

CITY OF MATLOSANA

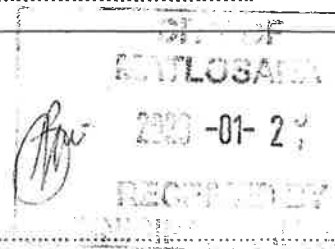
Attached hereto an item to be submitted to the MAYCO / COUNCIL Committee to be held on _____, Author of the item: NYAKALLO MOKWATSE

HEAD OF DIVISION: TO SEKELA
 SIGNED: [Signature]
 DATE: 20/01/2023

DELEGATED TO: _____
 NUMBER: _____

Received by Deputy Director: Administration

Date and Time: 23/1/2023
 Signature: [Signature]



Member of the Mayoral Committee Date

COMMENTS:

Director: Corporate Services Date

COMMENTS:

[Signature] 23/01/2023
 Chief Financial Officer Date

COMMENTS:
Supported

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

COMMENTS:

[Signature] 23/01/2023
 Municipal Manager Date

COMMENTS:

[Signature]
 DEPUTY DIRECTOR: CORPORATE SERVICES

23/1/2023
 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 October 2022 – 31 December 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 second quarter of 2022/2023 ending 31 December 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 31 December 2022 in terms of Section 11 of the MFMA 56 of 2003.

SUBMITTED FOR CONSIDERATION

Consolidated report on bank withdrawals for the 2nd quarter ended 31 December 2022

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

Details	Notes	Oct-22	Nov-22	Dec-22	Total	%
Salaries, wages and allowances (excl. 'Leave paid')	1	43 245 621	46 473 971	42 571 325	262 634 953	12%
Councillors allowances or salaries	2	2 964 786	2 964 786	2 964 786	17 788 715	1%
Leave paid	3	403 555	216 735	194 798	1 366 066	0%
Cash and creditor payments (excl. Subsistence & Traveling)		301 544 163	221 655 734	587 108 863	1 778 673 781	80%
Subsistence & Traveling		21 557	13 590	5 113	213 821	0%
Capital payments		3 081 672	1 767 073	18 549 068	50 793 176	2%
Investments made	4	38 524 487	41 565 324	-52 324 084	56 660 708	3%
External loans repaid	5	283 533	289 474	288 672	1 700 602	0%
Statutory payments (incl. V.A.T.)		10 639 342	10 648 658	10 653 744	63 879 736	3%
Consumer deposits repaid (refunded)		-2 038 566	-15 721 326	821 207	-14 536 403	-1%
Other payments	6	-	-	-	-	0%
Total payments		398 670 149	309 874 019	610 833 490	2 219 175 155	100%
		18%	14%	28%	100%	

Notes to support figures in the report :

	Oct-22	Nov-22	Dec-22	Total	%
Salaries and wages by department or vote.					
Executive & Council	43 245 621	46 473 971	42 571 325	262 634 953	98%
Finance	4 289 151	5 124 904	4 091 936	27 962 862	11%
Social Services	5 414 605	5 990 806	5 397 476	32 669 111	12%
Local Economic Development	20 556 513	21 051 767	19 907 771	121 182 636	46%
Civil Engineering	865 034	948 119	971 188	5 277 880	2%
Electrical Engineering	10 204 104	11 365 119	10 305 577	64 197 655	24%
Health Services	891 579	974 079	996 737	5 546 651	2%
Housing	236 864	258 345	244 446	1 467 834	1%
	787 771	760 831	656 194	4 330 323	2%
Councillor salaries or allowances					
Speaker	2 964 786	2 964 786	2 964 786	17 788 715	3%
Mayors	45 522	45 522	45 522	273 129	2%
Other(MMC& Councillors)	56 902	56 902	56 902	341 412	2%
	2 862 362	2 862 362	2 862 362	17 174 174	97%
Leave paid (Reason why)					
To stay within Accrual Limit as per SALGBC Agreement	403 555	216 735	194 798	1 366 066	100%
Employee left or resigned.	-	-	-	-	0%
	403 555	216 735	194 798	1 366 066	100%
Investments made / (withdrawn)					
ABSA Bank - Made	38 524 487	41 565 324	-52 324 084	56 660 708	1785%
ABSA Bank - Withdrawn	160 000 000	123 533 000	247 010 484	1 011 256 793	1785%
FNB Bank-Made	-121 475 513	-81 967 676	-299 334 569	-951 249 657	-94%
FNB Bank-Withdrawn	-	-	-	-	-
NEDBANK- Made	-	-	-	-3 346 428	-
NEDBANK - Withdrawn	-	-	-	-	-
RMB	-	-	-	-	-
INVESTEC	-	-	-	-	0%
	-	-	-	-	0%
External loans repaid (detail please)					
DBSA	283 533	289 474	288 672	1 700 602	100%
	283 533	289 474	288 672	1 700 602	100%
Other payments (details please)					
Insurance annual premium.	-	-	-	-	0%
	-	-	-	-	0%
Bank balances					
Opening Balance	4 637 651	2 487 233	3 292 493	231 633 771	
Receipts & Grants	571 320 440	250 570 354	533 283 955	2 803 909 274	
Payments	573 470 857	249 785 093	531 904 032	3 012 820 528	
Closing Balance	2 487 233	3 292 493	4 672 416	22 722 517	

Prepared by : Nyakallo Mokwasi - Budget Clerk

Authorised by: Chief Financial Officer - Ms MM Phetla

Checked By: Drikus Rossouw Assistant Director Budget

Approved by: Municipal Manager - Ms L Seametso

Authorised by: Tsaone Sekgala Deputy director: BTO

Date prepared :18 January 2023

NW403 - CITY OF MATLOSANA

Consolidated report on bank withdrawals for the 2nd quarter ended 31 December 2022

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

Details	Notes	Oct-22	Nov-22	Dec-22	Total	%
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Leave paid	3	403 555	216 735	194 798	1 366 066	0%
Cash and creditor payments (excl. Subsistence & Traveling)		301 544 163	221 655 734	587 108 863	1 778 673 781	80%
Subsistence & Traveling		21 557	13 590	5 113	213 821	0%
Capital payments		3 081 672	1 767 073	18 549 068	50 793 176	2%
Investments made	4	38 524 487	41 565 324	-52 324 084	56 660 708	3%
External loans repaid	5	283 533	289 474	288 672	1 700 602	0%
Statutory payments (incl. V.A.T.)		10 639 342	10 648 658	10 653 744	63 879 736	3%
Consumer deposits repaid (refunded)		-2 038 566	-15 721 326	821 207	-14 536 403	-1%
Other payments	6	-	-	-	-	0%
Total payments		398 670 149	309 874 019	610 833 490	2 219 175 155	100%
		18%	14%	28%	100%	

Notes to support figures in the report :		Oct-22	Nov-22	Dec-22	Total	%
Salaries and wages by department or vote.		43 245 621	46 473 971	42 571 325	252 552 387	100%
Executive & Council	1	4 289 151	5 124 904	4 091 936	27 962 862	11%
Finance		5 414 605	5 990 806	5 397 476	32 669 111	13%
Community Services		20 556 513	21 051 767	19 907 771	121 182 636	48%
Local Economic Development		865 034	948 119	971 188	5 277 880	2%
Civil Engineering		10 204 104	11 365 119	10 305 577	54 115 088	21%
Electrical Engineering		891 579	974 079	996 737	5 546 651	2%
Health Services		236 864	258 345	244 446	1 467 834	1%
Housing		787 771	760 831	656 194	4 330 323	2%
Councillor salaries or allowances	2	2 964 786	2 964 786	2 964 786	17 788 715	100%
Speaker		45 522	45 522	45 522	273 129	2%
Mayor		56 902	56 902	56 902	341 412	2%
Other		2 862 362	2 862 362	2 862 362	17 174 174	97%
Leave paid (Reason why)	3	403 555	216 735	194 798	1 366 066	100%
To stay within Accrual Limit as per SALGBC Agreement		-	-	-	-	0%
Employee left or resigned.		403 555	216 735	194 798	1 366 066	100%
Investments made/(Withdrawn)	4	38 524 487	41 565 324	-52 324 084	-51 783 672	1837%
ABSA Bank- Made		160 000 000	123 533 000	247 010 484	1 011 256 793	
ABSA Bank- Withdrawn		-121 475 513	-81 967 676	-299 334 569	-951 249 657	1837%
FNB Bank- Made		-	-	-	-	
FNB Bank- Withdrawn		-	-	-	-	
NEDBANK - Made		-	-	-	-	
NEDBANK- Withdrawn		-	-	-	-	
RMB		-	-	-	-	
INVESTEC		-	-	-	-	
External loans repaid (detail please)	5	283 533	289 474	288 672	1 700 602	100%
DBSA		283 533	289 474	288 672	1 700 602	100%
Other payments (details please)	6	-	-	-	-	0%
Insurance excess		-	-	-	-	0%
		-	-	-	-	0%
Bank balances		Oct-22	Nov-22	Dec-22	Total	
Opening balance		4 637 651	2 487 233	3 292 493	231 633 771	
Receipts & Grants		571 320 440	250 570 354	533 283 955	2 803 909 274	
Payments		573 470 857	249 765 093	531 904 032	3 012 820 528	
Closing balance		2 487 233	3 292 493	4 672 416	22 722 517	

Prepared by : Nyakallo-Mokwatsi - Budget Clerk

Authorised by : Chief Financial Officer - Ms MM Phetla

Checked by : Drikus Rossouw Assistant - Director Budget

Approved by : Municipal Manager - Ms L Seametso

Authorised by : Tsaone Sekgala Deputy director - BTO

Date prepared : 18 January 2023

Consolidated report on bank withdrawals for the 2nd quarter ended 31 December 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-2	Total	%
Salaries, wages and allowances (excl. 'Leave paid')	1	132 290 916	262 634 953	12%
Councillors allowances or salaries	2	8 894 358	17 788 715	1%
Leave paid	3	815 089	1 366 066	0%
Cash and creditor payments (excl. Subsistence & Traveling)		1 110 308 760	1 778 673 781	80%
Subsistence & Traveling		40 260	213 821	0%
Capital payments		23 397 812	50 793 176	2%
Investments made	4	27 765 727	56 660 708	3%
External loans repaid	5	861 679	1 700 602	0%
Statutory payments (incl. V.A.T.)		31 941 745	63 879 736	3%
Consumer deposits repaid (refunded)		-16 938 686	-14 536 403	-1%
Other payments	6	-	-	0%

