



**MATATIELE**  
LOCAL MUNICIPALITY

**2024/2025  
MONTHLY  
SECTION 71  
REPORT**

**MONTH ENDED  
30 NOVEMBER 2024**

## TABLE OF CONTENTS

	PAGE
Glossary	3
Legislative Framework	4
<b>PART 1-IN-YEAR REPORT</b>	
Resolutions	5
Executive summary	6-11
In-year budget statement tables	12-23
<b>PART 1-SUPPORTING DOCUMENTATION</b>	
Debtors Analysis	24
Creditors Analysis	26
Investment Portfolio	27
Grants Management	28-29
Employee Related Costs & Remuneration of Councillors	30-32
Municipal Manager's quality certificate	33

## 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 ‘; 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 November 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 annual approved budget is **R 681,215,688** and the Municipality has recognised **R 24,192, 864.** for the month, this represents **4%**, which is less than expected performance for the month. Due to no collection in human settlement handling fee and music festival insurance refund and less collection in property rates. The majority of revenue recognised this month of **R 19,014, 295** is relating to electricity sale, Interest on current and non-current assets bank accounts and INEP ,MIG and MDRG transfers and subsidies recognised. Year to date revenue recognised is **43%** of the total revenue budget.

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

The Municipality incurred expenditure of **R 37,617,806** against the approved budget allocation of **R 584,466,312**, incurring approximately **6%** expenditure for the month budget, this is less than the expected performance for the month due to non-cash items accounted for at the end of the financial year, less expenditure on workmen's Compensation, Eskom connection fees, hire charges and uniform protective clothing. The Expenditure to date represents **36%** of the original budget.

### **Capital Expenditure**

The total approved capital budget is **R 182,983,008**, the Municipality incurred expenditure of **R 6,512,731**. This represents **7%** of the approved capital expenditure budget, this is less than expected performance for the month. Procurement delays tendering process are slow especially bidding process, lengthy approval times, or legal challenges. Delays in awarding contracts can push back project start time. Expenditure to date represents **24%** of the original budget

### **Capital Funded Sources**

- The MIG capital grant allocation for the financial year is **R 54,704,808** million as per Dora Allocation, The is **R 5, 484 547** spending for the month ending 30 November 2024. Total Spending to date represents **38%** of expenditure (Vat exclusive).
- Disaster Response Grant of **R 41,092,392** million was allocated. The grant reflects **R 3,055,225** spending at the end of 30 November 2024 which represent **7%**. Total Spending to date represents **16%** of expenditure (Vat exclusive).
- The Library Capital Grant allocation of **R 950,000** was allocated. The grant reflects **R 0.00** spending at the end of 30 November 2024 which represent **0%**.
- Capital Replacement Reserves (CRR) for the financial year is **R 86,235,804** million is allocated. The spending for the month is **R 5,651,857**. which represent **4%**. Total Spending to date represents **19%** of expenditure (Vat exclusive).
- The municipality anticipates to spend **100%** of the total capital budget as at the end of the financial year, Expenditure to date represents **24%** of the original budget.

### **Capital Expenditure material variances**

- The Capital Expenditure for the 2024/2025 financial year is which implies that the capital expenditure incurred is significantly below the projection, variance is due to delays in implementing projects and the spending will improve in the Third quarter under review.

The table below is an analysis per business unit –

**Summary of Capital Expenditure relate to 2024-2025 financial year.**

Row Labels	Total Budget	November 2024	Total Expenditure
Community and Social Services: Community Governance(3096)	69 996.00	-	1 739.13
Community Halls and Facilities:Public Amenities (3005)	2 440 008.00	75 713.04	152 513.04
COREFUNCTION: SOLID WASTE REMOVAL	5 950 008.00	-	1 653 000.00
Energy Sources: Electricity (4040)	9 650 016.00	856 811.33	5 151 131.19
Executive and Council: Mayor and Council(1005)	50 004.00	-	25 237.68
Executive and Council: Municipal Manager (1010)	39 996.00	-	-
Finance and Administration: Information Technology (2540)	3 229 992.00	38 928.00	38 928.00
Finance and Administration: Administrative and Corporate Suppo	90 000.00	25 237.68	50 475.37
Finance and Administration: Asset Mangement and Reporting (20	39 996.00	-	25 237.68
Finance and Administration: Council Support (2541)	510 000.00	50 475.36	50 475.36
Finance and Administration: Human Resources (2535)	90 000.00	-	50 475.36
Finance and Administration: SCM & Expenditure (2025)	2 430 000.00	-	1 116 419.00
Finance and Adminstration: Revenue and Debt Management (202	90 000.00	8 565.00	59 040.36
Marketing; Customer Relations; Publicity and Media Co-ordination	590 004.00	-	-
Planning and Development: LED (3520)	3 060 000.00	-	1 446 100.00
Planning and Development: Planning (3510)	99 996.00	-	-
Planning and Development: Planning Governance (3540)	45 000.00	25 237.68	25 237.68
Public Safety: Civil Defence (3074)	7 900 008.00	-	285 000.00
Risk Management: FINANCE AND ADMINISTRATION RISK AND M&I	75 000.00	-	1 738.26
ROAD TRANSPORT: INFRASTRUCTURE GOVERNANCE(4050)	45 000.00	-	-
Road Transport: Project Operations & Mainnt(4010)	56 342 388.00	3 779 108.30	8 266 732.24
Roads:Project Management Unit	84 645 612.00	7 287 239.10	24 844 805.55
Town Planning, Building Regulations and Enforcement; and City En	5 499 984.00	-	248 225.21
<b>Grand Total</b>	<b>182 983 008.00</b>	<b>12 147 315.49</b>	<b>43 492 511.11</b>
		7%	24%

The approved capital budget includes Capital Replacement Reserve.

**Grant Funded Projects (MIG PROJECTS)**

MIG Capital Project	November 2024 status
Mahangwe Sport Centre	Design stage
HIGHMAST LIGHTS MIG	Completed
Construction of Cedarville Internal Streets Phase 4	Construction stage
Maluti Internal Streets Phase 5	Construction stage
Mahasheng Access Road & Bridge	Construction stage
Mafube-Nkosana Access Road & Bridge	Construction stage
Lekhalong via Magema-Outspan Access Road	Construction stage
Extension of Matatiele Sports Centre Ph2	Construction stage
Harry Gwala Internal Streets	Termination stage
Disaster and Fire Management Centre	Design stage



Tipper Truck	Planning stage
Compactor Tractor	Planning stage
Ton Payload Hook Lift Truck	Planning Stage
Excavator	Planning Stage
Vibrating Roller	Planning Stage

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

INEP Capital Project	November 2024 status
Connect Mbizeni	The contractor has been appointed and is currently busy with Rock drilling, Pole planting and Stringing. Overall progress is at 31%.
Connect Mapakising	Construction is complete, contractor is busy with Eskom process. Overall progress is at 100%
Connect Mgubho	The contractor has been appointed and is currently busy with Rock drilling, Pole planting and Stringing. Overall progress is at 31%.
Connect Luxeni	The contractor has been appointed and is currently busy with Rock drilling, Pole planting and Stringing. Overall progress is at 31%.
Connect Lihasang	Awaiting Outage date and Inspections
Contractors:Electrical	Construction is complete, contractor is busy with Eskom process. Overall progress is at 95%
Connect Paballong	The contractor has been appointed and is currently busy finalising Designs. Overall progress is at 31%.
Connect Mahlabatheng	Awaiting Outage date and Inspections
Connect Lugada	The contractor has been appointed and is currently busy with Rock drilling, Pole planting and Stringing. Overall progress is at 31%.

