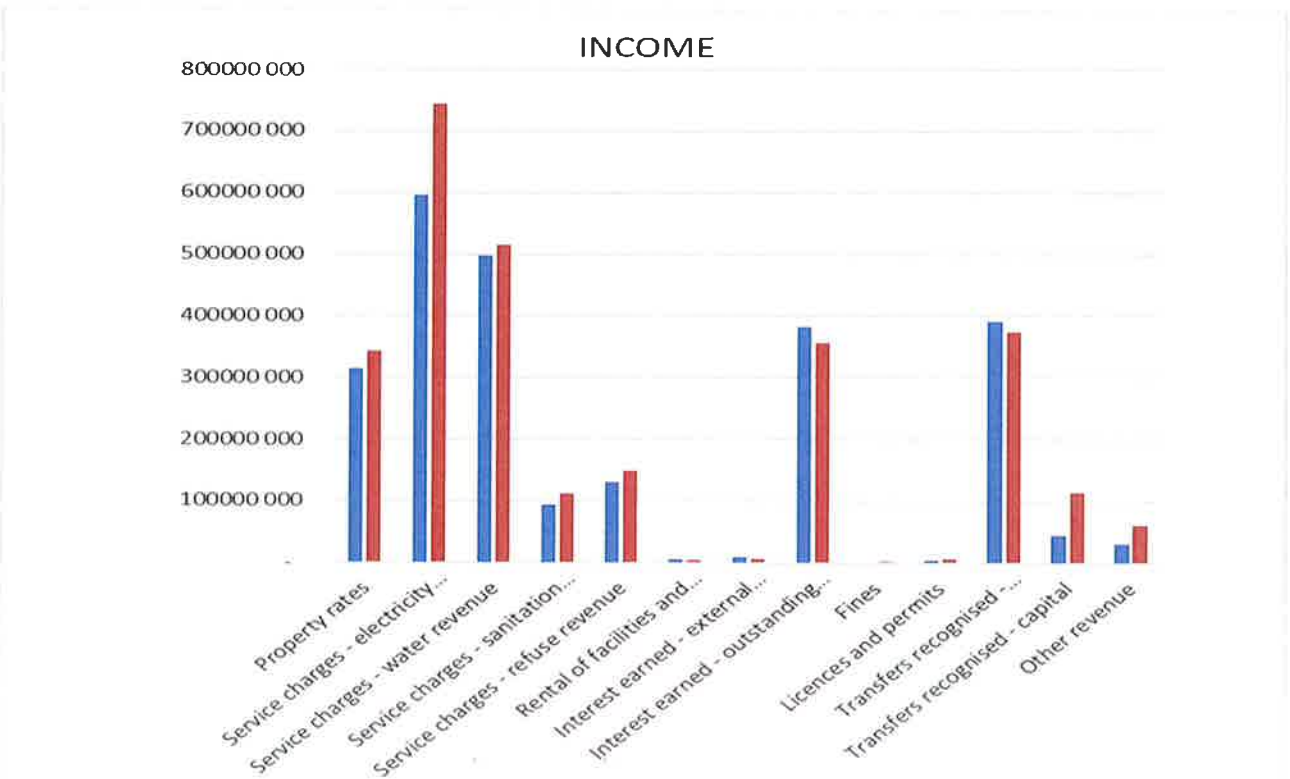
The YTD variance on revenue is mainly due to the following items:

- **Service charges – Electricity revenue 20% less:** Less revenue billed on electricity than initially anticipated. The municipality has to enforce 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 15% less:** Revenue was less than projected
- **Service charges – Refuse revenue 12% less:** Revenue was less than projected
- **Interest earned – External Investment 59% more:** Revenue was more than projected, mainly on interest earned on investments.
- **Fines, penalties & forfeits 28% 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, however since the Municipality has purchased new vehicles for Public Safety there's a slight improvement on collection of traffic fines of -28% revenue in the month of February compared to -49% in the previous month.
- **License and Permits 22% 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 49% 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 SOURCE FOR FEBRUARY 2023

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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	10 517	315 341	343 328	(27 987)	-8%	532 836
Service charges - electricity revenue		957 447	1 127 210	1 084 563	63 587	595 836	742 944	(147 108)	-20%	1 084 563
Service charges - water revenue		650 602	783 676	743 676	62 306	497 310	514 450	(17 140)	-3%	743 676
Service charges - sanitation revenue		125 356	173 864	153 673	11 563	94 826	111 871	(17 045)	-15%	153 673
Service charges - refuse revenue		167 812	223 421	223 421	15 772	131 475	148 947	(17 472)	-12%	223 421
Rental of facilities and equipment		251 709	8 105	8 833	671	5 768	5 549	219	4%	8 833
Interest earned - external investments		10 685	9 270	9 270	1 337	9 810	6 180	3 631	59%	9 270
Interest earned - outstanding debtors		504 706	513 875	582 914	40 009	382 875	356 391	26 484	7%	582 914
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7 356	4 523	4 523	827	2 165	3 015	(851)	-28%	4 523
Licences and permits		8 023	10 384	9 199	840	5 226	6 686	(1 460)	-22%	9 199
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		511 231	561 824	561 978	1 599	391 058	374 580	16 478	4%	561 978
Other revenue		48 745	96 358	79 508	2 497	31 070	60 869	(29 798)	-49%	79 508
Gains		701	-	-	-	9	-	9	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		3 695 815	4 019 854	3 994 393	211 524	2 462 771	2 674 810	(212 039)	-8%	3 994 393
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		156 811	169 918	169 918	3 853	44 686	113 278	(68 592)	(0)	169 918



2.3 Monthly Budget Statement – Financial Performance (Expenditure per category)

Actual operating expenditure per category

The actual operating expenditure per vote is set out in Table 5 below. Year to date actual operating expenditure of R 1,832,150,268 compares unfavourably with the pro rata budgeted expenditure of R 2,859,280,534 a variance of R 1,027,130,266

