

# 2023/2024 MONTHLY SECTION 71 REPORT

MONTH ENDED  
30<sup>TH</sup> APRIL 2024

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## GLOSSARY

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

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

**Allocations (Transfers – see DORA)** – Money received from Provincial or National Government.

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

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

**Cash Flow Statement** – A statement showing when actual cash will be received and 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 expenditure in the month it is received, even though it may not be paid in the same period.

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

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

**Fruitless and Wasteful Expenditure** – Expenditure that was made in vain and would/should have been avoided had reasonable care been exercised.

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

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality

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

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

**MTREF** – Medium Term Revenue and Expenditure Framework. A medium-term financial 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.

**Operating Expenditure** –The day-to-day expenses of the Municipality such as salaries and wages.

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

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

**Strategic Objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Unauthorised Expenditure** – Generally, spending without, or in excess of, an Approved Budget.

**Virement** – A transfer of funds within a vote.

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

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

## **LEGISLATIVE 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

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

## **PART 1-IN-YEAR REPORT**

### **Section 1-Resolutions**

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

Regulation 28 of the Municipal Budget and Reporting Regulations states:

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

#### **Recommendations:**

- That, Council takes note of the monthly budget statement and supporting documentation for the month 30 April 2024.
- That, the submission of section 71 reports and to Provincial and National Treasuries 10 days after the end of each month be noted by Council.

## **Section 2-Executive summary**

### **2.1 Introduction**

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

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

### **2.2 Consolidated Performance (Revenue & Expenditure)**

#### **Revenue by source**

The total approved revenue budget amounted to **R 610,233,708** this was Adjusted to an adjusted revenue budget of **R 706,922,116** this has been further increase by **R 10,809,146.00** to **R 717,731,262** The Municipality has recognised revenue of **R 25,547,934.42** for the month ended April 2024. This represents **4%** of the revenue for the month and is less than expected performance for the due to less revenue recognised for the month as all equitable share trenches received to date. The majority of revenue recognised this month of **R 19,339,328** is relating to property rates, service charges and transfers and subsidies recognised. Year to date revenue recognised is **79%** of the total revenue budget.

#### **Operating Expenditure by type**

The approved operating expenditure budget was **R 514,750,752** this was adjusted to an adjustments budget of **R 564,065,940** this was further increased by **R3 922 000** to adjusted budget of **R 567,987,937**. The Municipality incurred expenditure for the month amount to **R 34,743,404.73** this represents **6%** expenditure on adjusted budget for the month which is less than expected performance for the month due to non-cash items accounted for at the end of the financial year, workmen's Compensation, Eskom connection fees, hire charges and uniform protective clothing. The Year-to-date expenditure is **68%** when measured against total operating budget.

### **Capital Expenditure**

The municipality approved capital budget was **R 181,716,499** this was adjusted to adjusted capital budget of **R 230,089,719** . Capital Expenditure incurred for the month ended 30 April 2024 amounts to **R 12,688,938.38** million, the expenditure incurred for the month is **6%**. This is less than the expected performance for the month due to expenditure on grant funded projects such as disaster recovery grant which awaiting handover of projects to the contractors, the spending is planned to increase end of quarter 4. Year to date expenditure is **41** % of the total capital expenditure budget.

**The table below is an analysis per business unit –**

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

### **Capital Funded Sources**

- Capital Expenditure incurred for the month ended 30 April 2024 amounts to **R 12,6** million, which represents **6%** for the month and YTD Expenditure is **41%** (vat exclusive).
- The MIG capital grant allocation for the financial year is **R 55,580,736** million as per Dora Allocation and it was adjusted to budget allocation of **R 51,863,350**. The spending for the month ending 30 April 2024 is **R 2,702,562,19** which represents **5%** for the month and YTD Expenditure is **83%** (vat exclusive).
- Disaster Response Grant of **R 2,251 000** million was allocated and the grant funding was adjusted budget allocation of **R 34,957,000**. **R 3,939,736.87** spending at the end of 30 April 2024, this represents **11%** spending for the month. YTD expenditure is **16%** .
- Human Settlement Development Grant for the financial year is **R 57,033,568** million expected. No spending for the month the terms of the grant is we get allocation based on payment received from the department and thus resulting to no expenditure on month April 2024. YTD expenditure is **14%** of the grant allocation.

- Capital Replacement Reserves (CRR) for the financial year is **R 86,235,816** million is allocated. The spending for the month is **R 6,046,639.32** which represents **7%**, most of the projects are at planning stage and year to date expenditure is **45%** of the budget on this funding source.
- The municipality anticipates at the end to spend **100%** of the total capital budget as at the end of the financial year,

**Grant Funded Projects (MIG PROJECTS)**

<b>MIG Capital Project</b>	<b>APRIL 2024 status</b>
Lekhalong via Magma-Outspan Access Road	Project is at planning stage.
Mnceba - Matiase Access Road & Bridge	Project is at 95 % (Practical completion with snag list).
Construction of Cedarville Internal Streets Phase 4	Project is at planning stage
Mahasheng Access Road & Bridge	Project is at planning stage
Maluti Internal Streets Phase 5	Project is at planning stage
Rehabilitation of Matatiele internal Streets Cluster 1	Project is at 95 % (Defects Liability Period)
Extension of Matatiele Sports Centre Ph2	Project is 85 % completed
High Mast Lights	10 Highmast have been delivered and 9 have been installed, Overall progress is at 98%. 8 High mast have been commissioned and are working. Pending 2 high Mast lights to be commissioned
STREETLIGHTS	Makoloni Projects has been appointed,70% Material have been delivered. Trenching, digging of holes and planting of poles is on Progress. The overall progress is at 61%
Mafube-Nkosana Access Road & Bridge	Project is 60 % completed.
Harry Gwala Internal Streets	Project is 57 % completed.

**Grant Funded Projects (Integrated National Electrification Programme Grant) INEP**

<b>INEP Capital Project</b>	<b>April 2024 status</b>
Fubane Electrification	Construction is complete and overall progress is at 100%
Matolong Electrification	Construction is complete and overall progress is at 100%
Bethesda Electrification	Construction is complete and commissioning of meters is Complete. Awaiting for an Outage date. The overall



	progress is at 95%
Jabavu Electrification	Construction is complete and Energised. Overall progress is at 100%
Skiti Electrification	Construction is Complete and energised, contractor is busy with meter comissining. Overall progress is at 98%.
Tholang Electrification	Construction is complete and Energised. Overall progress is at 100%
Motsekoa Electrification	Igoda has been appointed, 100% Material has been delivered to Site, Construction is complete awaiting for an outage date to be issued by Eskom. Overall progress is at 86%.

