

CITY OF MATLOSANA

Attached hereto an item to be submitted to the MAYCO / COUNCIL Committee to be held on \_\_\_\_\_, Author of the item: NALEDI MOEKETSI

HEAD OF DIVISION: T.O. SEKGALA  
SIGNED: [Signature]  
DATE: 25/10/22

DELEGATED TO: \_\_\_\_\_  
NUMBER: \_\_\_\_\_

Received by Deputy Director: Administration

Date and Time: 25/10/2022  
Signature: [Signature]

COMMENTS:  
.....  
.....

Member of the Mayoral Committee Date

[Signature]

COMMENTS:  
Report noted.

Director: Corporate Services Date

[Signature]

25/10/2022

COMMENTS:  
.....  
.....

Chief Financial Officer Date

COMMENTS:  
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Director: Planning and Human Settlements Date

COMMENTS:  
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Director: Technical & Infrastructure Date

COMMENTS:  
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Director: Community Development Date

COMMENTS:  
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Director: Public Safety Date

COMMENTS:  
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Director: Local Economic Development Date

COMMENTS:  
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.....

[Signature]

25/10/2022

Municipal Manager Date

DEPUTY DIRECTOR: CORPORATE SERVICES

DATE

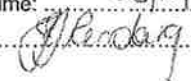
ALL MANAGERS: Ensure that your report contains comments of relevant Departments implied in your report for inclusion in the agenda, failing which same report will be excluded from the agenda.

**CITY OF MATLOSANA**

Attached hereto an item to be submitted to the MANCO / COUNCIL Committee to be held on \_\_\_\_\_, Author of the item: NALEDI MOELETSI

HEAD OF DIVISION: <u>TD SERGALA</u> SIGNED:  DATE: <u>25/10/22</u>	DELEGATED TO: _____ NUMBER: _____
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Member of the Mayoral Committee \_\_\_\_\_ Date \_\_\_\_\_



**COMMENTS:**  
 \_\_\_\_\_  
 Report noted.

Director: Corporate Services \_\_\_\_\_ Date \_\_\_\_\_



25/10/2022

**COMMENTS:**  
 \_\_\_\_\_  
 \_\_\_\_\_

Chief Financial Officer \_\_\_\_\_ Date \_\_\_\_\_

**COMMENTS:**  
 \_\_\_\_\_  
 \_\_\_\_\_

Director: Planning and Human Settlements \_\_\_\_\_ Date \_\_\_\_\_

**COMMENTS:**  
 \_\_\_\_\_  
 \_\_\_\_\_

Director: Technical & Infrastructure \_\_\_\_\_ Date \_\_\_\_\_

**COMMENTS:**  
 \_\_\_\_\_  
 \_\_\_\_\_

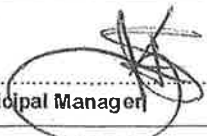
Director: Community Development \_\_\_\_\_ Date \_\_\_\_\_

**COMMENTS:**  
 \_\_\_\_\_  
 \_\_\_\_\_

Director: Public Safety \_\_\_\_\_ Date \_\_\_\_\_

**COMMENTS:**  
 \_\_\_\_\_  
 \_\_\_\_\_

Director: Local Economic Development \_\_\_\_\_ Date \_\_\_\_\_



25/10/2022

Municipal Manager \_\_\_\_\_ Date \_\_\_\_\_

**COMMENTS:**  
 \_\_\_\_\_  
 \_\_\_\_\_

DEPUTY DIRECTOR: CORPORATE SERVICES

DATE

ALL MANAGERS: Ensure that your report contains comments of relevant Departments implied in your report for inclusion in the agenda, failing which same report will be excluded from the agenda.

**SECTION 11 (Consolidated report of all withdrawals) 1 July 2022 – 30 September 2022**

**PURPOSE**

The purpose of this report is to inform the Council on the state of the municipality's consolidated report of withdrawals for the first quarter of 2022/2023 ending 30 September 2022.

**BACKGROUND**

Section 11 of the MFMA requires the Accounting Officer to submit a quarterly report of consolidated report of all withdrawals to the relevant Provincial Treasury and the Auditor General.

**RECOMMENDATION**

That Council takes cognizance of the Consolidated report of Withdrawals for the quarterly report ending 30 September 2022 in terms of Section 11 of the MFMA 56 of 2003.

**SUBMITTED FOR CONSIDERATION**

# BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01/07/2022 to 30/09/2022

Date	Payee	R Amount	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
			NO WITHDRAWALS WAS MADE THAT ARE NOT IN TERMS OF AN APPROVED BUDGET	

**Instructions for completing this report:**

The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space. This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

**Withdrawals that must be reported each quarter:**

1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);
3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including (i) any insurance or other payments received by the municipality for that person or organ of state; or (ii) any insurance or other payments received by the municipality for that person or organ of state;
5. Section 11(f) - Refund money incorrectly paid into a bank account;
6. Section 11(g) - Refund guarantees, sureties and security deposits;
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.

**Distribution:**

1. Table this report in a full council meeting, including additional motivation on action taken to rectify within 30 days after the end of each quarter (section 11(4));
2. Submit a copy to the relevant National Treasury, provincial treasury and the Auditor-General.

Signed \_\_\_\_\_  
 Date 25/10/2022

The Accounting Officer or Delegate certifies that the above information is correct

Consolidated report on bank withdrawals for the 1st quarter ended 30 September 2022

The Municipal Finance Management Act, 2003 (Act 56 of 2003) sections 11(4) and Government Gazette notice 26510 and 26511, refers.

Details	Notes	Jul-22	Aug-22	Sep-22	Total	%
Salaries, wages and allowances (excl. 'Leave paid')	1	43 510 104	42 974 989	43 858 943	130 344 037	14%
Councillors allowances or salaries	2	2 964 786	2 964 786	2 964 786	8 894 358	1%
Leave paid	3	243 975	307 002	-	550 977	0%
Cash and creditor payments (excl. Subsistence & Traveling)		72 655 806	432 052 395	163 656 820	668 365 021	74%
Subsistence & Traveling		1 913	20 286	151 362	173 561	0%
Capital payments		1 499 885	7 809 008	18 086 471	27 395 363	3%
Investments made	4	12 674 470	3 208 693	13 011 818	28 894 981	3%
External loans repaid	5	276 009	278 371	284 543	838 923	0%
Statutory payments (incl. V.A.T.)		10 675 339	10 642 534	10 620 119	31 937 992	4%
Consumer deposits repaid (refunded)		4 841 771	498 081	-2 937 569	2 402 283	0%
Other payments	6	-	-	-	-	0%
<b>Total payments</b>		<b>149 344 058</b>	<b>500 756 144</b>	<b>249 697 294</b>	<b>899 797 496</b>	<b>100%</b>
		17%	56%	28%	100%	
<b>Notes to support figures in the report :</b>		<b>Jul-22</b>	<b>Aug-22</b>	<b>Sep-22</b>	<b>Total</b>	<b>%</b>
<b>Salaries and wages by department or vote.</b>	1	<b>43 510 104</b>	<b>42 974 989</b>	<b>43 858 943</b>	<b>130 344 037</b>	<b>98%</b>
Executive & Council		5 165 081	5 056 416	4 235 373	14 456 871	11%
Finance		5 485 310	5 081 818	5 299 097	15 866 225	12%
Social Services		19 374 521	19 510 388	20 781 676	59 666 586	46%
Local Economic Development		617 244	919 427	956 868	2 493 539	2%
Civil Engineering		10978876	10 624 035	10 719 944	32 322 854	25%
Electrical Engineering		896 309	844 541	943 406	2 684 256	2%
Health Services		244 750	236 864	246 565	728 179	1%
Housing		748 014	701 499	676 013	2 125 527	2%
<b>Councillor salaries or allowances</b>	2	<b>2 964 786</b>	<b>2 964 786</b>	<b>2 964 786</b>	<b>8 894 358</b>	<b>3%</b>
Speaker		45 522	45 522	45 522	136 565	2%
Mayors		56 902	56 902	56 902	170 706	2%
Other(MMC& Councillors)		2 862 362	2 862 362	2 862 362	8 587 087	97%
<b>Leave paid (Reason why)</b>	3	<b>243 975</b>	<b>307 002</b>	<b>-</b>	<b>550 977</b>	<b>100%</b>
To stay within Accrual Limit as per SALGBC Agreement		-	-	-	-	0%
Employee left or resigned		243 975	307 002	-	550 977	100%
<b>Investments made / (withdrawn)</b>	4	<b>12 674 470</b>	<b>3 208 693</b>	<b>13 011 818</b>	<b>28 894 981</b>	<b>1664%</b>
ABSA Bank - Made		291 667 000	77 255 500	111 790 808	480 713 308	1664%
ABSA Bank - Withdrawn		-275 646 102	-74 046 807	-98 778 990	-448 471 899	-93%
FNB Bank-Made		-	-	-	-	-
FNB Bank-Withdrawn		-3 346 428	-	-	-3 346 428	-
NEDBANK- Made		-	-	-	-	-
NEDBANK - Withdrawn		-	-	-	-	-
RMB		-	-	-	-	0%
INVESTEC		-	-	-	-	0%
<b>External loans repaid (detail please)</b>	5	<b>276 009</b>	<b>278 371</b>	<b>284 543</b>	<b>838 923</b>	<b>100%</b>
DBSA		276 009	278 371	284 543	838 923	100%
<b>Other payments (details please)</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
Insurance annual premium.		-	-	-	-	0%
<b>Bank balances</b>		<b>Jul-22</b>	<b>Aug-22</b>	<b>Sep-22</b>		
Opening Balance		213 583 871	3 775 817	3 856 906	3 775 817	
Receipts & Grants		181 898 681	1 006 141 125	260 694 719	1 448 734 525	
Payments		391 706 535	1 006 060 036	259 913 975	1 657 680 546	
Closing Balance		3 775 817	3 856 906	4 637 651	-205 170 203	

Prepared by : Naledi Moeketsi -Chief Accountant Budget

Checked By: Drikus Rossouw Assistant Director Budget

Authorised by: Tsaone Sekgala Deputy director: BTO

Date prepared :24 October 2022

Authorised by  
Acting Chief Financial Officer Mr P Thelele

Approved by  
Acting Municipal Manager Ms L Seametso

# NW403 - CITY OF MATLOSANA

## Consolidated report on bank withdrawals for the 1st quarter ended 30 September 2022

The Municipal Finance Management Act, 2003 (Act 56 of 2003) sections 11(4) and Government Gazette notice 26510 and 26511, refers.

