

MATATIELE LOCAL MUNICIPALITY

2023/2024 MONTHLY SECTION 71 REPORT

MONTH ENDED 31 DECEMBER 2023

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GLOSSARY

Municipality approve official budget for the next three years. Annual Budget - Prescribed in section 16 of the MFMA - the formal means by which a

which a Municipality may revise its annual budget during the year. Adjustment Budget - Prescribed in section 28 of the MFMA - the formal means by

Allocations (Transfers - see DORA) - Money received from Provincial or National

budget, examples include Tariff Policy, Rates Policy, Credit Control and Debt Collection Budget Related Policy(ies) - Policies of a Municipality affecting or affected by the

and must be included in the asset register. capital expenditure must be reflected as an asset on the Municipality's balance sheet Capital Expenditure - Spending on assets such as land, buildings and machinery. Any

expenditure in the month it is received, even though it may not be paid in the same spent by the Municipality. Payments do not always coincide with budgeted expenditure timings - for example, when an invoice is received by the Municipality it is shown as Cash Flow Statement - A statement showing when actual cash will be received and

made by national to provincial and local government (see Allocations / Transfers). DORA - Division of Revenue Act. Annual legislation that shows the total allocations

help with free basic services and to compensate loss of RSC levies. Equitable Share – A general grant paid to municipalities. It is predominantly targeted to

would/should have been avoided had reasonable care been exercised. Fruitless and Wasteful Expenditure Expenditure that was made ⊒.

system that facilitates like for like comparison between municipalities. Government Finance Statistics. An internationally recognised classification

accounting. - Generally Recognised Accounting Practice. The new standard for municipal

Municipality - Integrated Development Plan. The main strategic planning document of the

MBRR - Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations dated April 2009.

Standard Chart of Accounts. piece of legislation relating to municipal financial management. mSCOA - Municipal MFMA - The Municipal Finance Management Act - Act No. 56 of 2003. The principle

plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes details of the previous and current years' financial position. MTREF - Medium Term Revenue and Expenditure Framework. A medium term financial

Operating Expenditure - The day-to-day expenses of the Municipality such as salaries

the rates payable, the assessed rateable value is multiplied by the rate in the Rand Rates - Local Government tax based on the assessed value of a property. To determine

quarterly performance targets and monthly budgeted estimates. SDBIP Service Delivery and Budget Implementation Plan. A detailed plan comprising

Unauthorised Expenditure - Generally, spending without, or in excess of, an Approved Budgeted spending must contribute towards the achievement of the strategic objectives. Budget. Strategic Objectives - The main priorities of the Municipality as set out in the IDP.

Virement – A transfer of funds within a vote.

through an Adjustments Budget. normally allowed within a vote. Transfers between votes must be agreed by Council Virement Policy - The policy that sets out the rules for budget transfers. Virements are

District, this means the different GFS classification the budget is divided. One of the main segments into which a budget is divided. In Garden Route

LEGISTLATIVE FRAMEWORK

This report has been prepared in terms of the following enabling legislation:

The municipal Finance Management Act No. 56 of 2003

Section 71: Monthly budget Statements

budget and reporting regulations Local Government: Municipal Finance Management Act (56/2003): Municipal

PART 1-IN-YEAR REPORT

Section 1-Resolutions

Municipal Budget and Reporting Regulations terms of section 71 of the Municipal Finance Management Act 56 of 2003 and the implementation of budget and financial state of affairs of the municipality as required in These are the resolutions being presented to Council in the monthly report on the

Regulation 28 of the Municipal Budget and Reporting Regulations states

into account any guidelines issued by the Minister in terms of section 168(1) of the Act." Schedule C and include all required tables, charts and explanatory information, taking "The monthly budget statement of a municipality must be in the format specified in the

Recommendations:

- documentation for the month 31st December 2023 That, Council takes note of the monthly budget statement and supporting
- Treasuries 10 days after the end of each month be noted by Council. That, the submission of section 71 reports and to Provincial and National

Section 2-Executive summary

2.1 Introduction

remedial action or corrective steps to be taken. The aim if the Financial Monitoring Report (FMR) is to provide a monthly update and report on municipality's consolidated performance in terms of the budget, indicate any material from Service delivery and Budget Implementation Plan (SDBIP) and provide any

the purposes of the assessment and bring to the attention of the council any further business units' items which are not fully elaborated below. departments to ensure the completeness, Validity and accuracy of the information provided for the Municipal Financial System. it is incumbent on the necessary user business units The below analysis is a high-level assessment based on revenue and expenditure recognised on

Consolidated Performance (Revenue & Expenditure

Revenue by source

due to revenue recognition on capital grants. YTD revenue recognised is 57%. revenue budget of R 698,440,957. The Municipality recognised revenue for the month December 2023 R 125,126,815. This represents 18% and it is above expected performance Total annual approved budget was R 610,233,708 the revenue budget and was adjusted 으

Operating Expenditure by type

expenditure budget of R 517,184,784. The Municipality incurred expenditure of R 57 486 825 month due to depreciation accounted for at midterm YTD expenditure is 44%. this represents 11% expenditure for the month which is more than expected performance for the The approved operating expenditure budget of R 514,750,752 was adjusted to an operating

Capital Expenditure

this quarter . YTD Expenditure is 27% performance for the month due to expenditure on grant funded projects that has improved in ,this represents 8% of the approved capital expenditure budget, this is within the expected R 267,489,782. The Municipality incurred expenditure of R 22 153 229.41 The approved capital budget was R 181,716,499 this was adjusted to a budget of for the month

The table below is an analysis per business unit -

Summary of Capital Expenditure relate to 2023-2024 financial year.

| 27% | 8% | And the second s | Total Monthly Expenditure (%) |
|---------------|---------------|--|--|
| 72 257 461.61 | 22 153 229.41 | 267 489 782.00 | Grand Total |
| 3 840 650.00 | 3 840 650.00 | 57 033 576.00 | Town Planning; Building Regulations and Enforcement; an |
| 29 044 517.39 | 5 672 337.72 | 70 545 646.00 | Roads:Project Management Unit |
| 7 090 212.67 | 1 794 669.36 | 61 741 988.00 | Road Transport: Project Operations & Mainnt(4010) |
| 25 438.63 | ı | 39 996.00 | ROAD TRANSPORT: INFRASTRUCTURE GOVERNA |
| 387 592.66 | 40 201.36 | 3 690 000.00 | Public Safety: Civil Defence (3074) |
| 38 097.21 | 12 658.58 | 39 996.00 | Planning and Development: Planning Governance (3540) |
| - | ı | 20 004.00 | Planning and Development: Planning (3510) |
| 67 744.15 | 67 744.15 | 69 996.00 | Planning and Development: LED (3520) |
| 42 196.36 | 40 201.36 | 120 000.00 | Marketing; Customer Relations; Publicity and Media Co-c |
| 45 539.30 | ı | 1 860 000.00 | Governance Function:INTERNAL AUDIT (1030) |
| 20 100.68 | 1 | 60 000.00 | Finance:Budget & Treasury (2010) |
| 57 722.16 | - | 99 996.00 | Finance and Adminstration: Revenue and Debt Manageme |
| 2 032 909.71 | 2 021 936.71 | 3 560 004.00 | Finance and Administration: SCM & Expenditure (2025) |
| 20 100.70 | ſ | 30 000.00 | Finance and Administration: Human Resources (2535) |
| 153 292.83 | 20 100.68 | 450 000.00 | Finance and Administration: Council Support (2541) |
| 45 539.31 | 1 | 60 000.00 | Finance and Administration: Asset Mangement and Report |
| 50 000.00 | 1 | 280 008.00 | Finance and Administration: Administrative and Corporate |
| 1 062 579.91 | 763 865.01 | 1 850 004.00 | Finance and Administration: Information Technology (25- |
| 20 100.68 | 20 100.68 | 69 996.00 | Executive and Council: Municipal Manager (1010) |
| 27 902 535.60 | 7 858 763.80 | 60 428 564.00 | Energy Sources: Electricity (4040) |
| 67 890.36 | - | 4 530 012.00 | CORE FUNCTION: SOLID WASTE REMOVAL |
| 242 701.30 | - | 909 996.00 | Community Halls and Facilities:Public Amenities (3005) |
| Expenditure | Expenditure | Sum of TotalBudget | Departmental Units |
| Total | December | | |
| | | | |

Capital Funded Sources

- 8% for the month and YTD Expenditure is 51% (vat exclusive). spending for the month ending 31st December 2023 is R 4,403,808 which represents Dora Allocation and it was adjusted to budget allocation of R 51,863,350. The The MIG capital grant allocation for the financial year is R 55, 580 ,736 million as per
- allocated and it was adjusted to budget allocation of R 37,400,000. The grant reflects expenditure for the Month and YTD Expenditure is 57%. R 6,464,183 spending at the end of 31st December Integrated National Electrification Programme (INEP) of R 39, 900,000 million was 2023 which represents 17%
- was adjusted budget allocation of R 34,757,000. The was no spending at the end of Disaster Response Grant of R 2 ,251 000 million was allocated and the grant funding December 2023 on this category due to projects that are on completion stage

others are still on planning stage. This represents 0% expenditure for the month and YTD expenditure is 5%.

- expenditure is 22% allocated. The spending for the month is R 7,444,588 which represents 9% and YTD Capital Replacement Reserves (CRR) for the financial year is R 86,235,816 million is
- expenditure is 7% expected. The spending for the month is R 3,840,650 which represent 7% and YTD Human Settlement Development Grant for the financial year is R 57,033,568 million
- the financial year, The municipality anticipates to spend 100% of the total capital budget as at the end of

Grant Funded Projects (MIG PROJECTS)

| MIG Capital Project | December 2023 status |
|--|---|
| Lekhalong via Magema-Outspan Access Road | The project is at the planning stage |
| | The project is under construction @ 20% |
| Mnceba - Matiase Access Road & Bridge | completed |
| Construction of Cedarville Internal Streets | |
| Phase 4 | The project is at the planning stage |
| Mahasheng Access Road & Bridge | The project is at the planning stage |
| Maluti Internal Streets Phase 5 | The project is at the planning stage |
| Rehabilitation of Matatiele internal Streets | |
| Cluster 1 | Under construction(overall progress is 88.8%) |
| Extension of Matatiele Sports Centre Ph2 | Under construction (overall progress is 60% |
| | The contractor has ordered all the long lead |
| | materials, currently busy with Foundations and |
| High Mast Lights | the Overall Progress is at 50%. |
| | Intention to appoint has been issued to services |
| | Providers and currently observing the objection |
| | period which will end by 06 December 2023. |
| STREET LIGHTS | |
| | The project is under construction @ 15% completed |
| Mafube-Nkosana Access Road & Bridge | |
| Harry Gwala Internal Streets | Under construction(overall progress is 50%) |

Grant Funded Projects (Integrated National Electrification Programme Grant) INEP

| INEP Capital Project | December 2023 status |
|--------------------------|--|
| | Construction is on progress, excavations & Pole Planting is complete, stringing is on |
| Fubane Electrification | progress. Overall progress is at 60% |
| | Construction is on progress, escavations, stringing & Pole Planting are completed. |
| Matolong Electrification | Overall progress is at 91%. |
| | Zama Traffic Signals has been appointed, Site |
| | airdaic etc have been delivered to site. |
| | Excavations and Pole Planting is on progress |
| Bethesda Electrification | and the overall progress is at 34%. |
| | Construction is complete and Energised and |
| | the network has been handed to Eskom. |
| Jabavu Electrification | 20 20 20 20 20 20 20 20 20 20 20 20 20 2 |
| | NSK electrical has been appointed, site |
| | establishment is complete and contractor is |
| | bussy with excavations, poles planting and |
| Skiti Electrification | Stringing Overall progress is at 60%. |
| | Connstruction is complete and Energised and |
| | the network has been handed to Eskom. |
| Tholang Electrification | overall progress is at 100% |
| | Igoda has been appointed and site |
| | establishment is complete, Poles have been delivered to Site and Currently awaiting more |
| | Material to be delivered and construction will |
| | Start 0n 15 January 2024, overall progress is |
| Motsekoa Electrification | 2. |
| | |

Disaster Response Grant

Disaster Response Gra

Malubalube Access Road Mngeni Bridge

)

Baloon Street Crossing Bridge
Mabheleni-Upper Mvenyane Access Road &
Bridge

Hillside - Ngcwengane Access Road and Brid

Rockville Protea Bridge

Nyanzela Access Road

khohlong Access Road

December 2023 status

The project is under construction(Overal progress 95%)

The project is at the RFQ stage

The project is at the RFQ stage

The project is at the KFQ stage

The project is at the RFQ stage

The project is at the RFO stage

he project is under construction(Overal rogress 95%)

Internal Funded Capital Projects

INTERNAL PROJECTS

Landfill site A/R

Cemetery Development WIP

Upgrade of municipal offices WIP

Mavundleni Access Road

Black Diamond Access Road and Bridge Tsepisong Kamorathaba to Kuyasa AR

Council Chambers Water Supply

Lakhalong Access Road

Moriting Access Road

Belford Access Road Internal Audit System

FM TOWER LINE WIP

Pholile Access Road

Springana Access Road

Mpofini Access Road

December 2023 Statu

The project is under construction (overall procress 57%

The project is at the tender stage
The project is at the tender stage
Practical completion (overal progress (

Practical completion (overal progress 95% Practical completion (overal progress 95%)

pro ress 83%)

The project is under construction and the overall progress is 90%.