**Disaster Response Grant**

<b>Disaster Response Grant</b>	<b>April 2024 status</b>
Malubalube Access Road	95 % Practical Completion
Mngeni Bridge	Planning Stage
Baloon Street Crossing Bridge	20% Progress on site
Mabheleni-Upper Mvenyane Access Road & Bridge	35% Progress on site
Hillside - Ngcwengane Access Road and Bridge	40% Progess on site
Rockville Protea Bridge	52% Progress on site
Nyanzela Access Road	40 % Progress on site
khohlong Access Road	95% Practical completion

**Internal Funded Capital Projects**

<b>INTERNAL PROJECTS</b>	<b>April 2024 Status</b>
Landfill site A/R	88% Practical completion
Cemetery Development WIP	Project on planning stage
Upgrade of municipal offices WIP	Project on planning stage
Mavundleni Access Road	95% Practical completion
	Practical completion project is 95%

Black Diamond Access Road and Bridge	complete
Tsepisong Kamorathaba to Kuyasa AR	100% Complete
Council Chambers Water Supply	Project is 95 % completed(Defects Liability Period)
Lakhalong Access Road	Project is 95 % completed(Defects Liability Period)
Moriting Access Road	75% Progress on site
Belford Access Road	40% Progress on site
FM TOWER LINE WIP	A1 electrical have been appointed, Designs are complete , 70% Material have been delivered to site. Construction progress is at 25%
Pholile Access Road	75% Progress on site
Springana Access Road	22 % Progress on site
Mpofini Access Road	Project is 77% completed.
Mkrwabo Access Road	60% Progress on site
Municipal Plant	Project is at planning stage
Khesa A/R	
Mango A/R	Project is 61 % completed.
Sekhutlong Access Road CRR	50% Progress on site
Construction of Silo Phase 4	Planning stage
Kinira to Sherpard Hope Access Road	32% Progress report.
Transformers Infra	Planning stage
Substation Switch Gears	Planning Satge
Municipa Fleet	Planning stage
Fire Engine Truck	Planning Stage
Pamlaville Access Road Ward 7	75% Progress on site
Dlodlweni Phase 2	Project is 75 % completed.
Masopa A/R	Project is 45 % completed.
Extension Matatiele Sports Centre	Project is 85 % completed.
Rehabilitation of Matatiele Internal Streets-Cluster 1	Project is at 95 % (Defects Liability Period).
HIGHMAST LIGHTS WARD 1	Energised and Completed
HIGHMAST LIGHTS WARD 26	On Progress

**This information reflects on our tender control plan on April 2024.**

<b>SUMMARY: QUOTATIONS</b>	<b>30-April -2024</b>	<b>TOTAL</b>
DAY TO DAY QUOTATIONS	227	227
FORMAL QUOTATIONS	13	13
<b>TOTAL QUOTATIONS</b>	<b>260</b>	<b>260</b>

<b>BIDDING PROCESS</b>	<b>Bids Awarded vs Capital Budget</b>	<b>Capital Spending Year-To-Date</b>	<b>Orders Issued</b>
Bids awarded	257,003,994.03	N/A	N/A
Bids in the process	N/A	N/A	N/A
Bids behind schedule	N/A	N/A	N/A
Bids cancelled or removed from budget	N/A	N/A	N/A
Bids to be awarded	N/A	N/A	N/A

### **2.3 Material variances from the SDBIP**

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 Manager as applicable.

### **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 Matatiele - Table C1 Monthly Budget Statement Summary - M10 - April

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	48 716	54 360	54 360	1 689	51 201	45 300	5 901	13%	54 360
Service charges	70 828	86 942	86 942	7 853	64 156	72 451	(8 295)	-11%	86 942
Investment revenue	19 146	17 200	26 813	3 568	20 371	21 301	(931)	-4%	28 813
Transfers and subsidies - Operational	293 753	318 510	359 415	2 131	339 887	278 886	61 011	22%	359 415
Other own revenue	25 956	37 741	37 461	2 540	23 239	31 710	(8 471)	-27%	37 461
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>458 408</b>	<b>514 753</b>	<b>566 990</b>	<b>17 842</b>	<b>498 863</b>	<b>449 648</b>	<b>49 214</b>	<b>11%</b>	<b>566 990</b>
Employee costs	146 840	161 717	168 903	12 399	128 188	138 967	(10 779)		168 903
Remuneration of Councilors	22 872	25 320	25 320	1 904	19 171	21 100	(1 930)		25 320
Depreciation and amortisation	64 712	53 300	53 349	-	18 282	44 433	(26 151)		53 349
Interest	134	-	-	-	-	-	-		-
Inventory consumed and bulk purchases	64 098	78 705	78 267	4 891	60 174	65 325	(5 151)		78 267
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	272 116	195 709	242 149	15 550	163 161	190 396	(27 235)	-14%	242 149
<b>Total Expenditure</b>	<b>570 761</b>	<b>514 751</b>	<b>567 988</b>	<b>34 743</b>	<b>388 975</b>	<b>460 221</b>	<b>(71 245)</b>	<b>-15%</b>	<b>567 988</b>
<b>Surplus/(Deficit)</b>	<b>(112 354)</b>	<b>2</b>	<b>(998)</b>	<b>(16 861)</b>	<b>109 887</b>	<b>(18 571)</b>	<b>128 458</b>	<b>-1138%</b>	<b>(998)</b>
Transfers and subsidies - capital (monetary allocations)	108 353	95 481	143 854	7 666	68 185	131 618	(63 433)	-48%	143 854
Transfers and subsidies - capital (in-kind) contributions	-	-	6 887	-	-	2 296	(2 296)	-100%	6 887
Share of surplus/ (deficit) of associate	(4 001)	95 483	149 743	(9 195)	178 072	123 342	54 730	44%	149 743
<b>Surplus/ (Deficit) for the year</b>	<b>(4 001)</b>	<b>95 483</b>	<b>149 743</b>	<b>(9 195)</b>	<b>178 072</b>	<b>123 342</b>	<b>54 730</b>	<b>44%</b>	<b>149 743</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	98 993	181 717	238 890	12 689	95 048	193 588	(98 460)	-51%	238 890
Capital transfers recognised	50 769	95 481	143 854	6 642	56 627	121 645	(65 018)	-53%	143 854
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	48 134	86 236	86 236	6 047	38 421	71 863	(33 442)	-47%	86 236
<b>Total sources of capital funds</b>	<b>98 993</b>	<b>181 717</b>	<b>238 890</b>	<b>12 689</b>	<b>95 048</b>	<b>193 588</b>	<b>(98 460)</b>	<b>-51%</b>	<b>238 890</b>
<b>Financial position</b>									
Total current assets	459 690	523 858	426 606		571 127				426 606
Total non current assets	979 833	1 304 697	1 261 188		1 056 599				1 261 188
Total current liabilities	160 933	160 394	78 617		179 619				78 617
Total non current liabilities	44 890	38 827	-		36 325				-
Community wealth/Equity	1 273 936	1 629 334	1 609 178		1 411 782				1 609 178
<b>Cash flows</b>									
Net cash from (used) operating	361 338	147 918	196 340	(6 802)	391 795	165 359	(226 436)	-137%	196 340
Net cash from (used) investing	143 199	(181 717)	(230 090)	(12 900)	(127 081)	(193 506)	(66 427)	34%	(230 090)
Net cash from (used) financing	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>865 268</b>	<b>326 924</b>	<b>285 349</b>	<b>-</b>	<b>519 501</b>	<b>298 950</b>	<b>(228 551)</b>	<b>-79%</b>	<b>221 037</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	15 513	5 022	3 841	3 906	3 862	3 156	3 696	212 360	251 357
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

