

CITY OF MATLOSANA

Date: 2023/10/11

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. Rossouw
SIGNED: [Signature]
DATE: 2023/10/11

Received by Deputy Director: Administration

Date and Time: 12/10/2023

Signature: [Signature]

Table with 2 columns: Department/Officer and COMMENTS. Rows include Director: Corporate Support, Chief Financial Officer, Director: Planning & Human Settlements, Director: Technical and Infrastructure, Director: Community Development, Director: Public Safety, and Director: Local Economic Development. Includes handwritten signature and date for Chief Financial Officer.

2 MUNICIPAL MANAGER

SIGNATURE [Signature]

DATE 13/10/2023

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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
30 SEPTEMBER 2023**

TABLE OF CONTENTS

PART 1

1. Executive summary	3
1.1 Performance summary.....	3
2. In - year budget statement.....	6
2.1 Monthly budget statement summary.....	6
2.2 Monthly budget statement financial performance – Revenue.....	7
2.3 Monthly budget statement financial performance – Expenditure per category	10
2.4 Actual capital expenditure per vote and funding source.....	13
2.5 Monthly budget statement cash flow.....	18
2.6 Actual borrowings.....	19

PART 2

3. In – year budget statement supporting tables and documentations.....	20
3.1 Debtors age analysis.....	20
3.2 Creditors age analysis.....	22
3.3 Investments.....	23
3.4 Allocation received and actual expenditure on allocation received.....	24
3.5 Councillors and employees benefits.....	26
3.6 Other supporting documentations.....	30

LIST OF TABLES

Table 1: Performance Summary.....	3
Table 2: Monthly budget statement – Summary.....	6
Table 3: Monthly budget statement – Revenue per department.....	7
Table 4: Monthly budget statement - Revenue per source.....	9
Table 5: Monthly budget statement – Operational expenditure per category.....	10
Table 6: Monthly budget statement – Operational expenditure per vote.....	12
Table 7: Monthly budget statement – Capital expenditure per vote.....	13
Table 8: Monthly budget statement – Capital expenditure per funding source.....	16
Table 9: Monthly budget statement – Financial Position.....	17
Table 10: Monthly budget statement – Actual Cash flow.....	18
Table 11: Monthly budget statement – Actual Borrowings.....	19
Table 12: Monthly budget statement – Outstanding Debtors.....	21
Table 13: Monthly budget statement – Creditors age analysis.....	22
Table 14: Monthly budget statement – Investments.....	23
Table 15: Monthly budget statement – Transfer and grant receipts.....	24
Table 16: Monthly budget statement – Transfer and grant expenditure.....	25
Table 17: Monthly budget statement – Councillors and Employees benefits.....	26
Table 18: Monthly budget statement – Material Variances.....	27
Table 19: Monthly budget statement – Financial performance.....	29
Table 20: Monthly budget statement – Capital expenditure performance.....	30

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 SEPTEMBER 2023

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance					
Description	YTD Budget 2023/24	September 2023 Actual	YTD Actual 2023/24	Variance Favourable (Unfavourable)	YTD Variance %
Total Revenue by Source	1,053,638,748	277,016,880	1,113,546,911	59,908,163	6%
Total Operating Expenditure	1,071,929,184	299,304,742	613,697,012	(458,232,172)	-43%
SURPLUS/ (DEFICIT).	(18,290,436)	(22,287,861)	499,849,899	(518,140,335)	

Revenue

The revenue for the month ending 30 September 2023 amounts to R277 million and reflects a favourable outcome of 6% when compared with the year-to date budget of R1, 053 billion.

The favourable variance on the year date can be attributed to the following:

- Transfers received in the month of July 2023 from the following Grants:
 - Equitable Share: R250 million
 - MIG: R30,3 million
 - NDPG: R10 million
 - WSIG: R20 million
- Interest earned on debtors, due to the huge debtors balance, which currently amounts to R8, 3 billion.

When assessing performance on service charges and property rates, there is an unfavourable deviation of 6% when the year to date actual billed on service charges is compared with the year to date on budget. This indicates that the municipality has started on a negative note when considering the projected or budgeted billed revenue. The negative deviation on service charges can be attributed to the following:

- 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

The revenue billed is expected to increase as the municipality is enforcing the revenue enhancement strategies and debt collection methods. The detailed reasons for the variances are outlined on table 18.

Expenditure

The operating expenditure for the month ending 30 September 2023 amounts to R299 million and the year to date actual expenditure amounts to R614 million and reflects a negative deviation of 43% when compared with the year to date budget amount of R1, 072 billion. The negative deviation is because of cash flow challenges. Spending on most of the items is directly linked with cash flow. If there is improvement on cash flow, then spending will also increase. The detailed reasons for the variances are outlined on table 18

Cash management

Bank Balances	R 14,460,303
Call Investments	R 109,957,471
Cash and Cash Investments	R 124,417,774

Investment Portfolio: 30 September 2023

City of Matlosana

INSTITUTION	INTEREST RATE	SEPTEMBER 2023	EXPLANATION
Call Investment			
ABSA: 3854	3,73%	24 232 125,21	WSIG
ABSA: 5047	4,70%	8 554 734,04	INEP
ABSA: 6177	6,75%	28 418 451,79	MIG
ABSA: 2264	4,70%	86 001,08	own (Eskom)
ABSA: 4682	6,65%	8 708 042,95	NDPG
ABSA: 4063	1,55%	3 747 329,38	EEDSM
ABSA: 1223	6,75%	4 271 254,06	Auction
ABSA: 5203		64 282,59	own (Salaries)
INVESTEC	3,30%	7 862 775,25	own
FNB		24 012 474,61	COVID
TOTAL Call Investment		109 957 470,96	

Note: The R102 million Call investment is ring-fenced for Conditional Grants

Collection Rate & Outstanding Debtors

Total Outstanding Debtors	R 8,298,666,256
Debtors: Government	R 101,576,742
Debtors: Business	R 649,775,988
Debtors: Household	R 7,547,313,526

Note: The detailed Debtors Age analysis is outlined on Table 12. The collection rate for the month ending 30 September 2023 is 56%.

Creditors

Total Outstanding Creditors	R 3,435,590,923
ESKOM	R 1,904,878,310
Midvaal	R 1,438,365,303
Trade Creditors	R 90,519,067
Auditor General	R 1,827,243

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

Capital Grants Expenditure

	BUDGET	September	YTD		
CAPITAL GRANT EXPENDITURE	2023/24	Expenditure	ACTUALS Incl	YTD BUDGET	YTD %
		Incl VAT	VAT		Incl VAT
		2023/24			
MIG	109 945 401	1 013 401	1 650 840	18 324 234	1,50
NDPG	31 162 000	299 815	1 510 662	5 193 667	4,85
INEP	1 732 000	-	-	288 667	-
WSIG	48 630 000	1 541 416	1 541 416	8 105 000	3,17
TOTAL	191 469 401	2 854 631	4 702 918	31 911 567	2,46

Total Capital grants budget amounts to R 191, 5 million. Total expenditure for the month ending 30 September 2023 amounts to R2, 9 million, and the year-to-date actual expenditure amounts to R4, 7 million representing 2.5% of the total Capital Grants budget. Capital Grants spending is relatively low as compared to the 25% of the Year to date budget. The detailed reasons for underspending are outlined below Table 7.

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: Monthly Budget Statement Summary

NW403 City Of Matlosana - Table C1 Monthly Budget Statement Summary - M03 September