Details	Notes	Jul-22	Aug-22	Sep-22	Total	%
Salaries, wages and allowances (excl. "Leave paid")	1	43 510 104	42 974 989	43 858 943	130 344 037	14%
Councillors allowances or salaries	2	2 964 786	2 964 786	2 964 786	8 894 358	1%
Leave paid	3	243 975	307 002	-	550 977	0%
Cash and creditor payments (excl. Subsistence & Traveling)		72 655 806	432 052 395	163 656 820	668 365 021	74%
Subsistence & Traveling		1 913	20 286	151 362	173 561	0%
Capital payments		1 499 885	7 809 008	18 086 471	27 395 363	3%
Investments made	4	12 674 470	3 208 683	13 011 818	28 894 981	3%
External loans repaid	5	276 009	278 371	284 543	838 923	0%
Statutory payments (incl. V.A.T.)		10 675 339	10 642 534	10 620 119	31 937 992	4%
Consumer deposits repaid (refunded)		4 841 771	498 081	-2 937 569	2 402 283	0%
Other payments	6	-	-	-	-	0%
<b>Total payments</b>		<b>149 344 058</b>	<b>500 756 144</b>	<b>249 697 294</b>	<b>899 797 496</b>	<b>100%</b>
		17%	56%	28%	100%	

### Notes to support figures in the report :

Details	Notes	Jul-22	Aug-22	Sep-22	Total	%
<b>Salaries and wages by department or vote.</b>	1	<b>33 427 538</b>	<b>42 974 989</b>	<b>43 858 943</b>	<b>120 261 470</b>	<b>100%</b>
Executive & Council		5 185 081	5 056 416	4 235 373	14 456 871	12%
Finance		5 485 310	5 081 818	5 299 097	15 866 225	13%
Community Services		19 374 521	19 510 388	20 781 676	59 666 586	50%
Local Economic Development		617 244	919 427	956 868	2 493 539	2%
Civil Engineering		896 309	10 624 035	10 719 944	22 240 287	18%
Electrical Engineering		896 309	844 541	943 406	2 684 256	2%
Health Services		244 750	236 864	246 565	728 179	1%
Housing		748 014	701 499	676 013	2 125 527	2%
<b>Councillor salaries or allowances</b>	2	<b>2 964 786</b>	<b>2 964 786</b>	<b>2 964 786</b>	<b>8 894 358</b>	<b>100%</b>
Speaker		45 522	45 522	45 522	136 565	2%
Mayor		56 902	56 902	56 902	170 706	2%
Other		2 862 362	2 862 362	2 862 362	8 587 087	97%
<b>Leave paid (Reason why)</b>	3	<b>243 975</b>	<b>307 002</b>	<b>-</b>	<b>550 977</b>	<b>100%</b>
To stay within Accrual Limit as per SALGBC Agreement		-	-	-	-	0%
Employee left or resigned.		243 975	307 002	-	550 977	100%
<b>Investments made/(Withdrawn)</b>	4	<b>16 020 898</b>	<b>3 208 683</b>	<b>-98 778 990</b>	<b>-79 549 399</b>	<b>564%</b>
ABSA Bank- Made		291 667 000	77 255 500	111 790 808	480 713 308	564%
ABSA Bank- Withdrawn		-275 646 102	-74 046 807	-98 778 990	-448 471 899	564%
FNB Bank- Made		-	-	-	-	-
FNB Bank- Withdrawn		-	-	-	-	-
NEDBANK - Made		-	-	-	-	-
NEDBANK- Withdrawn		-	-	-	-	-
RMB		-	-	-	-	-
INVESTEC		-	-	-	-	-
<b>External loans repaid (detail please)</b>	5	<b>276 009</b>	<b>278 371</b>	<b>284 543</b>	<b>838 923</b>	<b>100%</b>
DBSA		276 009	278 371	284 543	838 923	100%
<b>Other payments (details please)</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
Insurance excess		-	-	-	-	0%
<b>Bank balances</b>		<b>213 583 671</b>	<b>3 775 817</b>	<b>3 856 906</b>	<b>3 775 817</b>	
Opening balance		181 898 681	1 006 141 125	260 694 719	1 448 734 525	
Receipts & Grants		391 706 535	1 006 060 036	259 913 975	1 657 680 546	
Payments		3 775 817	3 856 906	1 537 651	-205 170 203	
Closing balance		-	-	-	-	

Prepared by : Naledi Moeketsi - Chief Accountant Budget

Checked by: Drikus Rossouw Assistant Director Budget

Authorised by: Tsaone Sekgala Deputy director: BTO

Date prepared : 24 October 2022

Authorised by  
Acting Chief Financial Officer Mr P Thelele

Approved by:  
Acting Municipal Manager: Ms L Seametso

Date Approved: 24/10/2022

# Consolidated report on bank withdrawals for the 1st quarter ended 30 September 2022

The Municipal Finance Management Act, 2003 (Act 56 of 2003) sections 11(4) and Government Gazette notice 26510 and 26511, refers.

Details	Notes	Q-1	Total	%
Salaries, wages and allowances (excl. 'Leave paid')	1	130 344 037	130 344 037	14%
Councillors allowances or salaries	2	8 894 358	8 894 358	1%
Leave paid	3	550 977	550 977	0%
Cash and creditor payments (excl. Subsistence & Traveling)		668 365 021	668 365 021	74%
Subsistence & Traveling		173 561	173 561	0%
Capital payments		27 395 363	27 395 363	3%
Investments made	4	28 894 981	28 894 981	3%
External loans repaid	5	838 923	838 923	0%
Statutory payments (incl. V.A.T.)		31 937 992	31 937 992	4%
Consumer deposits repaid (refunded)		2 402 283	2 402 283	0%
Other payments	6	-	-	0%

## Total payments

899 797 496	899 797 496	100%
100%	100%	

## Notes to support figures in the report :

		Q-1	Total	%
<b>Salaries and wages by department or vote.</b>	1	130 344 037	130 344 037	98%
Executive & Council		14 456 871	14 456 871	11%
Finance		15 866 225	15 866 225	12%
Social Services		59 666 586	59 666 586	46%
Local Economic Development		2 493 539	2 493 539	2%
Civil Engineering		32 322 854	32 322 854	25%
Electrical Engineering		2 684 256	2 684 256	2%
Health Services		728 179	728 179	1%
Housing		2 125 527	2 125 527	2%
<b>Councillor salaries or allowances</b>	2	8 894 358	8 894 358	100%
Speaker		136 565	136 565	2%
Mayors		170 706	170 706	2%
Other		8 587 087	8 587 087	97%
<b>Leave paid (Reason why)</b>	3	550 977	550 977	100%
To stay within Accrual Limit as per SALGBC Agreement		-	-	0%
Employee left or resigned.		550 977	550 977	100%
<b>Investments made/(withdwan)</b>	4	32 241 409	32 241 409	1491%
ABSA Bank- made		480 713 308	480 713 308	1491%
ABSA Bank-withdrawn		-448 471 899	-448 471 899	
FNB Bank- Made		-	-	
FNB Bank- Withdrawn		-	-	
NEDBANK - Made		-	-	
NEDBANK- Withdrawn		-	-	
RMB		-	-	
INVESTEC		-	-	
<b>External loans repaid (detail please)</b>	5	838 923	838 923	100%
DBSA		838 923	838 923	100%
<b>Other payments (details please)</b>	6	-	-	0%
Insurance accesses		-	-	0%
<b>Bank balances</b>				
Opening Balance		3 775 817		
Receipts		1 448 734 525		
Payments		1 657 680 546		
Closing Balance		-205 170 203		

Prepared by : Naledi Moeketsi -Chief Accountant Budget

Authorised by

Checked By: Drikus Rossouw Assistant Director Budget

Acting Chief Financial Officer Mr P Thelele


Authorised by: Tsaone Sekgala Deputy director: BTO

Approved by  
Acting Municipal Manager :Ms L Seametso

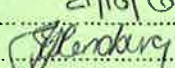
Date prepared : 24 October 2022

**CITY OF MATLOSANA**

Attached hereto an item to be submitted to the \_\_\_\_\_ Committee to be held on \_\_\_\_\_, Author of the item: Ntombi Thebe


HEAD OF DIVISION: <u>TO SEKGALA</u> SIGNED:  DATE: <u>18/10/2022</u>	DELEGATED TO: _____ NUMBER: _____
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**Received by Deputy Director: Administration**


Date and Time: 21/10/2022  
 Signature: 

 26/10/2022  
 Member of the Mayoral Committee Date

**COMMENTS:**  
 \_\_\_\_\_  
 \_\_\_\_\_

 21/10/2022  
 Director: Corporate Services Date

**COMMENTS:**  
 Report noted.

 21/10/2022  
 Chief Financial Officer Date

**COMMENTS:**  
 \_\_\_\_\_

Director: Planning and Human Settlements Date

**COMMENTS:**  
 \_\_\_\_\_

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Director: Community Development Date


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Director: Public Safety Date

**COMMENTS:**  
 \_\_\_\_\_

Director: Local Economic Development Date

**COMMENTS:**  
 \_\_\_\_\_

 24/10/2022  
 Municipal Manager Date

**COMMENTS:**  
 \_\_\_\_\_

.....  
**DEPUTY DIRECTOR: CORPORATE SERVICES** **DATE**

ALL MANAGERS: Ensure that your report contains comments of relevant Departments implied in your report for inclusion in the agenda, failing which same report will be excluded from the agenda.

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**QUARTELY REPORT FOR THE PERIOD ENDED ON 30 SEPTEMBER 2022**

**MUNICIPAL FINANCE MANAGEMENT ACT NO.56 of 2003(MFMA): QUARTERLY FINANCIAL REPORT FOR JULY – SEPTEMBER 2022**

**1. PURPOSE**

To comply with section 52(d) of the MFMA, by the provision of a statement to the Executive Mayor containing certain financial particulars, as legislated.

**2. BACKGROUND**

Section 52(d) of the MFMA requires that:

The Mayor of a Municipality must within **30 days** after the end of each quarter submit a report to the **Council** on the implementation of the budget and the financial state of affairs.

- 1. Executive summary .....3
- 1.1 Performance summary.....3
- 2. In - year budget statement.....5
- 2.1 Monthly budget statement summary.....6
- 2.2 Monthly budget statement financial performance – Revenue.....6
- 2.3 Monthly budget statement financial performance – Expenditure per category..9
- 2.4 Actual capital expenditure per vote and funding source.....12
- 2.5 Monthly budget statement cash flow.....15
- 2.6 Actual borrowings.....16

**PART 2**

- 3. In – year budget statement supporting tables and documentations.....17
- 3.1 Debtors age analysis.....17
- 3.2 Creditors age analysis.....19
- 3.3 Investments.....20
- 3.4 Allocation received and actual expenditure on allocation received.....21
- 3.5 Councillors and employees benefits.....23
- 3.6 Other supporting documentations.....27

## **LIST OF TABLES**

Table 1: Performance Summary

Table 2: Monthly budget statement - Summary

Table 3: Monthly budget statement – Revenue per source

Table 4: Monthly budget statement - Revenue per department

Table 5: Monthly budget statement – Operational expenditure per category

Table 6: Monthly budget statement – Operational expenditure per vote

Table 7: Monthly budget statement – Capital expenditure per vote

Table 8: Monthly budget statement – Capital expenditure per funding source

Table 9: Monthly budget statement – Actual cash flow

Table 10: Monthly budget statement – Actual borrowings

Table 11: Monthly budget statement – Debtors age analysis

Table 12: Monthly budget statement – Creditors age analysis

Table 13: Monthly budget statement – Investment

Table 14: Monthly budget statement – Transfer grant receipts

Table 15: Monthly budget statement – Transfer grant expenditure

Table 16: Monthly budget statement – Council and employee benefits

Table 17: Monthly budget statement – Ratios

## 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 2022

#### 1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance				
Description	YTD Budget 2022/23	SEPTEMBER 2022/23 Actual	YTD Actual 2022/23	Variance Favourable (Unfavourable)
Total Revenue by Source	1,047,442,761	279,214,515	1,067,546,738	20,103,977
Total Operating Expenditure	1,063,884,896	455,513,827	677,046,448	(386,838,448)
<b>SURPLUS/ (DEFICIT).</b>	<b>(16,442,135)</b>	<b>(176,299,312)</b>	<b>390,500,289</b>	<b>(366,734,471)</b>

#### Cash management

Bank Balances	R 4,637,651
Call Investments	R 216,278,313
<b>Cash and Cash Investments</b>	<b>R 220,915,964</b>

#### Debtors

<b>Total Outstanding Debtors</b>	<b>R 7,084,104,664</b>
Debtors: Government	R 109,267,493
Debtors: Business	R 643,771,988
Debtors: Household	R 6 331 065 183

#### Creditors

<b>Total Outstanding Creditors</b>	<b>R 2,671,910,352</b>
ESKOM	R 1,437,235,201
Midvaal	R 1,099,485,733
Trade Creditors	R 133,764,926
Auditor General	R 1,424,491

## Capital Grants Expenditure

CAPITAL GRANT EXPENDITURE	BUDGET 2022/23	SEPT 2022/23	1st Quarter Expenditure	YTD ACTUALS Incl VAT	YTD % Incl VAT
MIG	95 177 651	3 085 733	12 645 518	12 645 518	13.29
NDPG	30 000 000	1 474 021	1 474 021	1 474 021	4.91
INEP	29 064 000		1 222 143	1 222 143	4.21
WSIG	15 676 000		-	-	-
<b>TOTAL</b>	<b>169 917 651</b>	<b>4 559 754</b>	<b>15 341 682</b>	<b>15 341 682</b>	<b>9.03</b>

Capital grants expenditure is at 9.03% as at 30 September 2022.