**3.1.2 Table C2: Monthly Budget Statement –Financial Performance (Functional Classification)**

EC441 Matatiele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 - April

Description	Ref	2023/24		Budget Year 2024/25						
		Approved Budget	Original Budget	Revised Budget	Monthly actual	YearTD actual	YearTD Budget	YTD Variance	YTD %	Full Year Estimate
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
Governance and administration		372 020	403 019	414 662	7 057	392 550	342 809	49 741	15%	414 662
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		372 020	403 019	414 662	7 057	392 550	342 809	49 741	15%	414 662
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 997	12 190	14 518	494	9 646	10 826	(1 180)	-11%	14 518
Community and social services		6 664	6 989	9 317	63	4 456	6 492	(2 036)	-31%	9 317
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		6 334	5 201	5 201	431	5 190	4 334	856	20%	5 201
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		63 015	62 020	149 052	5 937	59 817	110 210	(50 392)	-49%	149 052
Planning and development		868	3 504	60 292	7	8 005	45 976	(37 971)	-83%	60 292
Road transport		62 147	56 516	89 560	5 930	51 812	72 234	(20 422)	-28%	89 560
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		118 729	133 095	138 699	12 060	105 034	111 719	(6 684)	-6%	138 699
Energy sources		106 919	113 716	114 816	10 756	92 395	94 080	(1 683)	-2%	114 816
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 810	19 289	23 883	1 304	12 639	17 630	(4 991)	-28%	23 883
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>566 760</b>	<b>610 234</b>	<b>717 731</b>	<b>25 540</b>	<b>567 048</b>	<b>503 563</b>	<b>(63 485)</b>	<b>-3%</b>	<b>717 731</b>
<b>Expenditure - Functional</b>										
Governance and administration		213 148	233 487	251 352	18 010	182 238	204 004	(22 646)	-11%	251 352
Executive and council		30 605	33 967	33 934	2 611	25 657	20 214	(2 557)	-9%	33 934
Finance and administration		178 092	194 744	212 579	15 049	153 077	172 652	(19 575)	-11%	212 579
Internal audit		3 571	4 775	4 839	350	3 504	4 018	(514)	-13%	4 839
Community and public safety		46 537	51 797	69 685	4 219	46 409	53 951	(7 462)	-14%	69 685
Community and social services		24 553	27 466	46 860	2 260	28 206	34 432	(6 227)	-18%	46 860
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		21 904	24 331	22 825	1 950	18 263	19 519	(1 236)	-6%	22 825
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		125 473	165 773	82 320	3 885	51 979	74 793	(22 814)	-31%	82 320
Planning and development		19 704	38 759	37 999	2 116	22 413	32 594	(10 180)	-31%	37 999
Road transport		105 609	67 014	44 321	1 769	29 565	42 200	(12 634)	-30%	44 321
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		105 604	123 693	164 631	8 630	106 270	126 592	(18 322)	-14%	164 631
Energy sources		160 806	102 345	142 529	6 846	90 966	108 470	(17 484)	-16%	142 529
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		16 790	21 348	22 101	1 704	17 284	18 122	(838)	-5%	22 101
Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>570 761</b>	<b>614 751</b>	<b>667 968</b>	<b>34 743</b>	<b>308 975</b>	<b>460 221</b>	<b>(71 246)</b>	<b>-15%</b>	<b>667 968</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(4 001)</b>	<b>95 483</b>	<b>149 743</b>	<b>(9 195)</b>	<b>178 072</b>	<b>123 342</b>	<b>54 730</b>	<b>44%</b>	<b>149 743</b>

This table assesses the revenue and expenditure by department, the revenue for the period ending 30 April 2024 is R 25.5 million and expenditure is R 34,7 million.

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

EC441 Matatiele - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 - April

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Revised Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Executive Council	1	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		371 565	402 544	414 307	6 976	392 149	342 485	49 664	14.5%	414 307
Vote 3 - Corporate		454	475	355	81	401	324	77	23.8%	355
Vote 4 - Development and Planning		846	3 504	60 292	7	8 110	45 976	(37 866)	-82.4%	60 292
Vote 5 - Community		24 907	31 479	38 401	1 798	22 285	28 456	(6 171)	-21.7%	38 401
Vote 6 - Infrastructure		169 087	172 232	204 376	16 686	144 103	166 322	(22 219)	-13.4%	204 376
Vote 7 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>566 760</b>	<b>610 234</b>	<b>717 731</b>	<b>25 548</b>	<b>567 048</b>	<b>583 563</b>	<b>(16 515)</b>	<b>-2.8%</b>	<b>717 731</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive Council	1	30 685	33 967	33 934	2 611	25 657	28 214	(2 557)	-9.1%	33 934
Vote 2 - Finance and Admin		106 403	111 852	121 414	9 048	92 803	98 571	(5 769)	-5.9%	121 414
Vote 3 - Corporate		72 489	82 892	91 165	6 000	60 275	74 081	(13 806)	-18.6%	91 165
Vote 4 - Development and Planning		19 940	38 759	37 999	2 116	22 413	32 594	(10 180)	-31.2%	37 999
Vote 5 - Community		63 335	73 146	91 787	6 003	63 773	72 073	(8 300)	-11.5%	91 787
Vote 6 - Infrastructure		274 339	169 359	186 850	8 615	120 551	150 570	(30 118)	-20.0%	186 850
Vote 7 - Internal Audit		3 571	4 775	4 839	350	3 504	4 018	(514)	-12.8%	4 839
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>570 761</b>	<b>514 751</b>	<b>567 988</b>	<b>34 743</b>	<b>368 975</b>	<b>460 221</b>	<b>(71 245)</b>	<b>-15.5%</b>	<b>567 988</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(4 001)</b>	<b>95 483</b>	<b>149 743</b>	<b>(9 195)</b>	<b>178 072</b>	<b>123 342</b>	<b>54 730</b>	<b>44.4%</b>	<b>149 743</b>

Reporting per municipal Vote provides details on the spending over the various functions. Revenue is mainly budgeted under the Finance & Admin Function and therefore the majority of the revenue will be reflected under this function.

Expenditure by functional classification presents the expenditures by the departments.