**Disaster Response Grant**

Disaster Capital Project	November 2024 status
Baloon Street Crossing Bridge	The Project is 95% complete physical progress on site, reached practical completion
Mabheleni-Upper Mvenyane Access Road & Bridge	The Project is 95% complete physical progress on site, reached practical completion
Hillside - Ngcwengane Access Road and Bridge	The project is at construction stage
Rockville Protea Bridge	The project is at construction stage
Nyanzela Access Road	The Project is 95% complete physical progress on site, reached practical completion

Mdeni Access Road and Bridge	
Mvenyane Access Road and Bridge	The Project is 95% complete physical progress on site, reached practical completion
Lugada to Mahlabathini and Bridge	The Professional engineers have been appointed and are busy with designs
Mngeni Bridge	The Professional engineers have been appointed and are busy with designs

### **Internal Funded Capital Projects**

<b><u>Capital Replacement Reserve Projects</u></b>	<b><u>November 2024 Status</u></b>
Cherry Picker Truck	Planning stage
Renovation of Town Hall	Construction stage
Skiti -Tholang Access Road	The project is currently in construction stage. Overall progress on site is 19,3%.
Fencing Nature Reserve	Planning stage
Server	Planning Stage
Weigh Bridge	Planning Stage
Ramafole Access Road	Construction stage
New Resh Access Road	The project is currently in construction stage. Overall progress on site is 32,5%.
FM TOWER LINE WIP	The project is at 78%
Kinira to Shepard Hope Access Road	The project is at planning stage
Bhakaneni Access Road	The project is currently in construction stage . Overall progress on site is 24,3%.
Fatima Access Road	Construction stage
Municipal Fleet	The project is at 50%
Mapoleseng Access Road	The project is at 20%
Mafaise Access Road	Service provider has not yet been appointed, project is still on tendering stage
f 2 silo facilities	Procurement stage
Potlo Access Road	Construction stage
Moriting- Kweneng Access Road	The project is currently in construction stage . Overall physical progress on site is 56%.
Chere Mahareng Access Road	The project is currently in construction stage . Overall physical progress on site is 19,5%.
New Stance Access Road	The project is currently in construction stage . Overall physical progress on site is 57,3%.
Nkungwini-Ngudla Access Road	The project Construction stage
TRANSFORMERS INFRA	The project is completed
Malubaluba Access Road	The project is currently in construction stage . Overall physical progress on site is 19,5%.
Khauoe Access Road	Construction stage

Fire Engine Truck

The project is at planning stage

This information reflects on our tender control plan on November 2024

SUMMARY: QUOTATIONS	30 Nov 24	TOTAL
DAY TO DAY QUOTATIONS	224	
FORMAL QUOTATIONS	4	
TOTAL QUOTATIONS	228	228

BIDDING PROCESS	Bids Awarded vs Capital Budget	Capital Spending Year-To-Date	Orders Issued
Bids awarded	1 898 782.25	12 147 315.49	1
Bids in the process	-	-	-
Bids behind schedule	-	-	-
Bids cancelled or removed from budget	-	-	-
Bids to be awarded	-	-	-

### 2.3 Material variances from the SDBIP

The were no variances and deficiencies that were identified on the SDBIP under month under review.

### 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**

EG441 Matatiela - Table C1 Monthly Budget Statement Summary - M05 - November

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	50 549	51 937	--	2 489	44 947	28 907	19 140	74%	51 937
Service charges	75 557	91 972	--	7 352	38 907	38 322	585	2%	91 972
Investment revenue	24 961	28 513	--	1 604	9 471	12 005	(2 534)	-21%	28 513
Transfers and subsidies - Operational	354 013	360 244	--	910	157 798	150 102	7 696	5%	360 244
Other own revenue	27 987	41 903	--	1 741	10 537	17 253	(6 456)	-37%	--
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>533 546</b>	<b>584 469</b>	<b>--</b>	<b>14 095</b>	<b>261 959</b>	<b>243 529</b>	<b>18 430</b>	<b>8%</b>	<b>584 469</b>
Employee costs	159 134	174 999	--	11 229	62 659	72 916	(10 057)	-14%	174 999
Remuneration of Councilors	23 070	26 401	--	1 299	9 526	11 001	(1 474)	-13%	26 401
Depreciation and amortisation	18 539	52 790	--	--	--	21 996	(21 996)	-100%	52 790
Interest	219	--	--	--	--	--	--	--	--
Inventory consumed and bulk purchases	71 500	83 143	--	6 754	41 395	34 543	6 752	19%	83 143
Transfers and subsidies	--	--	--	--	--	--	--	--	--
Other expenditure	201 327	247 133	--	17 744	97 286	100 972	(3 686)	-6%	247 133
<b>Total Expenditure</b>	<b>473 788</b>	<b>584 466</b>	<b>--</b>	<b>37 618</b>	<b>211 066</b>	<b>243 528</b>	<b>(32 461)</b>	<b>-13%</b>	<b>584 466</b>
Surplus/(Deficit)	59 758	2	--	(23 523)	50 893	1	50 892	5561931%	2
Transfers and subsidies - capital (monetary allocations)	72 032	96 747	--	10 095	32 679	40 311	(7 632)	-19%	96 747
Transfers and subsidies - capital (in-kind) contributions	--	--	--	--	--	--	--	--	--
Share of surplus / (deficit) of associate	131 990	96 749	--	(13 425)	83 572	40 312	43 259	107%	96 749
Surplus/(Deficit) for the year	131 990	96 749	--	(13 425)	83 572	40 312	43 259	107%	96 749
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	126 785	182 983	--	12 147	43 493	76 243	(32 750)	-43%	182 983
Capital transfers recognised	59 929	96 747	--	8 540	27 271	40 311	(12 940)	-32%	96 747
Borrowing	--	--	--	--	--	--	--	--	--
Internally generated funds	66 856	86 236	--	3 608	16 121	35 932	(19 810)	-55%	86 236
<b>Total sources of capital funds</b>	<b>126 785</b>	<b>182 983</b>	<b>--</b>	<b>12 147</b>	<b>43 493</b>	<b>76 243</b>	<b>(32 750)</b>	<b>-43%</b>	<b>182 983</b>
<b>Financial position</b>									
Total current assets	409 433	481 343	--	--	414 622	--	--	--	481 343
Total non-current assets	1 097 671	988 511	--	--	1 092 805	--	--	--	988 511
Total current liabilities	140 716	198 386	--	--	146 200	--	--	--	198 386
Total non-current liabilities	36 325	36 250	--	--	40 325	--	--	--	39 250
Community wealth/Equity	1 330 063	1 232 317	--	--	1 320 902	--	--	--	1 232 317
<b>Cash flows</b>									
Net cash from / (used) operating	325 825	177 947	177 947	1 044	183 693	74 144	(109 549)	-148%	177 947
Net cash from / (used) investing	187 906	(182 983)	(182 983)	(13 514)	(48 459)	(76 243)	(27 784)	36%	(182 983)
Net cash from / (used) financing	--	--	--	--	--	--	--	--	--
Cash/cash equivalents at the month/year end	808 528	290 162	290 162	--	393 379	293 100	(100 279)	-34%	253 100
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	18 298	24 724	4 536	5 995	2 598	2 663	3 200	189 537	255 251
<b>Creditors Age Analysis</b>									
Total Creditors	450	--	--	--	--	--	--	--	450

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

EC441 Matatiele - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 - November