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR FEBRUARY 2023

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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	745 207	59 566	466 162	496 261	(30 099)	-6%	745 207
Remuneration of councillors		34 189	39 456	39 456	3 022	24 823	26 304	(1 481)	-6%	39 456
Debt impairment		1 302 816	788 344	788 344	145 198	375 947	525 563	(149 615)	-28%	788 344
Depreciation & asset impairment		383 480	440 000	440 000	-	211 811	293 333	(81 522)	-28%	440 000
Finance charges		117 080	10 123	10 123	94	846	6 749	(5 903)	-87%	10 123
Bulk purchases - electricity		874 375	1 088 924	1 088 924	28 944	185 667	725 949	(540 282)	-74%	1 088 924
Inventory consumed		501 063	170 122	515 263	28 644	248 176	329 032	(80 856)	-25%	515 263
Contracted services		335 867	435 466	463 727	24 156	176 187	295 940	(119 753)	-40%	463 727
Transfers and subsidies								-		
Other expenditure		216 986	225 054	275 756	20 048	142 529	160 149	(17 620)	-11%	275 756
Losses		21 845	-	-	-	-	-	-		-
Total Expenditure		4 473 890	3 941 528	4 366 801	309 672	1 832 150	2 859 281	#####	-36%	4 366 801

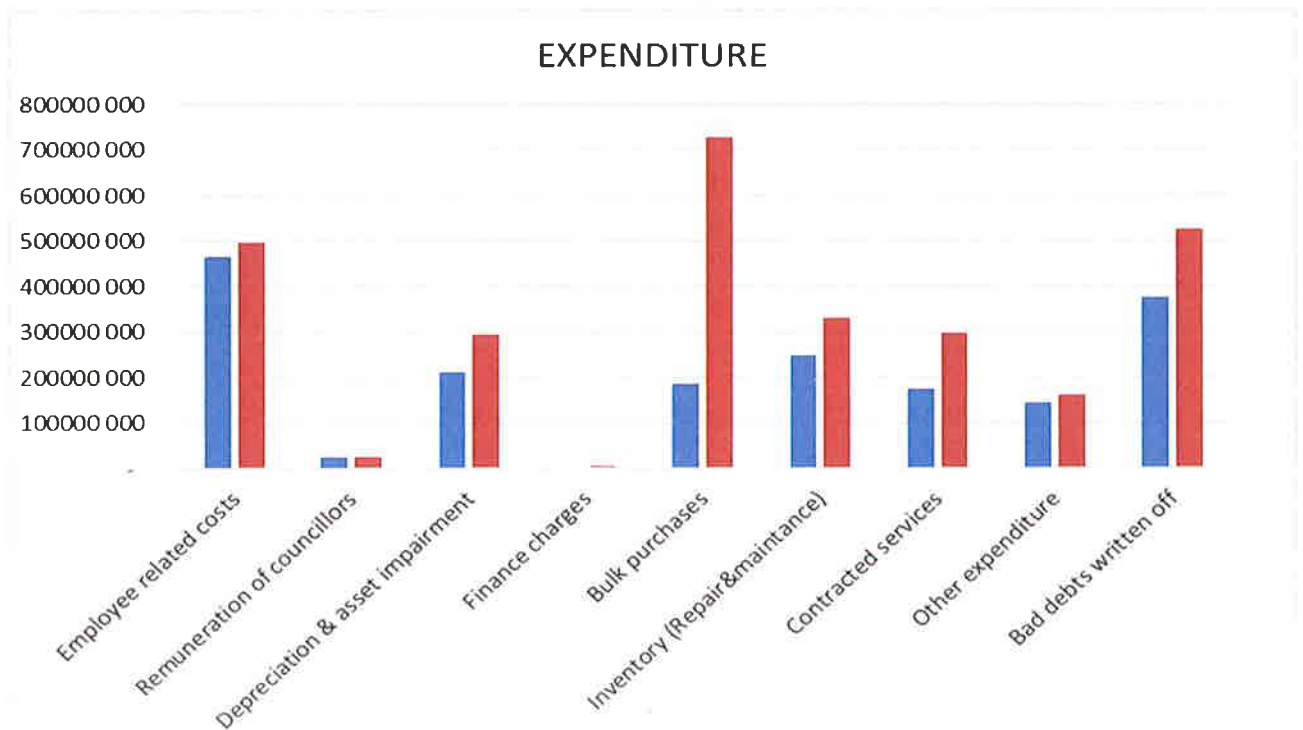
The variance on the expenditure against the YTD budget is mainly on the following items:

- **Debt Impairment 28% less:** There were no journals pass since Oct 22 to align the expense to the monthly target. A journal is proposed to utilize R179m write-offs against the provision for impairment (this ct will reduce this expense). There is also a journal for R394m that represents the impairment for the months Oct 22 until March 23. That will align the 3rd quarter with the budgeted figure. A complete impairment review will be done after year-end.
- **Finance charges 87% 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 74% 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.
- **Inventory consumed 25% 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.
- **Contracted services 40% 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