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

EC441 Matatiele - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 - March

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
Exchange Revenue										
Service charges - Electricity		59 114	71 416	71 416	5 345	47 740	53 562	(5 822)	(0)	71 416
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		11 713	15 526	15 526	977	8 563	11 644	(3 082)	(0)	15 526
Sale of Goods and Rendering of Services		870	3 930	3 649	42	597	3 477	(2 879)	(0)	3 649
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 313	6 500	6 500	185	1 262	4 875	(3 613)	(0)	6 500
Interest from Current and Non Current Assets		19 146	17 200	28 813	494	16 802	17 545	(743)	(0)	28 813
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		206	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 237	2 028	2 028	(58)	1 200	1 521	(321)	(0)	2 028
License and permits		3 596	4 094	4 094	396	2 872	3 070	(198)	(0)	4 094
Operational Revenue		264	965	965	27	226	724	(498)	(0)	965
<b>Non-Exchange Revenue</b>										
Property rates		48 716	54 360	54 360	1 701	49 512	40 770	8 741	0	54 360
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 609	1 769	1 769	266	1 913	1 327	587	0	1 769
License and permits		64	25	25	2	23	19	5	0	25
Transfers and subsidies - Operational		293 763	318 510	318 093	78 724	337 766	238 622	99 144	0	318 093
Interest		14 956	18 431	18 431	1 422	12 381	13 823	(1 442)	(0)	18 431
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		104	-	-	-	-	-	-	-	-
Other Gains		591	-	-	-	123	-	123	#DIV/0!	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>458 284</b>	<b>514 753</b>	<b>525 088</b>	<b>89 522</b>	<b>480 981</b>	<b>300 978</b>	<b>90 002</b>	<b>23%</b>	<b>525 088</b>
<b>Expenditure By Type</b>										
Employee related costs		146 840	161 717	160 730	12 658	115 789	123 999	(8 210)	(0)	160 730
Remuneration of councillors		22 872	25 320	25 320	1 975	17 267	18 990	(1 723)	(0)	25 320
Bulk purchases - electricity		58 340	71 075	71 075	4 703	51 087	53 307	(2 220)	(0)	71 075
Inventory consumed		5 748	7 629	7 191	523	4 196	5 547	(1 351)	(0)	7 191
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		64 712	53 300	53 300	-	18 282	39 975	(21 693)	(0)	53 300
Interest		134	-	-	-	-	-	-	-	-
Contracted services		134 393	113 385	159 494	15 030	100 200	104 120	(3 920)	(0)	159 494
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		13 361	6 000	7 000	-	-	4 900	(4 900)	(0)	7 000
Operational costs		59 793	76 325	71 965	2 453	47 154	55 500	(8 346)	(0)	71 965
Losses on Disposal of Assets		64 569	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	258	-	258	#DIV/0!	-
<b>Total Expenditure</b>		<b>570 781</b>	<b>514 751</b>	<b>564 066</b>	<b>37 342</b>	<b>354 232</b>	<b>406 337</b>	<b>(52 105)</b>	<b>-13%</b>	<b>564 066</b>
<b>Surplus/(Deficit)</b>		<b>(112 498)</b>	<b>2</b>	<b>(38 308)</b>	<b>52 180</b>	<b>126 749</b>	<b>(15 358)</b>	<b>142 107</b>	<b>(0)</b>	<b>(38 308)</b>
Transfers and subsidies - capital (monetary allocations)		108 353	95 481	181 254	11 858	60 519	125 500	(64 981)	(0)	181 254
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(4 145)</b>	<b>95 483</b>	<b>142 850</b>	<b>64 039</b>	<b>187 268</b>	<b>110 142</b>			<b>142 856</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(4 145)</b>	<b>95 483</b>	<b>142 850</b>	<b>64 039</b>	<b>187 268</b>	<b>110 142</b>			<b>142 856</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(4 145)</b>	<b>95 483</b>	<b>142 850</b>	<b>64 039</b>	<b>187 268</b>	<b>110 142</b>			<b>142 856</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(4 145)</b>	<b>95 483</b>	<b>142 850</b>	<b>64 039</b>	<b>187 268</b>	<b>110 142</b>			<b>142 856</b>

In terms of April 2024 Monthly Budget & Performance assessment, the actual revenue recognised for the month is **R 25.5** million inclusive of Capital transfers and subsidies against adjusted budget of **R 717,7** million, this represents **4%** at the end of the month under review, The majority of revenue recognised this month of **R 19,339,328** is relating to property rates, service charges and transfers and subsidies recognised. Year to date revenue recognised is **79%** of the total revenue budget. The operating expenditure incurred for the month is **R 34,7** million against adjusted budget amount of **R 567,9** million this represents **6%** which is less than expected performance for the month due to non-cash items accounted for at the end of the financial year, workmen's Compensation, Eskom connection fees, hire charges and uniform protective clothing. The YTD expenditure incurred is **68%**.

### Revenue by Source

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

### Property Rates

Property rates revenue is the major part of the municipal own revenue and represents **28%** of 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 1,689,289.37** against approved budget of **R 54 360 276** this represent **3%** which is below the expected performance for the month due to rapidly change in property values after actual valuation. Revenue recognised from property rates for the month of 30 April 2024 amounted to **R 1,372,718** against billed amount of **R 1,647,738** the revenue collection rate recognised is **83%**. The revenue collection stream will be closely monitored to ensure revenue targets are met by year end. The YTD actual revenue billing or recognised is **94%**.

### Services Charges

Revenue from service charges includes electricity sales and revenue from waste removal. The total income received from services charges amounted to **R7 853 408.26** for the month ended April 2024 against the adjusted budget of **R 86,941,680**. This represents **9%** which is more than the expected performance due to more demand for electricity as the season is changing. Year to date electricity sale revenue recognised is **74%**.

### Rental of Facilities and equipment

Rental of facilities and equipment approved budget is **R 2,027,544**. Revenue amount of **R 163,100** for April 2024 has been recognised on this category, this represent **8%** which is within the expected performance for the month. Year to date revenue recognised is **67%** of the budget for this revenue source.

### Interest earned on Investments

The total Interest on investments approved budget is **R 17,199,996**, was adjusted to **R 28,813,002** and the interest received for the month ended 30 April 2024 is **R 3,568,196** which represents **12%** on this category. This is above the expected performance for the month due cumulative interest from previous month interest. Year to date revenue recognised on this revenue source is **71%** of the budget.

### Interest on Outstanding Debtors

Interest on non-payment on both rates and electricity has been raised monthly and amounted to **R 1,921,682** interest has been posted on the interest on arrears against the approved budget



allocation of **R 24,930,792**. which represents **8%** and this is within the expected performance for the month. The revenue recognised to date is **62%**.

### **Fines, penalties and Forfeits**

Revenue from fines, penalties and forfeits has an approved budget of **R 1,769,004**. The cash receipts for traffic fines issued is **R 8, 310** against approved budget, this represents almost **0%** for the month. This is below the expected performance for the month due to a decrease in number of offenders identified by traffic department, Municipal Traffic fines raised/issued year to date revenue recognised is **109%**. It must be stressed that the above exercise represent the book value only and the cash receipts from this service is minimal. Fines are based on cash basis whilst the budget is based on GRAP 1 which require us to recognise the total fines issued and not only base on collection.

### **Licences and permits**

The total approved budget for licences and permits is **R 4,118,844** for budget year. At the end of the April 2024 licence and permits amounted to **R 424 971.49** and represents **10%** of the total revenue budget and this is more than expected performance due to an increase in Learner's licence and motor vehicle registration application for the month and the Year-to-date revenue recognised is **81%** of the budget.

### **Transfers and Subsidies-Operational**

Total approved budget on transfers and subsidies is **R 318,510,300** this was adjusted to an adjustments budget of **R 318,092,652** then is further increased by **R 41,321,997** to an adjusted budget of **R 359,414,649**. Total transfers revenue recognised for the month is **R 2,130,759** which represent **1%** against total budget allocation. This is below the expected performance for the month due to the fact that majority of grant trenches has already been received by the municipality as at month April 2024. The Year-to-date revenue recognised is **95%** of the budget.

### **Transfers and Subsidies- Capital**

Total approved budget on transfers and subsidies is **R 95,480,736** and was adjusted to **R 181,253,912** , this has been decreased by **R30,512,847** to adjusted budget of **R 150,741,065**. Total capital transfers revenue of **R 7,665,863** was recognised for the month ended April 2024 and it represents **5%** of total budget, this is less than the expected performance for the month due to payments not made on human settlements development grant and Disaster recovery grant. The year-to-date revenue recognised is **45%** on this category.

### **Other Revenue**

Total approved budget on other Revenue is **R 4,894,572** this was adjusted to an adjustments budget of **R 4,614,403**. The total revenue of **R 122,346** was recognised for the month this represents **3%** on this category which is less than the expected performance for the month. This is due to less revenue collected on merchandising and jobbing, admin handling fees and insurance refund as anticipated. YTD revenue recognised is **20%**.