Description	Ref	2023/24		Budget Year 2024/25						
		Approved Budget	Original Budget	Revisions Budget	Monthly actual	YearTD actual	YearTD Budget	Variance	%	YearTD
R thousands	1									
<b>Revenue - Functional</b>										
Governance and administration		399 198	438 417	-	5 390	195 923	182 549	13 374	7%	438 417
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		399 198	438 417	-	5 296	195 616	182 549	13 067	7%	438 417
Internal audit		-	-	-	95	307	-	307	#DIV/0!	-
Community and public safety		11 042	14 604	-	(132)	5 627	6 085	(458)	-8%	14 604
Community and social services		4 820	6 904	-	(503)	2 992	3 710	(718)	-19%	6 904
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		6 222	6 700	-	372	2 635	2 375	260	11%	6 700
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		63 401	104 488	-	10 134	32 763	43 412	(10 649)	-25%	104 488
Planning and development		1 221	6 500	-	37	65	2 230	(2 223)	-97%	6 500
Road transport		62 180	96 686	-	10 096	30 694	41 119	(8 425)	-20%	96 686
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		132 137	124 307	-	8 800	60 325	51 794	8 531	16%	124 307
Energy sources		117 153	126 494	-	7 513	52 674	43 956	8 718	20%	126 494
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		14 984	18 813	-	1 287	7 651	7 839	(188)	-2%	18 813
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>605 778</b>	<b>681 216</b>	<b>-</b>	<b>24 193</b>	<b>294 638</b>	<b>283 640</b>	<b>10 998</b>	<b>4%</b>	<b>681 216</b>
<b>Expenditure - Functional</b>										
Governance and administration		219 068	256 861	-	20 044	103 376	107 025	(3 650)	-3%	256 861
Executive and council		31 032	35 342	-	2 534	14 033	14 738	(705)	-5%	35 342
Finance and administration		183 879	216 649	-	17 113	87 317	90 271	(2 954)	-3%	216 649
Internal audit		4 154	4 864	-	387	2 026	2 027	(1)	0%	4 864
Community and public safety		55 724	55 502	-	2 366	16 969	23 126	(6 157)	-27%	55 502
Community and social services		35 760	29 231	-	381	7 239	12 200	(4 961)	-41%	29 231
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		21 364	26 221	-	1 985	9 730	10 926	(1 196)	-11%	26 221
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		63 750	115 059	-	4 111	18 299	47 941	(29 642)	-52%	115 059
Planning and development		29 969	42 686	-	2 467	9 542	20 296	(10 744)	-53%	42 686
Road transport		33 980	66 373	-	1 544	6 756	27 656	(18 899)	-68%	66 373
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		135 247	157 044	-	11 096	72 423	65 435	6 988	11%	157 044
Energy sources		114 917	131 098	-	9 339	62 713	54 624	8 089	15%	131 098
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		20 431	25 946	-	1 757	9 710	10 811	(1 101)	-10%	25 946
Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>473 788</b>	<b>584 466</b>	<b>-</b>	<b>37 618</b>	<b>211 066</b>	<b>243 528</b>	<b>(32 461)</b>	<b>-13%</b>	<b>584 466</b>
Surplus (Deficit) for the year		131 990	96 749	-	(13 425)	83 572	40 312	43 259	107%	96 749

This table assess the revenue and expenditure by department, the revenue for the period ending 30 November 2024 is R 24,1 million and the expenditure is R 37,6 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) - M05 - November

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Actual Outcome	Original Budget	Revised 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		398 797	437 767	-	5 296	195 482	182 403	13 079	7.2%	437 767
Vote 3 - Corporate		401	350	-	-	134	148	(12)	-8.1%	350
Vote 4 - Development and Planning		1 326	5 502	-	37	69	2 292	(2 223)	-97.0%	5 502
Vote 5 - Community		26 025	33 416	-	1 155	13 278	13 923	(645)	-4.6%	33 416
Vote 6 - Infrastructure		179 229	204 180	-	17 610	85 368	85 075	293	0.3%	204 180
Vote 7 - Internal Audit		-	-	-	95	307	-	307	#DIV/0!	-
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>605 778</b>	<b>681 216</b>	<b>-</b>	<b>24 193</b>	<b>294 638</b>	<b>283 840</b>	<b>10 798</b>	<b>3.8%</b>	<b>681 216</b>
<b>Expenditure by Vote</b>										
Vote 1 - Executive Council	1	31 034	35 348	-	2 534	14 033	14 728	(695)	-4.7%	35 348
Vote 2 - Finance and Admin		109 568	125 287	-	9 582	50 056	52 203	(2 147)	-4.1%	125 287
Vote 3 - Corporate		74 311	91 362	-	7 531	37 261	38 068	(807)	-2.1%	91 362
Vote 4 - Development and Planning		29 869	48 686	-	2 467	9 583	20 286	(10 703)	-52.8%	48 686
Vote 5 - Community		76 155	81 448	-	4 123	26 679	33 937	(7 258)	-21.4%	81 448
Vote 6 - Infrastructure		148 697	197 471	-	10 983	71 429	82 280	(10 851)	-13.2%	197 471
Vote 7 - Internal Audit		4 154	4 864	-	397	2 026	2 027	(1)	0.0%	4 864
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>473 788</b>	<b>584 466</b>	<b>-</b>	<b>37 618</b>	<b>211 066</b>	<b>243 528</b>	<b>(32 461)</b>	<b>-13.3%</b>	<b>584 466</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>131 990</b>	<b>96 749</b>	<b>-</b>	<b>(13 425)</b>	<b>83 572</b>	<b>40 312</b>	<b>43 259</b>	<b>107.3%</b>	<b>96 749</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) - M05 - November

Description	Ref	Budget Year 2024/25								
		2023/24 Actual 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		54 358	75 440	-	6 375	32 903	31 852	1 141	7%	76 440
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		11 400	15 520	-	977	4 513	6 450	1 936	-24%	15 520
Sale of Goods and Rendering of Services		1 704	5 340	-	31	261	2 478	(2 216)	-80%	5 040
Agency Services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 057	2 200	-	152	550	917	(357)	-32%	2 200
Interest from Current and Non Current Assets		24 001	28 313	-	1 004	3 477	12 025	(2 524)	-21%	28 313
Dividends		-	-	-	-	-	-	-	-	-
Rental Land		307	-	-	-	-	-	-	-	-
Rental from Fixed Assets		813	2 028	-	(205)	703	845	(132)	-9%	2 028
Licence and permits		3 000	4 500	-	175	1 845	1 854	(109)	-13%	4 500
Operational Revenue		333	502	-	-	134	370	(37)	-64%	502
Non-Exchange Revenue										
Property rates		50 043	61 237	-	2 483	34 247	29 817	12 140	74%	61 237
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 081	25 390	-	192	200	10 756	(2 760)	-91%	25 000
Licence and permits		28	25	-	8	9	10	(2)	-15%	25
Transfers and subsidies - Operational		354 013	500 044	-	912	157 708	150 122	7 585	5%	350 044
Interest		10 571	-	-	1 451	3 430	-	3 430	#DIV/0!	-
Fine Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gain on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		182	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>633 648</b>	<b>684 400</b>	<b>-</b>	<b>14 002</b>	<b>201 900</b>	<b>243 629</b>	<b>31 430</b>	<b>6%</b>	<b>684 400</b>
<b>Expenditure By Type</b>										
Employee related costs		159 134	174 500	-	11 225	62 350	70 916	(12 257)	-14%	174 000
Remuneration of councillors		23 070	26 401	-	1 800	3 520	11 021	(1 474)	-13%	26 401
Bulk purchases - electricity		85 075	78 048	-	6 245	38 607	31 780	6 826	22%	76 048
Inventory consumed		5 525	2 807	-	505	2 788	2 874	(60)	-3%	6 807
Debt repayment		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		18 530	32 700	-	-	-	21 090	(21 090)	-100%	32 700
Interest		215	-	-	-	-	-	-	-	-
Contracted services		136 012	160 782	-	11 358	70 505	66 932	3 703	5%	150 782
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debt written off		-	6 204	-	-	-	2 623	(2 623)	-100%	6 204
Operational costs		54 423	60 058	-	6 580	29 561	33 357	(3 796)	-25%	50 058
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other losses		867	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>473 788</b>	<b>684 400</b>	<b>-</b>	<b>37 618</b>	<b>211 900</b>	<b>243 628</b>	<b>(32 481)</b>	<b>-13%</b>	<b>684 400</b>
Surplus/(Deficit)		68 768	2	-	(23 621)	64 069	1	64 062	660 001%	3
Transfers and subsidies - capital (monetary allocations)		70 032	90 747	-	10 048	32 079	40 311	(7 232)	-19%	90 747
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		111 002	90 748	-	(13 425)	83 672	40 312	-	-	90 748
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		111 002	90 748	-	(13 425)	83 672	40 312	-	-	90 748
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		111 002	90 748	-	(13 425)	83 672	40 312	-	-	90 748
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-	-	-
Intercompany Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		111 002	90 748	-	(13 425)	83 672	40 312	-	-	90 748

In terms of 30 November 2024 Monthly Budget & Performance assessment, the actual billed and/or collected to date is R 14 million inclusive of operational transfers against approved Revenue of budget of R 584,469 million, this represents 2%, is less for the expected performance

for the month due to less annual property rates billed for the month and a no collection in human settlement handling fee , music festival insurance refund recognised for the month.

The operating expenditure budget as at 30 November 2024 is **R 37,6** million against approved Expenditure budget of **R 584,466** million, this represents **6%** of the total operating budget, this is less than the expected performance for the month under review due to non-cash items accounted for at the end of the financial year, less expenditure on workmen's Compensation, Eskom connection fees, hire charges and uniform protective clothing and YTD spending is **36%**.

### **Revenue by Source**

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

### **Property Rates**

Property Rates – Property rates are billed for 10 months starting from July 2024 to April 2025 for both annual and monthly rates, hence there is variance hence there is variance, the variance will decrease as the year progresses once all supplementary valuations are taken into consideration.

The total property rates raised/billed amounted to **R 2,452, 252**, the income received from property rates amounted to **R 1,813, 216**. this represent **157%** when measured against the property rates billed or raised for the month and when measured against the approved budget of **R 61,936,752**, it represents **4%** of the revenue recognises by source which is less than anticipated for the month due to annual billing done in July billing. Billing is based on the value of the property a reassessment of property values might lead to lower tax assessments, exemptions and lower population. The revenue stream will be closely monitored to ensure revenue targets are met by quarter 3 as the municipality provide discount to customers based on certain percentage on the amount paid.

### **Services Charges**

Revenue from Service charges amounted to **R 7,351 551** against the approved budget of **R 91,971,672**. This represent **9%** and is more than expected performance for the month due to more collection on electricity sales for month . The Revenue to date is **42%**.

### **Rental of Facilities and equipment**

Rental of facilities and equipment approved budget is **R 2,027,532**. Revenue amount of **R 83,348** for **November 2024** has been recognised, representing **4%** which is below the expected performance for the month .Department of transport claimed an amount of **R 378 086**



Natis payment. The revenue will be monitored to measure if any additional adjustments are required during the adjustment budget process. The revenue to date is **50%**.

### **Interest earned on Investments**

The total approved budget Interest on investments is **R 28,812,996** and the interest received for the month of November 2024 is **R1,603,561**. This represents **5%**, this is less the expected performance due to increase in circulation of cash flow resulted to decrease in investments and unfavourable interest. The revenue to date is **32%**.

### **Interest on Outstanding Debtors**

Interest on non-payment of electricity has been raised monthly which amounts to **R1,603 486** has been posted on the interest on arrears for refuse services with the approved budget allocation of **R 2,199,996** which represents **73%**, it must be stressed that the is revenue for property rates penalties which amount to **R 6,435,726** that is raised under this segment which must be reversed and be raised under fines, once this corrected the amount raised for the month amount to **R152,278** Therefore, once corrected this will represent **7%** which is less than the expected performance when measured against the monthly projection. The municipality receive less revenue for the month on the interest billed.

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

Revenue from fines, penalties and forfeits has an approved budget of **R 25,890,000**. The cash receipts for traffic fines issued is **R 196 256**. It must be stressed that an amount of **R 6 435 726** was erroneously raised under interest on outstanding debtors and once corrected this will amount to **R1,620,327**. for the month under review and will represents **6%** this is less than expected variance for the month due to less fines issued by the traffic officers. The variance should reduce as the year progresses.

### **Licences and permits**

The total approved budget for licences and permits is **R 4,547,100** for budget year. At the end of the October 2024 the cash receipts for traffic fines issued was **R 538,007** and represents **12%** of the total revenue budget. This is more than expected performance for the month due to increase in motor vehicle registration application and motor vehicle registration in November this e is positive factor in maintaining public safety and ensuring compliance with the law.

### Transfers and Subsidies-Operational

Total approved budget amount on transfers and subsidies is **R 360,244,200** and the transfers recognised represents **R 157,798,084** was recognised for the month ended **30 November 2024**. The recognised transfers represent **44%** of the approved grant allocation . This is more than the expected performance for the month, due to majority of transfers that has been recognised for the month of November 2024.

### Transfers and Subsidies- Capital

Total approved budget on transfers and subsidies is **R 96,747,180** and Total revenue of **R 10 097 612** was recognised for the month ended **30 November 2024** and it represents **10%** of total budget. This is above the expected performance for the month as some of MIG recognise revenue relate to previous month capital payments recognised for the month .

### Other Revenue

Other revenue amounted to **R 51.979** for the month ended **30 November 2024**, when measured against the approved budget allocation of **R 6,838,260** this represents almost **1%** which is less than the expected performance for the month. This is due to less revenue collected on tender documents, admin handling fees and insurance. Various line items of revenue are related to timing of certain events and will only be accounted for as the year progress.

### Operating Expenditure by type

#### Employee related costs/Remuneration of Councillors

Salary costs incurred – the Municipality incurred **R 13,1** million salary costs at the end of **November 2024** against the approved budget allocation of **R 201,400,800**, incurring **7%** expenditure for the month salary budget allocation and this is less than expected performance as reflected in the table below due to Reduced overtime costs, vacant positions and delays in Hiring.

	Total Budget	November 2024	Total Expenditure
- Employee Related Cost	174 999 456.00	11 220 497.78	62 859 187.62
Municipal Staff	166 511 904.00	10 915 748.20	61 092 106.94
Senior Management	8 487 552.00	304 749.58	1 767 080.68
- Remuneration of Councillors	26 401 344.00	1 899 165.82	9 526 321.73
Chief Whip	859 800.00	72 695.93	354 157.13
Executive Committee/Mayoral Committee	6 194 532.00	344 034.19	1 720 170.95
Executive Mayor/Mayor	1 103 472.00	271 150.95	1 392 081.35
Section 79 committee chairperson	847 644.00	-	-
Speaker	932 088.00	74 100.49	335 203.17
Total for All Other Councillors	16 463 808.00	1 137 184.26	5 724 709.13
<b>Grand Total</b>	<b>201 400 800.00</b>	<b>13 119 663.60</b>	<b>72 385 509.35</b>
Percentage		7%	36%

### **Debt impairment**

Debt Impairment is processed annually. Testing of impairment is processed quarterly but adjusted on an annual basis.

### **Irrecoverable debts written-off**

Note that no council approved write-offs as at date of reporting.

### **Depreciation**

Depreciation and asset impairment reflect negative variance, the variance is the result of delays in completion of prior year projects which influenced the capitalization and subsequent depreciation of these assets. The other contribution factor to this variance is related to asset impairment which is undertaken towards the end of the financial year. No depreciation accounted for the month and the asset impairment will be processed at year end.

The expenditure on depreciation and amortisation will increase in quarter 2 when the Assets under Construction is capitalised with projects that were completed, The approved budget of **R 52,789,752** is allocated for depreciation.

### **Finance charges**

No interest expenditure incurred in **November 2024** as invoices are paid within 30 days and where is the difference will be the timing in terms of billing by Eskom and the time the municipality is expected to make a payment.

### **Bulk Purchases**

Total approved budget on bulk electricity purchases is **R 76,245,564**, the expenditure incurred for the month amounted to **R 6,249,452** million which represent **8%**. This is within the expected performance for the month. The payment made relates to October invoice then the payment for the bulk purchases of November will be processed in **December 2024**.

### **Other material**

Total approved budget on other material is **R 6,897,036**, the expenditure amounted to **R 1,037,836** for the month ended **30 November 2024** million which represent **7%**. This is less than expected performance for the month as result of less demand on stores items.

### **Contracted Services**

Total approved budget on contracted services is **R 160,781,520**. The spending for the month amounted to **R 11,358,043** that represents **7%**. This is less than the expected performance when measured against the budget projection due no expenditure on the following project that will commence in the following quarter SMME Support, , cash cropping programmes, revaluation of asset, community halls repairs, maintenance of buildings and facilities and it should be anticipated that once projects are commence the variance will be reduced.

### **Other Expenditure**

Other expenditure includes all other general operational costs of the Municipality. Total approved Budget on Other expenditure is **R 80,057,640**. This expenditure amounted to **R 5,143,624**. for the month, this represents **8%** of the budgeted amount on this category. This is within expected performance for the month.

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) - M05 - November										
Vote Description	Ref	2023/24			Budget Year 2024/25					
		2023/24	2023/24	2023/24	Monthly actual	YearTD actual	YearTD Budget	Variance	Variance %	Expenditure
<b>R thousands</b>										
<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		64	90	-	-	25	36	(112)	-13%	90
Vote 2 - Finance and Admin		2 203	3 005	-	9	1 000	1 344	(141)	-11%	3 005
Vote 3 - Corporate		2 374	3 600	-	115	100	1 633	(1 482)	-88%	3 600
Vote 4 - Development and Planning		110	8 705	-	25	1 700	3 007	(1 308)	-53%	8 705
Vote 5 - Community		5 070	11 300	-	78	2 000	6 617	(4 284)	-90%	11 300
Vote 6 - Infrastructure		115 791	150 863	-	11 000	38 000	60 785	(104 500)	-90%	150 863
Vote 7 - Internal Audit		40	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	129 785	182 963	-	12 147	43 495	78 243	(182 798)	-49%	182 963
<b>Total Capital Expenditure</b>		129 785	182 963	-	12 147	43 495	78 243	(182 798)	-49%	182 963
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		4 907	7 286	-	123	1 418	3 016	(11 567)	-53%	7 286
Executive and Council		64	90	-	-	25	36	(112)	-13%	90
Finance and administrator		4 008	7 145	-	123	1 363	2 977	(11 584)	-52%	7 145
Internal audit		40	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		8 700	18 410	-	78	488	4 988	(13 996)	-90%	18 410
Community and social services		500	2 510	-	78	154	1 040	(502)	-49%	2 510
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2 104	7 900	-	-	335	3 938	(1 307)	-61%	7 900
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		91 082	149 788	-	11 082	34 891	62 981	(127 500)	-65%	149 788
Planning and development		110	8 705	-	25	1 700	3 007	(1 308)	-53%	8 705
Road transport		36 950	141 033	-	11 000	33 110	59 704	(125 852)	-44%	141 033
Environmental protection		-	-	-	-	-	-	-	-	-
Traffic services		18 211	16 800	-	867	8 804	8 600	304	5%	16 800
Energy sources		17 842	3 650	-	857	5 151	4 001	1 130	18%	3 650
Waste management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 300	5 090	-	-	1 652	2 479	(829)	-15%	5 090
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	129 785	182 963	-	12 147	43 495	78 243	(182 798)	-49%	182 963
<b>Funded by</b>										
National Government		55 920	95 797	-	8 540	27 271	30 010	(112 544)	-31%	95 797
Provincial Government		-	950	-	-	-	368	(306)	-100%	950
Local Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) - Net Prov. Depty. Agencies		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		88 820	88 747	-	8 540	27 871	40 811	(112 845)	-32%	88 747
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	5	91 895	89 239	-	3 067	19 124	35 002	(119 815)	-55%	89 239
<b>Total Capital Funding</b>		129 785	182 963	-	12 147	43 495	78 243	(182 798)	-49%	182 963

The total approved capital budget is **R 182,983,008**, the Municipality incurred expenditure of **R 6,512,731**. This represents **7%** of the approved capital expenditure budget, this is less than expected performance for the month. Procurement delays tendering process are slow especially bidding process, lengthy approval times, or legal challenges. Delays in awarding contracts can push back project start time. Expenditure to date represents **24%** of the original budget

### 3.1.6 C6 Monthly Budget Statement –Financial Position

EC-441 Matatiele - Table C6 Monthly Budget Statement - Financial Position - M05 - November

Description	Ref	Budget Year 2024/25				
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		258 145	290 162	–	267 616	290 162
Trade and other receivables from exchange transactions		(23 839)	126 604	–	(37 129)	126 604
Receivables from non-exchange transactions		154 305	37 651	–	164 004	37 651
Current portion of non-current receivables		–	–	–	–	–
Inventory		3 992	3 041	–	3 546	3 041
VAT		10 285	18 836	–	11 537	18 836
Other current assets		6 546	5 048	–	5 048	5 048
<b>Total current assets</b>		<b>409 433</b>	<b>481 343</b>	<b>–</b>	<b>414 622</b>	<b>481 343</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		4 960	4 960	–	4 960	4 960
Property plant and equipment		1 090 015	961 457	–	1 065 729	961 457
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1 543	1 543	–	1 543	1 543
Intangible assets		1 153	652	–	573	652
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>1 097 671</b>	<b>968 611</b>	<b>–</b>	<b>1 092 805</b>	<b>968 611</b>
<b>TOTAL ASSETS</b>		<b>1 507 104</b>	<b>1 469 954</b>	<b>–</b>	<b>1 507 427</b>	<b>1 469 954</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		1 780	472	–	1 780	472
Trade and other payables from exchange transactions		39 952	126 890	–	29 606	126 890
Trade and other payables from non-exchange transactions		27 259	20 746	–	30 382	20 746
Provision		20 371	29 993	–	26 769	29 993
VAT		48 394	20 285	–	57 663	20 285
Other current liabilities		2 961	–	–	–	–
<b>Total current liabilities</b>		<b>140 716</b>	<b>198 386</b>	<b>–</b>	<b>146 200</b>	<b>198 386</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	–	–	–
Provision		21 827	39 250	–	23 768	39 250
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		14 497	–	–	16 556	–
<b>Total non current liabilities</b>		<b>36 325</b>	<b>39 250</b>	<b>–</b>	<b>40 325</b>	<b>39 250</b>
<b>TOTAL LIABILITIES</b>		<b>177 041</b>	<b>237 637</b>	<b>–</b>	<b>186 525</b>	<b>237 637</b>
<b>NET ASSETS</b>	<b>2</b>	<b>1 330 063</b>	<b>1 232 317</b>	<b>–</b>	<b>1 320 902</b>	<b>1 232 317</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		964 303	1 146 081	–	924 635	1 146 081
Reserves and funds		365 760	86 236	–	396 267	86 236
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>1 330 063</b>	<b>1 232 317</b>	<b>–</b>	<b>1 320 902</b>	<b>1 232 317</b>

### 3.1.7 C7 Monthly Budget Statement –Cash Flow

EC441 Matatiele - Table C7 Monthly Budget Statement - Cash Flow - M05 - November

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>GASH FLOW FROM OPERATING ACTIVITIES</b>										
Receipts										
Property rates		52 679	52 646	52 646	2 021	40 407	21 936	18 471	84%	52 646
Service charges		35 259	80 376	80 376	7 660	36 621	33 490	5 131	15%	80 376
Other revenue		22 975	84 503	84 503	1 160	8 059	35 209	127 150	-77%	84 503
Transfers and Subsidies - Operations		346 670	360 244	360 244	1 748	149 300	150 102	(801)	-1%	360 244
Transfers and Subsidies - Capital		114 964	96 747	96 747	13 868	80 457	40 311	40 146	100%	96 747
Interest:		24 009	28 813	28 813	1 604	10 969	12 005	(1 036)	-9%	28 813
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(260 721)	(525 383)	(525 383)	(27 018)	(144 121)	(218 909)	74 789	-34%	(525 383)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>385 835</b>	<b>177 947</b>	<b>177 947</b>	<b>1 044</b>	<b>183 093</b>	<b>74 144</b>	<b>(109 549)</b>	<b>-168%</b>	<b>177 947</b>
<b>GASH 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		(167 906)	(182 983)	(182 983)	(13 514)	(48 459)	(76 243)	27 784	-36%	(182 983)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(167 906)</b>	<b>(182 983)</b>	<b>(182 983)</b>	<b>(13 514)</b>	<b>(48 459)</b>	<b>(76 243)</b>	<b>(27 784)</b>	<b>36%</b>	<b>(182 983)</b>
<b>GASH FLOWS FROM FINANCING ACTIVITIES</b>										
Receipts										
Short-term loans		-	-	-	-	-	-	-	-	-
Borrowing long term financing		-	-	-	-	-	-	-	-	-
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>553 741</b>	<b>(5 036)</b>	<b>(5 036)</b>	<b>(12 470)</b>	<b>135 235</b>	<b>(2 099)</b>			<b>(5 036)</b>
Cash/cash equivalents at beginning		254 787	295 199	295 199		258 145	295 199			258 145
Cash/cash equivalents at month/year end:		808 528	290 162	290 162		393 379	293 100			253 108



**PART 2 –SUPPORTING DOCUMENTATION  
SECTION 4**

**Debtors Analysis**

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

SC411 Matatiele - Supporting Table SC3 Monthly Budget Statements - aged debtors - MGE - November

Description	BT Code	Budget Year 2024/25									Total	Total over 90 days	Actual Bad Debt Written Off against Debtors	Impairment - Bad Debt Lit. Allowed Policy	
		3-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days +	Over 12						
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Retail	1200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8 750	1 410	1 900	1 720	800	570	160	3 120	17 330	5 740	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	3 800	31 770	70	8 400	15	10	0,2	68 180	26 385	74 271	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	485	400	470	400	300	300	300	27 230	11 205	28 700	-	-	-	
Receivables from Exchange Transactions - Property Rates Collection	1700	-	-	-	-	-	-	-	7	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rates Collection	1810	2 800	1 340	1 200	1 300	1 240	1 400	400	50 200	58 480	10 920	-	-	-	
Receivables from Exchange Transactions - Rates and interest expenditure	1800	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	2 190	210	0,00	1 720	220	220	140	28 900	30 240	30 240	120,00	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>18 000</b>	<b>24 724</b>	<b>4 830</b>	<b>8 800</b>	<b>2 800</b>	<b>2 800</b>	<b>3 200</b>	<b>980 337</b>	<b>208 281</b>	<b>208 000</b>	<b>1920</b>	<b>-</b>	<b>-</b>	
<b>2023/24 - Actual only</b>		<b>14 200</b>	<b>4 430</b>	<b>4 830</b>	<b>20 200</b>	<b>2 800</b>	<b>2 800</b>	<b>2 800</b>	<b>954 111</b>	<b>244 777</b>	<b>208 100</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Debtors Age Analysis By Customer Group</b>															
Private & Small	2200	6 200	35 540	2 814	1 000	1 240	1 240	800	68 240	11 110	79 000	-	-	-	
Commercial	2300	12 870	2 170	1 910	5 400	1 300	1 140	300	122 200	12 200	77 700	(300)	-	-	
Government	2400	20	-	0	0	0	0	0	200	200	200	-	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2000</b>	<b>19 090</b>	<b>24 724</b>	<b>4 830</b>	<b>8 800</b>	<b>2 800</b>	<b>2 800</b>	<b>3 200</b>	<b>980 337</b>	<b>208 281</b>	<b>208 000</b>	<b>1920</b>	<b>-</b>	<b>-</b>	

The total debt book for **31 November 2024** of R 255,250,923 inclusive of R 4,133,839. advance payments.

The total debt book for November amounts to R 251, 117, 084.62 (including of R 12, 684, 852.63 which is not yet due) has decreased by R 5 103 250.41 from the previous month closing balance of R 243 ,535, 482.40 . Debt is made up of the following:

- **Residential debt**  
R 100, 261, 843.48
- **Commercial debt**  
R 41, 284, 967.63
- **Government debt**  
R 105 ,013, 716.94
- **Other**  
R 251, 117 ,084.62

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 R 84,945,286,40

- **Maluti**  
R 68, 812, 964.62 (including current)
- **Cedarville**  
R 16,049,904.86 (including current)

No collection made for November 2024.

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

EC441 Matatiele - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 - November

Description	NT Code	Budget Year 2024/25								Total	Prior year total for the 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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	2100	-	-	-	-	-	-	-	-	-	-
Bulk Water	2200	-	-	-	-	-	-	-	-	-	-
FA&E Medicines	0300	-	-	-	-	-	-	-	-	-	-
FA&E Insurance	0400	-	-	-	-	-	-	-	-	-	-
Pensions - Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	450	-	-	-	-	-	-	-	450	0
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>0</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 unless there is a valid reason for not paying on time.

**SECTION 6- INVESTMENT POTFOLIO ANALYSIS**

**Conditional and Unconditional investment monitoring Information**

Nov 24

**Investment Management**

Conditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance
Municipal Infrastructure Grant	17 296 947.80	39 358.67	-13 698 492.19	-39 358.67	3 637 814.28
INEP	924 339.60	3 005 887.83		-5887.83	3 930 227.43
EPWP	-		-	-	-
Municipal Electrification Intervention	330 885.06	2 107.69	-	-2 107.69	332 992.75
Disaster Management	14 724 275.29	95 425.01	-9 299 111.13	-95 425.01	5 520 589.17
Library and Archives	-		-	-	-
Finance Management Grant	1 186.24	7.34		-7.34	1 193.58
Smart Grid	66 275.57	422.22	-	-422.22	66 697.79
Establishment Plan	227 439.96	1 154.33		-1 154.33	228 594.29
Housing Development Fund	2 318 654.64	12 053.83		-12 053.83	2 330 708.47
Dedea	705 505.01	3 580.68		-3 580.68	709 085.69
<b>Total Conditional Investments</b>	<b>36 595 509</b>	<b>3 159 998</b>	<b>- 22 997 603</b>	<b>- 159 998</b>	<b>16 757 903</b>

Unconditional Investments -Description	Opening Balance	Deposits	Withdrawals	Interest Earned	Closing Balance
Call Acc STD CRR	206 684 582.18			1 118 361.78	206 684 582.18
Call Acc STD CRR	13 268 494.59	71 795.28		-71 795.28	13 340 289.87
Call ACC FNB Surplus Cash	6 805 395.80			-36 683.88	6 805 395.80
Nedbank 32 Days	7 959 087.98	55 768.07		-55 768.07	8 014 856.05
Nedbank	16 873 689.14	8 138 179.46	-24 000 000.00	-138 179.46	1 011 868.60
Nedbank relief fund	934 942.44	5 955.41		-5 955.41	940 897.85
Nedbank COV -19 Solidaltry	113 327.87	721.99		-721.99	114 049.86
Nedbank Retention	68 433.51	435.86		-435.86	68 869.37
Termination Guarantee	144 640.82			-921.32	144 640.82
Account Gaurantee	6 202 000.00			-39 505.78	6 202 000.00
	<b>259 054 594</b>	<b>8 272 856</b>	<b>- 24 000 000</b>	<b>768 395</b>	<b>243 327 450</b>
<b>Total Investment</b>					<b>260 085 354</b>

The investment portfolio of the municipality as at 30 November 2024 amounted to as indicated below.

As at 30 November 2024 the conditional investments amounted to **R 16,757,903** and unconditional investments amounted to **R 243,327,450**. Total investments as at 30 November 2024 amounted to **R 260,085,354**.

These invested funds are those funds for the capital projects that have not yet been implemented. The interest raised from these short-term investments is already included in the budget at an estimate.

This indicates that the municipality as at 30 November 2024 had sufficient cash to operate for a period more than 3 months without receiving grants to cover operating costs.

The following reflects bank balances at 30 November 2024

Description	November 2024
Nedbank Primary Account:	7,474,112.11
Standard bank Account:	11,251,570,20
FNB Money Market Account:	3,752,122.20
<b>Total Cash held as at 30 November 2024</b>	<b>22,477,805,51</b>

The above table reflects the Cashbook balance is R 22,477,805.51 and Bank statement balance of R 260,085,354. Total investments as at 31 November 2024 amounted to R 282,563,158.51

**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 - M05 - November

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>RECEIPTS</b>										
<b>Operating Transfers and Grants</b>										
National Government		405 237	355 428	-	(425)	171 618	148 095	23 523	15.9%	355 428
Expanded Public Works Programme Integrated Grant		3 974	3 880	-	(425)	544	1 617	(1 072)	-86.3%	3 880
Integrated National Electrification Programme Grant		41 000	26 648	-	-	-	11 103	(11 103)	-100.0%	26 648
Local Government Financial Management Grant	3	1 700	1 700	-	-	1 700	706	992	140.0%	1 700
Municipal Infrastructure Grant		54 393	2 879	-	-	35 907	1 200	34 707	2893.1%	2 879
Equitable Share		303 970	320 321	-	-	133 467	133 467	101	0.0%	320 321
Provincial Government		-	4 818	-	-	-	2 007	(2 007)	-100.0%	4 818
Specify (Add grant description)		-	1 750	-	-	-	729	(1 729)	-100.0%	1 750
Specify (Add grant description)		-	3 066	-	-	-	1 278	(1 278)	-100.0%	3 066
District Municipality		100	-	-	-	-	-	-	-	-
Specify (Add grant description)		100	-	-	-	-	-	-	-	-
Other grant providers		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>		<b>405 337</b>	<b>360 244</b>	<b>-</b>	<b>(425)</b>	<b>171 618</b>	<b>150 102</b>	<b>21 517</b>	<b>14.3%</b>	<b>360 244</b>
<b>Capital Transfers and Grants</b>										
National Government		32 706	95 797	-	11 000	24 235	39 915	(15 680)	-39.3%	95 797
Municipal Disaster Relief Grant		32 706	41 092	-	-	4 900	17 122	(12 214)	-71.3%	41 092
Municipal Infrastructure Grant		-	54 705	-	-	-	22 794	(22 794)	-100.0%	54 705
Integrated National Electrification Programme Grant		-	-	-	11 000	19 327	-	19 327	#DIV/0!	-
Provincial Government		3 961	950	-	-	3 396	396	3 000	757.9%	950
Specify (Add grant description)		-	950	-	-	-	396	(396)	-100.0%	950
Specify (Add grant description)		3 331	-	-	-	2 146	-	2 146	#DIV/0!	-
Specify (Add grant description)		650	-	-	-	1 250	-	1 250	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Other grant providers		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>		<b>36 687</b>	<b>96 747</b>	<b>-</b>	<b>11 000</b>	<b>27 631</b>	<b>48 311</b>	<b>(12 680)</b>	<b>-31.5%</b>	<b>96 747</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>442 024</b>	<b>456 991</b>	<b>-</b>	<b>10 575</b>	<b>199 249</b>	<b>190 413</b>	<b>8 836</b>	<b>4.6%</b>	<b>456 991</b>

The Municipality have received the conditional grant and unconditional grants allocations amounting to -R 425 correction journal for operations grants and R 11 Million for capital grants.

### 7.2 Supporting Table SC7

EC441 Matatiele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 - October

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		49 511	35 107	-	4 382	20 921	11 702	9 218	78.8%	35 107
Expanded Public Works Programme Integrated Grant		3 974	3 800	-	1 548	3 344	1 293	2 051	158.6%	3 880
Integrated National Electrification Programme Grant		41 000	26 648	-	3 387	17 132	6 883	8 249	92.9%	26 648
Municipal Disaster Relief Grant		-	-	-	(640)	-	-	-	-	-
Local Government Financial Management Grant		1 677	1 700	-	108	430	567	(137)	-24.2%	1 700
Municipal Infrastructure Grant		2 860	2 879	-	-	15	960	(945)	-98.4%	2 879
Provincial Government:		3 640	4 816	-	333	2 501	1 605	895	55.8%	4 816
Specify (Add grant description)		0	-	-	-	-	-	-	-	-
Specify (Add grant description)		309	1 750	-	16	101	583	(482)	-82.7%	1 750
Specify (Add grant description)		3 331	3 066	-	317	2 400	1 022	1 378	134.8%	3 066
District Municipality:		100	-	-	-	-	-	-	-	-
Specify (Add grant description)		100	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>		<b>53 250</b>	<b>39 923</b>	<b>-</b>	<b>4 715</b>	<b>23 421</b>	<b>13 308</b>	<b>10 113</b>	<b>76.0%</b>	<b>39 923</b>
<b>Capital Transfers and Grants</b>										
National Government:		69 024	95 797	-	1 296	22 582	31 932	(9 351)	-29.3%	95 797
Municipal Disaster Relief Grant		16 907	41 092	-	990	4 217	13 897	(3 480)	-65.2%	41 092
Municipal Infrastructure Grant		52 117	54 705	-	306	18 364	18 235	129	0.7%	54 705
Integrated National Electrification Programme Grant		0	-	-	-	-	-	-	-	-
Provincial Government:		(6 578)	950	-	(284)	(284)	317	(600)	-189.6%	950
Specify (Add grant description)		-	950	-	-	-	317	(317)	-100.0%	950
Specify (Add grant description)		(4 500)	-	-	-	-	-	-	-	-
Specify (Add grant description)		(2 078)	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	(284)	(284)	-	(284)	#DIV/0!	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>		<b>62 449</b>	<b>96 747</b>	<b>-</b>	<b>1 012</b>	<b>22 298</b>	<b>32 249</b>	<b>(9 951)</b>	<b>-30.9%</b>	<b>96 747</b>
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		<b>115 699</b>	<b>136 670</b>	<b>-</b>	<b>5 727</b>	<b>45 719</b>	<b>45 557</b>	<b>162</b>	<b>0.4%</b>	<b>136 670</b>

EC441 Matatiele - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 - November

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:		49 511	35 107	-	488	21 409	14 628	6 781	46.4%	35 107
Expanded Public Works Programme Integrated Grant:		3 974	3 880	-	(629)	2 715	1 617	1 098	67.9%	3 880
Integrated National Electrification Programme Grant:		41 000	26 648	-	985	18 116	11 103	7 013	63.2%	26 648
Municipal Disaster Relief Grant:		-	-	-	-	0	-	-	#D V/D!	-
Local Government Financial Management Grant:	3	1 677	1 700	-	133	563	708	(145)	-20.6%	1 700
Municipal Infrastructure Grant:		2 868	2 879	-	-	15	1 200	(1 185)	-98.7%	2 879
Provincial Government:		3 648	4 816	-	422	2 922	2 007	916	45.6%	4 816
Specify (Add grant description):		0	-	-	-	-	-	-	-	-
Specify (Add grant description):		309	1 750	-	120	221	729	(508)	-69.7%	1 750
Specify (Add grant description):		3 331	3 066	-	302	2 701	1 278	1 424	111.5%	3 066
District Municipality:		100	-	-	-	-	-	-	-	-
Specify (Add grant description):		100	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>		<b>53 250</b>	<b>39 923</b>	<b>-</b>	<b>910</b>	<b>24 331</b>	<b>16 635</b>	<b>7 696</b>	<b>46.3%</b>	<b>39 923</b>
<b>Capital Transfers and Grants</b>										
National Government:		69 024	95 797	-	10 098	32 679	39 915	(7 236)	-18.1%	95 797
Municipal Disaster Relief Grant:		16 907	41 092	-	3 514	7 731	17 122	(9 391)	-54.9%	41 092
Municipal Infrastructure Grant:		52 117	54 705	-	6 584	24 949	22 794	2 155	9.5%	54 705
Integrated National Electrification Programme Grant:		0	-	-	-	-	-	-	-	-
Provincial Government:		(6 576)	950	-	(287)	(571)	396	(966)	-244.1%	950
Specify (Add grant description):		-	950	-	-	-	396	(396)	-100.0%	950
Specify (Add grant description):		(4 500)	-	-	-	-	-	-	-	-
Specify (Add grant description):		(2 076)	-	-	-	-	-	-	-	-
Specify (Add grant description):		-	-	-	(287)	(571)	-	(571)	#D V/D!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>		<b>62 449</b>	<b>96 747</b>	<b>-</b>	<b>9 811</b>	<b>32 109</b>	<b>40 311</b>	<b>(8 203)</b>	<b>-20.3%</b>	<b>96 747</b>
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		<b>115 699</b>	<b>136 670</b>	<b>-</b>	<b>10 721</b>	<b>56 440</b>	<b>56 946</b>	<b>(506)</b>	<b>-0.9%</b>	<b>136 670</b>

The total operating grant expenditure amounts to **R 910 Thousand** and Capital grant expenditure amounts to **R 9.8 million** inclusive of **R 276,875** MIG salaries as at 30 November 2024. Total expenditure for the month amounts to **R 10,7 million** which represents **9%** when compared to the total allocation as per the Dora. This represents **48%** total actual expenditure to date.

**SECTIONS 8**

**Table SC8 presents the expenditure of councillor and staff benefits at 30 November 2024.**

EC441 Matatiele - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 - November

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	4	5	6	7	8	9	10	11
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		12 101	13 258	13 956	971	4 800	5 910	1 150	-18%	13 956
Pension and LIF Contributions		803	1 054	1 054	87	334	436	105	-24%	1 054
Medical Aid Contributions		807	137	137	67	335	57	278	-65%	137
Motor Vehicle Allowance		4	2 757	2 757	-	-	1 140	1 140	-100%	2 757
Cellphone Allowance		2 547	2 878	2 878	207	1 267	1 136	1 136	-11%	2 878
Housing Allowances		6 623	5 820	5 820	575	2 920	2 340	580	-25%	5 820
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>28 875</b>	<b>28 401</b>	<b>28 481</b>	<b>1 899</b>	<b>8 528</b>	<b>11 091</b>	<b>(1 474)</b>	<b>-18%</b>	<b>28 401</b>
% increase			14.4%	14.4%						14.4%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		2 155	2 905	2 925	97	806	1 210	404	-50%	2 905
Pension and LIF Contributions		117	301	321	4	21	125	104	-83%	301
Medical Aid Contributions		-	293	293	5	5	110	104	-95%	293
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		114	567	567	-	-	286	286	-100%	567
Motor Vehicle Allowance		1 152	2 850	2 850	111	568	1 190	622	-41%	2 850
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		1 593	906	926	77	385	378	7	2%	906
Other benefits and allowances		2	1	1	2	0	0	0	-80%	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Postretirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Security		172	500	500	12	51	237	186	-73%	500
Acting and post-related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 181</b>	<b>8 488</b>	<b>8 488</b>	<b>305</b>	<b>1 787</b>	<b>3 638</b>	<b>(1 799)</b>	<b>-50%</b>	<b>8 488</b>
% increase			64.6%	64.6%						64.6%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		126 073	115 202	116 202	7 075	41 042	48 416	7 374	-15%	116 202
Pension and LIF Contributions		15 431	17 227	17 227	1 371	5 998	7 178	1 180	-7%	17 227
Medical Aid Contributions		5 972	4 468	4 468	511	2 501	2 955	454	-3%	4 468
Overtime		4 042	2 130	2 130	305	1 370	887	1 265	-22%	2 130
Performance Bonus		7 200	8 962	8 962	612	2 862	3 742	1 251	-28%	8 962
Motor Vehicle Allowance		7 708	8 844	8 844	507	2 995	3 655	660	-19%	8 844
Cellphone Allowance		5	7	7	1	3	3	0	-8%	7
Housing Allowances		2 150	3 421	3 421	211	1 164	2 259	1 094	-48%	3 421
Other benefits and allowances		2 588	1 231	1 231	202	1 073	515	558	104%	1 231
Payments in lieu of leave		1 541	-	-	35	724	-	724	#DIV/0!	-
Long service awards		491	-	-	23	127	-	127	#DIV/0!	-
Postretirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Security		-	-	-	-	-	-	-	-	-
Acting and post-related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>168 974</b>	<b>186 512</b>	<b>186 512</b>	<b>10 915</b>	<b>61 892</b>	<b>69 340</b>	<b>(8 298)</b>	<b>-12%</b>	<b>186 512</b>
% increase			8.1%	8.1%						8.1%
<b>Total Parent Municipality</b>		<b>182 204</b>	<b>201 401</b>	<b>207 481</b>	<b>18 125</b>	<b>72 398</b>	<b>83 917</b>	<b>(11 551)</b>	<b>-14%</b>	<b>211 401</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.

Remuneration related expenditure for the month ended 30 November 2024 amounted **R 13,1 million** of which the expenditure **R 1,8 million** relates to Remuneration of Councillors and **R 11,2 million**, to Managers and staff, that represents **7%** of the budgeted amount for this category and the expenditure is less than expected performance for the month. to Reduced overtime costs, vacant positions and delays in Hiring.



## 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 November 2024 has been prepared in accordance with the Municipal Finance Management Act 2003 and Regulations made under that Act.

**Print Name: L Matiwane**

**Municipal Manager of Matatiele Local Municipality**

Signature: 

Date: 11 / 12 / 2024