## 2. IN – YEAR BUDGET STATEMENT MAIN TABLE

2.1 Monthly budget statement summary Table 2 C1: The table below provides a high-level summary of the Municipal's financial performance, capital expenditure, financial position, cash flow, debtors and creditors analysis.

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

Description	2021/22	Current Year 2022/23							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	451 441	507 345	507 345	36 938	158 774	126 836	31 938	25%	507 345
Service charges	1 901 216	2 308 170	2 308 170	175 227	525 730	577 043	(51 313)	-9%	2 308 170
Investment revenue	10 685	9 270	9 270	903	1 785	2 317	(532)	-23%	9 270
Transfers and subsidies	511 231	561 824	561 824	1 276	213 943	140 456	73 487	52%	561 824
Other own revenue	821 241	633 244	633 244	54 088	156 533	158 311	(1 778)	-1%	633 244
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>3 695 815</b>	<b>4 019 854</b>	<b>4 019 854</b>	<b>268 433</b>	<b>1 056 765</b>	<b>1 004 963</b>	<b>51 801</b>	<b>5%</b>	<b>4 019 854</b>
Employee costs	686 188	744 037	744 037	57 595	171 350	186 010	(14 660)	-8%	744 037
Remuneration of Councilors	34 189	39 456	39 456	2 965	8 894	9 864	(970)	-10%	39 456
Depreciation & asset impairment	383 480	440 000	440 000	90 776	90 776	110 000	(19 224)	-17%	440 000
Finance charges	117 080	10 123	10 123	107	335	2 531	(2 195)	-87%	10 123
Inventory consumed and bulk purchases	1 375 438	1 259 046	1 573 049	42 761	71 377	393 263	(321 886)	-82%	1 573 049
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	1 848 597	1 448 865	1 448 865	261 309	334 314	362 217	(27 904)	-8%	1 448 865
<b>Total Expenditure</b>	<b>4 444 972</b>	<b>3 941 528</b>	<b>4 255 531</b>	<b>455 514</b>	<b>677 046</b>	<b>1 063 885</b>	<b>(386 838)</b>	<b>-36%</b>	<b>4 255 531</b>
<b>Surplus/(Deficit)</b>	<b>(749 157)</b>	<b>78 326</b>	<b>(235 677)</b>	<b>(187 081)</b>	<b>379 718</b>	<b>(58 922)</b>	<b>438 640</b>	<b>-744%</b>	<b>(235 677)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	156 811	169 918	169 918	10 782	10 782	42 479	(31 697)	-75%	169 918
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions,	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(592 346)</b>	<b>248 244</b>	<b>(65 759)</b>	<b>(176 299)</b>	<b>390 500</b>	<b>(16 442)</b>	<b>406 942</b>	<b>-2475%</b>	<b>(65 759)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(592 346)</b>	<b>248 244</b>	<b>(65 759)</b>	<b>(176 299)</b>	<b>390 500</b>	<b>(16 442)</b>	<b>406 942</b>	<b>-2475%</b>	<b>(65 759)</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	152 541	217 038	217 038	6 509	15 818	54 259	(38 442)	-71%	217 038
Capital transfers recognised	145 097	169 918	169 918	4 570	13 945	42 479	(28 534)	-67%	169 918
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	7 444	47 120	47 120	1 939	1 872	11 780	(9 908)	-84%	47 120
<b>Total sources of capital funds</b>	<b>152 541</b>	<b>217 038</b>	<b>217 038</b>	<b>6 509</b>	<b>15 818</b>	<b>54 259</b>	<b>(38 442)</b>	<b>-71%</b>	<b>217 038</b>
<b>Financial position</b>									
Total current assets	1 765 807	1 328 063	1 328 063	-	2 396 935	-	-	-	1 328 063
Total non current assets	5 565 160	5 066 938	5 066 938	-	5 490 201	-	-	-	5 066 938
Total current liabilities	4 036 245	1 831 731	2 145 734	-	4 204 633	-	-	-	2 145 734
Total non current liabilities	42 018	81 274	81 274	-	39 299	-	-	-	81 274
Community wealth/Equity	4 841 579	4 233 752	4 233 752	-	3 648 091	-	-	-	4 233 752
<b>Cash flows</b>									
Net cash from (used) operating	2 152 122	59 754	59 754	34 944	837 495	14 937	(822 558)	-5507%	59 754
Net cash from (used) investing	(152 541)	(217 005)	(217 038)	(6 509)	(15 818)	(54 251)	(38 434)	71%	(217 005)
Net cash from (used) financing	-	1 500	-	-	-	375	375	100%	1 500
<b>Cash/cash equivalents at the month/year end</b>	<b>1 804 180</b>	<b>155 104</b>	<b>153 572</b>	<b>-</b>	<b>1 439 801</b>	<b>271 917</b>	<b>(1 167 884)</b>	<b>-430%</b>	<b>462 372</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	283 686	185 292	216 511	6 398 616	-	-	-	-	7 084 105
<b>Creditors Age Analysis</b>									
Total Creditors	204 192	212 415	186 623	2 068 680	-	-	-	-	2 671 910

## 2.2 Monthly Budget Statement – Financial Performance (Revenue by source)

### Actual operating revenue per revenue source

The actual operating revenue per revenue source is set out in Table 3 below. From table 1 it is clear that actual operating revenue amounts to (R 1,067,546,738) and compares favourably with the pro rata budgeted figure of (R 1,047,442,761) a positive variance of R 20,103,977 at the end of September 2022.

**TABLE 3: ACTUAL REVENUE PER SOURCE FOR SEPTEMBER 2022**

NW 403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		451 441	507 345	507 345	36 938	158 774	126 836	31 938	25%	507 345
Service charges - electricity revenue		957 447	1 127 210	1 127 210	87 745	262 614	281 802	(19 189)	-7%	1 127 210
Service charges - water revenue		650 602	783 676	783 676	58 553	174 960	195 919	(20 959)	-11%	783 676
Service charges - sanitation revenue		125 356	173 864	173 864	12 202	37 039	43 466	(6 427)	-15%	173 864
Service charges - refuse revenue		167 812	223 421	223 421	16 727	51 117	55 855	(4 738)	-8%	223 421
Rental of facilities and equipment		251 709	8 105	8 105	670	1 964	2 026	(62)	-3%	8 105
Interest earned - external investments		10 685	9 270	9 270	903	1 785	2 317	(532)	-23%	9 270
Interest earned - outstanding debtors		504 706	513 875	513 875	48 673	143 091	128 469	14 623	11%	513 875
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7 356	4 523	4 523	241	634	1 131	(496)	-44%	4 523
Licences and permits		8 023	10 384	10 384	612	1 867	2 506	(728)	-28%	10 384
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		511 231	561 824	561 824	1 276	213 943	140 456	73 487	52%	561 824
Other revenue		48 745	96 358	96 358	3 894	8 973	24 089	(15 116)	-63%	96 358
Gains		701	-	-	-	3	-	3	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>3 695 815</b>	<b>4 019 854</b>	<b>4 019 854</b>	<b>268 433</b>	<b>1 056 765</b>	<b>1 004 963</b>	<b>51 801</b>	<b>5%</b>	<b>4 019 854</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		156 811	169 918	169 918	10 782	10 782	42 479	(31 697)	(0)	169 918
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-

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

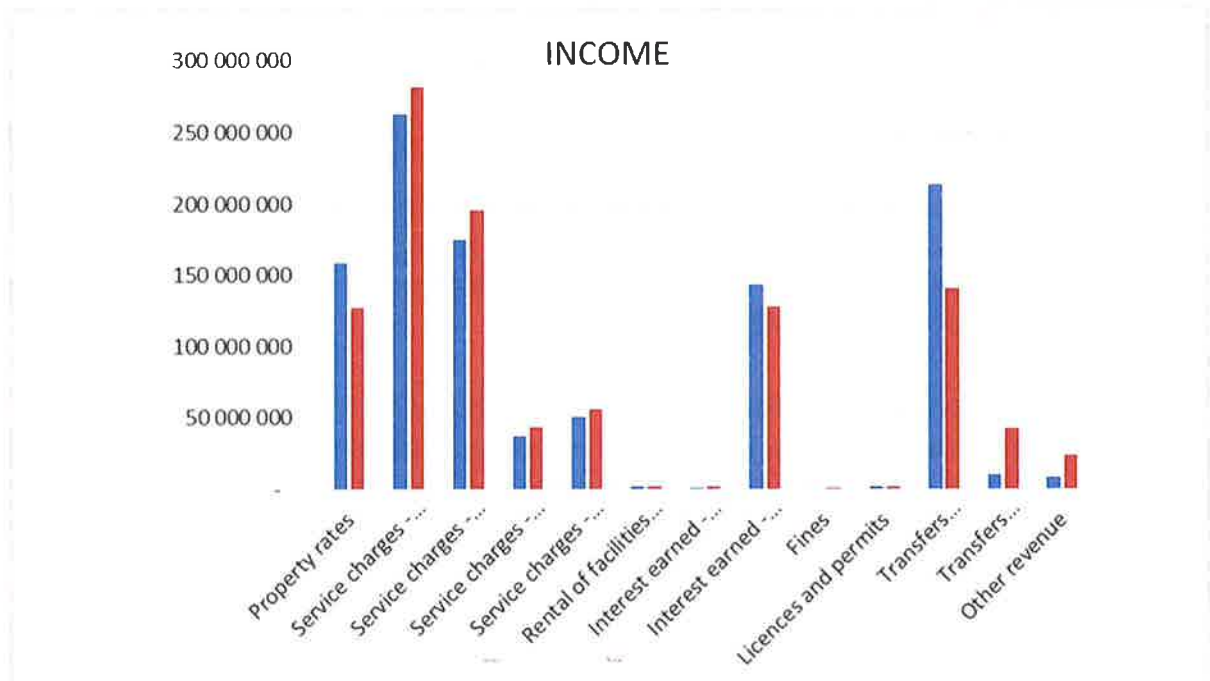
- **Property Rates 25% more:** Property rates have realised more revenue due to the rates that have been raised for the full year in respect to Government Departments and the Farms who pay their accounts annually. The amount is raised in full in July as opposed to monthly instalments. The variance is expected to stabilise as the year progresses.
- **Service charges - Water revenue 11% less:** Water is slightly lower than budgeted due to the estimated readings caused by lack of access to some premises, the consumers are now bringing the correct readings.
- **Service charges – Sanitation revenue 15% less:** Revenue was less than projected
- **Service charges – Refuse revenue 8% less:** Revenue was less than projected
- **Interest earned – external investment 23% less:** Most of the interest earned is realised at the end of financial year.
- **Transfers and subsidies 52% more:** All Grants received were in line with the approved schedule from National Treasury in terms of the Division of Revenue Act.
- **License and Permits 28% less:** Under collection can be attributed to the fact that vehicle licences can be renewed at the Post Office. Members of the public generally go to the closest convenient point in order to pay which may not always be City of Matlosana.
- **Fines, penalties & forfeits 44% less:** The budgeted amount consists of numerous items (e.g. traffic fines, court fines, illegal connection, etc.) in this instance under performance was mostly on non-collection of traffic fines which is due to lack of tools of trade (vehicles), shortage of staff and vacant positions that are not filled to date and also non-performance of appointed Back Office Service Provider.