**Operating Expenditure by type**

**Employee related costs/Remuneration of Councillors**

Total approved budget allocation on Employee related costs/Remuneration of Councillors is **R 187,036,730** this was adjusted to **R 194,049,894** and a further increased by **R 172,838** to an adjusted budget of **R 194,222,733**. Total expenditure of **R 14,505,043.12** salary costs was recognised for the month this represent **7%** expenditure and this below the expected performance as reflected in the table below, due to vacant post that are not yet filled. The year-to-date expenditure is **76%** on this category. This is inclusive of remuneration of councillors.

Row Labels	TotalBudget	April Actuals	YTD Actuals
<b>Employee Related Cost</b>	<b>168 902 541.00</b>	<b>12 399 131.37</b>	<b>128 187 913.04</b>
Municipal Staff	160 619 173.00	12 014 117.22	123 887 558.24
Senior Management	8 283 368.00	385 014.15	4 300 354.80
<b>Remuneration of Councillors</b>	<b>25 320 192.00</b>	<b>1 903 507.75</b>	<b>19 170 537.43</b>
Chief Whip	865 687.00	61 440.83	593 830.49
Executive Committee	5 996 324.00	344 043.57	3 456 212.78
Executive Mayor	1 113 309.00	283 415.02	2 459 879.24
Section 79 committee chairperson	788 886.00	-	24 542.01
Speaker	938 664.00	65 275.67	627 982.51
Total for All Other Councillors	15 617 322.00	1 149 332.66	12 057 174.42
<b>Grand Total</b>	<b>194 222 733.00</b>	<b>14 302 639.12</b>	<b>147 358 450.47</b>

**Debt impairment**

Total approved budget on other Revenue is **R 6,000,000** and adjusted to **R 7,000,000** which **R 1,000,000** is Irrecoverable Debts Written Off. Items included in this category are bad debts written off and provisions to debt impairment which at the time of compiling the report; there were no provisions recorded on the financial system resulting in this variance. However, the council to note that the above non-cash provisions are required in terms of GRAP which are normally calculated at year end.

**Depreciation**

Total approved budget on depreciation is **R 53,300,148** and it is further increase by **R49,162**. to and adjusted budget of **R53,349,310** and no expenditure relating to depreciation was processed for the month ending April 2024, the total YTD expenditure recognised is **34%** and normally the depreciation will be accounted at year end after the capitalisation and subsequent depreciation

of these assets. The other contributing factor to this variance related assets impairment which is also undertaken towards the end of the financial year.

#### **Finance Costs**

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

#### **Bulk Purchases**

Total approved budget on bulk electricity purchases is **R 71,075,364**, expenditure incurred for bulk services amounted to **R 4,526,546** this represents **6%** of the budget amount. This is less than expected performance for the month due to less demand for electricity. The year-to-date expenditure is **78%**.

#### **Other material**

Total approved budget on other Revenue is **R 7,629,420** and adjusted to **R 7,191,416**, This expenditure category consists of inventory items such as material for maintenance of road operation and maintenance amounted to **R 566,876.19** for the month ended April 2024. This represent **7%**, this is less than the expected performance for the month due to material and stores items used for the month. The year-to-date expenditure is **63%** on this category.

#### **Contracted Services**

Total approved budget on contracted services of **R 113,384,580** was adjusted to an adjustment amount of **R 159,483,676** it was further increase by **R3 758 995** to and adjusted budget of **R 163 243,671**. The expenditure for the month amounted to **R 10,450,120** this represents **6%** of the budgeted amount, this is below the expected performance for the month due to some contracts that are not paid every month. The year-to-date expenditure incurred is **68%** on this category.

#### **Other Expenditure**

Total approved Budget on Other expenditure is **R 76,324,512** and adjusted to **R 71,965,450** and it is further decrease by **R 60 006** to and adjusted budget of **R 71 905 444**. Other expenditure for the month ended 30 April 2024 amounted to **R 5,099,628**. this represents **7%**, due to less expenditure on protective uniform, hire costs, ICT software licence & indigent fee. The year-to-date expenditure is **73%**.

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

EC441 Matatiele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 - April

Vote Description	Rd	2023/24				Budget Year 2024/25				
		Performance	Original Budget	Revised Budget	Revised Budget	YearTD actual	budget	YTD variance	YTD variance %	YearTD Commitment
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate		-	-	-	-	-	-	-	-	-
Vote 4 - Development and Planning		-	-	-	-	-	-	-	-	-
Vote 5 - Community		-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure		-	-	-	-	-	-	-	-	-
Vote 7 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive Council		-	70	70	-	25	58	(38)	-55%	70
Vote 2 - Finance and Admin		3 857	3 900	3 900	-	2 221	3 256	(1 039)	-27%	3 300
Vote 3 - Corporate		1 704	2 010	2 700	-	1 855	2 285	(410)	-20%	2 700
Vote 4 - Development and Planning		-	130	57 184	-	7 308	42 884	(34 886)	-61%	57 184
Vote 5 - Community		2 417	9 130	9 280	-	1 542	7 808	(6 452)	-70%	9 280
Vote 6 - Infrastructure		80 918	164 017	155 358	12 886	81 888	135 363	(54 118)	-33%	155 358
Vote 7 - Internal Audit		-	1 800	1 500	-	48	1 370	(1 324)	-74%	1 500
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	86 003	181 717	230 080	12 886	95 545	195 598	(99 480)	-55%	230 080
<b>Total Capital Expenditure</b>		86 003	181 717	230 080	12 886	95 545	195 598	(99 480)	-55%	230 080
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		5 671	8 480	4 290	-	3 942	8 943	(3 002)	-35%	8 384
Executive and council		-	70	70	-	25	58	(38)	(5)	70
Finance and administration		5 571	8 510	4 000	-	3 878	8 515	(1 039)	(5)	8 000
Internal audit		-	1 800	1 500	-	48	1 370	(1 324)	(5)	1 500
<b>Community and public safety</b>		2 088	4 800	5 069	-	791	4 188	(3 322)	-69%	5 069
Community and social services		373	910	1 300	-	384	1 328	(635)	(5)	1 300
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 715	3 890	3 669	-	388	3 275	(2 887)	(5)	3 669
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Essential and environmental services</b>		87 829	98 781	188 821	8 828	78 418	160 888	(72 402)	-73%	188 821
Planning and development		-	130	57 184	-	7 308	42 884	(34 886)	(5)	57 184
Road transport		87 829	88 651	132 758	9 828	70 425	107 888	(37 577)	(5)	132 758
Environmental protection		-	-	-	-	-	-	-	-	-
Travelling services		3 318	88 888	28 829	2 781	11 888	81 881	(19 874)	-22%	28 829
Energy services		2 987	94 359	22 509	2 781	11 447	57 988	(16 540)	(5)	22 509
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		330	4 530	4 230	-	481	3 595	(3 134)	(5)	4 230
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	86 003	181 717	230 080	12 886	95 545	195 598	(99 480)	-55%	230 080
<b>Funded by:</b>										
National Government		50 780	25 481	88 830	8 842	48 748	78 875	(30 134)	(5)	88 830
Provincial Government		-	-	57 034	-	7 881	42 775	(34 894)	(5)	57 034
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (incl. Prov. Devel. Agencies)		-	-	-	-	-	-	-	-	-
Transfers, reorganised - capital		50 780	25 481	148 864	8 842	58 827	121 846	(66 918)	-59%	148 864
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		48 134	80 236	80 236	8 947	38 421	71 863	(33 442)	(5)	80 236
<b>Total Capital Funding</b>		86 003	181 717	230 080	12 886	95 545	195 598	(99 480)	-55%	230 080