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR FEBRUARY 2023

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

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										
<i>Governance and administration</i>		1 206 014	746 226	726 888	48 058	383 560	493 618	(110 058)	-22%	726 888
Executive and council		279 619	431 089	401 131	22 034	203 240	281 403	(78 163)	-28%	401 131
Finance and administration		922 698	309 136	319 756	25 602	176 031	208 215	(32 184)	-15%	319 756
Internal audit		3 697	6 001	6 001	423	4 289	4 001	288	7%	6 001
<i>Community and public safety</i>		296 946	383 563	395 984	25 759	221 847	258 294	(36 447)	-14%	395 984
Community and social services		63 816	116 557	119 419	4 576	51 105	78 278	(27 173)	-35%	119 419
Sport and recreation		90 892	100 852	101 952	8 430	72 541	67 455	5 086	8%	101 952
Public safety		138 930	159 088	161 298	12 193	88 652	106 501	(17 850)	-17%	161 298
Housing		3 206	6 903	13 153	555	9 533	5 952	3 581	60%	13 153
Health		101	162	162	6	16	108	(91)	-85%	162
<i>Economic and environmental services</i>		246 223	284 751	293 197	14 265	150 562	191 425	(40 862)	-21%	293 197
Planning and development		84 720	69 467	69 412	4 301	38 419	46 201	(7 782)	-17%	69 412
Road transport		161 979	213 300	221 801	9 881	111 298	143 900	(32 602)	-23%	221 801
Environmental protection		(476)	1 984	1 984	83	845	1 323	(478)	-36%	1 984
<i>Trading services</i>		2 700 663	2 501 039	2 924 742	220 675	1 066 244	1 898 636	(832 393)	-44%	2 924 742
Energy sources		1 148 407	1 629 984	1 695 472	65 213	420 023	1 099 754	(679 731)	-62%	1 695 472
Water management		1 046 263	417 355	750 150	99 260	385 786	491 331	(105 545)	-21%	750 150
Waste water management		218 936	200 674	224 594	20 650	125 090	138 567	(13 477)	-10%	224 594
Waste management		287 057	253 026	254 526	35 552	135 344	168 985	(33 640)	-20%	254 526
<i>Other</i>		24 043	25 948	25 990	914	9 937	17 307	(7 370)	-43%	25 990
Total Expenditure - Functional	3	4 473 890	3 941 528	4 366 801	309 672	1 832 150	2 859 281	#####	-36%	4 366 801



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 FEBRUARY 2023

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

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	3 139	6 234	12 603	(6 369)	-51%	28 434
Executive and council		-	11 820	25 409	3 139	3 358	10 598	(7 240)	-68%	25 409
Finance and administration		-	3 000	3 025	-	2 876	2 005	871	43%	3 025
Internal audit										
Community and public safety		25 390	19 431	19 431	-	4 111	12 954	(8 843)	-68%	19 431
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		25 390	10 431	10 431	-	3 283	6 954	(3 671)	-53%	10 431
Public safety		-	3 000	3 000	-	829	2 000	(1 171)	-59%	3 000
Housing		-	6 000	6 000	-	-	4 000	(4 000)	-100%	6 000
Health										
Economic and environmental services		50 195	57 182	61 004	158	14 340	37 358	(23 019)	-62%	61 004
Planning and development										
Road transport		50 195	57 182	61 004	158	14 340	37 358	(23 019)	-62%	61 004
Environmental protection										
Trading services		63 277	116 241	112 419	5 244	24 058	78 257	(54 199)	-69%	112 419
Energy sources		24 609	55 544	55 544	3 165	12 911	37 029	(24 119)	-65%	55 544
Water management		24 327	28 715	32 680	2 062	4 094	21 463	(17 370)	-81%	32 680
Waste water management		14 342	21 535	11 569	-	406	12 363	(11 958)	-97%	11 569
Waste management		-	10 447	12 626	17	6 648	7 401	(753)	-10%	12 626
Other		13 678	9 364	9 364	-	996	6 243	(5 247)	-84%	9 364
Total Capital Expenditure - Functional Classification	3	152 541	217 038	230 651	8 542	49 739	147 415	(97 676)	-66%	230 651

NOTE: The total capital budget amounts to R 230.6 million. The year-to-date expenditure as at 28 February 2023 amounts to R 49.7 million.

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

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

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	4 958	40 023	113 278	(73 256)	-65%	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	4 958	40 023	113 278	(73 256)	-65%	169 918
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		7 444	47 120	60 734	3 584	9 716	34 136	(24 420)	-72%	60 734
Total Capital Funding		152 541	217 038	230 651	8 542	49 739	147 415	(97 676)	-66%	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. Jouberton Hot Spot areas High Mast Lights (Phase 4) (9)
 - Delays in finalization of site camp position
4. 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 - M08 February

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	3 319 859	382 480	3 319 859
Call investment deposits		(1 606 285)	333 248	333 248	304 400	333 248
Consumer debtors		484 523	632 866	(1 479 300)	1 136 376	(1 479 300)
Other debtors		986 440	243 161	243 161	1 050 882	243 161
Current portion of long-term receivables		7	29	29	(12)	29
Inventory		38 539	53 615	53 615	61 508	53 615
Total current assets		1 734 431	1 328 063	2 470 612	2 935 634	2 470 612
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	5 669 931	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	5 402 867	5 080 552
TOTAL ASSETS		7 299 591	6 395 002	7 551 164	8 338 501	7 551 164
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		(5 042)	2 000	2 000	(5 042)	2 000
Consumer deposits		64 143	94 930	94 930	65 589	94 930
Trade and other payables		3 411 205	1 177 431	1 641 780	3 780 220	1 641 780
Provisions		563 482	557 371	557 371	563 615	557 371
Total current liabilities		4 033 788	1 831 731	2 296 080	4 404 382	2 296 080
Non current liabilities						
Borrowing		42 018	81 274	81 274	35 337	81 274
Provisions		-	-	-	-	-
Total non current liabilities		42 018	81 274	81 274	35 337	81 274
TOTAL LIABILITIES		4 075 805	1 913 005	2 377 354	4 439 719	2 377 354
NET ASSETS	2	3 223 786	4 481 996	5 173 809	3 898 782	5 173 809
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 841 579	4 233 752	4 233 752	3 916 756	4 233 752
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 841 579	4 233 752	4 233 752	3 916 756	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 28 February 2023 amounts to R3.9 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 28 February 2023 is 78.85%. The collection rate has increased by 11.75% from last month where 67.10% was achieved for the period ended 31 January 2023.