Under construction (overall progress is 40%)

The project is at the tendering stage
The project is at the tender stage
The project is at the tender stage

The project is at the tendering stage

Under construction (overall progress 40 %)

| Plant | The project is at the tender stage |
|---|--|
| | The project is at the tender stage |
| Knesa A/K | A task order has been issued and site |
| | handover conducted |
| Mango A/R | A task order has been issued and site |
| 3 | handover conducted |
| Sekhutlong Access Road CRR | The project is at the tender stage |
| Construction of Silo Phase 4 | The project is at tendering Stage |
| Kinira to Sherpard Hope Access Road | The project is at the tender stage |
| Transformers Infra | The project is at the tender stage |
| Substation Switch Gears | The project is at the tender stage |
| Municipa Fleet | The project is at the tender stage |
| Fire Engine Truck | The project is at the tender stage |
| Pamlaville Access Road Ward 7 | The project is at the tender stage |
| Diodiweni Phase 2 | The project is under construction (overall |
| p | progress 20%)c |
| Masopa A/R | A task order has been issued and site |
| h | handover conducted |
| Extension Matatiele Sports Centre T | The project is under construction (overall |
| P | TOOTERS GROV |
| Rehabilitation of Matatiele Internal Streets- | progress on 76) |
| Cluster 1 % | Practical Completion (overall progress 95 |

This information reflects on our tender control plan on December 2023.

| SUMMARY: | | |
|-------------------|-----------------|-------|
| QUOTATIONS | 30-December -23 | TOTAL |
| DAY TO DAY | | |
| QUOTATIONS | 123 | 123 |
| FORMAL QUOTATIONS | 12 | 12 |
| TOTAL QUOTATIONS | 135 | 135 |

| BIDDING PROCESS | Total Budget | Bids Awarded vs Capital Budget | Capital Spending Year-To-Date | Orders Issued |
|---------------------------------------|------------------|-----------------------------------|-------------------------------|------------------|
| Bids awarded | R 267 489 782.00 | R 10,341, 156,76 | R 22 153 229.41 | 12 |
| Didn in the property | n/a | n/a | n/a | > |
| Bids behind schedule | n/a | n/a | n/a | n/a |
| Bids cancelled or removed from budget | n/a | n/a | n/a | n/a |
| | n/a | n/a | n/a | n/a |
| Bids to be awarded | | | | |
| | | | | |

2.3 Material variances from the SDBIP

Manager as applicable. Variances and deficiencies are identified in terms of the SDBIP. These are reported on and monitored by the Performance Management Unit, situated in the Office of the Municipal

2.4 Remedial or corrective steps

HODs and unit managers are sent monthly income and expenditure reports to monitor expenditure and revenue performance of each department, ensure spending is within budget and is aligned to the IDP's Strategic Goals.

Section 3

IN-YEAR BUDGET STATEMENT TABLES

3.1 Monthly budget statements 3.1.1 Table C1 Monthly Budget Statement Summary

EC441 Matatiese - Table C1 Monthly Budget Statement Summary - M06 - December

| | 1000100 | | | | CONSTRUCTOR SPACE SECOND | COROLL | | | |
|--|-----------|------------|------------|-------------------|------------------------------|----------------|--------------|---|-----------|
| Exactiption | Audiad | Per force | Adjusted | Monthly actua | Monthly actual YearTD actual | Y6377D | NE variance | C in | Full Year |
| R thousands | | | , | | | | | * | |
| Financial Performance | | | | | | | | | |
| Property rates | 100 m | OSK 75 | 54 360 | 18 | 44.811 | 27 180 | 17 623 | \$50 180 180 180 180 180 180 180 180 180 18 | 24 360 |
| Service charges | 70 628 | 88.35 | 26.543 | 1517 | 37 573 | 65.67 | 236 g | -145 | 97.88 |
| investment revenue | 19 146 | 17 200 | 17 200 | 1 015 | 11007 | 8 500 | 2467 | 23% | 17 200 |
| Tarefer and subsides - Operations | 296 760 | 318 510 | 318050 | 153.456 | 234 254 | 150 151 | 75 175 | 475 | 318 090 |
| Cities own revenue | 25 812 | 37.741 | 40 552 | * 25 | 13 163 | 19 563 | 6423 | 395 | £5 5522 |
| Total Revenue (excluding capital transfers and contributions) | 458 254 | 514 753 | 517 187 | 108 725 | 340 750 | 157 985 | 22765 | 23 | 517 167 |
| Engiques costs | 145 840 | 161 717 | 151 259 | 13 42 | 7.362 | 80 754 | 1335 | | 16, 29 |
| Remaneration of Councilors | 20872 | 25 320 | 25 320 | 1 426 | 11 553 | 12 650 | (1 107) | | is El |
| Depreciation and amortisation | 24 T 125 | 53 300 | 50,300 | 18 282 | 18 282 | 26 650 | 18 SEE | | 52 200 |
| rierest | 13 14 | 1 | | | , | | | | |
| inventry consumed and bus, purchases | 64 036 | 78 735 | 78708 | 6 799 | 8570 | 287.85 | 121 | | 301.81 |
| Transfers and subsidies | ı | ı | , | 1 | , | | 1 | | i |
| Other expenditure | 231 745 | 195 739 | 198 56 | 17 738 | 79 954 | 98 567 | (18 619) | 196 | 198 568 |
| Total Expenditure | 530 391 | 514 751 | 517 185 | 27 AST | 226 758 | 257 984 | (31 226) | -12% | 517 185 |
| Surplus(Defici) Transfers and substitute - contra (regulation - shortbook) | 72129 | 0 | 16.75 | 25 238 822 145 | 113 992 | 1 12 | | | 27.72 |
| Transfers and subsidies - capita (in-kind) | | ŧ | | | t | , ; | () | į | |
| contributions | *** | 95 483 | 181 256 | 67 640 | 174 733 | 69748 | 986 101 | 18133 | 181 255 |
| Share of surplus (deficit) of associate | 1 | 1 | , | | 6 | | 1 | | ł |
| Surpluse (Defait) for the year | 36 225 | 95 483 | 181 256 | 67 540 | 174 733 | 69748 | 3692 14/00 | 151% | 181 256 |
| Capital expenditure & funde sources | 129 998 | 581 717 | 257 456 | 17 740 | 57 844 | 112 % | | | 267 458 |
| Capiti trasfers recognised | 91 149 | 95 481 | 181 254 | 14 709 | 33 23 | 24.E3 | (Te 42) | -24% | 181 254 |
| Bentwing | ı. | ı | ı | 1 | ı | (<u>j</u> | ji | | 1 |
| idem: yearer.ied funds | 46 631 | 86 236 | 86 236 | 7.45 | 15 933 | 43 113 | (24 185) | -56% | 86 236 |
| Total sources of capital funds | 137 781 | 181 717 | 267 490 | 22 153 | 72 257 | 112 364 | (400 GBT) | %8C- | 267 490 |
| Financial position | | | | | | 1 | | | |
| What was not supported to the state of the supported to | 140 604 | 4 000 000 | 2000 000 | | 973 400 | | | | 000 000 |
| What is a second control to desire the | 100 400 | 1 504 65 | 11000 | | 11000 | | | | 1 100 010 |
| Total current surrent Subsidies | 10051 | | 1000 | | 200 | | | | A |
| Community weatherquity | 1377943 | | 1715197 | | 3 552 623 | | | | 1715107 |
| Cash howe | | | | | | | | | |
| Net cash from (used) operating | 351 338 | 147 918 | 233 68 1 | 122 222 | 380 085 | 28 98 38 28 | (198 121) | \$100 | 233 691 |
| Net cash from (used) investing | 143 199 | [181 717] | 1257 490 | 24278 | (81 268) | (112 854) | CH 567 | 282 | (267 490) |
| Net cash from (used) shanning | 1 | ı | ı | | Ė | 1 | į. | | ı |
| Canhicash equivalents at the monthlyear end | 865 250 | 326 324 | 326 924 | ı | 452 605 | 343 823 | (118 781) | -35 | 220 938 |
| Debiore & credibors analysis | 0-30 Days | 31-60 Cays | 61-90 Days | 91-120 Days | 121-150 Dye | 151-180 Dya | 181 Dya-1 Yr | TAL JAND | Total |
| Debtors Age Analysis Total by Income Source | 09 | 1803 | 3676 | £ 250 | 63 K | 29.513 | 2791 | 157 066 | 238 823 |
| Total Creditats | ¢,a | 1 | í | ı | ì | ı | ı | ı | 50 |
| | | | | | | | | | |