Total payments	1 319 377 659	2 219 175 155	100%
	59%	100%	

Notes to support figures in the report :

	Q-2	Total	%
Salaries and wages by department or vote:	132 290 916	262 634 953	98%
Executive & Council	13 505 991	27 962 862	11%
Finance	16 802 886	32 669 111	12%
Social Services	61 516 050	121 182 636	46%
Local Economic Development	2 784 341	5 277 880	2%
Civil Engineering	31 874 801	64 197 655	24%
Electrical Engineering	2 862 395	5 546 651	2%
Health Services	739 655	1 467 834	1%
Housing	2 204 796	4 330 323	2%
Councillor salaries or allowances	8 894 358	17 788 715	100%
Speaker	136 565	273 129	2%
Mayors	170 706	341 412	2%
Other	8 587 087	17 174 174	97%
Leave paid (Reason why)	815 089	1 366 066	100%
To stay within Accrual Limit as per SALGBC Agreement	-	-	0%
Employee left or resigned.	815 089	1 366 066	100%
Investments made/(withdrwan)	27 765 727	60 007 136	1685%
ABSA Bank- made	530 543 484	1 011 256 793	1685%
ABSA Bank-withdrawn	-502 777 757	-951 249 657	
FNB Bank- Made	-	-	
FNB Bank- Withdrawn	-	-	
NEDBANK - Made	-	-	
NEDBANK- Withdrawn	-	-	
FMB	-	-	
IVESTEC	-	-	
External loans repaid (detail please)	861 679	1 700 602	100%
DBSA	861 679	1 700 602	100%
Other payments (details please)	-	-	0%
Insurance accesses	-	-	0%
Bank balances	31-Dec-22		
Opening Balance	22 687 751		
Receipts	1 355 174 748		
Payments	1 355 139 983		
Closing Balance	22 722 517		

Prepared by : Nyakallo Mokwatsi -Budget Clerk

Authorised by: Chief Financial Officer - Ms MM Phofa

Checked By: Drikus Rossouw Assistant Director Budget

Approved by: Municipal Manager - Ms L Seantso

Authorised by: Tsaone Sekgala Deputy director: BTO

Date prepared : 18 January 2023

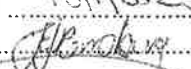
CITY OF MATLOSANA

Attached hereto an item, to be submitted to the Council Committee to be held on _____, Author of the item: LESEGO MOLOKE

HEAD OF DIVISION: T.O. SEKGALA
SIGNED: 
DATE: 17/01/2023

DELEGATED TO: _____
NUMBER: _____

Received by Deputy Director: Administration


Date and Time: 18/01/2023
Signature: 

 18/01/2023
Member of the Mayoral Committee Date

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

Director: Corporate Services Date

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

 18/01/2023
Chief Financial Officer Date

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

Director: Planning and Human Settlements Date

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

Director: Technical & Infrastructure Date

COMMENTS:
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Director: Community Development Date

COMMENTS:
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Director: Public Safety Date

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

Director: Local Economic Development Date

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

 23/01/2023
Municipal Manager Date

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

 23/01/2023
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.

QUARTELY REPORT FOR THE PERIOD ENDED ON 31 DECEMBER 2022

MUNICIPAL FINANCE MANAGEMENT ACT NO.56 of 2003(MFMA): QUARTERLY FINANCIAL REPORT FOR OCTOBER – DECEMBER 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.

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PART 1: IN-YEAR REPORT

1. EXECUTIVE SUMMARY ON THE IMPLEMENTATION OF THE BUDGET AND THE FINANCIAL PERFORMANCE OF THE MUNICIPALITY FOR THE 2nd QUARTER ENDED ON 31 DECEMBER 2022

1.1 Performance summary

Table 1: Performance summary

Summary statement of Financial Performance					
Description	YTD Budget 2022/23	2 nd Quarter Actuals 2022/23	YTD Actual 2022/23	Variance Favourable (Unfavourable)	Variance %
Total Revenue by Source	2,094,885,522	984,494,104	2,052,040,842	(42,844,680)	-2%
Total Operating Expenditure	2,127,769,792	657,112,460	1,334,158,908	(793,610,884)	-37%
SURPLUS/ (DEFICIT).	(32,884,270)	327,381,644	717,881,934		

Revenue

The revenue for the second quarter ended on 31 December 2022 amounts to R984.5 million and the year to date actual amounts to R2.052 billion. It reflects a negative variance of 2% when compared with the year-to date budget of R2.095 billion.

The negative revenue is also affected by the following factors:

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

The municipality has measures in place which seeks to improve revenue, however this is not an easy task as the country is still battling with the following issues:

- Increase in unemployment rate which causes some consumers to stealing municipal services,
- Inflation rate
- Load shedding which continues to affect the National economy negatively.

The detailed reasons for the variances are outlined on table 18.

Expenditure

The operating expenditure for the second quarter ended on 31 December 2022 amounts to R657.1 million and the year-to date operating expenditure amounts to R1.334 billion. It reflects a negative variance of 37% when compared with the year to date budget of R2.128 billion. The negative variance is as a result of cash flow challenges that the municipality is currently facing. The detailed reasons for the variances are outlined on table 18

Cash management

Bank Balances	R 4,672,416
Call Investments	R 247,904,107
Cash and Call Investments	R 252,576,523

Investment Portfolio: 31 December 2022

City of Matlosana

INSTITUTION	INTEREST RATE	DECEMBER 2022	EXPLANATION
Call Investment			
ABSA: 3854	3,73%	5 495 236,75	WSIG
ABSA: 5047	4,70%	10 217 276,76	INEP
ABSA: 6177	6,75%	62 505 711,65	MIG
ABSA: 2264	4,70%	48 816 839,36	own
ABSA: 4682	6,65%	54 137 069,00	NDPG
ABSA: 4063	1,55%	1 743 964,26	EEDSM
ABSA: 1223	6,75%	6 637 379,45	HSDG
INVESTEC	3,30%	7 426 996,94	
FNB		26 244 689,00	COVID
NEDBANK	5,40%	18 750 269,55	HSDG
NEDBANK	5,40%	5 928 674,39	HSDG
TOTAL Call Investment		247 904 107,11	

Note: The R191.7 million Call investment is ring-fenced for Conditional Grants

Collection Rate & Outstanding Debtors

Total Outstanding Debtors	R 7,446,278,760
Debtors: Government	R 111,767,850
Debtors: Business	R 657,290,967
Debtors: Household	R 6,677,219,943

Note: The detailed Debtors Age analysis is outlined on Table 12. The collection rate as at 31 December 2022 is 62.65% compared to 59.59% as at 30 November 2022 and has increased by 3%. The increase on the collection rate is due to the credit controls that were put in place

Creditors

Total Outstanding Creditors	R 2,790,333,522
ESKOM	R 1,542,479,701
Midvaal	R 1,108,906,771
Trade Creditors	R 133,779,271
Auditor General	R 5,167,779

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

Capital Grants Expenditure

	BUDGET 2022/23	2nd Quarter Actuals 2022/23	YTD ACTUALS Incl VAT	YTD % Incl VAT
CAPITAL GRANT EXPENDITURE				
MIG	95 177 651	12 481 993	25 590 371	26,89
NDPG	30 000 000	4 820 541	6 527 165	21,76
INEP	29 064 000	7 444 596	8 666 739	29,82
WSIG	15 676 000	1 755 104	1 755 104	11,20
TOTAL	169 917 651	26 502 234	42 539 379	25,04

Note: The total Capital grants budget amounts to R 169.9 million. The total expenditure for the second quarter ended on 31 December 2022 amounts to R 26.5 million. The capital spending is relatively low as compared to the 50% of the Year to date budget. The municipality is running a risk of Grants being withheld in the next tranche. The year-to-date capital grants expenditure is at 25.04% as at 31 December 2022.

2. IN – YEAR BUDGET STATEMENT MAIN TABLE

2.1 Monthly budget statement summary

Table2 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 - M06 December

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 %	
Rthousands									
Financial Performance									
Property rates	451 441	507 345	507 345	36 405	268 382	253 673	14 709	6%	507 345
Service charges	1 901 216	2 308 179	2 308 170	152 293	1 026 227	1 154 085	(127 858)	-11%	2 308 170
Investment revenue	10 685	9 270	9 270	1 322	6 950	4 635	2 315	50%	9 270
Transfers and subsidies	511 231	561 824	561 824	173 502	388 646	280 912	107 734	38%	561 824
Other own revenue	821 241	633 244	633 244	56 461	322 554	316 522	5 932	2%	633 244
Total Revenue (excluding capital transfers and contributions)	3 695 815	4 019 854	4 019 854	429 982	2 012 760	2 009 927	2 833	0%	4 019 854
Employee costs	686 188	744 037	744 037	56 195	344 517	372 020	(27 503)	-7%	744 037
Remuneration of Councilors	34 189	39 456	39 456	2 965	17 739	16 728	(1 039)	-10%	39 456
Depreciation & asset impairment	383 480	440 000	440 000	30 259	181 553	220 000	(38 448)	-17%	440 000
Finance charges	117 080	10 123	10 123	101	646	5 062	(4 416)	-87%	10 123
Inventory consumed and bulk purchases	1 375 438	1 259 045	1 573 262	178 600	319 000	786 562	(467 563)	-59%	1 573 262
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	1 877 514	1 448 265	1 448 352	51 825	470 655	724 397	(253 743)	-35%	1 448 652
Total Expenditure	4 473 890	3 941 528	4 255 531	319 945	1 334 159	2 127 770	(793 611)	-37%	4 255 531
Surplus/(Deficit)	(778 075)	78 326	(235 677)	110 037	678 601	(117 843)	796 444	-676%	(235 677)
Transfers and subsidies - capital (monetary allocations) (National/Provincial and District)	156 811	169 918	169 918	21 510	39 281	84 959	(45 677)	-54%	169 918
Transfers and subsidies - capital (monetary allocations) (National/Provincial/Departmental Agencies, Households, Non-profit Institutions)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(621 264)	248 244	(65 759)	131 547	717 882	(32 884)	750 766	-2283%	(65 759)
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(621 264)	248 244	(65 759)	131 547	717 882	(32 884)	750 766	-2283%	(65 759)
Capital expenditure & funds sources									
Capital expenditure	152 541	217 038	217 038	18 549	39 215	108 519	(69 303)	-64%	217 038
Capital transfers recognised	145 097	169 918	169 918	16 557	34 547	84 959	(50 412)	-59%	169 918
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	7 444	47 120	47 120	1 992	4 668	23 560	(18 892)	-80%	47 120
Total sources of capital funds	152 541	217 038	217 038	18 549	39 215	108 519	(69 303)	-64%	217 038
Financial position									
Total current assets	1 734 431	1 328 063	1 328 063	-	2 853 945	-	-	-	1 328 063
Total non current assets	5 555 160	5 066 938	5 066 938	-	5 422 602	-	-	-	5 066 938
Total current liabilities	4 033 788	1 831 731	2 145 734	-	4 297 380	-	-	-	2 145 734
Total non current liabilities	42 013	81 274	81 274	-	37 811	-	-	-	81 274
Community wealth/Equity	4 841 579	4 233 752	4 233 752	-	3 955 044	-	-	-	4 233 752
Cash flows									
Net cash from/(used) operating	2 152 140	59 754	59 754	(106 533)	1 000 122	29 875	(970 245)	-3248%	59 754
Net cash from/(used) investing	(152 541)	(217 305)	(217 305)	(18 549)	(39 215)	(108 502)	(69 287)	64%	(217 005)
Net cash from/(used) financing	-	1 500	-	-	-	750	750	100%	1 500
Cash/cash equivalents at the month/year end	1 804 197	155 104	153 572	-	1 693 664	232 978	(1 460 686)	-627%	577 006
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	266 551	193 254	381 826	5 624 648	-	-	-	-	7 446 279
Creditors Age Analysis									
Total Creditors	174 489	130 343	158 826	2 326 165	-	-	-	-	2 790 334