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Properly rates	456 397	561 076	561 076	37 396	167 177	140 269	26 908	19%	561 076
Service charges	1 949 608	2 305 667	2 305 667	178 625	516 454	576 417	(59 963)	-10%	2 305 667
Investment revenue	15 402	-	-	-	-	-	-	-	-
Transfers and subsidies	15 402	9 761	9 761	1 064	2 146	2 440	(294)	-12%	9 761
Other own revenue	1 308 912	1 338 052	1 338 052	59 295	427 132	334 513	92 619	28%	-
Total Revenue (excluding capital transfers and contributions)	3 745 722	4 214 556	4 214 556	276 379	1 112 909	1 053 639	59 271	6%	2 876 504
Employee costs	696 837	785 821	785 821	60 308	181 394	196 456	(15 062)	-	785 821
Remuneration of Councillors	36 912	41 586	41 586	2 921	8 902	10 397	(1 495)	-	41 586
Depreciation & asset impairment	382 953	440 000	440 000	94 826	94 826	110 000	(15 174)	-	440 000
Interest	237 534	10 711	10 711	76	241	2 678	(2 437)	-	10 711
Inventory consumed and bulk purchases	1 430 476	1 645 412	1 645 412	99 517	200 051	411 353	(211 303)	-	1 645 412
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	1 930 598	1 364 177	1 364 177	41 657	128 284	341 045	(212 761)	-62%	1 364 177
Total Expenditure	4 715 312	4 287 708	4 287 708	299 305	613 697	1 071 929	(458 232)	-43%	4 287 708
Surplus/(Deficit)	(969 590)	(73 152)	(73 152)	(22 925)	499 212	(18 290)	517 503	-2829%	(1 411 204)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	107 437	191 469	191 469	637	637	-	637	#DIV/0!	191 469
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(862 153)	118 317	118 317	(22 288)	499 850	(18 290)	518 140	-2833%	(1 219 735)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(862 153)	118 317	118 317	(22 288)	499 850	(18 290)	518 140	-2833%	(1 219 735)
Capital expenditure & funds sources									
Capital expenditure	152 541	217 038	230 651	14 121	82 935	209 842	(126 908)	-60%	230 651
Capital transfers recognised	77 727	191 469	191 469	2 482	4 089	47 867	(43 778)	-91%	191 469
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	6 225	40 000	40 000	-	8	10 000	(9 992)	-100%	40 000
Total sources of capital funds	83 952	231 469	231 469	2 482	4 098	57 867	(53 770)	-93%	231 469
Financial position									
Total current assets	1 928 247	487 454	487 454	-	2 828 252	-	-	-	487 454
Total non current assets	5 453 531	4 119 658	4 119 658	-	5 362 803	-	-	-	4 119 658
Total current liabilities	4 978 933	230 387	230 387	-	5 291 272	-	-	-	230 387
Total non current liabilities	26 576	81 274	81 274	-	23 663	-	-	-	81 274
Community wealth/Equity	3 963 559	4 177 134	4 177 134	-	2 879 570	-	-	-	4 177 134
Cash flows									
Net cash from (used) operating	1 691 423	218 461	218 461	140 221	1 136 172	54 614	(1 081 557)	-1980%	218 461
Net cash from (used) investing	(83 952)	(231 437)	(231 469)	(2 482)	(4 098)	(57 859)	(53 762)	93%	(231 437)
Net cash from (used) financing	-	(2 300)	(4 800)	385	(948)	(575)	373	-65%	(2 300)
Cash/cash equivalents at the month/year end	1 832 393	197 724	195 192	-	1 235 899	209 180	(1 026 719)	-491%	89 498
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	300 763	199 375	191 428	7 607 100	-	-	-	-	8 298 666
Creditors Age Analysis									
Total Creditors	301 370	233 200	250 085	2 650 936	-	-	-	-	3 435 591

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 R1,114 billion and compares favourably with the pro rata budgeted figure of R1,054 billion a positive variance of R60 million for the month ending 30 September 2023.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR THE PERIOD ENDING 30 SEPTEMBER 2023

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2021/22	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		876 124	1 100 940	1 100 940	86 695	258 664	275 235	(16 571)	-6%	1 100 940
Service charges - Water		736 820	787 552	787 552	63 233	170 718	196 888	(26 170)	-13%	787 552
Service charges - Waste Water Management		141 373	162 319	162 319	12 080	36 694	40 580	(3 886)	-10%	162 319
Service charges - Waste management		195 291	254 856	254 856	16 617	50 379	63 714	(13 335)	-21%	254 856
Sale of Goods and Rendering of Services		6 086	8 971	8 971	983	1 880	2 243	(363)	-16%	8 971
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		550 656	558 181	558 181	49 293	148 874	139 545	9 329	7%	558 181
Interest from Current and Non Current Assets		15 402	9 761	9 761	1 064	2 146	2 440			9 761
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		106 775	9 300	9 300	1 073	2 249	2 325	(76)	-3%	9 300
Licence and permits		7 528	8 909	8 909	611	1 966	2 227	(261)	-12%	8 909
Operational Revenue		49 986	77 620	77 620	4 267	9 728	19 405	(9 677)	-50%	77 620
Non-Exchange Revenue										
Property rates		456 397	561 076	561 076	37 396	167 177	140 269	26 908	19%	561 076
Surcharges and Taxes		14	241	241	-	-	60	(60)		241
Fines, penalties and forfeits		8 377	3 104	3 104	289	612	776	(164)		3 104
Licence and permits		261	50	50	-	-	12	(12)		50
Transfers and subsidies - Operational		559 520	616 921	616 921	586	250 629	154 230	96 399		616 921
Interest		50 406	54 756	54 756	2 191	11 194	13 689	(2 495)		54 756
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		(16 572)	-	-	-	-	-	-		-
Other Gains		1 276	-	-	-	-	-	-		-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		3 745 722	4 214 556	4 214 556	264 092	836 530	702 426	134 104	19%	4 214 556
Transfers and subsidies - capital (monetary allocations)		107 437	191 469	191 469	637	637	-	637	#DIV/0!	191 469
TOTAL Revenue (including capital transfers and contributions)		3 853 158	4 406 025	4 406 025	264 092	837 167	702 426	134 104		4 406 025

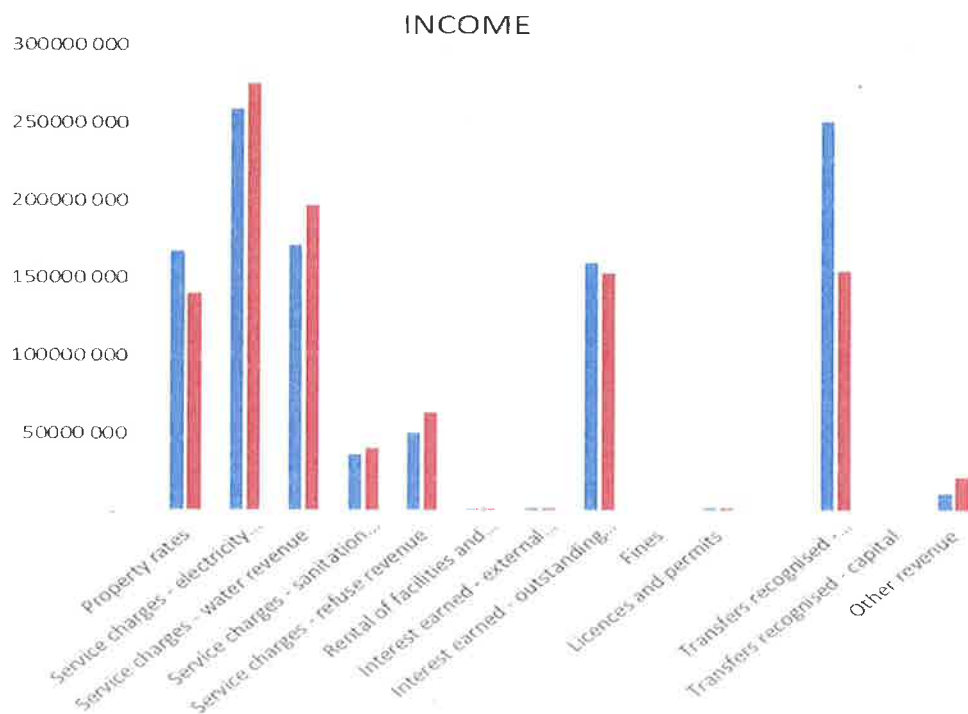
The YTD variance on revenue is mainly due to the following items:

- **Property Rates 19% more:** Property rates have realised more revenue due to the rates that have been raised for the full year in respect to Government Departments and the Farms who pay their accounts annually. The amount is raised in full during July month as opposed to monthly instalments. The variance is expected to stabilise as the year progresses.
- **Service charges – Electricity revenue 6% less:** Less revenue billed on electricity than initially anticipated. The reduction on this line item can be attributed to the current implementation of load shedding by Eskom and the acceleration of customers converting to solar. The municipality is also enforcing the measures to reduce illegal connections and ensure that all properties consuming electricity are billed.
- **Service charges – Refuse revenue 21% less:** Revenue was less than projected
- **Service charges – Sanitation revenue 10% less:** Revenue was less than projected
- **Service charges – Water revenue 13% less:** Revenue was less than projected
- **Interest earned from Current & Non-Current Assets 12% less:** Most of the interest earned is realised at the end of financial year.
- **Interest earned from receivables 5% 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 21% 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. Currently the department is busy conducting roadblocks around KOSH area every week, hopefully there will be an increase in traffic fines collection rate in the next coming months.
- **License and Permits 12% 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 46% 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 and Commission: Transaction Handling fees. The reason for under collection is that there has been delays in the issuing of clearance figures for property transfers. The July to September journals for Commission: Transaction Handling Fees were not done due to the delay in the issuing of the vote number for the new financial year. The transactions for the previous months will appear in the October report.