The approved capital budget was **R 181,716,499** this was adjusted to an adjusted Capital budget of **R 230,089,719** . Capital Expenditure incurred for the month ended 30 April 2024 amounts to **R 12,688,938.38** million. Capital expenditure for the month is **6%** of the total capital expenditure budget and YTD spending is **41%**. This is within the expected performance for the month

### 3.1.6 C6 Monthly Budget Statement –Financial Position

EC441 Matatiele - Table C6 Monthly Budget Statement - Financial Position - M10 - April

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		254 787	326 924	265 349	333 314	265 349
Trade and other receivables from exchange transactions		(27 588)	125 378	103 587	(14 637)	103 587
Receivables from non-exchange transactions		143 543	52 209	32 890	161 718	32 890
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 605	2 025	2 580	3 806	2 580
VAT		82 019	17 322	2 200	81 879	2 200
Other current assets		5 319	-	-	5 048	-
<b>Total current assets</b>		<b>459 690</b>	<b>523 858</b>	<b>426 606</b>	<b>571 127</b>	<b>426 606</b>
<b>Non-current assets</b>						
Investments		-	-	-	-	-
Investment property		4 960	4 960	6 542	4 960	6 542
Property, plant and equipment		972 419	1 297 761	1 252 554	1 049 334	1 252 554
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		1 543	-	1 543	1 543	1 543
Intangible assets		911	1 975	550	762	550
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non-current assets</b>		<b>979 833</b>	<b>1 304 697</b>	<b>1 261 188</b>	<b>1 056 599</b>	<b>1 261 188</b>
<b>TOTAL ASSETS</b>		<b>1 439 523</b>	<b>1 828 554</b>	<b>1 687 795</b>	<b>1 627 727</b>	<b>1 687 795</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		1 636	413	465	1 758	465
Trade and other payables from exchange transactions		57 688	56 071	61 200	23 599	61 200
Trade and other payables from non-exchange transactions		4 904	-	-	46 628	-
Provision		11 816	90 868	29 993	20 371	29 993
VAT		81 928	13 041	(13 041)	84 303	(13 041)
Other current liabilities		2 961	-	-	2 961	-
<b>Total current liabilities</b>		<b>160 933</b>	<b>160 394</b>	<b>78 617</b>	<b>179 619</b>	<b>78 617</b>
<b>Non-current liabilities</b>						
Financial liabilities		-	-	-	-	-
Provision		30 382	38 827	-	21 827	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		14 497	-	-	14 497	-
<b>Total non-current liabilities</b>		<b>44 880</b>	<b>38 827</b>	<b>-</b>	<b>36 325</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>205 813</b>	<b>199 221</b>	<b>78 617</b>	<b>215 944</b>	<b>78 617</b>
<b>NET ASSETS</b>	2	<b>1 233 710</b>	<b>1 629 334</b>	<b>1 609 178</b>	<b>1 411 782</b>	<b>1 609 178</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		921 615	1 543 098	1 532 226	1 059 461	1 532 226
Reserves and funds		352 321	86 236	76 952	352 321	76 952
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 273 936</b>	<b>1 629 334</b>	<b>1 609 178</b>	<b>1 411 782</b>	<b>1 609 178</b>

### 3.1.7 C7 Monthly Budget Statement –Cash Flow

EC441 Matatielle - Table C7 Monthly Budget Statement - Cash Flow - M10 - April

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	FuH Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
Receipts										
Property rates		43 708	43 488	43 488	1 576	43 913	36 240	7 672	21%	43 488
Service charges		70 126	76 730	76 730	8 274	62 363	63 942	(1 579)	-2%	76 730
Other revenue		21 974	51 959	51 679	1 475	19 292	43 559	(24 267)	-56%	51 679
Transfers and Subsidies - Operational		293 564	318 510	359 415	24	346 526	278 886	67 640	24%	359 415
Transfers and Subsidies - Capital		119 841	95 481	143 854	-	107 315	131 618	(24 303)	-18%	143 854
Interest		18 991	17 200	28 813	3 568	21 017	21 301	(284)	-1%	28 813
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(206 865)	(455 451)	(507 639)	(21 719)	(208 631)	(410 187)	201 557	-49%	(507 639)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>361 338</b>	<b>147 918</b>	<b>196 348</b>	<b>(6 882)</b>	<b>391 795</b>	<b>165 359</b>	<b>(226 436)</b>	<b>-137%</b>	<b>196 348</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		143 199	(181 717)	(230 090)	(12 900)	(127 061)	(193 506)	66 427	-34%	(230 090)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>143 199</b>	<b>(181 717)</b>	<b>(230 090)</b>	<b>(12 900)</b>	<b>(127 061)</b>	<b>(193 506)</b>	<b>(66 427)</b>	<b>34%</b>	<b>(230 090)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>584 537</b>	<b>(33 799)</b>	<b>(33 750)</b>	<b>(19 782)</b>	<b>264 714</b>	<b>(26 149)</b>			<b>(33 750)</b>
Cash/cash equivalents at beginning:		360 723	360 723	319 099		254 787	319 099			254 787
Cash/cash equivalents at month/year end:		865 260	326 924	285 349		519 501	290 950			221 037

**PART 2 –SUPPORTING DOCUMENTATION  
SECTION 4**

**Debtors Analysis**

Table SC3 presented below summarises the Debtors Age Analysis as at 30 April 2024.

EG441 Matatiele - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 - April

Description	MT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Lta Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1 Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Traffic and Other Receivables from Exchange Transactions - Water	1300	-	-	-	-	-	-	-	-	-	-	-	-
Traffic and Other Receivables from Exchange Transactions - Electricity	1300	7 980	1 783	1 094	1 294	1 053	732	1 269	4 979	19 873	9 127	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2 377	705	562	537	518	510	807	91 734	97 451	93 806	-	-
Receivables from Exchange Transactions - Waste Water Management	1900	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1600	1 538	490	440	407	396	416	378	26 788	30 833	28 385	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	7	7	7	-	-
Interest on Asset Debtor Accounts	1810	3 215	1 574	1 557	1 533	1 517	1 499	1 566	54 378	66 337	62 491	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	424	470	197	135	379	0	177	34 475	36 256	35 166	(2)	-
<b>Total By Income Source</b>	<b>2988</b>	<b>15 513</b>	<b>5 822</b>	<b>3 841</b>	<b>3 986</b>	<b>3 862</b>	<b>3 158</b>	<b>3 696</b>	<b>212 368</b>	<b>251 357</b>	<b>228 942</b>	<b>(2)</b>	<b>-</b>
2023/24 - Actual only		11 904	4 873	6 895	4 209	4 627	5 624	44 672	130 312	216 096	182 423	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	9 397	2 890	2 007	2 405	2 228	1 894	2 305	90 794	110 023	107 627	-	-
Commercial	2300	7 810	912	668	415	562	192	335	39 002	48 896	40 505	(2)	-
Municipalities	2400	2 306	1 121	1 186	7 086	1 072	1 071	1 055	74 565	83 441	78 848	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2988</b>	<b>15 513</b>	<b>5 822</b>	<b>3 841</b>	<b>3 986</b>	<b>3 862</b>	<b>3 158</b>	<b>3 696</b>	<b>212 368</b>	<b>251 357</b>	<b>228 942</b>	<b>(2)</b>	<b>-</b>

The total debt book for April 2024 is amounting **R 251,357,215** inclusive of **R 3,235,616** advance payments.