3.1.2 Table C Classification) C2: Monthly Budget Statement -Financial Performance (Functional

EC441 Matdfiele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 - December

| Description | ZU L | 2023/24 | | | | Budget Year 272425 | 92425 | | | |
|--|---------|--------------|---------|--|------------------------------|--------------------------|---------|----------|-------------|--|
| R thousands | - i | Mudaman . | B. Jes | Patrolina | Monthly actual YearTD actual | YearTD actual | CHIEN | 110 | e . | FI THE STATE OF TH |
| Resenue - Functional | | | | | | | | | | |
| Geverance and administration | | 372 020 | 403 019 | 642 CD# | 104 711 | 293 612 | 271 510 | 82,738 | the se | 403 019 |
| The public and course? | | 1 | 1 | i | 1 | , | 78 | ı | | 1 |
| Fine-se and administration | | 12 E | 403 019 | 493 019 | 13471 | 293 612 | 201 510 | 92 103 | K. | 60000 |
| married succid | | ı | 1 | ı | ı | ı | ı | ı | | 1 |
| Commission and public state of | | 12 853 | 12 190 | 11 968 | 1 996 | 5901 | 6003 | 138 | i la all | 11968 |
| Community and social services | | 6324 | 595 3 | 6757 | 1363 | Fus Figs - 4 CH | | Tr. | ėn gę | 576 |
| Speciand recreation | | 1 | | ı | 1 | í | í | ı | | |
| Public suffery | | en Circle | 5 22.1 | 5 25 f | 121 | 2.625 | 2600 | 26 | 100 | th 130 |
| House'ng | | | ŧ | 1 | ì | ŧ | | 1 | | ì |
| Health | | 1 | | ì | ì | ı | | 1 | | ı |
| Economic and environmental sarvices | | \$3 845 | 62 920 | 152 949 | 2 526 | 32 599 | 54 305 | (30 1/2) | 40% | 152 949 |
| Planting and development | | 858 | 3 504 | 62 389 | 3 952 | 3 908 | 16 722 | 12815 | 41% | 63 389 |
| Rust transport | | 62 147 | 58 516 | 影響 | 3 TS | 169.00 | 37 562 | (683) | 24% | 69.560 |
| Environmental protection | | 1 | C | 10 | ŧ | í | ı | (| | į |
| Trading services | | 4:8 729 | 133 205 | 130 505 | 19 794 | 9.2E | 85 877 | 351 | cn o | 130 505 |
| Exergy sources | | 106 919 | 113716 | 3.71.1 | 681-6 | 5172 | 38 233 | 65 | 10% | ± 53 € |
| Nate: maragement | | ı | ı | | 1 | , | 1 | ı | | i |
| Marke ander management | | ı | , | ı | 1 | ì | | ŧ | | í |
| Neste menegene | • | 100 | 19.289 | 0 120 | 1365 | *4 63 63 | \$ 62.4 | (2.028) | 10 | 19 289 |
| Topic diseases a Fire services al | a 4 | Since Sales | 170 713 | 200 444 | 10E 107 | 2002 004 | 126 405 | 1 | | |
| Transferre - Transferre | | | | | | | | | ŀ | 20.00 |
| Sovernance and administration | | 213 028 | 233 497 | 233 467 | 26.25 | 105 673 | 167 | -1 | b F | 233 487 |
| The suitive and course | | 30 585 | 33.967 | H 981 | 247 | 16.722 22.22 | 189 65 | (1262) | ij S | 3387 |
| Firence and administration | | 578 772 | 1947年 | をは | ## (B) | 37 755 | \$7.3°Z | (6817) | -13% | 1274 |
| internel modifi | | 357 | 4775 | * 170 | 26 | to do gr | 2 386 | (392) | å. | 7775 |
| Community and public salety | _ | 46 537 | 51 797 | 54 575 | 4 396 | 24 398 | 25 843 | THE | Si. | 51 575 |
| Community and special services | | 12 55 | 27 456 | 可報 | 231 | 13 457 | 13 000 | <u> </u> | i s | 27 274 |
| Scott and recreation | | 1 | 1 | 1 | , | , | ı | ı | | ţ |
| Public sefety | _ | 12 884 | 24 134 | 12 | 2 165 | 11062 | 拉索 | [401 F) | 2 | 24 33 |
| Tour g | | 1 | J | , | 3 | * | 1 | 1 | | 1 |
| | | 1 | ¥î | , | | , | , | ŧ | | 1 |
| がいてACCEPTATO を呼び、を対することのでありませ、必要できたのはは | _ | 125 473 | 105 773 | 108 429 | 25 | #1 665 | 23.53 | (2) CSS | -17 | 108 429 |
| Tierring and development | | 2 | 38 759 | 4 | in in | 14.7% | 20 093 | (5 385) | P. | 41.511 |
| Ford Innsecr | _ | 525 501 | 20.00 | ESS SSS SSS SSS SSS SSS SSS SSS SSS SSS | 22 963 | 38.55 | 33 68 | (2 SO1) | -10% | S51 S51 S51 S51 |
| Trustantal protectors | | , | î | ı | ı | ı | , | 1 | | 1 |
| Fracing Services | | 145.33 | 123 693 | \$23 E93 | 2002 | 52 022 | &1 847 | (9 825) | 5 | 123 493 |
| Er engy sources | | 12 co | 102.45 | 13365 | 5987 | t 9 | 9 | (61,02) | -18% | 102345 |
| Water merageneral | | , | 1 | ı | 1 | 1 | , | 1 | | |
| White spire to reger to ri | | | ı | ı | ì | 1 | ı | j | | ł |
| Haze menagenent | | 16 753 | 21 348 | 21 348 | 1025 | 9 952 | 10074 | (III) | 30 | 21 348 |
| Carried Miles and Liver Britain Street | 1 | 100 000 | 1 | | | | | , | | , |
| TO LET THE PROPERTY OF THE PRO | é | Train Date | 20,810 | 201 200 | 27 482 | 9C/ 022 | 257 964 | (51 ZZb) | 42% | 517 655 |
| AND A THE PART AND RES PART AND | | 027 OF | 20 400 | 563 183 | DI 240 | 000 401 | 187 | 000 trit | 45.21 | 967 191 |

3.1.3 expenditure by municipal vote) Table C3: Monthly Budget Statement -Financial Performance (revenue and

EC441 Matatiele - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 - December

| BORGESSER BLOA | | 5275763 | | | | Budget Year 2020/25 | 02025 | | | |
|-----------------------------------|-----|----------------|------------------|---------------|----------------|------------------------------|-----------|----------|--------|----------|
| | Ref | Punnen | Crigati | Projunceu | Monthly actual | Monthly actual YearTD actual | Product D | 7110 | 110 | run rear |
| K (notisands | | | | | | | | | * | |
| Revenue by Vote | _ | | | | | | | | | |
| Vote 1 - Executive Council | | ı | 1 | 1 | T. | £ | y. | к | | 1 |
| Vote 2 - Finance and Admin | | 371 555 | 402.544 | 402 544 | 134 537 | 293 321 | 201 272 | 92 043 | 45.7% | 402 544 |
| Vote 3 - Corporate | | 454 | 475 | 475 | 174 | 291 | 238 | 22 | 22.6% | 475 |
| Vote 4 - Development and Planning | | 846 | 3 504 | 63 389 | 3 874 | 4002 | 16 723 | (12 721) | -76.1% | 63 389 |
| Vote 5 - Community | | 24 663 | 31 479 | 31 257 | 3 300 | 13.537 | 15 684 | (2147) | -13.7% | 31 257 |
| Vote 8 - Infrastructure | | 169 087 | 172 232 | 200 776 | 13 242 | 90 340 | 93 815 | (3475) | 3.7% | 200 776 |
| Vote 7 - Internal Audit | | ı | í | 1 | ł | ı | ŀ | | | 1 |
| Vote 8 | | 1 | 1 | 1 | 1 | ŀ | ı | , | | ı |
| Vote 9 - | | ı | 1 | 1 | ı | ı | ı | • | | ı |
| Vote *G- | | ı | i | ı | ı | ı | ı | , | | ı |
| Vote 11- | | ı | ŀ | ı | ı | ı | ı | ı | | 1 |
| Vote 12 - | | 1 | ı | ţ | ı | 1 | 1 | ì | | 1 |
| Vote 13 | | 1 | 1 | 1 | ı | ı | ŧ | ı | | ı |
| Vote 14 - | | ı | ł | 1 | ı | ŀ | ı | 4 | | ı |
| Vote 15 - | | ı | ı | 1 | i | ı | i | ı | | ı |
| Total Revenue by Vote | 2 | 566 616 | 610 234 | 698 441 | 125 127 | 491 491 | 327 731 | 73 760 | 22.5% | 698 441 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Executive Council | | 30 885 | 33 967 | 33 967 | 2 470 | 15 722 | 16.984 | (1 262) | -7.4% | 33 967 |
| Vote 2 - Finance and Admin | | 106 403 | 111 852 | 111 852 | 9 587 | 50 757 | 55 926 | (5 170) | -9.2% | 111 852 |
| Vote 3 - Corporate | | 72 369 | 82 892 288 28 | 82 892 892 | 7 737 | 36 999 | 41 446 | (4 447) | -10.7% | 82 892 |
| Vote 4 - Development and Planning | | 19 940 | 38 759 | 51 611 | 4617 | 807 ±1 | 20 093 | (5 385) | -26.8% | 41 611 |
| Vote 5 - Community | | 63 335 | 73 146 | 72 924 | 6261 | 34,350 | 36 517 | (2 167) | 5.9% | 72 924 |
| Vote 6 - Infrastructure | | 234 098 | 169 359 | 189 163 | 26 546 | 72 027 | 84 531 | (12 604) | -14.9% | 169 163 |
| Vote 7 - Internal Audit | | 3.571 | 4 775 | 4 775 | 269 | 2 196 | 2.388 | (192) | -8.0% | 4 775 |
| Vote 8 - | | 1 | ı | ı | ı | ŀ | ı | 1 | | 1 |
| Vote 9 - | | ŀ | ı | i | 1 | 1 | ı | ı | | 1 |
| Vote 10 - | | 1 | t | 1 | t | ı | ı | 1 | | ı |
| Vote 11 - | | ı | ŀ | ı | 1 | • | ı | 1 | | ı |
| Vote 12 - | | ŧ | ı | | 1 | ı | í | ı | | ı |
| Vote 13 - | | 1 | 1 | ı | 1 | ı | ı | ı | | 1 |
| Vote 14 - | | 1 | ı | ŧ | ı | ı | 1 | ı | | 1 |
| Vote 15- | | ı | 1 | ı | 1 | | ı | ı | | 1 |
| Total Expenditure by Vote | 2 | 530 391 | 514 751 | 517 185 | 57 487 | 226 758 | 257 984 | (31 226) | -12.1% | 517 185 |
| Surplus! (Deficit) for the year | 2 | 36 225 | 95 483 | 181 256 | 67 640 | 174 733 | 69 748 | 104 986 | 150.5% | 181 256 |

Expenditure by functional classification presents the expenditures by the departments.

3.1.4 and expenditure by type) Table C4: Monthly Budget Statement-Financial Performance (revenue by source

EC441 Matatiele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M16 - December