TABLE 4: ACTUAL REVENUE PER DEPARTMENT FOR THE PERIOD ENDING 30 SEPTEMBER 2023

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
Governance and administration		1 188 283	1 360 784	1 360 784	52 323	464 988	340 196	124 792	37%	1 360 784
Executive and council		(13 807)	2 661	2 661	30	571	665	(94)	-14%	2 661
Finance and administration		1 202 091	1 358 123	1 358 123	52 293	464 417	339 531	124 887	37%	1 358 123
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		143 887	79 168	79 168	2 089	5 078	19 792	(14 714)	-74%	79 168
Community and social services		101 091	4 679	4 679	181	520	1 170	(650)	-56%	4 679
Sport and recreation		3 783	7 710	7 710	24	(62)	1 928	(1 989)	-103%	7 710
Public safety		31 482	31 778	31 778	1 437	3 272	7 944	(4 672)	-59%	31 778
Housing		7 531	35 000	35 000	447	1 348	8 750	(7 402)	-85%	35 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40 705	59 719	59 719	889	2 200	14 930	(12 730)	-85%	59 719
Planning and development		9 987	11 846	11 846	853	2 117	2 961	(844)	-29%	11 846
Road transport		30 536	47 652	47 652	8	28	11 913	(11 885)	-100%	47 652
Environmental protection		182	221	221	28	55	55	(0)	0%	221
Trading services		2 451 963	2 883 407	2 883 407	217 381	632 779	720 852	(88 072)	-12%	2 883 407
Energy sources		964 401	1 167 557	1 167 557	91 065	272 867	291 889	(19 022)	-7%	1 167 557
Water management		986 051	1 048 742	1 048 742	85 017	236 604	262 186	(25 581)	-10%	1 048 742
Waste water management		155 436	242 313	242 313	12 400	37 644	60 578	(22 934)	-38%	242 313
Waste management		346 074	424 794	424 794	28 898	85 664	106 199	(20 535)	-19%	424 794
Other	4	28 320	22 947	22 947	4 335	8 501	5 737	2 765	48%	22 947
Total Revenue - Functional	2	3 853 158	4 406 025	4 406 025	277 017	1 113 547	1 101 506	12 041	1%	4 406 025



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 R614 million compares unfavourably with the pro rata budgeted expenditure of R1,072 million a variance of R458 million

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR THE PERIOD ENDING 30 SEPTEMBER 2023

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		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		696 837	785 821	785 821	60 308	181 394	196 456	(15 062)	-8%	785 821
Remuneration of councillors		36 912	41 586	41 586	2 921	8 902	10 397	(1 495)	-14%	41 586
Bulk purchases - electricity		848 230	1 109 287	1 109 287	78 128	133 891	277 322	(143 431)		1 109 287
Inventory consumed		582 248	536 125	536 125	21 389	66 160	134 032	(67 872)		536 125
Debt impairment		3 750	579 349	579 349	-	-	144 837	(144 837)	-100%	579 349
Depreciation and amortisation		382 953	440 000	440 000	94 826	94 826	110 000	(15 174)	-14%	440 000
Interest		237 534	10 711	10 711	76	241	2 678	(2 437)	-91%	10 711
Contracted services		249 463	465 092	465 092	28 181	62 317	116 273	(53 956)	-46%	465 092
Transfers and subsidies								-		
Irrecoverable debts written off		1 364 107	-	-	-	63	-	63		-
Operational costs		312 936	319 737	319 737	13 476	65 903	79 935	(14 031)	-18%	319 737
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		342	-	-	-	-	-	-		-
Total Expenditure		4 715 312	4 287 708	4 287 708	299 305	613 697	1 071 929	(458 232)	-43%	4 287 708

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

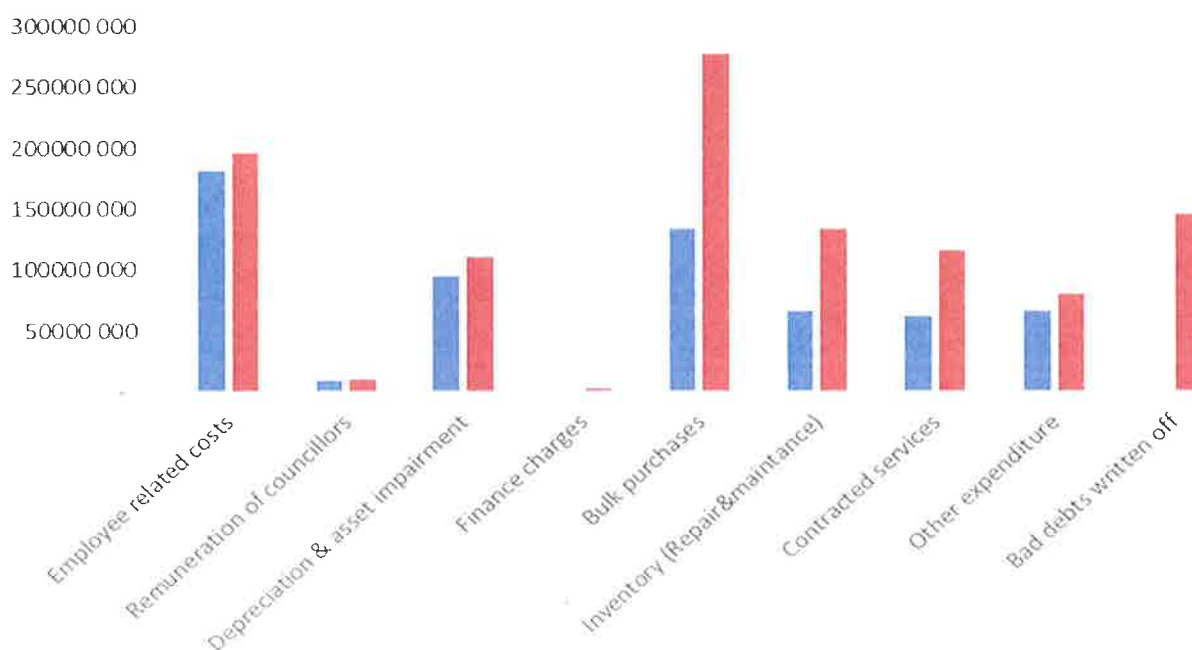
- **Remuneration of Councillors 15% less:** Expenditure is lower due to the resignations of other Councillors and Councillors upper limits for the current financial year, which have not yet been implemented.
- **Interest 91% less:** The underspending is mainly on interest paid on overdue accounts, most of the journals for interest paid on overdue accounts are done at the end of the financial year.
- **Bulk Purchases 70% 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 51% 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 cash flow challenges.
- **Contracted services 46% less:** Mainly on Security service, repair and maintenance of fleet, repair and maintenance of buildings and equipment and Asset Register administration. Under performance is due to cash flow challenges.
- **Irrecoverable debts written off 100% less:** Most of the Debt Impairment journals are done at the end of financial year.
- **Other Expenditure 18% less:** The negative deviation is because of cash flow challenges. Spending on most of the items is directly linked with cash flow. If there is improvement on cash flow, then spending will also increase.

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR THE PERIOD ENDING 30 SEPTEMBER 2023

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2022/23	Budget Year 2023/24								
		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>		868 402	772 965	772 965	51 032	136 311	193 242	(56 931)	-29%	772 965	
Executive and council		556 627	423 830	423 830	34 394	96 953	105 958	(9 005)	-8%	423 830	
Finance and administration		305 539	342 814	342 814	16 052	37 773	85 704	(47 931)	-56%	342 814	
Internal audit		6 237	6 321	6 321	586	1 585	1 580	5	0%	6 321	
<i>Community and public safety</i>		350 482	434 325	434 325	30 063	77 927	108 582	(30 654)	-28%	434 325	
Community and social services		58 296	128 419	128 419	10 829	18 890	32 105	(13 215)	-41%	128 419	
Sport and recreation		134 837	114 464	114 464	7 520	22 085	28 616	(6 531)	-23%	114 464	
Public safety		140 762	171 880	171 880	11 575	34 094	42 970	(8 876)	-21%	171 880	
Housing		16 555	19 390	19 390	129	2 849	4 848	(1 999)	-41%	19 390	
Health		33	171	171	9	9	43	(33)	-78%	171	
<i>Economic and environmental services</i>		287 347	300 926	300 926	33 433	79 151	75 232	3 919	5%	300 926	
Planning and development		202 030	73 429	73 429	5 539	14 100	18 357	(4 258)	-23%	73 429	
Road transport		74 239	225 168	225 168	27 792	64 708	56 292	8 416	15%	225 168	
Environmental protection		11 078	2 329	2 329	103	344	582	(239)	-41%	2 329	
<i>Trading services</i>		3 179 938	2 751 769	2 751 769	182 686	316 430	687 943	(371 513)	-54%	2 751 769	
Energy sources		1 686 592	1 644 880	1 645 102	109 619	198 540	411 276	(212 735)	-52%	1 645 102	
Water management		987 003	666 638	666 416	37 173	48 070	166 604	(118 535)	-71%	666 416	
Waste water management		227 151	240 544	240 544	25 952	39 911	60 136	(20 225)	-34%	240 544	
Waste management		279 193	199 707	199 707	9 942	29 910	49 927	(20 017)	-40%	199 707	
<i>Other</i>		29 142	27 724	27 724	2 091	3 878	6 931	(3 053)	-44%	27 724	
Total Expenditure - Functional	3	4 715 312	4 287 708	4 287 708	299 305	613 697	1 071 929	(458 232)	-43%	4 287 708	