TABLE 10: ACTUAL CASH FLOW FEBRUARY 2023

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		419 718	365 289	3 620 003	28 345	245 846	243 526	2 321	1%	3 620 003
Service charges		1 351 237	1 685 932	1 685 932	79 132	669 661	1 123 955	(454 293)	-40%	1 685 932
Other revenue		3 785 551	237 037	237 037	227 302	2 350 305	158 025	#####	1387%	237 037
Transfers and Subsidies - Operational		479 886	561 824	561 824	3 563	394 520	374 550	19 970	5%	561 824
Transfers and Subsidies - Capital		170 551	169 918	169 918	13 000	115 133	113 278	1 855	2%	169 918
Interest		21	108 337	108 337	5	17	72 224	(72 207)	-100%	108 337
Dividends										
Payments										
Suppliers and employees		(4 054 823)	(3 068 583)	(3 068 583)	(227 063)	(2 234 117)	(2 045 725)	188 392	-9%	(3 068 583)
Finance charges										
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		2 152 140	59 754	3 314 468	124 285	1 541 366	39 833	#####	-3770%	3 314 468
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables		-	33	-	-	-	22	(22)	-100%	33
Decrease (increase) in non-current investments										
Payments										
Capital assets		(152 541)	(217 038)	(217 038)	(8 542)	(49 739)	(144 692)	(94 953)	66%	(217 038)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(152 541)	(217 005)	(217 038)	(8 542)	(49 739)	(144 670)	(94 931)	66%	(217 005)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		-	1 500	-	-	-	1 000	(1 000)	-100%	1 500
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	1 500	-	-	-	1 000	1 000	100%	1 500
NET INCREASE/ (DECREASE) IN CASH HELD		1 999 599	(155 751)	3 097 430	115 743	1 491 627	(103 837)			3 098 963
Cash/cash equivalents at beginning:		(195 402)	310 855	310 855	6 326	680 554	310 855			680 554
Cash/cash equivalents at month/year end:		1 804 197	155 104	3 408 286		2 172 181	207 018			3 779 517

NOTE: The cash and call Investments for the month ended on 28 February 2023 amounted to R214.9 million which consists of the following:

Bank balances: R11.5 million

Call investments: R203.4 million

Actual income for the month of February 2023 includes R17.04 million of the Grants monies received for following grants:

Improvement Library Services:	R 910 thousands
Museum Grant:	R 478 thousands
EEDSM:	R2 million
EPWP:	R 653 thousands
WSIG:	R5 million
INEP:	R8 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 2,294,833 were made, the total borrowings outstanding as at 28 February 2023 amounts to R 10,571,345

TABLE 11: ACTUAL BORROWING FOR FEBRUARY 2023

ANNEXURE A

ANNEXURE B

28 FEBRUARY 2023

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 28/02/2023	
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	276 008.81		12 590 169.91	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)		113 044.24	12 590 169.91	278 371.03		12 311 798.89	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)		106 871.95	12 311 798.89	284 543.31		12 027 255.58	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)		107 682.35	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)		101 941.36	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)		100 493.84	11 165 576.80	290 921.26		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)			10 571 345.48			10 571 345.48	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)			10 571 345.48			10 571 345.48	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)			10 571 345.48			10 571 345.48	
103677/1	01/11/2010	01/11/2025		Development Bank of SA	Acquisition of Other Assets (03)			10 571 345.48			10 571 345.48	
ANNUITY LOANS												
NW103677/1	1/11/2010	1/11/2025	15	35269878	Development Bank of SA	Provision of Infrastructure	14.75	834 928.60	12 866 178.72	2 294 833.24	0.00	10 571 345.48
TOTAL ANNUITIES								834 928.60	12 866 178.72	2 294 833.24		10 571 345.48

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 7,496,336,893 as at 28 February 2023 compared to R 7,553,256,347 as at 31 January 2023.

Current to 30 days debt amounted to R 260,425,850 as at 28 February 2023 and has increased with R 9,883,892 compared to R 250,541,959 as at 31 January 2023.

31 to 60 days debt decreased with R 9,207,076; 61 to 90 days decreased with R 9,012,871 and 91 days and older debt as at 28 February 2023 amounted to R 6,902,265,168 and has decreased with R 48,583,399 compared to R 6,950,848,567 as at 31 January 2023.

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

Debtors age analysis per debtor type

Government Debt R112,157,963 (1.5%)

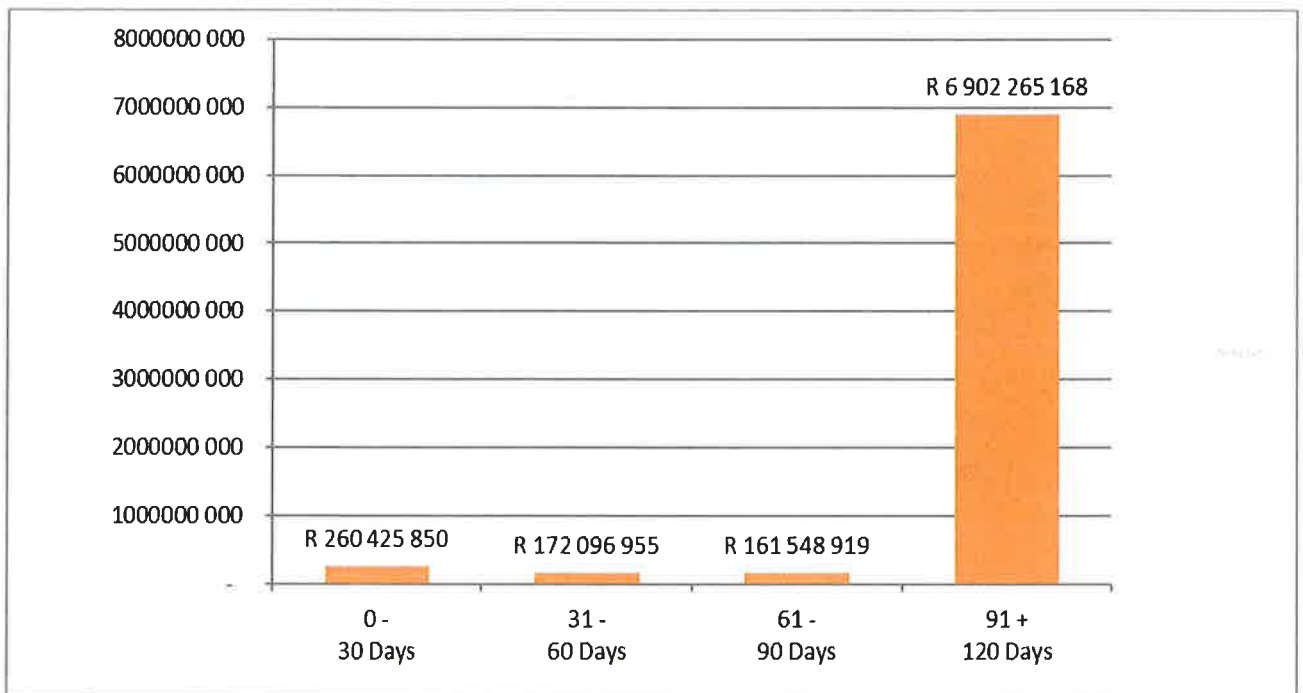
Business debtors' R 629,016,440 (8.4%)