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 year-to-date actual operating revenue amounts to R2,052,040,842 and compares unfavourably with the pro rata budgeted figure of R2,094,885,522 a negative variance of R42,844,680 at the end of December 2022.

TABLE 3: ACTUAL REVENUE PER SOURCE FOR DECEMBER 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - 2nd Quarter

Description	Ref	2021/22	Current Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	2nd Quarter Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		451 441	507 345	507 345	109 608	268 382	253 673	14 709	6%	507 345
Service charges - electricity revenue		957 447	1 127 210	1 127 210	211 469	474 082	563 605	(89 522)	-16%	1 127 210
Service charges - water revenue		650 602	783 676	783 676	205 715	380 675	391 838	(11 163)	-3%	783 676
Service charges - sanitation revenue		125 356	173 864	173 864	34 785	71 823	86 932	(15 109)	-17%	173 864
Service charges - refuse revenue		167 812	223 421	223 421	48 529	99 647	111 710	(12 064)	-11%	223 421
Rental of facilities and equipment		251 709	8 105	8 105	2 526	4 490	4 053	437	11%	8 105
Interest earned - external investments		10 685	9 270	9 270	5 165	6 950	4 635	2 316	50%	9 270
Interest earned - outstanding debtors		504 706	513 875	513 875	148 094	291 185	256 937	34 248	13%	513 875
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7 356	4 523	4 523	615	1 249	2 261	(1 012)	-45%	4 523
Licences and permits		8 023	10 384	10 384	1 961	3 828	5 192	(1 364)	-26%	10 384
Agency services		-	-	-	-	-	-	-	-	-
Transfers and subsidies		511 231	561 824	561 824	174 703	388 646	280 912	107 734	38%	561 824
Other revenue		48 745	96 358	96 358	12 819	21 792	48 179	(26 387)	-55%	96 358
Gains		701	-	-	6	9	-	9	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		3 695 815	4 019 854	4 019 854	955 995	2 012 760	2 009 927	2 833	0%	4 019 854
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		156 811	169 918	169 918	28 499	39 281	84 959	(45 677)	(0)	169 918
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-

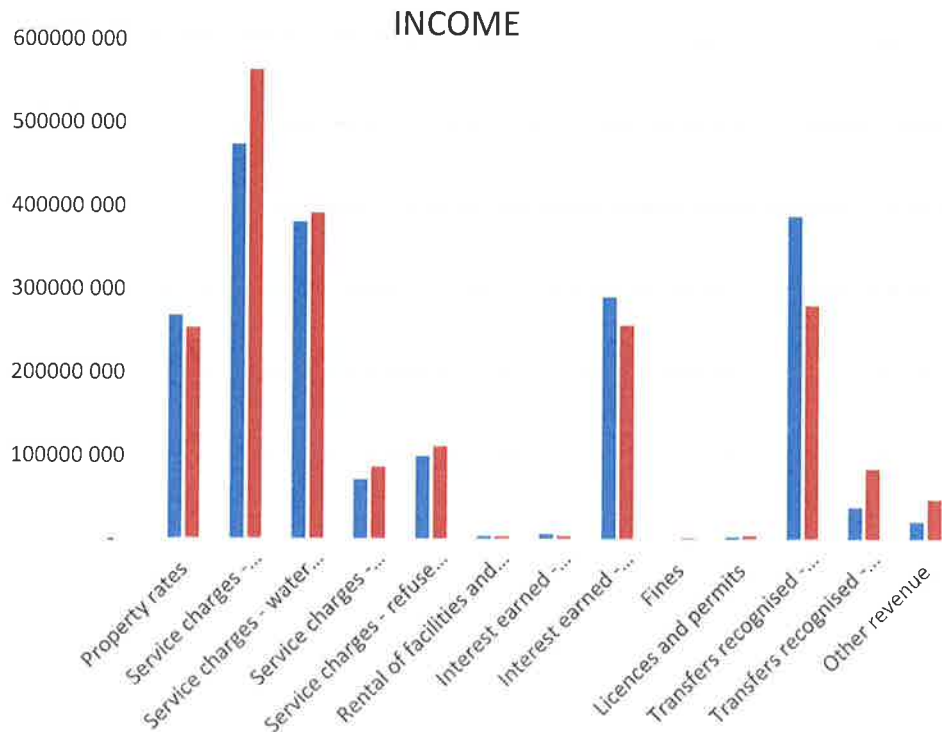
The YTD variance on revenue is mainly due to the following items:

- **Service charges – Electricity revenue 16% less:** Less revenue billed on electricity than initially anticipated. The municipality has to enforce measures to reduce illegal connections and ensure that all properties consuming electricity are billed. The reduction on this line item can also be attributed to less on electricity due to the current implementation of load shedding by ESKOM
- **Service charges – Sanitation revenue 17% less:** Revenue was less than projected
- **Service charges – Refuse revenue 11% less:** Revenue was less than projected
- **Interest earned – External Investment 50% more:** Revenue was more than projected, mainly on interest earned on investments.
- **Interest earned – Outstanding debtors 13% more:** The variance is as a result of the debtors' book that is increasing due to non-payment of debtors. The increase in the debtors result in an increase interest charges.
- **Fines, penalties & forfeits 45% 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.
- **License and Permits 26% less:** One of the reasons for under collection is that vehicle licences can be renewed at the Post Office. Members of the public generally go to the closest convenient point in order to pay which may not always be City of Matlosana.
- **Other Revenue 55% less:** The budgeted amount consists of numerous items (e.g. Commission: insurance, Commission: Transaction Handling fees, Plan printing and duplicate, etc.) in this instance under performance was mostly on the Sale of Property. The reason for under collection is that there has been delays in the issuing of clearance figures for property transfers.

TABLE 4: ACTUAL REVENUE PER REVENUE DEPARTMENT FOR DECEMBER 2022

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - 2nd Quarter

Description	Ref	2021/22	Current Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	2nd Quarter Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
Governance and administration		1 103 392	1 220 631	1 220 631	333 151	749 355	610 315	139 040	23%	1 220 631
Executive and council		952	2 829	2 829	478	903	1 414	(512)	-36%	2 829
Finance and administration		1 102 440	1 217 802	1 217 802	332 672	748 452	608 901	139 552	23%	1 217 802
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		325 340	99 627	99 627	15 417	23 180	49 813	(26 633)	-53%	99 627
Community and social services		263 727	4 350	4 350	511	1 011	2 175	(1 164)	-54%	4 350
Sport and recreation		29 670	14 872	14 872	6 349	6 357	7 436	(1 079)	-15%	14 872
Public safety		28 136	33 404	33 404	6 343	12 037	16 702	(4 665)	-28%	33 404
Housing		3 808	47 000	47 000	2 214	3 776	23 500	(19 724)	-84%	47 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		70 959	57 038	57 038	15 305	20 822	28 519	(7 697)	-27%	57 038
Planning and development		9 993	10 763	10 763	2 804	4 692	5 382	(690)	-13%	10 763
Road transport		60 814	46 065	46 065	12 415	16 002	23 032	(7 031)	-31%	46 065
Environmental protection		152	210	210	86	129	105	24	22%	210
Trading services		2 316 072	2 785 219	2 785 219	614 036	1 248 560	1 392 609	(144 049)	-10%	2 785 219
Energy sources		1 017 620	1 209 703	1 209 703	233 215	510 400	604 852	(94 451)	-16%	1 209 703
Water management		879 796	1 018 229	1 018 229	263 520	495 621	509 114	(13 494)	-3%	1 018 229
Waste water management		143 840	207 797	207 797	37 634	75 578	103 899	(28 320)	-27%	207 797
Waste management		274 817	349 489	349 489	79 667	166 961	174 745	(7 784)	-4%	349 489
Other	4	36 863	27 258	27 258	6 586	10 123	13 629	(3 506)	-26%	27 258
Total Revenue - Functional	2	3 852 626	4 189 772	4 189 772	984 494	2 052 041	2 094 886	(42 845)	-2%	4 189 772



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. Year to date actual operating expenditure of R 1,334,158,908 compares unfavourably with the pro rata budgeted expenditure of R 2,127,769,792 a variance of R 793,610,884

TABLE 5: ACTUAL OPERATIONAL EXPENDITURE PER CATEGORY FOR DECEMBER 2022

NW403 City Of Matlosana - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - 2nd Quarter