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 THE PERIOD ENDING 30 SEPTEMBER 2023

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
Capital Expenditure - Functional Classification											
<i>Governance and administration</i>		0	10 000	10 000	-	8	2 500	(2 492)	-100%	10 000	
Executive and council		0	2 000	2 000	-	8	500	(492)	-98%	2 000	
Finance and administration		-	8 000	8 000	-	-	2 000	(2 000)	-100%	8 000	
Internal audit		-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		2 950	7 800	7 800	-	-	1 950	(1 950)	-100%	7 800	
Community and social services		-	800	800	-	-	200	(200)	-100%	800	
Sport and recreation		2 950	7 000	7 000	-	-	1 750	(1 750)	-100%	7 000	
Public safety		-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		23 808	43 685	43 685	1 142	2 195	10 921	(8 726)	-80%	43 685	
Planning and development		-	-	-	-	-	-	-	-	-	
Road transport		23 808	43 685	43 685	1 142	2 195	10 921	(8 726)	-80%	43 685	
Environmental protection		-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		52 849	169 985	169 985	1 340	1 895	42 496	(40 602)	-96%	169 985	
Energy sources		33 033	19 406	19 406	-	-	4 852	(4 852)	-100%	19 406	
Water management		9 728	56 893	56 893	-	-	14 223	(14 223)	-100%	56 893	
Waste water management		6 584	53 672	53 672	1 340	1 340	13 418	(12 078)	-90%	53 672	
Waste management		3 504	40 014	40 014	-	554	10 004	(9 449)	-94%	40 014	
<i>Other</i>		4 345	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional Classification	3	83 952	231 469	231 469	2 482	4 098	57 867	(53 770)	-93%	231 469	

NOTE: The total capital budget amounts to R232 million. The year-to-date expenditure as at 30 September 2023 amounts to R4, 1 million.

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

NDPG

Jouberton Taxi Rank

- Council approved amount of professional fees has been depleted and it has not been possible to make any payment to the previous Consultant.
- Not enough funds to complete all the Works that the Contractor was appointed for and also pay for additional professional fees for the Construction of Jouberton Taxi Rank.
- The construction works are behind in comparison with time elapsed and there is poor expenditure. Design Reviews by new Consultant are also contributing to slow progress.

MIG

Refurbishment of Sewer Pump Stations in KOSH

- Budget limitations in completing some of the construction scope of works due to AFA partial approval, and there is not enough budget for consultants' fees.

Extension of National Fresh Produce Market in Klerksdorp Phase2

- Poor workmanship on the main building roof and side cladding.

Refurbishment of Electrical and Mechanical Equipment in the Water Pump Stations in KOSH

- Slow progress by contractor.
- Delays in arrival of soft starters from international supplier hampering with progress.

Paving of Taxi Routes and Storm Water Drainage in Khuma (Phase 9):

- Contractor is behind programme of works due to rain delays, poor performance and partially suspension and removal of construction equipment from site from 28 February 2023.
- Delays by the households at extension 11 to relocate their household as per Surveyor's Certificate. This is delaying Eskom from relocating their infrastructure and also the Contractor to be able to start working on extension 11.
- Contractor has discovered hard rock in Skhosana Street.

- Non collection of waste because of limited access to streets due to the excavations has resulted in the community dumping their waste in open excavations.

Projects to be advertised by SCM

- Jouberton / Kanana bulk water supply
- Jouberton Alabama sewer outfall (Phase 1)

WSIG

Projects to be advertised by SCM

- Pavement sewer outfall in Khuma

Refurbishment of Jouberton Reservoir

- Poor performance by contractor resulting in Valves and bends being returned to manufacture due to incorrect flanges.
- Notice to terminate contractor and Consulted drafted and submitted to Municipal manager for review.
- Poor performance by contractor resulting in poor expenditure on the grant.

TABLE 8: ACTUAL CAPITAL EXPENDITURE PER FUNDING SOURCE FOR THE PERIOD ENDING 30 SEPTEMBER 2023

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		77 727	191 469	191 469	2 482	4 089	47 867	(43 778)	-91%	191 469
Provincial Government										
District Municipality										
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		77 727	191 469	191 469	2 482	4 089	47 867	(43 778)	-91%	191 469
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		6 225	40 000	40 000	-	8	10 000	(9 992)	-100%	40 000
Total Capital Funding		83 952	231 469	231 469	2 482	4 098	57 867	(53 770)	-93%	231 469

TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		104 773	197 692	197 692	554 036	197 692
Trade and other receivables from exchange transactions		(878 759)	(44 544)	(44 544)	(487 436)	(44 544)
Receivables from non-exchange transactions		1 378 652	47 081	47 081	1 419 605	47 081
Current portion of non-current receivables		0	29	29	(8)	29
Inventory		52 414	55 129	55 129	56 527	55 129
VAT		1 230 782	195 040	195 040	1 247 222	195 040
Other current assets		40 384	37 026	37 026	38 304	37 026
Total current assets		1 928 247	487 454	487 454	2 828 252	487 454
Non current assets						
Investments						
Investment property		345 682	257 100	257 100	345 682	257 100
Property, plant and equipment		5 724 841	3 851 286	3 851 286	5 634 113	3 851 286
Biological assets						
Living and non-living resources						
Heritage assets		(618 290)	9 941	9 941	(618 290)	9 941
Intangible assets		1 297	1 297	1 297	1 297	1 297
Trade and other receivables from exchange transactions		-	33	33	-	33
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		5 453 531	4 119 658	4 119 658	5 362 803	4 119 658
TOTAL ASSETS		7 381 777	4 607 112	4 607 112	8 191 054	4 607 112
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		(622)	(2 800)	(2 800)	(622)	(2 800)
Consumer deposits		67 916	97 430	97 430	66 968	97 430
Trade and other payables from exchange transactions		3 370 254	(530 429)	(530 429)	3 540 353	(530 429)
Trade and other payables from non-exchange transactions		56 275	93 816	93 816	121 936	93 816
Provision		269 517	265 605	265 605	269 517	265 605
VAT		930 819	-	-	1 008 287	-
Other current liabilities		284 774	306 766	306 766	284 835	306 766
Total current liabilities		4 978 933	230 387	230 387	5 291 272	230 387
Non current liabilities						
Financial liabilities		26 576	81 274	81 274	23 663	81 274
Provision		-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		26 576	81 274	81 274	23 663	81 274
TOTAL LIABILITIES		5 005 509	311 661	311 661	5 314 936	311 661
NET ASSETS	2	2 376 268	4 295 451	4 295 451	2 876 118	4 295 451
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		3 963 559	4 177 134	4 177 134	2 879 570	4 177 134
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 963 559	4 177 134	4 177 134	2 879 570	4 177 134

Note: The financial position as indicated in Table 9 above shows that the Net Assets of the City of Matlosana as at 30 September 2023 amounts to R2.9 billion

2.5 Monthly Budget Statement - Cash Flow Statement

Collection rate – collection rate for the month ending 30 September 2023 is 56%.

TABLE 10: ACTUAL CASH FLOW FOR THE PERIOD ENDING 30 SEPTEMBER 2023

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	Budget Year 2023/24								
		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		340 348	448 861	448 861	65 483	131 815	112 215	19 600	17%	448 861
Service charges		1 056 634	1 868 568	1 868 568	98 362	254 370	467 142	(212 772)	-46%	1 868 568
Other revenue		3 341 579	107 954	107 954	187 002	989 087	26 988	962 099	3565%	107 954
Transfers and Subsidies - Operational		554 939	611 134	611 134	1 950	255 554	152 783	102 771	67%	611 134
Transfers and Subsidies - Capital		150 412	197 256	197 256	-	61 374	49 314	12 060	24%	197 256
Interest		1 067	9 761	9 761	(126)	(126)	2 440	(2 567)	-105%	9 761
Dividends										
Payments										
Suppliers and employees		(3 753 555)	(3 025 072)	(3 025 072)	(212 449)	(555 902)	(756 269)	(200 367)	26%	(3 025 072)
Interest										
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 691 423	218 461	218 461	140 221	1 136 172	54 614	#####	-1980%	218 461
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables		-	33	-	-	-	8	(8)	-100%	33
Decrease (increase) in non-current investments										
Payments										
Capital assets		(83 952)	(231 469)	(231 469)	(2 482)	(4 098)	(57 867)	(53 770)	93%	(231 469)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(83 952)	(231 437)	(231 469)	(2 482)	(4 098)	(57 859)	(53 762)	93%	(231 437)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		-	2 500	-	385	(948)	625	(1 573)	-252%	2 500
Payments										
Repayment of borrowing		-	(4 800)	(4 800)	-	-	(1 200)	(1 200)	100%	(4 800)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(2 300)	(4 800)	385	(948)	(575)	373	-65%	(2 300)
NET INCREASE/ (DECREASE) IN CASH HELD		1 607 471	(15 276)	(17 808)	138 123	1 131 126	(3 820)			(15 276)
Cash/cash equivalents at beginning:		224 921	213 000	213 000	19 319	104 773	213 000			104 773
Cash/cash equivalents at month/year end:		1 832 393	197 724	195 192		1 235 899	209 180			89 498