| | Г | 202324 | | | | Bud at Year 2024/25 | 202425 | | | |
|--|-----|--------------|----------------|-----------------------|----------------|------------------------------|---------------------------------------|--|-------------|----------------|
| Description | (A) | Audited | Org. ra | Ad .sted | Monthly actual | Monthly actual Year ID actua | Kerit | _ | QIY | Full Year |
| R thousands | _ | | - Constitution | a di di | | | Special | 100 | # F | September 1 |
| Revenue | - | | | | | | | | | |
| Exchange Revenue | _ | ! | | | | | | | | |
| CHARLES OF A PRINCIPLE OF THE STATE OF THE S | _ | 3114 | | 1 | 53 | 31 662 | 35.73 | 1100 | B | 71.415 |
| Mary de organism - Wienie White Characterism | _ | 1_1 | 1 1 | | | , , | 1 1 | 1 1 | | łi |
| Show on things - Music meragament | _ | \$174S | in in | 15 | 585 | S | 7 783 | 1 923 | <u>s</u> _ | 15 E |
| Care of Goods and Rendering of Constant | _ | J | 55 | cri co | Ain . | 461 | 2 570 | 1.5 150 170 | e . | en e |
| A. 1867年 中 日本市 1888年 | _ | 1 | , | 1 | ì | i | 1 | 1 | | 1 |
| TOPHESE | _ | 1 | | | | | | 1 | | 1 |
| Tributed form of from Receivables | _ | A | 1 5 5 | 6 500 | 444 | 741 | 2.250 | 15.6 | , <u>(9</u> | 886 |
| The best room content and the College Residents 10 September 11 September 12 Septe | | 1 65 | 2002 | NG II | 1 6.0 | 1300 | 100 | 245 | c | 17 230 |
| Renton Land | _ | 2005 | , | ı | í | į | 1 | ı | | \$ |
| Rental from Fixed Assets | _ | 13 | 2028 | 2 22 | (837) | 681 | . 0 | Tage | <u>a</u> | 2 22 |
| Loanue and comits | _ | 200 | 4-DE | 484 | _ | 1 513 | 2 127 | (534) | 79 | 4 054 |
| | _ | Ę. | 346 | 150 | 150 N | 198 | to to | 1288 | - | 25 |
| TOTAL MARKET STATE OF THE STATE | _ | - 1 - 1 | 25. 75 | 200 | 1 591 | 24.7 | 17 420 | 17 63 | ; 3 | 52 AS |
| Surcharges and Laren | _ | ١. | ı | 1 | 1 | 1 | | | | 1 |
| The perulicas and to fell | _ | 2 509 | 778 | 1 759 | 127 | 1138 | 555 | 251 | 63 | 1 756 |
| Learne and permits | _ | i R | 2 2 | | | | 13 | Çui | 1 852 | t ₂ |
| The state of the s | _ | 440EZ | 5 2 2 2 2 | FEE 01 C | Corte Cort | 407 407 | 120 | 10 110 | | 610.000 |
| The last of | _ | 1 8 | 1 2 | 1 2 | 1 4 | 1 6 | 1 K | 100 | 3 | 1848 |
| Operations agreemen | _ | ı | í | ı | , | 1 | ı | i | | ı |
| Gains on disposal of Assets | _ | 101 | 1 | | ŧ | , | 1 | ı | | 1 |
| Chicago (Contract Contract Con | | - 5 <u>4</u> | | 1 1 | i | 13 | 1 | rŝ | Bess | ı |
| odal Teverue (excusion graphic transfers and contributions) | + | 458 254 | 514 753 | 517 187 | 908 725 | 36 3K | 257 985 | 22 153 | is a | 261.132 |
| Expenditure By Type | | | | | | | | | | |
| Control of the same of the sam | - | 140 040 | 100 | 16. 789 | 13 442 | 398 | 20 754 | (3.350) | .00 | 161 299 |
| The company of the control of the co | | S Land | 7 67 67 | 1 6 | 7 925 | 11 553 | 1 12 | | 2 <u>-</u> | 25 220 |
| interior consurad | _ | en en | 26.29 | 7 500 | 9 | ten i | | H 301 | ij, | 7.50 |
| Debt impairment | | ı | i | ı | , | 1 | ı | | 0.7 | ı |
| Department and sentiments | | 64.712 | \$3.300 | 53.30 | 18 282 | 18 282 | 26 550 | 358 | ā | 55 550 |
| 776784 | - | 12 | 4 | , | 1 | 1 | , | 1 | | 1 |
| Cortracted services | | 20 20 | 113,385 | 116.236 | 2005 | 盐袋 | 约长品 | 76 99K | <u>e</u> | 116 236 |
| Transfer and second as | _ | 1 | 3 1 | 1 1 | ı | ı | 1 | 1 | | ı |
| Companies and an expension of the control of the co | | 13.15 | 36.35 | 36.36 | 100 pt | 7 7 8 | 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 | 1 (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c | 9 29 | 1 200 |
| Losses on Disposal of Assets | | 200 | ı | 1 | ı | | + 1 | 1 4 | 3 | , (|
| Officer Loades | - | ı | 1 | 1 | f | 25% | ı | 250 | 書いた | 1 |
| Total Expenditure | Н | 160 005 | 84754 | 517 185 | ST 487 | 225 158 | 257 984 | (24 226) | -12% | 547 195 |
| Supplies (Deffait) | | (72 127) | n n n | 0 4 0 8 8 | 51 238 | 113 992 | A -4 | 1384 | 101 | |
| The residue and season and the control of the residue of the control of the residue of the resid | | 1 | 1 0 | 1 2 | 2 442 | 900 | 9 4 | - Service | Č | 1 19 |
| Surplus (Deficit) after capital transfers & contributions | | 36.225 | 95 483 | 181 256 | 67 540 | 574 733 | 69 748 | | Ŧ | 481 255 |
| hoome Tax | | ŧ | 1 | ı | , | ı | ı | | | , |
| Surphin (Letser) after income than | | 36.225 | 25.483 | 181 256 | E7 645 | 174 733 | 69 748 | | | 481 256 |
| Charles of Carpatal Carpatal and the second of Lord Laurance | | ı | t t | , , | | , | , | i | | i |
| Surplus (Deficit) attributable to mu violpality | T | 36.225 | 95 483 | 957 ABI | 67 640 | 174 733 | 69 748 | | | 181 255 |
| Erose of Surplus Desire acreations to have of | | 1 | 1 | ı | 9 | ŭ | 1 | 1 | | + |
| intercompany Parent suboldery beneathing | _ | ı | 1 | ı | ŧ | k | , | 1 | | ì |
| Su plus! Deficit for the year | + | 36 225 | 95 483 | 181 256 | 57 540 | 174 733 | 69 748 | | | 101 256 |
| | | | | | | | | | | |

In terms of December 2023 Monthly Budget & Performance assessment, the actual revenue recognised for the month is **R 108,9** million inclusive of operational transfers and subsidies against approved budget of R 517,2 million, this represents 21% it is above expected

performance for the month due to Equitable share received in December, Revenue recognised to date is 65%.

amount of R 517,2 million this represents 11%. This is above the expected performance for the month due to depreciation only recognise now on midterm for all previous Six months. YTD The operating expenditure incurred for the month is **R 57,4 million** against adjusted budget

expenditure is 44%.

Revenue by Source

individually. Revenue by source explains the types of income budgeted for and the performance of these

Property Rates

targets are met by year end. recognised is 64%. The revenue collection stream will be closely monitored to ensure revenue amounted to R 1,095,048 against billed amount of R 1,691,168 the revenue collection rate expected performance for the month due to rapidly change in property values after actual the total own revenue budget. The municipality bills both annual rates and monthly rates at the beginning of the financial year i.e. July. The total property rates billed amounted to R 1,691,168 against approved budget of R 54 360 276 this represent 3% which is below the Property rates revenue is the major part of the municipal own revenue and represents 28% of Revenue recognised from property rates for the month of 31st December 2023

Services Charges

connection fees for the month. YTD Electricity sale revenue recognised is 43%. incorrect meter reading in the previous month resulting to less collection on electricity December 2023 against the approved allocation of R 86,941,680. This represent 2% due total income received from services charges amounted to R 1,517,303 for the month ended Revenue from service charges includes electricity sales and revenue from waste removal. The

Rental of Facilities and equipment

settlement and was recognised under this category. which is less than expected performance for the month due to an amount received from human december. R -837 340.22 for December 2023 has been recognised on this category, representing 0% this Rental of facilities and equipment approved budget is R 2,027,544. Revenue amount of YTD revenue recognised is 34%. This has been corrected in the month

Interest earned on Investments

the month ended 31st December 2023 is R 1 015 731 which represents 6% on this category. investment not received, expected to be received in January month end. YTD recognition is The total Interest on investments approved budget is R 17,199,996 and the interest received for is less than expected performance for the month due to current month interest on

Interest on Outstanding Debtors

government departments which results in less interest being levied for late payments. Revenue allocation of R 24,930,792. which represents 6% and this is below expected performance when Interest on non-payment on both rates and electricity has been raised monthly and amounted to R 1,561,303 interest has been posted on the interest on arrears against the approved budget recognised to date is 36% measured against the monthly projection due to non-receipts on Interest on electricity. due to a decline of defaulting customers for payment of services, especially

Fines, penalties and Forfeits

whilst the budget is based on GRAP 1 which require us to recognised the total fines issued and value only and the cash receipts from this service is minimal. Fines are based on cash basis revenue recognised is 64%. It must be stressed that the above exercise represent the book offenders identified by traffic department, Municipal Traffic fines raised/issued and year to date this category. This is below expected performance for the month due to a decrease in number of not only base on collection. receipts for traffic fines issued is R 126,701 against approved represents 7% for the month on Revenue from fines, penalties and forfeits has an approved budget of R 1,769,004. The cash

Licences and permits

recognition is 37%. Learners licence and motor vehicle registration application for the month and the YTD revenue total revenue budget for this category this is less expected performance due to a decrease in the December 2023 licence and permits amounted to R 1,302 and represents almost 0% of the The total approved budget for licences and permits is **R 4,118,844** for budget year. At the end of

Transfers and Subsidies-Operational

made on operational grants as anticipated and recognition of Equitable share grant resulting allocation. This is more than the expected performance for the month due to more payments recognised for the month ended 31st December 2023 which represent 33% against total budget to an adjustments budget of R 318,092,652. Total transfers revenue of R 103 455 911 was more revenue recognition for the month. The YTD revenue recognised is 74% on this category. Total approved budget amount on transfers and subsidies is R 318,510,300 this was adjusted

Transfers and Subsidies- Capital

performance for the month. The YTD revenue recognised is 34% on this category. December 2023 and it represents 181,253,912. Total revenue budget of R 16,401,657 was recognised for the month ended 31st Total approved budget on transfers and subsidies is R 95,480,736 and was adjusted to R 9% of total budget which this is within the expected

Other Revenue

revenue collected on merchandising and jobbing, admin handling fees and insurance refund represents 2% which is less than the expected performance for the month. budget of R 7,746,252. The total revenue of R 193,080 was recognised Total approved budget on other Revenue is R 4,894,572 this was adjusted to other revenue The YTD revenue recognised is 9% on this category. This is due to less for the month this

Operating Expenditure by type

Employee related costs/Remuneration of Councillors

to vacant positions not filled. The TYD expenditure is 48% on this category. This is inclusive of expenditure and this is less than the expected performance as reflected in the table below due expenditure of R 15 367 938 salary costs was recognised for the month this represent 8% remuneration of councillors R187,036,730 this was reduced by R 417,650 to an adjusted budget of R 186,619,080. Total Total approved budget allocation on Employee related costs/Remuneration of Councillors is

| | | December 2023 | |
|--------------------------------------|----------------|---------------|-------------------|
| Row Labels | * Total Budget | Expenditure | Total Expenditure |
| ∃ Employee Related Cost | 161 298 888.00 | 13 442 180.66 | 77 398 449.88 |
| Municipal Staff | 153 668 424.00 | 12 800 278.94 | 74 668 685.64 |
| Senior Management | 7 630 464.00 | 641 901.72 | 2 729 764.24 |
| ∃ Remuneration of Councillors | 25 320 192.00 | 1 925 758.66 | 11 552 920.32 |
| Chief Whip | 839 544.00 | 61 440.83 | 348 067.17 |
| Executive Committee | - | 344 043.57 | 2 080 038.50 |
| Executive Mayor | 1 080 648.00 | 283 415.02 | 1 275 247.61 |
| Section 79 committee chairperson | - | 1 | (24 542.01) |
| Speaker | 889 776.00 | 65 275.67 | 366 879.83 |
| Total for All Other Councillors | 22 510 224.00 | 1 171 583.57 | 7 507 229.22 |
| Grand Total | 186 619 080.00 | 15 367 939.32 | 88 951 370.20 |
| Tak san bank | | 8% | 48% |

Debt impairment

system resulting in this variance. However, the council to note that the above non-cash which at the time of compiling the report; there were no provisions recorded on the financial provisions are required in terms of GRAP which are normally calculated at year end Items included in this category are bad debts written off and provisions to debt impairment

Depreciation

on this category. depreciation accounted for the month and this is more than expected performance for the month as depreciation account represents 6 months' expenditure. The total YTD expenditure is 34% Total approved budget on depreciation is R 53 300 148 and expenditure relating to depreciation R 18 282 115 expenditure for the month ending December 2023, this represent 34%

Finance Costs

No expenditure relating to interest charges has been incurred for the month.