Description	Ref	2021/22	Current Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	2nd Quarter Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		686 188	744 037	744 037	173 167	344 517	372 020	(27 503)	-7%	744 037
Remuneration of councillors		34 189	39 456	39 456	8 894	17 789	19 728	(1 939)	-10%	39 456
Debt impairment		1 302 816	788 344	788 344	24 337	228 522	394 172	(165 650)	-42%	788 344
Depreciation & asset impairment		383 480	440 000	440 000	90 776	181 553	220 000	(38 448)	-17%	440 000
Finance charges		117 080	10 123	10 123	311	646	5 062	(4 416)	-87%	10 123
Bulk purchases - electricity		874 375	1 088 924	1 088 924	107 854	116 717	544 462	(427 745)	-79%	1 088 924
Inventory consumed		501 063	170 122	484 338	139 769	202 283	242 100	(39 817)	-16%	484 338
Contracted services		335 867	435 466	435 416	71 478	134 260	217 708	(83 448)	-38%	435 416
Transfers and subsidies								-		
Other expenditure		216 986	225 054	224 891	40 526	107 873	112 517	(4 644)	-4%	224 891
Losses		21 845	-	-	-	-	-	-		-
Total Expenditure		4 473 890	3 941 528	4 255 531	657 112	1 334 159	2 127 770	(793 611)	-37%	4 255 531

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

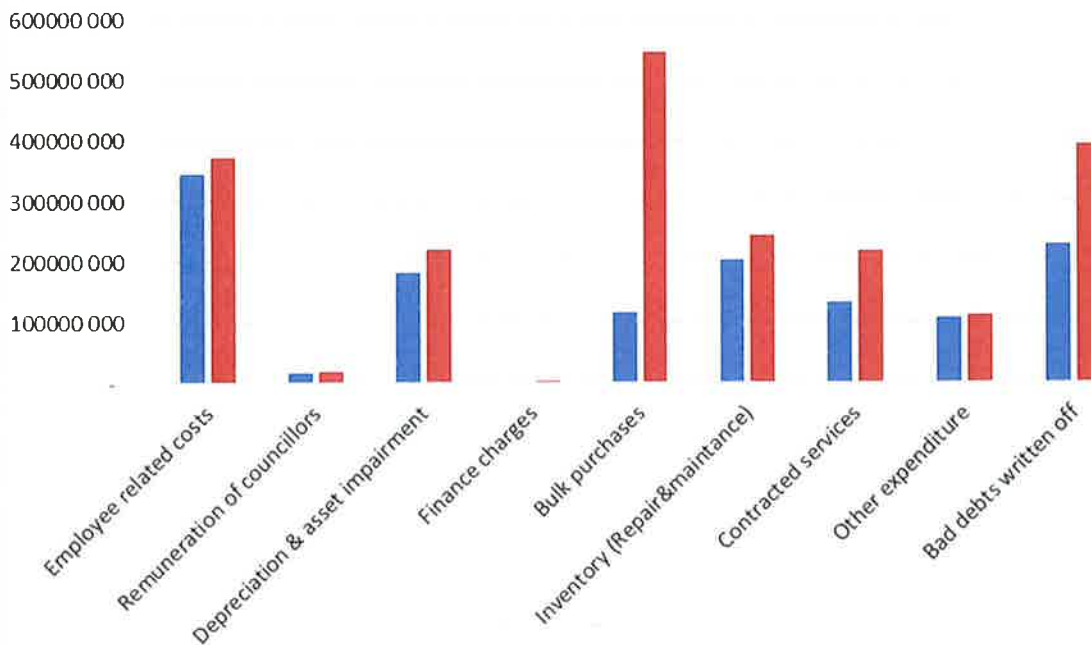
- **Debt Impairment 42% less:** Most of the Debt Impairment journals are done at the end of financial year.
- **Finance charges 87% less:** The underspending is mainly on interest paid on overdue accounts, journals are supposed to be done on a monthly basis but currently most of the interest paid overdue accounts journals are done at the end of the financial year.
- **Bulk Purchases 79% 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 16% less:** Inventory consumed includes Bulk Water, expenditure is lower due to the outstanding Midvaal invoices, the Municipality is struggling to meet the obligation due to financial constraints.
- **Contracted services 38% 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 the delay in submission of invoices from suppliers and payment of invoices. Funds are committed and expenditure is expected to increase in the following months

TABLE 6: ACTUAL OPERATIONAL EXPENDITURE PER VOTE FOR DECEMBER 2022

NW403 City Of Matlosana - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - 2nd Quarter

Description	Ref	2021/22	Current Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	2nd Quarter Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Expenditure - Functional										
Governance and administration		1 206 014	748 228	748 228	134 100	295 252	373 114	(77 863)	-21%	748 228
Executive and council		279 619	431 089	431 089	70 785	154 620	215 546	(60 926)	-28%	431 089
Finance and administration		922 698	309 136	309 136	61 918	137 926	154 568	(16 642)	-11%	309 136
Internal audit		3 697	6 001	6 001	1 397	2 706	3 001	(294)	-10%	6 001
Community and public safety		296 946	383 563	383 813	90 851	164 304	191 083	(27 579)	-14%	383 813
Community and social services		63 816	116 557	116 557	23 155	40 081	58 279	(18 198)	-31%	116 557
Sport and recreation		90 892	100 852	100 852	31 752	52 247	50 426	1 820	4%	100 852
Public safety		138 930	159 088	159 088	32 678	64 858	79 545	(14 686)	-18%	159 088
Housing		3 206	6 903	7 153	3 262	7 107	3 552	3 555	100%	7 153
Health		101	162	162	3	10	81	(71)	-87%	162
Economic and environmental services		246 223	284 751	284 501	70 329	119 960	142 277	(22 317)	-16%	284 501
Planning and development		84 720	69 467	69 217	14 884	29 954	34 634	(4 681)	-14%	69 217
Road transport		161 979	213 300	213 300	55 184	89 393	106 650	(17 257)	-16%	213 300
Environmental protection		(476)	1 984	1 984	261	613	992	(379)	-38%	1 984
Trading services		2 700 663	2 501 039	2 815 042	357 625	747 091	1 407 522	(660 431)	-47%	2 815 042
Energy sources		1 148 407	1 629 984	1 629 984	150 126	300 831	814 992	(514 162)	-63%	1 629 984
Water management		1 046 263	417 355	731 358	124 620	265 068	365 679	(100 611)	-28%	731 358
Waste water management		218 936	200 674	200 674	42 182	91 252	100 337	(9 085)	-9%	200 674
Waste management		287 057	253 026	253 026	40 696	89 940	126 514	(36 573)	-29%	253 026
Other		24 043	25 948	25 948	4 207	7 553	12 974	(5 421)	-42%	25 948
Total Expenditure - Functional	3	4 473 890	3 941 528	4 255 531	657 112	1 334 159	2 127 770	(793 611)	-37%	4 255 531

EXPENDITURE



2.4 Actual capital expenditure 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 DECEMBER 2022

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - 2nd Quarter

Vote Description	Ref	2021/22	Current Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	2nd Quarter Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	14 820	14 820	2 148	2 086	7 410	(5 324)	-72%	14 820
Executive and council		-	11 820	11 820	275	213	5 910	(5 697)	-96%	11 820
Finance and administration		-	3 000	3 000	1 873	1 873	1 500	373	25%	3 000
Internal audit										
<i>Community and public safety</i>		25 390	19 431	19 431	3 915	4 065	9 715	(5 651)	-58%	19 431
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		25 390	10 431	10 431	3 283	3 283	5 215	(1 933)	-37%	10 431
Public safety		-	3 000	3 000	633	782	1 500	(718)	-48%	3 000
Housing		-	6 000	6 000	-	-	3 000	(3 000)	-100%	6 000
Health										
<i>Economic and environmental services</i>		50 195	57 182	53 682	7 069	14 062	27 000	(12 938)	-48%	53 682
Planning and development										
Road transport		50 195	57 182	53 682	7 069	14 062	27 000	(12 938)	-48%	53 682
Environmental protection										
<i>Trading services</i>		63 277	116 241	119 741	9 577	18 007	59 711	(41 704)	-70%	119 741
Energy sources		24 609	55 544	55 544	6 489	9 336	27 772	(18 436)	-66%	55 544
Water management		24 327	28 715	32 215	1 595	1 895	15 948	(14 053)	-88%	32 215
Waste water management		14 342	21 535	21 535	145	145	10 767	(10 623)	-99%	21 535
Waste management		-	10 447	10 447	1 349	6 631	5 224	1 407	27%	10 447
<i>Other</i>		13 678	9 364	9 364	689	966	4 682	(3 686)	-79%	9 364
Total Capital Expenditure - Functional Classification	3	152 541	217 038	217 038	23 398	39 215	108 519	(69 303)	-64%	217 038

NOTE: The total capital budget amounts to R 217 million. The expenditure for the quarter ended on 31 December 2022 amounts to R 23.4 million and the year-to-date actual expenditure amounts to 39.2 million.

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

NW403 City Of Matlosana - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - 2nd Quarter

Vote Description	Ref	2021/22	Current Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	2nd Quarter Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Funded by:										
National Government		145 097	169 918	169 918	20 602	34 547	84 959	(50 412)	-59%	169 918
Provincial Government										
District Municipality										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises,										
Transfers recognised - capital		145 097	169 918	169 918	20 602	34 547	84 959	(50 412)	-59%	169 918
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		7 444	47 120	47 120	2 796	4 668	23 560	(18 892)	-80%	47 120
Total Capital Funding		152 541	217 038	217 038	23 398	39 215	108 519	(69 303)	-64%	217 038

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

MIG - Challenges

1. Consultant delay in submitting variation order for the additional funding available for the Sewer Pump Stations in KOSH.
2. Slow rate of progress by the Contractors for:
 - Refurbishment of Electrical and Mechanical Equipment in the Water Pump Stations in KOSH. The contractor cited cash flow challenges as the main reason for non-performance.
 - Extension of National Fresh Produce Market in Klerksdorp Phase2
3. Delays in SCM processes resulting in late appointment of Contractors and unsatisfactory expenditure on the following projects for 2022/23 FY:
 - Jouberton Hot Spot areas HML (Phase 4) (9)
 - Alabama HML Ext. 4 & 5 (Phase 1) (5)
4. Delays in project registration for:
 - Upgrading of Outfall Sewer in Jouberton and Alabama Extensions.
 - Development of Cell 3 of the Klerksdorp Landfill Site (Phase 2)
5. Late appointment of the contractor. Delays in submitting contractual obligations by the contractor delayed commencement of the works. Slow progress by the contractor.
 - Paving of Taxi Routes and Stormwater Drainage in Khuma (Phase 9)

NDPG – Challenges

- Approved amount of professional fees has been depleted on the Construction of Jouberton Taxi Rank and not able to make any payment to the Consultant. Further, some of the key professional have partially suspended their services due to non-payment by the Municipality.