**TABLE 4: ACTUAL REVENUE PER REVENUE DEPARTMENT FOR SEPTEMBER 2022**

NW 403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		1 103 392	1 220 631	1 220 631	52 647	416 205	305 158	111 047	36%	1 220 631
Executive and council		952	2 829	2 829	12	424	707	(283)	-40%	2 829
Finance and administration		1 102 440	1 217 802	1 217 802	52 635	415 780	304 450	111 330	37%	1 217 802
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		325 340	99 627	99 627	3 120	7 763	24 907	(17 143)	-69%	99 627
Community and social services		263 727	4 350	4 350	118	500	1 088	(588)	-54%	4 350
Sport and recreation		29 670	14 872	14 872	1	9	3 718	(3 710)	-100%	14 872
Public safety		28 136	33 404	33 404	2 468	5 694	8 351	(2 657)	-32%	33 404
Housing		3 808	47 000	47 000	534	1 561	11 750	(10 189)	-87%	47 000
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		70 959	57 038	57 038	4 720	5 517	14 280	(8 742)	-61%	57 038
Planning and development		9 993	10 763	10 763	1 121	1 888	2 691	(803)	-30%	10 763
Road transport		60 814	46 065	46 065	3 573	3 587	11 516	(7 929)	-69%	46 065
Environmental protection		152	210	210	25	43	53	(10)	-19%	210
<i>Trading services</i>		2 316 072	2 785 219	2 785 219	216 957	634 525	696 305	(61 780)	-9%	2 785 219
Energy sources		1 017 620	1 209 703	1 209 703	93 523	277 185	302 426	(25 240)	-8%	1 209 703
Water management		879 796	1 018 229	1 018 229	77 947	232 101	254 557	(22 457)	-9%	1 018 229
Waste water management		143 840	207 797	207 797	12 508	37 945	51 949	(14 005)	-27%	207 797
Waste management		274 817	349 489	349 489	32 978	87 294	87 372	(78)	0%	349 489
<i>Other</i>	<b>4</b>	36 863	27 258	27 258	1 770	3 537	6 814	(3 278)	-48%	27 258
<b>Total Revenue - Functional</b>	<b>2</b>	<b>3 852 626</b>	<b>4 189 772</b>	<b>4 189 772</b>	<b>279 215</b>	<b>1 067 547</b>	<b>1 047 443</b>	<b>20 104</b>	<b>2%</b>	<b>4 189 772</b>



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

### 1. Actual operating expenditure per category

The actual operating expenditure per vote is set out in Table 5 below. Total actual operating expenditure of R 677,046,448 compares unfavourably with the pro rata budgeted expenditure of R 1,063,884,896 a variance of R 386,838,448

**TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR SEPTEMBER 2022**

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

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										
<b>Expenditure By Type</b>										
Employee related costs		686 188	744 037	744 037	57 595	171 350	186 010	(14 660)	-8%	744 037
Remuneration of councillors		34 189	39 456	39 456	2 965	8 894	9 864	(970)	-10%	39 456
Debt impairment		1 273 898	788 344	788 344	200 343	204 185	197 086	7 099	4%	788 344
Depreciation & asset impairment		383 480	440 000	440 000	90 776	90 776	110 000	(19 224)	-17%	440 000
Finance charges		117 080	10 123	10 123	107	335	2 531	(2 195)	-87%	10 123
Bulk purchases - electricity		874 375	1 088 924	1 088 924	7 941	8 863	272 231	(263 368)	-97%	1 088 924
Inventory consumed		501 063	170 122	484 125	34 820	62 514	121 032	(58 517)	-48%	484 125
Contracted services		335 867	435 466	435 466	34 686	62 782	108 867	(46 085)	-42%	435 466
Transfers and subsidies								-		
Other expenditure		216 986	225 054	225 054	26 280	67 347	56 264	11 082	20%	225 054
Losses		21 845	-	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>4 444 972</b>	<b>3 941 528</b>	<b>4 255 531</b>	<b>455 514</b>	<b>677 046</b>	<b>1 063 885</b>	<b>(386 838)</b>	<b>-36%</b>	<b>4 255 531</b>

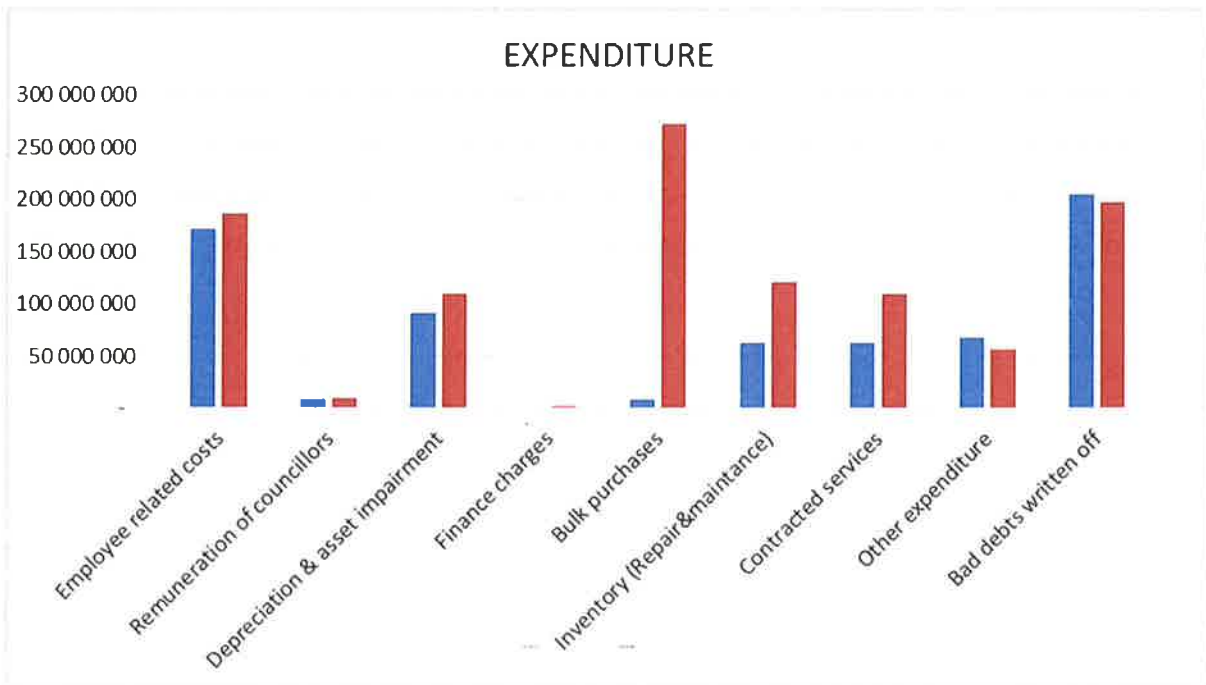
**The variance on the expenditure against the YTD budget is mainly on the following items:**

- **Inventory consumed 48% less:** Inventory consumed includes Bulk Water, expenditure is lower due to the outstanding Midvaal invoices, the Municipality is struggling to meet the obligation due to financial constraints.
- **Bulk Purchases 97% less:** Expenditure is lower due to the outstanding Eskom invoices, it is difficult for the Municipality to meet the obligation due to the low collection rate.
- **Contracted services 42% less:** under performance can be due to the slow start of the financial year, the percentage will improve in the coming months
- **Debt Impairment 4% less:** Most of the Debt Impairment journals are done at the end of financial year.
- **Depreciation & Asset Impairment 17% less:** Under performance is due to the fact that journals can only be done after the submission of the Annual Financial Statements.

**TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR SEPTEMBER 2022**

**NW 403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September**

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
<b>R thousands</b>										
<b>1</b>										
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		1 193 685	746 226	746 226	85 891	161 151	186 557	(25 406)	-14%	746 226
Executive and council		279 619	431 089	431 089	34 067	83 834	107 773	(23 938)	-22%	431 089
Finance and administration		910 369	309 136	309 136	51 301	76 008	77 284	(1 276)	-2%	309 136
Internal audit		3 697	6 001	6 001	524	1 309	1 500	(192)	-13%	6 001
<b>Community and public safety</b>		296 946	383 563	383 813	33 680	73 453	95 916	(22 464)	-23%	383 813
Community and social services		63 816	116 557	116 557	10 229	16 925	29 140	(12 214)	-42%	116 557
Sport and recreation		90 892	100 852	100 852	8 410	20 495	25 213	(4 719)	-19%	100 852
Public safety		138 930	159 088	159 088	12 852	32 180	39 772	(7 592)	-19%	159 088
Housing		3 206	6 903	7 153	2 182	3 845	1 751	2 094	120%	7 153
Health		101	162	162	7	7	40	(33)	-83%	162
<b>Economic and environmental services</b>		246 223	284 751	284 501	34 618	49 631	71 163	(21 533)	-30%	284 501
Planning and development		84 720	69 467	69 217	7 099	15 070	17 342	(2 272)	-13%	69 217
Road transport		161 979	213 300	213 300	27 426	34 208	53 325	(19 117)	-36%	213 300
Environmental protection		(476)	1 984	1 984	92	352	496	(144)	-29%	1 984
<b>Trading services</b>		2 684 075	2 501 039	2 815 042	299 187	389 466	703 761	(314 295)	-45%	2 815 042
Energy sources		1 146 005	1 629 984	1 629 984	126 262	150 705	407 496	(256 792)	-63%	1 629 984
Water management		1 036 161	417 355	731 358	107 070	140 448	182 840	(42 392)	-23%	731 358
Waste water management		217 457	200 674	200 674	36 231	49 070	50 169	(1 099)	-2%	200 674
Waste management		284 451	253 026	253 026	29 624	49 244	63 257	(14 013)	-22%	253 026
Other		24 043	25 948	25 948	2 139	3 346	6 487	(3 141)	-48%	25 948
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>4 444 972</b>	<b>3 941 528</b>	<b>4 255 531</b>	<b>455 514</b>	<b>677 046</b>	<b>1 063 885</b>	<b>(386 839)</b>	<b>-36%</b>	<b>4 255 531</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(592 346)</b>	<b>248 244</b>	<b>(65 759)</b>	<b>(176 299)</b>	<b>390 500</b>	<b>(16 442)</b>	<b>406 943</b>	<b>-2475%</b>	<b>(65 759)</b>



## 2.4 Actual capital expenditure per vote and funding source

The actual capital expenditure per vote is set out in Table7 below.