NOTE: The cash and call Investments for the month ending 30 September 2023 amounts to R124,5 million which consists of the following:

- Bank balances: R14,5 million
- Call investments: R110 million
- During the month of September 2023 municipality received the following Grant from Provincial Treasury:
 - Library Grant: R950 000

2.6 Actual borrowings

The municipality's position on external loans is set out in Table 11 below. The municipality started the 2023/24 financial year with borrowing debt of R9, 363,331 and after repayments R933 102 were made, the total borrowings outstanding as at 30 September 2023 amounts to R8, 430,229

TABLE 11: ACTUAL BORROWING FOR THE PERIOD ENDING 30 SEPTEMBER 2023

ANNEXURE A

ANNEXURE A
30 SEPTEMBER 2023

Borrowing Reference No	Start Date	End Date	Lender	Purpose	Interest Paid This quarter	Opening Balance 01/07/2023	Debt Repaid or Re- deemed	Balance at 30/09/2023
Monthly Payments								
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)	83 990,19	9 363 330,99	307 424,93	9 055 906,06
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)	81 232,97	9 065 906,06	310 182,15	8 745 723,91
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)	75 920,34	8 745 723,91	315 494,78	8 430 229,13
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		8 430 229,13		8 430 229,13
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		8 430 229,13		8 430 229,13
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		8 430 229,13		8 430 229,13
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		8 430 229,13		8 430 229,13
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		8 430 229,13		8 430 229,13
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		8 430 229,13		8 430 229,13
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		8 430 229,13		8 430 229,13
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		8 430 229,13		8 430 229,13
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		8 430 229,13		8 430 229,13
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		8 430 229,13		8 430 229,13
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		8 430 229,13		8 430 229,13
103677/1	01/11/2010	01/11/2025	Development Bank of SA	Acquisition of Other Assets (03)		8 430 229,13		8 430 229,13
ANNUITY LOANS								
NW103677/1	1/11/2010	1/11/2025	Development Bank of SA	Provision of Infrastructure	241 143,50	9 363 330,99	933 101,86	8 430 229,13
TOTAL ANNUITIES					241 143,50	9 363 330,99	933 101,86	8 430 229,13

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 8,298,666,256 as at 30 September 2023 compared to R 8,199,876,949 as at 31 August 2023.

Current to 30 days debt amounted to R 300,763,379 as at 30 September 2023 and has increased with R 4,754,917 compared to R 296,008,462 as at 31 August 2023.

31 to 60 days debt decreased with R 38,879,518; 61 to 90 days increased with R 8,918,203 and 91 days and older debt as at 30 September 2023 amounted to R 7,607,099,869 and has increased with R 123,995,706 compared to R 7,483,104,163 as at 31 August 2023.

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

Debtors age analysis per debtor type

Government Debt: R 101,576,742 (1.2%)

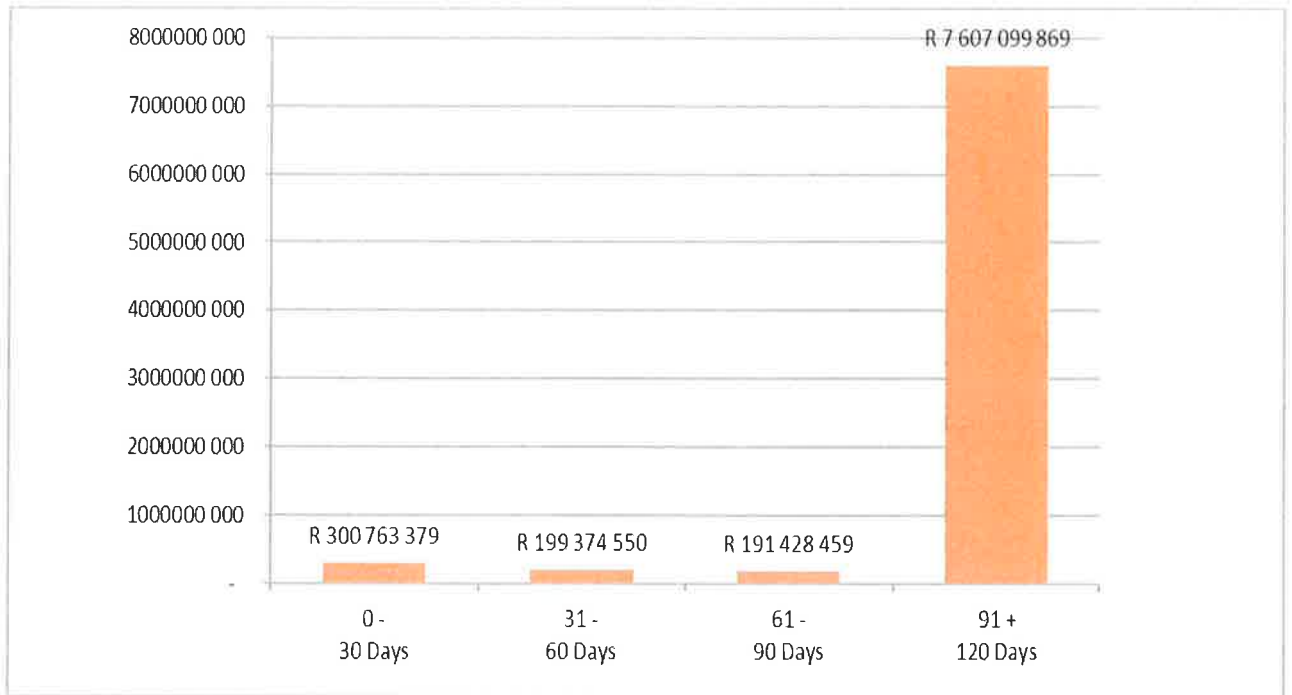
Business debtors: R 649,775,988 (7.8%)

Domestic debtors' R 7,547,313,526 (91%)

TABLE 12: OUTSTANDING DEBTORS AS AT 30 SEPTEMBER 2023

DEBTOR'S AGE ANALYSIS - 30 SEPTEMBER 2023

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total
Debtors Age Analysis By Income Source					-
Water Tariffs	87 912 909	59 232 062	53 501 853	2 794 821 358	2 995 468 182
Electricity Tariffs	87 706 996	36 526 633	22 251 944	502 881 125	649 366 698
Rates (Property Rates)	33 342 437	17 002 814	37 700 730	384 336 231	472 382 212
Sewerage/ Sanitation	9 448 609	7 205 313	6 504 536	368 010 336	391 168 794
Refuse Removal Tariffs	18 160 870	14 502 955	13 835 825	740 449 274	786 948 924
Other	64 191 558	64 904 773	57 633 571	2 816 601 545	3 003 331 447
Total By Income Source	300 763 379	199 374 550	191 428 459	7 607 099 869	8 298 666 257
Debtors Age Analysis By Customer Group					
Government	10 540 290	9 243 301	18 280 282	63 512 869	101 576 742
Business	75 537 356	28 134 099	21 610 791	524 493 743	649 775 989
Households	214 685 733	161 997 150	151 537 386	7 019 093 257	7 547 313 526
Other					-
Total By Customer Group	300 763 379	199 374 550	191 428 459	7 607 099 869	8 298 666 257