Bulk Purchases

demand for electricity and load shedding. The YTD expenditure is 52% on this category. spending for the month and this is less the expected performance for the month due to seasonal bulk electricity purchases reflects R 5 221 409 expenditure for the month, this represent 7% Total approved budget on bulk electricity purchases is R 71,075,364, expenditure relating to

Other material

inventory items such as material for maintenance of road operation and maintenance for the month. The YTD expenditure is 33% on this category. amounted to R 877, 204 Total approved budget on other material is R 7,629,420, This expenditure category consists of category and is above the expected performance due to more material and stores items used for the month ended 31st December 2023. This represent 11% on this

Contracted Services

expenditure incurred is 42% on this category. the budgeted amount, Total approved budget on contracted services is R113,384,580 was adjusted to budget of R 116,236,260. The expenditure for the month amounted to R 8,955,191 this represents 8% of this is within the expected performance for the month. The YTD

Other Expenditure

Total approved Budget on Other expenditure is **R 76,324,512**. Other expenditure for the month ended 31st December 2023 amounted to **R 8,782,967** this represents **12%** of the budgeted category due to insurance premium take over pay out. The YTD expenditure is 41% on this amount on this category. This is more than the expected performance for the month on this

3.1.5 Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote function classification and funding)

| Total Canital Expenditure | 1 | 186 381 | 191 747 | 267 ±90 | 22 463 | 73 357 | 190 011 | MA ANTI | 78.90 | 267 400 |
|--|----|---------|---------|---------------|--------|--------|---------|----------|----------|---------|
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 5 571 | 8 448 | 8 4 4 0 | 2 866 | 3 550 | 4 220 | (670) | -168 | 8 440 |
| Executive and council | | t | 70 | 70 | 20 | 28 | 35 | [15] | 9 | 70 |
| Finance and administration | | 5571 | 6516 | 555 | 2846 | 3 484 | 3 255 | 229 | 0 | 6510 |
| Internal audit | | ł | 1 860 | 1860 | 1 | 45 | 930 | (864) | 3 | 1 960 |
| Community and public safety | | 2 986 | 4 680 | 4 600 | 40 | 630 | 2 300 | (1 670) | -73% | 4 696 |
| Community and social services | | 373 | 910 | 913 | ì | 243 | 455 | (212) | 9 | 910 |
| Sport and recreation | | , | ı | | ı | , | 1 | ı | | 1 |
| Public safety | | 1713 | 3 690 | 3 690 | 40 | 388 | 1 845 | (1.457) | <u>3</u> | 3 690 |
| Housing | | , | ı | 1 | , | | , | ı | | ı |
| Heelin | | 1 | 1 | , | | 1 | , | ŀ | | ı |
| Economic and environmental services | | 87 929 | 99 791 | 189 491 | 11 388 | 40 197 | 72 883 | (32 777) | 45% | 189 491 |
| Planning and development | | , | 130 | 57 164 | 3 921 | 3 946 | 14 323 | (10 377) | 9 | 57 184 |
| Road transport | | 87 929 | 39 66 | 132 328 | 7 467 | 36 160 | 58 560 | (22 400) | (6) | 132 328 |
| Environmental protection | | ı | (| 1 | 1 | 1 | 1 | | | ı |
| Trading services | | 43 698 | 68 886 | 64 959 | 7 859 | 27 970 | 33 461 | (5 491) | -16% | 64 959 |
| Energy sources | | 43 367 | 64 356 | 60 429 | 7 859 | 27 903 | 31 196 | (3 294) | 9 | 80 429 |
| Water management | | , | ı | 74 | ė | G. | Ŧ | 1 | | t |
| Waste water management | | ; | , | 11 | i i | 1 | 1 | 1 | | 1 |
| Waste management | | 330 | 4 530 | 4 530 | 1 | 88 | 2 265 | [2 197] | (0) | 4 530 |
| Other | | ı | _ | , | 1 | | ı | ŀ | | ı |
| Total Capital Expenditure - Functional Glassification | ÇJ | 139 283 | 181 717 | 267 490 | 22 153 | 72 257 | 112 864 | (40 507) | 36% | 267 490 |
| Funded by: | | | | | | | | | | |
| Nabanal Government | | 91 149 | 95 481 | 124 220 | 888 01 | 49 484 | 55 488 | (6 004) | 3 | 124 220 |
| Provincial Government | | 1 | | 57 034 | 3841 | 3 841 | 14 258 | (10.418) | Ç. | 57 034 |
| District Municipality | | 1 | Ťí. | #11 | 61 | t | , | I | | 1 |
| Considers and sections - capital (moretary allocations) (their mich dependent Agenties). | | ı | 1 | ¥ | 9 | | 1 | ŀ | | , |
| Transfers recognised - capital | | 91 149 | 95 481 | 181 254 | 14 709 | 53 325 | 69 746 | (16 422) | -24% | 181 254 |
| Borrowing | m | | *** | 477 | 67 | 1 | , | 1 | | ŧ |
| Internally generaled funds | | 48 134 | 86 236 | 86 236 | 7 445 | 18 933 | 43 118 | (24 185) | 9 | 86 236 |
| Total Capital Funding | | 139 283 | 181 717 | 267 499 | 22 153 | 72 257 | 152 864 | 140 607) | 36% | 267 490 |

approved capital expenditure budget, this is below the expected performance for the month due R 267,489,782. The Municipality incurred expenditure of R 22,153,229 this represents 8% of the to procurement processes that are still underway for Capital projects. YTD Expenditure is 27%. The approved capital budget was R 181,716,499 this was adjusted to budget amount of

3.1.6 C6 Monthly Budget Statement – Financial Positon

EC441 Matatiele - Table C6 Monthly Budget Statement - Financial Position - 1806 - December

| | | 2023/24 | | Budget Year 2024/25 | ar 2024/25 | |
|---|-----------|----------------|-----------|---------------------|----------------|---|
| Description | 20 | Audited | Original | Adjusted | Year TD actual | Full Year |
| R thousands | and Asses | | 1 | i i | | 1 |
| ASSETS Current assets | | | | | | |
| Cash and cash equivalents | | 254 787 | 326 924 | 326 924 | 343 161 | 326 924 |
| Frade and other receivables from exchange transactions | | (27 732) | 125 378 | 125 378 | (20 608) | 125 376 |
| Receivables from non-exchange transactions | | 143 549 | 52 209 | 52 209 | 156 073 | 52 209 |
| Current portion of non-current receivables | | 1 | ŧ | ı | 1 | 1 |
| inventory | | 1 605 | 2025 | 2 025 | 1 578 | 2 025 |
| VAT | | 82 020 | 17 322 | 17 322 | 79 683 | 17 322 |
| Other current assets | | 05 14 16 | ı | ŧ | 4721 | ı |
| Total current assets | | 459 547 | 523 858 | 523 858 | 564 688 | 523 858 |
| Non current assets | | | | | | |
| investments | | ı | ı | ı | ı | ı |
| Investment property | | 4 950 | 4 960 | 4 950 | 1964 | 4960 |
| Property, plant and equipment | | 116806 | 1 297 761 | 1 383 534 | 1 170 930 | 1 383 534 |
| Biological assets | | ı | ı | 1 | ı | ı |
| Living and non-living resources Heritage assets | | un E | 1 1 | 1 1 | | 1 1 |
| intang nie assets | | <u></u> | 1975 | 1975 | 762 | 1975 |
| Trade and other receivables from exchange transactions | | 1 | ı | ı | 1 | ı |
| Non-current receivables from non-exchange transactions | | ı | ı | 1 | į | 1 |
| Other non-current assets | | *** | - | J | 44 | ı |
| Total non current assets | | 1 124 220 | 1 304 697 | 1 390 470 | 1 178 195 | 1 390 470 |
| TOTAL ASSETS | | 1 583 767 | 1 828 554 | 1 914 328 | 1 742 883 | 1 914 328 |
| LABILITES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | ı | 1 | F | 1 | 1 |
| Financial liabilities | | ı | 1 | 1 | ı | 1 |
| Consumer deposits | | 1 636 | 4 | 4 | 1 727 | 413 |
| Trade and other payables from exchange transactions | | 57 699 | 56 071 | 56 071 | 23 202 | 55 071 |
| Trade and other payables from non-exchange transactions | | 4904 | 1 | 1 | 21 275 | ı |
| Provision | | 11016 | 90 888 | 90 868 | 20 371 | 30868 |
| VAT | | 81 928 | 13041 | 13 041 | 004 314 314 | 304 |
| Other current liabilities | | 285 | 1 | 1 | 2961 | , |
| Total current liabilities | | 160 944 | 160 394 | 160 394 | 153 850 | 160 394 |
| Non current liabilities | | | | | | |
| Financial labilities | | 4 | ı | 1 | ı | ì |
| Provision | | 30 382 | 38 827 | 38 827 | 21 827 | 38 827 |
| Long term portion of trade payables | | 1 | 1 | ı | ı | ı |
| Other non-current liabilities | | 14 497 | ı | 1 | 14.497 | 1 |
| Total non current liabilities | | 44 880 | 38 827 | 38 827 | 36 325 | 38 827 |
| TOTAL LIABILITIES | | 205 824 | 199 221 | 199 221 | 190 175 | 199 221 |
| NET ASSETS | 100 | 1 377 943 | 1 629 334 | 1715 107 | 1 552 628 | 1715 107 |
| | | | | | | |

3.1.7 C7 Monthly Budget Statement - Cash Flow

EC441 Matatiele - Table C7 Monthly Budget Statement - Cash Flow - M06 - December

| | | 2623124 | | | | Budget Year 2024/25 | 2024/25 | 1 | | |
|--|-----|----------------|-----------|-----------|--------------|--|---|--|--|-----------|
| Description | Red | Audited | Original | Adjusted | Monthly and | Variation of the last of the l | YearTD | dL. | GIY | Full Year |
| R thousands | | Outcome | Budget | Budget | anne filmman | BEST OF THE PARTY | budget | ance. | variance | Forecast |
| CASH FLOW FROM OPERATING ACTIVITIES | - | | | | | | | | 9 | |
| Receipts | | | | | | | | | | |
| Property rates | | 43 708 | 43.488 | 43 488 | 180 | 38 '43 | 21744 | 16 399 | 75 ge | 43.486 |
| Service charges | | 70 126 | 76 730 | 76 730 | 7 :25 | 36720 | 36.365 | 7 649 | <u> </u> | 76 730 |
| Other revenue | | 21 974 | £1 958 | 548 | 17.00 | 12.52 | 36 36 36 36 36 36 36 36 36 36 36 36 36 3 | (13.872) | 55 | \$2 P |
| Transfers and Subsidies - Operational | | 293 564 | 318 5 to | 318 093 | 104 78 | 235 763 | 8 | 75 25 25 25 25 25 25 25 25 25 25 25 25 25 | 450 | 316 093 |
| Transfers and Subsidies - Capital | _ | 119 841 | 95 481 | 181 254 | 30,208 | 76 '96 | 69 746 | \$ 439 | 95 | \$8° 254 |
| interest | | \$ 999 1982 | 17 200 | 17 200 | 1000 | 11 504 | 8800 | 3 004 | į į | 1700 |
| Division to | | 1 | ij | 100 | #EE | (| | | | |
| Payments | | | | | 11 | 13 | | Į. | | |
| Suppliers and employees | | (286 865) | (455-451) | (457 885) | 2452 | (122.77) | (226 334) | 8 8 8 | 468 | (457 885) |
| Interest | _ | 1 | WI | t | 100 | 1 | , | ı | | 1 |
| Transfers and Eulesidies | | ŧ | | ı | | (| | t | | (|
| NET CASH FROM(USED) OPERATING ACTIVITIES | | 361 338 | 147 918 | 233 891 | 122 222 | 289 985 | 95 965 | (193 121) | 201% | 233 691 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on Visposal of PPE | | 1 | | ı | F | 1 | 1 | ţ | | 1 |
| Decrease (marease) in non-owners receivables | | ı | ı | 1 | t | ı | 1 | ı | | 1 |
| Decrease (ingrease) in non-current investments | | ł | | ı | 1 | ı | | ı | | ı |
| Payments | _ | | | | | | | | | |
| Capital assets | _ | ,43 198 198 | (151 747) | (267 450) | (24 278) | (81 268) | (112 864) | 34 587 | -28 -28 -28 -28 -28 -28 -28 -28 -28 -28 | (267 490) |
| NET CASH FROM/JUSED) INVESTING ACTIVITIES | | 143 199 | (181 717) | (267 490) | (24 278) | (81 268) | [112 BS4] | (31 597) | 28% | (267 490) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| 6 rort term loans | | ŧ | ı | ı | | | | | | |
| Borrowing long termite-linancing | _ | 1 | 1 | ì | ŀ | 1 | | ! | | 1 |
| increase (decrease) in consumer deposits | _ | ı | F | ı | 1 | | ı | 1 | | ŧ |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | ŧ | ı | ı | 1 | , | | | | ı |
| NET CASH FROM(USED) FINANCING ACTIVITIES | | | , | ı | - | 1 | ŧ | 1 | | 3 |
| HET INCREASE/ (DECREASE) IN CASH HELD | | 504 537 | (33 799) | (33 799) | 97 945 | 207 818 | (16 899) | | | (33 799) |
| Cachicash equivalents at beginning | _ | 360 723 | 360 723 | 360 723 | | 754 787 | 360 723 | | | 254 787 |
| Cast cash equivalents at monthlyear end: | | 365 260 | 326 924 | 326 924 | | 482 605 | 345 825 | | | 220 988 |