**TABLE 7: ACTUAL CAPITAL EXPENDITURE PER VOTE FOR SEPTEMBER 2022**

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

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	
<b>R thousands</b>	<b>1</b>										
<b>Capital Expenditure - Functional Classification</b>											
<i>Governance and administration</i>		-	14 820	14 820	5	(62)	3 705	(3 767)	-102%	14 820	
Executive and council		-	11 820	11 820	5	(62)	2 955	(3 017)	-102%	11 820	
Finance and administration		-	3 000	3 000	-	-	750	(750)	-100%	3 000	
Internal audit											
<i>Community and public safety</i>		25 390	19 431	19 431	150	150	4 858	(4 708)	-97%	19 431	
Community and social services		-	-	-	-	-	-	-		-	
Sport and recreation		25 390	10 431	10 431	-	-	2 608	(2 608)	-100%	10 431	
Public safety		-	3 000	3 000	150	150	750	(600)	-80%	3 000	
Housing		-	6 000	6 000	-	-	1 500	(1 500)	-100%	6 000	
Health											
<i>Economic and environmental services</i>		50 195	57 182	53 682	4 269	6 993	13 659	(6 666)	-49%	53 682	
Planning and development											
Road transport		50 195	57 182	53 682	4 269	6 993	13 659	(6 666)	-49%	53 682	
Environmental protection											
<i>Trading services</i>		63 277	116 241	119 741	2 085	8 430	29 697	(21 267)	-72%	119 741	
Energy sources		24 609	55 544	55 544	1 785	2 847	13 886	(11 039)	-79%	55 544	
Water management		24 327	28 715	32 215	301	301	7 815	(7 514)	-96%	32 215	
Waste water management		14 342	21 535	21 535	-	-	5 384	(5 384)	-100%	21 535	
Waste management		-	10 447	10 447	-	5 282	2 612	2 670	102%	10 447	
Other		13 678	9 364	9 364	-	307	2 341	(2 034)	-87%	9 364	
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>		<b>152 541</b>	<b>217 038</b>	<b>217 038</b>	<b>6 509</b>	<b>15 818</b>	<b>54 259</b>	<b>(38 442)</b>	<b>-71%</b>	<b>217 038</b>

**TABLE 8: ACTUAL CAPITAL EXPENDITURE PER FUNDING SOURCE FOR SEPTEMBER 2022**

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

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									
<b>Funded by:</b>										
National Government		145 097	169 918	169 918	4 570	13 945	42 479	(28 534)	-67%	169 918
Provincial Government								-		
District Municipality								-		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-		-
Transfers recognised - capital		145 097	169 918	169 918	4 570	13 945	42 479	(28 534)	-67%	169 918
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		7 444	47 120	47 120	1 939	1 872	11 780	(9 908)	-84%	47 120
<b>Total Capital Funding</b>		<b>152 541</b>	<b>217 038</b>	<b>217 038</b>	<b>6 509</b>	<b>15 818</b>	<b>54 259</b>	<b>(38 442)</b>	<b>-71%</b>	<b>217 038</b>

**TABLE 9: FINANCIAL POSITION**

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

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		1 831 189	65 145	65 145	276 524	65 145
Call investment deposits		(1 606 285)	333 248	333 248	330 691	333 248
Consumer debtors		515 917	632 866	632 866	755 393	632 866
Other debtors		986 440	243 161	243 161	988 042	243 161
Current portion of long-term receivables		7	29	29	0	29
Inventory		38 539	53 615	53 615	46 285	53 615
<b>Total current assets</b>		<b>1 765 807</b>	<b>1 328 063</b>	<b>1 328 063</b>	<b>2 396 935</b>	<b>1 328 063</b>
<b>Non current assets</b>						
Long-term receivables		-	33	33	-	33
Investments						
Investment property		325 865	257 100	257 100	325 865	257 100
Investments in Associate						
Property, plant and equipment		5 832 224	4 798 047	4 798 047	5 757 265	4 798 047
Biological						
Intangible		1 297	1 817	1 817	1 297	1 817
Other non-current assets		(594 226)	9 941	9 941	(594 226)	9 941
<b>Total non current assets</b>		<b>5 565 160</b>	<b>5 066 938</b>	<b>5 066 938</b>	<b>5 490 201</b>	<b>5 066 938</b>
<b>TOTAL ASSETS</b>		<b>7 330 967</b>	<b>6 395 002</b>	<b>6 395 002</b>	<b>7 887 136</b>	<b>6 395 002</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		(5 042)	2 000	2 000	(5 042)	2 000
Consumer deposits		64 143	94 930	94 930	64 841	94 930
Trade and other payables		3 413 663	1 177 431	1 491 434	3 581 305	1 491 434
Provisions		563 482	557 371	557 371	563 529	557 371
<b>Total current liabilities</b>		<b>4 036 245</b>	<b>1 831 731</b>	<b>2 145 734</b>	<b>4 204 633</b>	<b>2 145 734</b>
<b>Non current liabilities</b>						
Borrowing		42 018	81 274	81 274	39 299	81 274
Provisions		-	-	-	-	-
<b>Total non current liabilities</b>		<b>42 018</b>	<b>81 274</b>	<b>81 274</b>	<b>39 299</b>	<b>81 274</b>
<b>TOTAL LIABILITIES</b>		<b>4 078 263</b>	<b>1 913 005</b>	<b>2 227 008</b>	<b>4 243 932</b>	<b>2 227 008</b>
<b>NET ASSETS</b>	2	<b>3 252 704</b>	<b>4 481 996</b>	<b>4 167 993</b>	<b>3 643 204</b>	<b>4 167 993</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		4 841 579	4 233 752	4 233 752	3 648 091	4 233 752
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>4 841 579</b>	<b>4 233 752</b>	<b>4 233 752</b>	<b>3 648 091</b>	<b>4 233 752</b>

**Note:** The financial position as indicated in Table 9 above shows that the Net Assets of the City of Matlosana as at 30 September 2022 amounts to R3.6 billion

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

- Cash flow from operating activities as at 30 September 2022 reflect an amount of R837 million.
- Cash flow from investing activities as at 30 September 2022 amounts to R15.8 million excluding VAT
- Collection rate – The YTD collection rate for the first quarter is 81.59%. The collection rate has increased by 25.36% from last quarter where 56.23% was achieved for the quarter ended 30 June 2022.

**TABLE 10: ACTUAL CASH FLOW 30 SEPTEMBER 2022**

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

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		419 718	365 289	365 289	59 980	107 718	91 322	16 396	18%	365 289
Service charges		1 351 237	1 685 932	1 685 932	99 159	248 242	421 483	(173 241)	-41%	1 685 932
Other revenue		3 785 533	237 037	237 037	188 392	910 398	59 259	851 138	1436%	237 037
Transfers and Subsidies - Operational		479 886	561 824	561 824	3 100	217 313	140 456	76 857	55%	561 824
Transfers and Subsidies - Capital		170 551	169 918	169 918	-	55 000	42 479	12 521	29%	169 918
Interest		21	108 337	108 337	2	2	27 084	(27 082)	-100%	108 337
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(4 054 823)	(3 068 583)	(3 068 583)	(315 689)	(701 178)	(767 147)	(65 969)	9%	(3 068 583)
Finance charges								-		
Transfers and Grants								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>2 152 122</b>	<b>59 754</b>	<b>59 754</b>	<b>34 944</b>	<b>837 495</b>	<b>14 937</b>	<b>(822 558)</b>	<b>-5507%</b>	<b>59 754</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE								-		
Decrease (increase) in non-current receivables		-	33	-	-	-	8	(8)	-100%	33
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(152 541)	(217 038)	(217 038)	(6 509)	(15 818)	(54 259)	(38 442)	71%	(217 038)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(152 541)</b>	<b>(217 005)</b>	<b>(217 038)</b>	<b>(6 509)</b>	<b>(15 818)</b>	<b>(54 251)</b>	<b>(38 434)</b>	<b>71%</b>	<b>(217 005)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		-	1 500	-	-	-	375	(375)	-100%	1 500
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>375</b>	<b>375</b>	<b>100%</b>	<b>1 500</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>1 999 582</b>	<b>(155 751)</b>	<b>(157 284)</b>	<b>28 435</b>	<b>821 678</b>	<b>(38 939)</b>			<b>(155 751)</b>
Cash/cash equivalents at beginning		(195 402)	310 855	310 855	(10 908)	618 123	310 855			618 123
Cash/cash equivalents at month/year end		1 804 180	155 104	153 572		1 439 801	271 917			462 372



## 2.6 Actual borrowings

The municipality's position on external loans is set out in Table 11 attached. The municipality started the 2022/23 financial year with borrowing debt of R12,866,179 and after repayments R 838,923.14 were made, the total borrowings outstanding as at 30 September 2022 amounts to R 12,027,255.58

**TABLE 11: ACTUAL BORROWING FOR SEPTEMBER 2022**

### ANNEXURE A

ANNEXURE A  
30 SEPTEMBER 2022

Borrowing Reference No	Start Date	End Date	Borrowing Period Years	Original Loan	Lender	Purpose	% Interest Rate (2 dec) Per Annum	Interest Paid This quarter	Opening Balance 01/07/2022	Debt Repaid or Re-deemed	Additional Principal Accrued	Balance at 30/09/2022
<b>ANNUITY LOANS</b>												
NW11182	1/10/1998	30/09/2018	20	7435456	Development Bank of SA	Provision of Infrastructure	15.2%	0.00	0.00	0.00	0.00	0.00
NW11637	1/10/2000	30/09/2020	20	3851600	Development Bank of SA	Provision of Infrastructure	15.6%	0.00	0.00	0.00	0.00	0.00
NW 103677/1	1/11/2010	1/11/2025	15	35268078	Development Bank of SA	Provision of Infrastructure	14.75%	335 457.33	12 866 178.72	838 923.14	0.00	12 027 255.58
10906	30/09/1999	30/09/2019	20	5807000	Development Bank of SA	Provision of Infrastructure	15.2%	0.00	0.00	0.00	0.00	0.00
10912	30/09/1999	30/09/2019	20	7477000	Development Bank of SA	Provision of Infrastructure	15.2%	0.00	0.00	0.00	0.00	0.00
10913	30/09/1999	30/09/2019	20	5780000	Development Bank of SA	Provision of Infrastructure	15.2%	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ANNUITIES</b>								335 457.33	12 866 178.72	838 923.14	0.00	12 027 255.58

## **PART 2 SUPPORTING DOCUMENTS**

### **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 7,084,104,664 as at 30 September 2022 compared to R 6,647,448,701 as at 30 June 2022.

Current to 30 days debt amounted to R 283,685,565 as at 30 September 2022 and has decreased with R 1,097,442 compared to R 284,783,007 as at 30 June 2022.

31 to 60 days debt increased with R 39,752,507; 61 to 90 days increased with R 76,538,346 and 91 days and older debt as at 30 September 2022 amounted to R 6,398,616,194 and has increased with R 321,462,551 compared to R 6,077,153,643 as at 30 June 2022.

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

##### **Debtors age analysis per debtor type**

Government Debt R109, 267,493 (1.5%)

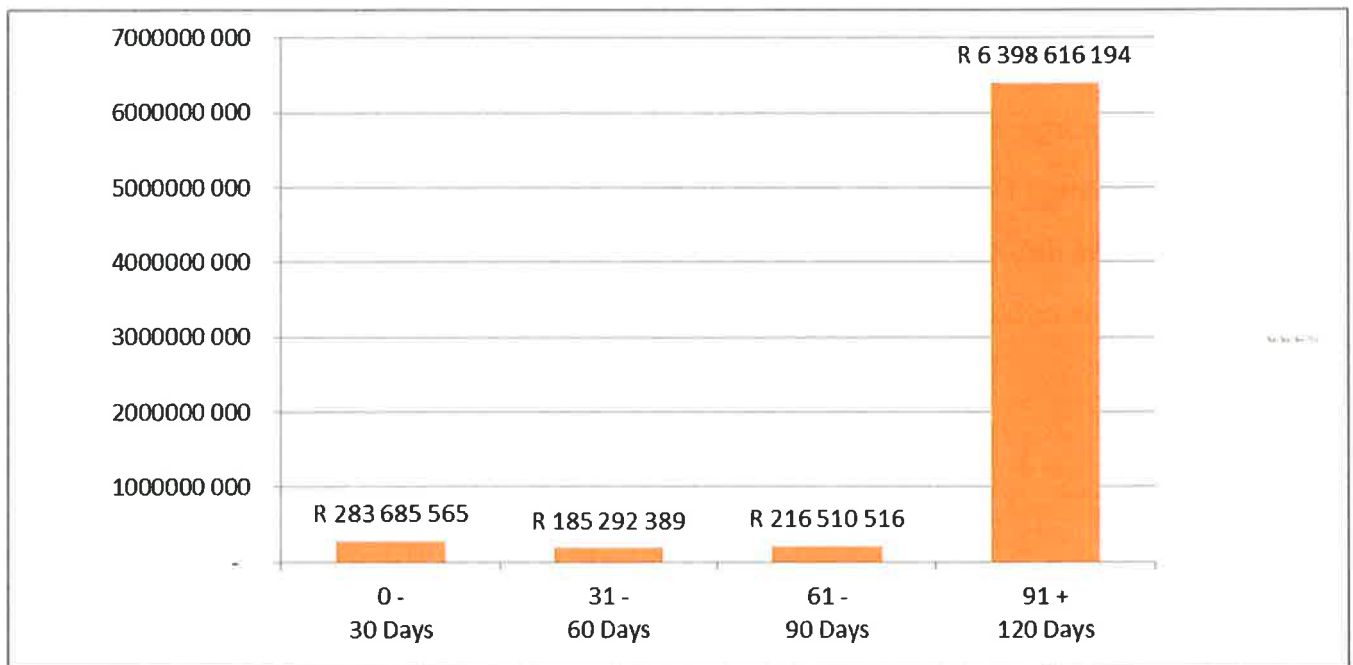
Business debtors' R 643,771,988 (9.1%)