Domestic debtors' R 6,755,162,490 (90.1%)

TABLE 12: OUTSTANDING DEBTORS AS AT 28 FEBRUARY 2023

DEBTOR'S AGE ANALYSIS - FEBRUARY 2023

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total -
Debtors Age Analysis By Income Source					
Water Tariffs	79 291 376	56 326 344	57 359 408	2 567 505 061	2 760 482 190
Electricity Tariffs	64 293 545	24 916 553	19 959 628	460 009 761	569 179 487
Rates (Property Rates)	32 015 406	15 107 038	11 651 256	372 437 084	431 210 784
Sewerage/ Sanitation	9 252 280	6 896 534	6 294 501	336 016 312	358 459 628
Refuse Removal Tariffs	17 911 835	14 305 300	13 342 308	673 957 544	719 516 987
Other	57 661 408	54 545 186	52 941 819	2 492 339 406	2 657 487 818
Total By Income Source	260 425 850	172 096 955	161 548 919	6 902 265 168	7 496 336 893
Debtors Age Analysis By Customer Group					
Government	6 134 745	4 348 210	3 522 507	98 152 501	112 157 963
Business	59 157 423	22 871 287	17 743 213	529 244 518	629 016 440
Households	195 133 683	144 877 458	140 283 200	6 274 868 149	6 755 162 490
Other	-	-	-	-	-
Total By Customer Group	260 425 850	172 096 955	161 548 919	6 902 265 168	7 496 336 893



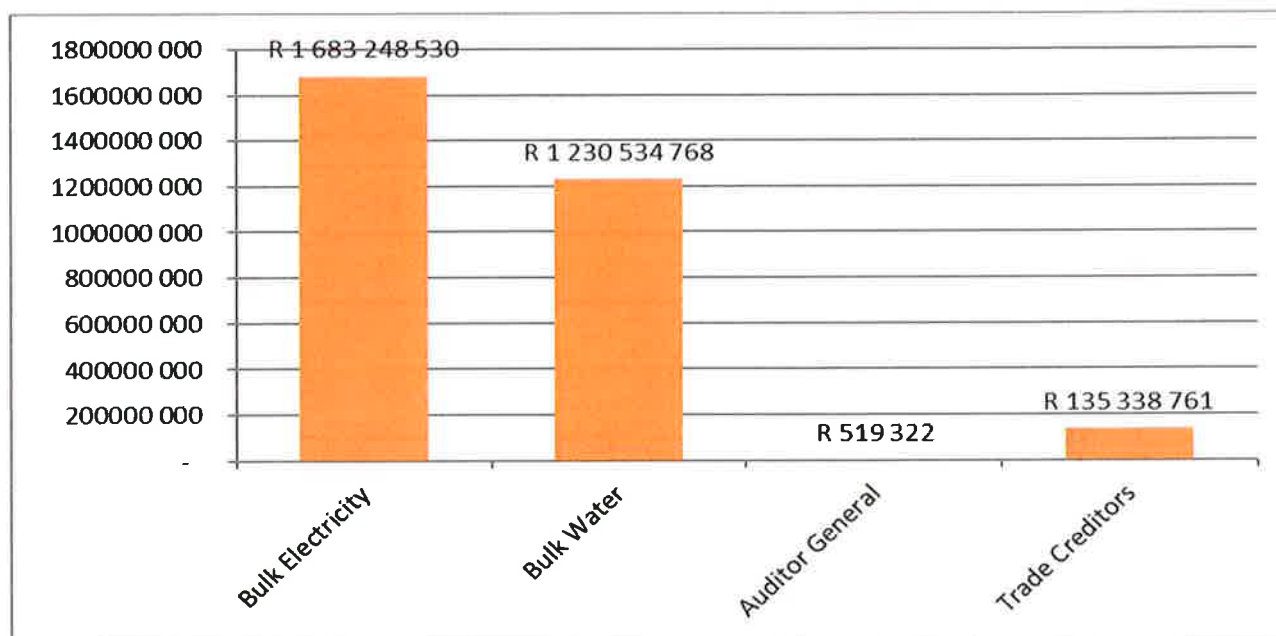
Note: According to the Debtors Age Analysis it is clear that the 90% of the total outstanding debt is owed by the Household

3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 3,049,641,381 as at 28 February 2023 compared with R 2,905,083,055 as at 31 January 2023 and has increased with R 144,558,326

TABLE 13: CREDITOR'S AGE ANALYSIS AS AT 28 FEBRUARY 2023

OUTSTANDING CREDITORS STATEMENT - FEBRUARY 2023						
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 +Days/Arreas	Total
Bulk Electricity	140 429 881	71 218 016	-	1 471 600 633	-	1 683 248 530
Bulk Water	102 944 413	48 183 584	52 220 345	1 027 186 426	-	1 230 534 768
Auditor General	516 865	20	19	2 418	-	519 322
Trade Creditors	12 638 458	(1 458 397)	11 459 178	112 699 522	-	135 338 761
Total	256 529 617	117 943 223	63 679 542	2 611 488 999	-	3 049 641 381



Note: According to the above information, the Municipality's highest outstanding creditor is ESKOM with the total outstanding amount of R1,683 billion followed by Midvaal with the total outstanding amount of R1,230 billion

3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 28 February 2023 is as set out in Table 14 below.