The total debt book for April 2024 of R 248 121 599.25 (including current of R 10 328 643.65 which is not yet due) has decreased by R 10 328 643. 65 from the previous month closing balance of R 245 429 843.58. Debt is made up of the following:

Residential debt:

R 94 946 933.37

Commercial debt

R 36 484 823.8

Government debt

R 112 681 197.42

Other

R 4 008 644.66

The municipality implements the credit control and debt collection policy.

There are two areas in which the municipality is not able to collect and the debt totals to Maluti

R 65 118 882.29

(including current)

Cedarville

R 5 654 761.87

(including current)

(both areas are handed over for collection)



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

The following has been handed over:

Residential H/O  
 R 83 230 943.17  
 Business H/O  
 R 30 180 873.4  
 Churches H/O  
 R 130 335.32  
 Farms H/O  
 R 3 620 477.4

April 2024 collection for all handed over accounts is  
 R 1 370 503.22

**SECTION 5 -CREDITORS' ANALYSIS**  
**Supporting Table SC4**

EC441 Matatiele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 - April

Description	MT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	-	-	-	-	-	-	-

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 30 April 2024.

## SECTION 6- INVESTMENT POTFOLIO ANALYSIS

### Conditional and Unconditional investment monitoring Information

Apr 24

#### Investment Management

Conditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance
Municipal Infrastructure Grant	6 364 908.45	26 818.95		-26 818.95	6 391 727.40
INEP	9 668 860.33	32 025.98	-1 273 686.56	32 025.98	8 427 199.75
EPWP	-				
Municipal Electrification Intervention	316 256.88	2 081.65		-2 081.65	318 338.53
Disaster Management	32 706 000.00	215 277.02		-215 277.02	32 921 277.02
Library and Archives	-				
Finance Management Grant	259 507.64	3 385.38		-3 385.38	262 893.02
Smart Grid	63 346.06	416.95		-416.95	63 763.01
Establishment Plan	218 856.94	1 196.21		-1 196.21	220 053.15
Housing Development Fund	2 230 871.65	12 193.40		-12 193.40	2 243 065.05
Dedea	678 758.05	3 833.59		-3 833.59	682 591.64
<b>Total Conditional Investments</b>	<b>52 507 366</b>	<b>297 229</b>	<b>- 1 273 687</b>	<b>- 17 900</b>	<b>51 530 909</b>

Unconditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance
Call Acc STD CRR	176 084 582.18	3 100 000.00			179 184 582.18
Call Acc STD CRR	12 673 210.42			146 559.69	12 819 770.11
Call ACC FNB Surplus Cash	6 805 395.80			-38 436.51	6 805 395.80
Nedbank 32 Days	7 574 067.79	54 678.42		-54 678.42	7 628 746.21
Nedbank	45 344 484.24	389 382.22	-35 500 000.00	-347 607.55	10 233 866.46
Nedbank relief fund	893 609.28	5 881.94		-5 881.94	899 491.22
Nedbank COV -19 Solidarity	108 304.30	713.00		713.00	109 017.30
Nedbank Retention	3 868 417.52	25 462.78		-25 462.78	3 893 880.30
Termination Guarantee	144 640.82			-921.30	144 640.82
Standard Bank	50 000 000.00	564 041.10		-564 041.10	50 564 041.10
Account Gaurantee	6 202 000.00			-40 822.66	6 202 000.00
<b>Total Unconditional</b>	<b>309 698 712</b>	<b>4 140 159</b>	<b>- 35 500 000</b>	<b>- 930 580</b>	<b>278 485 432</b>
<b>Total Investment</b>					<b>330 016 340</b>

The municipality invests surplus funds in order to maximise the interest and to have cash readily available when needed and is done in line with the Cash Management and Investments policy. This indicates that the municipality as at 30 April 2024 had sufficient cash to operate for a period more than 3 months without receiving grants to cover operating costs.

As at 30 April 2024 the conditional investments amounted to **R 51,530,909** and unconditional investments amounted to **R 278,485,432**. Total investments as at 30 April 2024 amounted to **R 330,016,340**.

The following reflects bank balances at 30 April 2024

Description	30 <sup>th</sup> April 2024
Nedbank Primary Account:	4,489,438.33
Standard bank Account:	2,068,146.00
FNB Money Market Account:	3,139,939.05
<b>Total Cash held as at 30<sup>th</sup> April 2024</b>	<b>9,697,523.38</b>

The above table reflects the Cashbook balance is **R 9,697,523,38** and Bank statement balance of **R 330,016,340** and the total cash book balance and investment is **R 339,713,863**.

### 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 - M10 - April

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<u>Operating Transfers and Grants</u>										
National Government:		345 401	312 589	353 374	-	392 167	273 902	118 265	43.2%	353 374
Expanded Public Works Programme Integrated Grant		4 810	3 974	3 974	-	3 974	3 219	755	23.4%	3 974
Integrated National Electrification Programme Grant		-	-	41 800	-	27 830	13 667	14 263	104.4%	41 800
Local Government Financial Management Grant		1 650	1 700	1 700	-	1 700	1 417	283	20.0%	1 700
Municipal Infrastructure Grant		52 723	2 925	2 730	-	54 593	2 291	52 302	2282.9%	2 730
Equitable Share		286 308	303 970	363 970	-	363 970	253 368	50 662	20.0%	363 970
Provincial Government:		-	5 941	5 941	-	-	4 951	(4 951)	-100.0%	5 941
Specify (Add grant description)		-	2 250	2 250	-	-	1 875	(1 875)	-100.0%	2 250
Specify (Add grant description)		-	3 691	3 691	-	-	3 076	(3 076)	-100.0%	3 691
District Municipality:		-	-	100	-	-	33	(33)	-100.0%	100
Specify (Add grant description)		-	-	100	-	-	33	(33)	-100.0%	100
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>		<b>345 401</b>	<b>318 510</b>	<b>359 415</b>	<b>-</b>	<b>392 167</b>	<b>278 886</b>	<b>113 281</b>	<b>40.8%</b>	<b>359 415</b>
<u>Capital Transfers and Grants</u>										
National Government:		48 530	95 481	86 820	-	45 776	88 843	(43 067)	-48.5%	86 820
Municipal Disaster Relief Grant		2 251	-	34 957	-	32 706	26 405	6 301	23.9%	34 957
Municipal Infrastructure Grant		-	55 581	51 863	-	-	43 529	(43 529)	-100.0%	51 863
Integrated National Electrification Programme Grant		48 288	39 900	(0)	-	13 070	18 908	(5 838)	-30.9%	(0)
Provincial Government:		-	-	57 934	-	3 981	42 775	(38 794)	-80.7%	57 934
Specify (Add grant description)		-	-	-	-	3 331	-	3 331	#DIV/0!	-
Specify (Add grant description)		-	-	57 934	-	-	42 775	(42 775)	-100.0%	57 934
Specify (Add grant description)		-	-	-	-	850	-	650	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>		<b>48 530</b>	<b>95 481</b>	<b>143 854</b>	<b>-</b>	<b>49 757</b>	<b>131 618</b>	<b>(81 861)</b>	<b>-82.2%</b>	<b>143 854</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>394 930</b>	<b>413 991</b>	<b>503 269</b>	<b>-</b>	<b>441 924</b>	<b>410 504</b>	<b>31 420</b>	<b>7.7%</b>	<b>503 269</b>

The is no operating and capital grant recognised in April 2024. YTD receipt is **R 442 Million** which is **88%** when compared to the total Budget allocation as per the Dora.