Domestic debtors' R 6,331,065,183 (89.4%)

**TABLE 12: OUTSTANDING DEBTORS AS AT 30 SEPTEMBER 2022**

**DEBTOR'S AGE ANALYSIS - September 2022**

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total
<b>Debtors Age Analysis By Income Source</b>					
Water Tariffs	75 423 482	57 046 430	70 644 600	2 379 990 894	2 583 105 405
Electricity Tariffs	89 783 505	33 965 617	25 514 429	425 931 577	575 195 128
Rates (Property Rates)	35 345 070	15 505 100	47 129 146	332 562 145	430 541 460
Sewerage/ Sanitation	9 911 681	7 567 395	6 936 803	318 326 128	342 742 007
Refuse Removal Tariffs	18 919 416	15 009 831	14 148 146	633 852 281	681 929 673
Other	54 302 413	56 198 016	52 137 392	2 307 953 169	2 470 590 991
<b>Total By Income Source</b>	<b>283 685 565</b>	<b>185 292 389</b>	<b>216 510 516</b>	<b>6 398 616 194</b>	<b>7 084 104 664</b>
<b>Debtors Age Analysis By Customer Group</b>					
Government	8 668 085	7 688 325	21 826 694	71 084 388	109 267 493
Business	76 212 677	26 271 449	32 989 793	508 298 069	643 771 988
Households	198 804 803	151 332 616	161 694 028	5 819 233 737	6 331 065 183
Other	-	-	-	-	-
<b>Total By Customer Group</b>	<b>283 685 565</b>	<b>185 292 389</b>	<b>216 510 516</b>	<b>6 398 616 194</b>	<b>7 084 104 664</b>



**Note:** According to the Debtors Age Analysis it is clear that the 89.4% of the total outstanding debt is owed by the Household.

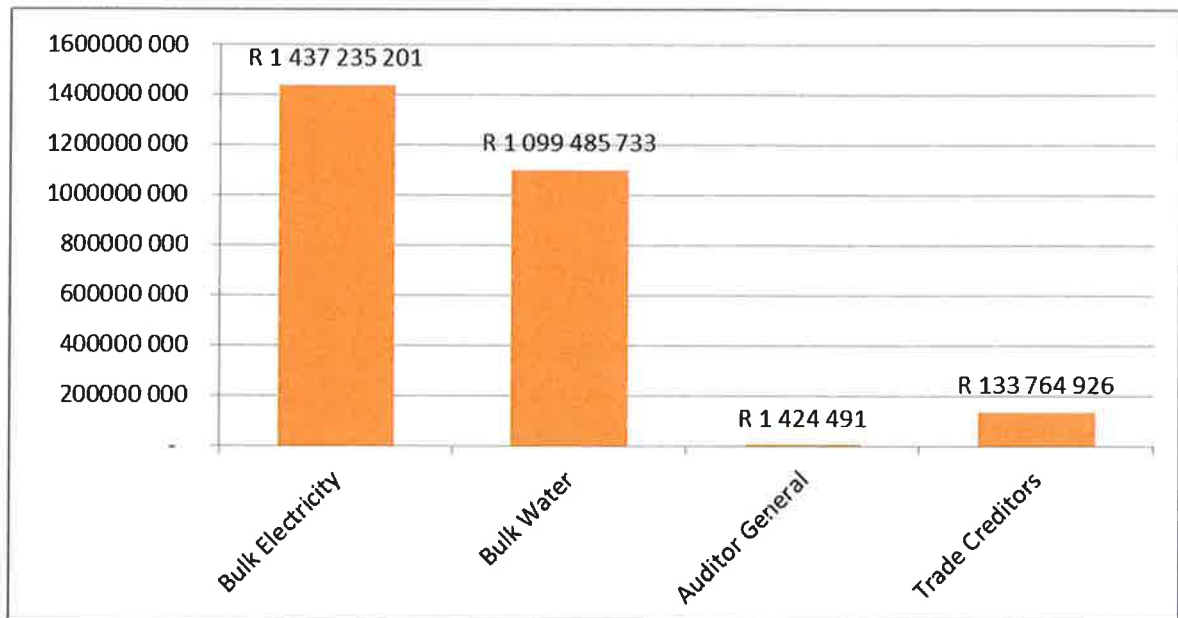
### 3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 2,671,910,352 as at 30 September 2022 compared with the R 2,545,991,364 as at 31 August 2022 and increased with R 125,918,988

An amount of R 125 million and R112.9 million was paid to **Midvaal** and **Eskom** respectively in the fourth ended on 30 September 2022.

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

OUTSTANDING CREDITORS STATEMENT - SEPTEMBER 2022						
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 +Days/Arreas	Total
Bulk Electricity	75 861 944	141 649 237	140 515 543	1 079 208 477	-	1 437 235 201
Bulk Water	102 239 728	51 955 308	42 283 200	903 007 498	-	1 099 485 733
Auditor General	1 422 126	1 638	727	-	-	1 424 491
Trade Creditors	24 668 515	18 809 166	3 823 122	86 464 124	-	133 764 926
<b>Total</b>	<b>204 192 313</b>	<b>212 415 349</b>	<b>186 622 591</b>	<b>2 068 680 099</b>	<b>-</b>	<b>2 671 910 352</b>



**Note:** According to the above information, the Municipality's highest outstanding creditor is **ESKOM** with the total outstanding amount of R1, 437 billion followed by **Midvaal** with the total outstanding amount of R1, 099 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 2022 is as set out in Table 14 below.

**TABLE 14: INVESTMENTS AS AT 30 SEPTEMBER 2022**

NW403 City Of Matielosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

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												
<b>R thousands</b>														
<b>Municipality</b>														
ABSA	-	-	daily call	yes	Variable	-	-	-	-	145 252	598	(98 779)	111 791	158 862
INVESTEC	-	-	daily call	yes	Variable	-	-	-	-	7 275	33	-	-	7 308
SANLAM	-	2 yrs	Policy	yes	Variable	-	-	-	2024/08/01	11 338	-	-	-	11 338
FNB	-	12 months	Long term	yes	Variable	-	-	-	2023/06/30	68	-	-	-	68
FNB	-	-	daily call	yes	Variable	-	-	-	-	25 708	117	-	-	25 825
NEDBANK	-	-	daily call	yes	Variable	-	-	-	-	24 171	111	-	-	24 282
<b>Municipality sub-total</b>										<b>213 812</b>	<b>860</b>	<b>(98 779)</b>	<b>111 791</b>	<b>227 684</b>
<b>Entities</b>														
														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									<b>213 812</b>		<b>(98 779)</b>	<b>111 791</b>	<b>227 684</b>

**Note:** The municipality started the beginning of the month with total investments of R213,812,208 and after investments made of R111,790,808 and withdrawals of R98,778,990 closed with an investment balance of R227,683,845 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	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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		<b>509 661</b>	<b>560 590</b>	<b>560 590</b>	<b>1 276</b>	<b>213 943</b>	<b>140 148</b>	<b>73 796</b>	<b>52.7%</b>	<b>560 590</b>
Energy Efficiency and Demand Side Management Grant		-	5 000	5 000	-	-	1 250	(1 250)	-100.0%	5 000
Equitable Share		484 096	545 300	545 300	-	212 667	136 325	76 342	56.0%	545 300
Expanded Public Works Programme Integrated Grant		1 756	2 181	2 181	427	427	545	(118)	-21.7%	2 181
Local Government Financial Management Grant		3 123	3 100	3 100	139	139	775	(636)	-82.1%	3 100
Municipal Disaster Relief Grant		15 897	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4 789	5 009	5 009	710	710	1 252	(542)	-43.3%	5 009
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		<b>1 570</b>	<b>1 234</b>	<b>1 234</b>	<b>-</b>	<b>-</b>	<b>308</b>	<b>(308)</b>	<b>-100.0%</b>	<b>1 234</b>
Capacity Building and Other Grants		1 570	1 234	1 234	-	-	308	(308)	-100.0%	1 234
Other transfers and grants [insert description]										
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]										
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]										
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>511 231</b>	<b>561 824</b>	<b>561 824</b>	<b>1 276</b>	<b>213 943</b>	<b>140 456</b>	<b>73 487</b>	<b>52.3%</b>	<b>561 824</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		<b>156 811</b>	<b>169 918</b>	<b>169 918</b>	<b>10 782</b>	<b>10 782</b>	<b>42 479</b>	<b>(31 697)</b>	<b>-74.6%</b>	<b>169 918</b>
Integrated National Electrification Programme Grant		-	29 064	29 064	1 222	1 222	7 266	(6 044)	-83.2%	29 064
Municipal Infrastructure Grant		92 568	95 178	95 178	9 560	9 560	23 794	(14 235)	-59.8%	95 178
Neighbourhood Development Partnership Grant		55 743	30 000	30 000	-	-	7 500	(7 500)	-100.0%	30 000
Water Services Infrastructure Grant		8 500	15 676	15 676	-	-	3 919	(3 919)	-100.0%	15 676
<b>Provincial Government:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]										
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]										
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]										
Developers Contribution		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>156 811</b>	<b>169 918</b>	<b>169 918</b>	<b>10 782</b>	<b>10 782</b>	<b>42 479</b>	<b>(31 697)</b>	<b>-74.6%</b>	<b>169 918</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>668 042</b>	<b>731 742</b>	<b>731 742</b>	<b>12 058</b>	<b>224 725</b>	<b>182 935</b>	<b>41 790</b>	<b>22.8%</b>	<b>731 742</b>

## 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	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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		109 339	102 079	102 079	6 064	34 203	25 520	8 683	34.0%	102 079
Energy Efficiency and Demand Side Management Grant		22	4 549	4 549	-	-	1 137	(1 137)	-100.0%	4 549
Equitable Share		71 877	86 606	86 606	5 335	32 195	21 652	10 544	48.7%	86 606
Expanded Public Works Programme Integrated Grant		1 968	2 701	2 701	197	624	675	(51)	-7.6%	2 701
Local Government Financial Management Grant		21 708	3 100	3 100	194	332	775	(443)	-57.2%	3 100
Municipal Disaster Relief Grant		8 661	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 103	5 124	5 124	338	1 052	1 281	(229)	-17.9%	5 124
<b>Provincial Government:</b>		755	1 256	1 256	-	2	314	(312)	-99.3%	1 256
Capacity Building and Other Grants		755	1 256	1 256	-	2	314	(312)	-99.3%	1 256
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		110 095	103 335	103 335	6 064	34 205	25 834	8 371	32.4%	103 335
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		145 097	169 918	169 918	4 570	13 945	42 479	(28 534)	-67.2%	169 918
Integrated National Electrification Programme Grant		-	29 064	29 064	-	1 063	7 266	(6 203)	-85.4%	29 064
Municipal Disaster Relief Grant		9 663	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		79 512	95 178	95 178	3 086	11 399	23 794	(12 396)	-52.1%	95 178
Neighbourhood Development Partnership Grant		48 530	30 000	30 000	1 484	1 484	7 500	(6 016)	-80.2%	30 000
Water Services Infrastructure Grant		7 391	15 676	15 676	-	-	3 919	(3 919)	-100.0%	15 676
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		145 097	169 918	169 918	4 570	13 945	42 479	(28 534)	-67.2%	169 918
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		255 191	273 253	273 253	10 634	48 150	68 313	(20 163)	-29.5%	273 253

**Note:** The table reflect the YTD actual expenditure incurred amounting to R48, 1 million, against the YTD budget of R68, 3 million as at 30 September 2022.