TABLE 14: INVESTMENTS AS AT 28 FEBRUARY 2023

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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
		Yrs/Months												
Municipality														
ABSA		-	daily call	yes	Variable		-			148 923	984	(130 880)	129 000	148 027
INVESTEC		-	daily call	yes	Variable		-			7 470	41	-		7 511
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		-			22 815	124			22 939
NEDBANK		-	daily call	yes	Variable		-			24 824	136			24 961
Municipality sub-total										215 438	1 285	(130 880)	129 000	214 843
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									215 438	1 285	(130 880)	129 000	214 843

Note: The municipality started the beginning of the month with total investments of R215,438,200 and after investments made of R129,000,000 and withdrawals of R130,880,324 closed with an investment balance of R214,843,166 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 - M08 February

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	1 599	391 058	373 727	17 331	4,6%	560 590
Energy Efficiency and Demand Side Management Grant		-	5 000	5 000	-	-	3 333	(3 333)	-100,0%	5 000
Equitable Share		484 096	545 300	545 300	-	385 329	363 533	21 796	6,0%	545 300
Expanded Public Works Programme Integrated Grant		1 756	2 181	2 181	596	1 816	1 454	362	24,9%	2 181
Local Government Financial Management Grant		3 123	3 100	3 100	243	625	2 067	(1 441)	-69,7%	3 100
Municipal Disaster Relief Grant		15 897	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4 789	5 009	5 009	760	3 288	3 340	(52)	-1,5%	5 009
Other transfers and grants [insert description]										
Provincial Government:		1 570	1 234	1 388	-	-	853	(853)	-100,0%	1 388
Capacity Building and Other Grants		1 570	1 234	1 388	-	-	853	(853)	-100,0%	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	1 599	391 058	374 580	16 478	4,4%	561 978
Capital Transfers and Grants										
National Government:		156 811	169 918	169 918	3 853	44 686	113 278	(68 592)	-60,6%	169 918
Integrated National Electrification Programme Grant		-	29 064	29 064	-	8 667	19 376	(10 709)	-55,3%	29 064
Municipal Infrastructure Grant		92 568	95 178	95 178	2 147	27 737	63 452	(35 715)	-56,3%	95 178
Neighbourhood Development Partnership Grant		55 743	30 000	30 000	1 707	6 527	20 000	(13 473)	-67,4%	30 000
Water Services Infrastructure Grant		8 500	15 676	15 676	-	1 755	10 451	(8 696)	-83,2%	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	3 853	44 686	113 278	(68 592)	-60,6%	169 918
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	668 042	731 742	731 896	5 452	435 744	487 859	(52 115)	-10,7%	731 896

Note: The table reflect the YTD actual revenue amounts to R436.7 million, against the YTD budget of R487.9 million as at 28 January 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 - M08 February

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	101 977	5 459	62 079	68 033	(5 953)	-8,8%	101 977
Energy Efficiency and Demand Side Management Grant		22	4 549	5 000	-	-	3 123	(3 123)	-100,0%	5 000
Equitable Share		71 877	86 606	86 606	4 108	55 607	57 738	(2 131)	-3,7%	86 606
Expanded Public Works Programme Integrated Grant		1 968	2 701	2 201	197	1 614	1 701	(86)	-5,1%	2 201
Local Government Financial Management Grant		21 708	3 100	3 100	954	1 523	2 067	(544)	-26,3%	3 100
Municipal Disaster Relief Grant		8 661	-	-	(195)	-	-	-	-	-
Municipal Infrastructure Grant		5 103	5 124	5 069	395	3 336	3 405	(69)	-2,0%	5 069
Provincial Government:		755	1 256	2 038	341	344	994	(650)	-65,4%	2 038
Capacity Building and Other Grants		755	1 256	2 038	341	344	994	(650)	-65,4%	2 038
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		110 095	103 335	104 015	5 800	62 423	69 026	(6 603)	-9,6%	104 015
Capital expenditure of Transfers and Grants										
National Government:		145 097	169 918	169 918	4 958	40 023	113 278	(73 256)	-64,7%	169 918
Integrated National Electrification Programme Grant		-	29 064	29 064	2 093	9 630	19 376	(9 746)	-50,3%	29 064
Municipal Disaster Relief Grant		9 663	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		79 512	95 178	95 178	2 864	23 514	63 452	(39 938)	-62,9%	95 178
Neighbourhood Development Partnership Grant		48 530	30 000	30 000	-	5 353	20 000	(14 647)	-73,2%	30 000
Water Services Infrastructure Grant		7 391	15 676	15 676	-	1 526	10 451	(8 924)	-85,4%	15 676
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		145 097	169 918	169 918	4 958	40 023	113 278	(73 256)	-64,7%	169 918
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		255 191	273 253	273 932	10 758	102 445	182 305	(79 859)	-43,8%	273 932

Note: The table reflect the YTD actual expenditure incurred amounting to R102.4 million, against the YTD budget of R182.3 million as at 28 February 2023.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R 466.2 million spent as at 28 February 2023
- Council Remuneration – R 24.8 million spent as at 28 February 2023