## 7.2 Supporting Table SC7

EC441 Matatiele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 - April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		6 460	2 925	43 738	1 667	25 857	15 950	9 900	62.0%	41 730
Expanded Public Works Programme Integrated Grant		4 810	-	-	-	3 752	-	3 752	#DIV/0!	-
Integrated National Electrification Programme Grant		-	-	41 000	1 646	19 591	13 667	5 924	43.3%	41 000
Local Government Financial Management Grant		1 650	-	-	22	1 484	-	1 484	#DIV/0!	-
Municipal Infrastructure Grant		-	2 925	2 730	-	1 030	2 291	(1 261)	-55.0%	2 730
Provincial Government:		345	3 691	3 691	364	3 170	3 076	95	3.1%	3 691
Specify (Add grant description)		345	-	-	-	0	-	0	#DIV/0!	-
Specify (Add grant description)		-	-	-	45	204	-	204	#DIV/0!	-
Specify (Add grant description)		-	3 691	3 691	319	2 966	3 076	(110)	-3.6%	3 691
District Municipality:		-	-	100	100	100	33	67	200.0%	100
Specify (Add grant description)		-	-	100	100	100	33	67	200.0%	100
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>		<b>6 895</b>	<b>6 616</b>	<b>47 521</b>	<b>2 131</b>	<b>29 128</b>	<b>19 067</b>	<b>10 061</b>	<b>52.8%</b>	<b>47 521</b>
<b>Capital Transfers and Grants</b>										
National Government:		106 353	103 405	94 744	7 666	67 103	95 354	(28 251)	-29.6%	94 744
Municipal Disaster Relief Grant		-	-	34 957	4 531	6 555	26 405	(19 850)	-75.2%	34 957
Municipal Infrastructure Grant		62 065	63 505	59 787	3 135	50 541	50 040	501	1.0%	59 787
Integrated National Electrification Programme Grant		46 288	39 900	(0)	-	10 006	18 908	(8 902)	-47.1%	(0)
Provincial Government:		-	-	57 034	-	-	42 775	(42 775)	-100.0%	57 034
Specify (Add grant description)		-	-	2 113	-	-	704	(704)	-100.0%	2 113
Specify (Add grant description)		-	-	(2 113)	-	-	(704)	704	-100.0%	(2 113)
Specify (Add grant description)		-	-	57 034	-	-	42 775	(42 775)	-100.0%	57 034
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>		<b>106 353</b>	<b>103 405</b>	<b>151 778</b>	<b>7 666</b>	<b>67 103</b>	<b>138 129</b>	<b>(71 026)</b>	<b>-51.4%</b>	<b>151 778</b>
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		<b>115 157</b>	<b>110 021</b>	<b>199 299</b>	<b>9 797</b>	<b>96 230</b>	<b>157 196</b>	<b>(68 965)</b>	<b>-38.8%</b>	<b>199 299</b>

The total operating grant expenditure amounts to **R 2,1** million and Capital grant expenditure amounts to **R 7,6** million as at 30 April 2024. Total expenditure for both operational and Capital grants for the month amounts to **R 9,7** million which is **8%** when compared to the total allocation as per the Dora.

The tables above reflect on the performance of these respective conditional grants which indicates that the municipality is well on track to meet its target of fully spending the 2023/24 allocated funds.

SECTIONS 8

Table SC8 presents the expenditure of councillor and staff benefits at 30 April 2024

EC441 Matatiele - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 - April

Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		13 696	14 165	12 638	965	10 060	10 886	(808)	-7%	12 638
Pension and UIF Contributions		919	2 975	2 116	64	573	1 964	(1 291)	-66%	2 116
Medical Aid Contributions		528	113	113	67	563	94	469	499%	113
Motor vehicle Allowance		156	199	2 437	-	14	1 509	(1 513)	-100%	2 437
Cellphone Allowance		2 562	2 610	2 762	209	2 123	2 266	(143)	-6%	2 762
Housing Allowances		5 019	5 259	5 254	595	5 735	4 379	1 356	31%	5 254
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		22 872	25 328	25 328	1 984	19 171	21 180	(1 930)	-9%	25 328
% increase	4		10.7%	10.7%						10.7%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	2 594	3 190	2 843	163	1 873	2 456	(577)	-24%	2 843
Pension and UIF Contributions		90	218	306	0	117	234	(262)	-101%	306
Medical Aid Contributions		95	168	266	-	-	199	(199)	-100%	266
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		348	468	840	-	-	613	(613)	-100%	840
Motor Vehicle Allowance		1 382	2 119	2 630	88	956	2 073	(1 117)	-54%	2 630
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		667	972	817	123	1 337	717	620	86%	817
Other benefits and allowances		0	1	1	-	0	1	(1)	-87%	1
Payments in lieu of leave		234	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		350	495	580	10	152	464	(312)	-67%	580
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 749	7 638	8 283	385	4 380	6 758	(2 450)	-36%	8 283
% increase	4		32.7%	44.1%						44.1%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		96 768	107 314	112 242	8 386	84 893	92 276	(7 383)	-8%	112 242
Pension and UIF Contributions		14 500	15 824	15 933	1 260	12 874	13 252	(379)	-3%	15 933
Medical Aid Contributions		5 198	5 945	6 082	511	4 942	5 037	(94)	-2%	6 082
Overtime		2 530	2 726	2 756	419	3 185	2 282	903	40%	2 756
Performance Bonus		7 743	8 354	8 254	237	5 447	6 901	(1 454)	-21%	8 254
Motor vehicle Allowance		5 225	7 037	8 542	647	6 395	6 778	(380)	-6%	8 542
Cellphone Allowance		5	6	6	1	5	6	(1)	-7%	6
Housing Allowances		2 422	4 906	4 944	271	2 617	4 111	(1 494)	-36%	4 944
Other benefits and allowances		3 137	1 973	1 859	205	2 157	1 576	575	37%	1 859
Payments in lieu of leave		3 133	-	-	-	937	-	937	100%	-
Long service awards		427	-	-	79	441	-	441	100%	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		141 899	154 086	160 619	12 914	123 888	132 216	(8 329)	-6%	160 619
% increase	4		9.2%	13.8%						13.8%
<b>Total Parent Municipality</b>		<b>169 712</b>	<b>187 037</b>	<b>194 223</b>	<b>14 383</b>	<b>147 358</b>	<b>160 067</b>	<b>(12 708)</b>	<b>-8%</b>	<b>194 223</b>

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

Total approved budget allocation on Employee related costs/Remuneration of Councillors is **R 187,036,730** this was adjusted to **R 194,049,894** and a further increase of **R 172,838** to an adjusted value of **R 194,222,733**. Total expenditure of **R 14,505,043.12** salary costs was recognised for the month this represent **7%** expenditure and this below the expected vacant post that are not yet filled performance as reflected in the table below due. The year-to-date expenditure is **76%** on this category. This is inclusive of remuneration of councillors.

**QUALITY CERTIFICATE**

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

The monthly budget statements (Section 71 Report) on the implementation of the budget and financial state of affairs of the municipality for the month ended **30 April 2024** has been prepared in accordance with the Municipal Finance Management Act 2003 and Regulations made under that Act.

Print Name: Lizo Matiwane

Municipal Manager of Matatiele Local Municipality

Signature: 

Date: 14/05/2024