SECTION 4 PART 2 - SUPPORTING DOCUMENTATION

Debtors Analysis

Table SC3 presented below summarises the Debtors Age Analysis as at 31st December 2023.

| Description | | | | | | | Surfa | Budget Year 2024/25 | | | | | |
|--|-------|-----------|------------|------------|------------------------------------|-------------|--------|---------------------|----------|---------|-----------------------|--|---|
| R thouands | \$ # | 9-30-Daya | 31-60 Days | 61-19 Daya | 61-96 Days 61-120 Days £21-150 Dps | elg 651-523 | 37 | 181 Dya-1 Yr | Over str | Total | Fotal over 68 days | Actual Bad Dabta Impairment - B Written Off Pabla-Lto against Deblore Council Policy | Impairment - Bad Debta-E.Lo Council: Policy |
| Dabtora Age Assiyala By Issoma Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1206 | ı | | , | ç | į. | | ŧ | , | | 1 | , | 1 |
| Trode and Other Receivables from Exchange Transactions - Electricity | 1306 | 4743 | 2 769 | 986 | (46) | 1 139 | 758 | 100 | 4 585 | 56 359 | 59 8 8 4 9 | i i | , |
| Receivables from Non-exchange Transpotions - Property Rates | 1408 | 1 557 | 400 | 652 | 507 | 553 | 25.987 | 13 | 53.60.5 | 25 86 5 | 61 93774 | 1 | |
| Receivables from Explorage Transactions - Waste Wate Management | 1500 | , | 1 | , | | 1 | , | | v. | | | | í |
| Receivables from Exotorge Transactors - World Management | 3886 | 923 | 200 | 535 | 447 | 423 | 415 | 385 | 28 190 | 29 86) | 80 27 856 | ı | |
| Receivables from Exchange Transactions - Property Revial Debrois | 1700 | · | , | , | , | , | t | , | 7 | | 7 | - | 1 |
| interest on Ameur Debtor Accounts | 60.00 | 1571 | 1 560 | 1 533 | 108 1 | 1 322 | 1 354 | 1 292 | 34 432 | S1 365 | 55 15 | 1 | F |
| Recoverable unauthorised, regular, facilities and wasteful expenditure | 4826 | , | , | , | , | , | | 1 | | | 1 | | , |
| Other | 1900 | 150 | 379 | 9 | 177 | 25 014 | - | 177 | \$ 553 | 35 459 | 59 34 921 | 1 | 1 |
| Total By Income Soutus | 2000 | 8 545 | 5 694 | 3.675 | 4.769 | 28 459 | 29 513 | 2791 | 157 066 | 259 823 | 23 222 109 | - | - |
| 202028 - totals only | | 8 237 | 5 554 | 6 420 | # 564 | 3 579 | 30.879 | 43.619 | 132 870 | 158 851 | 51 186 441 | - | - |
| Debtore Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organis of State | 2200 | 2 596 | 2347 | 866 3 | 2443 | 2 024 | 28 031 | - 277 4 | 69 561 | 152 790 | 90 103 850 | ı | 1 |
| Contractial | 2300 | 5 /70 | * 601 | 236 | 11 | 25 329 | 325 | 245 | *4.403 | 48 323 | 23 41 016 | í | 1 |
| Households | 2400 | 1 179 | 1 545 | 250 8 | 6 4 6 | 1.105 | 4 / 38 | 790 | 73 102 | 237 2 | 12 77.242 | 1 | , |
| Offser | 2500 | , | , | - | ı | - | | · | | | | - | |
| Total By Gustonier Group | 2600 | 8 943 | 5094 | 3.076 | 4 280 | 28 459 | 29 513 | 2791 | 57 968 | 239 823 | 23 222 100 | 1 | |

advance payments. The total debt book for December 2023 is amounting R 239,823,209 inclusive of R 3,849,533.44

993.81 which is not yet due) has decreased by R 11 091 489.63 from the previous month closing The total debt book for December 2023 of R 235 973 675.56 (including current of R R 238 369 171.38. 8 695

- Residential debt:
- R 91 049 460.13
- Commercial debt
- R 35 793 269.11
- Government debt
- R 105 184 887.65
- Other

Z 3 946 988.67

which the municipality is not able to collect and the debt totals to R 67,606 825.30. The municipality implements the credit control and debt collection policy. There are two areas in

Maluti

R 62 299 337.34 (including current)

Cedarville

R 5 307 487.96 (including current)

policy. An service provider has been appointed to start looking at debt that is older than 90 The municipality makes use of debt collectors in implementing the credit and debt collection

The municipality has attorneys to assist with collection of long outstanding debt when all internal processes have been exhausted. credit control measures for collection are implemented especially for old debt, the

The following has been handed over:

Residential H/O R 80 524 688.45

Business H/O R 30 624 766.74

Churches H/O R 124 353.62

Farms H/O R 3 617 979.25

1 592 490.53 was collected for December 2023 for handed over accounts

SECTION 5 -CREDITORS' ANALYSIS

Supporting Table SC4

| The and office | | | | | B | Budget Year 2024/25 | 25 | | | | Prior year totals |
|---|--------|--------|------|-----------------|------------------|---------------------|-------------------|------------|----------------|-------|-------------------------|
| R thousands | Code = | 0 Bays | 31 - | 61 - 98 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - | Over 1 Year | Fotal | for chart (same period) |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bu -: Electricity | 98 | 1 | ı | , | 1 | 1 | 1 | 1 | ı | 1 | |
| Bu A Water | 0260 | ı | ı | 1 | 1 | 1 | ı | ı | ı | 1 | |
| PAYE deductions | 0000 | 1 | 1 | 1 | ı | | | | | | |
| VAT (output less input) | 8 | , | 1 | , | 1 | | ı | 1 | ı | t | |
| Pensions / Refirement deductions | 666 | , | , | , | , | ı | ı | ı | , | , | |
| Loan repayments | 0600 | | 1 | | , | | | t | t | ŧ | |
| Trade Creditors | 0700 | ω | ı | 1 | 1 | 1 | , | ı | ı | درن | |
| Audies General | 0000 | 1 | 1 | ı | | 1 | 1 | 1 | 1 | 4 | |
| Other | 0900 | 1 | 1 | ı | 1 | 1 | 1 | ŧ | ŧ | ŧ | |
| Total By Customer Type | 1900 | ىد | 1 | 1 | 1 | 1 | ı | 1 | 1 | u | ļ |

The municipality makes an extra effort that creditors are paid within 30 days as per MFMA, therefore municipality paid its creditors within 30 days for the month ended 31st December

SECTION 6- INVESTMENT POTFOLIO ANALYSIS

Conditional and Unconditional investment monitoring Information

| Investment Management | | | | | |
|--|--------------------|----------------|----------------|-----------------|-----------------|
| Conditional Investments -Description | Opening Balance | Deposits | Withdrawals | Interest Earned | Closing Balance |
| Municipal Infrastructure Grant | 15 332 184.40 | 14 495 762.66 | -7 481 896.60 | -98 762.66 | 22 346 050.46 |
| INEP | 1 117 702.15 | 12 003 873.30 | -7 433 810.57 | -50 212.54 | 5 687 764.88 |
| EPWP | | | 1 | 4 | 1 |
| Municipal Electrification Intervention | 308 260.65 | 1 963.50 | 1 | -1 963.50 | 310 224.15 |
| Library and Archives | | | 1 | 35 | - |
| Finance Management Grant | 1 | | - | t | - |
| Smart Grid | 61 744.46 | 393.30 | - | -393.30 | 62 137.76 |
| Establishment Plan | 214 059.16 | 1 209.00 | | -1 209.00 | 215 268.16 |
| Housing Development Fund | 2 181 966.57 | 12 323.62 | | -12 323.62 | 2 194 290.19 |
| Dedea | 663 998.66 | 3 629.26 | | -3 629.26 | 667 627.92 |
| Total Conditional Investments | 19 879 916 | 26 519 155 | - 14 915 707 | - 168 494 | 31 483 364 |
| Unconditional Investments -Description | Opening Balance | Deposits | Withdrawals | Interest Earned | Closing Balance |
| Call Acc STD CRR | 152 284 582.18 | 7 600 000.00 | | | 159 884 582.18 |
| Call Acc STD CRR | 12 457 675.42 | | | | 12 457 675.42 |
| Call ACC FNB Surplus Cash | 6 805 395.80 | | | -37 196.62 | 6 805 395.80 |
| Nedbank 32 Days | 7 364 351.98 | 51 449.70 | | -51 449.70 | 7 415 801.68 |
| Nedbank | 38 657 696.49 | 100 413 431.60 | -99 500 000.00 | -373 004.50 | 39 571 128.09 |
| Nedbank relief fund | 871 015.00 | 5 548.20 | | -5 548.20 | 876 563.20 |
| Nedbank COV -19 Solidalitry | 105 565.69 | 672.30 | | -672.30 | 106 237.99 |
| Nedbank Retention | 14 494 754.81 | 92 329.50 | | -92 329.50 | 14 587 084.31 |
| Termination Guarantee | 144 640.82 | | | -952.01 | 144 640.82 |
| Account Gaurantee | 6 202 000.00 | | | -39 505.80 | 6 202 000.00 |
| Nedbank | | 50 248 767.13 | | -248 767.13 | 50 248 767.13 |
| Total Unconditional | 239 387 678 | 108 163 431 | - 99 500 000 | - 849 426 | 298 299 877 |
| Total Investement as at Decemeber 2023 | | | | | 329 783 240 |

a period more than 3 months without receiving grants to cover operating costs. available when needed and is done in line with the Cash Management and Investments policy. This indicates that the municipality as at 31st December 2023 had sufficient cash to operate for The municipality invests surplus funds in order to maximise the interest and to have cash readily

2023 amounted to R 329 783 240. unconditional investments amounted to R 298,299,877. Total investments as at 31st December As at 31st December 2023 the conditional investments amounted to R 31,483,364 and

The following reflects bank balances at 31st December 2023

| Description | 31 st December 2023 |
|--|--------------------------------|
| Nedbank Primary Account: | 5 280 841.24 |
| Standard bank Account: | 6 967 511.72 |
| FNB Money Market Account: | 2 811 358.17 |
| Total Cash held as at 31 st December 2023 | 15 059 711.13 |

The above table reflects the Cashbook balance is **R 15 059 711.13** and Bank statement balance of **R 329 783 240** and the total cash book balance and investment is **R 344 842 951**