EEDSM – Challenges

1. Delays in SCM processes resulting in late appointment of Contractors and unsatisfactory expenditure on the following projects for 2022/23 FY:
 - Retrofit of Street Lighting with LED Lights (Phase 4)

WSIG – Challenges

1. Poor performance by the Contractor on the Refurbishment of Jouberton Reservoir.

TABLE 9: FINANCIAL POSITION

NW403 City Of Matlosana - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1 831 206	65 145	65 145	72 249	65 145
Call investment deposits		(1 606 285)	333 248	333 248	582 689	333 248
Consumer debtors		484 523	632 866	632 866	1 086 304	632 866
Other debtors		986 440	243 161	243 161	1 049 765	243 161
Current portion of long-term receivables		7	29	29	(7)	29
Inventory		38 539	53 615	53 615	62 946	53 615
Total current assets		1 734 431	1 328 063	1 328 063	2 853 945	1 328 063
Non current assets						
Long-term receivables		-	33	33	-	33
Investments						
Investment property		349 865	257 100	257 100	349 865	257 100
Investments in Associate						
Property, plant and equipment		5 832 224	4 798 047	4 798 047	5 689 666	4 798 047
Biological						
Intangible		1 297	1 817	1 817	1 297	1 817
Other non-current assets		(618 226)	9 941	9 941	(618 226)	9 941
Total non current assets		5 565 160	5 066 938	5 066 938	5 422 602	5 066 938
TOTAL ASSETS		7 299 591	6 395 002	6 395 002	8 276 547	6 395 002
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		(5 042)	2 000	2 000	(5 042)	2 000
Consumer deposits		64 143	94 930	94 930	65 389	94 930
Trade and other payables		3 411 205	1 177 431	1 491 434	3 673 451	1 491 434
Provisions		563 482	557 371	557 371	563 581	557 371
Total current liabilities		4 033 788	1 831 731	2 145 734	4 297 380	2 145 734
Non current liabilities						
Borrowing		42 018	81 274	81 274	37 811	81 274
Provisions		-	-	-	-	-
Total non current liabilities		42 018	81 274	81 274	37 811	81 274
TOTAL LIABILITIES		4 075 805	1 913 005	2 227 008	4 335 190	2 227 008
NET ASSETS	2	3 223 786	4 481 996	4 167 993	3 941 357	4 167 993
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		4 841 579	4 233 752	4 233 752	3 955 044	4 233 752
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 841 579	4 233 752	4 233 752	3 955 044	4 233 752

Note: The financial position as indicated in Table 9 above shows that the Net Assets of the City of Matlosana as at 31 December 2022 amounts to R3.9 billion

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

Cash Flow Statement doesn't show a true reflection due to the issues relating to the linkings on the Data Strings. The system Vendor is currently attending to it

Collection rate – The YTD collection rate as at 31 December 2022 is 63%. The collection rate has decreased by 19% from last quarter, where 82% was achieved for the quarter ended on 30 September 2022. The municipality has to implement revenue enhancement and debt collection strategies in order to increase the collection rate.

TABLE 10: ACTUAL CASH FLOW 31 DECEMBER 2022

NW403 City Of Matlosana - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2021/22				Budget Year 2022/23				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		419 736	365 289	365 289	30 341	191 083	182 644	8 439	5%	365 289
Service charges		1 351 237	1 685 932	1 685 932	84 473	508 682	842 966	(334 284)	-40%	1 685 932
Other revenue		3 785 533	237 037	237 037	244 822	1 700 981	118 519	#####	1335%	237 037
Transfers and Subsidies - Operational		479 886	561 824	561 824	173 644	390 957	280 912	110 045	39%	561 824
Transfers and Subsidies - Capital		170 551	169 918	169 918	-	102 133	84 959	17 174	20%	169 918
Interest		21	108 337	108 337	4	12	54 168	(54 156)	-100%	108 337
Dividends										
Payments										
Suppliers and employees		(4 054 823)	(3 068 583)	(3 068 583)	(639 817)	(1 893 726)	(1 534 294)	359 432	-23%	(3 068 583)
Finance charges										
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		2 152 140	59 754	59 754	(106 533)	1 000 122	29 875	(970 248)	-3248%	59 754
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current receivables		-	33	-	-	-	16	(16)	-100%	33
Decrease (increase) in non-current investments										
Payments										
Capital assets		(152 541)	(217 038)	(217 038)	(18 549)	(39 215)	(108 519)	(69 303)	64%	(217 038)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(152 541)	(217 005)	(217 038)	(18 549)	(39 215)	(108 502)	(69 287)	64%	(217 005)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits		-	1 500	-	-	-	750	(750)	-100%	1 500
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	1 500	-	-	-	750	750	100%	1 500
NET INCREASE/ (DECREASE) IN CASH HELD		1 999 599	(155 751)	(157 284)	(125 082)	960 907	(77 878)			(155 751)
Cash/cash equivalents at beginning:		(195 402)	310 855	310 855	(77 819)	732 757	310 855			732 757
Cash/cash equivalents at month/year end:		1 804 197	155 104	153 572		1 693 664	232 978			577 006

NOTE: The cash and call Investments for the quarter ended on 31 December 2022 amounted to R253 million which consists of the following:

Bank balances: R4.7 million

Call investments: R247.9 million

Actual income received in the 2nd quarter includes the grant monies received for following grants:

Equitable Share: R172,7 million

INEP: R8 million

NDPG: R9 million

EPWP: R982 thousands

2.6 Actual borrowings

The municipality's position on external loans is set out in Table 11 attached. The municipality started the 2022/23 financial year with borrowing debt of R12,866,179 and after repayments R 1,700,602 were made, the total borrowings outstanding as at 31 December 2022 amounts to R 11,165,577

TABLE 11: ACTUAL BORROWING FOR DECEMBER 2022

ANNEXURE A

ANNEXURE A
31 DECEMBER 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 Forfeited	Additional Principal Accrued	Balance at 31/12/2022
ANNUITY LOANS												
MM11182	1/10/1998	30/09/2018	20	7435456	Development Bank of SA	Provision of Infrastructure	15.25	0.00	0.00	0.00	0.00	0.00
MM1367	1/10/2000	30/09/2020	20	3951600	Development Bank of SA	Provision of Infrastructure	15.6	0.00	0.00	0.00	0.00	0.00
MM1096731	1/11/2010	1/11/2025	15	3629978	Development Bank of SA	Provision of Infrastructure	14.75	646 329.68	12 856 178.72	1 700 601.92	0.00	11 165 576.80
10905	30/09/1999	30/09/2019	20	5587000	Development Bank of SA	Provision of Infrastructure	15.25	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	15.25	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	15.25	0.00	0.00	0.00	0.00	0.00
TOTAL ANNUITIES								646 329.68	12 856 178.72	1 700 601.92	0.00	11 165 576.80

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 7,446,278,760 as at 31 December 2022 compared to R 7,084,104,664 as at 30 September 2022.

Current to 30 days debt amounted to R 266,551,233 as at 31 December 2022 and has decreased with R 17,134,332 compared to R 283,685,565 as at 30 September 2022.

31 to 60 days debt increased with R 7,961,905; 61 to 90 days increased with R 145,315,118 and 91 days and older debt as at 31 December 2022 amounted to R 6,624,647,599 and has increased with R 226,031,405 compared to R 6,398,616,194 as at 30 September 2022.

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

Debtors age analysis per debtor type

Government Debt R111,767,850 (1.5%)

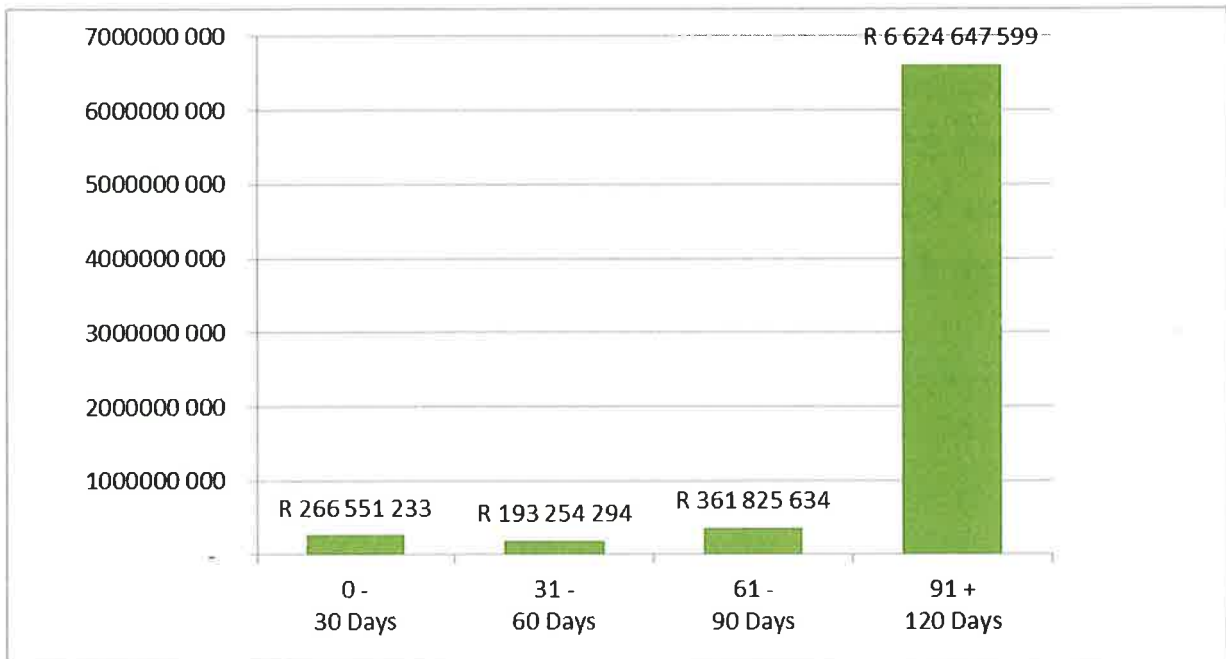
Business debtors' R 657,290,967 (8.8%)

Domestic debtors' R 6,677,219,943 (89.7%)

TABLE 12: OUTSTANDING DEBTORS AS AT 31 DECEMBER 2022

DEBTOR'S AGE ANALYSIS - December 2022

Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 + 120 Days	Total
Debtors Age Analysis By Income Source					
Water Tariffs	79 912 513	71 707 043	254 543 895	2 328 120 732	2 734 284 183
Electricity Tariffs	70 673 864	32 807 572	21 005 619	459 337 567	583 824 622
Rates (Property Rates)	32 935 225	16 371 995	14 404 553	383 929 866	447 641 639
Sewerage/ Sanitation	9 340 888	6 962 535	6 521 021	334 627 645	357 452 089
Refuse Removal Tariffs	17 927 599	14 529 494	13 753 778	669 392 315	715 603 186
Other	55 761 144	50 875 655	51 596 768	2 449 239 474	2 607 473 041
Total By Income Source	266 551 233	193 254 294	361 825 634	6 624 647 599	7 446 278 760
Debtors Age Analysis By Customer Group					
Government	6 323 032	5 216 538	5 013 494	95 214 786	111 767 850
Business	65 822 126	29 062 408	21 581 029	540 825 404	657 290 967
Households	194 406 075	158 975 348	335 231 111	5 988 607 409	6 677 219 943
Other	-	-	-	-	-
Total By Customer Group	266 551 233	193 254 294	361 825 634	6 624 647 599	7 446 278 760



Note: According to the Debtors Age Analysis it is clear that the 89.7% of the total outstanding debt is owed by the Household.