### RESIDENTIAL CATALYTIC PROJECT

Opening balance as at 1 July 2022:	R12,171,568
Less Withdrawals:	<u>-R 9,197,706</u>
Closing balance as at 30 September 2022:	<u>R 2,973,862</u>

### 3.5 Council and employee benefits

- Employees related cost – R 171, 3 million spent as at 30 September 2022
- Council Remuneration – R 8, 8 million spent as at 30 September 2022

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

Summary of Employee and Councillor remuneration	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		21 698	24 558	24 558	1 868	5 605	6 139	(534)	-9%	24 558
Pension and UIF Contributions		1 394	2 246	2 246	142	424	562	(137)	-24%	2 246
Medical Aid Contributions		6	18	18	-	-	5	(5)	-100%	18
Motor Vehicle Allowance										
Cellphone Allowance		3 390	2 858	2 858	285	855	715	140	20%	2 858
Housing Allowances										
Other benefits and allowances		7 701	9 775	9 775	670	2 010	2 444	(434)	-18%	9 775
<b>Sub Total - Councillors</b>		<b>34 189</b>	<b>39 456</b>	<b>39 456</b>	<b>2 965</b>	<b>8 894</b>	<b>9 864</b>	<b>(970)</b>	<b>-10%</b>	<b>39 456</b>
% increase	4		15.4%	15.4%						15.4%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		5 333	10 803	10 803	(639)	86	2 701	(2 614)	-97%	10 803
Pension and UIF Contributions		10	16	16	1	2	4	(2)	-46%	16
Medical Aid Contributions		57	50	50	5	15	13	3	20%	50
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		659	1 364	1 364	24	96	341	(245)	-72%	1 364
Cellphone Allowance		20	211	211	-	-	53	(53)	-100%	211
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	8	8	-	-	2	(2)	-100%	8
Payments in lieu of leave		100	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 179</b>	<b>12 452</b>	<b>12 452</b>	<b>(610)</b>	<b>200</b>	<b>3 113</b>	<b>(2 913)</b>	<b>-94%</b>	<b>12 452</b>
% increase	4		101.5%	101.5%						101.5%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		424 493	476 456	476 456	35 945	108 236	119 114	(10 878)	-9%	476 456
Pension and UIF Contributions		87 036	95 974	95 974	7 428	22 336	23 994	(1 658)	-7%	95 974
Medical Aid Contributions		38 294	44 045	44 045	3 192	9 602	11 011	(1 409)	-13%	44 045
Overtime		61 810	25 944	25 944	5 730	16 446	6 486	9 960	154%	25 944
Performance Bonus		33 145	38 047	38 047	2 355	5 854	9 512	(3 658)	-38%	38 047
Motor Vehicle Allowance										
Cellphone Allowance		996	1 410	1 410	111	333	353	(20)	-6%	1 410
Housing Allowances		6 549	7 861	7 861	528	1 602	1 965	(364)	-19%	7 861
Other benefits and allowances		15 497	27 666	27 666	2 333	4 778	6 917	(2 139)	-31%	27 666
Payments in lieu of leave		3 902	14 184	14 184	582	1 963	3 546	(1 583)	-45%	14 184
Long service awards		(501)	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	8 790	-	-	-	-	-	-		-
<b>Sub Total - Other Municipal Staff</b>		<b>680 010</b>	<b>731 586</b>	<b>731 586</b>	<b>58 205</b>	<b>171 150</b>	<b>182 897</b>	<b>(11 747)</b>	<b>-6%</b>	<b>731 586</b>
% increase	4		7.6%	7.6%						7.6%
<b>Total Parent Municipality</b>		<b>720 378</b>	<b>783 493</b>	<b>783 493</b>	<b>60 560</b>	<b>180 244</b>	<b>195 874</b>	<b>(15 630)</b>	<b>-8%</b>	<b>783 493</b>



**TABLE: 18 MATERIAL VARIANCES**

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M03 September 2022					
Ref	Description	Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands				
1	<b>Revenue By Source</b>				
	<b>Property Rates</b>	<b>31,937,657</b>	<b>25%</b>	Property rates have realised more revenue due to the rates that have been raised for the full year in respect to Government Departments and the Farms who pay their accounts annually. The amount is raised in full in July as opposed to monthly instalments. The variance is expected to stabilise as the year progresses	
	<b>Service Charges: Water</b>	<b>(20,958,748)</b>	<b>-11%</b>	Water is slightly lower than budgeted due to the estimated readings caused by lack of access to some premises, the consumers are now bringing the correct readings.	
	<b>Service Charges: Sanitation</b>	<b>(6,427,402)</b>	<b>-15%</b>	Revenue was less than projected	
	<b>Interest earned – external investment</b>	<b>(532,268)</b>	<b>-23%</b>	Most of the interest earned is realised at the end of financial year.	
	<b>Transfers and subsidies</b>	<b>73,487,008</b>	<b>52%</b>	All Grants received were in line with the approved schedule form National Treasury in terms of the Division of Revenue Act	
	<b>License and Permits</b>	<b>(728,494)</b>	<b>-28%</b>	Under collection can be attributed to the fact that vehicle licences can be renewed at the Post Office. Members of the public generally go to the closest convenient point in order to pay which may not always be City of Matlosana.	
	<b>Fines, penalties and forfeits</b>	<b>(496,364)</b>	<b>-44%</b>	The budget made up of numerous items (e.g. traffic fines, court fines, illegal connection, etc.) in this instance under performance was mostly on non-collection of traffic fines which is due to lack of tools of trade (vehicles), shortage of staff and vacant positions that are not filled to date and also non-performance of appointed Back Office Service Provider.	
2	<b>Expenditure by Type</b>				
	<b>Inventory consumed</b>	<b>(58,517,316)</b>	<b>-48%</b>	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.	
	<b>Bulk Purchases - electricity</b>	<b>(263,368,412)</b>	<b>-97%</b>	Expenditure is lower due to the outstanding Eskom invoices, it is difficult for the	Implement revenue enhancement And debt collection rate strategies.

				Municipality to meet the obligation due to the low collection rate.	
	<b>Contracted services</b>	<b>( 46,085,307)</b>	<b>-42%</b>	<b>Under performance can be due to the slow start of the financial year, the percentage will improve in the next coming months</b>	
	<b>Debt Impairment</b>	<b>7,099,273</b>	<b>4%</b>	<b>Most of the Debt Impairment journals are done at the end of the financial year</b>	
	<b>Depreciation &amp; Asset Impairment</b>	<b>(19,223,770)</b>	<b>-17%</b>	<b>Under performance is due to the fact that journals can only be done after the submission of the Annual Financial Statements.</b>	

**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	2021/22	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.6%	11.4%	10.6%	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%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		71.3%	29.8%	37.2%	99.1%	37.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	43.7%	72.5%	61.9%	57.0%	61.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		5.6%	21.7%	18.6%	14.4%	18.6%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		40.7%	21.8%	21.8%	165.0%	21.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	25.0%	25.0%	0.0%	25.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	23.0%	23.0%	0.0%	23.0%
Employee costs	Employee costs/Total Revenue - capital revenue		18.6%	18.5%	18.5%	16.2%	18.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.1%	5.6%	5.6%	2.7%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.5%	11.2%	11.2%	0.0%	1.2%
<b>IDP regulation financial viability indicators</b>							
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	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									
<b>Monthly expenditure performance trend</b>									
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	-		72 346	-		
November	12 712	18 086	18 086	-		90 432	-		
December	12 712	18 086	18 086	-		108 519	-		
January	12 712	18 086	18 086	-		126 605	-		
February	12 712	18 086	18 086	-		144 692	-		
March	12 712	18 086	18 086	-		162 778	-		
April	12 712	18 086	18 086	-		180 865	-		
May	12 712	18 086	18 086	-		198 951	-		
June	12 712	18 086	18 086	-		217 038	-		
<b>Total Capital expenditure</b>	<b>152 541</b>	<b>217 038</b>	<b>217 038</b>	<b>15 818</b>					

### 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:

NW 403 City Of Matlosana - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

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								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		107 989	171 357	171 357	6 354	15 423	42 839	27 417	64.0%	171 357
Roads Infrastructure		50 195	57 182	53 682	4 269	6 993	13 659	6 666	48.8%	53 682
Roads		50 195	57 182	53 682	4 269	6 993	13 659	6 666	48.8%	53 682
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		20 538	53 944	53 944	1 785	2 847	13 486	10 639	78.9%	53 944
Power Plants										
HV Substations		7 444	22 000	22 000	1 785	1 785	5 500	3 715	67.6%	22 000
HV Switching Station										
HV Transmission Conductors										
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations										
MV Networks		13 093	29 064	29 064	-	1 063	7 266	6 203	85.4%	29 064
LV Networks		-	2 880	2 880	-	-	720	720	100.0%	2 880
Capital Spares										
Water Supply Infrastructure		28 398	28 715	32 215	301	301	7 815	7 514	96.2%	32 215
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations		4 071	-	-	-	-	-	-		-
Water Treatment Works										
Bulk Mains		20 668	13 504	17 004	301	301	4 012	3 712	92.5%	17 004
Distribution		3 659	15 210	15 210	-	-	3 803	3 803	100.0%	15 210
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		8 858	21 069	21 069	-	-	5 267	5 267	100.0%	21 069
Pump Station		3 659	-	-	-	-	-	-		-
Reticulation		5 199	21 069	21 069	-	-	5 267	5 267	100.0%	21 069
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	10 447	10 447	-	5 282	2 612	(2 670)	-102.2%	10 447
Landfill Sites										
Waste Transfer Stations			10 447	10 447	-	5 282	2 612	(2 670)	-102.2%	10 447
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Public Open Space		-	5 000	5 000	-	-	1 250	1 250	100.0%	5 000
Nature Reserves										
<b>Community Assets</b>		25 390	15 431	15 431	-	-	3 858	3 858	100.0%	15 431
Community Facilities		-	5 000	5 000	-	-	1 250	1 250	100.0%	5 000
Sport and Recreation Facilities		25 390	10 431	10 431	-	-	2 608	2 608	100.0%	10 431
Indoor Facilities										
Outdoor Facilities		25 390	10 431	10 431	-	-	2 608	2 608	100.0%	10 431
Capital Spares										
Heritage assets		-	-	-	-	-	-	-		-

<b>Intangible Assets</b>	-	520	520	-	-	130	130	100.0%	520	
<i>Servitudes</i>										
<i>Licences and Rights</i>	-	520	520	-	-	130	130	100.0%	520	
<i>Water Rights</i>										
<i>Effluent Licenses</i>										
<i>Solid Waste Licenses</i>										
<i>Computer Software and Applications</i>	-	520	520	-	-	130	130	100.0%	520	
<i>Load Settlement Software Applications</i>										
<i>Unspecified</i>										
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-	
<i>Computer Equipment</i>										
<b>Furniture and Office Equipment</b>	-	2 000	2 000	6	6	500	494	98.7%	2 000	
<i>Furniture and Office Equipment</i>										
<b>Machinery and Equipment</b>	-	4 600	4 600	(2)	(68)	1 150	1 218	106.0%	4 600	
<i>Machinery and Equipment</i>										
<b>Transport Assets</b>	-	7 000	7 000	-	-	1 750	1 750	100.0%	7 000	
<i>Transport Assets</i>										
<b>Land</b>	-	-	-	-	-	-	-		-	
<i>Land</i>										
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-	
<i>Zoo's, Marine and Non-biological Animals</i>										
<b>Total Capital Expenditure on new assets</b>	1	133 379	200 908	200 908	6 359	15 361	50 227	34 866	69.4%	200 908