SECTION 7_ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

7.1 Supporting Table SC6

EC441 Matatiele - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 - December

| Chighnat Chighnat Chighnat Chighnat Chighnat Chigh Chighnat C | | | 2023/24 | | | | Budget Year 2024/25 | 2024/25 | | | |
|--|---|----|---------|----------|----------|---------|---------------------|---------|--------------|-----------------|-----------|
| 1,2 345.491 317.598 317.152 48149 317.598 317.152 117.988 27.8973 14.8149 39.944 39.944 39.944 39.944 39.945 17.999 17 | Description | 70 | Audited | Original | Adjusted | Monthly | YearTD actual | YearTD | YTD variance | $\overline{}$ | Full Year |
| 1.2 315.491 317.599 312.152 117.598 278.873 155.199 (20.893 17.3 M 14.0 M 14.0 M 17.0 M 17.0 M 14.0 M 14.0 M 17.0 M 14.0 M 14.0 M 17.0 M 17.0 M 14.0 M 17.0 | R thousands | | Outcome | raffond | Sunger | actues | | วลนิกทก | | | rorecase |
| 245.491 317.569 312.152 117.580 276.073 155.189 129.093 77.3% 4 889 3974 3752 1788 2781 1932 989 44.0% 269 1 789 1 789 2789 1 789 289 989 100.05% 276 2779 1 789 699 2978 1993 100.05% 276 2779 2985 2789 1993 277 1998 2798 1298 1185 1189 27.599 20.05% 276 2789 2989 699 2978 11978 27.999 119788 11978 11978 11978 11978 11978 11978 11978 11978 11978 11978 11 | RECEIPTS: | 12 | | | | | | | | | |
| 245.491 317.599 317.152 117.380 276.977 156.109 120.033 17.3% 4810 3914 3752 1788 2781 1832 809 44.0% 3848 3914 3752 1788 2781 1832 809 44.0% 3848 3918 3918 3918 3918 3918 3918 3918 391 | Operating Transfers and Grants | | | | | | | | | | |
| hed Grant 3 1659 1780 3772 1780 2781 1932 848 44.0% brant 3 1659 1780 1790 - 1790 850 100.0% 285 2723 2825 2739 14337 44415 1414 43 07 304.7% 285 2873 2825 2739 14337 44415 1414 43 07 304.7% 285 2873 2825 2739 1693 274 4415 1414 43 07 304.7% 285 289 38 594 163 23 274 4415 1414 43 07 304.7% 285 289 289 1693 274 4415 1415 1516 75 992 50.0% 285 289 289 1693 274 4415 1415 178 178 178 178 178 178 178 178 178 178 | National Government: | | 345 491 | 312 569 | 312 152 | 117 588 | 276 873 | 156 186 | 120 693 | | 312 15 |
| hearet 3 1659 1700 1706 — 1706 859 850 100.0% S2723 22.05 1414 435 1414 43307 3047.7% 2025 2739 14397 44415 1414 43307 3047.7% 2025 2594 6590 22.077 15196 575942 50.0% 2025 2594 6590 22.077 15196 575942 50.0% 2025 2594 6590 6590 22.077 15196 575942 50.0% 2025 2594 6590 6590 22.077 15196 575942 50.0% 2025 2594 6590 6590 22.077 22.077 15196 50.0% 2025 2025 2025 2025 2025 2025 2025 20 | Expanded Public Works Programme Integrated Grant | | 4 814 | 3 974 | 3752 | 1 788 | 2 781 | 1 932 | 849 | | 3 752 |
| 52 723 2 925 2 739 14 397 44 415 1414 43 307 304.7% 2000 308 900 303 900 183 323 227 977 151 965 75 992 50.0% | Local Government Financia. Vianagement Grant | رب | 1650 | 1 790 | 1 700 | ŀ | 1786 | 850 | 85 | \$6700 1 | 1 700 |
| 286 508 303 970 303 970 161 925 75 992 50.0% | Municipal infrastructure Grant | | 52 723 | 2 925 | 2730 | 14 397 | 44 415 | 141 | 43.00 | 3041.7% | 2730 |
| - 5941 5901 659 2970 (2 320) -78 1% - 2259 2259 659 659 113 | Equitable Share | | 286 308 | 303 970 | 303 978 | 181 323 | 227 977 | 151 985 | 75 992 | 50.0% | 363 978 |
| - 229 290 699 699 1125 1125 1125 127 528 1125 127 528 1125 127 528 127 | Provincial Government: | | 1 | 5941 | 5 941 | 650 | 650 | 2:978 | (2 320) | -78.1% | 5941 |
| - 3891 3891 1845 (1945) -100.0% - 3891 1845 (1945) -100.0% - 345.491 318 510 318 803 118 159 277 523 159 151 118 372 74.5% 48 539 95 481 124 220 119 770 27 930 55 488 [27 559] -48.7% 2 2551 - 34 957 9 302 (9 302) -100.0% - 55 581 51 883 26 881 (25 681) -100.0% - 194 51 803 - 26 881 (25 681) -100.0% - 194 51 803 - 26 881 (25 681) -100.0% - 194 51 803 - 26 881 (25 681) -100.0% - 194 51 803 - 26 881 (25 681) -100.0% - 194 51 803 - 26 881 (25 681) -100.0% - 194 51 803 - 26 881 (25 681) -100.0% - 194 51 803 - 26 881 (25 681) -100.0% - 194 51 81 81 81 81 81 81 81 81 81 81 81 81 81 | Specify (And grant description) | | 1 | 2 250 | 2 250 | 650 | 650 | 1 125 | (475) | 427 | 225 |
| | Specify (Add gram description) | | | 3 691 | 3 691 | 1 | | 1 845 | (1.845) | -100.0% | 3.69 |
| 245.49; 318.510 318.903 118.150 277.523 159.151 118.372 74.4% 48.539 95.491 124.226 119.70 27.930 55.488 (27.558) 49.77% 22.551 - 34.957 25.561 51.883 39.900 37.406 119.70 27.930 19.325 8.605 44.55% 25.7624 16.61 2.583 14.259 (11.675) 44.55% 44.55% 16.61 2.583 14.259 (11.675) 48.79% - 16.61 2.583 14.259 (11.675) 48.79% - 16.61 2.583 14.259 (11.675) 48.79% - 16.61 2.583 14.258 (14.255) 1.100.0% 16.61 2.583 14.258 14. | District Municipality: | | 1 | 1 | ı | *** | 1 | ŧ | 1 | | |
| 245 491 318 510 318 803 118 158 277 523 153 151 118 372 74.5% 48 539 95 481 124 226 11 970 27 930 55 488 [27 558] -49.7% 2 2551 - 34 957 - 9 302 93 302 100.0% - 55 581 51 863 - 27 939 19 325 8 605 44.5% 48 528 39 900 37 406 11 970 27 939 19 325 8 605 44.5% 57 034 1 661 2 583 14 259 [11 675] -819% 57 034 - 1661 2 583 - 25 93 11 675] -819% 57 034 14 258 (14 259) 100.0% 48 539 95 491 181 254 13 631 30 513 69 746 (39 232) -63.3% 39 48 39 95 491 499 347 13 789 308 036 228 897 79 139 34.6% | Other grant providers: | | ı | 1 | à | 16 | ı | 1 | ı | | |
| 48 538 95 491 124 226 11 976 27 930 55 488 (27 558) 497% 2 2551 — 34 957 — — 9 302 (9 302) -100 05% 46 288 39 900 37 496 11 976 27 930 19 325 860; -100 05% — 57 634 1 661 2 593 — 268 (11 675) 44 55% — — — 1 661 2 593 — 2593 — 2593 80 00 05 05 00 05% — — — 57 634 — 1661 2 593 — 2593 80 00 05 05 00 05% — — — 1 14 259 — 14 259 (11 675) 40 05% 48 539 95 491 181 254 13 631 30 513 69 746 (39 23) -63 3% 394 390 413 991 499 347 13 189 308 696 228 897 79 139 34 65% | Total Operating Transfers and Grants | | 345 491 | 318 510 | 318 893 | 118 158 | 277 523 | 159 151 | 118 372 | 74.4% | 318 6 |
| 48 539 95 491 124 22b 11 970 27 930 55 488 (27 558) 49.7% 2 2551 — 34 957 — 9 302 (9 302) -100.0% - 55 561 51 863 — 26 661 (25 661) -100.0% - 46 288 39 900 37 40b 11 970 27 930 19 325 8605 44.5% 57 634 1661 2 583 14 259 (11 675) 48.9% 57 634 1 661 2 583 — 25 83 605 44.5% 57 634 — 1661 2 583 — 25 83 80.70° 57 634 — 18 1254 13 581 30 513 69 746 (39 233) -63.3% 48 539 95 491 499 347 13 691 30 696 228 897 79 139 34.6% | Capital Transfers and Grants | | | | | | | | | | |
| 2259 — 34957 — 9302 9302 100.0% — 55 561 51 863 — 26 861 (25 66) 100.0% — 46 288 39 900 37 400 11970 27 930 19 325 8 605 44.5% — — 57 624 1 661 2 563 14 259 (11 675) -819% — — — 1 661 2 563 14 259 (11 675) -819% — — — 1 661 2 563 — 2 563 80.00% — — — 1 661 2 563 — 2 563 80.00% — — — 1 14 259 — 14 259 (11 675) -100.0% — — — 1 1254 13 651 30 513 69 746 (39 23) -63.3% | National Government: | | 48 539 | 95 481 | 124 220 | 11 970 | 27 930 | 55 488 | (27 558) | | 124 2 |
| e Grant 48 288 39 900 37 400 11970 27 930 19 325 8605 44.5% 57 624 1 661 2 563 14 259 (11 675) 48.5% 57 624 1 661 2 563 14 259 (11 675) 48.5% 57 624 - 1 661 2 563 14 259 (11 675) 48.5% 57 624 - 1 661 2 563 - 2 563 80.70° 57 624 - 1 661 2 563 - 2 563 80.70° 14 259 - 14 259 (14 259) -100.6% 48 539 95 491 181 254 13 631 30 513 69 746 (39 23) -66.3% 394 939 413 991 499 347 13 789 208 636 228 897 79 139 34.6% | Mannespal Disaster Rebel Grant | | 2 259 | 1 | 34957 | ı | 1 | 9 382 | (9302) | | 3495 |
| ## Circle | Municipal infractuouse Grant | | 1 | 55 581 | 51 863 | 1 | 1 | 26 861 | (3882) | -100.0% | 51 86 |
| 57 634 1 661 2 563 14 259 (11 675) - 81 9% 57 634 - 1 661 2 593 - 2 593 #CVVO: 57 634 14 259 (14 259) -100 6% 57 634 14 258 (14 259) -100 6% | integrated National Electrification Programme Grant | | 46 288 | 39 900 | 37 400 | 11 979 | 27 930 | 19 325 | 8,605 | 44.5% | 37.4 |
| 57 034 - 1661 2 583 - 2583 st. VO 57 034 - 14 258 (14 259) -170 0% | Provincial Government: | | ı | 1 | 57 034 | 1661 | 2 583 | 14 259 | (11 675) | | 57 03 |
| 57 034 14 256 (14 259) -190.0% | Specify (Add grant description) | | 1 | , | ij | 1 661 | 2 583 | ŀ | 2583 | #0V0 | |
| 48 539 95 491 181 254 13 631 30 513 69 746 (39 23) -56 3% 394 639 413 991 499 347 131 789 208 636 228 897 79 139 34.6% | Specify (Add grant description) | | 1 | ı | 57 034 | , | , | 14 258 | (14 258) | | 57 03 |
| 48 539 95 491 181 254 13 631 30 513 69 746 (39 233) -56 3% (39 243) 413 991 499 347 131 789 208 636 228 897 79 139 34.6% | District Nunicipality: | | ı | 1 | | F | ř | 1. | ı | | |
| 48 539 95 491 181 254 13 631 30 513 69 746 (39 233) -56 3% (39 234) 34 6% | Other grant providers: | | ı | , | + | э | 200 | ı | 1 | | |
| 394 838 413 991 499 347 131 789 308 836 228 897 79 139 34.6% | Tetal Capital Transfers and Grants | _ | 48 539 | 95 481 | 181 254 | 13 631 | 30 513 | 69 746 | (39 233) | | 181 25 |
| | TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 394 839 | 413 991 | 499 347 | 131 789 | 360 800 | 228 897 | 79 139 | 34.6% | 499 347 |

amount to R 131,7 million which 26% when compared to the total Budget allocation as per the received in December 2023. Total receipts for both operational and Capital grants for the month The total operating grant receipts amounts to R 118.1 million and 13,6 million Capital grant