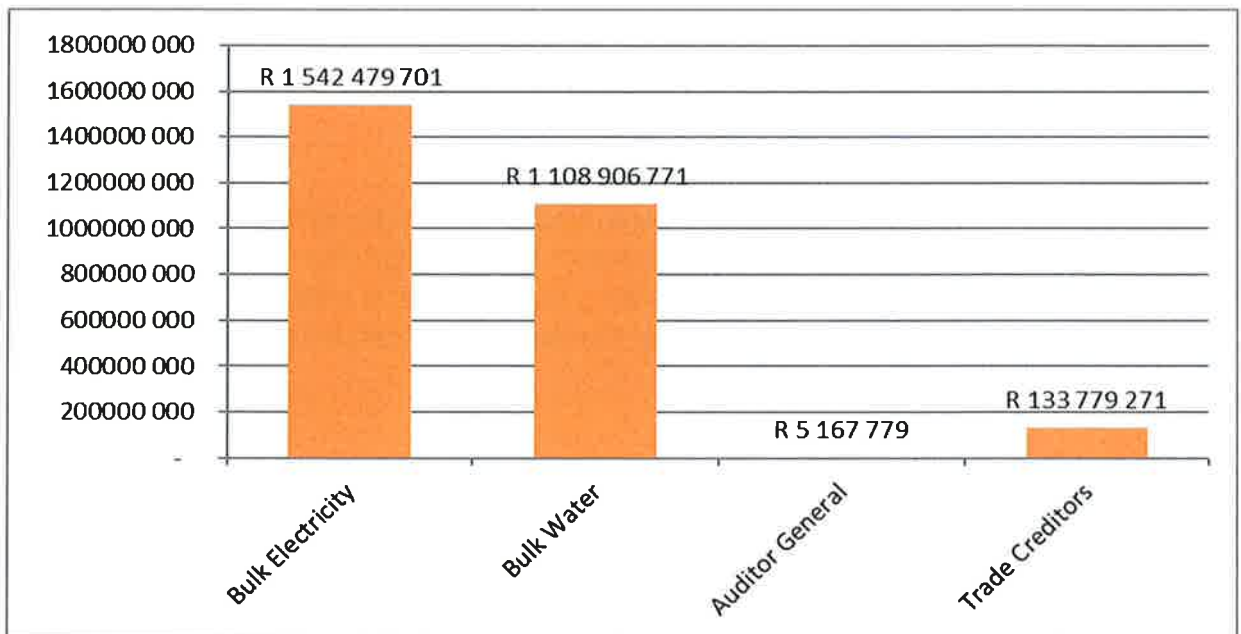
3.2 Creditors age analysis

The municipality's total outstanding creditors amounted to R 2,790,333,522 as at 31 December 2022 compared with the R 2,671,910,352 as at 30 September 2022 and increased with R 118,423,170

An amount of R95 million and R124 million was paid to **Midvaal** and **Eskom** respectively in the second quarter ended on 31 December 2022.

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

OUTSTANDING CREDITORS STATEMENT - DECEMBER 2022						
Detail	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 +Days/Arreas	Total
Bulk Electricity	71 218 016	77 557 936	77 063 399	1 316 640 350	-	1 542 479 701
Bulk Water	92 781 831	52 200 694	50 710 868	913 213 378	-	1 108 906 771
Auditor General	5 165 361	18	18	2 382	-	5 167 779
Trade Creditors	5 333 888	1 084 807	31 052 104	96 308 472	-	133 779 271
Total	174 499 096	130 843 455	158 826 389	2 326 164 582	-	2 790 333 522



Note: According to the above information, the Municipality's highest outstanding creditor is **ESKOM** with the total outstanding amount of R1, 542 billion followed by **Midvaal** with the total outstanding amount of R1, 109 billion

3.3 Investment

Surplus cash is invested on a daily basis depending on the commitment of funds. The municipality's investments as at 31 December 2022 is as set out in Table 14 below.

TABLE 14: INVESTMENTS AS AT 31 DECEMBER 2022

NW403 City Of Matlosana - Supporting Table SC5 Monthly Budget Statement - investment portfolio - 2nd 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
R thousands		Yrs/Months												
Municipality														
ABSA	-	daily call	yes	Variable	-	-	-	-	-	240 699	1 178	(299 335)	247 010	189 553
INVESTEC	-	daily call	yes	Variable	-	-	-	-	-	7 384	43	-	-	7 427
SANLAM	2yrs	Policy	yes	Variable	-	-	-	-	2024/08/01	11 338	-	-	-	11 338
FNB	12months	Long term	yes	Variable	-	-	-	-	2022/06/30	68	-	-	-	68
FNB	-	daily call	yes	Variable	-	-	-	-	-	26 093	152	-	-	26 245
NEDBANK	-	daily call	yes	Variable	-	-	-	-	-	24 535	144	-	-	24 679
Municipality sub-total										310 117	1 517	(299 335)	247 010	259 310
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									310 117	1 517	(299 335)	247 010	259 310

Note: The municipality started the beginning of the month with total investments of R310 million and after investments made of R247 million and withdrawals of R299 million, closed with an investment balance of R259 million which includes collateral and long term investment at the five listed local banks.

3.4 Allocations received and actual expenditure on allocations received

The municipality's position with regard to grant allocation received and the actual expenditure on the grant allocations received are set out in Table 15 and 16 below.

TABLE 15: TRANSFER AND GRANT RECEIPTS

NW403 City Of Matlosana - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - 2nd Quarter

Description	Ref	2010/11	Current Year 2011/12							
		Audited Outcome	Original Budget	Adjusted Budget	2nd Quarter Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		509 661	560 590	560 590	174 703	388 646	280 295	108 351	38,7%	560 590
Energy Efficiency and Demand Side Management Grant		-	5 000	5 000	-	-	2 500	(2 500)	-100,0%	5 000
Equitable Share		484 096	545 300	545 300	172 662	385 329	272 650	112 679	41,3%	545 300
Expanded Public Works Programme Integrated Grant		1 756	2 181	2 181	395	822	1 091	(269)	-24,6%	2 181
Local Government Financial Management Grant		3 123	3 100	3 100	196	335	1 550	(1 215)	-78,4%	3 100
Municipal Disaster Relief Grant		15 897	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant	3	4 789	5 009	5 009	1 450	2 160	2 505	(345)	-13,8%	5 009
Other transfers and grants [insert description]										
Provincial Government:		1 570	1 234	1 234	-	-	617	(617)	-100,0%	1 234
Capacity Building and Other Grants		1 570	1 234	1 234	-	-	617	(617)	-100,0%	1 234
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	511 231	561 824	561 824	174 703	388 646	280 912	107 734	38,4%	561 824
Capital Transfers and Grants										
National Government:		156 811	169 918	169 918	28 499	39 281	84 959	(45 677)	-53,8%	169 918
Integrated National Electrification Programme Grant		-	29 064	29 064	7 445	8 667	14 532	(5 865)	-40,4%	29 064
Municipal Infrastructure Grant		92 568	95 178	95 178	14 479	24 039	47 589	(23 550)	-49,5%	95 178
Neighbourhood Development Partnership Grant		55 743	30 000	30 000	4 821	4 821	15 000	(10 179)	-67,9%	30 000
Water Services Infrastructure Grant		8 500	15 676	15 676	1 755	1 755	7 838	(6 083)	-77,6%	15 676
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Developers Contribution		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	156 811	169 918	169 918	28 499	39 281	84 959	(45 677)	-53,8%	169 918
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	668 042	731 742	731 742	203 202	427 927	365 871	62 056	17,0%	731 742

Note: The table reflect the YTD actual revenue amounts to R427.9 million, against the YTD budget of R365.9 million as at 31 December 2022. Revenue on Grants can only be recognized when conditions are met.

TABLE 16: TRANSFER AND GRANT EXPENDITURE

NW403 City Of Matlosana - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - 2nd Quarter

Description	Ref	2010/11	Current Year 2011/12							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	2nd Quarter Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		109 339	102 079	102 079	16 985	51 188	51 040	148	0,3%	102 079
Energy Efficiency and Demand Side Management Grant		22	4 549	4 549	-	-	2 274	(2 274)	-100,0%	4 549
Equitable Share		71 877	86 606	86 606	14 713	46 908	43 303	3 605	8,3%	86 606
Expanded Public Works Programme Integrated Grant		1 968	2 701	2 701	596	1 220	1 350	(130)	-9,6%	2 701
Local Government Financial Management Grant		21 708	3 100	3 100	185	516	1 550	(1 034)	-66,7%	3 100
Municipal Disaster Relief Grant		8 661	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 103	5 124	5 124	1 491	2 543	2 562	(19)	-0,7%	5 124
Provincial Government:		755	1 256	1 256	-	2	628	(625)	-99,6%	1 256
Capacity Building and Other Grants		755	1 256	1 256	-	2	628	(625)	-99,6%	1 256
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		110 095	103 335	103 335	16 985	51 190	51 668	(478)	-0,9%	103 335
Capital expenditure of Transfers and Grants										
National Government:		145 097	169 918	169 918	20 602	34 547	84 959	(50 412)	-59,3%	169 918
Integrated National Electrification Programme Grant		-	29 064	29 064	6 474	7 536	14 532	(6 996)	-48,1%	29 064
Municipal Disaster Relief Grant		9 663	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		79 512	95 178	95 178	8 733	20 132	47 589	(27 457)	-57,7%	95 178
Neighbourhood Development Partnership Grant		48 530	30 000	30 000	3 869	5 353	15 000	(9 647)	-64,3%	30 000
Water Services Infrastructure Grant		7 391	15 676	15 676	1 526	1 526	7 838	(6 312)	-80,5%	15 676
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		145 097	169 918	169 918	20 602	34 547	84 959	(50 412)	-59,3%	169 918
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		255 191	273 253	273 253	37 587	85 737	136 627	(50 889)	-37,2%	273 253

Note: The table reflect the YTD actual expenditure incurred amounting to R85,7 million, against the YTD budget of R136.6 million as at 31 December 2022.