## SUPPORTING TABLE SC13b

NW 403 City Of Matlosana - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		5 483	2 066	2 066	-	-	516	516	100.0%	2 066
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-		-
<i>Roads</i>										
<i>Road Structures</i>										
<i>Road Furniture</i>										
<i>Capital Spares</i>										
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-		-
<i>Drainage Collection</i>										
<i>Storm water Conveyance</i>										
<i>Attenuation</i>										
<i>Electrical Infrastructure</i>		-	1 600	1 600	-	-	400	400	100.0%	1 600
<i>Power Plants</i>										
<i>HV Substations</i>		-	-	-	-	-	-	-		-
<i>HV Switching Station</i>										
<i>HV Transmission Conductors</i>										
<i>MV Substations</i>										
<i>MV Switching Stations</i>										
<i>MV Networks</i>										
<i>LV Networks</i>		-	1 600	1 600	-	-	400	400	100.0%	1 600
<i>Capital Spares</i>										
<b>Sanitation Infrastructure</b>		5 483	466	466	-	-	116	116	100.0%	466
<i>Pump Station</i>										
<i>Reticulation</i>										
<i>Waste Water Treatment Works</i>		5 483	466	466	-	-	116	116	100.0%	466
<i>Outfall Sewers</i>										
<b>Total Capital Expenditure on renewal of existing ass</b>	1	5 483	2 066	2 066	-	-	516	516	100.0%	2 066

# SUPPORTING TABLE SC13c

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

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									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>											
<b>Infrastructure</b>			92 816	156 185	156 185	12 208	22 627	39 046	16 419	42.1%	156 185
Roads Infrastructure			14 286	48 376	48 376	1 160	1 181	12 094	10 913	90.2%	48 376
Roads			14 034	47 744	47 744	1 160	1 181	11 936	10 755	90.1%	47 744
Road Structures											
Road Furniture			251	632	632	-	-	158	158	100.0%	632
Capital Spares											
Storm water Infrastructure			-	-	-	-	-	-	-		-
Drainage Collection											
Storm water Conveyance											
Attenuation											
Electrical Infrastructure			45 970	69 691	69 691	7 600	13 706	17 423	3 717	21.3%	69 691
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
MV Substations			330	278	278	47	76	70	(7)	-9.8%	278
MV Switching Stations			3	115	115	-	-	29	29	100.0%	115
MV Networks											
LV Networks			45 637	69 298	69 298	7 554	13 630	17 324	3 695	21.3%	69 298
Capital Spares											
Water Supply Infrastructure			25 146	17 565	17 565	1 828	2 909	4 391	1 482	33.7%	17 565
Dams and Weirs											
Boreholes											
Reservoirs			945	3 494	3 494	-	669	874	205	23.4%	3 494
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution			24 201	14 070	14 070	1 828	2 240	3 518	1 277	36.3%	14 070
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure			7 415	20 553	20 553	1 621	4 831	5 138	308	6.0%	20 553
Pump Station											
Reti culation			5 540	10 903	10 903	1 621	4 831	2 726	(2 105)	-77.2%	10 903
Waste Water Treatment Works			1 875	9 650	9 650	-	-	2 412	2 412	100.0%	9 650
Outfall Sewers											
Toilet Facilities											
Capital Spares											

<b>Community Assets</b>	<b>2 500</b>	<b>13 208</b>	<b>13 208</b>	<b>1 784</b>	<b>2 388</b>	<b>3 302</b>	<b>913</b>	<b>27.7%</b>	<b>13 208</b>
<b>Community Facilities</b>	<b>416</b>	<b>6 181</b>	<b>6 181</b>	<b>624</b>	<b>1 113</b>	<b>1 545</b>	<b>432</b>	<b>28.0%</b>	<b>6 181</b>
Halls							-		
Centres							-		
Crèches							-		
Clinics/Care Centres							-		
Fire/Ambulance Stations							-		
Testing Stations							-		
Museums	28	104	104	28	28	26	(2)	-7.0%	104
Galleries							-		
Theatres							-		
Libraries	417	980	980	22	24	245	221	90.1%	980
Cemeteries/Crematoria	(209)	3 916	3 916	574	1 014	979	(35)	-3.5%	3 916
Police							-		
Parks							-		
Public Open Space	-	4	4	-	-	1	1	100.0%	4
Nature Reserves	90	505	505	-	47	126	79	62.5%	505
Public Ablution Facilities							-		
Markets	89	672	672	-	-	168	168	100.0%	672
Stalls							-		
Abattoirs							-		
Airports							-		
Taxi Ranks/Bus Terminals							-		
Capital Spares							-		
<b>Spot and Recreation Facilities</b>	<b>2 085</b>	<b>7 026</b>	<b>7 026</b>	<b>1 160</b>	<b>1 275</b>	<b>1 757</b>	<b>481</b>	<b>27.4%</b>	<b>7 026</b>
Indoor Facilities	670	2 330	2 330	4	4	583	578	99.3%	2 330
Outdoor Facilities	1 415	4 696	4 696	1 156	1 271	1 174	(97)	-8.3%	4 696
Capital Spares							-		
<b>Heritage assets</b>	<b>79</b>	<b>168</b>	<b>168</b>	<b>-</b>	<b>-</b>	<b>42</b>	<b>42</b>	<b>100.0%</b>	<b>168</b>
Monuments							-		
Historic Buildings							-		
Works of Art	-	-	-	-	-	-	-		-
Conservation Areas	79	168	168	-	-	42	42	100.0%	168
Other Heritage							-		
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
Non-revenue Generating	-	-	-	-	-	-	-		-
Improved Property							-		
Unimproved Property							-		
<b>Other assets</b>	<b>1 131</b>	<b>5 127</b>	<b>5 127</b>	<b>132</b>	<b>340</b>	<b>1 282</b>	<b>942</b>	<b>73.5%</b>	<b>5 127</b>
Operational Buildings	1 131	5 127	5 127	132	340	1 282	942	73.5%	5 127
Municipal Offices	1 102	5 070	5 070	120	328	1 268	939	74.1%	5 070
Pay/Enquiry Points							-		
Building Plan Offices							-		
Workshops	26	48	48	11	11	12	1	6.5%	48
Yards							-		
Stores	2	9	9	-	-	2	2	100.0%	9
Laboratories							-		



<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
<b>Intangible Assets</b>		1 337	3 931	3 931	365	467	983	516	52.5%	3 931
Servitudes										
Licences and Rights		1 337	3 931	3 931	365	467	983	516	52.5%	3 931
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		1 337	3 931	3 931	365	467	983	516	52.5%	3 931
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>		3 389	4 065	4 065	463	486	1 016	530	52.2%	4 065
Computer Equipment		3 389	4 065	4 065	463	486	1 016	530	52.2%	4 065
<b>Furniture and Office Equipment</b>		427	1 199	1 199	-	-	300	300	100.0%	1 199
Furniture and Office Equipment		427	1 199	1 199	-	-	300	300	100.0%	1 199
<b>Machinery and Equipment</b>		11 385	24 213	24 213	2 350	2 463	6 053	3 590	59.3%	24 213
Machinery and Equipment		11 385	24 213	24 213	2 350	2 463	6 053	3 590	59.3%	24 213
<b>Transport Assets</b>		2 557	15 894	15 894	(3)	(6)	3 974	3 979	100.1%	15 894
Transport Assets		2 557	15 894	15 894	(3)	(6)	3 974	3 979	100.1%	15 894
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	1	115 619	223 989	223 989	17 298	28 766	55 998	27 232	48.6%	223 989

# SUPPORTING TABLE SC13d

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

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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		281 187	287 892	287 692	69 793	69 793	71 923	2 130	3.0%	287 692
Roads Infrastructure		92 856	96 260	96 260	21 690	21 690	24 065	2 375	9.9%	96 260
Roads		92 856	96 260	96 260	21 690	21 690	24 065	2 375	9.9%	96 260
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		56 338	49 997	49 997	13 931	13 931	12 499	(1 432)	-11.5%	49 997
Power Plants		567	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		55 771	49 997	49 997	13 931	13 931	12 499	(1 432)	-11.5%	49 997
LV Networks		-	-	-	-	-	-	-		-
Capital Spares										
Water Supply Infrastructure		130 774	93 480	93 480	18 442	18 442	23 370	4 928	21.1%	93 480
Dams and Weirs		84	-	-	-	-	-	-		-
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		130 690	93 480	93 480	18 442	18 442	23 370	4 928	21.1%	93 480
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		1 219	47 956	47 956	15 730	15 730	11 989	(3 741)	-31.2%	47 956
Pump Station										
Reticulation		232	47 956	47 956	15 730	15 730	11 989	(3 741)	-31.2%	47 956
Waste Water Treatment Works		987	-	-	-	-	-	-		-
<b>Other assets</b>		78 177	77 763	77 763	19 544	19 544	19 441	(104)	-0.5%	77 763
Operational Buildings		78 177	77 763	77 763	19 544	19 544	19 441	(104)	-0.5%	77 763
Municipal Offices		78 177	77 763	77 763	19 544	19 544	19 441	(104)	-0.5%	77 763
<b>Community Assets</b>		213	-	-	-	-	-	-		-
Community Facilities		213	-	-	-	-	-	-		-
Halls		213	-	-	-	-	-	-		-
<b>Computer Equipment</b>		716	963	963	245	245	241	(4)	-1.8%	963
Computer Equipment		716	963	963	245	245	241	(4)	-1.8%	963
<b>Furniture and Office Equipment</b>		22 139	1 117	1 117	442	442	279	(163)	-58.3%	1 117
Furniture and Office Equipment		22 139	1 117	1 117	442	442	279	(163)	-58.3%	1 117
<b>Machinery and Equipment</b>		954	-	-	-	-	-	-		-
Machinery and Equipment		954	-	-	-	-	-	-		-
<b>Transport Assets</b>		94	72 466	72 466	752	752	18 116	17 365	95.9%	72 466
Transport Assets		94	72 466	72 466	752	752	18 116	17 365	95.9%	72 466
<b>Land</b>		-	-	-	-	-	-	-		-
Land										
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
<b>Total Depreciation</b>	1	383 480	440 000	440 000	90 776	90 776	110 000	19 224	17.5%	440 000

## SUPPORTING TABLE SC13e

NW 403 City Of Matlosana - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Community Assets</b>		13 678	11 064	11 064	150	457	2 766	2 309	83.5%	11 064
Community Facilities		13 678	11 064	11 064	150	457	2 766	2 309	83.5%	11 064
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations		-	3 000	3 000	150	150	750	600	80.1%	3 000
Markets		13 678	8 064	8 064	-	307	2 016	1 709	84.8%	8 064
<b>Other assets</b>		-	3 000	3 000	-	-	750	750	100.0%	3 000
Operational Buildings		-	3 000	3 000	-	-	750	750	100.0%	3 000
Municipal Offices		-	3 000	3 000	-	-	750	750	100.0%	3 000
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on upgrading of existing</b>	1	13 678	14 064	14 064	150	457	3 516	3 059	87.0%	14 064

## 8. RECOMMENDATIONS

Based on the contents of this report it is recommended that the Executive Mayor submits to the Council this First Quarter report as per section 52(d) of the MFMA.