TABLE 17: COUNCILORS AND EMPLOYEE BENEFITS

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		21 698	24 558	24 558	1 913	16 074	16 372	(298)	-2%	24 558
Pension and UIF Contributions		1 394	2 246	2 246	157	1 179	1 497	(318)	-21%	2 246
Medical Aid Contributions		6	18	18	-	-	12	(12)	-100%	18
Mobv Vehicle Allowance										
Cellphone Allowance		3 390	2 858	2 858	262	1 819	1 906	(86)	-5%	2 858
Housing Allowances										
Other benefits and allowances		7 701	9 775	9 775	690	5 751	6 517	(766)	-12%	9 775
Sub Total - Councillors		34 189	39 456	39 456	3 022	24 823	26 304	(1 481)	-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	-	(864)	7 202	(8 067)	-112%	10 803
Pension and UIF Contributions		10	16	16	1	5	11	(6)	-56%	16
Medical Aid Contributions		57	50	50	-	33	33	(0)	0%	50
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Mobv Vehicle Allowance		659	1 364	1 364	-	192	909	(717)	-79%	1 364
Cellphone Allowance		20	211	211	-	-	141	(141)	-100%	211
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	8	8	-	-	5	(5)	-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	1	(634)	8 301	(8 936)	-108%	12 452
% increase	4		101,5%	101,5%						101,5%
Other Municipal Staff										
Basic Salaries and Wages		424 493	476 456	463 144	37 077	292 168	314 927	(22 759)	-7%	463 144
Pension and UIF Contributions		87 036	95 974	95 974	7 537	59 724	63 983	(4 259)	-7%	95 974
Medical Aid Contributions		38 294	44 045	44 045	3 392	25 946	29 363	(3 417)	-12%	44 045
Overtime		61 810	25 944	30 224	5 851	44 399	18 200	26 199	144%	30 224
Performance Bonus		33 145	38 047	38 047	2 982	23 036	25 365	(2 329)	-9%	38 047
Mobv Vehicle Allowance										
Cellphone Allowance		996	1 410	1 410	114	892	940	(48)	-5%	1 410
Housing Allowances		6 549	7 861	7 861	523	4 230	5 241	(1 010)	-19%	7 861
Other benefits and allowances		15 497	27 666	37 868	1 536	11 944	20 485	(8 541)	-42%	37 868
Payments in lieu of leave		3 902	14 184	14 184	553	4 457	9 456	(4 999)	-53%	14 184
Long service awards		(501)	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		8 790	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		680 010	731 586	732 756	59 566	466 797	487 960	(21 163)	-4%	732 756
% increase	4		7,6%	7,8%						7,8%
Total Parent Municipality		720 378	783 493	784 663	62 588	490 986	522 565	(31 580)	-6%	784 663

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M08 February 2023					
Ref	Description	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Service Charges: Electricity	(147,107,612)	-20%	Less revenue billed on electricity than initially anticipated. The variance is as a result illegal connections, unbilled properties consuming electricity and less consumption due 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	(17,044,930)	-15%	Revenue was less than projected	
	Service Charges: Refuse	(17,471,649)	-12%	Revenue was less than projected	
	Interest earned – external investment	3,630,631	59%	Revenue was more than projected, mainly on interest earned on investments.	
	License and Permits	(1,459,732)	-22%	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	(850,673)	-28%	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, however since the Municipality has purchased new vehicles for Public Safety there's a slight improvement on collection of traffic fines of -28% revenue in the month of February compared to -49% of the previous month.	
	Other revenue	(29,798,146)	-49%	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				
	Inventory consumed	(80,855,689)	-25%	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.	Implement revenue enhancement And debt collection rate strategies.
	Bulk Purchases - electricity	(540,282,367)	-74%	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	(119,752,711)	-40%	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	
	Debt Impairment	(149,615,495)	-28%	There were no journals pass since Oct 22 to align the expense to the monthly target. A journal is proposed to utilize R179m write-offs against the provision for impairment (this ct will reduce this expense). There is also a journal for R394m that represents the impairment for the months Oct 22 until March 23. That will align the 3 rd quarter with the budgeted figure. A complete impairment review will be done after year-end.	
	Finance Charges	(5,902,672)	-87%	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.	

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

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%	40,7%	97,3%	40,7%
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%	107,6%	66,7%	107,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		5,6%	21,7%	159,1%	15,6%	159,1%
<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%	-30,9%	88,8%	-30,9%
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%	18,7%	18,9%	18,7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3,1%	5,6%	6,5%	4,8%	6,5%
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 - M08 February

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	-	-	168 224	-	-	-
April	12 712	18 086	20 809	-	-	189 033	-	-	-
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	49 739					

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 - M08

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	171 823	4 775	37 771	114 331	76 561	67,0%	171 823
Roads Infrastructure		50 195	57 182	61 004	158	14 340	37 358	23 019	61,6%	61 004
Roads		50 195	57 182	61 004	158	14 340	37 358	23 019	61,6%	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	2 538	12 283	35 963	23 679	65,8%	53 944
Power Plants										
HV Substations		7 444	22 000	22 000	445	2 654	14 667	12 013	81,9%	22 000
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		13 093	29 064	29 064	2 093	9 630	19 376	9 746	50,3%	29 064
LV Networks			2 880	2 880			1 920	1 920	100,0%	2 880
Capital Spares										
Water Supply Infrastructure		28 398	28 715	32 680	2 062	4 094	21 463	17 370	80,9%	32 680
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations		4 071								
Water Treatment Works										
Bulk Mains		20 668	13 504	17 004	2 062	2 568	11 230	8 663	77,1%	17 004
Distribution		3 659	15 210	15 676		1 526	10 233	8 707	85,1%	15 676
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		8 858	21 069	11 569		406	12 146	11 740	96,7%	11 569
Pump Station		3 659		5 569		261	2 785	2 523	90,6%	5 569
Reticulation		5 199	21 069	6 000		145	9 362	9 217	98,5%	6 000
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure			10 447	12 626	17	6 648	7 401	753	10,2%	12 626
Landfill Sites										
Waste Transfer Stations			10 447	12 626	17	6 648	7 401	753	10,2%	12 626
Intangible Assets			520	520			347	347	100,0%	520
Servitudes										
Licences and Rights			520	520			347	347	100,0%	520
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications			520	520			347	347	100,0%	520
Load Settlement Software Applications										
Unspecified										
Computer Equipment				25			5	5	100,0%	25
Computer Equipment				25			5	5	100,0%	25
Furniture and Office Equipment			2 000	2 000	35	129	1 333	1 204	90,3%	2 000
Furniture and Office Equipment			2 000	2 000	35	129	1 333	1 204	90,3%	2 000
Machinery and Equipment			4 600	4 600	20	144	3 067	2 923	95,3%	4 600
Machinery and Equipment			4 600	4 600	20	144	3 067	2 923	95,3%	4 600
Transport Assets			7 000	20 589	3 085	3 085	7 384	4 299	58,2%	20 589
Transport Assets			7 000	20 589	3 085	3 085	7 384	4 299	58,2%	20 589
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	7 914	44 411	136 754	92 343	67,5%	214 987