RESIDENTIAL CATALYTIC PROJECT

Opening balance as at 1 October 2022:	R 2,973,862
Plus Investment 13 October 2022:	R 100,000,000
Less withdrawals:	
- 18 October 2022:	(R 19,735,093)
- 20 October 2022:	(R 28,018,878)
- 08 December 2022:	(R 44,042,851)
- 19 December 2022:	<u>(R 2,788,301)</u>
Closing balance 31 December 2022:	<u>R 8,388,738</u>

TABLE: 17

3.5 Council and Employee benefits

NW403 City Of Matlosana - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - 2nd Quarter

Summary of Employee and Councillor remuneration R thousands	Ref	2010/11	Current Year 2011/12							
		Audited Outcome	Original Budget	Adjusted Budget	2nd Quarter Actuals	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		21 698	24 558	24 558	5 584	11 190	12 279	(1 089)	-9%	24 558
Pension and UIF Contributions		1 394	2 246	2 246	445	870	1 123	(253)	-23%	2 246
Medical Aid Contributions		6	18	18	-	-	9	(9)	-100%	18
Mobv Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 390	2 858	2 858	855	1 709	1 429	280	20%	2 858
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		7 701	9 775	9 775	2 010	4 020	4 888	(868)	-18%	9 775
Sub Total - Councillors		34 189	39 456	39 456	8 894	17 789	19 728	(1 939)	-10%	39 456
% increase	4		15,4%	15,4%						15,4%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	5 333	10 803	10 803	(1 111)	(1 024)	5 402	(6 426)	-119%	10 803
Pension and UIF Contributions		10	16	16	2	4	8	(4)	-53%	16
Medical Aid Contributions		57	50	50	15	30	25	5	20%	50
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Mobv Vehicle Allowance		659	1 364	1 364	72	168	682	(514)	-75%	1 364
Cellphone Allowance		20	211	211	-	-	106	(106)	-100%	211
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	8	8	-	-	4	(4)	-100%	8
Payments in lieu of leave		100	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 179	12 452	12 452	(1 022)	(822)	6 226	(7 048)	-113%	12 452
% increase	4		101,5%	101,5%						101,5%
Other Municipal Staff										
Basic Salaries and Wages		424 493	476 456	476 296	109 462	217 699	238 188	(20 490)	-9%	476 296
Pension and UIF Contributions		87 036	95 974	95 974	22 321	44 657	47 987	(3 331)	-7%	95 974
Medical Aid Contributions		38 294	44 045	44 045	9 621	19 223	22 023	(2 799)	-13%	44 045
Overtime		61 810	25 944	26 104	15 931	32 378	13 012	19 365	149%	26 104
Performance Bonus		33 145	38 047	38 047	9 971	15 825	19 024	(3 199)	-17%	38 047
Mobv Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		996	1 410	1 410	331	664	705	(41)	-6%	1 410
Housing Allowances		6 549	7 861	7 861	1 582	3 184	3 930	(747)	-19%	7 861
Other benefits and allowances		15 497	27 666	27 666	3 306	8 084	13 833	(5 749)	-42%	27 666
Payments in lieu of leave		3 902	14 184	14 184	1 663	3 626	7 092	(3 466)	-49%	14 184
Long service awards		(501)	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	8 790	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		680 010	731 586	731 586	174 189	345 340	365 794	(20 455)	-6%	731 586
% increase	4		7,6%	7,6%						7,6%
Total Parent Municipality		720 378	783 493	783 493	182 062	362 306	391 748	(29 442)	-8%	783 493

NOTE: The Employee related cost for the quarter ended on 31 December 2022 amounts to R 173.2 million and the year-to-date actual expenditure amounts to 344.5 million

Council Remuneration for the quarter ended on 31 December 2022 amounts to R8.89 million and the year-to-date actual expenditure amounts to R 17.8 million

TABLE: 18 MATERIAL VARIANCES

NW403 City of Matlosana - Supporting Table SC1 Material variance explanations – M06 December 2022					
Ref	Description				
		Variance	%	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands				
1	<u>Revenue By Source</u>				
	Service Charges: Electricity	(89,522,467)	-16%	Less revenue billed on electricity than initially anticipated. The variance is as a result illegal connections, unbilled properties consuming electricity and less consumption due to the current implementation of load shedding by ESKOM	The municipality has to enforce measures to reduce illegal connections and ensure that all properties consuming electricity are billed.
	Service Charges: Sanitation	(15,108,898)	-17%	Revenue was less than projected	
	Service Charges: Refuse	(12,063,797)	-11%	Revenue was less than projected	
	Interest earned – outstanding debtors	34,248,243	13%	The variance is as a result of the debtors' book that is increasing due to non-payment of debtors. The increase in the debtors result in an increase interest charges.	
	License and Permits	(1,363,597)	-26%	Under collection can be attributed to the fact that vehicle licences can be renewed at the Post Office. Members of the public generally go to the closest convenient point in order to pay which may not always be City of Matlosana.	
	Fines, penalties and forfeits	(1,012,446)	-45%	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.	

	Other revenue	(26,386,616)	-55%	The budgeted amount consists of numerous items (e.g. Commission: insurance, Commission: Transaction Handling fees, Plan printing and duplicate, etc.) in this instance under performance was mostly on the Sale of Property. The reason for under collection is that there has been delays in the issuing of clearance figures for property transfers.	
2	<u>Expenditure by Type</u>				
	Inventory consumed	(39,817,431)	-16%	Inventory consumed includes Bulk Water, expenditure is lower due to the outstanding Midvaal invoices, the Municipality is struggling to meet the obligation due to low collection rate.	Implement revenue enhancement And debt collection rate strategies.
	Bulk Purchases - electricity	(427,745,420)	-79%	Expenditure is lower due to the outstanding Eskom invoices, it is difficult for the Municipality to meet the obligation due to the low collection rate.	Implement revenue enhancement And debt collection rate strategies.
	Contracted services	(83,448,488)	-38%	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 the delay in submission of invoices from suppliers and payment of invoices. Funds are committed and expenditure is expected to increase in the following months	
	Debt Impairment	(165,650,002)	-42%	Most of the Debt Impairment journals are done at the end of the financial year	Journals should be made on a monthly basis
	Finance Charges	(4,415,504)	-87%	The underspending is mainly on interest paid on overdue accounts, journals are supposed to be done on a monthly basis but currently most of the interest paid overdue accounts journals are done at the end of the financial year.	Journals should be made on a monthly basis

TABLE 19: FINANCIAL PERFORMANCE

NW403 City Of Matlosana - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

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
Borrowing Management							
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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		71,2%	29,8%	37,2%	93,7%	37,2%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	43,0%	72,5%	61,9%	66,4%	61,9%
Liquidity Ratio	Monetary Assets/Current Liabilities		5,6%	21,7%	18,6%	15,2%	18,6%
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		39,8%	21,8%	21,8%	106,1%	21,8%
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%	25,0%	25,0%	0,0%	25,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%	23,0%	23,0%	0,0%	23,0%
Employee costs	Employee costs/Total Revenue - capital revenue		18,6%	18,5%	18,5%	17,1%	18,5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3,1%	5,6%	5,6%	4,7%	5,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13,5%	11,2%	11,2%	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 - M06 December

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	12 712	18 086	18 086	1 500	1 500	18 086	16 587	91,7%	1%
August	12 712	18 086	18 086	7 809	9 309	36 173	26 864	74,3%	4%
September	12 712	18 086	18 086	6 509	15 818	54 259	38 442	70,8%	7%
October	12 712	18 086	18 086	3 082	18 899	72 346	53 447	73,9%	9%
November	12 712	18 086	18 086	1 767	20 666	90 432	69 766	77,1%	10%
December	12 712	18 086	18 086	18 549	39 215	108 519	69 303	63,9%	18%
January	12 712	18 086	18 086	-	-	126 605	-	-	-
February	12 712	18 086	18 086	-	-	144 692	-	-	-
March	12 712	18 086	18 086	-	-	162 778	-	-	-
April	12 712	18 086	18 086	-	-	180 865	-	-	-
May	12 712	18 086	18 086	-	-	198 951	-	-	-
June	12 712	18 086	18 086	-	-	217 038	-	-	-
Total Capital expenditure	152 541	217 038	217 038	39 215					

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 - M06

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		107 989	171 357	171 357	13 275	32 069	85 678	53 610	62,6%	171 357
Roads Infrastructure		50 195	57 182	53 682	4 294	14 062	27 000	12 938	47,9%	53 682
Roads		50 195	57 182	53 682	4 294	14 062	27 000	12 938	47,9%	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	6 106	9 336	26 972	17 636	65,4%	53 944
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		7 444	22 000	22 000	-	1 800	11 000	9 200	83,6%	22 000
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		13 093	29 064	29 064	6 106	7 536	14 532	6 996	48,1%	29 064
LV Networks		-	2 880	2 880	-	-	1 440	1 440	100,0%	2 880
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		28 398	28 715	32 215	1 526	1 895	15 948	14 053	88,1%	32 215
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		4 071	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		20 668	13 504	17 004	-	369	8 343	7 974	95,6%	17 004
Distribution		3 659	15 210	15 210	1 526	1 526	7 605	6 079	79,9%	15 210
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		8 858	21 069	21 069	-	145	10 535	10 390	98,6%	21 069
Pump Station		3 659	-	5 569	-	-	1 392	1 392	100,0%	5 569
Reticalation		5 199	21 069	15 500	-	145	9 142	8 998	98,4%	15 500
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	10 447	10 447	1 349	6 631	5 224	(1 407)	-26,9%	10 447
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	10 447	10 447	1 349	6 631	5 224	(1 407)	-26,9%	10 447
Community Assets		25 390	15 431	15 431	3 283	3 283	7 715	4 433	57,5%	15 431
Community Facilities		-	5 000	5 000	-	-	2 500	2 500	100,0%	5 000
Public Open Space		-	5 000	5 000	-	-	2 500	2 500	100,0%	5 000
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminab		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		25 390	10 431	10 431	3 283	3 283	5 215	1 933	37,1%	10 431
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		25 390	10 431	10 431	3 283	3 283	5 215	1 933	37,1%	10 431
Capital Spares		-	-	-	-	-	-	-	-	-