7.2 Supporting Table SC7

EC441 Matatiele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M95 - December

| | | ********** | | | | CANADA IDDI 10Anno | CAMPA | | | |
|---|-----|------------|----------|----------|------------------------------|--------------------|---------|-----------|---------|-----------|
| Description | Ref | Audited | Original | Adjusted | Monthly actual YearTD actual | YearTD actual | YearTD: | Variance | VID | Full Year |
| Rthousands | | | | | | | t | | × | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 6 460 | 2 925 | 2730 | 1 809 | 4 499 | 144 | 3 085 | 218.2% | 2.730 |
| Expanded Pub. c Works Programme Integrated Grant | | 4810 | 1 | ı | 1 788 | 2781 | 1 | 2781 | #DIMO# | |
| Local Government Financial Management Grant | ယ | 1 650 | 1 | 1 | N | 588 | ı | 500 | #DWG# | 1 |
| Municipal infractructure Grant | | 1 | 2 925 | 2730 | | 1 030 | 1 414 | (384) | -27.1% | 2736 |
| Provincial Government: | | 345 | 369 | 3 694 | 889 | 1 788 | 1 845 | (58) | -3.1% | 3681 |
| Specify (Add grant description) | | 345 | | E | 889 | 1 788 | 2 | 1 788 | #DIVIO | |
| Specify (Add grant description) | | - | 3 691 | 3 691 | 1 | 1 | 1845 | (1845) | -100.0% | 3 891 |
| District Municipality: | | t | t | ı | _ | 1 | - | ı | | ı |
| Other grant providers: | | í | ı | ı | 1 | _ | | ı | | ı |
| Total Operating Transfers and Grants | | 6885 | 6616 | 6 421 | 2 698 | 6 287 | 3 259 | 3 027 | 92.9% | 6 421 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 108 353 | 103 495 | 131 922 | 12 561 | 56 901 | 59 395 | (2 494) | 4.2% | 131 922 |
| Municipal Disaster Relief Grant | | ı | 1 | 34.957 | ı | 1 760 | 9362 | (7 542) | -81.1% | 34 957 |
| Municipal Infrastructure Grant | | 62 965 | 63 505 | 59 565 | 5 127 | 30 490 | 38 768 | (278) | 10.9% | 59 565 |
| Integrated National Electrification Programme Grant | | 46 288 | 39 900 | 37 400 | 7.434 | 24 651 | 18 325 | 5326 | 27.6% | 37 400 |
| Provincial Government: | | 1 | ı | 57 034 | 581 | 501 | 14 258 | (\$3.757) | -96.5% | 57 034 |
| Specify (Add grant description) | | ł | 1 | 57 934 | 501 | 501 | 14 258 | (13 757) | -96.5% | 57 634 |
| District Municipality: | | ı | 1 | 1 | ı | 1 | ı | 1 | | i |
| Other grant providers: | | í | 1 | 1 | | - | | á | | 1 |
| Total Capital Transfers and Grants | | 108 353 | 103 405 | 188 956 | 13 962 | 57 402 | 73 653 | (16 251) | 22.1% | 188 956 |
| | 1 | | | | | | | | | |
| TOTAL EXPENDITURE OF TRANSFERS & GRANTS | | 115157 | 110 821 | 195 377 | 15 760 | 63 688 | 76 912 | [13 224) | -17.2% | 195 377 |

to R 15,7 million which 8% when compared to the total allocation as per the Dora. The tables municipality is well on track to meet its target of fully spending the 2023/24 allocated funds above reflect on the performance of these respective conditional grants which indicates that the to R 13 million. Total expenditure for both operational and Capital grants for the month amounts The total operating grant expenditure amounts to R 2.7 and Capital grant expenditure amounts

SECTIONS 8

Table SC8 presents the expenditure of councillor and staff benefits at 31st December 23

| 634 923 | -27 | 14.454) | 92414 | 90 593 | 13 303 | 5.00.00 | PAPE ABL | 74.4 601. | | San Parent W. Housen'y |
|-------------------|---|----------|-----------|---|--------------------------------|--------------|---|-----------------|-------|--|
| 8.6.7 | | | | | | 0.57% | 8.7.2 | | 4 | The STOTE CASE. |
| 20 55 | 34 | (227b) | 5K6 9L | 74 569 | 12 600 | 157.66 | 154,086 | 144 098 | | Sub Tota - Offer Munic pai Staff |
| | | , | , | , | | , | | | | na"-d sever's |
| 1 | | i | 1 | 1 | 1 | ı | 1 | f | | Acting and post related a lower on |
| 1 | | i | ŀ | 1 | ı | ı | , | ı | | Steersky |
| 1 | | ţ | 1 | • | ı | , | ı | ı | | Entertainment |
| 1 | | , | ı | ŧ | E | ı | 1 | ı | ΝÞ | Post-seitenten benefit obligations |
| 1 | 書きの | 322 | ŀ | 121 | 123 | ı | ı | 427 | | 1のでの一人のできない。 |
| 1 | **** | 35 | ŧ | 366 | i | , | ì | 3 133 | | Hay rects in Year of Marke |
| 1 973 | 100 | | 7867 | 331 | 205 | 7.975 | 1973 | 3 137 | | Other terreffs and allowances |
| 4306 | R. A. | \$05) | 2.453 | | 258 | 4505 | 4 906 | 242 | | Processing Albandrices |
| (gr | 176 | 2 | Çıs | į, | 4 | -Site | Øh | ch | | Celphore Allowance |
| 7 357 | 8 | No. | 3100 | 38.2 | 525 | 7.63 | 8 | 51 23 | | lator vende Alcaeroe |
| 500 | 1.1 | 1201 | ä | 13 13 13 13 13 13 13 13 13 13 13 13 13 1 | 100 | 50 | 500 500 500 500 | 13 | | Percentage Dangs |
| 2 726 | 130 | 155 | 350 | 100 | 524 | 12 | 100 | 22 | | O/Media e |
| 5 345 | 67 | 76 | 2972 | 2892 | 15 | en un | \$ 945 | s.n | | SERICE PER CHIPOSTORS |
| iii gg | Ka | [131] | - 912 | 1 781 | 124 | 1523 | 68 | 11.08 | | Person and UF Contractions |
| 176 386 | 2 | [2 288] | 53 552 | \$3.265 | 8 500 | 106 396 | . 27 314 | 96 768 | | Other Men Global State Senio Sederies and Mages |
| 80 | | | | | | 15. F. 75. | W.178 | | \$14 | * moresee |
| 7 630 | -26% | (1 285) | tu cas | 2730 | £ | 7630 | 7 500 | 5749 | | Sub Tota - Senior Maragers of Mariapaty |
| , | | , | ı | , | | 1 | , | , | | na'd perefit |
| | | 1 | 1 | ı | • | ı | ı | , | | Liting and past reletes allowance |
| £85 | 557 | 74 | 22 | 111 | 8 | 455 | 8 | 셄 | | (Company) |
| 1 | | ŧ | 1 | 1 | ł | , | 1 | ı | | Entertainment |
| 1 | | 1 | | 1 | ı | 1 | 1 | , | f-3 | Fosterement benefit obligations |
| , | | ı | | ŀ | , | ŧ | ŧ | , | | LONG SERVICE CHECKER |
| 1 | | i | ı | , | 1 | | ı | 757 | | Daymen's in East of leave |
| | 136 | 9 | 62 | ÇD. | ø | nesis. | auk | 0 | | Citizen benefits and adoptations |
| 11.5 | 74% | W. | 额 | ça En | £ | <u>9:2</u> | 972 | 667 | | TOLDER POR MICH. |
| ŧ | | i | 1 | 1 | , | | , | , | | Celiprore Albasance |
| 2119 | f: | | 1056 | 582 | in:A KeJ →6 | 22 175 | 12 15 15 15 15 15 15 15 15 15 15 15 15 15 | + 326 | | Works West de divention |
| 252 | 133 | Ti. | Į. | ı | | 被 | 福 | S | | Performence Borks |
| , | | 1 ; | ı | | | | | i | | O. return |
| 168 | -130% -130% | | 整 | ı | ı | É | 81 | 55 | | Madacal Air Controllions |
| for i | 417 | 13 | * | (49) | i | 1 | (4) | 8 | | Dension and CIF Continuitions |
| 3 S | 315 | 0.00 | i de | 3 | | 3 193 | 346 | 255 | , | Cario California and Magaza |
| | | | | | | | | | Ę.d | Service Managers of the Managers |
| 457% | 1 | | | | | 12.7% | 10.7% | | f> | The state and |
| 25 320 | de a | 11 167 | 12660 | # | 1 92% | 25329 | 25.23 | 22.872 | | Sub Total - Councillors |
| 1 | 1 | 1 } | | . ; | | | | | | 「一般では、いきつきのでは、 できる はいいのできる こうだい |
| n 2/40 | | 6 1 | 25 | 377 | m ! | g | 4 | 574 | | TOTAL CONTROL OF THE PROPERTY |
| 69 - 69 - | 3 1 | 28 | | N) Oil | | N (1) | 266 | ra Sel S | | Charles and the second of the |
| ğ ă | 47,481 | 240.60 | 8 8 | *62 | . 5 | 1 | 8 8 | | | Company of the Compan |
| 100 400 407 | n 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 100 E | 8 6 | de de | 1 K | Por cir | 4 12 | 272 | | STATE OF CONTROL OF CO |
| 651 % | 13% | (cec) | 7.002 | ē | | i ii | , ī | 25.00 | | |
| | | | | | ì | | | ene re | | Council or Political Citize Bearers, plus Other) |
| o | | | | | | n | 1319 | To- | - | |
| | ** | | | | | | | | | Thousands |
| Forecast | Souther Co. | Panener. | budget | Seprito actual | Monthly soluted Year TO actual | Budget | Budget | 4 | | |
| F. Vanco | Š | 1 | Warren . | Druger rear cubwca | | Barrie Lands | Commo | Arabad as | ď, | Summary of Employee and Councillor remuneration |
| | | | natan. | HOST Name | - Multi- Deci | CHISHBO LES | THE SON THE | HOO - THENTESTE | 10.18 | EVAL MAZZIBB - OUDDORUNG I ZDB OVE WORKIN / BEOGRE OUTSIANS - COUNCINOR and Staff Denember - Miles - December |

wages and benefits in a manner that discloses expenditure per type such as salaries contributions for pensions etc. Council in a prescribed format all expenditure incurred by the municipality on staff salaries, Section 66 of the MFMA requires that the accounting officer of a municipality must report to

on this category this is within the expected performance for the month. The YTD expenditure recognition is 48% million, to Managers and staff, that represents 8% of the budgeted amount for this category and million of which the expenditure R 1,9 million relates to Remuneration of Councillors and R 13,4 Employee related cost expenditure for the month ended 31st December 2023 amounted R 15,3

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTICATE

certify that-I, Lizo Matiwane, the Acting Municipal Manager of Matatiele Local Municipality do hereby

has been prepared in accordance with the Municipal Finance Management Act 2003 and and financial state of affairs of the municipality for the month ended 31st December 2023 Regulations made under that Act. The monthly budget statements (Section 71 Report) on the implementation of the budget

Print Name: Lizo Matiwane

Municipal Manager of Matatiele Local Municipality

Signature:

Date: