



MATATIELE
LOCAL MUNICIPALITY

**2023/2024
MONTHLY
SECTION 71
REPORT**

**MONTH ENDED
30 JUNE 2024**

TABLE OF CONTENTS

	PAGE
Glossary	3-4
Legislative Framework	4
PART 1-IN-YEAR REPORT	
Resolutions	5
Executive summary	6-12
In-year budget statement tables	13-24
PART 2-SUPPORTING DOCUMENTATION	
Debtors Analysis	25-26
Creditors Analysis	26
Investment Portfolio	27-28
Grants Management	29-30
Employee Related Costs & Remuneration of Councillors	31
Municipal Manager's quality certificate	32

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 30 June 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 30 June 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 June 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 budget of **R 658,365,277**. The Municipality has recognised revenue of **R 6,607,658** for the month ended 30 June 2024. This represents **1%** and is less than expected performance for the month due to less capital and operational transfers in this month. The majority of revenue recognised this month of **R104 472 234** is relating to electricity sales, electricity service charges and interest. Year to date revenue recognised is **92%** 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 **R 567,007,377**. The Municipality incurred expenditure amounting to **R 47,805,960**. This represents **8%** expenditure for the month, this is less than expected performance for the month due to bulk Purchases that are for a period on 11 months currently, Debt Impairment, Depreciation and Assets impairment that are non-cash items that will be accounted at period **13** and **14**. The Year-to-date expenditure is **83%** 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 173,056,149**. Capital Expenditure incurred for the month ended 30 June 2024 amounted to **R 9,543,378** the expenditure incurred for the month is **6%** against adjusted budget. This is below the expected performance for the month due to less expenditure

on capital projects funded by grants as they are fully spent. Year to date expenditure is 73% 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.

	Total Budget	June Actuals	Total Actual
Community and Social Services: Community Governance(3096)	-	-	-
Community Halls and Facilities:Public Amenities (3005)	1 359 996.00	202 416.00	596 117.30
COREFUNCTION: SOLID WASTE REMOVAL	4 230 012.00	908 237.00	1 389 366.82
Energy Sources: Electricity (4040)	22 598 552.00	5 391 833.35	17 841 543.81
Executive and Council: Mayor and Council(1005)	-	-	-
Executive and Council: Municipal Manager (1010)	89 996.00	43 891.62	63 992.30
Finance and Administration: Information Technology (2540)	1 850 004.00	391 304.35	1 626 783.36
Finance and Administration: Administrative and Corporate Support(2530)	280 008.00	132 195.81	182 195.81
Finance and Administration: Asset Management and Reporting(2015)	80 000.00	-	45 539.31
Finance and Administration: Council Support (2541)	600 000.00	-	545 292.83
Finance and Administration: Human Resources (2535)	30 000.00	-	20 100.70
Finance and Administration: SCM & Expenditure (2025)	3 560 004.00	47 907.46	2 080 817.17
Finance and Administration: Revenue and Debt Management (2020)	99 996.00	24 686.96	82 409.12
Finance:Budget & Treasury (2010)	80 000.00	29 464.73	49 565.41
Governance Function:INTERNAL AUDIT (1030)	1 560 000.00	-	45 539.30
Marketing: Customer Relations; Publicity and Media Co-ordination:communicati	120 000.00	-	65 001.36
Planning and Development: LED (3520)	69 996.00	-	67 744.15
Planning and Development: Planning (3510)	20 004.00	-	10 526.99
Planning and Development: Planning Governance (3540)	39 996.00	-	38 097.21
Public Safety: Civil Defence (3074)	3 690 000.00	2 716 511.21	3 104 103.87
Risk Management: FINANCE AND ADMINISTRATION RISK AND M&E (1035)	-	-	-
ROAD TRANSPORT: INFRASTRUCTURE GOVERNANCE (4050)	39 996.00	-	25 438.63
Road Transport: Project Operations & Maintn(4010)	61 818 988.00	8 958 331.56	36 704 085.89
Roads:Project Management Unit	70 900 646.00	4 504 588.86	62 220 393.37
Town Planning: Building Regulations and Enforcement; and City Engineer:Human	-	13 807 990.00	-
Grand Total	173 056 164.00	9 643 378.91	126 784 664.71
		6%	73%

Capital Funded Sources

- Capital Expenditure incurred for the month ended 30 June 2024 amounts to R 9.5 million, which represents 6% for the month and YTD Expenditure is 73% (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 June 2024 is R 383,284 which represents 1% for the month and YTD Expenditure is 87% (vat exclusive) and 100% inclusive of VAT.
- Disaster Response Grant of R 2,251,000 million was allocated and this was adjusted to adjusted budget allocation of R 34,957,000. The spending for the month ending 30 June 2024 is R 3,616,857 which represents 10%. YTD expenditure spending is 42% 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 19,351, 227. which represents 22%, most of the projects are at planning stage and year to date expenditure is 78% of the budget on this funding source.

Grant Funded Projects (MIG PROJECTS)

MIG Capital Project	June 2024 status
Mnceba - Matias Access Road & Bridge	Project is 95% completed (Practical completion stage).
Construction of Cedarville Internal Streets Phase 4	Project is at planning stage.
Maluti Internal Streets Phase 5	Project is at planning stage.
Rehabilitation of Matatiele internal Streets Cluster 1	Project is 95% completed (Defect Liability Period).
Extension of Matatiele Sports Centre Ph2	Project is 85% completed.
High Mast Lights	Construction is complete and overall progress is at 100%
STREETLIGHTS	Planting and excavation of Poles, have been completed and overall progress is at 98,8%
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

INEP Capital Project	June 2024 status
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 overall progress is at 99,9%
Tholang Electrification	Construction is complete and Energised. Overall progress is at 100%
Motsekoa Electrification	Construction is Complete and awaiting for an Outage . Overall progress is at 99%.

Disaster Response Grant

Disaster Response Grant	June 2024 status
Malubalube Access Road	Practical completion (overall progress 95%)
Mngeni Bridge	The project is at the planning stage
Baloon Street Crossing Bridge	Project is 62% completed.
Mabheleni-Upper Mvenyane Access Road & Bridge	Project at 45% completion
Hillside - Ngcwengane Access Road and Bridge	Project is 67% completed.
Rockville Protea Bridge	Project is 78% completed.
Nyanzela Access Road	Project is 95% completed (Defect Liability Period).

khohlong Access Road	Practical completion (overall progress 95%)
----------------------	---

Internal Funded Capital Projects

INTERNAL PROJECTS	June 2024 Status
Landfill site A/R	Practical completion (overall progress 95%)
Cemetery Development WIP	The project is at the planning stage
Upgrade of municipal offices WIP	The project is at the planning stage
Mavundleni Access Road	Practical completion (overall progress 95%)
Black Diamond Access Road and Bridge	Practical completion (overall progress 95%)
Tsepisong Kamorathaba to Kuyasa AR	Final completion (overall progress 100%)
Council Chambers Water Supply	Project is 95% completed (Defect Liability Period).
FM Tower Line	A1 electrical have been appointed, Designs are complete , 70% Material have been delivered to site. Construction progress is at 25%
Lakhalong Access Road	Project is 95% completed (Defect Liability Period).
Moriting Access Road	Practical completion (overall progress 95%)
Belford Access Road	Project is 95% completed (Practical completion stage).
Pholile Access Road	Project is 95% completed (Defect Liability Period).
Springana Access Road	Project is 95% completed (Defect Liability Period).
Mpofini Access Road	Project is 95% completed (Defect Liability Period).
Mkrwabo Access Road	Practical completion (overall progress 95%)

Municipal Plant	Project is 75% complete
Khesa A/R	Project is 95% completed (Practical completion stage).
Mango A/R	Project is 80.5% completed.
Sekhutlong Access Road	Practical completion (overall progress 95%)
Construction of Silo Phase 4	Project is at planning stage.
Kinira to Sherpard Hope Access Road	Practical completion (overall progress 90%)
Transformers Infra	Partial Complete
Substation Switch Gears	Completed
Municipa Fleet	Project is 90% complete
Fire Engine Truck	Planning Stage
Pamlaville Access Road	Project is 75% completed.
Dlodlweni Phase 2	Project is 95% completed (Practical completion stage).
Masopa A/R	Practical completion (overall progress 95%)
Extension Matatiele Sports Centre	Project is 85% completed.
Rehabilitation of Matatiele Internal Streets-Cluster 1	Practical completion (overall progress 95%)

This information reflects on our tender control plan on 30 June 2024.

SUMMARY: QUOTATIONS	31-30 June-2024	TOTAL
DAY TO DAY QUOTATIONS	161	161
FORMAL QUOTATIONS	19	19
TOTAL QUOTATIONS	120	120

BIDDING PROCESS	Bids Awarded vs Capital Budget	Capital Spending Year-To-Date	Orders Issued
Bids awarded	R 20 ,231, 645.00	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 - M12 - June

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
R thousands									
Financial Performance									
Property rates	48 716	54 360	54 360	(74)	50 849	54 360	(3 511)	-6%	54 360
Service charges	70 828	86 942	86 942	6 276	75 857	86 942	(11 085)	-13%	86 942
Investment revenue	19 146	17 200	28 813	2 325	24 861	28 813	(3 952)	-14%	28 813
Transfers and subsidies - Operational	293 753	318 510	399 055	6 403	354 013	399 055	(5 042)	-1%	399 055
Other own revenue	25 996	37 741	35 488	2 489	27 967	35 488	(7 521)	-21%	35 488
Total Revenue (excluding capital transfers and contributions)	458 488	514 753	564 658	17 482	533 546	564 658	(31 111)	-6%	564 658
Employee costs	146 840	161 717	167 839	18 440	159 134	167 839	(8 705)		167 839
Remuneration of Councilors	22 872	25 320	25 320	1 993	23 070	25 320	(2 250)		25 320
Depreciation and amortisation	64 712	53 300	60 001	-	18 539	60 001	(41 462)		60 001
Interest	134	-	-	219	219	-	219		-
Inventory consumed and bulk purchases	64 088	78 705	82 317	5 788	71 500	82 317	(10 817)		82 317
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	217 486	195 709	231 530	21 995	201 327	231 530	(30 203)	-13%	231 530
Total Expenditure	516 131	514 751	567 087	46 435	473 788	567 087	(93 299)	-16%	567 087
Surplus/(Deficit)	(57 723)	2	(2 359)	(31 834)	59 758	(2 359)	62 117	-2643%	(2 359)
Transfers and subsidies - capital (monetary allocations)	108 353	95 481	86 820	(10 734)	72 232	86 820	(14 588)	-17%	86 820
Transfers and subsidies - capital (in-kind) contributions	-	-	6 867	-	-	6 867	(6 867)	-100%	6 867
Share of surplus/(deficit) of associate	50 629	95 483	91 358	(41 768)	131 990	91 358	40 632	44%	91 358
Surplus/(Deficit) for the year	50 629	95 483	91 358	(41 768)	131 990	91 358	40 632	44%	91 358
Capital expenditure & funds sources									
Capital expenditure	99 148	181 717	173 856	9 543	126 785	173 856	(46 272)	-27%	173 856
Capital transfers recognised	50 789	95 481	86 820	(9 808)	59 929	86 820	(26 891)	-31%	86 820
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	46 371	86 236	86 236	19 351	66 856	86 236	(19 380)	-22%	86 236
Total sources of capital funds	99 148	181 717	173 856	9 543	126 785	173 856	(46 272)	-27%	173 856
Financial position									
Total current assets	499 729	523 858	432 256	-	481 915	-	-		432 256
Total non-current assets	980 070	1 304 697	1 197 503	-	1 094 891	-	-		1 197 503
Total current liabilities	161 237	160 394	105 049	-	174 809	-	-		105 049
Total non-current liabilities	44 880	38 827	-	-	35 325	-	-		-
Community wealth/Equity	1 219 278	1 629 334	1 324 710	-	1 365 672	-	-		1 324 710
Cash flows									
Net cash from (used) operating	361 338	147 918	144 606	(11 517)	385 835	144 606	(241 229)	-167%	144 606
Net cash from (used) investing	143 199	(181 717)	(173 056)	(23 996)	(167 906)	(173 056)	(5 150)	3%	(173 056)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	865 288	326 924	290 649	-	472 717	290 649	(182 067)	-63%	226 337
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6 689	3 345	3 709	3 768	4 466	3 345	3 158	206 453	234 742
Creditors Age Analysis									
Total Creditors	2	2	-	-	-	-	-	-	4

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

EC441 Matatiele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 - June

Description	Ref	2023/24				Budget Year 2024/25				
		Approved Outcome	Original Budget	Revised Budget	Amended Budget	YearTD actual	YearTD budget	TD Variance	TD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		372 020	403 019	414 662	3 157	399 196	414 662	(15 464)	-4%	414 662
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		372 020	403 019	414 662	3 157	399 196	414 662	(15 464)	-4%	414 662
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		12 997	12 190	14 518	657	11 042	14 518	(3 476)	-24%	14 518
Community and social services		6 664	6 989	9 317	128	4 820	9 317	(4 498)	-48%	9 317
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		6 334	5 201	5 201	529	6 222	5 201	1 021	20%	5 201
housing		-	-	-	-	-	-	-	-	-
health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		63 015	62 020	90 846	(10 072)	63 481	90 846	(27 445)	-30%	90 846
Planning and development		868	3 504	1 286	(12 715)	1 221	1 286	(65)	-5%	1 286
Road transport		62 147	58 516	89 560	2 643	62 180	89 560	(27 380)	-31%	89 560
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		118 729	133 005	138 339	12 925	132 137	138 339	(6 202)	-4%	138 339
Energy sources		106 919	113 716	114 816	12 198	117 153	114 816	2 337	2%	114 816
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11 810	19 289	23 523	729	14 984	23 523	(8 539)	-36%	23 523
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	566 760	610 234	658 365	6 667	605 778	658 365	(52 587)	-8%	658 365
Expenditure - Functional										
<i>Governance and administration</i>		213 148	233 487	248 880	22 924	219 068	248 880	(29 812)	-12%	248 880
Executive and council		30 685	33 967	33 922	2 917	31 034	33 922	(2 887)	-9%	33 922
Finance and administration		178 892	194 744	210 019	19 615	183 879	210 019	(26 139)	-12%	210 019
Internal audit		3 571	4 775	4 939	382	4 154	4 939	(785)	-16%	4 939
<i>Community and public safety</i>		46 565	51 797	67 588	5 321	55 724	67 588	(11 864)	-18%	67 588
Community and social services		24 580	27 466	45 185	3 372	33 760	45 185	(11 425)	-25%	45 185
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		21 984	24 331	22 403	1 949	21 964	22 403	(439)	-2%	22 403
housing		-	-	-	-	-	-	-	-	-
health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		125 473	105 773	82 020	7 490	63 750	82 020	(18 270)	-22%	82 020
Planning and development		19 784	38 759	35 224	5 361	29 869	35 224	(5 355)	-15%	35 224
Road transport		105 689	67 014	46 796	2 129	33 880	46 796	(12 915)	-28%	46 796
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		130 946	123 693	168 520	12 700	135 247	168 520	(33 272)	-20%	168 520
Energy sources		114 148	102 345	146 018	11 613	114 817	146 018	(31 202)	-21%	146 018
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		16 798	21 348	22 501	1 087	20 431	22 501	(2 071)	-9%	22 501
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	516 131	514 751	567 007	48 435	473 788	567 007	(93 219)	-16%	567 007
Surplus/ (Deficit) for the year		50 629	95 483	91 358	(41 768)	131 990	91 358	40 632	44%	91 358

This table assesses the revenue and expenditure by department, the expenditure for the period ending 30 June 2024 is R 6.6million and revenue is R 48.3 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) - M12 - June

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
R thousands										
Revenue by Vote										
Vote 1 - Executive Council	1	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		371 565	402 544	414 307	3 157	398 797	414 307	(15 510)	-3.7%	414 307
Vote 3 - Corporate		454	475	355	-	401	355	46	12.9%	355
Vote 4 - Development and Planning		846	3 504	1 286	(12 715)	1 326	1 286	39	3.1%	1 286
Vote 5 - Community		24 807	31 479	38 041	1 386	26 025	38 041	(12 015)	-31.6%	38 041
Vote 6 - Infrastructure		169 087	172 232	204 376	14 839	179 229	204 376	(25 147)	-12.3%	204 376
Vote 7 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	566 768	610 234	638 365	6 667	685 778	658 365	(52 587)	-8.0%	658 365
Expenditure by Vote										
Vote 1 - Executive Council	1	30 685	33 967	33 922	2 917	31 034	33 922	(2 887)	-8.5%	33 922
Vote 2 - Finance and Admin		106 403	111 852	120 624	11 453	109 568	120 624	(11 055)	-9.2%	120 624
Vote 3 - Corporate		72 489	82 892	89 395	8 162	74 311	89 395	(15 084)	-16.9%	89 395
Vote 4 - Development and Planning		19 940	38 759	35 224	5 361	29 869	35 224	(5 355)	-15.2%	35 224
Vote 5 - Community		63 363	73 146	90 089	6 408	76 155	90 089	(13 935)	-15.5%	90 089
Vote 6 - Infrastructure		219 681	169 359	192 814	13 742	148 697	192 814	(44 117)	-22.9%	192 814
Vote 7 - Internal Audit		3 571	4 775	4 939	392	4 154	4 939	(785)	-15.9%	4 939
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	516 131	514 751	567 007	48 435	473 788	567 007	(93 219)	-16.4%	567 007
Surplus/ (Deficit) for the year	2	58 629	95 483	91 358	(41 768)	131 990	91 358	48 632	44.9%	91 358

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) - M12 - June

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
<i>R thousands</i>										
Revenue										
Exchange Revenue										
Service charges - Electricity		59 114	71 416	71 416	5 300	64 368	71 416	(7 058)	(9)	71 416
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		11 713	15 526	15 526	973	11 499	15 526	(4 027)	(26)	15 526
Sale of Goods and Rendering of Services		870	3 930	1 677	1 102	1 794	1 677	117	6	1 677
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 313	6 500	6 500	84	1 667	6 500	(4 843)	(75)	6 500
Interest from Current and Non Current Assets		19 146	17 200	28 613	2 325	24 861	28 613	(3 952)	(14)	28 613
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		206	-	-	-	327	-	327	#DIV/0!	-
Rental from Fixed Assets		1 237	2 028	2 028	(674)	819	2 028	(1 209)	(60)	2 028
License and permits		3 996	4 094	4 094	339	3 969	4 094	(125)	(3)	4 094
Operational Revenue		264	965	965	26	333	965	(632)	(66)	965
Non-Exchange Revenue										
Property rates		48 716	54 360	54 360	(72)	50 849	54 360	(3 511)	(6)	54 360
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 754	1 769	1 769	182	2 288	1 769	519	0	1 769
License and permits		64	25	25	2	28	25	3	0	25
Transfers and subsidies - Operational		293 763	318 510	359 055	6 403	354 013	398 056	(5 042)	(1)	398 056
Interest		14 956	18 431	18 431	1 338	16 571	18 431	(1 860)	(10)	18 431
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		104	-	-	-	-	-	-	-	-
Other Gains		591	-	-	59	182	-	182	#DIV/0!	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		456 408	514 753	564 668	17 482	533 546	564 659	(31 111)	-6%	564 668
Expenditure By Type										
Employee related costs		146 840	161 717	167 839	18 440	159 134	167 839	(8 705)	(5)	167 839
Remuneration of councillors		22 872	25 320	25 320	1 993	23 070	25 320	(2 250)	(9)	25 320
Bulk purchases - electricity		58 340	71 075	75 475	5 230	65 975	75 475	(9 500)	(13)	75 475
Inventory consumed		5 748	7 629	6 841	598	5 525	6 841	(1 317)	(19)	6 841
Debt repayment		-	-	-	-	-	-	-	-	-
Depreciation and amortization		64 712	53 300	60 001	-	18 539	60 001	(41 462)	(78)	60 001
Interest		134	-	-	219	219	-	219	#DIV/0!	-
Contracted services		134 393	113 385	153 737	13 744	136 012	153 737	(17 725)	(11)	153 737
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		13 361	6 000	7 000	-	-	7 000	(7 000)	(10)	7 000
Operational costs		99 820	76 325	70 793	7 622	64 428	70 793	(6 365)	(9)	70 793
Losses on Disposal of Assets		9 911	-	-	-	-	-	-	-	-
Other Losses		-	-	-	629	867	-	867	#DIV/0!	-
Total Expenditure		516 131	514 751	567 897	48 435	473 788	567 897	(93 219)	-16%	567 897
Surplus/(Deficit)		(57 723)	2	(2 359)	(9 134)	59 758	(2 359)	62 487	(4)	(2 359)
Transfers and subsidies - capital (monetary allocations)		106 353	95 481	86 820	(10 734)	72 232	86 820	(14 588)	(16)	86 820
Transfers and subsidies - capital (in-kind)		-	-	6 887	-	6 887	-	6 887	(7)	6 887
Surplus/(Deficit) after capital transfers & contributions		50 629	95 483	91 358	(41 768)	131 990	91 358			91 358
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		50 629	95 483	91 358	(41 768)	131 990	91 358			91 358
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		50 629	95 483	91 358	(41 768)	131 990	91 358			91 358
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		50 629	95 483	91 358	(41 768)	131 990	91 358			91 358

The total approved revenue budget amounted to R 610,233,708 this was adjusted to an adjusted budget of 658 365 277. The Municipality has recognised revenue of R 6,607,657,97 for the month ended 30 June 2024. This represents 1% and is less than expected performance for the month due to less capital and operational transfers in this month .The majority of revenue recognised

this month of **R104,472,234** is relating to electricity sales, electricity service charges and interest. Year to date revenue recognised is **92%** of the total revenue budget.

The approved operating expenditure budget was **R 514,750,752** this was adjusted to an adjustments budget **R 567,007,377**. The Municipality incurred expenditure amounting to **R 47,805,960**. this represents **8%** expenditure for the month, this is less than expected performance for the month due to bulk Purchases that are for a period on 11 months currently, Debt Impairment, Depreciation and Assets impairment that are non-cash items that will be accounted at period 13 and 14. The Year-to-date expenditure is **83%** when measured against total operating budget.

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 recognised for the month is **R -72,063** due to the reversal of the duplicated amount of **R 32,953** & **R 39,110** of residential and commercial business discounts, against the total approved budget of **R 54,360,276** this represent **0%** There was no billing on property rates for the month of 30 June 2024, the billing of rates is only over a period of 10 months from July to April in financial year. The total Income received from property rate for the month of 30 June 2024 amounted **R 5,918,109,44**. YTD billing amount to **R 51,186,924** and YTD collection is **R 54 753 155.90** collection rate as at 30 June 2024 is **105%**. The revenue collection stream is closely monitored monthly to ensure revenue targets are met by year end. The YTD actual revenue billed 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 **R 6 ,275 ,714** for the month ended 30 June 2024 against the adjusted budget of **R 86,941,680**. This represents **7%** which is below the expected performance due to decrease in electricity sales. The year to date service charges revenue recognised is **80%**.

Rental of Facilities and equipment

Rental of facilities and equipment approved budget is **R 2,027,544**. Revenue amount of

R - 674 130.14 for month 30 June 2024 has been recognised on this category, representing **0%** which is below the expected performance for the month due to a reversal made on rental from fixed asset on site . Year to date revenue recognised is **40%** of the budget for this 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 June 2024 is **R 2, 325 ,452** which represents **8%** on this category. This is slightly below the expected performance due to decrease in cash amounts invested. Year to date revenue recognised on this revenue source is **86%** 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, 422,151** interests has been posted on the interest on arrears against the approved budget allocation of **R 24,930,792**. which represents **6%** and this is below expected performance non-receipts on Interest on electricity charged on debtors who receive discounts and many debtors taking advantage of the debt relief, the billing of interest on outstanding debts is therefore lower than anticipated. The revenue recognised to date is **74%**.

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 192 ,452** against approved budget and this represents almost **11 %** for the month. This is above the expected performance for the month due to a increase in number of offenders identified by traffic department, Municipal Traffic fines raised/issued year to date revenue recognised is **129%**. 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 30 June 2024 licence and permits amounted to **R 340 715.78** and represents **8%** of the total revenue budget and this is less than expected performance due to a decrease in Learner's licence and motor vehicle registration application for the month and the Year-to-date revenue recognised is **97%** 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 359,054,649.00**. Total transfers revenue recognised for the month is **R 6,403,088** which represent **2%** against total budget allocation. This is below the expected performance for the month majority of revenue was recognise in previous month. The Years-to-date revenue recognised is **99%** of the budget.

Transfers and Subsidies- Capital

Total approved budget on transfers and subsidies is R 181,253,912 it was adjusted to an adjustments budget of R 93,707,497. Total transfers revenue of R-10,734,465 was recognised for the month ended 30 June 2024 and it represents 0% of total budget, this is less than the expected performance for the month due effect of this reclassification journals made on actuals relating to human settlement grant. The year-to-date revenue recognised is 77% on this category.

Other Revenue

Total approved budget on other Revenue is R 4,894,572 and was adjusted to R 2,641,984 . Total revenue of R 1,128,741 was recognised for the month this represents 43% on this category which is more than the expected performance for the month. This is due to revenue collected on human settlement agency fee and Music festival revenue recognise on this month 80%.

Operating Expenditure by type

Employee related costs/Remuneration of Councillors

Total approved budget allocation on Employee related costs/Remuneration of Councillors was R 187,036,730 this was adjusted to an adjusted budget of R 193,159,333 Total expenditure of R 20,432, 904 was recognised for the month. This represents 8% expenditure and this is less than expected performance for the month due to vacant positions that have not been filled .The year-to-date expenditure is 94% on this category. This is inclusive of remuneration of councillors.

	Total Budget	July	Total Expenditure
- Employee Related Cost	167 839 141.00	13 442 180.66	159 134 118.90
Municipal Staff	159 455 773.00	12 800 278.94	153 973 706.83
Senior Management	8 383 368.00	641 901.72	5 160 412.07
- Remuneration of Councillors	25 320 192.00	1 925 758.66	23 070 049.19
Chief Whip	865 687.00	61 440.83	716 712.15
Executive Committee	5 996 324.00	344 043.57	4 144 290.54
Executive Mayor	1 113 309.00	283 415.02	3 026 365.04
Section 79 committee chairperson	788 886.00	-	24 542.01
Speaker	938 664.00	65 275.67	758 533.85
Total for All Other Councillors	15 617 322.00	1 171 583.57	14 448 689.62
Grand Total	193 159 333.00	15 367 939.32	182 204 168.09
		8%	94%

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** this was adjusted to an adjusted budget of **R 53,349,310** .And a further increase of **R6,651,744.00** to a budget adjusted value of

R 60 001 054.00 to provide for asset completed on the Fixed asset register as at June 2024. There is no depreciation expenditure recognised in 30 June 2024 against adjusted budget this represent almost **0%** on this category. Total YTD expenditure recognised is **31%** 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

R 218 653.85 expenditure relating to interest charges has been incurred for the month. This is due to interest charged on late submission to SARS.

Bulk Purchases

Total approved budget on bulk electricity purchases is **R 71 075 364** this was adjusted to to an adjusted budget of **R75 ,475, 364**. Expenditure incurred for bulk services amounted to **R 5,229, 940**. this represents **7%** of the budget amount. This is less than expected performance for the month due to less demand for electricity in current month . The year-to-date expenditure is **87%**.

Other material

Total approved budget on other Revenue was **R 7,629,420** this was adjusted to an adjustment **R6,841,416**. The expenditure category consists of inventory items such as material for maintenance of road operation and maintenance amounted to **R 558 102**. for the month ended 30 June 2024. This represent **8%** , which is less than the expected performance for the month due to less material and stores items issued for the month. The year-to-date expenditure is **81%** on this category.

Contracted Services

Total approved budget on contracted services of **R 113,384,580** was adjusted to an adjusted budget of **R 1653,737,270**. The expenditure for the month amounted to **R 13,743,881** this



represents **9%** of the budgeted amount, which is within the expected performance for the month. The year-to-date expenditure incurred is **88%** on this category.

Other Expenditure

Total approved Budget on Other expenditure is **R 76,324,512** this was adjusted to an adjusted budget of **R 70,792,940**. Other expenditure for the month ended 30 June 2024 amounted to

R 7,824,882 this represents **11%** which is more than the expected performance for the month, due to expenditure ICT software licence & workmen's compensation . The year to date expenditure is **91%**.

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

ECM41 Matatiele - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - 31/12 - June									
Vote Description	Ref	2024			Budget Year 2024/25		YTD variance	YTD %	Full Year
		Audited	Original	Adjusted	Monthly	YearTD actual			
R thousands									
Multi-Year expenditure appropriation									
Vote 1- Executive Council	1	-	-	-	-	-	-	-	-
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 -		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	-	-	-	-	-	-	-	-
Single Year expenditure appropriation									
Vote 1- Executive Council	2	-	70	70	44	64	70	18	70
Vote 2 - Finance and Admin		3 057	3 000	3 000	102	2 323	3 000	(1 577)	3 000
Vote 3 - Corporate		1 724	2 010	2 700	524	2 374	2 700	(386)	2 700
Vote 4 - Development and Planning		-	130	130	(13 808)	110	130	134	130
Vote 5 - Community		2 417	6 130	6 380	3 827	5 670	6 380	(4 210)	6 380
Vote 6 - Infrastructure		91 122	164 017	156 398	16 085	116 791	155 398	(38 980)	155 398
Vote 7 - Internal Audit		-	1 800	1 900	-	40	1 900	(1 514)	1 900
Vote 8 -		-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	96 140	181 717	173 056	9 543	126 785	173 056	(48 272)	173 056
Total Capital Expenditure		96 140	181 717	173 056	9 543	126 785	173 056	(48 272)	173 056
Capital Expenditure - Functional Classification									
Governance and administration		6 671	8 440	6 280	689	4 967	6 280	(2 483)	6 280
Executive and council		-	70	70	44	54	70	16	70
Finance and administration		5 571	6 510	6 000	626	4 688	6 000	(1 862)	6 000
Internal audit		-	1 800	1 900	-	40	1 900	(1 514)	1 900
Community and public safety		3 000	4 000	6 000	2 910	3 780	6 000	(1 380)	6 000
Community and social services		373	910	1 300	332	585	1 300	(784)	1 300
Sport and recreation		-	-	-	-	-	-	-	-
Public safety		1 713	3 000	3 000	2 717	3 195	3 000	(288)	3 000
Housing		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Economic and environmental services		88 108	88 791	162 088	(645)	88 088	162 088	(72 821)	162 088
Planning and development		-	130	130	(13 808)	110	130	134	130
Road transport		88 108	88 991	132 798	(13 481)	88 050	132 798	(23 808)	132 798
Environment protection		-	-	-	-	-	-	-	-
Trading services		3 910	60 000	36 820	6 000	19 211	36 820	(17 616)	36 820
Energy services		2 967	84 390	22 500	5 302	17 042	22 500	(4 757)	22 500
Water management		-	-	-	-	-	-	-	-
Waste asset management		-	-	-	-	-	-	-	-
Waste management		330	4 230	4 230	900	1 300	4 230	(2 861)	4 230
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	96 140	181 717	173 056	9 543	126 785	173 056	(48 272)	173 056
Funded by:									
National Government		50 750	35 461	86 820	4 000	50 920	86 820	(25 871)	86 820
Provincial Government		-	-	-	(13 808)	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (municipal allocations) (incl. Prov. Depts. Agencies)		-	-	-	-	-	-	-	-
Transfers received - capital		89 700	86 461	86 820	8 808	88 820	86 820	(28 871)	86 820
Borrowing		-	-	-	-	-	-	-	-
Internally generated funds		46 371	60 236	86 236	19 341	66 650	86 236	(19 380)	86 236
Total Capital Funding		96 140	181 717	173 056	9 543	126 785	173 056	(48 272)	173 056

The municipality approved capital budget was R 181,716,499 this was adjusted to adjusted capital budget of R 173,056,149. Capital Expenditure incurred for the month ended 30 June 2024 amounted to R 9,543,378 the expenditure incurred for the month is 6% against adjusted budget. This is below the expected performance for the month due to less expenditure

3.1.6 C6 Monthly Budget Statement –Financial Position

EC441 Matatiele - Table C6 Monthly Budget Statement - Financial Position - M12 - June

Description	Ref	Budget Year 2024/25				
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents		254 787	325 924	290 649	253 145	290 649
Trade and other receivables from exchange transactions		(27 586)	125 378	103 587	(23 636)	103 587
Receivables from non-exchange transactions		143 549	52 209	32 890	154 305	32 890
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 605	2 025	2 930	3 992	2 930
VAT		52 058	17 322	2 200	52 766	2 200
Other current assets		5 319	-	-	6 546	-
Total current assets		459 729	523 858	432 256	481 915	432 256
Non current assets						
Investments		-	-	-	-	-
Investment property		4 960	4 960	6 542	4 960	6 542
Property, plant and equipment		972 656	1 297 761	1 188 918	1 087 235	1 188 918
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		1 543	-	1 543	1 543	1 543
Intangible assets		911	1 975	500	1 153	500
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		980 070	1 304 697	1 197 503	1 094 891	1 197 503
TOTAL ASSETS		1 439 799	1 828 554	1 629 759	1 576 806	1 629 759
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		1 636	413	465	1 780	465
Trade and other payables from exchange transactions		57 393	56 071	61 550	59 292	61 550
Trade and other payables from non-exchange transactions		4 904	-	-	27 299	-
Provision		11 516	90 868	29 993	20 371	29 993
VAT		51 928	13 041	13 041	83 146	13 041
Other current liabilities		2 951	-	-	2 951	-
Total current liabilities		161 237	160 394	105 049	174 809	105 049
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		30 382	38 827	-	21 827	-
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		14 497	-	-	14 497	-
Total non current liabilities		44 880	38 827	-	36 325	-
TOTAL LIABILITIES		206 117	199 221	105 049	211 134	105 049
NET ASSETS	2	1 233 682	1 629 334	1 524 710	1 365 672	1 524 710
COMMUNITY WEALTH/EQUITY						
Accumulated surplus (seadit)		866 957	1 543 090	1 438 475	1 013 351	1 438 475
Reserves and funds		352 321	86 236	86 236	352 321	86 236
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 219 278	1 629 334	1 524 710	1 365 672	1 524 710

3.1.7 C7 Monthly Budget Statement –Cash Flow

EC441 Matatiele - Table C7 Monthly Budget Statement - Cash Flow - M12 - June

Description	Ref 1	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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		43 708	43 488	43 488	7 634	52 679	43 488	9 191	21%	43 488
Service charges		70 126	76 730	76 730	10 164	85 259	76 730	8 529	11%	76 730
Other revenue		21 974	51 959	49 706	2 506	22 975	49 706	(26 732)	-54%	49 706
Transfers and Subsidies - Operational		293 584	318 510	359 055	19	346 670	359 055	(12 385)	-3%	359 055
Transfers and Subsidies - Capital		119 841	95 481	86 820	667	114 964	86 820	28 143	32%	86 820
Interest		18 991	17 200	28 813	827	24 009	28 813	(4 804)	-17%	28 813
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(206 865)	(455 451)	(500 006)	(33 334)	(260 721)	(500 006)	239 286	-48%	(500 006)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM(USED) OPERATING ACTIVITIES		361 338	147 918	144 686	(11 517)	385 835	144 686	(241 229)	-167%	144 686
CASH FLOWS FROM INVESTING ACTIVITIES										
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)	(173 056)	(23 596)	(167 906)	(173 056)	5 150	-3%	(173 056)
NET CASH FROM(USED) INVESTING ACTIVITIES		143 199	(181 717)	(173 056)	(23 596)	(167 906)	(173 056)	(5 150)	3%	(173 056)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		504 537	(33 799)	(28 458)	(35 113)	217 929	(28 458)			(28 458)
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	290 649		472 717	290 649			226 337

**PART 2 –SUPPORTING DOCUMENTATION
SECTION 4**

Debtors Analysis

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

EC441 Matatiele - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 - June

Description	NT Code	Budget Year 2024/25								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys+1 Yr	Over 1Yr				
By Income Source													
Debtors Age Analysis By Income Source													
Tolls and Other Receipts from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-
Tolls and Other Receipts from Exchange Transactions - Electricity	1300	4 917	939	839	909	1 432	308	628	1 173	10 466	4 801	-	-
Receipts from Non-exchange Transactions - Property Rates	1400	82	30	660	364	367	528	515	87 169	90 173	89 401	-	-
Receipts from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receipts from Exchange Transactions - Waste Management	1600	837	588	484	430	424	402	381	27 758	31 414	29 384	-	-
Receipts from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	7	7	-	-
Interest on Asset Dealer Accounts	1810	1 424	1 954	1 963	1 570	1 564	1 534	1 510	56 387	64 765	61 525	-	-
Receipts from unauthorised, irregular, full-time and material non-compliance	1900	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	229	233	153	265	469	174	135	34 978	36 636	36 027	-	-
Total By Income Source	2888	6 889	3 345	3 799	3 768	4 466	3 145	3 168	286 453	234 242	221 888	-	-
2023/24 - actual only		10 342	4 596	3 679	3 963	3 469	2 964	2 703	2 732	33 088	44 971	-	-
Debtors Age Analysis By Customer Group													
Organ of State	2200	2 134	1 805	1 927	2 121	2 812	1 588	1 713	88 010	102 911	97 044	-	-
Commercial	2300	3 756	775	648	536	718	400	377	38 968	47 208	42 028	-	-
Household	2400	79	783	1 134	1 113	1 105	1 156	1 678	77 475	84 624	81 928	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2688	6 889	3 345	3 799	3 768	4 466	3 145	3 168	286 453	234 242	221 888	-	-

The total debt book for 30 June 2024 is amounting R 234,742,246 inclusive of R 3,915,395 advance payments.

The total debt book for June 2024 of R 230,826,591. (including current of R 3,171,635 which is not yet due) has decreased by R 16,896,426 from the previous month closing balance of R 241,634,580 Debt is made up of the following:

- **Residential debt:**
- R95 739 981.7
- **Commercial debt**
R 33 642 158.71
- **Government debt**
R 97 347 638.59
- **Other**
R 4 096 812.04

There are two areas in which the municipality is not able to collect and the debt totals to Maluti R 65 875 753.22 (including current) Cedarville R 5 593 964.12 (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 83 804 806.49 Business H/O R 29 707 735.7 Churches H/O R 132 423.77 Farms H/O R 3 651 351.27The 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 to be handed over

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

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

The following has been handed over:

Residential H/O R 84, 376, 257.9

Business H/O R 29, 645 ,868.46

Churches H/O R 133, 551.1

Farms H/O R 3, 680, 590.25

SECTION 5 -CREDITORS' ANALYSIS
Supporting Table SC4

EC441 Matatiele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 - June

Description	MT Code	Budget Year 2024/25									Prior year totals for chart (same period)	
		9 - 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		
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	2	2	-	-	-	-	-	-	-	4	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2	2	-	-	-	-	-	-	-	4	-

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 June 2024**.

SECTION 6- INVESTMENT POTFOLIO ANALYSIS

Conditional and Unconditional investment monitoring Information

Jun 24

Investment Management

Conditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance
Municipal Infrastructure Grant	10 000.00	18 696.56		-18 696.56	28 696.56
INEP	5 456 012.53	53 224.25	-5 499 236.78	-53224.25	10 000.00
EPWP	-		-	-	-
Municipal Electrification Intervention	320 366.23	2 108.62	-	-2 108.62	322 474.85
Disaster Management	18 181 530.94	176 140.33	-642 186.34	176 140.33	17 715 484.93
Library and Archives	-		-	-	-
Finance Management Grant	217 618.50	1 502.30	-219 120.80	-1 502.30	-
Smart Grid	64 169.21	422.22	-	-422.22	64 591.43
Establishment Plan	221 296.00	1 209.55		-1 209.55	222 505.55
Housing Development Fund	2 255 733.75	12 329.29		-12 329.29	2 268 063.04
Dedea	686 446.88	3 626.89		-3 626.89	690 073.77
Total Conditional Investments	27 413 174	269 260	- 6 360 544	83 021	21 321 890

Unconditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance
Call Acc STD CRR	181 184 582.18	9 700 000.00			190 884 582.18
Call Acc STD CRR	12 822 207.78	72 689.70		-75 127.37	12 894 897.48
Call ACC FNB Surplus Cash	6 805 395.80			-38 436.50	6 805 395.80
Nedbank 32 Days	7 682 043.01	55 458.07		-55 458.07	7 737 501.08
Nedbank	3 526 157.80	69 514 339.94	-72 600 000.00	-88 013.53	440 497.74
Nedbank relief fund	905 220.92	5 958.20		-5 958.20	911 179.12
Nedbank COV -19 Solidaltrity	109 711.80	721.99		-721.99	110 433.79
Nedbank Retention	3 918 683.70	25 793.55	-3 900 000.00	-25 793.55	44 477.25
Termination Guarantee	144 640.82			-921.30	144 640.82
Standard Bank	50 940 068.49	213 082.19	-51 153 150.68	-213 082.19	-
Account Gaurantee	6 202 000.00			-39 505.80	6 202 000.00
Total Unconditional	274 240 712	79 588 044	- 127 653 151	- 543 019	226 175 605
	301 653 886	79 857 304	- 134 013 695	- 459 998	247 497 495

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 June 2024 had sufficient cash to operate for a period more than 3 months without receiving grants to cover operating costs. As at 30 June 2024 the conditional investments amounted to **R 21,321,890** and unconditional investments amounted to **R 226,175,605**. Total investments as at 30 June 2024 amounted to **R 247,497,495**.

The following reflects bank balances at 30 June 2024

Description	30 June 2024
Nedbank Primary Account:	2,059,397.83
Standard bank Account:	7,751,960
FNB Money Market Account:	3,218,136,83
Total Cash held as at 30 June 2024	13,029,494.7

The above table reflects the Cashbook balance is **R 247,497,495** and Bank statement balance of **R 13,029,495** and the total cash book balance and investment is **R 260,526,990**.

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 - M12 - June

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										
RECEIPTS:										
<u>Operating Transfers and Grants</u>										
National Government:		345 491	312 500	353 374	-	405 237	353 374	51 863	14.7%	353 374
Expanded Public Works Programme Integrated Grant		4 810	3 974	3 974	-	3 974	3 974	(0)	0.0%	3 974
Integrated National Electrification Programme Grant		-	-	41 000	-	41 000	41 000	0	0.0%	41 000
Local Government Financial Management Grant	3	1 850	1 700	1 700	-	1 700	1 700	(0)	0.0%	1 700
Municipal Infrastructure Grant		52 723	2 925	2 730	-	54 503	2 730	51 863	1900.0%	2 730
Equotable Share		286 308	303 970	303 970	-	303 970	303 970	0	0.0%	303 970
Provincial Government:		-	5 941	5 581	-	-	5 581	(5 581)	-100.0%	5 581
Specify (Add grant description)		-	2 250	2 250	-	-	2 250	(2 250)	-100.0%	2 250
Specify (Add grant description)		-	3 691	3 331	-	-	3 331	(3 331)	-100.0%	3 331
District Municipality:		-	-	100	-	100	100	0	0.0%	100
Specify (Add grant description)		-	-	100	-	100	100	0	0.0%	100
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		345 491	318 510	350 855	-	405 337	350 855	40 282	12.9%	350 855
<u>Capital Transfers and Grants</u>										
National Government:		44 530	95 401	86 820	-	32 700	86 820	(54 114)	-62.3%	86 820
Municipal Disaster Relief Grant		2 251	-	34 957	-	32 700	34 957	(2 251)	-6.4%	34 957
Municipal Infrastructure Grant		-	55 561	51 863	-	-	51 863	(51 863)	-100.0%	51 863
Integrated National Electrification Programme Grant		44 280	30 900	(0)	-	-	(0)	0	-100.0%	(0)
Provincial Government:		-	-	-	-	3 981	-	3 981	#DIV/0!	-
Specify (Add grant description)		-	-	-	-	3 331	-	3 331	#DIV/0!	-
Specify (Add grant description)		-	-	-	-	650	-	650	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		44 530	95 401	86 820	-	36 687	86 820	(50 133)	-57.7%	86 820
TOTAL RECEIPTS OF TRANSFERS & GRANTS		384 830	413 911	445 875	-	442 024	445 875	(3 851)	-0.9%	445 875

The is no Operating and Capital grant receipts recognised in 30 June 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 - M12 - June

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										
EXPENDITURE										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		0 400	2 025	43 730	0 552	49 511	43 730	5 781	13.2%	43 730
Expanded Public Works Programme Integrated Grant		4 810	-	-	-	3 974	-	3 974	#DIV/0!	-
Integrated National Electrification Programme Grant		-	-	41 000	4 550	41 000	41 000	0	0.0%	41 000
Local Government Financial Management Grant	3	1 050	-	-	173	1 077	-	1 677	#DIV/0!	-
Municipal Infrastructure Grant		-	2 025	2 730	1 020	2 000	2 730	130	4.8%	2 730
Provincial Government:		345	3 001	3 331	(180)	3 640	3 331	309	9.3%	3 331
Specify (Add grant description)		345	-	-	-	0	-	0	#DIV/0!	-
Specify (Add grant description)		-	-	-	100	300	-	309	#DIV/0!	-
Specify (Add grant description)		-	3 001	3 331	(260)	3 331	3 331	-	-	3 331
District Municipality:		-	-	100	-	100	100	-	-	100
Specify (Add grant description)		-	-	100	-	100	100	-	-	100
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		0 805	0 016	47 101	0 403	53 250	47 101	0 000	12.9%	47 101
<u>Capital Transfers and Grants</u>										
National Government:		100 353	103 405	04 744	3 074	00 024	04 744	(25 720)	-27.1%	04 744
Municipal Disaster Relief Grant		-	-	24 057	4 200	10 007	34 057	(18 050)	-51.6%	34 057
Municipal Infrastructure Grant		02 005	03 505	50 707	(1 135)	52 117	50 707	(7 670)	-12.8%	50 707
Integrated National Electrification Programme Grant		40 200	30 000	(0)	-	0	(0)	0	-100.0%	(0)
Provincial Government:		-	-	-	1 300	(0 570)	-	(0 570)	#DIV/0!	-
Specify (Add grant description)		-	-	2 113	-	(4 500)	2 113	(6 613)	-313.0%	2 113
Specify (Add grant description)		-	-	(2 113)	311	(2 070)	(2 113)	37	-1.8%	(2 113)
Specify (Add grant description)		-	-	-	1 055	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		100 353	103 405	04 744	4 400	02 449	04 744	(32 200)	-34.1%	04 744
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		115 157	110 021	141 005	10 043	115 000	141 005	(26 200)	-18.5%	141 005

The total operating grant expenditure amounts to R 6.4 million. Total expenditure for both operational and Capital grants for the month amounts to R 4.4 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 June 2024

EC441 Matatiele - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 - June

Summary of Employee and Councillor remuneration	Rc	2023/24		Budget Year 2024/25						
		Added Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD 2024	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Council Office Support staff Other)										
Basic Salaries and Wages		13 060	14 195	12 936	1 054	12 101	12 936	(837)	-4%	12 936
Pension and UIF Contributions		919	2 375	2 116	88	803	2 116	(1 313)	-52%	2 116
Medical Aid Contributions		528	113	113	67	607	113	586	518%	113
Motor Vehicle Allowance		198	198	2 437	-	(6)	2 437	(2 441)	-100%	2 437
Cellphone Allowance		2 552	2 810	2 782	215	2 547	2 782	(219)	-8%	2 782
Housing Allowances		5 819	5 259	5 254	582	6 824	5 254	1 672	32%	5 254
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		22 872	26 329	26 326	1 888	28 878	26 329	(2 609)	-9%	26 329
% increase	4		16.7%	16.7%						16.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 564	3 190	2 943	119	2 155	2 943	(1 038)	-32%	2 943
Pension and UIF Contributions		80	218	206	6	(17)	206	(203)	-100%	206
Medical Aid Contributions		85	198	208	-	-	208	(208)	-100%	208
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		348	488	543	114	114	543	(129)	-29%	543
Motor Vehicle Allowance		1 382	2 119	1 772	97	1 182	1 772	(619)	-29%	1 772
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		967	972	2 273	123	1 983	2 273	(690)	-30%	2 273
Other benefits and allowances		1	1	1	1	1	1	(1)	-99%	1
Payments in lieu of leave		224	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		350	495	580	10	172	580	(163)	-70%	580
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 748	7 888	6 983	484	5 188	6 986	(1 220)	-30%	6 986
% increase	4		32.7%	46.8%						46.8%
Other Municipal Staff										
Basic Salaries and Wages		86 708	107 314	112 541	12 082	106 079	112 541	(6 462)	-6%	112 541
Pension and UIF Contributions		14 800	16 824	15 733	1 282	15 431	15 733	(302)	-2%	15 733
Medical Aid Contributions		5 188	5 945	6 082	518	5 872	6 082	(110)	-2%	6 082
Overtime		2 530	2 728	2 858	531	4 042	2 858	1 188	42%	2 858
Performance Bonus		7 243	8 354	8 332	1 403	7 289	8 330	(1 079)	-13%	8 330
Motor Vehicle Allowance		5 226	7 037	7 687	696	7 708	7 687	21	0%	7 687
Cellphone Allowance		8	8	8	1	8	8	(5)	-7%	8
Housing Allowances		2 422	4 308	4 714	271	3 159	4 714	(1 556)	-33%	4 714
Other benefits and allowances		3 137	1 373	1 905	230	2 586	1 905	1 081	72%	1 905
Payments in lieu of leave		3 133	-	-	303	1 240	-	1 240	30N/A	-
Long service awards		427	-	-	-	481	-	481	30N/A	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		141 889	164 888	169 466	17 976	163 874	169 466	(5 602)	-3%	169 466
% increase	4		8.2%	18.8%						18.8%
Total Parent Municipality		188 712	187 987	198 188	20 400	182 384	198 188	(16 056)	-8%	198 188

Total approved budget allocation on Employee related costs/Remuneration of Councillors was R 187,036,730 this was adjusted to an adjusted budget of R 193,159,333 Total expenditure of R 20,432, 904 was recognised for the month. This represents 8% expenditure and this is less than expected performance for the month due to vacant positions that have not been filled .The year-to-date expenditure is 94% on this category. This is inclusive of remuneration of councillors

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

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 June 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: 11/07/2024 _____