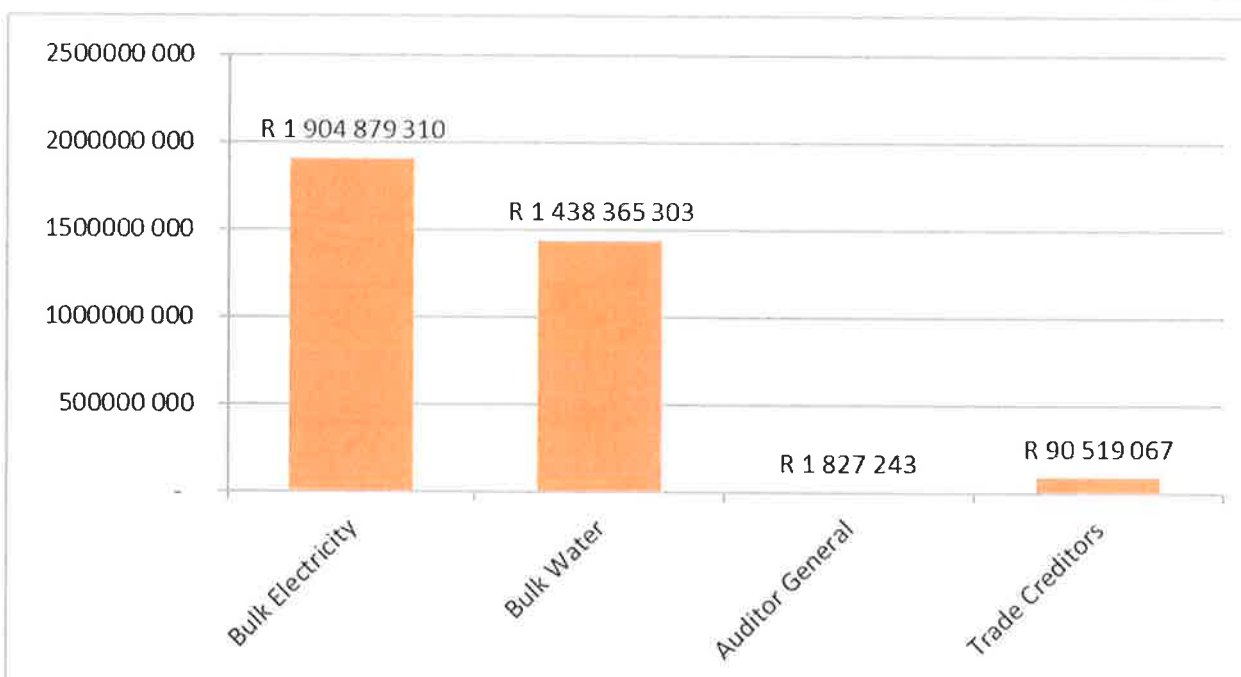
Note: According to the Debtors Age Analysis, it is clear that the Household owes the 91% of the total outstanding debt

3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 3,435,590,923 as at 30 September 2023 compared with R 3,376,069,737 as at 31 August 2023 and has increased with R 59,521,186

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

CREDITORS AGE ANALYSIS - 30 SEPTEMBER 2023						
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 +Days/Arreas	Total
Bulk Electricity	168 181 580	164 035 359	141 747 314	1 430 915 057		1 904 879 310
Bulk Water	121 515 320	61 280 059	54 514 368	1 201 055 556	-	1 438 365 303
Auditor General	1 781 103	3 002	2 942	40 196	-	1 827 243
Trade Creditors	9 892 340	7 881 178	53 820 683	18 924 866	-	90 519 067
Total	301 370 343	233 199 598	250 085 307	2 650 935 675	-	3 435 590 923



Note: According to the above information, the Municipality's highest outstanding creditor is ESKOM with the total outstanding amount of R1, 905 billion followed by Midvaal with the total outstanding amount of R1, 438 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 September 2023 is as set out in Table 14 below.

TABLE 14: INVESTMENTS AS AT 30 SEPTEMBER 2023

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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											
Municipality											
ABSA		+	daily call	yes	Variable		112 542	17	(135 476)	101 000	78 082
INVESTEC		-	daily call	yes	Variable		7 811	52	-		7 863
SANLAM		2yrs	Policy	yes	Variable	2024/08/01	12 094		-		12 094
FNB		12months	Long term	yes	Variable	2023/06/30	71		-		71
FNB		-	daily call	yes	Variable		23 854	159			24 012
NEDBANK											-
Municipality sub-total							156 372	228	(135 476)	101 000	122 123
Entities											
											-
											-
											-
											-
											-
Entities sub-total							-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2						156 372	228	(135 476)	101 000	122 123

Note: The municipality started the beginning of the month with total investments of R156, 4 million and after investment made of R101 million and withdrawals of R135, 5 million closed with an investment balance of R122, 1 million that 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 - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		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:		558 483	615 503	615 503	586	250 629	153 876	96 754	62,9%	615 503
Energy Efficiency and Demand Side Management Grant		2 997	4 000	4 000	-	-	1 000	(1 000)	-100,0%	4 000
Equitable Share		545 270	599 104	599 104	-	249 626	149 776	99 850	66,7%	599 104
Expanded Public Works Programme Integrated Grant		2 181	3 512	3 512	-	-	878	(878)	-100,0%	3 512
Local Government Financial Management Grant		3 007	3 100	3 100	123	123	775	(652)	-84,1%	3 100
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	5 028	5 787	5 787	464	880	1 447	(566)	-39,1%	5 787
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 037	1 418	1 418	-	-	354	(354)	-100,0%	1 418
Capacity Building and Other Grants		1 037	1 418	1 418	-	-	354	(354)	-100,0%	1 418
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	559 520	616 921	616 921	586	250 629	154 230	96 399	62,5%	616 921
Capital Transfers and Grants										
National Government:		107 437	191 469	191 469	637	637	47 867	(47 230)	-98,7%	191 469
Integrated National Electrification Programme Grant		24 633	1 732	1 732	-	-	433	(433)	-100,0%	1 732
Municipal Infrastructure Grant		62 977	109 945	109 945	637	637	27 486	(26 849)	-97,7%	109 945
Neighbourhood Development Partnership Grant		12 921	31 162	31 162	-	-	7 790	(7 790)	-100,0%	31 162
Water Services Infrastructure Grant		6 905	48 630	48 630	-	-	12 158	(12 158)	-100,0%	48 630
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	107 437	191 469	191 469	637	637	47 867	(47 230)	-98,7%	191 469
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	666 957	808 390	808 390	1 224	251 267	202 097	49 169	24,3%	808 390

Note: The table reflect the YTD actual revenue amounts to R251 million, against the YTD budget of R202 million as at 30 September 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 - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		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:		98 226	109 706	109 706	3 937	37 119	27 427	9 693	35,3%	109 706
Energy Efficiency and Demand Side Management Grant		3 186	4 000	4 000	-	(108)	1 000	(1 108)	-110,8%	4 000
Equitable Share		77 894	93 855	93 855	3 442	35 727	23 464	12 264	52,3%	93 855
Expanded Public Works Programme Integrated Grant		1 982	3 512	3 512	-	-	878	(878)	-100,0%	3 512
Local Government Financial Management Grant		9 910	3 100	3 100	48	171	775	(604)	-77,9%	3 100
Municipal Disaster Relief Grant		141	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 113	5 239	5 239	447	1 329	1 310	19	1,4%	5 239
Provincial Government:		1 374	3 308	3 308	107	443	827	(384)	-46,5%	3 308
Capacity Building and Other Grants		1 374	3 308	3 308	107	443	827	(384)	-46,5%	3 308
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		99 600	113 014	113 014	4 044	37 562	28 254	9 308	32,9%	113 014
Capital expenditure of Transfers and Grants										
National Government:		77 727	191 469	191 469	2 482	4 089	47 867	(43 778)	-91,5%	191 469
Integrated National Electrification Programme Grant		23 032	1 732	1 732	-	-	433	(433)	-100,0%	1 732
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		37 455	109 945	109 945	881	1 436	27 486	(26 051)	-94,8%	109 945
Neighbourhood Development Partnership Grant		11 236	31 162	31 162	261	1 314	7 791	(6 477)	-83,1%	31 162
Water Services Infrastructure Grant		6 004	48 630	48 630	1 340	1 340	12 158	(10 817)	-89,0%	48 630
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		77 727	191 469	191 469	2 482	4 089	47 867	(43 778)	-91,5%	191 469
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		177 327	304 483	304 483	6 526	41 651	76 121	(34 470)	-45,3%	304 483

Note: The table reflect the YTD actual expenditure incurred amounting to R41.7 million against the YTD budget of R76.1 million as at 30 September 2023.

3.5 COUNCILORS AND EMPLOYEE BENEFITS

- Employees related cost – R181, 4 million spent as at 30 September 2023
- Council Remuneration – R8, 9 million spent as at 30 September 2023