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	1 600	627	627	1 284	657	51,1%	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	627	1 067	439	41,2%	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	627	1 067	439	41,2%	1 600	
Capital Spares											
Sanitation Infrastructure		5 483	466	-	-	-	217	217	100,0%	-	
Pump Station											
Reticulation											
Waste Water Treatment Works		5 483	466	-	-	-	217	217	100,0%	-	
Total Capital Expenditure on renewal of existing assets	1	5 483	2 066	1 600	627	627	1 284	657	51,1%	1 600	

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		92 816	156 185	186 094	12 887	97 708	110 094	12 387	11,3%	186 094
Roads Infrastructure		14 286	48 376	63 326	6 299	29 598	35 275	5 677	16,1%	63 326
Roads		14 034	47 744	62 444	6 299	29 258	34 769	5 511	15,9%	62 444
Road Structures										
Road Furniture		251	632	882	-	340	506	166	32,8%	882
Capital Spares										
Stormwater Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		45 970	69 691	86 691	3 356	40 348	49 861	9 513	19,1%	86 691
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		330	278	778	-	261	286	24	8,6%	778
MV Switching Stations		3	115	115	-	-	77	77	100,0%	115
MV Networks										
LV Networks		45 637	69 298	85 798	3 356	40 087	49 499	9 412	19,0%	85 798
Capital Spares										
Water Supply Infrastructure		25 146	17 565	15 765	1 682	13 021	11 350	(1 671)	-14,7%	15 765
Dams and Weirs										
Boreholes										
Reservoirs		945	3 494	3 494	4	3 102	2 330	(772)	-33,2%	3 494
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		24 201	14 070	12 270	1 678	9 919	9 020	(899)	-10,0%	12 270
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		7 415	20 553	20 312	1 550	14 741	13 609	(1 132)	-8,3%	20 312
Pump Station										
Reticulation		5 540	10 903	10 662	659	9 838	7 176	(2 662)	-37,1%	10 662
Waste Water Treatment Works		1 875	9 650	9 650	891	4 903	6 433	1 530	23,8%	9 650
Intangible Assets		1 337	3 931	4 171	923	2 099	2 669	570	21,4%	4 171
Servitudes										
Licences and Rights		1 337	3 931	4 171	923	2 099	2 669	570	21,4%	4 171
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		1 337	3 931	4 171	923	2 099	2 669	570	21,4%	4 171
Load Settlement Software Applications										
Unspecified										
Computer Equipment		3 389	4 065	4 065	137	717	2 710	1 993	73,6%	4 065
Computer Equipment		3 389	4 065	4 065	137	717	2 710	1 993	73,6%	4 065
Furniture and Office Equipment		427	1 199	2 216	-	-	1 030	1 030	100,0%	2 216
Furniture and Office Equipment		427	1 199	2 216	-	-	1 030	1 030	100,0%	2 216
Machinery and Equipment		11 385	24 213	24 233	1 287	8 120	16 146	8 026	49,7%	24 233
Machinery and Equipment		11 385	24 213	24 233	1 287	8 120	16 146	8 026	49,7%	24 233
Transport Assets		2 557	15 894	15 814	(2 040)	693	10 580	9 887	93,4%	15 814
Transport Assets		2 557	15 894	15 814	(2 040)	693	10 580	9 887	93,4%	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	258 213	14 735	119 247	156 203	36 956	23,7%	258 213

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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	322 692	-	162 851	198 795	35 944	18,1%	322 692
Roads Infrastructure		92 856	98 260	96 260	-	50 610	64 173	13 563	21,1%	96 260
Roads		92 856	96 260	96 260	-	50 610	64 173	13 563	21,1%	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	-	32 506	35 331	2 825	8,0%	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	-	32 506	35 331	2 825	8,0%	59 997
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		130 774	93 480	93 480	-	43 031	62 320	19 289	31,0%	93 480
Dams and Weirs		84	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		130 690	93 480	93 480	-	43 031	62 320	19 289	31,0%	93 480
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1 219	47 956	72 956	-	36 703	36 970	267	0,7%	72 956
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		232	47 956	72 956	-	36 703	36 970	267	0,7%	72 956
Waste Water Treatment Works		987	-	-	-	-	-	-	-	-
Other assets		78 177	77 763	79 263	-	45 603	52 142	6 539	12,5%	79 263
Operational Buildings		78 177	77 763	79 263	-	45 603	52 142	6 539	12,5%	79 263
Municipal Offices		78 177	77 763	79 263	-	45 603	52 142	6 539	12,5%	79 263
Computer Equipment		716	963	1 763	-	572	802	230	28,7%	1 763
Computer Equipment		716	963	1 763	-	572	802	230	28,7%	1 763
Furniture and Office Equipment		22 139	1 117	2 617	-	1 031	1 044	13	1,3%	2 617
Furniture and Office Equipment		22 139	1 117	2 617	-	1 031	1 044	13	1,3%	2 617
Machinery and Equipment		954	-	-	-	-	-	-	-	-
Machinery and Equipment		954	-	-	-	-	-	-	-	-
Transport Assets		94	72 466	33 666	-	1 754	40 551	38 797	95,7%	33 666
Transport Assets		94	72 466	33 666	-	1 754	40 551	38 797	95,7%	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	-	211 811	293 333	81 522	27,8%	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	-	1 825	7 376	5 552	75,3%	11 064
Community Facilities		13 678	11 064	11 064	-	1 825	7 376	5 552	75,3%	11 064
Testing Stations		-	3 000	3 000	-	829	2 000	1 171	58,6%	3 000
Markets		13 678	8 064	8 064	-	996	5 376	4 380	81,5%	8 064
Other assets		-	3 000	3 000	-	2 876	2 000	(876)	-43,8%	3 000
Operational Buildings		-	3 000	3 000	-	2 876	2 000	(876)	-43,8%	3 000
Municipal Offices		-	3 000	3 000	-	2 876	2 000	(876)	-43,8%	3 000
Total Capital Expenditure on upgrading of existing assets	1	13 678	14 064	14 064	-	4 700	9 376	4 676	49,9%	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 February 2023 as per section 71 of the MFMA.