Intangible Assets	-	520	520	-	-	260	260	100.0%	520
<i>Servitudes</i>									
Licences and Rights	-	520	520	-	-	260	260	100.0%	520
<i>Water Rights</i>									
<i>Effluent Licenses</i>									
<i>Solid Waste Licenses</i>									
<i>Computer Software and Applications</i>	-	520	520	-	-	260	260	100.0%	520
<i>Load Settlement Software Applications</i>									
<i>Unspecified</i>									
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	2 000	2 000	29	88	1 000	912	91.2%	2 000
Furniture and Office Equipment	-	2 000	2 000	29	88	1 000	912	91.2%	2 000
Machinery and Equipment	-	4 600	4 600	89	125	2 300	2 175	94.6%	4 600
Machinery and Equipment	-	4 600	4 600	89	125	2 300	2 175	94.6%	4 600
Transport Assets	-	7 000	7 000	-	-	3 500	3 500	100.0%	7 000
Transport Assets	-	7 000	7 000	-	-	3 500	3 500	100.0%	7 000
Land	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	133 379	200 908	200 908	16 676	35 564	100 454	64.6%	200 908

SUPPORTING TABLE SC13b

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

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		5 483	2 066	2 066	-	-	1 033	1 033	100,0%	2 066
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1 600	1 600	-	-	800	800	100,0%	1 600
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1 600	1 600	-	-	800	800	100,0%	1 600
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 483	466	466	-	-	233	233	100,0%	466
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		5 483	466	466	-	-	233	233	100,0%	466
Outfall Sewers		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	5 483	2 066	2 066	-	-	1 033	1 033	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 - M06

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		92 816	156 185	156 185	27 908	77 914	78 076	163	0,2%	156 185
Roads Infrastructure		14 286	48 376	48 526	16 109	23 131	24 209	1 079	4,5%	48 526
Roads		14 034	47 744	47 744	15 972	22 796	23 872	1 076	4,5%	47 744
Road Structures								-		
Road Furniture		251	632	782	137	335	337	2	0,7%	782
Capital Spares								-		
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection								-		
Storm water Conveyance								-		
Attenuation								-		
Electrical Infrastructure		45 970	69 691	69 691	5 375	31 611	34 846	3 235	9,3%	69 691
Power Plants								-		
HV Substations								-		
HV Switching Station								-		
HV Transmission Conductors								-		
MV Substations		330	278	278	33	261	139	(122)	-87,6%	278
MV Switching Stations		3	115	115	-	-	58	58	100,0%	115
MV Networks								-		
LV Networks		45 637	69 298	69 298	5 342	31 350	34 649	3 299	9,5%	69 298
Capital Spares								-		
Water Supply Infrastructure		25 146	17 565	17 565	2 704	10 392	8 782	(1 610)	-18,3%	17 565
Dams and Weirs								-		
Boreholes								-		
Reservoirs		945	3 494	3 494	759	2 974	1 747	(1 227)	-70,2%	3 494
Pump Stations								-		
Water Treatment Works								-		
Bulk Mains								-		
Distribution		24 201	14 070	14 070	1 945	7 418	7 035	(383)	-5,4%	14 070
Distribution Points								-		
PRV Stations								-		
Capital Spares								-		
Sanitation Infrastructure		7 415	20 553	20 403	3 720	12 780	10 239	(2 541)	-24,8%	20 403
Pump Station								-		
Reclamation		5 540	10 903	10 753	2 098	8 880	5 414	(3 466)	-64,0%	10 753
Waste Water Treatment Works		1 875	9 650	9 650	1 622	3 900	4 825	925	19,2%	9 650
Community Assets		2 500	13 208	13 208	1 847	6 635	6 604	(31)	-0,5%	13 208
Community Facilities		415	6 181	6 181	455	2 208	3 091	882	28,5%	6 181
Halls								-		
Centres								-		
Crèches								-		
Clinics/Care Centres								-		
Fire/Ambulance Stations								-		
Testing Stations								-		
Museums		28	104	104	23	59	52	(7)	-13,4%	104
Galleries								-		
Theatres								-		
Libraries		417	980	980	19	96	490	394	80,4%	980
Cemeteries/Crematoria		(209)	3 916	3 916	413	1 981	1 958	(23)	-1,2%	3 916
Police								-		
Parks								-		
Public Open Space		-	4	4	-	-	2	2	100,0%	4
Nature Reserves		90	505	505	-	72	253	181	71,5%	505
Public Ablution Facilities								-		
Markets		89	672	672	-	-	336	336	100,0%	672
Stalls								-		

Sport and Recreation Facilities	2 085	7 026	7 026	1 392	4 426	3 513	(913)	-26,0%	7 026
Indoor Facilities	670	2 330	2 330	443	907	1 165	258	22,1%	2 330
Outdoor Facilities	1 415	4 696	4 696	949	3 519	2 348	(1 171)	-49,9%	4 696
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	79	168	168	-	-	84	84	100,0%	168
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	79	168	168	-	-	84	84	100,0%	168
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	1 131	5 127	5 177	327	894	2 576	1 682	65,3%	5 177
Operational Buildings	1 131	5 127	5 177	327	894	2 576	1 682	65,3%	5 177
Municipal Offices	1 102	5 070	5 120	327	870	2 548	1 678	65,8%	5 120
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	26	48	48	-	24	24	0	0,4%	48
Yards	-	-	-	-	-	-	-	-	-
Stores	2	9	9	-	-	5	5	100,0%	9
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	1 337	3 931	3 931	678	1 175	1 965	790	40,2%	3 931
Services	-	-	-	-	-	-	-	-	-
Licences and Rights	1 337	3 931	3 931	678	1 175	1 965	790	40,2%	3 931
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1 337	3 931	3 931	678	1 175	1 965	790	40,2%	3 931
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	3 389	4 065	4 065	4	580	2 032	1 452	71,5%	4 065
Computer Equipment	3 389	4 065	4 065	4	580	2 032	1 452	71,5%	4 065
Furniture and Office Equipment	427	1 199	1 319	-	1 002	617	(386)	-62,6%	1 319
Furniture and Office Equipment	427	1 199	1 319	-	1 002	617	(386)	-62,6%	1 319
Machinery and Equipment	11 385	24 213	24 213	1 237	5 305	12 107	6 802	56,2%	24 213
Machinery and Equipment	11 385	24 213	24 213	1 237	5 305	12 107	6 802	56,2%	24 213
Transport Assets	2 557	15 894	15 894	29	188	7 947	7 759	97,6%	15 894
Transport Assets	2 557	15 894	15 894	29	188	7 947	7 759	97,6%	15 894
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	115 619	224 459	32 030	93 693	112 009	18 316	16,4%	224 459

SUPPORTING TABLE SC13d

NW403 City Of Matlosana - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		281 187	287 692	287 692	23 264	139 587	143 846	4 259	3.0%	287 692
Roads Infrastructure		92 856	96 260	96 260	7 230	43 380	48 130	4 749	9.9%	96 260
Roads		92 856	96 260	96 260	7 230	43 380	48 130	4 749	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	4 644	27 863	24 998	(2 864)	-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	4 644	27 863	24 998	(2 864)	-11.5%	49 997
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		130 774	93 480	93 480	6 147	36 884	46 740	9 856	21.1%	93 480
Dams and Weirs		84	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		130 690	93 480	93 480	6 147	36 884	46 740	9 856	21.1%	93 480
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1 219	47 956	47 956	5 243	31 460	23 978	(7 482)	-31.2%	47 956
Pump Station		-	-	-	-	-	-	-	-	-
Reboulation		232	47 956	47 956	5 243	31 460	23 978	(7 482)	-31.2%	47 956
Waste Water Treatment Works		987	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Other assets		78 177	77 763	77 763	6 515	39 089	38 881	(207)	-0.5%	77 763
Operational Buildings		78 177	77 763	77 763	6 515	39 089	38 881	(207)	-0.5%	77 763
Municipal Offices		78 177	77 763	77 763	6 515	39 089	38 881	(207)	-0.5%	77 763
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Computer Equipment		716	963	963	82	490	481	(9)	-1.8%	963
Computer Equipment		716	963	963	82	490	481	(9)	-1.8%	963
Furniture and Office Equipment		22 139	1 117	1 117	147	884	558	(326)	-58.3%	1 117
Furniture and Office Equipment		22 139	1 117	1 117	147	884	558	(326)	-58.3%	1 117
Machinery and Equipment		954	-	-	-	-	-	-	-	-
Machinery and Equipment		954	-	-	-	-	-	-	-	-
Transport Assets		94	72 466	72 466	251	1 503	36 233	34 730	95.9%	72 466
Transport Assets		94	72 466	72 466	251	1 503	36 233	34 730	95.9%	72 466
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	383 480	440 000	440 000	30 259	181 553	220 000	38 448	17.5%	440 000

SUPPORTING TABLE SC13e

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year to date actual	Year to date budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Community Assets		13 678	11 064	11 064	-	1 778	5 532	3 754	67,9%	11 064
Community Facilities		13 678	11 064	11 064	-	1 778	5 532	3 754	67,9%	11 064
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations		-	3 000	3 000	-	782	1 500	718	47,9%	3 000
Markets		13 678	8 064	8 064	-	996	4 032	3 036	75,3%	8 064
Other assets		-	3 000	3 000	1 873	1 873	1 500	(373)	-24,9%	3 000
Operational Buildings		-	3 000	3 000	1 873	1 873	1 500	(373)	-24,9%	3 000
Municipal Offices		-	3 000	3 000	1 873	1 873	1 500	(373)	-24,9%	3 000
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1	13 678	14 064	14 064	1 873	3 652	7 032	3 381	48,1%	14 064

8. RECOMMENDATIONS

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