TABLE 17: COUNCILORS AND EMPLOYEE BENEFIT

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		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)	1									
Basic Salaries and Wages		23 751	25 884	25 884	1 859	5 663	6 471	(808)	-12%	25 884
Pension and UIF Contributions		1 782	2 368	2 368	140	435	592	(157)	-26%	2 368
Medical Aid Contributions		-	19	19	-	-	5	(5)	-100%	19
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		2 867	3 013	3 013	255	772	753	19	2%	3 013
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		8 511	10 303	10 303	667	2 033	2 576	(543)	-21%	10 303
Sub Total - Councillors		36 912	41 586	41 586	2 921	8 902	10 397	(1 495)	-14%	41 586
% increase	4		12,7%	12,7%						12,7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		1 914	11 387	11 387	(961)	(961)	2 847	(3 807)	-134%	11 387
Pension and UIF Contributions		5	17	17	1	1	4	(3)	-79%	17
Medical Aid Contributions		33	53	53	-	-	13	(13)	-100%	53
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		192	1 438	1 438	-	-	359	(359)	-100%	1 438
Cellphone Allowance		-	222	222	-	-	56	(56)	-100%	222
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	8	8	17	17	2	15	713%	8
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 144	13 124	13 124	(943)	(943)	3 281	(4 224)	-129%	13 124
% increase	4		512,2%	512,2%						512,2%
Other Municipal Staff										
Basic Salaries and Wages		439 677	486 850	486 850	39 052	116 036	121 713	(5 677)	-5%	486 850
Pension and UIF Contributions		89 792	103 620	103 620	7 836	23 529	25 905	(2 376)	-9%	103 620
Medical Aid Contributions		39 568	46 423	46 423	3 416	10 276	11 606	(1 330)	-11%	46 423
Overtime		69 475	30 224	30 224	5 825	18 011	7 556	10 455	138%	30 224
Performance Bonus		33 962	40 102	40 102	2 479	6 121	10 028	(3 905)	-39%	40 102
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1 450	1 486	1 486	140	461	372	90	24%	1 486
Housing Allowances		6 312	8 525	8 525	522	1 568	2 131	(563)	-26%	8 525
Other benefits and allowances		18 977	40 503	41 103	1 393	4 409	10 276	(5 867)	-57%	41 103
Payments in lieu of leave		16 297	14 964	14 364	588	1 924	3 591	(1 667)	-46%	14 364
Long service awards		(1 095)	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	(19 722)	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		694 693	772 697	772 697	61 250	182 336	193 175	(10 839)	-6%	772 697
% increase	4		11,2%	11,2%						11,2%
Total Parent Municipality		733 749	827 408	827 408	63 229	190 296	206 853	(16 557)	-8%	827 408

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M03 September 2023					
Ref	Description				
		Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands					
1	Revenue By Source				
	Property Rates	26,908,435	19%	Property rates have realised more revenue due to the rates that have been raised for the full year in respect to Government Departments and the Farms who pay their accounts annually. The amount is raised in full during July month as opposed to monthly instalments.	The variance is expected to stabilise as the year progresses
	Service Charges: Electricity	(16,571,366)	-6%	Less revenue billed on electricity than initially anticipated. The reduction on this line item can be attributed to the current implementation of load shedding by ESKOM and the acceleration of customers converting to solar.	The municipality has to enforce measures to reduce illegal connections and ensure that all properties consuming Electricity are billed.
	Service Charges: Refuse	(13,335,171)	-21%	Revenue was less than projected	
	Service Charges: Water	(26,170,354)	-13%	Revenue was less than projected	
	Service Charges: Sanitation	(3,885,997)	-10%	Revenue was less than projected	
	Interest earned from Current & Non-Current Assets	(294,114)	-12%	Most of the interest earned is realised at the end of financial year.	
	Interest earned from receivables	6,834,326	5%	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.	The municipality has to enforce the revenue enhancement strategies and Debt collection methods.
	License and Permits	(273,675)	-12%	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	(164,117)	-21%	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.	Currently the department is busy conducting roadblocks around KOSH are every week, hopefully there will be an increase in traffic fines collection rate in the next coming months.
	Other revenue	(10,040,047)	-46%	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 and Commission: Transaction	The management has to ensure that clearance figures are issued on time and Journals are captured on a monthly basis

				Handling fees. The reason for under collection is that there has been delays in the issuing of clearance figures for property transfers and also the July, August and September Journals for Commission: Transaction Handling fees were not done on time due to the issue of the vote number for the new financial year	
2	Expenditure by Type				
	Remuneration of Councillors	(1,494,715)	-15%	Expenditure is lower due to the resignations of other Councillors and also the Councillors upper limits for the current financial year, which have not yet been implemented	
	Bulk Purchases - electricity	(143,430,922)	-70%	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 strategir
	Contracted services	(53,955,678)	-46%	Mainly on Security service, repair and maintenance of fleet, repair and maintenance of buildings and equipment and Asset Register administration. Under performance is due to cash flow challenges.	
	Interest	(2,436,517)	-91%	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	
	Debt Impairment	(144,733,475)	-100%	Most of the Debt Impairment journals are done at the end of financial year.	
	Inventory (Repair & Maintenance	(143,430,922)	-70%	Inventory consumed includes Bulk Water, expenditure is lower due to the outstanding Midvaal invoices, the Municipality is struggling to meet the obligation due to cash flow challenges.	
	Other Expenditure	(14,030,759)	-18%	Negative deviation is because of Cash Flow challenges. Spending on most of the items is directly linked with Cash Flow. If there is improvement on Cash Flow then expenditure will increase.	

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		5,0%	10,5%	10,5%	0,0%	1,2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		87,1%	-8,6%	-8,6%	128,0%	-8,6%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	38,7%	211,6%	211,6%	53,5%	211,6%
Liquidity Ratio	Monetary Assets/Current Liabilities		2,1%	85,8%	85,8%	10,5%	85,8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14,4%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0,0%	19,0%	19,0%	0,0%	19,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%	15,0%	15,0%	0,0%	15,0%
Employee costs	Employee costs/Total Revenue - capital revenue		18,6%	18,6%	18,6%	16,3%	18,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		7,3%	13,2%	13,2%	10,4%	13,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		16,6%	10,7%	10,7%	0,0%	1,2%
IDP regulation financial viability indicators							
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 - M03 September

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	6 996	19 289	19 289	246	246	19 289	19 044	98,7%	0%
August	6 996	19 289	19 289	1 370	1 370	38 578	37 209	96,4%	1%
September	6 996	19 289	19 289	2 482	2 482	57 867	55 385	95,7%	1%
October	6 996	19 289	19 289	5 000	5 000	77 157	72 157	93,5%	2%
November	6 996	19 289	19 289	-	-	96 446	96 446	100,0%	0%
December	6 996	19 289	19 289	-	-	115 735	115 735	100,0%	0%
January	6 996	19 289	19 289	-	-	135 024	135 024	100,0%	0%
February	6 996	19 289	19 289	-	-	154 313	154 313	100,0%	0%
March	6 996	19 289	19 289	-	-	173 602	173 602	100,0%	0%
April	6 996	19 289	19 289	-	-	192 891	192 891	100,0%	-
May	6 996	19 289	19 289	-	-	212 180	212 180	100,0%	-
June	6 996	19 289	19 289	-	-	231 469	231 469	100,0%	-
Total Capital expenditure	83 952	231 469	231 469	9 097					

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 - M03

Description	Ref	2022/23	Budget Year 2023/24							
		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		72 053	178 183	178 183	2 482	4 089	44 546	40 456	90,8%	178 183
Roads Infrastructure		23 808	43 685	43 685	1 142	2 195	10 921	8 726	79,9%	43 685
Roads		23 808	43 685	43 685	1 142	2 195	10 921	8 726	79,9%	43 685
Electrical Infrastructure		29 978	14 200	14 200	-	-	3 550	3 550	100,0%	14 200
Power Plants										
HV Substations		6 225	14 200	14 200	-	-	3 550	3 550	100,0%	14 200
MV Networks		21 362	-	-	-	-	-	-		-
LV Networks		2 391	-	-	-	-	-	-		-
Capital Spares										
Water Supply Infrastructure		8 186	45 475	45 475	-	-	11 369	11 369	100,0%	45 475
Bulk Mains		6 660	19 000	19 000	-	-	4 750	4 750	100,0%	19 000
Distribution		1 526	26 475	26 475	-	-	6 619	6 619	100,0%	26 475
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		6 584	39 352	39 352	1 340	1 340	9 838	8 498	86,4%	39 352
Pump Station		2 799	-	-	-	-	-	-		-
Reticulation		2 688	8 935	8 935	-	-	2 234	2 234	100,0%	8 935
Waste Water Treatment Works										
Outfall Sewers		-	19 000	19 000	-	-	4 750	4 750	100,0%	19 000
Toilet Facilities		1 097	11 418	11 418	1 340	1 340	2 854	1 514	53,0%	11 418
Capital Spares										
Solid Waste Infrastructure		3 496	35 471	35 471	-	554	8 868	8 314	93,7%	35 471
Landfill Sites										
Waste Transfer Stations		3 496	35 471	35 471	-	554	8 868	8 314	93,7%	35 471
Community Assets		2 950	7 000	7 000	-	-	1 750	1 750	100,0%	7 000
Sport and Recreation Facilities		2 950	7 000	7 000	-	-	1 750	1 750	100,0%	7 000
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		2 950	7 000	7 000	-	-	1 750	1 750	100,0%	7 000
Computer Equipment		-	8 000	8 000	-	-	2 000	2 000	100,0%	8 000
Computer Equipment		-	8 000	8 000	-	-	2 000	2 000	100,0%	8 000
Furniture and Office Equipment		0	1 800	1 800	-	-	450	450	100,0%	1 800
Furniture and Office Equipment		0	1 800	1 800	-	-	450	450	100,0%	1 800
Machinery and Equipment		-	1 000	1 000	-	8	250	242	96,8%	1 000
Machinery and Equipment		-	1 000	1 000	-	8	250	242	96,8%	1 000
Transport Assets		7	4 543	4 543	-	-	1 136	1 136	100,0%	4 543
Transport Assets		7	4 543	4 543	-	-	1 136	1 136	100,0%	4 543
Total Capital Expenditure on new assets	1	75 010	200 526	200 526	2 482	4 098	50 131	46 034	91,8%	200 526

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	2022/23	Budget Year 2023/24							
		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		3 055	19 526	19 526	-	-	4 881	4 881	100,0%	19 526
Electrical Infrastructure		3 055	5 206	5 206	-	-	1 302	1 302	100,0%	5 206
Power Plants										
HV Substations		1 670	1 732	1 732	-	-	433	433	100,0%	1 732
LV Networks		1 385	3 474	3 474	-	-	869	869	100,0%	3 474
Sanitation Infrastructure		-	14 320	14 320	-	-	3 580	3 580	100,0%	14 320
Pump Station										
Reticulation										
Waste Water Treatment Works		-	14 320	14 320	-	-	3 580	3 580	100,0%	14 320
Total Capital Expenditure on renewal of existing assets	1	3 055	19 526	19 526	-	-	4 881	4 881	100,0%	19 526

SUPPORTING TABLE SC13c

NW403 City Of Matlosana - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

Description	Ref	2022/23	Budget Year 2023/24							
		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		106 663	196 020	196 020	8 190	55 020	49 005	(6 015)	-12,3%	196 020
Roads Infrastructure		18 695	56 998	56 998	25	30 966	14 250	(16 716)	-117,3%	56 998
Roads		18 070	56 065	56 065	25	30 664	14 016	(16 648)	-118,8%	56 065
Road Structures										
Road Furniture		625	933	933	-	302	233	(68)	-29,3%	933
Capital Spares										
Stormwater Infrastructure		-	10 000	10 000	-	-	2 500	2 500	100,0%	10 000
Drainage Collection		-	10 000	10 000	-	-	2 500	2 500	100,0%	10 000
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		72 297	91 719	91 719	7 561	19 165	22 930	3 765	16,4%	91 719
MV Substations		261	823	823	-	-	206	206	100,0%	823
MV Switching Stations		165	122	122	-	-	30	30	100,0%	122
MV Networks										
LV Networks		71 871	90 774	90 774	7 561	19 165	22 694	3 529	15,5%	90 774
Capital Spares										
Water Supply Infrastructure		11 580	15 812	15 812	604	1 903	3 953	2 050	51,9%	15 812
Dams and Weirs										
Boreholes										
Reservoirs		1 044	3 697	3 697	-	25	924	899	97,3%	3 697
Distribution		10 536	12 115	12 115	604	1 878	3 029	1 151	38,0%	12 115
Sanitation Infrastructure		4 091	21 490	21 490	-	2 987	5 373	2 386	44,4%	21 490
Pump Station										
Reticulation		2 716	11 281	11 281	-	2 987	2 820	(167)	-5,9%	11 281
Waste Water Treatment Works		1 375	10 210	10 210	-	-	2 552	2 552	100,0%	10 210
Community Assets		5 742	18 730	18 730	157	331	4 683	4 352	92,9%	18 730
Community Facilities		3 113	10 612	10 612	157	327	2 653	2 326	87,7%	10 612
Community Assets		5 742	18 730	18 730	157	331	4 683	4 352	92,9%	18 730
Community Facilities		3 113	10 612	10 612	157	327	2 653	2 326	87,7%	10 612
Museums		81	1 064	1 064	-	-	266	266	100,0%	1 064
Galleries										
Theatres										
Libraries		619	1 911	1 911	-	-	478	478	100,0%	1 911
Cemeteries/Crematoria		2 253	6 030	6 030	140	280	1 508	1 228	81,4%	6 030
Police										
Parks										
Public Open Space		-	130	130	-	-	33	33	100,0%	130
Nature Reserves		104	729	729	17	47	182	135	74,1%	729
Public Ablution Facilities										
Markets		55	748	748	-	-	187	187	100,0%	748
Sport and Recreation Facilities		2 630	8 119	8 119	-	4	2 030	2 026	99,8%	8 119
Indoor Facilities		1 359	2 505	2 505	-	4	626	622	99,4%	2 505
Outdoor Facilities		1 271	5 614	5 614	-	-	1 404	1 404	100,0%	5 614
Capital Spares										
Heritage assets		136	199	199	-	-	50	50	100,0%	199
Monuments										
Historic Buildings										
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		136	199	199	-	-	50	50	100,0%	199
Other assets		4 604	10 626	10 626	47	129	2 657	2 528	95,1%	10 626
Operational Buildings		4 604	10 626	10 626	47	129	2 657	2 528	95,1%	10 626
Municipal Offices		4 576	10 566	10 566	47	129	2 642	2 513	95,1%	10 566
Pay/Enquiry Points										
Building Plan Offices										
Workshops		28	51	51	-	-	13	13	100,0%	51
Yards										
Stores		-	10	10	-	-	2	2	100,0%	10

Intangible Assets		5 072	4 563	4 563	612	621	1 141	520	45,6%	4 563
Servitudes								-		
Licences and Rights		5 072	4 563	4 563	612	621	1 141	520	45,6%	4 563
<i>Water Rights</i>								-		
<i>Effluent Licenses</i>								-		
<i>Solid Waste Licenses</i>								-		
<i>Computer Software and Applications</i>		5 072	4 563	4 563	612	621	1 141	520	45,6%	4 563
<i>Load Settlement Software Applications</i>								-		
<i>Unspecified</i>								-		
Computer Equipment		1 847	4 300	4 300	20	20	1 075	1 055	98,2%	4 300
Computer Equipment		1 847	4 300	4 300	20	20	1 075	1 055	98,2%	4 300
Furniture and Office Equipment		2 356	3 068	3 068	-	-	767	767	100,0%	3 068
Furniture and Office Equipment		2 356	3 068	3 068	-	-	767	767	100,0%	3 068
Machinery and Equipment		10 911	25 639	25 639	1 243	1 788	6 410	4 622	72,1%	25 639
Machinery and Equipment		10 911	25 639	25 639	1 243	1 788	6 410	4 622	72,1%	25 639
Transport Assets		194	14 390	14 390	2	31	3 597	3 566	99,1%	14 390
Transport Assets		194	14 390	14 390	2	31	3 597	3 566	99,1%	14 390
Total Repairs and Maintenance Expenditure	1	137 526	277 534	277 534	10 272	57 941	69 384	11 443	16,5%	277 534

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		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		-	322 692	322 692	74 157	74 157	80 673	6 516	8,1%	322 692
Roads Infrastructure		-	96 260	96 260	23 927	23 927	24 065	138	0,6%	96 260
Roads		-	96 260	96 260	23 927	23 927	24 065	138	0,6%	96 260
Electrical Infrastructure		-	59 997	59 997	13 561	13 561	14 999	1 438	9,6%	59 997
MV Networks		-	59 997	59 997	13 561	13 561	14 999	1 438	9,6%	59 997
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	93 480	93 480	17 241	17 241	23 370	6 129	26,2%	93 480
Distribution		-	93 480	93 480	17 241	17 241	23 370	6 129	26,2%	93 480
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	72 956	72 956	19 428	19 428	18 239	(1 189)	-6,5%	72 956
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	72 956	72 956	19 428	19 428	18 239	(1 189)	-6,5%	72 956
Other assets		136 154	79 263	79 263	19 196	19 196	19 816	620	3,1%	79 263
Operational Buildings		136 154	79 263	79 263	19 196	19 196	19 816	620	3,1%	79 263
Municipal Offices		136 154	79 263	79 263	19 196	19 196	19 816	620	3,1%	79 263
Computer Equipment		-	1 763	1 763	327	327	441	114	25,9%	1 763
Computer Equipment		-	1 763	1 763	327	327	441	114	25,9%	1 763
Furniture and Office Equipment		3 651	2 617	2 617	370	370	654	284	43,4%	2 617
Furniture and Office Equipment		3 651	2 617	2 617	370	370	654	284	43,4%	2 617
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		243 149	33 666	33 666	776	776	8 416	7 640	90,8%	33 666
Transport Assets		243 149	33 666	33 666	776	776	8 416	7 640	90,8%	33 666
Total Depreciation	1	382 953	440 000	440 000	94 826	94 826	110 000	15 174	13,8%	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	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		1 542	11 418	11 418	-	-	2 854	2 854	100,0%	11 418
Water Supply Infrastructure		1 542	11 418	11 418	-	-	2 854	2 854	100,0%	11 418
Dams and Weirs										
Boreholes										
Reservoirs		1 542	11 418	11 418	-	-	2 854	2 854	100,0%	11 418
Total Capital Expenditure on upgrading of existing assets	1	5 887	11 418	11 418	-	-	2 854	2 854	100,0%	11 418

6.6 RECOMMENDATIONS

Based on the contents of this report, it is recommended that the Accounting Officer submit to the Executive Mayor this report for September 2023 as per section 71 of the MFMA.